# Source Book

## Statistics of Income 1994

# Corporation

## Income Tax Returns

with accounting periods ended
July 1994 - June 1995

Statistics of Income Division

Department of Treasury
**Internal Revenue Service**
Publication 1053 (Rev. 3-97)
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# Source Book

Statistics of Income

# Active Corporation

Income Tax Returns

July 1994 - June 1995

Balance sheet, Income Statement,
Tax and Selected items by
Major and Minor industries,
Size of total assets

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# INDUSTRY STATISTICS AND THEIR LIMITATIONS

The industry groupings used for Statistics of Income, Corporation Income Tax Returns, conform with the Enterprise Standard Industrial Classification (ESIC), which classifies companies, rather than their individual establishments. The structure of the classification follows closely along the lines of the Standard Industrial Classification (SIC), which is designed as a means of classifying establishments. (Both of these publications are issued by the Office of Management and Budget.) Some departures from the enterprise classification system are made for Statistics of Income for the finance industries in order to reflect particular provisions of the Internal Revenue Code. A comparison between the Standard Industrial Classification, 1972, the Enterprise Standard Industrial Classification, 1974 and the groupings used for Statistics of Income, 1977 can be found in the "General Description of the Corporation Source Book."

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

The 1994 Corporate Statistics of Income has been derived from a stratified probability sample of corporation income tax returns. The returns used were selected after revenue processing but before audit examination. Returns of the largest corporations are generally in the sample from year to year, but comparability of Source Book statistics is affected by consolidations and mergers, as well as by changes in the law, the tax forms, and the industrial classification systems used over the years. For information on the changes in law and the description of the sample and limitations of the data, see *Statistics of Income--1994, Corporation Income Tax Returns*.

## Industrial Classifications

| Division industry code | Major industry code | Minor industry code | Industry description |
|---|---|---|---|
| | | | **U.S. Total** |
| 10 | 01 | | **Agricultural, forestry, and fishing** [5] |
| | | 0400 | Agricultural production |
| | | 0600 | Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping |
| 20 | | | **Mining** |
| | 02 | | Metal mining |
| | | 1010 | Iron ores |
| | | 1070 | Copper, lead and zinc, gold and silver ores |
| | | 1098 | Other metal mining |
| | 03 | 1150 | Coal mining [5] |
| | 04 | | Oil and gas extraction |
| | | 1330 | Crude petroleum, natural gas, and natural gas liquids |
| | | 1380 | Oil and gas field services |
| | 05 | | Nonmetallic minerals, except fuels |
| | | 1430 | Dimension, crushed, and broken stone; sand and gravel |
| | | 1498 | Other nonmetallic minerals, except fuels |
| 30 | | | **Construction** |
| | 06 | | General building contractors and operative builders |
| | | 1510 | General building contractors |
| | | 1530 | Operative builders |
| | 07 | 1600 | Heavy construction contractors [5] |
| | 08 | | Special trade contractors |
| | | 1711 | Plumbing, heating, and air conditioning |
| | | 1731 | Electrical work |
| | | 1798 | Other special trade contractors and contractors not allocable |
| 40 | | | **Manufacturing** |
| | 09 | | Food and kindred products |
| | | 2010 | Meat products |
| | | 2020 | Dairy products |
| | | 2030 | Preserved fruits and vegetables |
| | | 2040 | Grain mill products |
| | | 2050 | Bakery products |
| | | 2060 | Sugar and confectionery products |
| | | 2081 | Malt liquors and malt |
| | | 2088 | Alcoholic beverages, except malt liquors and malt |
| | | 2089 | Bottled soft drinks, and flavorings |
| | | 2096 | Other food and kindred products |
| | 10 | 2100 | Tobacco manufactures [5] |
| | 11 | | Textile mill products |
| | | 2228 | Weaving mills and textile finishing |
| | | 2250 | Knitting mills |
| | | 2298 | Other textile mill products |
| | 12 | | Apparel and other textile products |
| | | 2315 | Men's and boys' clothing |
| | | 2345 | Women's and children's clothing |
| | | 2388 | Other apparel and accessories |
| | | 2390 | Miscellaneous fabricated textile products; textile products not elsewhere classified |
| | 13 | | Lumber and wood products |
| | | 2415 | Logging, sawmills, and planning mills |

## Industrial Classifications

| Division industry code | Major industry code | Minor industry code | Industry description |
|---|---|---|---|
| | | 2430 | Millwork, plywood, and related products |
| | | 2498 | Other wood products, including wood buildings and mobile homes |
| | 14 | 2500 | Furniture and fixtures [5] |
| | 15 | | Paper and allied products |
| | | 2625 | Pulp, paper, and board mills |
| | | 2699 | Other paper products |
| | 16 | | Printing and publishing |
| | | 2710 | Newspapers |
| | | 2720 | Periodicals |
| | | 2735 | Books, greeting cards, and miscellaneous publishing |
| | | 2799 | Commercial and other printing and printing trade services |
| | 17 | | Chemicals and allied products |
| | | 2815 | Industrial chemicals, plastics materials and synthetics |
| | | 2830 | Drugs |
| | | 2840 | Soap, cleaners, and toilet goods |
| | | 2850 | Paints and allied products |
| | | 2898 | Agricultural and other chemical products |
| | 18 | | Petroleum (including integrated) and coal products |
| | | 2910 | Petroleum refining (including integrated) |
| | | 2998 | Petroleum and coal products, not elsewhere classified |
| | 19 | | Rubber and miscellaneous plastics products |
| | | 3050 | Rubber products; plastic footwear, hose and belting |
| | | 3070 | Miscellaneous plastics products |
| | 20 | | Leather and leather products |
| | | 3140 | Footwear, except rubber |
| | | 3198 | Leather and leather products, not elsewhere classified |
| | 21 | | Stone, clay, and glass products |
| | | 3225 | Glass products |
| | | 3240 | Cement, hydraulic |
| | | 3270 | Concrete, gypsum, and plaster products |
| | | 3298 | Other nonmetallic mineral products |
| | 22 | | Primary metal industries |
| | | 3370 | Ferrous metal industries; miscellaneous primary metal products |
| | | 3380 | Nonferrous metal industries |
| | 23 | | Fabricated metal products |
| | | 3410 | Metal cans and shipping containers |
| | | 3428 | Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products |
| | | 3430 | Plumbing and heating, except electric and warm air |
| | | 3440 | Fabricated structural metal products |
| | | 3460 | Metal forgings and stampings |
| | | 3470 | Coating, engraving, and allied services |
| | | 3480 | Ordnance and accessories, except vehicles and guided missiles |
| | | 3490 | Miscellaneous fabricated metal products |
| | 24 | | Machinery, except electrical |
| | | 3520 | Farm machinery |
| | | 3530 | Construction and related machinery |
| | | 3540 | Metalworking machinery |

## Industrial Classifications

| Division industry code | Major industry code | Minor industry code | Industry description |
|---|---|---|---|
| | | 3550 | Special industry machinery |
| | | 3560 | General industry machinery |
| | | 3570 | Office, computing, and accounting machines |
| | | 3598 | Other machinery, except electrical |
| | 25 | | Electrical and electronic equipment |
| | | 3630 | Household appliances |
| | | 3665 | Radio, television, and communication equipment |
| | | 3670 | Electronic components and accessories |
| | | 3698 | Other electrical equipment |
| | 26 | 3710 | Motor vehicles and equipment [5] |
| | 27 | | Transportation equipment, except motor vehicles |
| | | 3725 | Aircraft, guided missiles and parts |
| | | 3730 | Ship and boat building and repairing |
| | | 3798 | Other transportation equipment, except motor vehicles |
| | 28 | | Instruments and related products |
| | | 3815 | Scientific instruments and measuring devices; watches and clocks |
| | | 3845 | Optical, medical, and ophthalmic goods |
| | | 3860 | Photographic equipment and supplies |
| | 29 | 3998 | Miscellaneous manufacturing and manufacturing not allocable [5] |
| 50 | | | **Transportation and public utilities** |
| | 30 | | Transportation |
| | | 4000 | Railroad transportation |
| | | 4100 | Local and interurban passenger transit |
| | | 4200 | Trucking and warehousing |
| | | 4400 | Water transportation |
| | | 4500 | Transportation by air |
| | | 4600 | Pipe lines, except natural gas |
| | | 4700 | Transportation services, not elsewhere classified |
| | 31 | | Communication |
| | | 4825 | Telephone, telegraph, and other communication services |
| | | 4830 | Radio and television broadcasting |
| | 32 | | Electric, gas, and sanitary services |
| | | 4910 | Electric services |
| | | 4920 | Gas production and distribution |
| | | 4930 | Combination utility services |
| | | 4990 | Water supply and other sanitary services |
| 60 | | | **Wholesale and retail trade** |
| 61 | | | **Wholesale trade** |
| | 33 | 5004 | Groceries and related products [5] |
| | 34 | 5008 | Machinery, equipment, and supplies [5] |
| | 35 | | Miscellaneous wholesale trade |
| | | 5010 | Motor vehicles and automotive equipment |
| | | 5020 | Furniture and home furnishings |
| | | 5030 | Lumber and construction materials |
| | | 5040 | Sporting, recreational, photographic, and hobby goods, toys and supplies |
| | | 5050 | Metals and minerals, except petroleum and scrap |
| | | 5060 | Electrical goods |
| | | 5070 | Hardware, plumbing, and heating equipment and supplies |
| | | 5098 | Other durable goods |

## Industrial Classifications

| Division industry code | Major industry code | Minor industry code | Industry description |
|---|---|---|---|
| | | 5110 | Paper and paper products |
| | | 5129 | Drugs, drug proprietaries, and druggists' sundries |
| | | 5130 | Apparel, piece goods, and notions |
| | | 5150 | Farm-product raw materials |
| | | 5160 | Chemicals and allied products |
| | | 5170 | Petroleum and petroleum products |
| | | 5180 | Alcoholic beverages |
| | | 5190 | Miscellaneous nondurable goods; wholesale trade not allocable |
| 62 | | | **Retail trade** |
| | 36 | | Building materials, garden supplies, and mobile home dealers |
| | | 5220 | Building materials dealers |
| | | 5251 | Hardware stores |
| | | 5265 | Garden supplies and mobile home dealers |
| | 37 | 5300 | General merchandise stores [5] |
| | 38 | | Food stores |
| | | 5410 | Grocery stores |
| | | 5490 | Other food stores |
| | 39 | | Automotive dealers and service stations |
| | | 5515 | Motor vehicle dealers |
| | | 5541 | Gasoline service stations |
| | | 5598 | Other automotive dealers |
| | 40 | 5600 | Apparel and accessory stores [5] |
| | 41 | 5700 | Furniture and home furnishings stores [5] |
| | 42 | 5800 | Eating and drinking places [5] |
| | 43 | | Miscellaneous retail stores |
| | | 5912 | Drug stores and proprietary stores |
| | | 5921 | Liquor stores |
| | | 5995 | Other retail stores |
| 63 | 44 | 5997 | **Wholesale and retail trade not allocable** [5] |
| 70 | | | **Finance, insurance, and real estate** |
| | 45 | | Banking |
| | | 6030 | Mutual savings banks |
| | | 6060 | Bank holding companies |
| | | 6090 | Banks, except mutual savings banks and bank holding companies |
| | 46 | | Credit agencies other than banks |
| | | 6120 | Savings and loan associations |
| | | 6140 | Personal credit institutions |
| | | 6150 | Business credit institutions |
| | | 6199 | Other credit agencies; finance not allocable |
| | 47 | | Security, commodity brokers and services |
| | | 6210 | Security brokers, dealers, and flotation companies |
| | | 6299 | Commodity contracts brokers and dealers; security and commodity exchanges; and allied services |
| | 48 | | Insurance |
| | | 6355 | Life insurance |
| | | 6352 | Life insurance, stock companies and other life insurance companies |
| | | 6353 | Life insurance, mutual companies |
| | | 6356 | Mutual property and casualty insurance companies |

## Industrial Classifications

| Division industry code | Major industry code | Minor industry code | Industry description |
|---|---|---|---|
| | | 6359 | Stock property and casualty insurance companies and other insurance companies |
| | 49 | 6411 | Insurance agents, brokers, and service [5] |
| | 50 | | Real estate |
| | | 6511 | Real estate operators and lessors of buildings |
| | | 6516 | Lessors of mining, oil, and similar property |
| | | 6518 | Lessors of railroad property and of real property, not elsewhere classified |
| | | 6530 | Condominium management and cooperative housing associations |
| | | 6550 | Subdividers and developers |
| | | 6599 | Other real estate |
| | 51 | | Holding and other investment companies, except bank holding companies |
| | | 6742 | Regulated investment companies |
| | | 6743 | Real estate investment trusts |
| | | 6744 | Small business investment companies |
| | | 6749 | Other holding and investment companies, except bank holding companies |
| 80 | | | **Services** |
| | 52 | 7000 | Hotels and other lodging places [5] |
| | 53 | 7200 | Personal services [5] |
| | 54 | | Business services |
| | | 7310 | Advertising |
| | | 7389 | Business services, except advertising |
| | 55 | | Auto repair; miscellaneous repair services |
| | | 7500 | Auto repair and services |
| | | 7600 | Miscellaneous repair services |
| | 56 | | Amusement and recreation services |
| | | 7812 | Motion picture production, distribution, and services |
| | | 7830 | Motion picture theaters |
| | | 7900 | Amusement and recreation services, except motion pictures |
| | 57 | | Other services |
| | | 8015 | Offices of physicians, including osteopathic physicians |
| | | 8021 | Offices of dentists |
| | | 8040 | Offices of other health practitioners |
| | | 8050 | Nursing and personal care facilities |
| | | 8060 | Hospitals |
| | | 8071 | Medical laboratories |
| | | 8099 | Other medical services |
| | | 8111 | Legal services |
| | | 8200 | Educational services |
| | | 8300 | Social services |
| | | 8600 | Membership organizations |
| | | 8911 | Architectural and engineering services |
| | | 8930 | Accounting, auditing, and bookkeeping services |
| | | 8980 | Miscellaneous services (including veterinarians), not elsewhere classified |
| 90 | 58 | 9000 | **Nature of business not allocable** [5] |

## NOTES

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

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

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

✓ This asset size class includes data from one or more higher size classes. See note number 3 below for further explanation.

(-0) Less than $500 per return.

1. Income year 1994 covers corporation accounting periods ended July 1994 through June 1995.

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

3. Detail may not add to totals due to rounding and deletion of data. The statistics at the major group level were derived by adding the appropriate minor industries after combinations of asset size classes had been made. The statistics of industrial divisions and the U.S. Totals were similarly derived by adding the appropriate major groups and industrial divisions, respectively. These differences are particularly evident for the Net Income, Total lines when comparing identical industries between the two sections ("Returns With and Without Net Income" and "Returns With Net Income").

4. Form 1120S returns, which are included in the first two sections, are also shown separately in the last two sections of this book. For more information on Form 1120S returns, see Wittman, Susan M., "S Corporation Returns, 1994," *Statistics of Income Bulletin,* Spring 1997, Volume 16, Number 4.

5. When data are the same for minor and major industries, only the major industry is shown. When data are the same for minor, major and industrial division industries, only the industrial division is shown.

6. Negative income, deduction, asset and liability items reported by taxpayers are included in the related other field (other income, other deductions, other assets or other liabilities). As a result, negative amounts may be seen in other income, other deductions, other assets and other liabilities.

7. Prior to 1994, table line 48, was labeled "Cost of Sales and Operations". In 1994, it was changed to "Cost of Goods" based on an update in terminology.

8. Numbers in parentheses shown on the tax forms correspond to line numbers in the "with and without net income" tables for Forms 1120 and 1120S, found beginning on pages 9 and 481. Line numbers that do not appear on the forms indicate that the data were from other than a Form 1120 or 1120S or were the result of a combination of several lines.

9. See the report *Statistics of Income--1994, Corporation Income Tax Returns*, for a discussion of these statistics including:
   - Changes in law
   - Description of the sample and limitations of the data
   - Explanation of terms
   - Facsimiles of corporation income tax returns forms, 1994

   This report may be obtained from the Superintendent of Documents, US GPO, Washington, DC 20402.

# Returns with and without net income

1994 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 4342368 | 262510 | 2272564 | 707731 | 413994 | 284346 | 296105 | 43450 | 27584 | 11922 | 8221 | 6899 | 7043 |
| 2 Total assets | 23446206586 | - | 69321491 | 114531418 | 146695227 | 200550575 | 622752583 | 301453256 | 424684771 | 420068459 | 584488009 | 1095048889 | 19466611909 |
| 3 Cash | 853076121 | - | 17308829 | 21312438 | 21893198 | 25551755 | 60171683 | 25632146 | 30980915 | 27085026 | 30915411 | 47387125 | 544837596 |
| 4 Notes and accounts receivable | 4767673175 | - | 6644020 | 15906908 | 24629107 | 37981523 | 134006300 | 67689499 | 101240223 | 109197443 | 149687206 | 235983546 | 3884707400 |
| 5 Less: Allowance for bad debts | 115154287 | - | 46497 | 249517 | 270517 | 521640 | 2206512 | 1436247 | 2361707 | 2779594 | 4070628 | 6351356 | 94860072 |
| 6 Inventories | 1125766128 | - | 7918327 | 15823622 | 23027059 | 32469879 | 124084905 | 63187415 | 72107421 | 45577528 | 46171853 | 64376026 | 631022094 |
| 7 U.S. govt. obligations, total | 1308919376 | - | 63544 | 297311 | 458005 | 748057 | 3736105 | 3295884 | 13101978 | 29735958 | 51297885 | 93784007 | 1112400641 |
| 8 Tax-exempt securities | 711589861 | - | 44425 | 176612 | 314885 | 493653 | 2370093 | 1642681 | 5765188 | 11364709 | 24783532 | 61667478 | 602966604 |
| 9 Other current assets | 1662091483 | - | 2956817 | 4820814 | 6983045 | 10355462 | 33503485 | 17002841 | 24386268 | 22352843 | 27624242 | 55336929 | 1456768737 |
| 10 Loans to stockholders | 85343725 | - | 5174614 | 5994675 | 5396708 | 4815569 | 9236838 | 3063339 | 2733565 | 1796018 | 1756995 | 2549480 | 42825924 |
| 11 Mortgage and real estate loans | 1660947165 | - | 392272 | 1365876 | 1829691 | 2734605 | 6130718 | 2579020 | 5422839 | 13102872 | 32007937 | 72752932 | 1522628402 |
| 12 Other investments | 6265265758 | - | 2123642 | 5270205 | 7801923 | 12455996 | 43981404 | 26440950 | 45395164 | 59844758 | 104060178 | 256230230 | 5701661308 |
| 13 Depreciable assets | 5284097003 | - | 77909780 | 90261844 | 97734529 | 121765207 | 327532533 | 140876157 | 179692841 | 131693096 | 141049024 | 228767385 | 3746814608 |
| 14 Less: Accumulated depreciation | 2438539251 | - | 56306169 | 58096779 | 59593563 | 70959252 | 178980763 | 72613768 | 89232916 | 62254362 | 63849942 | 100718564 | 1625933172 |
| 15 Depletable assets | 147617550 | - | 518102 | 563565 | 538057 | 1009733 | 2496954 | 1596079 | 2881210 | 3022096 | 4347251 | 7773081 | 122871422 |
| 16 Less: Accumulated depletion | 70805195 | - | 390335 | 291645 | 190377 | 534413 | 1155168 | 588923 | 1330289 | 1540911 | 2196298 | 2997710 | 59589127 |
| 17 Land | 239430463 | - | 1689898 | 4889162 | 9521974 | 14707394 | 36849653 | 12959259 | 15127855 | 10583079 | 10775764 | 14204074 | 108122350 |
| 18 Intangible assets (Amortizable) | 630439740 | - | 3354399 | 4688921 | 4340686 | 4764468 | 13923453 | 9275481 | 12409076 | 12957043 | 20047371 | 40945988 | 503732854 |
| 19 Less: Accumulated amortization | 150436426 | - | 1735875 | 2154025 | 1981274 | 2053280 | 5802878 | 4855169 | 4767434 | 4142153 | 5736483 | 10409076 | 106798778 |
| 20 Other assets | 1478884199 | - | 1701697 | 3951432 | 4262090 | 4765859 | 12873781 | 5706613 | 11132574 | 12473010 | 15816710 | 33767316 | 1372433119 |
| 21 Total liabilities | 23446206586 | - | 69321491 | 114531418 | 146695227 | 200550575 | 622752583 | 301453256 | 424684771 | 420068459 | 584488009 | 1095048889 | 19466611909 |
| 22 Accounts payable | 1606156180 | - | 11118688 | 14376062 | 20116343 | 28889432 | 93778295 | 43060900 | 56154583 | 44613544 | 49307190 | 79384183 | 1165356959 |
| 23 Mort, notes, and bonds under 1 yr | 1830544493 | - | 7754190 | 10776277 | 13878320 | 18958406 | 86203690 | 50201838 | 57096663 | 36662132 | 37246545 | 53892072 | 1457874359 |
| 24 Other current liabilities | 6172752686 | - | 9462784 | 10580742 | 12100523 | 15527084 | 54966589 | 31092007 | 64805488 | 113188405 | 187140706 | 330483991 | 5343404366 |
| 25 Loans from stockholders | 294315214 | - | 33140958 | 23936055 | 22913315 | 21280264 | 51173415 | 14044222 | 13945544 | 6830314 | 6935544 | 8272801 | 91842784 |
| 26 Mort, notes, bonds, 1 yr or more | 3099902033 | - | 15372172 | 25893810 | 32524975 | 44805056 | 130017421 | 56167923 | 76264738 | 61644543 | 74018459 | 136815199 | 2446377737 |
| 27 Other liabilities | 3411295097 | - | 3794135 | 11170568 | 4876694 | 6588659 | 30410184 | 13748882 | 22789152 | 25080163 | 35427865 | 69169852 | 3188238944 |
| 28 Net worth | 7031240884 | - | -11321437 | 17797904 | 40285057 | 64501673 | 176202989 | 93137484 | 133628604 | 132049357 | 194411701 | 417030791 | 5773516760 |
| 29 Capital stock | 2132453838 | - | 16658070 | 14813826 | 15250690 | 18829254 | 43822845 | 21670306 | 28143779 | 29685153 | 40318742 | 85359908 | 1817901265 |
| 30 Paid-in or capital surplus | 4789687457 | - | 15666338 | 16094412 | 17923896 | 19935336 | 74395844 | 43332872 | 71183690 | 84776642 | 137678521 | 317028955 | 3991670952 |
| 31 Retained earnings, appropriated | 81281367 | - | 297912 | 370136 | 686409 | 754318 | 1835667 | 630452 | 1132716 | 769356 | 1114207 | 2728710 | 70961482 |
| 32 Retained earnings-unappropriated | 1467774310 | - | -17583246 | -5952599 | 12169006 | 22020002 | 29397294 | 4817618 | 1629151 | -1547006 | 6618713 | 17634363 | 1398571015 |
| 33 Retained earnings (S Corp) | 149417844 | - | -22456559 | -3374465 | -1324969 | 8698308 | 40849017 | 27783905 | 37597613 | 22472341 | 17166937 | 14328437 | 7677278 |
| 34 Less: Cost of treasury stock | 1589373930 | - | 3903952 | 4153407 | 4419975 | 5735545 | 14097678 | 5097668 | 6058344 | 4107129 | 8485419 | 20049581 | 1513265232 |
| 35 Total receipts | 13360007157 | 193980574 | 459827978 | 391556844 | 376169876 | 448293093 | 1370529998 | 622852479 | 714550154 | 461844870 | 456152763 | 668722946 | 7195525582 |
| 36 Business receipts | 11883614939 | 122893404 | 449322666 | 383953703 | 367529355 | 438284938 | 1341088721 | 607736314 | 692727035 | 435954616 | 421076322 | 603561410 | 6019486454 |
| 37 Interest | 837214525 | 58861362 | 437833 | 978020 | 796743 | 1039374 | 3557592 | 1928475 | 5083359 | 9912012 | 17660344 | 34505617 | 702453794 |
| 38 Interest on govt. obligations | 44424838 | 318559 | 5025 | 20740 | 31344 | 59583 | 245314 | 162128 | 439889 | 863623 | 1732068 | 4197065 | 36349500 |
| 39 Rents | 81809466 | 796899 | 353648 | 450418 | 650517 | 758397 | 2316649 | 1031846 | 1795765 | 1381600 | 1718848 | 2938716 | 67616163 |
| 40 Royalties | 50044128 | 216433 | 107403 | 110247 | 73960 | 150205 | 453164 | 182818 | 363578 | 505801 | 714369 | 1815275 | 45350874 |
| 41 Net S-T cap gain less net LT loss | 10997054 | 93940 | 31537 | 52049 | 81017 | 43141 | 133787 | 80238 | 131557 | 199745 | 369803 | 916590 | 8863648 |
| 42 Net L-T cap gain less net ST loss | 47895615 | 1634423 | 515407 | 493991 | 605874 | 705212 | 1910442 | 1152944 | 1198395 | 1086938 | 1146370 | 2222351 | 35223266 |
| 43 Net gain, noncapital assets | 35212818 | 1907161 | 689331 | 688175 | 678374 | 671518 | 1825417 | 819773 | 1250764 | 939501 | 1035516 | 1620701 | 23086587 |
| 44 Dividends, domestic corporations | 13233145 | 118258 | 25690 | 68466 | 89788 | 106974 | 398405 | 226219 | 254340 | 282763 | 251739 | 613525 | 10796979 |
| 45 Dividends, foreign corporations | 30322365 | 29165 | *4005 | *9404 | 2653 | 2167 | 52780 | 35189 | 78661 | 170449 | 291874 | 856027 | 28789991 |
| 46 Other receipts | 325238265 | 7110970 | 8335433 | 4731631 | 5630249 | 6471584 | 18547727 | 9496535 | 11226810 | 10547822 | 10155509 | 15475669 | 217508326 |
| 47 Total deductions | 12774888028 | 198829884 | 452308302 | 385777433 | 369976836 | 440113125 | 1346298472 | 610529521 | 697441282 | 448331549 | 438396847 | 634414959 | 6752469820 |
| 48 Cost of goods | 7624876881 | 17487608 | 7577512 | 15439007 | 22294232 | 31760966 | 122115938 | 62595614 | 71597684 | 45997582 | 45499446 | 64002865 | 417213019 |
| 49 Compensation of officers | 281813040 | 4589242 | 64092397 | 37068915 | 26998520 | 24209931 | 46511391 | 14067936 | 12950777 | 6875295 | 5963719 | 6909055 | 31575863 |
| 50 Salaries and wages | 1124366115 | 14246027 | 64258116 | 50986852 | 43309219 | 45108222 | 114128711 | 47107701 | 53524803 | 36549043 | 38317107 | 56485084 | 560345232 |
| 51 Repairs | 112355063 | 856927 | 4594252 | 3938482 | 3528580 | 4112621 | 8999245 | 3104303 | 3499761 | 2270041 | 2368912 | 3894819 | 71187121 |
| 52 Bad debts | 76692447 | 4432324 | 977448 | 805758 | 1023007 | 1223984 | 3880888 | 1681867 | 2101253 | 1758803 | 2026516 | 3136167 | 53644433 |
| 53 Rent paid on business property | 223144204 | 3592412 | 20847490 | 14684191 | 10940698 | 10459949 | 21483825 | 7126348 | 8359531 | 5809099 | 6205869 | 8899031 | 104735759 |
| 54 Taxes paid | 321766242 | 3426780 | 15291460 | 12668841 | 11045642 | 12218047 | 29922149 | 11276047 | 13272910 | 8811606 | 8807343 | 13181081 | 181844337 |
| 55 Interest paid | 611155531 | 49856745 | 2706260 | 3450688 | 3822406 | 4887949 | 16281575 | 7603927 | 10324618 | 9860350 | 13489826 | 23255662 | 465615525 |
| 56 Contributions or gifts | 7102825 | 45010 | 95753 | 69475 | 87199 | 90863 | 258298 | 107032 | 167633 | 134801 | 177970 | 323228 | 5545564 |
| 57 Amortization | 40514898 | 611546 | 427921 | 518292 | 454050 | 541856 | 1678040 | 1105097 | 1551628 | 1316231 | 1500998 | 3101451 | 27707787 |
| 58 Depreciation | 403349614 | 3380027 | 6999506 | 7490813 | 7461222 | 8860690 | 23556006 | 10179090 | 13496686 | 9961863 | 11192223 | 17730352 | 283041136 |
| 59 Depletion | 9423790 | 66285 | 27603 | 19421 | 17792 | 39451 | 152902 | 180281 | 207046 | 267941 | 258203 | 515373 | 7671491 |
| 60 Advertising | 156524537 | 1632790 | 5117169 | 3728850 | 3547633 | 3959521 | 10861217 | 4772261 | 6250455 | 4821331 | 4476253 | 7751722 | 99605335 |
| 61 Pension, prof sh, stock, annuity | 80335184 | 521920 | 4358883 | 2400531 | 1725420 | 1908083 | 4740990 | 1909623 | 2248002 | 1568723 | 1528721 | 2500127 | 54924162 |
| 62 Employee benefit programs | 160459845 | 1338978 | 3661269 | 3250655 | 3313341 | 3971928 | 11295889 | 5086994 | 6290299 | 5090224 | 5200621 | 8471048 | 103488598 |
| 63 Net loss, noncapital assets | 31642356 | 4402761 | 598225 | 422895 | 279855 | 407358 | 1364465 | 762309 | 1599928 | 1864727 | 1979998 | 3200066 | 14759769 |
| 64 Other deductions | 1509365459 | 27571987 | 95373921 | 59502554 | 48285727 | 50812535 | 115322708 | 44043972 | 54672947 | 39909856 | 41978878 | 67774105 | 864116268 |
| 65 Total receipts less total deducts | 585119129 | -4849309 | 7519675 | 5779412 | 6193040 | 8179968 | 24231526 | 12322958 | 17108872 | 13513321 | 17755916 | 34307987 | 443055762 |
| 66 Constructive taxable income from related foreign corporations | 36583240 | 12367 | *460 | - | *881 | *291 | 37040 | 18978 | 116340 | 168081 | 164685 | 613153 | 35450965 |
| 67 Net income (less deficit), total | 577277530 | -5155501 | 7515110 | 5758672 | 6162576 | 8120676 | 24023252 | 12179807 | 16785323 | 12817779 | 16188534 | 30724075 | 442157227 |
| 68 Net income, total | 739502875 | 10326070 | 20936332 | 14512802 | 13279869 | 15720771 | 43349889 | 20668801 | 27175158 | 21344797 | 24142372 | 42119307 | 485926707 |
| 69 Deficit, total | 162225345 | 15481571 | 13421222 | 8754131 | 7117293 | 7600095 | 19326637 | 8488993 | 10389835 | 8527017 | 7953839 | 11395232 | 43769480 |
| 70 Net income (less def), Form 1120-A | 27466 | -25413 | 3148 | 9582 | 40150 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -5262613 | -5262613 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 73951541 | -89709 | 8877420 | 5110789 | 4280007 | 5666150 | 17198244 | 8521788 | 10500329 | 5519739 | 4117240 | 3199216 | 1050326 |
| 73 Statutory special deductions, total | 142297660 | 3257010 | 2507519 | 1965099 | 1642156 | 1724254 | 3740779 | 2026508 | 3206878 | 3202109 | 4736968 | 11180762 | 103107617 |
| 74 Net operating loss deduction | 48901938 | 2032456 | 2485921 | 1913428 | 1570600 | 1641768 | 3342428 | 1701174 | 2522809 | 1971590 | 2195896 | 3863172 | 23660697 |
| 75 Dividends received deduction | 13982146 | 97331 | 18600 | 44726 | 65039 | 73549 | 310497 | 204440 | 232466 | 279058 | 298959 | 750763 | 11606718 |
| 76 Public utility div paid deduction | 99426 | - | - | - | - | - | - | - | - | *-0 | 77 | 9 | 99340 |
| 77 Income subject to tax | 493996239 | 4955289 | 2729134 | 3506176 | 4315526 | 5281304 | 15301039 | 7875769 | 11635897 | 11632889 | 14827619 | 27377537 | 384558060 |
| 78 Income tax before credits, total | 172776719 | 1748025 | 500136 | 651607 | 868588 | 1213881 | 4692728 | 2708084 | 4065727 | 3971170 | 5227930 | 9736294 | 137392549 |
| 79 Regular tax | 167547891 | 1648664 | 495953 | 641707 | 851962 | 1190983 | 4541650 | 2634297 | 3928237 | 3952709 | 5077367 | 9451342 | 133133019 |
| 80 Personal holding company tax | 12296 | *47 | *1200 | *806 | *1257 | *1007 | 2610 | *705 | 535 | *4 | 19 | 132 | 3975 |
| 81 Recapture of investment credit | 54537 | - | - | *-0 | - | - | *43 | *377 | *260 | *849 | 73 | 32 | 52903 |
| 82 Alternative minumum tax | 4459253 | 43467 | 1755 | 3683 | 15453 | 20749 | 146238 | 69520 | 128127 | 113850 | 136408 | 252626 | 3527376 |
| 83 Environmental tax | 620502 | 5117 | *50 | *17 | *63 | 45 | 589 | 1265 | 5120 | 8331 | 14424 | 30986 | 554493 |
| 84 Foreign tax credit | 25401339 | 11238 | *7618 | *177 | *2840 | 4796 | 15574 | 14713 | 73425 | 89604 | 124704 | 399952 | 24656697 |
| 85 U.S. Possessions tax credit | 3792925 | 57849 | 31 | 155 | 18 | 4527 | 16417 | 19104 | 96735 | 163230 | 141301 | 667024 | 2626534 |
| 86 Orphan drug credit | 21166 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1468 | 15884 |
| 87 Nonconventional source fuel credit | 592083 | *43 | *116 | *424 | *443 | *89 | 3022 | *1057 | 3126 | 1161 | 6615 | 3900 | 572087 |
| 88 General business credit | 4109836 | 16821 | 8047 | 9560 | 15189 | 21478 | 71456 | 43262 | 76034 | 54724 | 79153 | 170730 | 3543381 |
| 89 Prior year minumum tax credit | 3339643 | 28546 | *598 | 3133 | 8417 | 10151 | 65411 | 43950 | 57060 | 70425 | 86926 | 137317 | 2827710 |
| 90 Income tax after credits, total | 135519687 | 1630692 | 483725 | 638158 | 841682 | 1172841 | 4520848 | 2585998 | 3759346 | 3591556 | 4788722 | 8355903 | 103150217 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 146996 | 7125 | 59979 | 26927 | 22310 | 17223 | 12197 | 664 | 345 | 117 | 57 | 34 | 17 |
| 2 Total assets | 79893306 | - | 2043643 | 4392786 | 8067161 | 12187348 | 22470104 | 4565235 | 4942226 | 3918028 | 4101869 | 4733072 | 8471835 |
| 3 Cash | 5495064 | - | 384158 | 559461 | 1005113 | 934144 | 1308109 | 372792 | 278286 | 197507 | 153481 | 96706 | 205307 |
| 4 Notes and accounts receivable | 7860722 | - | 111966 | 257664 | 376762 | 501025 | 1852846 | 674255 | 754232 | 519225 | 559276 | 803242 | 1450229 |
| 5 Less: Allowance for bad debts | 76433 | - | - | - | *1520 | *128 | 13752 | *1635 | 6212 | 5295 | 7021 | 9249 | 31623 |
| 6 Inventories | 8133874 | - | 113879 | 217289 | 379450 | 932023 | 2385536 | 520462 | 521574 | 544668 | 681197 | 659734 | 1178062 |
| 7 U.S. govt. obligations, total | 323364 | - | *1200 | *10172 | *38676 | *29913 | 63148 | *33924 | *82591 | *40183 | 15429 | 4585 | 3543 |
| 8 Tax-exempt securities | 294881 | - | - | - | *37998 | 97509 | *99572 | - | *30680 | *26292 | 1643 | 412 | 776 |
| 9 Other current assets | 2780564 | - | 68524 | 149021 | 164294 | 298415 | 601560 | 118101 | 138939 | 218924 | 199058 | 354430 | 469297 |
| 10 Loans to stockholders | 2052876 | - | 128375 | 257023 | 387219 | 493421 | 557169 | 65104 | 38627 | 40280 | 17827 | 11759 | 56071 |
| 11 Mortgage and real estate loans | 692959 | - | *5825 | *31788 | 112732 | 145938 | 251300 | *28464 | *45582 | *28258 | 14231 | 28636 | 205 |
| 12 Other investments | 7574325 | - | 80239 | 132653 | 460387 | 675358 | 1586615 | 390753 | 488485 | 531953 | 478476 | 626428 | 2122975 |
| 13 Depreciable assets | 62547961 | - | 3385198 | 5939088 | 8077346 | 9997244 | 16779848 | 3136549 | 3313930 | 2517249 | 2625341 | 2637664 | 4138504 |
| 14 Less: Accumulated depreciation | 38680666 | - | 2515388 | 4131660 | 5734906 | 6813160 | 10235874 | 1784405 | 1682009 | 1328793 | 1258847 | 1177340 | 2018284 |
| 15 Depletable assets | 786182 | - | *4223 | *49451 | *53607 | *56471 | *100497 | *43518 | *77971 | *52278 | 23885 | 529 | 323751 |
| 16 Less: Accumulated depletion | 347621 | - | *1374 | *41911 | *8837 | *9909 | *27289 | *517 | *30492 | - | 1901 | 418 | 224974 |
| 17 Land | 16893887 | - | 224384 | 793238 | 2301431 | 4126825 | 6340780 | 769867 | 736504 | 383067 | 399282 | 515682 | 302827 |
| 18 Intangible assets (Amortizable) | 884737 | - | 50460 | 75143 | 82709 | 57611 | 112656 | 16985 | 37222 | 23921 | 120437 | 29457 | 278133 |
| 19 Less: Accumulated amortization | 258083 | - | 32393 | 36116 | 38622 | 13671 | 29520 | 9021 | 11345 | 4770 | 34681 | 6732 | 41212 |
| 20 Other assets | 2934715 | - | 34367 | 130480 | 373321 | 678318 | 736903 | 190038 | 127660 | 133078 | 114753 | 157546 | 258251 |
| 21 Total liabilities | 79893306 | - | 2043643 | 4392786 | 8067161 | 12187348 | 22470104 | 4565235 | 4942226 | 3918028 | 4101869 | 4733072 | 8471835 |
| 22 Accounts payable | 4547290 | - | 88819 | 209291 | 183747 | 265018 | 1119174 | 436421 | 540185 | 300914 | 443611 | 360118 | 599990 |
| 23 Mort, notes, and bonds under 1 yr | 10516775 | - | 291936 | 692010 | 965033 | 1276640 | 3591183 | 771715 | 720387 | 550289 | 717008 | 770033 | 170542 |
| 24 Other current liabilities | 3294259 | - | 179326 | 165933 | 223546 | 272608 | 689156 | 243158 | 312037 | 165801 | 246811 | 252780 | 543102 |
| 25 Loans from stockholders | 9208368 | - | 1431556 | 1156355 | 1347090 | 1452446 | 2574217 | 334538 | 458999 | 62343 | 5440 | 65935 | 319448 |
| 26 Mort, notes, bonds, 1 yr or more | 19476274 | - | 564642 | 1379833 | 1763786 | 2678265 | 5541174 | 1107821 | 1254261 | 821762 | 893493 | 1212320 | 2258916 |
| 27 Other liabilities | 3583499 | - | 101470 | 116298 | 178648 | 207076 | 805021 | 151455 | 83895 | 400430 | 284756 | 576540 | 677910 |
| 28 Net worth | 29266842 | - | -614107 | 673065 | 3405312 | 6035294 | 8150179 | 1520125 | 1572462 | 1616489 | 1510750 | 1495346 | 3901927 |
| 29 Capital stock | 10039441 | - | 705877 | 869336 | 1640733 | 2251372 | 3032258 | 297435 | 360440 | 187491 | 207100 | 121003 | 366397 |
| 30 Paid-in or capital surplus | 11885891 | - | 386578 | 944959 | 1069951 | 1496212 | 3070561 | 864791 | 986613 | 763629 | 1119685 | 508326 | 674587 |
| 31 Retained earnings, appropriated | 185331 | - | - | *11361 | *16400 | *27628 | 70454 | *44629 | *12772 | *2087 | - | -0 | - |
| 32 Retained earnings-unappropriated | 11737331 | - | -99385 | 160184 | 1355482 | 2586893 | 2819306 | 383130 | 272097 | 409878 | 75599 | 865920 | 2908226 |
| 33 Retained earnings (S Corp) | -2628507 | - | -1498552 | -1100612 | -494189 | -77673 | -352411 | 45521 | 121822 | 310125 | 127802 | 97871 | 191790 |
| 34 Less: Cost of treasury stock | 1952645 | - | 108624 | 212162 | 183065 | 249138 | 489988 | 115381 | 181283 | 56722 | 19436 | 97774 | 239073 |
| 35 Total receipts | 100907153 | 790887 | 7130534 | 8962373 | 9072186 | 14217364 | 26564857 | 6087200 | 5287187 | 4879572 | 4903629 | 5661755 | 7349609 |
| 36 Business receipts | 93874803 | 476181 | 6867947 | 8248798 | 8261258 | 13021792 | 24464385 | 5797631 | 4901777 | 4648474 | 4743763 | 5445781 | 6997016 |
| 37 Interest | 578746 | 95898 | 5763 | 15970 | 61126 | 75157 | 91285 | 22984 | 29328 | 18970 | 48012 | 37046 | 77207 |
| 38 Interest on govt. obligations | 44260 | *46 | - | *86 | *3365 | 7729 | 21419 | *749 | *4169 | 3281 | 384 | 1278 | 1755 |
| 39 Rents | 558889 | 11711 | 10646 | 43519 | 119182 | 88649 | 193368 | 15557 | 25733 | 13446 | 8409 | 21731 | 6938 |
| 40 Royalties | 81365 | *2304 | - | *2057 | *967 | *4703 | 4371 | *4027 | *22384 | *7416 | 9286 | 2326 | 21525 |
| 41 Net S-T cap gain less net LT loss | 16329 | - | *32 | *267 | *27 | *1383 | 4473 | *4068 | *117 | *197 | 5 | 3872 | 1889 |
| 42 Net L-T cap gain less net ST loss | 643018 | 27259 | *21769 | 51291 | 60673 | 101071 | 156230 | 45725 | 61080 | 48590 | 18829 | 40177 | 10324 |
| 43 Net gain, noncapital assets | 483769 | *36743 | 17532 | 27687 | 80127 | 73991 | 129020 | 8921 | 51824 | 5243 | 20555 | 24971 | 7154 |
| 44 Dividends, domestic corporations | 97872 | *367 | - | 7109 | 4505 | 6110 | 25373 | *7167 | 5949 | 16947 | 3984 | 2710 | 17652 |
| 45 Dividends, foreign corporations | 112436 | *155 | - | - | *298 | *118 | *67 | - | *1 | *3843 | 1312 | 3937 | 102706 |
| 46 Other receipts | 4415664 | 140224 | 206846 | 565589 | 480658 | 836660 | 1474865 | 180372 | 184825 | 113164 | 49090 | 77927 | 105443 |
| 47 Total deductions | 99615215 | 696730 | 6994395 | 9011939 | 8862170 | 14091715 | 26613007 | 5989476 | 5292842 | 4774407 | 4890147 | 5594466 | 6803922 |
| 48 Cost of goods | 52426040 | *102821 | 63926 | 166373 | 245284 | 591449 | 1857543 | 314496 | 418545 | 487317 | 682611 | 565296 | 1019207 |
| 49 Compensation of officers | 2854337 | 11577 | 575564 | 350964 | 387307 | 480739 | 682540 | 115163 | 75736 | 49463 | 33428 | 49150 | 42705 |
| 50 Salaries and wages | 7972017 | 60974 | 912957 | 749081 | 975754 | 1057581 | 1868004 | 515341 | 408327 | 278942 | 197542 | 226444 | 721069 |
| 51 Repairs | 2209708 | 11665 | 238306 | 282441 | 342430 | 381203 | 578093 | 108518 | 66933 | 48085 | 34437 | 37748 | 79850 |
| 52 Bad debts | 140717 | *16539 | 9157 | *3845 | 6624 | 21768 | 34590 | 12910 | 4267 | 8435 | 5330 | 5712 | 11542 |
| 53 Rent paid on business property | 3265755 | 29467 | 485645 | 546081 | 472817 | 617370 | 784814 | 94326 | 53468 | 54444 | 24713 | 29537 | 73074 |
| 54 Taxes paid | 2507113 | 22024 | 274588 | 262204 | 324968 | 414624 | 612221 | 112229 | 112796 | 93455 | 89776 | 78606 | 109622 |
| 55 Interest paid | 2372577 | 24698 | 107292 | 206658 | 242038 | 358188 | 707359 | 118693 | 145714 | 77711 | 101882 | 146026 | 136318 |
| 56 Contributions or gifts | 33064 | *51 | 1321 | 2147 | 1844 | 4306 | 3954 | 1111 | 2024 | 885 | 4812 | 4327 | 6285 |
| 57 Amortization | 96884 | 322 | 5046 | 10171 | 3720 | 2838 | 10602 | 1383 | 15509 | 14320 | 11908 | 7460 | 13604 |
| 58 Depreciation | 4456697 | 38542 | 301257 | 459261 | 583437 | 698247 | 1175275 | 224870 | 220728 | 159828 | 168207 | 178600 | 248445 |
| 59 Depletion | 136656 | 295 | - | *73 | *332 | 2658 | 9331 | *882 | *1804 | *46353 | 704 | 8069 | 66154 |
| 60 Advertising | 448741 | 15519 | 42417 | 26939 | 32349 | 38369 | 60081 | 27454 | 19364 | 20409 | 31482 | 49027 | 85329 |
| 61 Pension, prof sh, stock, annuity | 213231 | *549 | *13899 | *3993 | 12434 | 22505 | 51377 | 22575 | 20647 | 11424 | 12294 | 9142 | 32392 |
| 62 Employee benefit programs | 767780 | 7538 | 57428 | 49674 | 84870 | 99165 | 157189 | 22926 | 27956 | 35635 | 35934 | 60578 | 128885 |
| 63 Net loss, noncapital assets | 184740 | *91166 | *1027 | 23052 | 1420 | 9965 | 13139 | *13521 | 8420 | 3356 | 16056 | 912 | 2707 |
| 64 Other deductions | 19529159 | 214766 | 1731259 | 2487781 | 2357210 | 3205284 | 5463118 | 1090257 | 1039769 | 387723 | 590912 | 222885 | 738196 |
| 65 Total receipts less total deducts | 1291938 | 94157 | 136140 | -49565 | 210016 | 125649 | -48150 | 97724 | -5655 | 105165 | 13482 | 67289 | 545687 |
| 66 Constructive taxable income from related foreign corporations | *66626 | - | - | - | - | - | - | - | - | *1102 | - | 74 | 65450 |
| 67 Net income (less deficit), total | 1314303 | 94111 | 136140 | -49651 | 206651 | 117920 | -69569 | 96975 | -9824 | 102987 | 13098 | 66085 | 609382 |
| 68 Net income, total | 4807274 | 207295 | 514417 | 391604 | 527277 | 557555 | 876797 | 286090 | 238136 | 196092 | 191767 | 123627 | 696618 |
| 69 Deficit, total | 3492971 | 113184 | 378277 | 441255 | 320626 | 439635 | 946367 | 189115 | 247960 | 93105 | 178669 | 57543 | 87236 |
| 70 Net income (less def), Form 1120-A | 23015 | *1080 | 12499 | 1065 | 8371 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -13301 | -13301 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -146635 | 17079 | 97847 | -17552 | 101794 | -79876 | -296082 | 44986 | -56689 | 8140 | 297 | -67 | 33489 |
| 73 Statutory special deductions, total | 666994 | 76909 | 65929 | 69483 | 51839 | 93823 | 140316 | 16819 | 8658 | 23918 | 29642 | 21621 | 68035 |
| 74 Net operating loss deduction | 572081 | 76532 | 65929 | 68544 | 49154 | 89507 | 122499 | *11803 | *4682 | *8367 | 24935 | 15876 | 34252 |
| 75 Dividends received deduction | 94913 | *378 | - | *939 | 2685 | 4316 | 17817 | *5016 | 3976 | 15551 | 4707 | 5745 | 33783 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2328595 | 70286 | 80643 | 115894 | 195682 | 267225 | 409902 | 123580 | 134238 | 118101 | 129100 | 88203 | 595740 |
| 78 Income tax before credits, total | 689669 | 22296 | 12588 | 19038 | 38658 | 52008 | 124747 | 41546 | 45954 | 40334 | 45547 | 32594 | 214359 |
| 79 Regular tax | 661546 | 21610 | 12588 | 18685 | 38552 | 51017 | 109557 | 41341 | 45514 | 39930 | 44309 | 30227 | 208216 |
| 80 Personal holding company tax | *168 | - | - | *41 | - | - | *126 | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 26565 | *465 | - | *311 | *105 | *987 | 15043 | *312 | *388 | *325 | 1090 | 2240 | 5298 |
| 83 Environmental tax | 1316 | 58 | - | - | - | *3 | *21 | *3 | *52 | 73 | 148 | 113 | 845 |
| 84 Foreign tax credit | 54436 | - | - | - | *29 | *13 | *3 | - | *10 | *1232 | 69 | 5 | 53074 |
| 85 U.S. Possessions tax credit | 16 | - | - | - | 16 | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *395 | - | - | - | - | - | - | - | - | *5 | 241 | - | 149 |
| 88 General business credit | 15164 | *450 | *418 | *225 | *1095 | *1945 | 2210 | *1224 | 1402 | *820 | 180 | 513 | 4682 |
| 89 Prior year minumum tax credit | 8223 | - | - | - | *1881 | *251 | 1782 | *127 | *685 | *139 | 1874 | 274 | 1210 |
| 90 Income tax after credits, total | 611436 | 21846 | 12170 | 18813 | 35637 | 49799 | 120752 | 40195 | 43857 | 38138 | 43184 | 31802 | 155244 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 0400
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 87242 | 4640 | 21894 | 17751 | 17657 | 14605 | 9875 | 427 | 218 | 90 | 45 | 26 | 13 |
| 2 Total assets | 61794044 | - | 957522 | 2957527 | 6497911 | 10455361 | 17920408 | 2942023 | 3035802 | 3040200 | 3263224 | 3653822 | 7070245 |
| 3 Cash | 3670173 | - | 155679 | 362774 | 732785 | 738053 | 878083 | 193570 | 136204 | 124849 | 105521 | 69695 | 172961 |
| 4 Notes and accounts receivable | 4868337 | - | 40097 | 100828 | 212260 | 302761 | 1003613 | 371440 | 343004 | 380449 | 381542 | 506738 | 1225606 |
| 5 Less: Allowance for bad debts | 56686 | - | - | - | - | - | 9895 | *785 | 1575 | *1654 | 3705 | 7781 | 31291 |
| 6 Inventories | 6529213 | - | 85248 | 152174 | 330802 | 815242 | 1740808 | 392359 | 352477 | 490743 | 559305 | 575697 | 1034360 |
| 7 U.S. govt. obligations, total | 258305 | - | *1200 | *9196 | *38676 | *29913 | 32163 | *29513 | *82591 | *11496 | 15429 | 4585 | 3543 |
| 8 Tax-exempt securities | 224752 | - | - | - | *37998 | *90790 | *36163 | - | *30680 | *26292 | 1643 | 412 | 776 |
| 9 Other current assets | 1903441 | - | 32664 | 115378 | 117833 | 231738 | 446568 | 63367 | 54130 | 168185 | 140718 | 202233 | 330627 |
| 10 Loans to stockholders | 1634039 | - | 64128 | 132002 | 319191 | 448518 | 462256 | 46121 | 36204 | 40280 | 17508 | 11759 | 56071 |
| 11 Mortgage and real estate loans | 552257 | - | - | *5945 | 108799 | 145938 | 193438 | *25479 | *15551 | *28258 | 14152 | 14587 | 110 |
| 12 Other investments | 6164775 | - | 65635 | 90198 | 364823 | 565792 | 1351155 | 285009 | 257510 | 356421 | 439532 | 484522 | 1904178 |
| 13 Depreciable assets | 47122771 | - | 1486863 | 3971014 | 6310156 | 8060894 | 13792375 | 1807624 | 2261392 | 1999563 | 2087117 | 2161103 | 3184670 |
| 14 Less: Accumulated depreciation | 29613009 | - | 1142961 | 2773250 | 4649805 | 5538248 | 8652132 | 1107822 | 1239854 | 1075626 | 987832 | 907442 | 1538039 |
| 15 Depletable assets | 354216 | - | *2454 | *7779 | *3229 | *27901 | *14752 | *9118 | *425 | - | 11945 | 529 | 276084 |
| 16 Less: Accumulated depletion | 245155 | - | *1331 | *7034 | *48 | *4111 | *6880 | *517 | *307 | - | 1901 | 418 | 222609 |
| 17 Land | 15479317 | - | 141966 | 679521 | 2180439 | 3886419 | 5938341 | 681599 | 593679 | 344297 | 364765 | 375524 | 292767 |
| 18 Intangible assets (Amortizable) | 566759 | - | 13121 | 13943 | 53592 | 43987 | 66136 | 8745 | 32428 | 18406 | 24394 | 28504 | 263503 |
| 19 Less: Accumulated amortization | 133900 | - | 1898 | 8688 | 34445 | 10291 | 16091 | 3041 | 9059 | 3023 | 3164 | 6478 | 37720 |
| 20 Other assets | 2514439 | - | 14658 | 105746 | 371626 | 620067 | 649555 | 140241 | 90324 | 131264 | 96256 | 140054 | 154648 |
| 21 Total liabilities | 61794044 | - | 957522 | 2957527 | 6497911 | 10455361 | 17920408 | 2942023 | 3035802 | 3040200 | 3263224 | 3653822 | 7070245 |
| 22 Accounts payable | 2837996 | - | 26805 | 111739 | 107151 | 145032 | 562936 | 240043 | 257598 | 204059 | 370668 | 292365 | 519600 |
| 23 Mort, notes, and bonds under 1 yr | 8340712 | - | 178809 | 512497 | 739125 | 1084895 | 3069172 | 455480 | 513482 | 456723 | 540888 | 654518 | 135122 |
| 24 Other current liabilities | 1931763 | - | 68520 | 90373 | 130493 | 157933 | 423561 | 94180 | 158673 | 135002 | 155130 | 130569 | 387329 |
| 25 Loans from stockholders | 6777228 | - | 724781 | 793325 | 1151985 | 1163204 | 2113786 | 164392 | 217552 | 60867 | 1955 | 65933 | 319448 |
| 26 Mort, notes, bonds, 1 yr or more | 14927090 | - | 258268 | 825862 | 1385500 | 2297393 | 4595249 | 816332 | 762119 | 648237 | 530683 | 913896 | 1893552 |
| 27 Other liabilities | 2786941 | - | 57086 | 78973 | 104297 | 185818 | 592329 | 80030 | 44089 | 372964 | 231628 | 453083 | 586644 |
| 28 Net worth | 24192313 | - | -356746 | 544757 | 2879361 | 5421086 | 6563375 | 1091566 | 1082288 | 1162348 | 1432272 | 1143457 | 3228549 |
| 29 Capital stock | 8745193 | - | 422575 | 742366 | 1463742 | 2144381 | 2741237 | 279582 | 241214 | 90480 | 200225 | 84738 | 334653 |
| 30 Paid-in or capital surplus | 9159605 | - | 192977 | 791738 | 960895 | 1338390 | 2491878 | 496634 | 821852 | 424727 | 717991 | 402502 | 520021 |
| 31 Retained earnings, appropriated | 141880 | - | - | *406 | *11152 | *27606 | *45314 | *44629 | *12772 | - | - | -0 | - |
| 32 Retained earnings-unappropriated | 9702633 | - | -4165 | 116008 | 1175834 | 2073486 | 2209569 | 248263 | 136708 | 322787 | 405690 | 614781 | 2403672 |
| 33 Retained earnings (S Corp) | -2086629 | - | -915345 | -956523 | -597801 | -13047 | -478316 | 93673 | 1045 | 378688 | 127802 | 81406 | 191790 |
| 34 Less: Cost of treasury stock | 1470369 | - | *52788 | 149238 | 134461 | 149729 | 446307 | *71215 | 131303 | 54334 | 19436 | 39970 | 221587 |
| 35 Total receipts | 66614242 | 690779 | 1919455 | 5284773 | 6012949 | 9125269 | 18034194 | 3550562 | 3735453 | 3931525 | 4257226 | 4279707 | 5792350 |
| 36 Business receipts | 60707403 | 417815 | 1687546 | 4663124 | 5329320 | 8084750 | 16175128 | 3365120 | 3466517 | 3797888 | 4125305 | 4130355 | 5464533 |
| 37 Interest | 449422 | 93632 | 3456 | 10052 | 53670 | 60433 | 72094 | 18436 | 17205 | 10040 | 33232 | 28523 | 48647 |
| 38 Interest on govt. obligations | 24943 | - | - | *76 | *1635 | 7183 | 6853 | *444 | *3250 | *2463 | 45 | 1276 | 1716 |
| 39 Rents | 502813 | 11441 | 10405 | 33459 | 105897 | 81361 | 178785 | 11796 | 22485 | 11250 | 8067 | 21409 | 6458 |
| 40 Royalties | 66217 | *2304 | - | *2057 | *967 | *4450 | 4309 | *2525 | *14683 | *7380 | 6713 | 1226 | 19603 |
| 41 Net S-T cap gain less net LT loss | 12357 | - | - | *267 | *27 | *1383 | 4454 | *4068 | *117 | *112 | 5 | 35 | 1889 |
| 42 Net L-T cap gain less net ST loss | 429392 | *5068 | *21769 | 49710 | 40728 | 79730 | 121657 | 29415 | 24028 | 7734 | 17448 | 22911 | 9196 |
| 43 Net gain, noncapital assets | 367354 | *22692 | *3847 | 20433 | 56666 | 61249 | 100301 | 4508 | 47927 | 4712 | 20555 | 18693 | 5770 |
| 44 Dividends, domestic corporations | 75911 | *237 | - | *7105 | 3625 | 5274 | 22921 | *6351 | 4642 | 2356 | 3873 | 2095 | 17433 |
| 45 Dividends, foreign corporations | 103321 | - | - | - | *298 | *35 | *14 | - | *1 | *2942 | 1312 | 318 | 98402 |
| 46 Other receipts | 3875111 | 137589 | 192431 | 498491 | 420117 | 739420 | 1347677 | 107898 | 134599 | 84648 | 40671 | 52867 | 118703 |
| 47 Total deductions | 65972279 | 574425 | 1980268 | 5365751 | 5899322 | 9121557 | 18130116 | 3534417 | 3739208 | 3890068 | 4240265 | 4241028 | 5255855 |
| 48 Cost of goods | 32176117 | *102482 | 38767 | 109362 | 197419 | 464338 | 1225280 | 234774 | 260029 | 434452 | 562981 | 501826 | 896833 |
| 49 Compensation of officers | 1507082 | *9492 | 77278 | 173961 | 207588 | 313807 | 498288 | 52488 | 39819 | 39412 | 25549 | 34092 | 35309 |
| 50 Salaries and wages | 5104908 | 51186 | 190719 | 391693 | 560105 | 772373 | 1365818 | 311768 | 301373 | 210961 | 142507 | 153123 | 653284 |
| 51 Repairs | 1594339 | 8697 | 89008 | 193250 | 238750 | 278843 | 480064 | 74879 | 49208 | 36610 | 32570 | 35509 | 76950 |
| 52 Bad debts | 78887 | *16539 | *238 | *466 | *2955 | 15554 | 9992 | 6955 | 1282 | 7484 | 3298 | 4262 | 9862 |
| 53 Rent paid on business property | 2604138 | 25122 | 237840 | 450405 | 415448 | 515293 | 706100 | 53176 | 42737 | 46849 | 19968 | 23537 | 67662 |
| 54 Taxes paid | 1584087 | 18042 | 58596 | 146144 | 196103 | 269047 | 461389 | 74867 | 77679 | 72761 | 69352 | 48319 | 91788 |
| 55 Interest paid | 1790976 | 22671 | 56673 | 127437 | 186451 | 303432 | 584724 | 85176 | 96265 | 61801 | 68341 | 106611 | 91391 |
| 56 Contributions or gifts | 27391 | *49 | *233 | 2097 | 1576 | 3161 | 3298 | 860 | 1102 | 575 | 4729 | 3707 | 6004 |
| 57 Amortization | 56915 | 249 | 502 | 685 | 1892 | 1954 | 6181 | 843 | 14635 | 13976 | 1355 | 1547 | 13095 |
| 58 Depreciation | 3136746 | 28709 | 98718 | 292586 | 395195 | 529953 | 938259 | 127891 | 150166 | 117901 | 136523 | 145251 | 175594 |
| 59 Depletion | 16296 | - | - | *10 | *278 | 2658 | 8097 | *649 | *969 | *41 | 704 | 124 | 2765 |
| 60 Advertising | 299529 | *15151 | 7617 | 12868 | 12599 | 22145 | 40482 | 9695 | 17297 | 16038 | 16006 | 45168 | 84463 |
| 61 Pension, prof sh, stock, annuity | 142411 | 435 | *12106 | *342 | *3950 | 17545 | 39950 | 6548 | 14814 | 7776 | 7376 | 7862 | 23708 |
| 62 Employee benefit programs | 510061 | *6351 | 14186 | 34398 | 41148 | 56260 | 112193 | 11557 | 15388 | 24030 | 24569 | 44113 | 125868 |
| 63 Net loss, noncapital assets | 115133 | *66933 | *218 | *5779 | *743 | 6586 | 12226 | *10829 | *266 | 1048 | 9011 | 190 | 1304 |
| 64 Other deductions | 15227264 | 182193 | 743383 | 1680491 | 1881144 | 2647538 | 4755130 | 767053 | 899577 | 291324 | 548872 | 132266 | 698293 |
| 65 Total receipts less total deducts | 641963 | 116355 | -60813 | -80978 | 113628 | 3712 | -95922 | 16145 | -3755 | 41457 | 16961 | 38679 | 536494 |
| 66 Constructive taxable income from related foreign corporations | *53658 | - | - | - | - | - | - | - | - | *1102 | - | - | 52556 |
| 67 Net income (less deficit), total | 670679 | 116355 | -60813 | -81054 | 111993 | -3471 | -102775 | 15700 | -7005 | 40096 | 16916 | 37403 | 587334 |
| 68 Net income, total | 3232459 | 161822 | 184586 | 233104 | 364090 | 386595 | 642984 | 143417 | 163046 | 104073 | 143404 | 83887 | 621450 |
| 69 Deficit, total | 2561780 | 45467 | 245399 | 314158 | 252097 | 390067 | 745759 | 127717 | 170051 | 63977 | 126488 | 46484 | 34116 |
| 70 Net income (less def), Form 1120-A | 17946 | *1080 | *6975 | 715 | 9176 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -8146 | -8146 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -453262 | *30082 | -64670 | -95466 | 35074 | -108924 | -239414 | -11606 | -46025 | 5881 | 297 | 8019 | 33489 |
| 73 Statutory special deductions, total | 487987 | 58626 | 37634 | 65066 | 34766 | 71746 | 97268 | 9541 | 7708 | 11758 | 14869 | 17529 | 61476 |
| 74 Net operating loss deduction | 417032 | 58460 | 37634 | 64130 | 32458 | 68074 | 81220 | *5088 | *4682 | *8367 | 10162 | 15726 | 31031 |
| 75 Dividends received deduction | 70955 | *166 | - | *936 | 2308 | 3672 | 16048 | *4452 | 3026 | 3390 | 4707 | 1803 | 30446 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1707606 | 50159 | 39321 | 85496 | 148048 | 190904 | 310022 | 75192 | 81311 | 52094 | 95510 | 52555 | 526994 |
| 78 Income tax before credits, total | 503983 | 14917 | 6696 | 14250 | 28518 | 35447 | 90321 | 25048 | 27753 | 17620 | 33349 | 20237 | 189828 |
| 79 Regular tax | 483571 | 14718 | 6696 | 13938 | 28412 | 34812 | 80379 | 24903 | 27485 | 17274 | 32857 | 17913 | 184185 |
| 80 Personal holding company tax | *126 | - | - | - | - | - | *126 | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 19365 | *159 | - | *311 | *105 | *636 | 9795 | *252 | *230 | *325 | 390 | 2240 | 4923 |
| 83 Environmental tax | 1023 | 40 | - | - | - | - | *21 | *3 | *38 | *21 | 103 | 77 | 720 |
| 84 Foreign tax credit | 54290 | - | - | - | *29 | *-0 | *3 | - | *10 | *1212 | 14 | - | 53021 |
| 85 U.S. Possessions tax credit | 16 | - | - | - | 16 | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 389 | - | - | - | - | - | - | - | - | - | 241 | - | 149 |
| 88 General business credit | 13216 | *442 | *215 | *225 | *1095 | *1341 | 2134 | *1224 | *1127 | *473 | 179 | 321 | 4439 |
| 89 Prior year minumum tax credit | 4838 | - | - | - | - | *20 | *1383 | *127 | *582 | - | 1338 | 177 | 1210 |
| 90 Income tax after credits, total | 431235 | 14474 | 6481 | 14025 | 27378 | 34086 | 86800 | 23697 | 26033 | 15935 | 31578 | 19739 | 131008 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing: Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping

| MINOR INDUSTRY 0600<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 59754 | 2484 | 38085 | 9176 | 4653 | 2619 | 2322 | 237 | 126 | 27 | 12 | 8 | 4 |
| 2 Total assets | 18099263 | - | 1086121 | 1435259 | 1569251 | 1731987 | 4549696 | 1623212 | 1906424 | 877828 | 838645 | 1079250 | 1401590 |
| 3 Cash | 1824891 | - | 228479 | 196688 | 272327 | 196091 | 430026 | 179222 | 142082 | 72658 | 47960 | 27011 | 32346 |
| 4 Notes and accounts receivable | 2992385 | - | 71869 | 156836 | 164502 | 198264 | 849234 | 302815 | 411228 | 138777 | 177734 | 296504 | 224622 |
| 5 Less: Allowance for bad debts | 19747 | - | - | - | *1520 | *128 | 3857 | *850 | 4637 | *3641 | 3316 | 1467 | 332 |
| 6 Inventories | 1604661 | - | 28631 | 65115 | 48648 | 116781 | 644728 | 128102 | 169098 | 53926 | 121892 | 84037 | 143702 |
| 7 U.S. govt. obligations, total | *65059 | - | - | *976 | - | - | *30984 | *4412 | - | *28687 | - | - | - |
| 8 Tax-exempt securities | *70129 | - | - | - | - | *6719 | *63409 | - | - | - | - | - | - |
| 9 Other current assets | 877123 | - | 35859 | 33643 | 46461 | 66677 | 154992 | 54734 | 84810 | 50740 | 58341 | 152198 | 138671 |
| 10 Loans to stockholders | 418836 | - | 64247 | 125020 | 68028 | 44903 | 94912 | *18983 | *2423 | - | 319 | -0 | - |
| 11 Mortgage and real estate loans | 140702 | - | *5825 | *25843 | *3934 | - | *57862 | *2985 | *30032 | - | 79 | 14048 | 95 |
| 12 Other investments | 1409550 | - | *14604 | 42456 | 95565 | 109567 | 235460 | 105744 | 230975 | 175532 | 38945 | 141906 | 218796 |
| 13 Depreciable assets | 15425191 | - | 1898335 | 1968074 | 1767190 | 1936350 | 2987473 | 1328925 | 1052538 | 517686 | 538224 | 476561 | 953834 |
| 14 Less: Accumulated depreciation | 9067657 | - | 1372427 | 1358410 | 1085100 | 1274912 | 1583742 | 676584 | 442155 | 253167 | 271015 | 269899 | 480245 |
| 15 Depletable assets | 431966 | - | *1769 | *41672 | *50378 | *28570 | *85745 | *34399 | *77546 | *52278 | 11940 | - | 47668 |
| 16 Less: Accumulated depletion | 102465 | - | *42 | *34876 | *8789 | *5797 | *20409 | - | *30186 | - | - | - | 2366 |
| 17 Land | 1414570 | - | 82419 | 113718 | 120993 | 240407 | 402439 | 88267 | 142824 | 38770 | 34517 | 140157 | 10059 |
| 18 Intangible assets (Amortizable) | 317978 | - | 37340 | 61200 | 29117 | 13624 | 46520 | 8240 | 4795 | *5515 | 96044 | 953 | 14630 |
| 19 Less: Accumulated amortization | 124183 | - | 30494 | 27428 | 4177 | 3380 | 13430 | *5980 | 2285 | *1747 | 31517 | 253 | 3492 |
| 20 Other assets | 420276 | - | 19709 | 24734 | 1695 | 58251 | 87348 | 49796 | 37337 | *1814 | 18497 | 17493 | 103602 |
| 21 Total liabilities | 18099263 | - | 1086121 | 1435259 | 1569251 | 1731987 | 4549696 | 1623212 | 1906424 | 877828 | 838645 | 1079250 | 1401590 |
| 22 Accounts payable | 1709293 | - | 62014 | 97552 | 76596 | 119985 | 556238 | 196378 | 282587 | 96856 | 72943 | 67753 | 80390 |
| 23 Mort, notes, and bonds under 1 yr | 2176063 | - | 113127 | 179513 | 225908 | 191746 | 522011 | 316235 | 206905 | *93566 | 176120 | 115515 | 35420 |
| 24 Other current liabilities | 1362496 | - | 110807 | 75560 | 93053 | 114675 | 265595 | 148978 | 153363 | 30799 | 91681 | 122211 | 155773 |
| 25 Loans from stockholders | 2431140 | - | 706776 | 363030 | 195105 | 289242 | 460430 | *170147 | 241447 | *1476 | 3485 | 2 | - |
| 26 Mort, notes, bonds, 1 yr or more | 4549184 | - | 306375 | 553971 | 378286 | 380873 | 945925 | 291490 | 492141 | 173525 | 362810 | 298424 | 365364 |
| 27 Other liabilities | 796558 | - | 44384 | 37325 | 74352 | 21258 | 212692 | *71425 | 39806 | *27466 | 53128 | 123457 | 91266 |
| 28 Net worth | 5074529 | - | -257361 | 128308 | 525951 | 614208 | 1586805 | 428559 | 490174 | 454141 | 78478 | 351889 | 673377 |
| 29 Capital stock | 1294248 | - | 283302 | 126970 | 176990 | 106992 | 291021 | 17853 | 119225 | 97012 | 6875 | 36265 | 31743 |
| 30 Paid-in or capital surplus | 2726286 | - | 193601 | 153221 | 109056 | 157822 | 578683 | 368157 | 164762 | 338902 | 401694 | 105823 | 154565 |
| 31 Retained earnings, appropriated | *43450 | - | - | *10954 | *5247 | *22 | *25140 | - | - | *2087 | - | - | - |
| 32 Retained earnings-unappropriated | 2034698 | - | -95221 | 44176 | 179649 | 513407 | 609737 | 134867 | 135389 | 87091 | -330091 | 251139 | 504554 |
| 33 Retained earnings (S Corp) | -541878 | - | -583207 | -144089 | 103612 | -64626 | 125905 | -48152 | 120777 | *-68564 | - | 16465 | - |
| 34 Less: Cost of treasury stock | 482276 | - | *55836 | *62924 | *48604 | 99408 | 43681 | *44166 | *49980 | *2388 | - | 57804 | 17485 |
| 35 Total receipts | 34292911 | 100108 | 5211079 | 3677600 | 3059236 | 5092095 | 8530663 | 2536639 | 1551733 | 948047 | 646403 | 1382047 | 1557259 |
| 36 Business receipts | 33167400 | *58366 | 5180400 | 3585674 | 2931938 | 4937042 | 8289256 | 2432511 | 1435260 | 850586 | 618458 | 1315426 | 1532483 |
| 37 Interest | 129324 | *2266 | 2306 | 5918 | 7456 | 14724 | 19191 | 4548 | 12123 | 8930 | 14780 | 8523 | 28561 |
| 38 Interest on govt. obligations | 19318 | *46 | - | *10 | *1730 | *546 | *14566 | *305 | *919 | *817 | 339 | 2 | 38 |
| 39 Rents | 56076 | *269 | *241 | *10061 | 13285 | 7287 | 14584 | *3761 | 3248 | *2196 | 342 | 322 | 480 |
| 40 Royalties | 15148 | - | - | - | - | *253 | *62 | *1502 | *7701 | *37 | 2573 | 1100 | 1921 |
| 41 Net S-T cap gain less net LT loss | *3972 | - | *32 | - | - | - | *19 | - | - | *85 | - | 3837 | - |
| 42 Net L-T cap gain less net ST loss | 213627 | *22191 | - | *1581 | *19945 | *21341 | 34573 | *16310 | *37052 | *40856 | 1381 | 17266 | 1128 |
| 43 Net gain, noncapital assets | 116415 | *14050 | *13685 | *7254 | 23462 | 12742 | 28719 | 4413 | 3897 | *531 | - | 6278 | 1385 |
| 44 Dividends, domestic corporations | 21961 | *129 | - | *4 | *879 | *837 | *2452 | *816 | *1308 | *14592 | 111 | 614 | 219 |
| 45 Dividends, foreign corporations | *9116 | *155 | - | - | - | *83 | *53 | - | - | *901 | - | 3619 | 4305 |
| 46 Other receipts | 540553 | *2635 | 14415 | 67098 | 60541 | 97240 | 127188 | 72473 | 50226 | 28516 | 8419 | 25061 | -13260 |
| 47 Total deductions | 33642936 | 122306 | 5014127 | 3646188 | 2962848 | 4970158 | 8482891 | 2455059 | 1553634 | 884339 | 649881 | 1353437 | 1548067 |
| 48 Cost of goods | 20249924 | *339 | 25159 | 57012 | 47865 | 127112 | 632263 | 79722 | 158516 | 52865 | 119631 | 63470 | 122374 |
| 49 Compensation of officers | 1347255 | *2085 | 498285 | 177003 | 179719 | 166933 | 184252 | 62675 | 35918 | 10052 | 7880 | 15058 | 7395 |
| 50 Salaries and wages | 2867109 | *9789 | 722238 | 357388 | 415649 | 285209 | 502186 | 203574 | 106954 | 67981 | 55035 | 73321 | 67785 |
| 51 Repairs | 615368 | *2968 | 149297 | 89190 | 103680 | 102360 | 98029 | 33638 | 17725 | 11474 | 1866 | 2239 | 2901 |
| 52 Bad debts | 61830 | - | *8919 | *3379 | *3669 | 6214 | 24598 | 5955 | 2985 | *950 | 2031 | 1449 | 1680 |
| 53 Rent paid on business property | 661618 | *4345 | 247805 | 95676 | 57368 | 102077 | 78714 | 41150 | 10731 | 7595 | 4745 | 6000 | 5412 |
| 54 Taxes paid | 923027 | 3982 | 215993 | 116060 | 128865 | 145577 | 150832 | 37362 | 35117 | 20694 | 20424 | 30288 | 17834 |
| 55 Interest paid | 581601 | *2027 | 50618 | 79222 | 55586 | 54755 | 122635 | 33517 | 49449 | 15910 | 33541 | 39414 | 44927 |
| 56 Contributions or gifts | 5674 | *1 | 1087 | *50 | *267 | 1145 | 656 | *250 | 922 | *310 | 84 | 620 | 282 |
| 57 Amortization | 39969 | *73 | 4544 | 9487 | *1828 | 884 | 4421 | 540 | 874 | *344 | 10554 | 5913 | 508 |
| 58 Depreciation | 1319951 | *9833 | 202539 | 166675 | 188241 | 168294 | 237016 | 96979 | 70562 | 41927 | 31685 | 33349 | 72851 |
| 59 Depletion | 120360 | 295 | - | *63 | *54 | - | *1234 | *233 | *835 | *46312 | - | 7944 | 63389 |
| 60 Advertising | 149212 | *369 | 34800 | 14071 | 19750 | 16224 | 19599 | 17759 | 2067 | 4372 | 15476 | 3859 | 866 |
| 61 Pension, prof sh, stock, annuity | 70819 | *114 | *1793 | *3651 | *8484 | *4960 | 11427 | *16027 | 5834 | *3648 | 4918 | 1280 | 8684 |
| 62 Employee benefit programs | 257719 | *1187 | 43242 | 15276 | 43722 | 42905 | 44996 | 11369 | 12567 | 11606 | 11365 | 16465 | 3018 |
| 63 Net loss, noncapital assets | 69607 | *24233 | *809 | *17273 | *676 | *3379 | *913 | *2692 | 8154 | *2308 | 7045 | 722 | 1403 |
| 64 Other deductions | 4301895 | 32573 | 987875 | 807290 | 476067 | 557746 | 707988 | 323204 | 140192 | 96399 | 42040 | 90620 | 39903 |
| 65 Total receipts less total deducts | 649975 | -22198 | 196953 | 31412 | 96388 | 121937 | 47772 | 81579 | -1901 | 63708 | -3479 | 28610 | 9193 |
| 66 Constructive taxable income from related foreign corporations | 12968 | - | - | - | - | - | - | - | - | - | - | 74 | 12894 |
| 67 Net income (less deficit), total | 643624 | -22243 | 196953 | 31402 | 94658 | 121391 | 33206 | 81274 | -2819 | 62891 | -3817 | 28682 | 22048 |
| 68 Net income, total | 1574815 | *45473 | 329831 | 158499 | 163187 | 170960 | 233813 | 142672 | 75089 | 92019 | 48363 | 39741 | 75168 |
| 69 Deficit, total | 931191 | 67717 | 132878 | 127097 | 68529 | 49568 | 200607 | 61398 | 77909 | *29128 | 52181 | 11059 | 53120 |
| 70 Net income (less def), Form 1120-A | 5069 | - | 5524 | *350 | *-805 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-5154 | *-5154 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 306627 | *-13003 | 162517 | 77914 | 66720 | 29047 | -56667 | 56592 | -10664 | *2259 | - | -8087 | - |
| 73 Statutory special deductions, total | 179007 | *18283 | 28295 | *4417 | *17073 | 22077 | 43048 | *7279 | *950 | *12160 | 14773 | 4092 | 6559 |
| 74 Net operating loss deduction | 155048 | *18071 | 28295 | *4414 | *16696 | 21433 | *41279 | *6715 | - | - | 14773 | 150 | 3222 |
| 75 Dividends received deduction | 23958 | *212 | - | *3 | *377 | *644 | *1769 | *564 | *950 | *12160 | - | 3942 | 3337 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 620988 | *20128 | 41322 | 30398 | 47634 | 76321 | 99880 | *48388 | 52927 | *66007 | 33590 | 35649 | 68746 |
| 78 Income tax before credits, total | 185686 | *7379 | 5892 | 4788 | 10140 | 16560 | 34427 | *16498 | 18201 | *22714 | 12199 | 12357 | 24532 |
| 79 Regular tax | 177975 | *6892 | 5892 | 4746 | 10140 | 16206 | 29178 | *16438 | 18030 | *22657 | 11452 | 12314 | 24032 |
| 80 Personal holding company tax | *41 | - | - | *41 | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 7200 | *306 | - | - | - | *352 | 5248 | *60 | *158 | - | 701 | - | 375 |
| 83 Environmental tax | 292 | 18 | - | - | - | *3 | - | - | *14 | *51 | 46 | 36 | 125 |
| 84 Foreign tax credit | *146 | - | - | - | - | *12 | - | - | - | *21 | 55 | 5 | 53 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *5 | - | - | - | - | - | - | - | - | *5 | - | - | - |
| 88 General business credit | 1949 | 8 | *203 | - | - | *604 | *76 | - | *275 | *347 | 1 | 192 | 243 |
| 89 Prior year minumum tax credit | 3385 | - | - | - | *1881 | *231 | *400 | - | *103 | *139 | 536 | 97 | - |
| 90 Income tax after credits, total | 180201 | *7371 | 5689 | 4788 | 8259 | 15713 | 33951 | *16498 | 17824 | *22202 | 11607 | 12064 | 24236 |

Income Tax Returns of Active Corporations With Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 35371 | 1740 | 16494 | 5024 | 3944 | 3455 | 3066 | 721 | 460 | 149 | 108 | 97 | 112 |
| 2 Total assets | 239727711 | - | 601066 | 821906 | 1444444 | 2465917 | 6228268 | 5206129 | 7252071 | 5409898 | 7711288 | 17042669 | 185544055 |
| 3 Cash | 8511987 | - | 146238 | 174368 | 226298 | 421096 | 773991 | 642427 | 679366 | 407368 | 697326 | 1025411 | 3318098 |
| 4 Notes and accounts receivable | 27383216 | - | 60826 | 147621 | 268040 | 400235 | 1035888 | 907354 | 1041100 | 666808 | 844218 | 2231171 | 19779956 |
| 5 Less: Allowance for bad debts | 462328 | - | - | - | - | *893 | 18169 | 16292 | 13959 | 9953 | 18673 | 30942 | 353447 |
| 6 Inventories | 6958895 | - | *14359 | *40479 | 62552 | 24916 | 134189 | 149439 | 297089 | 214792 | 312150 | 614119 | 5094811 |
| 7 U.S. govt. obligations, total | 1465715 | - | - | - | *20920 | *41731 | *98024 | *79698 | 226606 | *71676 | 140296 | 34333 | 752431 |
| 8 Tax-exempt securities | 298389 | - | *650 | - | *810 | *41931 | *22102 | *30489 | *65134 | *60301 | 45614 | 400 | 30957 |
| 9 Other current assets | 9764928 | - | 19387 | 50098 | 51226 | 132267 | 295474 | 205869 | 322270 | 190450 | 299128 | 1014972 | 7183787 |
| 10 Loans to stockholders | 1030490 | - | 29766 | 79938 | *41054 | 85178 | 226532 | 42514 | 63746 | *54495 | 49082 | 52394 | 305793 |
| 11 Mortgage and real estate loans | 123863 | - | - | - | *4673 | *600 | *22128 | - | *40353 | 3100 | 2087 | 989 | 49935 |
| 12 Other investments | 81179088 | - | *38736 | *37704 | 163609 | 287121 | 1077190 | 769165 | 891868 | 665660 | 1078567 | 2825147 | 73344319 |
| 13 Depreciable assets | 114109410 | - | 857422 | 855209 | 1425457 | 1914759 | 3744684 | 3583707 | 4485263 | 3149761 | 3845024 | 10097124 | 80150998 |
| 14 Less: Accumulated depreciation | 57560618 | - | 667303 | 725153 | 1113788 | 1378239 | 2562292 | 2423882 | 2699604 | 1634769 | 2019720 | 5523009 | 36812859 |
| 15 Depletable assets | 54500275 | - | 330235 | 270263 | 334795 | 672733 | 1804155 | 1169378 | 2282047 | 2410057 | 3486662 | 5595012 | 36144938 |
| 16 Less: Accumulated depletion | 25935785 | - | 278334 | 178311 | 140666 | 415834 | 893838 | 464039 | 1100504 | 1288317 | 1847130 | 2157926 | 17170887 |
| 17 Land | 4339240 | - | *9854 | *26327 | 65347 | 133989 | 218766 | 277285 | 267571 | 201026 | 250854 | 339793 | 2548429 |
| 18 Intangible assets (Amortizable) | 9681427 | - | 38772 | *27104 | 12364 | 44503 | 77208 | 182505 | 158694 | 136875 | 338201 | 750282 | 7914918 |
| 19 Less: Accumulated amortization | 4162655 | - | 25123 | *17921 | 3713 | 34468 | 28646 | 46982 | 73309 | 33704 | 167044 | 374089 | 3357656 |
| 20 Other assets | 8502173 | - | 25582 | 34179 | 25464 | 94292 | 200881 | 117494 | 318340 | 144271 | 374644 | 547490 | 6619535 |
| 21 Total liabilities | 239727711 | - | 601066 | 821906 | 1444444 | 2465917 | 6228268 | 5206129 | 7252071 | 5409898 | 7711288 | 17042669 | 185544055 |
| 22 Accounts payable | 16473712 | - | 64982 | 159729 | 277399 | 282773 | 817064 | 722597 | 875907 | 542442 | 520008 | 1459203 | 10751608 |
| 23 Mort, notes, and bonds under 1 yr | 8771002 | - | 28405 | 167906 | 151215 | 292923 | 529977 | 435691 | 509940 | 232005 | 352509 | 569069 | 5501361 |
| 24 Other current liabilities | 12465379 | - | 65311 | 191496 | 130069 | 154135 | 491796 | 353194 | 458326 | 286281 | 334606 | 951444 | 9048721 |
| 25 Loans from stockholders | 5640034 | - | 1397101 | 366050 | 206726 | 256685 | 1037034 | 297482 | 384348 | 363297 | 254362 | 176450 | 900498 |
| 26 Mort, notes, bonds, 1 yr or more | 50745967 | - | 179810 | *35332 | 327106 | 494527 | 989632 | 832217 | 1104154 | 1411765 | 1538287 | 3419916 | 40413222 |
| 27 Other liabilities | 26969400 | - | 47300 | *63471 | 79000 | 62743 | 294694 | 171906 | 381435 | 345117 | 660305 | 1377149 | 23486279 |
| 28 Net worth | 118662217 | - | -1181842 | -162079 | 272929 | 922131 | 2068071 | 2393042 | 3537961 | 2228990 | 4051211 | 9089438 | 95442365 |
| 29 Capital stock | 13371145 | - | 380718 | 192705 | 258538 | 326558 | 468934 | 1000102 | 754540 | 411748 | 597793 | 1322124 | 7657386 |
| 30 Paid-in or capital surplus | 111555021 | - | 1008240 | 53656 | 1080932 | 1661690 | 2408559 | 2046708 | 2207961 | 2418382 | 2465067 | 7082097 | 89121730 |
| 31 Retained earnings, appropriated | 251489 | - | - | *6 | - | *9690 | *142 | *54557 | *94244 | - | 1491 | 2715 | 88643 |
| 32 Retained earnings-unappropriated | -5686148 | - | -1716488 | -165533 | -836972 | -768140 | -894747 | -1304154 | 130516 | -902236 | 550762 | 1012663 | -791820 |
| 33 Retained earnings (S Corp) | 2856286 | - | -848336 | -234331 | -165425 | -10919 | 309252 | 769817 | 517412 | 363647 | 557600 | 5087 | 1592481 |
| 34 Less: Cost of treasury stock | 3685576 | - | *5976 | *8582 | 64144 | 296748 | 224070 | 173987 | 166713 | 62551 | 121503 | 335246 | 2226055 |
| 35 Total receipts | 115687307 | 813249 | 2010738 | 1286714 | 1717018 | 3613690 | 5020435 | 4495045 | 5395927 | 4005594 | 4255060 | 11264486 | 71809352 |
| 36 Business receipts | 104655098 | 590990 | 1668675 | 1140930 | 1470078 | 3406385 | 4540235 | 3966443 | 4851397 | 3663781 | 3642351 | 10314876 | 65398957 |
| 37 Interest | 2410918 | 4276 | 2451 | 4935 | 7318 | 14955 | 34022 | 34932 | 55633 | 26838 | 68796 | 211474 | 1945288 |
| 38 Interest on govt. obligations | 33043 | - | - | - | *396 | *2848 | 3439 | 3169 | 5215 | 4270 | 4329 | 5617 | 3760 |
| 39 Rents | 370070 | *143 | *179 | *134 | 10100 | 5631 | 19164 | 10407 | 38228 | 14866 | 38120 | 50878 | 182220 |
| 40 Royalties | 568695 | *16 | *14606 | *49 | *22569 | *13934 | 114897 | 33209 | 20365 | 11191 | 27308 | 18682 | 291870 |
| 41 Net S-T cap gain less net LT loss | 34644 | - | - | - | - | *3306 | *4831 | *325 | *1059 | *1523 | 2882 | 12586 | 8132 |
| 42 Net L-T cap gain less net ST loss | 1010188 | *17833 | *11206 | *149 | *18463 | 17498 | 64005 | 27007 | 53269 | 51392 | 85403 | 154291 | 509669 |
| 43 Net gain, noncapital assets | 1394990 | 189350 | *86685 | *5842 | 10520 | 41835 | 58563 | 56029 | 87753 | 50892 | 48430 | 111761 | 647331 |
| 44 Dividends, domestic corporations | 200701 | - | - | *907 | *56 | *5728 | 6948 | 21452 | 4481 | 1097 | 33113 | 15642 | 111277 |
| 45 Dividends, foreign corporations | 265362 | - | *229 | - | *1523 | *518 | *447 | *3 | - | *941 | 9186 | 4999 | 247516 |
| 46 Other receipts | 4743598 | 10641 | 226706 | 133768 | 175995 | 101051 | 173884 | 342069 | 278528 | 178805 | 295140 | 363680 | 2463332 |
| 47 Total deductions | 112266559 | 802806 | 1885284 | 1349059 | 1700166 | 3549704 | 4898072 | 4298394 | 5258598 | 3984576 | 4124316 | 11079275 | 69336308 |
| 48 Cost of goods | 65770260 | *62925 | *14359 | *13356 | 40068 | *20077 | 114418 | 129751 | 265092 | 194267 | 258073 | 480928 | 3347313 |
| 49 Compensation of officers | 1435943 | *12978 | 95688 | 61350 | 110128 | 114271 | 281227 | 126366 | 108886 | 72017 | 66919 | 113812 | 272301 |
| 50 Salaries and wages | 5364046 | 27889 | 249600 | 123690 | 197396 | 355801 | 473811 | 396470 | 308811 | 151241 | 207253 | 397758 | 2474325 |
| 51 Repairs | 1269745 | *6212 | 78966 | 38393 | 40756 | 97747 | 112876 | 62206 | 78384 | 16107 | 31487 | 92740 | 613872 |
| 52 Bad debts | 385381 | *11482 | *22935 | *2645 | *1337 | 11376 | 12695 | 17678 | 15659 | 5848 | 17761 | 26701 | 239264 |
| 53 Rent paid on business property | 1213554 | 4315 | 53911 | 39262 | 16296 | 64283 | 60878 | 40334 | 65158 | 30827 | 25173 | 110054 | 703064 |
| 54 Taxes paid | 3400609 | 11745 | 57652 | 70202 | 82445 | 188271 | 218551 | 167529 | 195560 | 104783 | 129049 | 382632 | 1792191 |
| 55 Interest paid | 5210756 | 26505 | 46938 | 28853 | 28117 | 69417 | 127362 | 112842 | 148037 | 108558 | 156290 | 369104 | 3988734 |
| 56 Contributions or gifts | 41369 | *13 | *598 | *140 | 1122 | *545 | 1041 | 2156 | 1553 | 3618 | 880 | 4446 | 25255 |
| 57 Amortization | 822507 | 43328 | 2956 | *9608 | *629 | 3900 | 19601 | 20830 | 28254 | 21075 | 35100 | 78146 | 559078 |
| 58 Depreciation | 6481304 | 95585 | 48100 | 51902 | 87097 | 168490 | 290700 | 262749 | 315369 | 220747 | 244936 | 611319 | 4084309 |
| 59 Depletion | 3588876 | 40123 | 12712 | *5640 | 13017 | 20800 | 76068 | 143095 | 160630 | 125363 | 168306 | 369385 | 2453738 |
| 60 Advertising | 109718 | *343 | 3459 | 3386 | 2187 | 3996 | 6096 | 9220 | 4524 | 5509 | 5271 | 7441 | 58286 |
| 61 Pension, prof sh, stock, annuity | 501557 | *926 | *672 | *1456 | *2907 | 10856 | 21347 | 32423 | 20736 | 14899 | 16951 | 47060 | 331323 |
| 62 Employee benefit programs | 1496366 | *9039 | *10248 | 15342 | 33260 | 74971 | 106506 | 47539 | 74753 | 32520 | 49087 | 141301 | 901800 |
| 63 Net loss, noncapital assets | 413566 | *119346 | *1819 | *21622 | *2757 | *22946 | 11523 | 4374 | 24660 | 33066 | 20955 | 48317 | 102181 |
| 64 Other deductions | 14761000 | 130694 | 582983 | 357705 | 669152 | 701247 | 1343353 | 689859 | 755834 | 433430 | 649780 | 1176477 | 7270488 |
| 65 Total receipts less total deducts | 3420748 | 10443 | 125454 | -62345 | 16852 | 63986 | 122363 | 196651 | 137329 | 21018 | 130743 | 185210 | 2473045 |
| 66 Constructive taxable income from related foreign corporations | 257183 | - | - | - | - | - | - | - | *461 | - | 500 | 6443 | 249778 |
| 67 Net income (less deficit), total | 3644888 | 10443 | 125454 | -62345 | 16456 | 61137 | 118923 | 193482 | 132576 | 16748 | 126915 | 186036 | 2719063 |
| 68 Net income, total | 7563578 | 229338 | 247454 | 97194 | 150367 | 224867 | 536030 | 400643 | 417656 | 272316 | 335924 | 526142 | 4125646 |
| 69 Deficit, total | 3918690 | 218895 | 122000 | 159539 | 133911 | 163730 | 417107 | 207161 | 285080 | 255568 | 209009 | 340105 | 1406584 |
| 70 Net income (less def), Form 1120-A | -8243 | - | *5085 | *-11768 | *-1560 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -71971 | -71971 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1097371 | *-2082 | 69232 | 18900 | 67691 | 79130 | 240121 | 166865 | 137775 | 94198 | 53562 | 14966 | 157015 |
| 73 Statutory special deductions, total | 1919514 | 203677 | 76779 | *5808 | 49109 | 50981 | 75722 | 44356 | 99630 | 26867 | 132742 | 148160 | 1005685 |
| 74 Net operating loss deduction | 1758236 | 203677 | 76779 | *5173 | 47851 | 47225 | 70993 | 27269 | 96448 | *25404 | 101812 | 135759 | 919847 |
| 75 Dividends received deduction | 161278 | - | - | *635 | *1258 | *3755 | 4729 | 17087 | 3182 | 1463 | 30930 | 12401 | 85838 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4093245 | *24611 | 16904 | *9347 | 29549 | 32095 | 85600 | 132303 | 141262 | 138724 | 149129 | 359474 | 2974248 |
| 78 Income tax before credits, total | 1605727 | 9574 | 2613 | *1759 | 5907 | 9428 | 28597 | 47901 | 55037 | 53101 | 61803 | 144389 | 1185619 |
| 79 Regular tax | 1405506 | *8295 | 2575 | *1759 | 5907 | 8600 | 25785 | 44364 | 47988 | 47333 | 51156 | 121667 | 1040077 |
| 80 Personal holding company tax | *659 | - | - | - | - | *641 | - | - | *18 | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 191469 | *303 | *37 | - | - | *186 | *2081 | 3506 | 7222 | 6163 | 10295 | 22008 | 139669 |
| 83 Environmental tax | 7267 | *219 | - | - | - | - | *12 | *32 | 96 | 135 | 276 | 701 | 5797 |
| 84 Foreign tax credit | 665341 | - | *7 | - | - | *12 | - | *804 | *4957 | 213 | 2321 | 35449 | 621578 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 29646 | - | - | - | *443 | - | *1770 | *608 | *1086 | *838 | 5244 | 3544 | 16114 |
| 88 General business credit | 25041 | - | *173 | - | *457 | - | *340 | *1744 | *2928 | *205 | 670 | 3159 | 15365 |
| 89 Prior year minumum tax credit | 65643 | *84 | - | - | - | *53 | *2977 | *750 | *1420 | *6477 | 3169 | 5317 | 45396 |
| 90 Income tax after credits, total | 820057 | 9490 | 2433 | *1759 | 5007 | 9363 | 23509 | 43995 | 44647 | 45368 | 50400 | 96920 | 487166 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MAJOR GROUP 02<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1206 | *35 | *403 | *184 | *202 | *144 | *103 | *32 | 34 | 22 | 16 | 13 | 18 |
| 2 Total assets | 37285129 | - | *25120 | *21006 | *80983 | *103195 | *224349 | *249575 | 530115 | 787567 | 1107609 | 3808038 | 30347574 |
| 3 Cash | 1536086 | - | *3265 | - | *905 | *7495 | *16037 | *178 | 37892 | 56703 | 152779 | 336996 | 923835 |
| 4 Notes and accounts receivable | 3905581 | - | - | - | *37 | *23994 | *23172 | *12815 | *36463 | 33782 | 104663 | 492537 | 3178117 |
| 5 Less: Allowance for bad debts | 13882 | - | - | - | - | - | - | - | *82 | 3 | 93 | 1735 | 11970 |
| 6 Inventories | 1463451 | - | - | - | - | - | *62 | *6433 | *36605 | 96537 | 67755 | 249974 | 1006086 |
| 7 U.S. govt. obligations, total | *88906 | - | - | - | - | - | - | - | - | *8685 | 70420 | 9801 | ** |
| 8 Tax-exempt securities | *1860 | - | *650 | - | *810 | - | - | - | - | - | - | 400 | ** |
| 9 Other current assets | 2197264 | - | *75 | - | *1884 | *3614 | *40306 | *12021 | *20331 | 48210 | 68173 | 251493 | 1751156 |
| 10 Loans to stockholders | *231077 | - | - | - | - | - | - | *36 | *34164 | 38167 | - | - | 158710 |
| 11 Mortgage and real estate loans | 63 | - | - | - | - | - | - | - | - | - | - | 63 | ** |
| 12 Other investments | 9488124 | - | *3193 | - | *28145 | - | *46723 | *63519 | *89241 | *21962 | 234413 | 1052771 | 7948156 |
| 13 Depreciable assets | 17341237 | - | *8420 | *9896 | *4052 | *103713 | *59714 | *2442 | *249010 | 618427 | 284163 | 2923837 | 13077562 |
| 14 Less: Accumulated depreciation | 6756315 | - | *7625 | *7562 | *2587 | *84315 | *43588 | *240 | *137601 | 382533 | 120830 | 1885231 | 4084203 |
| 15 Depletable assets | 3675817 | - | *16598 | - | *43674 | *11035 | *30217 | *87064 | *68281 | *161956 | 195641 | 249187 | 2812163 |
| 16 Less: Accumulated depletion | 1155542 | - | - | - | *329 | - | - | *91 | *19110 | *25327 | 53729 | 171719 | 885237 |
| 17 Land | 507488 | - | - | *18438 | *697 | *35823 | *36935 | *16 | *25998 | *37511 | 15082 | 27425 | 309563 |
| 18 Intangible assets (Amortizable) | 1597514 | - | *543 | *1173 | *13 | - | *8220 | *64825 | *21269 | *52040 | 42993 | 256525 | 1149914 |
| 19 Less: Accumulated amortization | 675207 | - | - | *939 | *7 | - | *4483 | *3 | *434 | *5382 | 21022 | 159173 | 483764 |
| 20 Other assets | 3851609 | - | - | - | *3689 | *1834 | *11035 | *559 | *68087 | *26834 | 67200 | 174885 | 3497486 |
| 21 Total liabilities | 37285129 | - | *25120 | *21006 | *80983 | *103195 | *224349 | *249575 | 530115 | 787567 | 1107609 | 3808038 | 30347574 |
| 22 Accounts payable | 2921540 | - | *27 | *793 | *11800 | *3646 | *17552 | *2353 | 33614 | 51612 | 66471 | 468866 | 2264806 |
| 23 Mort, notes, and bonds under 1 yr | 1746411 | - | - | *30301 | *541 | *32334 | *103413 | *32522 | *26347 | *28996 | 55463 | 110727 | 1325766 |
| 24 Other current liabilities | 1797064 | - | *2 | - | *10648 | *6627 | *8344 | *5689 | *12044 | 39403 | 45608 | 140070 | 1528629 |
| 25 Loans from stockholders | 907698 | - | *43162 | *16994 | *2381 | *26 | *124764 | *4696 | *139172 | *132021 | 56728 | 60836 | 326917 |
| 26 Mort, notes, bonds, 1 yr or more | 5965005 | - | - | - | *1639 | - | *28160 | *18466 | *22149 | *137642 | 130570 | 402427 | 5223952 |
| 27 Other liabilities | 4811158 | - | - | - | *2867 | *6756 | *86468 | - | *16442 | 50453 | 85877 | 444684 | 4117609 |
| 28 Net worth | 19136254 | - | *-18071 | *-27083 | *51106 | *53805 | *-144354 | *185849 | 280348 | 347440 | 666891 | 2180428 | 15559896 |
| 29 Capital stock | 3644519 | - | *63344 | *1890 | *44996 | *39698 | *1813 | *251645 | 327961 | 107340 | 270500 | 298511 | 2236821 |
| 30 Paid-in or capital surplus | 15486217 | - | *33691 | - | *36380 | *222948 | *424233 | *583126 | *201443 | 417139 | 345157 | 2171454 | 11050647 |
| 31 Retained earnings, appropriated | 14200 | - | - | - | - | - | - | - | - | - | - | - | 14200 |
| 32 Retained earnings-unappropriated | 379485 | - | *-70774 | - | *-29390 | *-204984 | *-320397 | *-648916 | *-336379 | -177018 | 53053 | -159367 | 2273658 |
| 33 Retained earnings (S Corp) | *-238344 | - | *-43179 | *-28972 | - | *-3512 | *-250003 | - | *87323 | - | - | - | - |
| 34 Less: Cost of treasury stock | 149823 | - | *1153 | - | *880 | *345 | - | *6 | - | *21 | 1818 | 130170 | 15430 |
| 35 Total receipts | 12642338 | *217175 | *5094 | - | *8706 | *157289 | *113692 | *220704 | 251342 | 431469 | 517119 | 2352530 | 8367216 |
| 36 Business receipts | 11664549 | *203775 | *1486 | - | *765 | *147609 | *85326 | *202486 | *233441 | 384194 | 433486 | 2165226 | 7806756 |
| 37 Interest | 400694 | *791 | *48 | - | *699 | *670 | *1144 | *536 | *1296 | 5944 | 11886 | 48386 | 329294 |
| 38 Interest on govt. obligations | *1402 | - | - | - | *396 | - | - | - | - | - | - | 928 | 78 |
| 39 Rents | 13314 | 85 | - | - | *2241 | - | *416 | *78 | - | *321 | 356 | 8590 | 1229 |
| 40 Royalties | 71714 | - | *1186 | - | *2191 | *3747 | *6453 | - | *-0 | *630 | 1354 | 515 | 55637 |
| 41 Net S-T cap gain less net LT loss | *2172 | - | - | - | - | - | - | - | *25 | *1142 | - | 57 | 947 |
| 42 Net L-T cap gain less net ST loss | 124719 | *1555 | - | - | *2347 | - | *18684 | - | - | *22721 | 319 | 43166 | 35926 |
| 43 Net gain, noncapital assets | 33080 | *175 | *54 | - | - | *1633 | - | - | *3604 | *7033 | 1009 | 714 | 18857 |
| 44 Dividends, domestic corporations | 26940 | - | - | - | *56 | - | - | *143 | *23 | - | 16835 | 3797 | 6085 |
| 45 Dividends, foreign corporations | 27865 | - | - | - | - | - | - | - | - | *864 | 7545 | 230 | 19225 |
| 46 Other receipts | 275890 | *10794 | *2320 | - | *11 | *3631 | *1669 | *17461 | *12954 | 8620 | 44328 | 80921 | 93181 |
| 47 Total deductions | 11948314 | *246016 | *16129 | *1503 | *27364 | *169990 | *135850 | *231050 | 258275 | 394920 | 477477 | 2245164 | 7744576 |
| 48 Cost of goods | 6893937 | *54073 | - | - | - | - | *62 | *6756 | *33674 | *92246 | 47337 | 187963 | 786043 |
| 49 Compensation of officers | 55944 | - | - | - | *1701 | *284 | *2761 | - | *1969 | *4707 | 2585 | 11790 | 30146 |
| 50 Salaries and wages | 332412 | - | - | - | *7519 | *125 | *30762 | - | *8291 | *5538 | 8919 | 31736 | 239522 |
| 51 Repairs | 38052 | - | - | - | *191 | *11298 | *6760 | *19 | *3830 | *276 | 329 | 5787 | 9563 |
| 52 Bad debts | 4007 | *7 | - | - | - | - | *27 | *33 | *75 | *145 | 115 | 56 | 3549 |
| 53 Rent paid on business property | 66483 | - | *1 | - | *496 | *961 | *5421 | *39 | *8539 | *1261 | 852 | 5402 | 43511 |
| 54 Taxes paid | 296270 | *-0 | *37 | - | *1367 | *9363 | *5363 | *720 | *4128 | 6805 | 4665 | 122935 | 140887 |
| 55 Interest paid | 649047 | *8 | *78 | - | *46 | *3527 | *7580 | *3655 | *2634 | *10344 | 14949 | 52211 | 554013 |
| 56 Contributions or gifts | 5305 | - | - | - | - | - | *-0 | - | *3 | *324 | 39 | 629 | 4309 |
| 57 Amortization | 257502 | *16169 | - | *235 | - | *237 | *1748 | *356 | *4863 | *6414 | 9485 | 14498 | 203498 |
| 58 Depreciation | 1003631 | *6233 | *53 | *884 | *155 | *11768 | *4399 | *133 | *14816 | 23612 | 20219 | 108958 | 812400 |
| 59 Depletion | 945054 | *27021 | - | - | *329 | - | *788 | *7765 | *4929 | *11648 | 30449 | 102901 | 759224 |
| 60 Advertising | 4712 | - | *25 | - | *72 | *267 | *49 | *3 | *521 | *282 | 222 | 46 | 3225 |
| 61 Pension, prof sh, stock, annuity | 55637 | - | - | - | - | *5832 | - | - | - | *691 | 1063 | 9846 | 38205 |
| 62 Employee benefit programs | 95611 | - | - | - | - | *5007 | *9582 | - | - | *656 | 1373 | 11001 | 67991 |
| 63 Net loss, noncapital assets | 134808 | *104927 | - | - | - | - | *540 | *17 | *4211 | *765 | 498 | 856 | 22994 |
| 64 Other deductions | 1109903 | *5900 | *15908 | *384 | *14404 | *19002 | *47866 | *3224 | 54977 | 41297 | 72484 | 108382 | 726075 |
| 65 Total receipts less total deducts | 694024 | *-28841 | *-11035 | *-1503 | *-18658 | *-12701 | *-22158 | *-10346 | -6932 | 36549 | 39642 | 107367 | 622639 |
| 66 Constructive taxable income from related foreign corporations | *23643 | - | - | - | - | - | - | - | *461 | - | 94 | 23 | 23065 |
| 67 Net income (less deficit), total | 716265 | *-28841 | *-11035 | *-1503 | *-19054 | *-12701 | *-22158 | *-10346 | -6471 | 36549 | 39736 | 106462 | 645626 |
| 68 Net income, total | 1143552 | *5379 | *3542 | - | *613 | *3862 | *17364 | *7765 | *34823 | *50802 | 76198 | 155828 | 787378 |
| 69 Deficit, total | 427287 | *34220 | *14577 | *1503 | *19667 | *16563 | *39522 | *18110 | *41294 | *14252 | 36462 | 49366 | 141751 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *4822 | *4822 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *22605 | - | *-131 | *-1503 | - | *2285 | *-8354 | - | *30308 | - | - | - | - |
| 73 Statutory special deductions, total | 143808 | *5379 | *3542 | - | *652 | *1576 | *10507 | *100 | *4194 | *23848 | 33157 | 31042 | 29808 |
| 74 Net operating loss deduction | 116440 | *5379 | *3542 | - | *613 | *1576 | *10507 | - | *4178 | *23210 | 13671 | 28384 | 25380 |
| 75 Dividends received deduction | 27368 | - | - | - | *39 | - | - | *100 | *16 | *639 | 19487 | 2658 | 4428 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 962548 | - | - | - | - | - | - | *7765 | *321 | *26953 | 43040 | 124785 | 759683 |
| 78 Income tax before credits, total | 413784 | 76 | - | - | - | - | *1 | *3123 | *197 | *9819 | 19268 | 50242 | 331058 |
| 79 Regular tax | 336265 | - | - | - | - | - | - | *2640 | *71 | *9352 | 14919 | 43472 | 265810 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 75970 | 75 | - | - | - | - | *1 | *471 | *126 | *955 | 4254 | 6487 | 63601 |
| 83 Environmental tax | 2080 | 1 | - | - | - | - | - | *12 | - | *42 | 94 | 282 | 1648 |
| 84 Foreign tax credit | 159009 | - | - | - | - | - | - | - | - | 213 | - | 18830 | 139966 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *130 | - | - | - | - | - | - | - | *59 | - | 71 | - | - |
| 88 General business credit | 520 | - | - | - | - | - | - | - | - | - | - | 16 | 505 |
| 89 Prior year minumum tax credit | *18441 | - | - | - | - | - | - | - | - | *2710 | 380 | 160 | 15191 |
| 90 Income tax after credits, total | 235685 | 76 | - | - | - | - | *1 | *3123 | *139 | *6896 | 18817 | 31236 | 175397 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining: Copper, lead and zinc, gold and silver ores

MINOR INDUSTRY 1070
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 802 | *** | *** | - | *163 | *47 | *59 | *18 | *27 | *14 | 13 | 8 | 18 |
| 2 Total assets | 33889354 | *** | *** | - | *63865 | *43855 | *143145 | *154735 | *392517 | *472656 | 903111 | 1342862 | 30347574 |
| 3 Cash | 1328440 | *** | *** | - | *894 | *24 | *14394 | *31 | *29941 | *41108 | 148037 | 166921 | 923835 |
| 4 Notes and accounts receivable | 3319998 | *** | *** | - | *37 | *5431 | *3580 | *169 | *11927 | *8066 | 45629 | 67042 | 3178117 |
| 5 Less: Allowance for bad debts | *12150 | *** | *** | - | - | - | - | - | *82 | - | 23 | 75 | 11970 |
| 6 Inventories | 1206607 | *** | *** | - | - | - | - | - | *21009 | *29859 | 51926 | 97726 | 1006086 |
| 7 U.S. govt. obligations, total | *87840 | *** | *** | - | - | - | - | - | - | *8593 | 70420 | 8827 | - |
| 8 Tax-exempt securities | *1460 | *** | *** | - | *810 | - | - | - | - | - | - | - | - |
| 9 Other current assets | 2008965 | *** | *** | - | *1884 | *961 | *40270 | - | *4661 | *44377 | 50412 | 115243 | 1751156 |
| 10 Loans to stockholders | *231077 | *** | *** | - | - | - | - | *36 | *34164 | 38167 | - | - | 158710 |
| 11 Mortgage and real estate loans | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 8550278 | *** | *** | - | *11711 | - | *44815 | - | *74089 | *7889 | 151305 | 309121 | 7948156 |
| 13 Depreciable assets | 14516442 | *** | *** | - | *4052 | *2160 | *963 | *1926 | *118353 | *190187 | 249611 | 863208 | 13077562 |
| 14 Less: Accumulated depreciation | 4781472 | *** | *** | - | *2587 | *408 | *690 | *128 | *51936 | *83690 | 106256 | 443950 | 4084203 |
| 15 Depletable assets | 3607780 | *** | *** | - | *43674 | - | *30217 | *87064 | *64112 | *127473 | 195042 | 231437 | 2812163 |
| 16 Less: Accumulated depletion | 1141868 | *** | *** | - | *329 | - | - | *91 | *14941 | *15957 | 53627 | 171686 | 885237 |
| 17 Land | 426992 | *** | *** | - | *697 | *35687 | *630 | *16 | *12318 | *37511 | 13865 | 16704 | 309563 |
| 18 Intangible assets (Amortizable) | 1520033 | *** | *** | - | *13 | - | - | *64807 | *21269 | *39416 | 42993 | 201079 | 1149914 |
| 19 Less: Accumulated amortization | 656156 | *** | *** | - | *7 | - | - | - | *434 | *5382 | 21022 | 145547 | 483764 |
| 20 Other assets | 3675089 | *** | *** | - | *3016 | *-0 | *8966 | *905 | *68067 | *5039 | 64798 | 26811 | 3497486 |
| 21 Total liabilities | 33889354 | *** | *** | - | *63865 | *43855 | *143145 | *154735 | *392517 | *472656 | 903111 | 1342862 | 30347574 |
| 22 Accounts payable | 2453254 | *** | *** | - | *7186 | *500 | *12753 | *234 | *22489 | *16461 | 60582 | 68242 | 2264806 |
| 23 Mort, notes, and bonds under 1 yr | 1532101 | *** | *** | - | *541 | - | *95465 | - | *20989 | *15110 | 30147 | 44083 | 1325766 |
| 24 Other current liabilities | 1624517 | *** | *** | - | *633 | - | *6227 | *2774 | *8537 | *34073 | 22356 | 21285 | 1528629 |
| 25 Loans from stockholders | 766214 | *** | *** | - | *2381 | *26 | *86743 | *4696 | *106732 | *99024 | 56728 | 39806 | 326917 |
| 26 Mort, notes, bonds, 1 yr or more | 5646002 | *** | *** | - | *1639 | - | *21881 | - | *12375 | *90588 | 66392 | 229174 | 5223952 |
| 27 Other liabilities | 4379715 | *** | *** | - | *2867 | *6756 | *86468 | - | *13366 | *1158 | 39334 | 112156 | 4117609 |
| 28 Net worth | 17487552 | *** | *** | - | *48617 | *36572 | *-166392 | *147032 | *208030 | *216242 | 627571 | 828116 | 15559896 |
| 29 Capital stock | 3327944 | *** | *** | - | *44835 | *38242 | *1664 | *25840 | *327958 | *62154 | 269469 | 258193 | 2236821 |
| 30 Paid-in or capital surplus | 13571354 | *** | *** | - | *17707 | *202238 | *152341 | *130478 | *188216 | *206898 | 321477 | 1292050 | 11050647 |
| 31 Retained earnings, appropriated | 14200 | *** | *** | - | - | - | - | - | - | - | - | - | 14200 |
| 32 Retained earnings-unappropriated | 605404 | *** | *** | - | *-13044 | *-203908 | *-320397 | *-9280 | *-336991 | *-52811 | 36625 | -721426 | 2273658 |
| 33 Retained earnings (S Corp) | *-14332 | *** | *** | - | - | - | - | - | *28847 | - | - | - | - |
| 34 Less: Cost of treasury stock | 17017 | *** | *** | - | *880 | - | - | *6 | - | - | - | 701 | 15430 |
| 35 Total receipts | 9936374 | *** | *** | - | *7892 | *2 | *28381 | *317 | *104758 | *178312 | 302455 | 730053 | 8367216 |
| 36 Business receipts | 9134086 | *** | *** | - | - | - | - | *205 | *86638 | *133594 | 243324 | 663370 | 7806756 |
| 37 Interest | 372794 | *** | *** | - | *650 | *2 | *1144 | *35 | *1296 | *5598 | 6784 | 27289 | 329294 |
| 38 Interest on govt. obligations | *514 | *** | *** | - | *396 | - | - | - | - | - | - | 41 | 78 |
| 39 Rents | 11000 | *** | *** | - | *2241 | - | *416 | *78 | - | *321 | 6 | 6710 | 1229 |
| 40 Royalties | 67942 | *** | *** | - | *2191 | - | *6453 | - | *-0 | *630 | 1354 | 490 | 55637 |
| 41 Net S-T cap gain less net LT loss | *2172 | *** | *** | - | - | - | - | - | *25 | *1142 | - | 57 | 947 |
| 42 Net L-T cap gain less net ST loss | 92529 | *** | *** | - | *2347 | - | *18684 | - | - | *22721 | - | 11295 | 35926 |
| 43 Net gain, noncapital assets | 26664 | *** | *** | - | - | - | - | - | - | *6929 | 636 | 13 | 18857 |
| 44 Dividends, domestic corporations | 9326 | *** | *** | - | *56 | - | - | - | *23 | - | 1700 | 1462 | 6085 |
| 45 Dividends, foreign corporations | *27432 | *** | *** | - | - | - | - | - | - | *639 | 7545 | 23 | 19225 |
| 46 Other receipts | 191916 | *** | *** | - | *11 | - | *1684 | - | *16776 | *6739 | 41106 | 19304 | 93181 |
| 47 Total deductions | 9339151 | *** | *** | - | *16196 | *16564 | *42185 | *960 | *125512 | *145041 | 274619 | 731333 | 7744576 |
| 48 Cost of goods | 4957839 | *** | *** | - | - | - | - | - | *18078 | *29288 | 31391 | 85126 | 786043 |
| 49 Compensation of officers | 44419 | *** | *** | - | *1701 | - | *1140 | - | - | *2333 | 1815 | 7284 | 30146 |
| 50 Salaries and wages | 272357 | *** | *** | - | - | *10 | *3383 | - | *4902 | *3497 | 5854 | 15189 | 239522 |
| 51 Repairs | 10741 | *** | *** | - | *187 | - | *268 | *19 | *3 | *28 | 27 | 646 | 9563 |
| 52 Bad debts | *3797 | *** | *** | - | - | - | - | *33 | *75 | - | 115 | 19 | 3549 |
| 53 Rent paid on business property | 49007 | *** | *** | - | *215 | *116 | *1267 | *39 | *194 | *545 | 409 | 2712 | 43511 |
| 54 Taxes paid | 159564 | *** | *** | - | *777 | - | *459 | *21 | *1219 | *1403 | 4212 | 10549 | 140887 |
| 55 Interest paid | 601242 | *** | *** | - | *46 | *18 | *6153 | *5 | *362 | *6306 | 8222 | 26110 | 554013 |
| 56 Contributions or gifts | 4827 | *** | *** | - | - | - | *-0 | - | *3 | *314 | 39 | 162 | 4309 |
| 57 Amortization | 245465 | *** | *** | - | - | *175 | *113 | *353 | *4863 | *2968 | 9485 | 9148 | 203498 |
| 58 Depreciation | 908851 | *** | *** | - | *155 | *233 | *311 | *21 | *6203 | *12561 | 17773 | 52907 | 812400 |
| 59 Depletion | 872821 | *** | *** | - | *329 | - | *788 | - | *3484 | *10180 | 30449 | 41346 | 759224 |
| 60 Advertising | 3788 | *** | *** | - | - | - | - | *3 | *22 | *275 | 206 | 33 | 3225 |
| 61 Pension, prof sh, stock, annuity | 38761 | *** | *** | - | - | - | - | - | - | 8 | 321 | 227 | 38205 |
| 62 Employee benefit programs | 77615 | *** | *** | - | - | - | *733 | - | - | *370 | 970 | 7551 | 67991 |
| 63 Net loss, noncapital assets | 134612 | *** | *** | - | - | - | *540 | - | *4165 | *762 | 421 | 804 | 22994 |
| 64 Other deductions | 953445 | *** | *** | - | *12787 | *16013 | *27029 | *466 | *34482 | *24593 | 60752 | 46427 | 726075 |
| 65 Total receipts less total deducts | 597223 | *** | *** | - | *-8305 | *-16563 | *-13803 | *-642 | *-20754 | *33272 | 27836 | -1280 | 622639 |
| 66 Constructive taxable income from related foreign corporations | *23526 | *** | *** | - | - | - | - | - | *461 | - | - | - | 23065 |
| 67 Net income (less deficit), total | 620234 | *** | *** | - | *-8701 | *-16563 | *-13803 | *-642 | *-20293 | *33272 | 27836 | -1320 | 645626 |
| 68 Net income, total | 974822 | *** | *** | - | *613 | - | *10507 | - | *21002 | *38142 | 62636 | 45623 | 787378 |
| 69 Deficit, total | 354588 | *** | *** | - | *9313 | *16563 | *24311 | *642 | *41294 | *4871 | 34800 | 46943 | 141751 |
| 70 Net income (less def), Form 1120-A | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *5074 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *20533 | *** | *** | - | - | - | - | - | *20664 | - | - | - | - |
| 73 Statutory special deductions, total | 107103 | *** | *** | - | *652 | - | *10507 | - | *16 | *12138 | 22308 | 22752 | 29808 |
| 74 Net operating loss deduction | 92319 | *** | *** | - | *613 | - | *10507 | - | - | *11499 | 13671 | 21729 | 25380 |
| 75 Dividends received deduction | 14783 | *** | *** | - | *39 | - | - | - | *16 | *639 | 8637 | 1023 | 4428 |
| 76 Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 849208 | *** | *** | - | - | - | - | - | *321 | *26004 | 40328 | 22871 | 759683 |
| 78 Income tax before credits, total | 372357 | *** | *** | - | - | - | *1 | - | *183 | *9252 | 18345 | 13442 | 331058 |
| 79 Regular tax | 296710 | *** | *** | - | - | - | - | - | *71 | *9030 | 13997 | 7802 | 265810 |
| 80 Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 74326 | *** | *** | - | - | - | *1 | - | *112 | *720 | 4254 | 5564 | 63601 |
| 83 Environmental tax | 1851 | *** | *** | - | - | - | - | - | - | *32 | 94 | 76 | 1648 |
| 84 Foreign tax credit | 140178 | *** | *** | - | - | - | - | - | - | 213 | - | - | 139966 |
| 85 U.S. Possessions tax credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *130 | *** | *** | - | - | - | - | - | *59 | - | 71 | - | - |
| 88 General business credit | 505 | *** | *** | - | - | - | - | - | - | - | - | - | 505 |
| 89 Prior year minumum tax credit | *18061 | *** | *** | - | - | - | - | - | - | *2710 | - | 160 | 15191 |
| 90 Income tax after credits, total | 213483 | *** | *** | - | - | - | *1 | - | *124 | *6329 | 18273 | 13282 | 175397 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Metal mining: Other metal mining

MINOR INDUSTRY 1098
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 404 | *** | *** | *184 | *38 | *97 | *43 | *14 | *7 | *8 | 3 | 5 | ** |
| 2 Total assets | 3395776 | *** | *** | *21006 | *17118 | *59340 | *81204 | *94840 | *137599 | *314911 | 204497 | 2465175 | ** |
| 3 Cash | 207646 | *** | *** | - | *11 | *7472 | *1643 | *147 | *7951 | *15595 | 4742 | 170075 | ** |
| 4 Notes and accounts receivable | 585583 | *** | - | - | - | *18564 | *19592 | *12647 | *24536 | *25715 | 59034 | 425495 | ** |
| 5 Less: Allowance for bad debts | 1732 | *** | - | - | - | - | - | - | - | 3 | 70 | 1660 | ** |
| 6 Inventories | 256844 | *** | - | - | - | - | *62 | *6433 | *15596 | *66678 | 15828 | 152248 | ** |
| 7 U.S. govt. obligations, total | *1066 | *** | - | - | - | - | - | - | - | *92 | - | 974 | ** |
| 8 Tax-exempt securities | 400 | *** | - | - | - | - | - | - | - | - | - | 400 | ** |
| 9 Other current assets | 188300 | *** | *** | - | - | *2653 | *36 | *12021 | *15669 | *3833 | 17761 | 136250 | ** |
| 10 Loans to stockholders | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | 63 | *** | - | - | - | - | - | - | - | - | - | 63 | ** |
| 12 Other investments | 937845 | *** | - | - | *16434 | - | *1909 | *63519 | *15153 | *14073 | 83108 | 743650 | ** |
| 13 Depreciable assets | 2824794 | *** | - | *9896 | - | *101553 | *58751 | *516 | *130658 | *428240 | 34552 | 2060628 | ** |
| 14 Less: Accumulated depreciation | 1974843 | *** | - | *7562 | - | *83907 | *42898 | *112 | *85665 | *298843 | 14575 | 1441282 | ** |
| 15 Depletable assets | *68037 | *** | - | - | - | *11035 | - | - | *4169 | *34483 | 599 | 17750 | ** |
| 16 Less: Accumulated depletion | *13674 | *** | - | - | - | - | - | - | *4169 | *9370 | 102 | 33 | ** |
| 17 Land | *80496 | *** | - | *18438 | - | *136 | *36305 | - | *13681 | - | 1217 | 10721 | ** |
| 18 Intangible assets (Amortizable) | *77481 | *** | - | *1173 | - | - | *8220 | *18 | - | 12624 | - | 55446 | - |
| 19 Less: Accumulated amortization | *19051 | *** | - | *939 | - | - | *4483 | *3 | - | - | - | 13626 | - |
| 20 Other assets | 176520 | *** | - | - | *673 | *1834 | *2068 | *-346 | *20 | *21795 | 2402 | 148074 | ** |
| 21 Total liabilities | 3395776 | *** | *** | *21006 | *17118 | *59340 | *81204 | *94840 | *137599 | *314911 | 204497 | 2465175 | ** |
| 22 Accounts payable | 468286 | *** | *** | *793 | *4614 | *3146 | *4799 | *2120 | *11126 | *35150 | 5889 | 400623 | ** |
| 23 Mort, notes, and bonds under 1 yr | 214311 | *** | - | *30301 | - | *32334 | *7949 | *32522 | *5358 | *13886 | 25316 | 66644 | ** |
| 24 Other current liabilities | 172547 | *** | - | - | *10015 | *6627 | *2118 | *2915 | *3507 | *5330 | 23251 | 118785 | ** |
| 25 Loans from stockholders | *141484 | *** | - | *16994 | - | - | *38022 | - | *32440 | *32997 | - | 21030 | ** |
| 26 Mort, notes, bonds, 1 yr or more | 319003 | *** | - | - | - | - | *6279 | *18466 | *9774 | *47054 | 64178 | 173253 | ** |
| 27 Other liabilities | 431443 | *** | - | - | - | - | - | - | *3076 | *49296 | 46543 | 332528 | ** |
| 28 Net worth | 1648702 | *** | *** | *-27083 | *2489 | *17233 | *22038 | *38818 | *72318 | *131198 | 39321 | 1352312 | ** |
| 29 Capital stock | 316575 | *** | *** | *1890 | *162 | *1456 | *150 | *225805 | *3 | *45186 | 1031 | 40317 | ** |
| 30 Paid-in or capital surplus | 1914864 | *** | *** | - | *18673 | *20710 | *271892 | *452648 | *13227 | *210241 | 23680 | 879405 | ** |
| 31 Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -225919 | *** | *** | - | *-16346 | *-1076 | - | *-639636 | *611 | *-124208 | 16428 | 562059 | ** |
| 33 Retained earnings (S Corp) | *-224012 | *** | - | *-28972 | - | *-3512 | *-250003 | - | *58476 | - | - | - | - |
| 34 Less: Cost of treasury stock | *132806 | *** | *** | - | - | *345 | - | - | - | *21 | 1818 | 129468 | ** |
| 35 Total receipts | 2705963 | *** | *** | - | *815 | *157288 | *85311 | *220386 | *146585 | *253157 | 214664 | 1622477 | ** |
| 36 Business receipts | 2530463 | *** | *** | - | *765 | *147609 | *85326 | *202281 | *146803 | *250600 | 190162 | 1501856 | ** |
| 37 Interest | 27899 | *** | *** | - | *50 | *668 | - | *501 | - | *346 | 5103 | 21097 | ** |
| 38 Interest on govt. obligations | 888 | *** | - | - | - | - | - | - | - | - | - | 888 | ** |
| 39 Rents | 2315 | *** | - | - | - | - | - | - | - | - | 350 | 1880 | ** |
| 40 Royalties | *3772 | *** | - | - | - | *3747 | - | - | - | - | - | 25 | - |
| 41 Net S-T cap gain less net LT loss | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 32190 | *** | - | - | - | - | - | - | - | - | 319 | 31871 | ** |
| 43 Net gain, noncapital assets | *6416 | *** | - | - | - | *1633 | - | - | *3604 | 104 | 373 | 701 | ** |
| 44 Dividends, domestic corporations | *17614 | *** | - | - | - | - | - | *143 | - | - | 15135 | 2335 | ** |
| 45 Dividends, foreign corporations | *433 | *** | - | - | - | - | - | - | - | *225 | - | 207 | ** |
| 46 Other receipts | 83974 | *** | - | - | - | *3631 | *-15 | *17461 | *-3822 | *1881 | 3222 | 61616 | ** |
| 47 Total deductions | 2609163 | *** | *** | *1503 | *11168 | *153426 | *93665 | *230090 | *132763 | *249879 | 202858 | 1513831 | ** |
| 48 Cost of goods | 1936099 | *** | - | - | - | - | *62 | *6756 | *15596 | *62958 | 15946 | 102837 | ** |
| 49 Compensation of officers | 11525 | *** | - | - | - | *284 | *1621 | - | *1969 | *2374 | 770 | 4506 | ** |
| 50 Salaries and wages | 60055 | *** | - | - | *7519 | *115 | *27379 | - | *3389 | *2041 | 3066 | 16546 | ** |
| 51 Repairs | 27311 | *** | - | - | *4 | *11298 | *6492 | - | *3827 | *247 | 302 | 5141 | ** |
| 52 Bad debts | *209 | *** | - | - | - | - | *27 | - | - | *145 | - | 38 | ** |
| 53 Rent paid on business property | 17476 | *** | *** | - | *281 | *845 | *4154 | - | *8345 | *716 | 444 | 2690 | ** |
| 54 Taxes paid | 136706 | *** | - | - | *591 | *9363 | *4903 | *698 | *2909 | *5402 | 453 | 112386 | ** |
| 55 Interest paid | 47804 | *** | *** | - | *-0 | *3509 | *1428 | *3651 | *2272 | *4038 | 6727 | 26101 | ** |
| 56 Contributions or gifts | *477 | *** | - | - | - | - | - | - | - | *10 | -0 | 467 | ** |
| 57 Amortization | 12038 | *** | - | *235 | - | *62 | *1636 | *3 | - | *3446 | - | 5350 | ** |
| 58 Depreciation | 94780 | *** | - | *884 | - | *11535 | *4088 | *112 | *8613 | *11051 | 2446 | 56051 | ** |
| 59 Depletion | *72232 | *** | - | - | - | - | - | *7765 | *1445 | *1468 | - | 61555 | ** |
| 60 Advertising | *924 | *** | - | - | *72 | *267 | *49 | - | *499 | *7 | 16 | 14 | ** |
| 61 Pension, prof sh, stock, annuity | 16876 | *** | - | - | - | *5832 | - | - | - | *683 | 742 | 9619 | ** |
| 62 Employee benefit programs | *17996 | *** | - | - | - | *5007 | *8850 | - | - | *287 | 403 | 3450 | ** |
| 63 Net loss, noncapital assets | *196 | *** | - | - | - | - | - | *17 | *45 | *3 | 78 | 52 | - |
| 64 Other deductions | 156458 | *** | *** | *384 | *1617 | *2989 | *20837 | *2757 | *20495 | *16705 | 11732 | 61955 | ** |
| 65 Total receipts less total deducts | 96801 | *** | *** | *-1503 | *-10354 | *3862 | *-8354 | *-9704 | *13821 | *3278 | 11806 | 108646 | ** |
| 66 Constructive taxable income from related foreign corporations | 117 | *** | - | - | - | - | - | - | - | - | 94 | 23 | ** |
| 67 Net income (less deficit), total | 96030 | *** | *** | *-1503 | *-10354 | *3862 | *-8354 | *-9704 | *13821 | *3278 | 11900 | 107782 | ** |
| 68 Net income, total | 168730 | *** | - | - | - | *3862 | *6857 | *7765 | *13821 | *12659 | 13562 | 110205 | ** |
| 69 Deficit, total | 72700 | *** | *** | *1503 | *10354 | - | *15211 | *17468 | - | *9382 | 1662 | 2423 | - |
| 70 Net income (less def), Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-252 | *** | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *2072 | *** | - | *-1503 | - | *2285 | *-8354 | - | *9643 | - | - | - | - |
| 73 Statutory special deductions, total | *36705 | *** | - | - | - | *1576 | - | *100 | *4178 | *11710 | 10849 | 8290 | ** |
| 74 Net operating loss deduction | *24120 | *** | - | - | - | *1576 | - | - | *4178 | *11710 | - | 6656 | - |
| 75 Dividends received deduction | *12584 | *** | - | - | - | - | - | *100 | - | - | 10849 | 1635 | ** |
| 76 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | *113340 | *** | - | - | - | - | - | *7765 | - | *949 | 2712 | 101914 | ** |
| 78 Income tax before credits, total | *41427 | *** | - | - | - | - | - | *3123 | *15 | *567 | 923 | 36800 | ** |
| 79 Regular tax | *39555 | *** | - | - | - | - | - | *2640 | - | *323 | 922 | 35670 | ** |
| 80 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1644 | *** | - | - | - | - | - | *471 | *15 | *235 | - | 923 | - |
| 83 Environmental tax | *229 | *** | - | - | - | - | - | *12 | - | *10 | 1 | 206 | ** |
| 84 Foreign tax credit | 18830 | *** | - | - | - | - | - | - | - | - | - | 18830 | ** |
| 85 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 16 | *** | - | - | - | - | - | - | - | - | - | 16 | ** |
| 89 Prior year minumum tax credit | 380 | *** | - | - | - | - | - | - | - | - | 380 | - | - |
| 90 Income tax after credits, total | *22202 | *** | - | - | - | - | - | *3123 | *15 | *567 | 543 | 17954 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 03
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 2023 | - | *316 | *806 | *176 | *331 | 242 | 50 | 54 | *14 | 8 | 13 | 12 |
| 2 Total assets | 33616933 | - | *25242 | *133357 | *71516 | *236532 | 578064 | 349462 | 915254 | *510621 | 570285 | 2201589 | 28025012 |
| 3 Cash | 814789 | - | *9038 | *29343 | *1510 | *63930 | 75933 | 45124 | 82276 | *22462 | 41957 | 112588 | 330628 |
| 4 Notes and accounts receivable | 8801701 | - | *10 | *34956 | *22384 | *57084 | 78737 | 32381 | 128748 | *74813 | 60682 | 317555 | 7994353 |
| 5 Less: Allowance for bad debts | 22115 | - | - | - | - | - | - | - | *2099 | *6498 | 1342 | 5610 | 6566 |
| 6 Inventories | 791160 | - | - | - | - | - | *37167 | *8655 | 47585 | *17915 | 35178 | 89221 | 555438 |
| 7 U.S. govt. obligations, total | *148721 | - | - | - | - | - | *3220 | *1014 | *88924 | - | - | - | 55563 |
| 8 Tax-exempt securities | *101003 | - | - | - | - | *26785 | *17683 | - | *11298 | *20931 | - | - | 24306 |
| 9 Other current assets | 643435 | - | *43 | *6687 | *2265 | *6905 | *1683 | 9698 | 21879 | *22393 | 12176 | 60748 | 498958 |
| 10 Loans to stockholders | 99607 | - | - | *34926 | - | *191 | *25344 | *1791 | *867 | *1171 | 629 | 186 | 34502 |
| 11 Mortgage and real estate loans | 689 | - | - | - | - | - | - | - | - | - | - | 689 | - |
| 12 Other investments | 11651945 | - | - | *116 | - | - | *122292 | *45363 | 69675 | *81010 | 78719 | 334603 | 10920166 |
| 13 Depreciable assets | 13928791 | - | *29691 | *83131 | *107034 | *302305 | *327509 | 522781 | 880953 | *409329 | 502617 | 1475506 | 9287937 |
| 14 Less: Accumulated depreciation | 7761265 | - | *13540 | *66314 | *64797 | *219925 | *235058 | 384239 | 557259 | *224535 | 264276 | 700459 | 5030862 |
| 15 Depletable assets | 2438395 | - | - | - | - | - | *82025 | *58548 | *83787 | *52087 | 55238 | 314989 | 1791720 |
| 16 Less: Accumulated depletion | 739896 | - | - | - | - | - | *35087 | *21306 | *32830 | *7773 | 31358 | 124764 | 486778 |
| 17 Land | 1107965 | - | - | - | *3119 | *2720 | *21207 | *18655 | 26040 | *21485 | 6561 | 105815 | 902361 |
| 18 Intangible assets (Amortizable) | 1951429 | - | - | - | - | - | *880 | *2 | *28706 | *12739 | 28991 | 108419 | 1771693 |
| 19 Less: Accumulated amortization | 812213 | - | - | - | - | - | *880 | *2 | *9600 | *5534 | 21046 | 15784 | 759366 |
| 20 Other assets | 472791 | - | *-0 | *10512 | - | *-3463 | *55409 | *10996 | 46304 | *18627 | 65560 | 127888 | 140959 |
| 21 Total liabilities | 33616933 | - | *25242 | *133357 | *71516 | *236532 | 578064 | 349462 | 915254 | *510621 | 570285 | 2201589 | 28025012 |
| 22 Accounts payable | 4166057 | - | *79 | *68652 | *21938 | *75340 | 55930 | *41725 | 141072 | *49289 | 59143 | 164329 | 3488562 |
| 23 Mort, notes, and bonds under 1 yr | 902373 | - | - | *24746 | *20942 | *55987 | *84997 | *37201 | 88616 | *16709 | 35818 | 160863 | 376495 |
| 24 Other current liabilities | 2124046 | - | - | *77638 | *1533 | *9067 | *63696 | 41433 | 41706 | *62204 | 32803 | 197276 | 1596691 |
| 25 Loans from stockholders | 894235 | - | *134207 | *58364 | *24972 | - | *160854 | *49806 | *21838 | - | 84471 | - | 359723 |
| 26 Mort, notes, bonds, 1 yr or more | 4557765 | - | *14272 | *4651 | *34943 | *30562 | *94427 | *30303 | 144129 | *126541 | 122167 | 486594 | 3469175 |
| 27 Other liabilities | 6764384 | - | *8445 | *28797 | *9879 | *7647 | *111570 | *16927 | 55930 | *71978 | 124995 | 334920 | 5993297 |
| 28 Net worth | 14208073 | - | *-131761 | *-129491 | *-42688 | *57929 | 6589 | 132067 | 421963 | *183900 | 110888 | 857607 | 12741070 |
| 29 Capital stock | 674559 | - | *292 | *18232 | *3514 | *5559 | 7083 | 22418 | 8628 | *8881 | 19957 | 360846 | 219148 |
| 30 Paid-in or capital surplus | 13401540 | - | *70 | *1019 | - | *230 | *443158 | *29624 | 129638 | *127929 | 101838 | 448295 | 12119739 |
| 31 Retained earnings, appropriated | 74443 | - | - | - | - | - | - | - | - | - | - | - | 74443 |
| 32 Retained earnings-unappropriated | 37898 | - | *1434 | *-65451 | *-28592 | *38477 | *-181673 | *77570 | *128172 | *9105 | 16351 | 63142 | -20636 |
| 33 Retained earnings (S Corp) | 311996 | - | *-133556 | *-77030 | *-15311 | *13663 | *-198923 | *23424 | *223563 | *42535 | 33580 | - | 400052 |
| 34 Less: Cost of treasury stock | 292364 | - | - | *6261 | *2299 | - | *63056 | *20969 | *68038 | *4551 | 60837 | 14676 | 51676 |
| 35 Total receipts | 17564341 | - | *222959 | *504652 | *281484 | *1073740 | 915884 | 611848 | 1334387 | *363229 | 692301 | 2297521 | 9266336 |
| 36 Business receipts | 16015017 | - | *210273 | *480362 | *275610 | *1059865 | 892882 | 594652 | 1297093 | *335473 | 575165 | 2059361 | 8234280 |
| 37 Interest | 254113 | - | *8 | *1335 | *24 | *1030 | *1471 | *1343 | *2114 | *3509 | 8250 | 31288 | 203742 |
| 38 Interest on govt. obligations | 9840 | - | - | - | - | *998 | *1200 | *1278 | *987 | *1128 | 190 | 2580 | 1479 |
| 39 Rents | 39206 | - | - | - | *352 | *422 | - | *1653 | *10933 | *933 | 1672 | 6326 | 16916 |
| 40 Royalties | 166985 | - | - | - | - | *2320 | - | *825 | *397 | - | 1605 | 7113 | 154724 |
| 41 Net S-T cap gain less net LT loss | *2341 | - | - | - | - | - | *79 | - | - | *37 | - | 1 | 2224 |
| 42 Net L-T cap gain less net ST loss | 135453 | - | - | - | - | *6528 | *2491 | *1242 | *5481 | *466 | 4440 | 60504 | 54302 |
| 43 Net gain, noncapital assets | 117802 | - | *11946 | *939 | - | *1375 | *5801 | *1577 | *8893 | *65 | 5794 | 64394 | 17015 |
| 44 Dividends, domestic corporations | 15813 | - | - | - | - | - | *61 | *122 | *1286 | *75 | 14 | 3364 | 10891 |
| 45 Dividends, foreign corporations | *11312 | - | - | - | - | - | - | - | - | *77 | - | 171 | 11064 |
| 46 Other receipts | 796460 | - | *731 | *22016 | *5499 | *1203 | *11899 | 9155 | 7203 | *21467 | 95170 | 62418 | 559699 |
| 47 Total deductions | 17238172 | - | *223166 | *526860 | *293706 | *1025991 | 936176 | 642571 | 1335907 | *380377 | 708154 | 2264569 | 8900694 |
| 48 Cost of goods | 10841027 | - | - | - | - | - | *37167 | *8442 | 46345 | *19790 | 28720 | 72258 | 229157 |
| 49 Compensation of officers | 118598 | - | *1172 | *11764 | *17082 | *5854 | *15373 | *8511 | *8964 | *3231 | 7116 | 18030 | 21500 |
| 50 Salaries and wages | 606119 | - | *55100 | *46889 | *52405 | *148676 | *54217 | 27348 | *59849 | *8185 | 9899 | 38153 | 105399 |
| 51 Repairs | 386833 | - | *48619 | *15790 | *14843 | *40043 | *25888 | *16603 | *49379 | *825 | 491 | 16677 | 157675 |
| 52 Bad debts | 24867 | - | - | - | - | *939 | *59 | *234 | *1193 | *317 | 359 | 17503 | 4262 |
| 53 Rent paid on business property | 168244 | - | *8723 | *2343 | *134 | *45704 | *11708 | *3529 | *25104 | *580 | 2069 | 12444 | 55907 |
| 54 Taxes paid | 1022851 | - | *3850 | *23794 | *11865 | *89691 | 52060 | 28383 | 67355 | *27644 | 24235 | 105094 | 588880 |
| 55 Interest paid | 449375 | - | *1989 | *3531 | *4384 | *7909 | 19280 | 11271 | 16785 | *11607 | 18354 | 71122 | 283143 |
| 56 Contributions or gifts | 11244 | - | - | - | - | *115 | *15 | *445 | *37 | *30 | 29 | 868 | 9705 |
| 57 Amortization | 96991 | - | - | *52 | - | - | *1404 | *3070 | *2569 | *3065 | 4291 | 10273 | 72266 |
| 58 Depreciation | 812806 | - | *4047 | *10128 | *12251 | *33097 | 28100 | 40315 | 74261 | *25914 | 28238 | 68309 | 488147 |
| 59 Depletion | 464641 | - | - | *143 | - | - | *6163 | *6366 | 42486 | *11358 | 8771 | 45658 | 343697 |
| 60 Advertising | 10679 | - | *23 | *1972 | *22 | *13 | *349 | *156 | 610 | *272 | 143 | 886 | 6232 |
| 61 Pension, prof sh, stock, annuity | 74482 | - | - | *678 | - | *1410 | *572 | *6345 | *7751 | *517 | 4150 | 15295 | 37766 |
| 62 Employee benefit programs | 464989 | - | *41 | *8450 | *13069 | *57666 | *56057 | 10098 | 31981 | *9134 | 21318 | 37848 | 219327 |
| 63 Net loss, noncapital assets | 50747 | - | *163 | *21245 | - | *951 | *91 | *2564 | 7542 | *500 | 12597 | 1834 | 3260 |
| 64 Other deductions | 1633679 | - | *83993 | *73187 | *66921 | *159956 | 278800 | 52309 | 106337 | *23034 | 68745 | 209956 | 510440 |
| 65 Total receipts less total deducts | 326169 | - | *-207 | *-22208 | *-12222 | *47749 | -20291 | -30723 | -1520 | *-17148 | -15853 | 32952 | 365641 |
| 66 Constructive taxable income from related foreign corporations | 9790 | - | - | - | - | - | - | - | - | - | - | - | 9790 |
| 67 Net income (less deficit), total | 326119 | - | *-207 | *-22208 | *-12222 | *46751 | -21492 | -32002 | -2507 | *-18276 | -16043 | 30372 | 373952 |
| 68 Net income, total | 732386 | - | *11624 | *11757 | *3637 | *54088 | *33500 | *27858 | 31270 | *19298 | 15018 | 67509 | 456827 |
| 69 Deficit, total | 406267 | - | *11830 | *33965 | *15859 | *7337 | *54992 | *59859 | *33777 | *37574 | 31061 | 37137 | 82875 |
| 70 Net income (less def), Form 1120-A | *-1560 | - | - | - | *-1560 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 19408 | - | *-11031 | *-10651 | *3637 | *44622 | *-15779 | *-22451 | *6979 | *-3026 | 2563 | - | 24545 |
| 73 Statutory special deductions, total | 114286 | - | *11457 | - | - | *4812 | *9762 | *489 | *909 | *103 | 5295 | 27807 | 53652 |
| 74 Net operating loss deduction | 102684 | - | *11457 | - | - | *4812 | *9721 | *404 | *11 | - | 5285 | 25029 | 45964 |
| 75 Dividends received deduction | 11602 | - | - | - | - | - | *41 | *85 | *898 | *103 | 10 | 2778 | 7687 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 476073 | - | *166 | *7 | - | *4655 | *139 | *27369 | *7111 | *9242 | 7170 | 40910 | 379304 |
| 78 Income tax before credits, total | 202437 | - | *65 | *1 | - | *1366 | *21 | *9547 | *5042 | *3145 | 3540 | 14928 | 164781 |
| 79 Regular tax | 162867 | - | *65 | *1 | - | *1366 | *21 | *9264 | *2389 | *3142 | 2538 | 11553 | 132528 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 38638 | - | - | - | - | - | - | *276 | *2644 | - | 992 | 3301 | 31425 |
| 83 Environmental tax | 932 | - | - | - | - | - | - | *7 | *10 | *3 | 10 | 74 | 828 |
| 84 Foreign tax credit | 41017 | - | - | - | - | - | - | - | - | - | - | 869 | 40147 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 5 | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 88 General business credit | *2646 | - | - | - | - | - | - | *1677 | - | - | 8 | 768 | 192 |
| 89 Prior year minumum tax credit | *19720 | - | - | - | - | - | *21 | *88 | *173 | *335 | 1458 | 650 | 16997 |
| 90 Income tax after credits, total | 139049 | - | *65 | *1 | - | *1366 | - | *7782 | *4870 | *2811 | 2073 | 12641 | 107440 |

MAJOR GROUP 04
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 28296 | 1309 | 14631 | 3542 | 2910 | 2677 | 2222 | 448 | 277 | 81 | 66 | 60 | 73 |
| 2 Total assets | 150236414 | - | 518281 | 603281 | 1042899 | 1892154 | 4447512 | 3254432 | 4376900 | 2997425 | 4811151 | 9326298 | 116966080 |
| 3 Cash | 5002541 | - | 133786 | 124286 | 147704 | 324547 | 520468 | 435455 | 437850 | 238204 | 439675 | 513436 | 1687129 |
| 4 Notes and accounts receivable | 12193799 | - | 60224 | 84143 | 211163 | 296071 | 812265 | 685603 | 705557 | 417925 | 515605 | 1182521 | 7222722 |
| 5 Less: Allowance for bad debts | 375465 | - | - | - | - | *893 | *17779 | *13735 | 7964 | *1381 | 9732 | 14727 | 309254 |
| 6 Inventories | 3628477 | - | *14359 | *40479 | *29897 | 20920 | 37782 | 31026 | 106148 | 36776 | 102157 | 127121 | 3081812 |
| 7 U.S. govt. obligations, total | 1147379 | - | - | - | *20920 | *41731 | *93907 | *77464 | 114404 | 7881 | 69672 | 24532 | 696868 |
| 8 Tax-exempt securities | 136645 | - | - | - | - | *15146 | *4420 | *13095 | *51698 | *24 | 45614 | - | 6648 |
| 9 Other current assets | 6257908 | - | 17051 | 42608 | 40099 | 111809 | 238617 | 116177 | 213623 | 96910 | 198224 | 652792 | 4529999 |
| 10 Loans to stockholders | 570345 | - | 29493 | *41056 | *37697 | 83377 | 182447 | 26833 | 18724 | *3315 | 37095 | 17098 | 93210 |
| 11 Mortgage and real estate loans | 113980 | - | - | - | - | *600 | *17894 | - | *40353 | 3100 | 1861 | 237 | 49935 |
| 12 Other investments | 56233908 | - | *9531 | *37588 | 134627 | 276923 | 731171 | 513729 | 633302 | 472674 | 651983 | 1360548 | 51411831 |
| 13 Depreciable assets | 69567034 | - | 815479 | 692924 | 991712 | 1277658 | 2422857 | 1706428 | 1968905 | 1138713 | 1960191 | 4073988 | 52518179 |
| 14 Less: Accumulated depreciation | 35317068 | - | 645472 | 591357 | 783277 | 963810 | 1621833 | 1080000 | 1182928 | 476712 | 1003841 | 2084825 | 24883012 |
| 15 Depletable assets | 46958924 | - | 313637 | 270263 | 291121 | 646438 | 1551734 | 995497 | 2030692 | 2164996 | 3192644 | 4896954 | 30604949 |
| 16 Less: Accumulated depletion | 23700005 | - | 278334 | 178311 | 140337 | 413074 | 778174 | 433114 | 1021949 | 1250036 | 1754515 | 1846304 | 15605857 |
| 17 Land | 1700519 | - | *9854 | *7889 | 36466 | 69674 | 100807 | 50286 | 107510 | 52815 | 68271 | 87085 | 1109861 |
| 18 Intangible assets (Amortizable) | 5442213 | - | 38103 | *25881 | 12351 | 42853 | 54936 | 86622 | 97625 | 36405 | 242844 | 318138 | 4486455 |
| 19 Less: Accumulated amortization | 2570523 | - | 25010 | *16950 | 3706 | 33737 | 19393 | 45285 | 58811 | 20831 | 115809 | 168623 | 2062367 |
| 20 Other assets | 3245802 | - | 25582 | *22782 | 16461 | 95921 | 115386 | 88353 | 122162 | 76645 | 169211 | 186327 | 2326972 |
| 21 Total liabilities | 150236414 | - | 518281 | 603281 | 1042899 | 1892154 | 4447512 | 3254432 | 4376900 | 2997425 | 4811151 | 9326298 | 116966080 |
| 22 Accounts payable | 7965313 | - | 51283 | 64204 | 209689 | 181248 | 688052 | 551173 | 579482 | 377836 | 332071 | 685794 | 4244481 |
| 23 Mort, notes, and bonds under 1 yr | 3837211 | - | 28405 | *112582 | *122540 | 168759 | 251321 | 298871 | 281856 | 145371 | 193999 | 244419 | 1989087 |
| 24 Other current liabilities | 7560029 | - | 64176 | 112600 | 114600 | 135333 | 386754 | 269310 | 312187 | 138747 | 165437 | 504809 | 5356077 |
| 25 Loans from stockholders | 3536800 | - | 1217676 | 290691 | *157836 | 197210 | 703792 | 237765 | 153080 | *227090 | 101501 | 115343 | 134816 |
| 26 Mort, notes, bonds, 1 yr or more | 36445497 | - | 165538 | *29775 | 271597 | 367166 | 725049 | 414084 | 697229 | 1000296 | 979017 | 1940789 | 29854956 |
| 27 Other liabilities | 14497583 | - | 38855 | *34674 | *44897 | 48340 | 89088 | 148287 | 198456 | 197314 | 384829 | 634767 | 12678075 |
| 28 Net worth | 76393982 | - | -1047651 | -41244 | 121740 | 794098 | 1603456 | 1334942 | 2154610 | 910770 | 2654297 | 5200376 | 62708589 |
| 29 Capital stock | 7918434 | - | 314861 | 171800 | 170757 | 256989 | 410023 | 611848 | 365862 | 236446 | 291696 | 522791 | 4565361 |
| 30 Paid-in or capital surplus | 79284339 | - | 958698 | 52584 | 1044335 | 1433608 | 1265710 | 1410192 | 1799477 | 1772793 | 1923961 | 4127034 | 63495949 |
| 31 Retained earnings, appropriated | 102508 | - | - | *6 | - | *9690 | *142 | *650 | *87814 | - | 1491 | 2715 | - |
| 32 Retained earnings-unappropriated | -9916948 | - | -1646663 | -140829 | -884291 | -608281 | -507919 | -849405 | -44762 | -1259603 | 148717 | 700997 | -4824909 |
| 33 Retained earnings (S Corp) | 1599640 | - | -669724 | *-122483 | *-161269 | -1505 | 546604 | 261432 | 2623 | 203207 | 343240 | 5087 | 1192429 |
| 34 Less: Cost of treasury stock | 2593990 | - | *4823 | *2321 | *47792 | 296403 | 111103 | 99775 | 56404 | 42072 | 54809 | 158247 | 1720241 |
| 35 Total receipts | 71748425 | 407481 | 1733022 | 666943 | 1115993 | 2072209 | 2978243 | 2261728 | 2637375 | 2128865 | 2000501 | 4882160 | 48863904 |
| 36 Business receipts | 64070698 | 379633 | 1407254 | 578069 | 907304 | 1891507 | 2577188 | 1812698 | 2194194 | 1911618 | 1652762 | 4399728 | 44358743 |
| 37 Interest | 1592834 | 3485 | 2395 | 2916 | 3499 | 13169 | 25844 | 27848 | 45398 | 11377 | 41828 | 117858 | 1297217 |
| 38 Interest on govt. obligations | 18038 | - | - | - | - | *1851 | 2239 | *876 | *3330 | *1707 | 3875 | 1958 | 2204 |
| 39 Rents | 224215 | *59 | *179 | - | *5928 | 5209 | 6876 | *1445 | 16786 | 7905 | 7698 | 33200 | 138931 |
| 40 Royalties | 310820 | *16 | *13420 | *49 | *20378 | *7866 | 108445 | *32340 | 19156 | 9420 | 24348 | 7235 | 68147 |
| 41 Net S-T cap gain less net LT loss | 29919 | - | - | - | - | *3306 | *4752 | *325 | *1034 | *323 | 2718 | 12500 | 4961 |
| 42 Net L-T cap gain less net ST loss | 694128 | *16278 | *11206 | *149 | *12249 | *10315 | 42255 | *18899 | 42886 | 13128 | 77080 | 44521 | 405161 |
| 43 Net gain, noncapital assets | 1032886 | *8163 | *74684 | *4903 | 8267 | 37329 | 48265 | 49925 | 73330 | 40202 | 38259 | 43731 | 605828 |
| 44 Dividends, domestic corporations | 148268 | - | - | *907 | - | *5690 | 6535 | *15623 | 2362 | *663 | 14938 | 7254 | 94295 |
| 45 Dividends, foreign corporations | 218586 | - | *229 | - | *1523 | *518 | *447 | *3 | - | - | 1641 | 3085 | 211141 |
| 46 Other receipts | 3408033 | -153 | 223655 | 79950 | 156845 | 95449 | 155398 | 301747 | 238900 | 132521 | 135354 | 211090 | 1677278 |
| 47 Total deductions | 70158716 | 543422 | 1584665 | 707526 | 1082460 | 2035488 | 2832539 | 2172812 | 2562731 | 2237279 | 1931518 | 4900440 | 47567837 |
| 48 Cost of goods | 40444270 | 6164 | *14359 | *13356 | *29896 | *16082 | 22850 | *9290 | 75437 | *23739 | 73301 | 72072 | 1870781 |
| 49 Compensation of officers | 997144 | *12937 | 91496 | *49586 | 76575 | 104747 | 199302 | 63165 | 68745 | 36109 | 42031 | 68090 | 184359 |
| 50 Salaries and wages | 3604357 | 27497 | 194500 | *61622 | 95981 | 187276 | 331811 | 275466 | 183922 | 102591 | 149163 | 265667 | 1728862 |
| 51 Repairs | 527645 | *6212 | 30346 | 22374 | 16467 | 25287 | 54386 | 25699 | 7675 | 7493 | 21360 | 47025 | 263322 |
| 52 Bad debts | 327938 | *11475 | *22935 | *2645 | *673 | *10284 | 9554 | 11007 | 11430 | 3961 | 13773 | 5644 | 224557 |
| 53 Rent paid on business property | 767108 | 4315 | 45187 | 20794 | 12336 | 16712 | 41132 | 27863 | 29173 | 16167 | 15545 | 65502 | 472382 |
| 54 Taxes paid | 1693339 | 8286 | 53720 | 42975 | 53420 | 76624 | 123046 | 90676 | 86149 | 40643 | 76542 | 117078 | 924180 |
| 55 Interest paid | 3690948 | 23275 | 44871 | 25084 | 19021 | 43505 | 83110 | 73706 | 102587 | 71741 | 99223 | 196729 | 2908096 |
| 56 Contributions or gifts | 12727 | *13 | *598 | *133 | *812 | *244 | 569 | 1167 | 828 | *429 | 522 | 927 | 6484 |
| 57 Amortization | 419881 | 27159 | 2931 | *9317 | *629 | 3333 | 11019 | 17002 | 19373 | 11120 | 20470 | 45987 | 251541 |
| 58 Depreciation | 3799137 | 89173 | 43452 | 37466 | 51318 | 93424 | 192337 | 137422 | 148771 | 109521 | 128323 | 344503 | 2423428 |
| 59 Depletion | 1877975 | 12940 | 12712 | *5497 | 9228 | 18203 | 53762 | 81217 | 84785 | 71066 | 113280 | 183554 | 1231731 |
| 60 Advertising | 64710 | *342 | 2232 | *1336 | 1200 | 3212 | 4082 | 4531 | 1727 | 1006 | 2608 | 3658 | 38775 |
| 61 Pension, prof sh, stock, annuity | 272112 | *913 | *672 | *680 | *1661 | *3554 | 14367 | 14350 | 6882 | 4652 | 6488 | 11483 | 206409 |
| 62 Employee benefit programs | 695067 | *8915 | *10207 | *5334 | 14434 | 10315 | 23649 | 18233 | 30878 | 10692 | 16468 | 53825 | 492116 |
| 63 Net loss, noncapital assets | 219214 | *14419 | *1656 | *377 | *2613 | *21995 | *9752 | *1615 | 8833 | 31680 | 7102 | 45627 | 73545 |
| 64 Other deductions | 10745144 | 124362 | 479959 | 276332 | 538848 | 458328 | 892618 | 544803 | 489557 | 316337 | 426352 | 792428 | 5405220 |
| 65 Total receipts less total deducts | 1589709 | -135941 | 148357 | -40583 | 33534 | 36721 | 145704 | 88916 | 74644 | -108415 | 68983 | -18280 | 1296068 |
| 66 Constructive taxable income from related foreign corporations | 223022 | - | - | - | - | - | - | - | - | - | 349 | 6363 | 216310 |
| 67 Net income (less deficit), total | 1794692 | -135941 | 148357 | -40583 | 33534 | 34870 | 143465 | 88041 | 71315 | -110122 | 65457 | -13874 | 1510174 |
| 68 Net income, total | 4701643 | 45601 | 232288 | 79531 | 123187 | 164132 | 422830 | 210064 | 259398 | 93227 | 197232 | 227924 | 2646228 |
| 69 Deficit, total | 2906951 | 181542 | 83931 | 120114 | 89654 | 129262 | 279365 | 122023 | 188083 | 203348 | 131775 | 241798 | 1136054 |
| 70 Net income (less def), Form 1120-A | -6683 | - | *5085 | *-11768 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -76792 | -76792 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 847372 | *509 | 91932 | *35011 | *52464 | 41697 | 235675 | 82431 | 57031 | 68013 | 35173 | 14966 | 132470 |
| 73 Statutory special deductions, total | 1428708 | 30297 | 61779 | *5758 | *43441 | 44548 | 54531 | 33663 | 87358 | *1909 | 83406 | 74188 | 907831 |
| 74 Net operating loss deduction | 1316096 | 30297 | 61779 | *5123 | *42222 | 40823 | 50089 | *22105 | 85704 | *1444 | 72901 | 69495 | 834113 |
| 75 Dividends received deduction | 112612 | - | - | *635 | *1219 | *3725 | 4442 | *11558 | 1653 | *464 | 10505 | 4693 | 73718 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2150558 | *14795 | 16738 | *3484 | *23225 | 25793 | 59915 | 59150 | 96537 | 23755 | 78716 | 134009 | 1614441 |
| 78 Income tax before credits, total | 798849 | *5965 | 2548 | *523 | *4662 | 7815 | 19547 | 20650 | 35269 | 11255 | 29499 | 53860 | 607257 |
| 79 Regular tax | 735514 | *4957 | 2510 | *523 | *4661 | 6987 | 17867 | 19691 | 32827 | 8037 | 26816 | 46179 | 564458 |
| 80 Personal holding company tax | *659 | - | - | - | - | *641 | - | - | *18 | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 57646 | *228 | *37 | - | - | *186 | *949 | *947 | 2360 | *3208 | 2471 | 7438 | 39823 |
| 83 Environmental tax | 3386 | *23 | - | - | - | - | *12 | *13 | 65 | *10 | 135 | 230 | 2898 |
| 84 Foreign tax credit | 461475 | - | *7 | - | - | *12 | - | *804 | *4957 | - | 2314 | 15539 | 437843 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 27375 | - | - | - | *443 | - | *1770 | *608 | *1027 | *717 | 5172 | 3544 | 14095 |
| 88 General business credit | 18021 | - | *173 | - | *457 | - | *340 | - | *2786 | - | 300 | 1273 | 12693 |
| 89 Prior year minumum tax credit | 16287 | *84 | - | - | - | *53 | *2527 | *23 | *1025 | *188 | 1331 | 2667 | 8388 |
| 90 Income tax after credits, total | 275690 | *5881 | 2368 | *523 | *3762 | 7750 | 14910 | 19216 | 25474 | 10350 | 20381 | 30837 | 134239 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction: Crude petroleum, natural gas, and natural gas liquids

MINOR INDUSTRY 1330
RETURNS WITH AND WITHOUT NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 17098 | 1025 | 8249 | 2177 | 1902 | 1655 | 1335 | 343 | 197 | 61 | 54 | 43 | 55 |
| 2 | Total assets | 127519772 | - | 295168 | 340420 | 676530 | 1180425 | 2900771 | 2456847 | 3044981 | 2276733 | 3865603 | 6730586 | 103751710 |
| 3 | Cash | 3239709 | - | 74668 | 54595 | 61726 | 185599 | 244218 | 335900 | 278863 | 176386 | 384787 | 399974 | 1042994 |
| 4 | Notes and accounts receivable | 8258825 | - | 38580 | *30579 | 158727 | 149883 | 531703 | 424151 | 441651 | 304575 | 330593 | 660417 | 5187965 |
| 5 | Less: Allowance for bad debts | 300639 | - | - | - | - | - | *13507 | *12696 | *2405 | *669 | 2053 | 2888 | 266422 |
| 6 | Inventories | 2734097 | - | *507 | - | *780 | *8770 | 11399 | 20501 | 87586 | 14609 | 27508 | 39326 | 2523112 |
| 7 | U.S. govt. obligations, total | 1111758 | - | - | - | *20920 | *41731 | *88976 | *77464 | *88966 | 7881 | 64597 | 24354 | 696868 |
| 8 | Tax-exempt securities | 98433 | - | - | - | - | *15146 | *4420 | *13095 | *37606 | *24 | 21494 | - | 6648 |
| 9 | Other current assets | 5071936 | - | *5296 | *32773 | 26233 | 56705 | 159339 | 63273 | 127812 | 54855 | 140553 | 494036 | 3911062 |
| 10 | Loans to stockholders | 417100 | - | *12282 | *34527 | *30809 | 53817 | 115026 | *24620 | *15947 | *3315 | 37095 | 14985 | 74677 |
| 11 | Mortgage and real estate loans | 113980 | - | - | - | - | *600 | *17894 | - | *40353 | 3100 | 1861 | 237 | 49935 |
| 12 | Other investments | 53470149 | - | *5193 | *25685 | 122126 | 172159 | 501435 | 460648 | 458260 | 381843 | 489234 | 995899 | 49857667 |
| 13 | Depreciable assets | 51419334 | - | 369341 | 206415 | 516511 | 680919 | 1032583 | 881520 | 958592 | 792078 | 1311102 | 1723739 | 42946533 |
| 14 | Less: Accumulated depreciation | 25271788 | - | 273181 | 144626 | 443310 | 525346 | 698008 | 550151 | 538180 | 375524 | 677762 | 787665 | 20258037 |
| 15 | Depletable assets | 44269268 | - | *287805 | 270263 | 274166 | 638090 | 1489184 | 987141 | 1800087 | 1984893 | 3145175 | 4706395 | 28686068 |
| 16 | Less: Accumulated depletion | 21892969 | - | *261396 | 178311 | 131922 | 409315 | 765881 | 431935 | 886294 | 1192973 | 1717822 | 1773572 | 14143550 |
| 17 | Land | 1416515 | - | *5371 | - | *16131 | 54502 | 79586 | 46339 | 87718 | 39630 | 53535 | 68005 | 965696 |
| 18 | Intangible assets (Amortizable) | 3869909 | - | *25821 | *740 | 12291 | *42618 | 41475 | 77410 | 71427 | 34483 | 208717 | 283254 | 3071673 |
| 19 | Less: Accumulated amortization | 2259257 | - | *20566 | *648 | 3682 | *33541 | 18431 | 40363 | 49219 | 19673 | 111247 | 151158 | 1810729 |
| 20 | Other assets | 1753413 | - | 25445 | *8428 | *15025 | 48088 | 79359 | 79929 | 26209 | 67900 | 158236 | 35245 | 1209548 |
| 21 | Total liabilities | 127519772 | - | 295168 | 340420 | 676530 | 1180425 | 2900771 | 2456847 | 3044981 | 2276733 | 3865603 | 6730586 | 103751710 |
| 22 | Accounts payable | 5888104 | - | *13511 | *26693 | 177343 | 105051 | 490901 | 426554 | 424090 | 272611 | 249016 | 498690 | 3203644 |
| 23 | Mort, notes, and bonds under 1 yr | 3093104 | - | *9770 | *59590 | *111072 | *118269 | 169194 | 169894 | 224127 | 88108 | 180578 | 165924 | 1796580 |
| 24 | Other current liabilities | 5941020 | - | *46232 | *108042 | 106634 | 122758 | 247506 | 167748 | 196009 | 83680 | 95312 | 376722 | 4390376 |
| 25 | Loans from stockholders | 2890543 | - | 1098014 | *229123 | *151053 | *150647 | 567723 | *209425 | *112176 | *137884 | 71972 | 53356 | 109171 |
| 26 | Mort, notes, bonds, 1 yr or more | 31384905 | - | *40626 | *23833 | 85497 | 188921 | 490034 | 316764 | 523457 | 642234 | 791244 | 1500466 | 26781828 |
| 27 | Other liabilities | 13258109 | - | *35089 | *-0 | *30164 | 17572 | 64968 | 140166 | 114085 | 121912 | 356142 | 532218 | 11845793 |
| 28 | Net worth | 65063987 | - | -948075 | -106860 | 14766 | 477208 | 870445 | 1026295 | 1451036 | 930305 | 2121338 | 3603210 | 55624318 |
| 29 | Capital stock | 6742507 | - | 187141 | 81911 | 100003 | 180616 | 365555 | 378362 | 324906 | 184192 | 231734 | 278350 | 4429738 |
| 30 | Paid-in or capital surplus | 67632508 | - | 858086 | *51145 | 925812 | 1192576 | 888543 | 1212574 | 1154218 | 1329724 | 1514656 | 2887171 | 55618002 |
| 31 | Retained earnings, appropriated | *92748 | - | - | - | - | *60 | *142 | *650 | *87814 | - | 1367 | 2715 | - |
| 32 | Retained earnings-unappropriated | -8561898 | - | -1684928 | *-72879 | -841899 | -723675 | -655636 | -598454 | -2823 | -685143 | 116226 | 565374 | -3978060 |
| 33 | Retained earnings (S Corp) | 1422657 | - | -307272 | *-167037 | *-161269 | 97374 | 300848 | 81129 | -66083 | *135286 | 312165 | 5087 | 1192429 |
| 34 | Less: Cost of treasury stock | 2264535 | - | *1103 | - | *7881 | *269743 | 29007 | *47965 | 46997 | 33753 | 54809 | 135486 | 1637790 |
| 35 | Total receipts | 52218436 | 128487 | 539463 | 367200 | 670496 | 674438 | 1132614 | 1184931 | 1156923 | 1657415 | 1170540 | 2678925 | 40857006 |
| 36 | Business receipts | 45832259 | 94554 | 445713 | 323491 | 492181 | 564235 | 847520 | 794554 | 816839 | 1486760 | 885121 | 2289510 | 36791780 |
| 37 | Interest | 1364191 | 1393 | 2142 | *698 | 2272 | 10251 | 16510 | 24393 | 33977 | 10030 | 32863 | 84226 | 1145434 |
| 38 | Interest on govt. obligations | 10962 | - | - | - | - | *837 | *1592 | *876 | *2558 | *859 | 2206 | 481 | 1553 |
| 39 | Rents | 180648 | *59 | - | - | *2331 | 4897 | *4470 | *1024 | 14328 | *5179 | 6763 | 20013 | 121584 |
| 40 | Royalties | 292834 | *16 | *12203 | *49 | *17651 | *7866 | 101504 | *31874 | 18802 | *8431 | 23375 | 6905 | 64158 |
| 41 | Net S-T cap gain less net LT loss | 24818 | - | - | - | - | *23 | *4752 | *245 | *442 | *286 | 2718 | 12298 | 4054 |
| 42 | Net L-T cap gain less net ST loss | 639461 | 13690 | *9114 | *149 | *6725 | *8935 | 26136 | *18899 | 35059 | *12702 | 76536 | 42128 | 389387 |
| 43 | Net gain, noncapital assets | 712521 | *1519 | *4711 | *4756 | *7658 | 7502 | 34981 | 32954 | 46750 | 39703 | 28132 | 28298 | 475557 |
| 44 | Dividends, domestic corporations | 135732 | - | - | *891 | - | *2276 | *3208 | *15602 | 2362 | *594 | 14411 | 6199 | 90190 |
| 45 | Dividends, foreign corporations | 206894 | - | *229 | - | *1523 | *518 | *447 | *3 | - | - | 497 | 92 | 203584 |
| 46 | Other receipts | 2818117 | 17257 | 65350 | 37165 | 140155 | 67097 | 91492 | 264506 | 185807 | 92872 | 97917 | 188773 | 1569725 |
| 47 | Total deductions | 51042033 | 211101 | 454529 | 347715 | 645685 | 635101 | 1146124 | 1140758 | 1123327 | 1729413 | 1127750 | 2746319 | 39734209 |
| 48 | Cost of goods | 30289946 | 6164 | *507 | - | *780 | *5119 | *5892 | *3089 | *62977 | *6568 | 8744 | 34648 | 1241317 |
| 49 | Compensation of officers | 520195 | 566 | *12939 | *24354 | 48929 | 44260 | 87468 | 31093 | 47213 | 26329 | 31214 | 31988 | 133843 |
| 50 | Salaries and wages | 1630829 | *2233 | *56054 | *20587 | *26959 | 37876 | 55725 | 150030 | 115837 | 47335 | 66246 | 110645 | 941303 |
| 51 | Repairs | 253948 | *58 | *14410 | *10412 | 1347 | 4228 | 4410 | 4222 | 3469 | 2292 | 5869 | 14943 | 188288 |
| 52 | Bad debts | 241080 | *11262 | - | - | *33 | *2943 | *5395 | 3293 | 3297 | 2606 | 7128 | 1862 | 203261 |
| 53 | Rent paid on business property | 473937 | *567 | 32709 | *5035 | 8207 | 7506 | 13729 | 14644 | 17306 | 8361 | 8291 | 23518 | 334065 |
| 54 | Taxes paid | 1161106 | 4141 | 24341 | 27563 | 34010 | 37765 | 57718 | 50104 | 54693 | 29100 | 55928 | 72195 | 713549 |
| 55 | Interest paid | 3136766 | 16278 | *7057 | 19983 | 8182 | 26172 | 47692 | 55620 | 76599 | 55424 | 80076 | 150855 | 2592827 |
| 56 | Contributions or gifts | 8766 | - | - | *6 | *755 | *162 | *128 | 883 | 337 | *402 | 383 | 92 | 5618 |
| 57 | Amortization | 354669 | 26521 | *1352 | *7 | *620 | *3315 | 6318 | 12498 | 15767 | 4621 | 18157 | 34814 | 230680 |
| 58 | Depreciation | 2352601 | 4819 | 19294 | 21126 | 15754 | 44992 | 84824 | 78546 | 73539 | 59617 | 71030 | 161387 | 1717674 |
| 59 | Depletion | 1828130 | 12656 | *10189 | *5211 | *8280 | 17938 | 50368 | 80712 | 80699 | 62692 | 110644 | 177955 | 1210786 |
| 60 | Advertising | 18214 | - | *202 | *8 | *81 | *82 | 220 | *2430 | 485 | 283 | 1473 | 587 | 12362 |
| 61 | Pension, prof sh, stock, annuity | 154862 | 31 | - | - | *475 | *2727 | *6195 | 8367 | 5153 | 1984 | 3358 | 4307 | 122266 |
| 62 | Employee benefit programs | 402933 | *77 | *1759 | *3035 | *3284 | *2784 | 4573 | 7149 | 12793 | 4093 | 8060 | 11702 | 343623 |
| 63 | Net loss, noncapital assets | 174380 | *13815 | *1624 | - | *2477 | *21839 | *8426 | *1233 | *3079 | *25674 | 6291 | 33959 | 55962 |
| 64 | Other deductions | 8039671 | 103737 | 243050 | 183565 | 437369 | 261480 | 554531 | 370852 | 337436 | 248722 | 344448 | 619184 | 4335298 |
| 65 | Total receipts less total deducts | 1176403 | -82614 | 84934 | 19484 | 24811 | 39337 | -13510 | 44173 | 33596 | -71998 | 42790 | -67395 | 1122797 |
| 66 | Constructive taxable income from related foreign corporations | 204959 | - | - | - | - | - | - | - | - | - | -0 | 1728 | 203231 |
| 67 | Net income (less deficit), total | 1370400 | -82614 | 84934 | 19484 | 24811 | 38500 | -15102 | 43297 | 31038 | -72857 | 40584 | -66148 | 1324475 |
| 68 | Net income, total | 3587020 | 40055 | 109038 | *68549 | 101471 | 105932 | 214757 | 146031 | 159209 | 85174 | 150437 | 141838 | 2264530 |
| 69 | Deficit, total | 2216620 | 122669 | 24104 | *49065 | 76660 | 67432 | 229859 | 102734 | 128171 | 158031 | 109853 | 207987 | 940055 |
| 70 | Net income (less def), Form 1120-A | *-15938 | - | *-3338 | *-12600 | - | - | - | - | - | - | - | - | - |
| 71 | Net income (less def), Form 1120F | -34303 | -34303 | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Net income (less def), Form 1120S | 644963 | *509 | 64101 | *52130 | *52464 | 59238 | 94224 | 38719 | 35423 | *64102 | 36615 | 14966 | 132470 |
| 73 | Statutory special deductions, total | 900873 | 29435 | *32110 | *2237 | *33570 | 22765 | 31566 | 26043 | 46718 | *1291 | 60608 | 40521 | 574008 |
| 74 | Net operating loss deduction | 797159 | 29435 | *32110 | *1613 | *32351 | *21542 | 29453 | *14500 | 45065 | *875 | 50479 | 36571 | 503163 |
| 75 | Dividends received deduction | 103713 | - | - | *624 | *1219 | *1223 | *2113 | *11543 | 1653 | *416 | 10129 | 3950 | 70844 |
| 76 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | Income subject to tax | 1894689 | *10111 | *5053 | *488 | *11380 | *12148 | 27394 | 47479 | 58594 | *20182 | 54661 | 81590 | 1565609 |
| 78 | Income tax before credits, total | 699564 | *3740 | *795 | *73 | *2848 | *3252 | 8976 | 16713 | 21473 | *8156 | 20368 | 31142 | 582028 |
| 79 | Regular tax | 655318 | *3428 | *758 | *73 | *2848 | *3066 | 8302 | 15781 | 19926 | *6850 | 18637 | 28194 | 547455 |
| 80 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 | Alternative minumum tax | 41374 | *209 | *37 | - | - | *186 | *674 | *919 | *1500 | *1302 | 1631 | 2825 | 32091 |
| 83 | Environmental tax | 2727 | *21 | - | - | - | - | - | *13 | *46 | *3 | 83 | 124 | 2438 |
| 84 | Foreign tax credit | 450551 | - | *7 | - | - | *12 | - | *794 | *4448 | - | 1647 | 13920 | 429723 |
| 85 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Nonconventional source fuel credit | 25609 | - | - | - | - | - | *1605 | *608 | *1027 | *714 | 5015 | 3075 | 13564 |
| 88 | General business credit | 14195 | - | - | - | - | - | *340 | - | *721 | - | 42 | 399 | 12693 |
| 89 | Prior year minumum tax credit | 11902 | - | - | - | - | *53 | *1679 | *23 | *321 | *188 | 1067 | 1805 | 6766 |
| 90 | Income tax after credits, total | 197308 | *3740 | *789 | *73 | *2848 | *3187 | 5352 | 15289 | 14956 | *7254 | 12597 | 11943 | 119282 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Oil and gas field services

MINOR INDUSTRY 1380
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 11199 | 285 | 6382 | 1365 | 1007 | 1022 | 886 | 106 | 80 | 20 | 12 | 17 | 18 |
| 2 Total assets | 22716642 | - | 223114 | 262862 | 366368 | 711729 | 1546741 | 797585 | 1331919 | 720691 | 945549 | 2595712 | 13214371 |
| 3 Cash | 1762833 | - | 59119 | 69691 | 85978 | 138949 | 276250 | 99555 | 158986 | 61819 | 54889 | 113462 | 644135 |
| 4 Notes and accounts receivable | 3934974 | - | 21643 | *53565 | *52436 | 146188 | 280562 | 261451 | 263906 | 113350 | 185012 | 522104 | 2034758 |
| 5 Less: Allowance for bad debts | 74826 | - | - | - | - | *893 | *4272 | *1039 | 5559 | *712 | 7679 | 11839 | 42833 |
| 6 Inventories | 894379 | - | *13851 | *40479 | *29116 | *12151 | *26383 | *10526 | 18562 | *22167 | 74649 | 87795 | 558700 |
| 7 U.S. govt. obligations, total | *35621 | - | - | - | - | - | *4931 | - | *25438 | - | 5074 | 177 | - |
| 8 Tax-exempt securities | *38213 | - | - | - | - | - | - | - | *14092 | - | 24120 | - | - |
| 9 Other current assets | 1185972 | - | *11756 | *9835 | *13866 | 55104 | 79278 | 52904 | 85811 | 42055 | 57671 | 158755 | 618937 |
| 10 Loans to stockholders | 153245 | - | *17211 | *6529 | *6887 | *29560 | *67421 | *2213 | *2777 | - | - | 2113 | 18533 |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 2763759 | - | *4339 | *11903 | *12501 | 104764 | 229736 | *53080 | 175042 | *90831 | 162749 | 364649 | 1554164 |
| 13 Depreciable assets | 18147701 | - | 446138 | *486509 | 475201 | 596739 | 1390274 | 824908 | 1010313 | 346635 | 649089 | 2350249 | 9571646 |
| 14 Less: Accumulated depreciation | 10045280 | - | 372292 | *446732 | 339966 | 438465 | 923826 | 529849 | 644749 | 101188 | 326079 | 1297161 | 4624975 |
| 15 Depletable assets | 2689656 | - | *25832 | - | *16955 | *8348 | *62550 | *8355 | 230605 | *180104 | 47469 | 190558 | 1918880 |
| 16 Less: Accumulated depletion | 1807036 | - | *16939 | - | *8414 | *3760 | *12293 | *1180 | 135655 | *57063 | 36692 | 72732 | 1462307 |
| 17 Land | 284004 | - | *4483 | *7889 | *20335 | *15171 | 21221 | *3947 | 19792 | *13185 | 14736 | 19080 | 144165 |
| 18 Intangible assets (Amortizable) | 1572304 | - | *12281 | *25141 | *60 | *235 | *13461 | *9212 | 26197 | *1922 | 34128 | 34884 | 1414782 |
| 19 Less: Accumulated amortization | 311265 | - | *4444 | *16302 | *24 | *195 | *962 | *4923 | 9592 | *1158 | 4562 | 17465 | 251638 |
| 20 Other assets | 1492389 | - | *136 | *14354 | *1436 | 47833 | 36026 | 8424 | 95953 | *8745 | 10975 | 151081 | 1117424 |
| 21 Total liabilities | 22716642 | - | 223114 | 262862 | 366368 | 711729 | 1546741 | 797585 | 1331919 | 720691 | 945549 | 2595712 | 13214371 |
| 22 Accounts payable | 2077208 | - | 37771 | *37511 | *32346 | 76198 | 197151 | 124619 | 155392 | 105226 | 83055 | 187104 | 1040836 |
| 23 Mort, notes, and bonds under 1 yr | 744107 | - | *18635 | *52992 | *11468 | 50490 | 82127 | *128978 | 57729 | *57263 | 13421 | 78495 | 192508 |
| 24 Other current liabilities | 1619009 | - | *17943 | *4557 | *7965 | 12575 | 139248 | 101562 | 116178 | *55067 | 70126 | 128087 | 965701 |
| 25 Loans from stockholders | 646257 | - | 119663 | *61569 | *6783 | *46563 | 136069 | *28340 | *40904 | *89206 | 29529 | 61987 | 25645 |
| 26 Mort, notes, bonds, 1 yr or more | 5060591 | - | *124911 | *5943 | *186100 | 178245 | 235016 | *97319 | 173772 | 358062 | 187773 | 440323 | 3073128 |
| 27 Other liabilities | 1239474 | - | *3766 | *34674 | *14733 | *30769 | *24119 | *8121 | *84371 | *75403 | 28686 | 102549 | 832282 |
| 28 Net worth | 11329995 | - | -99576 | 65616 | 106974 | 316889 | 733011 | 308647 | 703574 | -19535 | 532959 | 1597166 | 7084271 |
| 29 Capital stock | 1175926 | - | 127720 | 89889 | 70754 | 76372 | 44468 | 233486 | 40956 | 52255 | 59963 | 244440 | 135624 |
| 30 Paid-in or capital surplus | 11651831 | - | *100611 | *1439 | *118523 | 241032 | 377166 | *197618 | 645258 | *443069 | 409305 | 1239863 | 7877947 |
| 31 Retained earnings, appropriated | *9760 | - | - | *6 | - | *9630 | - | - | - | - | 124 | - | - |
| 32 Retained earnings-unappropriated | -1355050 | - | 38264 | -67950 | -42392 | 115394 | 147717 | *-250950 | -41940 | *-574460 | 32492 | 135623 | -846849 |
| 33 Retained earnings (S Corp) | 176984 | - | -362452 | *44554 | - | *-98879 | 245756 | *180303 | *68706 | *67921 | 31075 | - | - |
| 34 Less: Cost of treasury stock | 329455 | - | *3720 | *2321 | *39911 | *26660 | 82096 | *51810 | *9407 | *8319 | - | 22761 | 82451 |
| 35 Total receipts | 19529988 | 278993 | 1193560 | 299743 | 445497 | 1397772 | 1845630 | 1076797 | 1480452 | 471450 | 829961 | 2203235 | 8006898 |
| 36 Business receipts | 18238439 | 285079 | 961541 | *254578 | 415123 | 1327272 | 1729667 | 1018144 | 1377355 | 424858 | 767641 | 2110218 | 7566963 |
| 37 Interest | 228643 | *2092 | *252 | *2218 | 1227 | 2918 | 9334 | *3455 | 11421 | *1347 | 8964 | 33632 | 151783 |
| 38 Interest on govt. obligations | 7076 | - | - | - | - | *1014 | *647 | - | *772 | *848 | 1669 | 1476 | 651 |
| 39 Rents | 43567 | - | *179 | - | *3596 | *312 | *2406 | *421 | *2458 | *2726 | 935 | 13187 | 17346 |
| 40 Royalties | 17986 | - | *1217 | - | *2727 | - | *6940 | *465 | *354 | *989 | 973 | 331 | 3989 |
| 41 Net S-T cap gain less net LT loss | *5101 | - | - | - | - | *3283 | - | *80 | *592 | *37 | - | 202 | 907 |
| 42 Net L-T cap gain less net ST loss | 54667 | *2588 | *2093 | - | *5525 | *1380 | *16118 | - | *7827 | *426 | 544 | 2392 | 15774 |
| 43 Net gain, noncapital assets | 320365 | *6645 | *69973 | *146 | *609 | 29827 | 13284 | *16971 | 26580 | *500 | 10127 | 15433 | 130270 |
| 44 Dividends, domestic corporations | 12536 | - | - | *16 | - | *3415 | *3328 | *21 | - | *70 | 527 | 1055 | 4105 |
| 45 Dividends, foreign corporations | 11693 | - | - | - | - | - | - | - | - | - | 1144 | 2992 | 7556 |
| 46 Other receipts | 589915 | *-17410 | 158304 | *42785 | *16690 | 28352 | 63906 | 37241 | 53093 | 39649 | 37437 | 22316 | 107553 |
| 47 Total deductions | 19116683 | 332320 | 1130136 | 359811 | 436774 | 1400387 | 1686415 | 1032054 | 1439404 | 507866 | 803768 | 2154120 | 7833627 |
| 48 Cost of goods | 10154325 | - | *13851 | *13356 | *29116 | *10962 | *16957 | *6201 | *12460 | *17171 | 64558 | 37424 | 629463 |
| 49 Compensation of officers | 476949 | *12372 | *78557 | *25232 | *27646 | 60487 | 111834 | 32072 | 21533 | 9780 | 10817 | 36102 | 50516 |
| 50 Salaries and wages | 1973528 | *25264 | 138446 | *41035 | 69022 | 149400 | 276086 | 125436 | 68086 | 55256 | 82918 | 155022 | 787559 |
| 51 Repairs | 273697 | *6153 | 15937 | *11961 | *15120 | 21059 | 49977 | 21477 | 4206 | 5201 | 15490 | 32082 | 75033 |
| 52 Bad debts | 86858 | *213 | *22935 | *2645 | *641 | *7341 | 4159 | *7714 | *8133 | *1354 | 6645 | 3782 | 21296 |
| 53 Rent paid on business property | 293171 | *3748 | 12478 | *15759 | 4129 | 9207 | 27404 | 13219 | 11867 | 7806 | 7254 | 41984 | 138317 |
| 54 Taxes paid | 532232 | *4146 | 29379 | 15412 | 19410 | 38859 | 65328 | 40571 | 31456 | 11544 | 20614 | 44883 | 210630 |
| 55 Interest paid | 554182 | *6997 | 37813 | *5101 | *10839 | 17334 | 35418 | 18086 | 25987 | 16316 | 19147 | 45875 | 315268 |
| 56 Contributions or gifts | 3961 | *13 | *598 | *128 | *57 | *82 | *441 | *284 | *491 | *28 | 140 | 835 | 866 |
| 57 Amortization | 65212 | *639 | *1579 | *9310 | *9 | *18 | 4701 | *4504 | *3607 | *6499 | 2313 | 11173 | 20861 |
| 58 Depreciation | 1446536 | *84355 | 24158 | *16340 | 35564 | 48431 | 107513 | 58876 | 75232 | 49904 | 57293 | 183117 | 705754 |
| 59 Depletion | 49845 | *285 | *2523 | *286 | *948 | *264 | *3394 | *505 | *4085 | *8374 | 2636 | 5600 | 20945 |
| 60 Advertising | 46496 | *342 | 2030 | *1328 | 1119 | 3130 | 3862 | *2101 | 1241 | *724 | 1135 | 3071 | 26412 |
| 61 Pension, prof sh, stock, annuity | 117249 | *882 | *672 | *680 | *1186 | *827 | 8173 | *5983 | *1730 | *2668 | 3130 | 7176 | 84143 |
| 62 Employee benefit programs | 292134 | *8838 | *8448 | *2298 | *11150 | *7531 | 19076 | *11084 | 18085 | 6599 | 8408 | 42123 | 148492 |
| 63 Net loss, noncapital assets | 44834 | *604 | *32 | *377 | *136 | *156 | *1326 | *382 | *5754 | *6005 | 810 | 11668 | 17583 |
| 64 Other deductions | 2705473 | 20625 | 236909 | 92767 | 101479 | 196848 | 338087 | 173951 | 152121 | 67615 | 81904 | 173244 | 1069922 |
| 65 Total receipts less total deducts | 413306 | -53327 | 63424 | -60067 | 8723 | -2616 | 159215 | 44744 | 41048 | -36416 | 26193 | 49115 | 173271 |
| 66 Constructive taxable income from related foreign corporations | 18063 | - | - | - | - | - | - | - | - | - | 349 | 4635 | 13078 |
| 67 Net income (less deficit), total | 424292 | -53327 | 63424 | -60067 | 8723 | -3630 | 158567 | 44744 | 40277 | -37265 | 24873 | 52274 | 185698 |
| 68 Net income, total | 1114623 | *5546 | 123250 | *10983 | *21716 | 58201 | 208073 | 64033 | 100189 | *8053 | 46796 | 86086 | 381698 |
| 69 Deficit, total | 690331 | *58873 | *59826 | *71050 | *12993 | 61830 | 49505 | *19289 | *59913 | *45317 | 21923 | 33812 | 196000 |
| 70 Net income (less def), Form 1120-A | *9254 | - | *8423 | *832 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-42489 | *-42489 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 202409 | - | 27831 | *-17120 | - | *-17541 | 141451 | *43712 | *21608 | *3911 | -1442 | - | - |
| 73 Statutory special deductions, total | 527836 | 862 | *29669 | *3521 | *9871 | *21783 | *22965 | *7619 | *40639 | *618 | 22798 | 33667 | 333823 |
| 74 Net operating loss deduction | 518937 | 862 | *29669 | *3510 | *9871 | *19281 | *20636 | *7605 | *40639 | *569 | 22422 | 32924 | 330949 |
| 75 Dividends received deduction | 8898 | - | - | *12 | - | *2502 | *2329 | *15 | - | *49 | 376 | 743 | 2874 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 255868 | *4684 | *11684 | *2996 | *11845 | *13646 | *32521 | *11670 | *37943 | *3573 | 24055 | 52419 | 48832 |
| 78 Income tax before credits, total | 99285 | *2226 | *1752 | *449 | *1814 | *4563 | 10571 | *3937 | 13796 | *3099 | 9130 | 22718 | 25229 |
| 79 Regular tax | 80196 | *1529 | *1752 | *449 | *1814 | *3922 | *9565 | *3910 | *12901 | *1187 | 8179 | 17985 | 17004 |
| 80 Personal holding company tax | *659 | - | - | - | - | *641 | - | - | *18 | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 16272 | 19 | - | - | - | - | *274 | *28 | *860 | *1906 | 840 | 4613 | 7732 |
| 83 Environmental tax | 658 | 2 | - | - | - | - | *12 | - | *18 | *6 | 53 | 106 | 460 |
| 84 Foreign tax credit | 10924 | - | - | - | - | - | - | *10 | *509 | - | 666 | 1619 | 8120 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *1766 | - | - | - | *443 | - | *165 | - | - | 3 | 157 | 468 | 531 |
| 88 General business credit | *3827 | - | *173 | - | *457 | - | - | - | *2065 | - | 258 | 873 | - |
| 89 Prior year minumum tax credit | *4385 | *84 | - | - | - | - | *848 | - | *705 | - | 264 | 862 | 1622 |
| 90 Income tax after credits, total | 78382 | *2141 | *1580 | *449 | *914 | *4563 | 9558 | *3927 | 10518 | *3096 | 7785 | 18895 | 14957 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 05
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 3845 | *396 | *1144 | *491 | 656 | *302 | 500 | 191 | 95 | 32 | 17 | 10 | 9 |
| 2 Total assets | 18589234 | - | *32424 | *64262 | 249047 | *234037 | 978344 | 1352660 | 1429802 | 1114285 | 1222243 | 1706744 | 10205388 |
| 3 Cash | 1158571 | - | *148 | *20739 | 76178 | *25123 | 161554 | 161670 | 121348 | 89999 | 62915 | 62391 | 376506 |
| 4 Notes and accounts receivable | 2482135 | - | *593 | *28522 | *34455 | *23085 | 121714 | 176555 | 170331 | 140288 | 163268 | 238558 | 1384764 |
| 5 Less: Allowance for bad debts | 50865 | - | - | - | - | - | *391 | *2557 | 3814 | *2072 | 7505 | 8871 | 25657 |
| 6 Inventories | 1075807 | - | - | - | *32656 | *3995 | 59178 | 103324 | 106752 | 63564 | 107061 | 147803 | 451474 |
| 7 U.S. govt. obligations, total | *80709 | - | - | - | - | - | *896 | *1221 | *23278 | *55110 | 205 | - | - |
| 8 Tax-exempt securities | *58881 | - | - | - | - | - | - | *17395 | *2138 | *39346 | 1 | - | 2 |
| 9 Other current assets | 666320 | - | *2218 | *803 | *6978 | *9940 | 14868 | 67972 | 66437 | 22937 | 20556 | 49939 | 403673 |
| 10 Loans to stockholders | 129462 | - | *273 | *3955 | *3357 | *1610 | *18740 | *13854 | *9991 | *11842 | 11358 | 35110 | 19372 |
| 11 Mortgage and real estate loans | *9131 | - | - | - | *4673 | - | *4233 | - | - | - | 226 | - | - |
| 12 Other investments | 3805111 | - | *26012 | - | *837 | *10199 | 177004 | 146555 | 99650 | 90014 | 113451 | 77225 | 3064165 |
| 13 Depreciable assets | 13272348 | - | *3833 | *69259 | 322660 | *231084 | 934605 | 1352055 | 1386394 | 983292 | 1098052 | 1623793 | 5267321 |
| 14 Less: Accumulated depreciation | 7725969 | - | *666 | *59920 | 263127 | *110189 | 661813 | 959403 | 821816 | 550989 | 630772 | 852493 | 2814783 |
| 15 Depletable assets | 1427139 | - | - | - | - | *15260 | *140179 | *28269 | 99286 | *31018 | 43139 | 133882 | 936106 |
| 16 Less: Accumulated depletion | 340342 | - | - | - | - | *2760 | *80577 | *9527 | 26615 | *5180 | 7528 | 15140 | 193015 |
| 17 Land | 1023269 | - | - | - | - | *25065 | *25772 | 59816 | 208328 | 108022 | 89214 | 160940 | 119467 | 226643 |
| 18 Intangible assets (Amortizable) | 690272 | - | *126 | *50 | - | *1650 | *13173 | *31056 | *11095 | *35692 | 23373 | 67199 | 506857 |
| 19 Less: Accumulated amortization | 104713 | - | *113 | *32 | - | *732 | *3890 | *1692 | *4464 | *1957 | 9166 | 30509 | 52158 |
| 20 Other assets | 931970 | - | - | *885 | *5314 | - | 19052 | 17586 | 81788 | 22165 | 72672 | 58390 | 654118 |
| 21 Total liabilities | 18589234 | - | *32424 | *64262 | 249047 | *234037 | 978344 | 1352660 | 1429802 | 1114285 | 1222243 | 1706744 | 10205388 |
| 22 Accounts payable | 1420802 | - | *13594 | *26081 | *33973 | *22538 | 55530 | 127346 | 121739 | 63706 | 62323 | 140214 | 753759 |
| 23 Mort, notes, and bonds under 1 yr | 2285007 | - | - | *277 | *7192 | *35843 | 90246 | 67097 | 113122 | 40929 | 67229 | 53060 | 1810013 |
| 24 Other current liabilities | 984240 | - | *1133 | *1259 | *3289 | *3108 | 33001 | 36762 | 92389 | 45927 | 90758 | 109289 | 567324 |
| 25 Loans from stockholders | 301301 | - | *2055 | - | *21538 | *59448 | *47624 | *5215 | *70258 | *4187 | 11662 | 271 | 79043 |
| 26 Mort, notes, bonds, 1 yr or more | 3777701 | - | - | *906 | *18927 | *96799 | 141995 | 369364 | 240647 | 147285 | 306532 | 590105 | 1865139 |
| 27 Other liabilities | 896275 | - | - | - | *21356 | *-0 | *7568 | 6692 | 110606 | 25372 | 64604 | -37222 | 697298 |
| 28 Net worth | 8923907 | - | *15641 | *35739 | 142772 | *16299 | 602379 | 740184 | 681040 | 786880 | 619135 | 851027 | 4432811 |
| 29 Capital stock | 1133633 | - | *2221 | *783 | 39271 | *24312 | 50014 | 114191 | 52089 | 59081 | 15640 | 139976 | 636055 |
| 30 Paid-in or capital surplus | 3382925 | - | *15782 | *53 | *218 | *4904 | *275459 | 23766 | 77403 | 100521 | 94111 | 335313 | 2455396 |
| 31 Retained earnings, appropriated | *60338 | - | - | - | - | - | - | *53907 | *6430 | - | - | - | - |
| 32 Retained earnings-unappropriated | 3813418 | - | *-484 | *40747 | *105302 | *6647 | 115242 | 116597 | 383486 | 525280 | 332642 | 407891 | 1780067 |
| 33 Retained earnings (S Corp) | 1182994 | - | *-1877 | *-5845 | *11155 | *-19564 | 211575 | 484961 | *203903 | *117905 | 180781 | - | - |
| 34 Less: Cost of treasury stock | 649399 | - | - | - | *13173 | - | *49910 | *53238 | *42271 | *15907 | 4039 | 32154 | 438707 |
| 35 Total receipts | 13732203 | *188594 | *49662 | *115120 | 310834 | *310451 | 1012615 | 1400765 | 1172823 | 1082031 | 1045139 | 1732274 | 5311896 |
| 36 Business receipts | 12904834 | *7583 | *49662 | *82499 | *286399 | *307405 | 984839 | 1356608 | 1126667 | 1032495 | 980937 | 1690560 | 4999179 |
| 37 Interest | 163277 | - | - | *685 | *3095 | *87 | 5564 | 5204 | 6825 | 6008 | 6832 | 13942 | 115035 |
| 38 Interest on govt. obligations | 3763 | - | - | - | - | - | - | *1015 | *899 | *1434 | 264 | 151 | - |
| 39 Rents | 93335 | - | - | *134 | *1580 | - | *11872 | 7231 | 10509 | 5707 | 28395 | 2762 | 25145 |
| 40 Royalties | 19177 | - | - | - | - | - | - | *44 | *812 | *1141 | - | 3818 | 13362 |
| 41 Net S-T cap gain less net LT loss | *212 | - | - | - | - | - | - | - | - | *21 | 164 | 28 | - |
| 42 Net L-T cap gain less net ST loss | 55888 | - | - | - | *3867 | *656 | *575 | *6866 | *4902 | *15078 | 3565 | 6101 | 14280 |
| 43 Net gain, noncapital assets | 211222 | 181011 | - | - | *2253 | *1498 | *4496 | 4527 | 1927 | 3591 | 3368 | 2921 | 5631 |
| 44 Dividends, domestic corporations | 9681 | - | - | - | - | *38 | *351 | *5564 | *811 | *359 | 1326 | 1227 | 6 |
| 45 Dividends, foreign corporations | *7599 | - | - | - | - | - | - | - | - | *-0 | - | 1513 | 6086 |
| 46 Other receipts | 263216 | - | - | *31802 | *13640 | *768 | 4918 | 13706 | 19471 | 16197 | 20288 | 9252 | 133173 |
| 47 Total deductions | 12921356 | *13369 | *61324 | *113170 | 296635 | *318234 | 993508 | 1251962 | 1101685 | 972000 | 1007167 | 1669103 | 5123200 |
| 48 Cost of goods | 7591025 | 2687 | - | - | *10171 | *3995 | 54339 | 105263 | 109635 | 58493 | 108714 | 148636 | 461332 |
| 49 Compensation of officers | 264258 | 40 | *3020 | - | *14770 | *3386 | 63790 | 54689 | 29208 | 27970 | 15187 | 15902 | 36296 |
| 50 Salaries and wages | 821158 | 393 | - | *15179 | *41491 | *19724 | 57021 | 93656 | 56749 | 34927 | 39271 | 62203 | 400542 |
| 51 Repairs | 317215 | 1 | - | *230 | *9254 | *21119 | 25842 | 19885 | 17500 | 7514 | 9307 | 23251 | 183312 |
| 52 Bad debts | 28570 | - | - | - | *663 | *152 | 3056 | 6405 | 2960 | 1425 | 3515 | 3497 | 6897 |
| 53 Rent paid on business property | 211719 | - | - | *16125 | *3330 | *906 | 2616 | 8903 | 2342 | 12819 | 6707 | 26706 | 131265 |
| 54 Taxes paid | 388149 | *3459 | *44 | *3433 | 15792 | *12594 | 38083 | 47751 | 37928 | 29690 | 23607 | 37525 | 138244 |
| 55 Interest paid | 421386 | *3221 | - | *238 | *4666 | *14476 | 17391 | 24210 | 26031 | 14866 | 23763 | 49042 | 243482 |
| 56 Contributions or gifts | 12094 | - | - | *6 | *310 | *186 | *457 | *544 | *685 | 2835 | 289 | 2022 | 4758 |
| 57 Amortization | 48132 | - | *25 | *5 | - | *330 | *5430 | *402 | 1449 | *476 | 854 | 7389 | 31773 |
| 58 Depreciation | 865729 | 178 | *548 | *3425 | 23374 | *30201 | 65865 | 84879 | 77521 | 61699 | 68156 | 89548 | 360334 |
| 59 Depletion | 301207 | 162 | - | - | *3460 | *2598 | 15356 | 47747 | 28431 | 31291 | 15806 | 37272 | 119085 |
| 60 Advertising | 29618 | 1 | *1179 | *78 | *892 | *504 | 1615 | 4531 | 1667 | 3948 | 2298 | 2850 | 10055 |
| 61 Pension, prof sh, stock, annuity | 99326 | 13 | - | *98 | *1246 | *61 | *6408 | 11728 | 6103 | 9040 | 5250 | 10435 | 48943 |
| 62 Employee benefit programs | 240699 | 124 | - | *1558 | *5757 | *1982 | 17218 | 19207 | 11894 | 12038 | 9928 | 38626 | 122366 |
| 63 Net loss, noncapital assets | 8797 | - | - | - | *145 | - | *1139 | *178 | *4074 | *121 | 758 | - | 2382 |
| 64 Other deductions | 1272274 | *432 | *3122 | *7801 | 48979 | *63961 | 124069 | 89523 | 104963 | 52761 | 82199 | 65711 | 628753 |
| 65 Total receipts less total deducts | 810847 | *175225 | *-11662 | *1949 | 14199 | *-7783 | 19108 | 148804 | 71138 | 110031 | 37972 | 63172 | 188696 |
| 66 Constructive taxable income from related foreign corporations | 728 | - | - | - | - | - | - | - | - | - | 57 | 57 | 614 |
| 67 Net income (less deficit), total | 807813 | *175225 | *-11662 | *1949 | 14199 | *-7783 | 19108 | 147789 | 70239 | 108597 | 37765 | 63077 | 189310 |
| 68 Net income, total | 985997 | 178357 | - | *5906 | *22931 | *2785 | 62337 | 154957 | 92164 | 108990 | 47476 | 74881 | 235214 |
| 69 Deficit, total | 178185 | *3133 | *11662 | *3957 | *8732 | *10568 | *43229 | *7168 | *21925 | *394 | 9711 | 11804 | 45903 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 207987 | *-2591 | *-11537 | *-3957 | *11590 | *-9474 | 28578 | 106884 | *43458 | *29210 | 15826 | - | - |
| 73 Statutory special deductions, total | 232713 | 168000 | - | *50 | *5016 | *45 | *921 | *10104 | 7169 | *1006 | 10884 | 15124 | 14395 |
| 74 Net operating loss deduction | 223017 | 168000 | - | *50 | *5016 | *14 | *676 | *4760 | *6554 | *750 | 9956 | 12851 | 14390 |
| 75 Dividends received deduction | 9696 | - | - | - | - | *31 | *246 | *5344 | *615 | *256 | 928 | 2273 | 4 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 504067 | 9816 | - | *5856 | *6325 | *1647 | 25546 | 38020 | 37293 | 78775 | 20202 | 59769 | 220819 |
| 78 Income tax before credits, total | 190658 | 3532 | - | *1236 | *1245 | *247 | 9028 | 14581 | 14529 | 28882 | 9497 | 25358 | 82523 |
| 79 Regular tax | 170860 | 3338 | - | *1236 | *1245 | *247 | 7897 | 12769 | 12701 | 26802 | 6883 | 20463 | 77281 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 19215 | - | - | - | - | - | *1131 | *1812 | *2093 | *2000 | 2578 | 4781 | 4820 |
| 83 Environmental tax | 870 | 195 | - | - | - | - | - | - | *22 | 80 | 36 | 115 | 423 |
| 84 Foreign tax credit | 3840 | - | - | - | - | - | - | - | - | - | 7 | 210 | 3623 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *2136 | - | - | - | - | - | - | - | - | *121 | - | - | 2015 |
| 88 General business credit | 3854 | - | - | - | - | - | - | 66 | *142 | *205 | 362 | 1104 | 1975 |
| 89 Prior year minumum tax credit | 11195 | - | - | - | - | - | *429 | *640 | *222 | *3244 | - | 1840 | 4821 |
| 90 Income tax after credits, total | 169633 | 3532 | - | *1236 | *1245 | *247 | 8599 | 13875 | 14164 | 25311 | 9128 | 22205 | 70090 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Dimension, crushed, and broken stone; sand and gravel

MINOR INDUSTRY 1430
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3739 | *** | *1144 | *491 | 656 | *302 | *** | 164 | 76 | 23 | 14 | 5 | 6 |
| 2 Total assets | 14083667 | *** | *32424 | *64262 | 249047 | *234037 | *** | 1203861 | 1169186 | 806959 | 1021326 | 908293 | 7510639 |
| 3 Cash | 1069795 | *** | *148 | *20739 | 76178 | *25123 | *** | 157591 | 115369 | 63647 | 60766 | 30975 | 361230 |
| 4 Notes and accounts receivable | 1589341 | *** | *593 | *28522 | *34455 | *23085 | *** | 154537 | 149591 | 99614 | 149251 | 116172 | 721426 |
| 5 Less: Allowance for bad debts | 39719 | *** | - | - | - | - | *** | *2205 | *3588 | *1758 | 7049 | 6295 | 18433 |
| 6 Inventories | 697816 | *** | - | - | *32656 | *3995 | *** | 84638 | 70866 | 48550 | 83325 | 84065 | 231115 |
| 7 U.S. govt. obligations, total | *80430 | *** | - | - | - | - | *** | *942 | *23278 | *55110 | 205 | - | - |
| 8 Tax-exempt securities | *26729 | *** | - | - | - | - | *** | *14570 | *2138 | *10020 | - | - | 2 |
| 9 Other current assets | 578287 | *** | *2218 | *803 | *6978 | *9940 | *** | 63979 | 64499 | 10830 | 17261 | 10402 | 380465 |
| 10 Loans to stockholders | 85598 | *** | *273 | *3955 | *3357 | *1610 | *** | *13854 | *9991 | *1522 | 11129 | 1795 | 19372 |
| 11 Mortgage and real estate loans | *9131 | *** | - | - | *4673 | - | *** | - | - | - | 226 | - | - |
| 12 Other investments | 3541397 | *** | *26012 | - | *837 | *10199 | *** | 127753 | 98085 | 68316 | 74158 | 51998 | 2969509 |
| 13 Depreciable assets | 9724758 | *** | *3833 | *69259 | 322660 | *231084 | *** | 1123470 | 1151312 | 697186 | 990548 | 906738 | 3348348 |
| 14 Less: Accumulated depreciation | 5905034 | *** | *666 | *59920 | 263127 | *110189 | *** | 805401 | 725839 | 391117 | 596115 | 502695 | 1831433 |
| 15 Depletable assets | 787765 | *** | - | - | - | *15260 | *** | *28269 | 63163 | *31018 | 43139 | 80246 | 386946 |
| 16 Less: Accumulated depletion | 175228 | *** | - | - | - | *2760 | *** | *9527 | 25976 | *5180 | 7528 | 11975 | 31704 |
| 17 Land | 880207 | *** | - | - | *25065 | *25772 | *** | 205965 | 95574 | 71984 | 121489 | 96475 | 181009 |
| 18 Intangible assets (Amortizable) | 339679 | *** | *126 | *50 | - | *1650 | *** | *30931 | *10728 | *35163 | 19389 | 49505 | 178964 |
| 19 Less: Accumulated amortization | 69681 | *** | *113 | *32 | - | *732 | *** | *1668 | *4365 | *1824 | 7149 | 25620 | 24288 |
| 20 Other assets | 862396 | *** | - | *885 | *5314 | - | *** | 16166 | 74360 | 13878 | 68282 | 26506 | 638110 |
| 21 Total liabilities | 14083667 | *** | *32424 | *64262 | 249047 | *234037 | *** | 1203861 | 1169186 | 806959 | 1021326 | 908293 | 7510639 |
| 22 Accounts payable | 912471 | *** | *13594 | *26081 | *33973 | *22538 | *** | 117725 | 96727 | 44378 | 57476 | 90462 | 355790 |
| 23 Mort, notes, and bonds under 1 yr | 2095695 | *** | - | *277 | *7192 | *35843 | *** | 59263 | 76655 | 31550 | 39061 | 17992 | 1744193 |
| 24 Other current liabilities | 727795 | *** | *1133 | *1259 | *3289 | *3108 | *** | 30277 | 66046 | 40787 | 52268 | 61211 | 439828 |
| 25 Loans from stockholders | 181865 | *** | *2055 | - | *21538 | *59448 | *** | *5215 | *36719 | *4187 | 6369 | - | 24363 |
| 26 Mort, notes, bonds, 1 yr or more | 2520728 | *** | - | *906 | *18927 | *96799 | *** | 313083 | 182242 | 120047 | 300866 | 430332 | 915530 |
| 27 Other liabilities | 629878 | *** | - | - | *21356 | *-0 | *** | 5810 | 92710 | *21336 | 35205 | -104707 | 550641 |
| 28 Net worth | 7015234 | *** | *15641 | *35739 | 142772 | *16299 | *** | 672489 | 618086 | 544675 | 530081 | 413003 | 3480294 |
| 29 Capital stock | 1025763 | *** | *2221 | *783 | 39271 | *24312 | *** | 88675 | 22336 | 54777 | 15626 | 133222 | 628026 |
| 30 Paid-in or capital surplus | 2389787 | *** | *15782 | *53 | *218 | *4904 | *** | 12747 | 60641 | *99395 | 25904 | 189154 | 1896641 |
| 31 Retained earnings, appropriated | *60338 | *** | - | - | - | - | *** | *53907 | *6430 | - | - | - | - |
| 32 Retained earnings-unappropriated | 3028596 | *** | *-484 | *40747 | *105302 | *6647 | *** | 131029 | 367029 | 331879 | 311507 | 91615 | 1359696 |
| 33 Retained earnings (S Corp) | 1091208 | *** | *-1877 | *-5845 | *11155 | *-19564 | *** | *436550 | *203903 | *74530 | 180781 | - | - |
| 34 Less: Cost of treasury stock | 580457 | *** | - | - | *13173 | - | *** | *50419 | *42254 | *15907 | 3737 | 988 | 404069 |
| 35 Total receipts | 9893494 | *** | *49662 | *115120 | 310834 | *310451 | *** | 1232102 | 1018545 | 770419 | 929754 | 981584 | 3174723 |
| 36 Business receipts | 9393864 | *** | *49662 | *82499 | *286399 | *307405 | *** | 1190677 | 978645 | 743149 | 870482 | 966318 | 2943419 |
| 37 Interest | 139080 | *** | - | *685 | *3095 | *87 | *** | 5189 | 6440 | 4150 | 6192 | 1629 | 108629 |
| 38 Interest on govt. obligations | 3157 | *** | - | - | - | - | *** | *971 | *899 | *1023 | 264 | - | - |
| 39 Rents | 86166 | *** | - | *134 | *1580 | - | *** | 7231 | 10502 | *5598 | 28226 | 761 | 20262 |
| 40 Royalties | *5620 | *** | - | - | - | - | *** | - | *758 | *685 | - | 380 | 3797 |
| 41 Net S-T cap gain less net LT loss | 164 | *** | - | - | - | - | *** | - | - | - | 164 | - | - |
| 42 Net L-T cap gain less net ST loss | 23589 | *** | - | - | *3867 | *656 | *** | *6152 | *1110 | *497 | 2756 | 4098 | 3879 |
| 43 Net gain, noncapital assets | 26050 | *** | - | - | *2253 | *1498 | *** | 3133 | 1821 | *1284 | 3368 | 2772 | 5444 |
| 44 Dividends, domestic corporations | 8311 | *** | - | - | - | *38 | *** | *5564 | *811 | *89 | 1326 | 127 | 6 |
| 45 Dividends, foreign corporations | *6097 | *** | - | - | - | - | *** | - | - | *-0 | - | 10 | 6086 |
| 46 Other receipts | 201395 | *** | - | *31802 | *13640 | *768 | *** | 13185 | 17560 | 13943 | 16976 | 5488 | 83200 |
| 47 Total deductions | 9370465 | *** | *61324 | *113170 | 296635 | *318234 | *** | 1095195 | 937904 | 701646 | 888339 | 968107 | 3037589 |
| 48 Cost of goods | 5579616 | *** | - | - | *10171 | *3995 | *** | 86980 | 72253 | 45733 | 86705 | 84655 | 234314 |
| 49 Compensation of officers | 208924 | *** | *3020 | - | *14770 | *3386 | *** | 44829 | 24581 | 17394 | 13074 | 7492 | 17261 |
| 50 Salaries and wages | 522689 | *** | - | *15179 | *41491 | *19724 | *** | 85796 | 52792 | 26538 | 33990 | 34482 | 159260 |
| 51 Repairs | 259565 | *** | - | *230 | *9254 | *21119 | *** | 19050 | 13173 | *6217 | 4171 | 22221 | 138287 |
| 52 Bad debts | 24032 | *** | - | - | *663 | *152 | *** | 6169 | 2860 | 1086 | 3437 | 1795 | 5320 |
| 53 Rent paid on business property | 175870 | *** | - | *16125 | *3330 | *906 | *** | 8432 | 1966 | *12796 | 6218 | 23246 | 100515 |
| 54 Taxes paid | 296820 | *** | *44 | *3433 | 15792 | *12594 | *** | 42029 | 33793 | 19140 | 20653 | 19850 | 92635 |
| 55 Interest paid | 313041 | *** | - | *238 | *4666 | *14476 | *** | 17507 | 18863 | 12754 | 20587 | 33400 | 172247 |
| 56 Contributions or gifts | 7726 | *** | - | *6 | *310 | *186 | *** | *540 | *644 | *1839 | 289 | 303 | 3151 |
| 57 Amortization | 19794 | *** | *25 | *5 | - | *330 | *** | *402 | *484 | *342 | 854 | 6453 | 9204 |
| 58 Depreciation | 615827 | *** | *548 | *3425 | 23374 | *30201 | *** | 74148 | 68197 | 45769 | 56969 | 54697 | 194773 |
| 59 Depletion | 206241 | *** | - | - | *3460 | *2598 | *** | 45283 | 19998 | 18198 | 15165 | 14520 | 71502 |
| 60 Advertising | 18524 | *** | *1179 | *78 | *892 | *504 | *** | 3871 | 1167 | 727 | 1949 | 1576 | 4964 |
| 61 Pension, prof sh, stock, annuity | 64533 | *** | - | *98 | *1246 | *61 | *** | 10920 | 5923 | 6959 | 4470 | 6046 | 22388 |
| 62 Employee benefit programs | 164768 | *** | - | *1558 | *5757 | *1982 | *** | 17099 | 8779 | 8883 | 8560 | 25567 | 71186 |
| 63 Net loss, noncapital assets | 7990 | *** | - | - | *145 | - | *** | *178 | *3864 | *121 | 338 | - | 2205 |
| 64 Other deductions | 884507 | *** | *3122 | *7801 | 48979 | *63961 | *** | 87322 | 87029 | 33785 | 76886 | 32712 | 339945 |
| 65 Total receipts less total deducts | 523029 | *** | *-11662 | *1949 | 14199 | *-7783 | *** | 136907 | 80640 | 68774 | 41416 | 13477 | 137134 |
| 66 Constructive taxable income from related foreign corporations | 672 | *** | - | - | - | - | *** | - | - | - | 57 | - | 614 |
| 67 Net income (less deficit), total | 520544 | *** | *-11662 | *1949 | 14199 | *-7783 | *** | 135936 | 79741 | 67751 | 41209 | 13477 | 137749 |
| 68 Net income, total | 631598 | *** | - | *5906 | *22931 | *2785 | *** | 143104 | 88476 | 68144 | 47476 | 25280 | 164619 |
| 69 Deficit, total | 111054 | *** | *11662 | *3957 | *8732 | *10568 | *** | *7168 | *8735 | *394 | 6267 | 11804 | 26870 |
| 70 Net income (less def), Form 1120-A | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 190870 | *** | *-11537 | *-3957 | *11590 | *-9474 | *** | *97568 | *43458 | *21410 | 15826 | - | - |
| 73 Statutory special deductions, total | 58576 | *** | - | *50 | *5016 | *45 | *** | *8215 | *5297 | *818 | 10884 | 12936 | 14395 |
| 74 Net operating loss deduction | 51256 | *** | - | *50 | *5016 | *14 | *** | *2871 | *4682 | *750 | 9956 | 12851 | 14390 |
| 75 Dividends received deduction | 7320 | *** | - | - | - | *31 | *** | *5344 | *615 | *68 | 928 | 85 | 4 |
| 76 Public utility div paid deduction | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 77 Income subject to tax | 340922 | *** | - | *5856 | *6325 | *1647 | *** | *37373 | *35477 | *45917 | 20202 | 12356 | 150224 |
| 78 Income tax before credits, total | 125544 | *** | - | *1236 | *1245 | *247 | *** | 13764 | 12649 | 17364 | 8699 | 8117 | 53195 |
| 79 Regular tax | 114644 | *** | - | *1236 | *1245 | *247 | *** | *12651 | *12065 | *15630 | 6883 | 4211 | 52578 |
| 80 Personal holding company tax | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 82 Alternative minumum tax | 10467 | *** | - | - | - | - | *** | *1113 | *560 | *1686 | 1780 | 3869 | 327 |
| 83 Environmental tax | 427 | *** | - | - | - | - | *** | - | *17 | *47 | 36 | 37 | 289 |
| 84 Foreign tax credit | 665 | *** | - | - | - | - | *** | - | - | - | 7 | - | 657 |
| 85 U.S. Possessions tax credit | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *121 | *** | - | - | - | - | *** | - | - | *121 | - | - | - |
| 88 General business credit | *2276 | *** | - | - | - | - | *** | 66 | *142 | - | 362 | 431 | 1276 |
| 89 Prior year minumum tax credit | 4609 | *** | - | - | - | - | *** | *640 | *222 | *823 | - | 1047 | 1448 |
| 90 Income tax after credits, total | 117873 | *** | - | *1236 | *1245 | *247 | *** | 13058 | 12285 | 16420 | 8330 | 6640 | 49814 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Other nonmetallic minerals, except fuels

MINOR INDUSTRY 1498
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 106 | *** | - | - | - | - | *** | *27 | *19 | *9 | 3 | 5 | 3 |
| 2 Total assets | 4505568 | - | - | - | - | - | *** | *148799 | *260616 | *307326 | 200918 | 798451 | 2694749 |
| 3 Cash | 88776 | - | - | - | - | - | *** | *4079 | *5979 | *26352 | 2149 | 31416 | 15275 |
| 4 Notes and accounts receivable | 892793 | - | - | - | - | - | *** | *22018 | *20740 | *40674 | 14017 | 122386 | 663338 |
| 5 Less: Allowance for bad debts | 11146 | - | - | - | - | - | *** | *351 | *225 | *314 | 456 | 2575 | 7224 |
| 6 Inventories | 377991 | - | - | - | - | - | *** | *18686 | *35886 | *15013 | 23736 | 63738 | 220359 |
| 7 U.S. govt. obligations, total | *279 | - | - | - | - | - | *** | *279 | - | - | - | - | - |
| 8 Tax-exempt securities | *32151 | - | - | - | - | - | *** | *2825 | - | *29326 | 1 | - | - |
| 9 Other current assets | 88034 | - | - | - | - | - | *** | *3994 | *1938 | *12107 | 3294 | 39536 | 23208 |
| 10 Loans to stockholders | *43864 | - | - | - | - | - | *** | - | - | *10319 | 229 | 33315 | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 12 Other investments | 263714 | - | - | - | - | - | *** | *18801 | *1564 | *21698 | 39292 | 25226 | 94656 |
| 13 Depreciable assets | 3547590 | - | - | - | - | - | *** | *228586 | *235083 | *286106 | 107504 | 717055 | 1918973 |
| 14 Less: Accumulated depreciation | 1820936 | - | - | - | - | - | *** | *154002 | *95976 | *159872 | 34657 | 349798 | 983349 |
| 15 Depletable assets | 639374 | - | - | - | - | - | *** | - | *36123 | - | - | 53636 | 549159 |
| 16 Less: Accumulated depletion | *165114 | - | - | - | - | - | *** | - | *639 | - | - | 3165 | 161311 |
| 17 Land | 143062 | - | - | - | - | - | *** | *2363 | *12448 | *17230 | 39451 | 22992 | 45634 |
| 18 Intangible assets (Amortizable) | 350593 | - | - | - | - | - | *** | *126 | *366 | *529 | 3984 | 17694 | 327893 |
| 19 Less: Accumulated amortization | 35032 | - | - | - | - | - | *** | *25 | *98 | *132 | 2017 | 4889 | 27870 |
| 20 Other assets | 69574 | - | - | - | - | - | *** | *1420 | *7428 | *8287 | 4390 | 31883 | 16008 |
| 21 Total liabilities | 4505568 | - | - | - | - | - | *** | *148799 | *260616 | *307326 | 200918 | 798451 | 2694749 |
| 22 Accounts payable | 508332 | - | - | - | - | - | *** | *9621 | *25012 | *19327 | 4847 | 49752 | 397969 |
| 23 Mort, notes, and bonds under 1 yr | 189312 | - | - | - | - | - | *** | *7834 | *36466 | *9379 | 28168 | 35067 | 65821 |
| 24 Other current liabilities | 256445 | - | - | - | - | - | *** | *6485 | *26343 | *5140 | 38490 | 48078 | 127496 |
| 25 Loans from stockholders | *119436 | - | - | - | - | - | *** | - | *33539 | - | 5294 | 271 | 54680 |
| 26 Mort, notes, bonds, 1 yr or more | 1256973 | - | - | - | - | - | *** | *56281 | *58405 | *27238 | 5666 | 159773 | 949609 |
| 27 Other liabilities | 266398 | - | - | - | - | - | *** | *883 | *17896 | *4036 | 29399 | 67485 | 146657 |
| 28 Net worth | 1908673 | - | - | - | - | - | *** | *67695 | *62955 | *242205 | 89054 | 438024 | 952517 |
| 29 Capital stock | 107870 | - | - | - | - | - | *** | *25515 | *29753 | *4304 | 14 | 6754 | 8030 |
| 30 Paid-in or capital surplus | 993138 | - | - | - | - | - | *** | *11018 | *16763 | *1126 | 68207 | 146160 | 558756 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 784821 | - | - | - | - | - | *** | *-14431 | *16456 | *193401 | 21135 | 316277 | 420371 |
| 33 Retained earnings (S Corp) | *91786 | - | - | - | - | - | *** | *48412 | - | *43375 | - | - | - |
| 34 Less: Cost of treasury stock | *68942 | - | - | - | - | - | *** | *2819 | *17 | - | 302 | 31166 | 34638 |
| 35 Total receipts | 3838710 | *** | - | - | - | - | *** | *168663 | *154278 | *311612 | 115384 | 750690 | 2137173 |
| 36 Business receipts | 3510970 | - | - | - | - | - | *** | *165931 | *148022 | *289347 | 110455 | 724242 | 2055760 |
| 37 Interest | 24197 | - | - | - | - | - | *** | *15 | *385 | *1857 | 640 | 12313 | 6406 |
| 38 Interest on govt. obligations | *606 | - | - | - | - | - | *** | *44 | - | *412 | - | 151 | - |
| 39 Rents | 7169 | - | - | - | - | - | *** | - | *7 | *109 | 169 | 2001 | 4882 |
| 40 Royalties | *13557 | - | - | - | - | - | *** | *44 | *54 | *456 | - | 3438 | 9565 |
| 41 Net S-T cap gain less net LT loss | *48 | - | - | - | - | - | *** | - | - | *21 | - | 28 | - |
| 42 Net L-T cap gain less net ST loss | 32299 | - | - | - | - | - | *** | *714 | *3792 | *14580 | 808 | 2003 | 10401 |
| 43 Net gain, noncapital assets | 185172 | *** | - | - | - | - | *** | *1394 | *106 | *2307 | - | 149 | 186 |
| 44 Dividends, domestic corporations | *1370 | - | - | - | - | - | *** | - | - | *269 | - | 1100 | - |
| 45 Dividends, foreign corporations | 1503 | - | - | - | - | - | *** | - | - | - | - | 1503 | - |
| 46 Other receipts | 61820 | - | - | - | - | - | *** | *522 | *1912 | *2253 | 3312 | 3764 | 49973 |
| 47 Total deductions | 3550892 | *** | - | - | - | - | *** | *156766 | *163780 | *270354 | 118828 | 700995 | 2085611 |
| 48 Cost of goods | 2011409 | - | - | - | - | - | *** | *18283 | *37382 | *12759 | 22009 | 63980 | 227017 |
| 49 Compensation of officers | 55334 | - | - | - | - | - | *** | *9860 | *4627 | *10576 | 2113 | 8410 | 19034 |
| 50 Salaries and wages | 298469 | - | - | - | - | - | *** | *7860 | *3957 | *8389 | 5281 | 27722 | 241282 |
| 51 Repairs | 57650 | - | - | - | - | - | *** | *835 | *4327 | *1296 | 5136 | 1030 | 45025 |
| 52 Bad debts | 4538 | - | - | - | - | - | *** | *236 | *100 | *339 | 78 | 1702 | 1577 |
| 53 Rent paid on business property | 35849 | - | - | - | - | - | *** | *471 | *376 | *23 | 489 | 3461 | 30749 |
| 54 Taxes paid | 91330 | *** | - | - | - | - | *** | *5722 | *4135 | *10550 | 2954 | 17675 | 45609 |
| 55 Interest paid | 108346 | - | - | - | - | - | *** | *6703 | *7168 | *2112 | 3176 | 15642 | 71236 |
| 56 Contributions or gifts | 4368 | - | - | - | - | - | *** | *5 | *41 | *996 | - | 1719 | 1607 |
| 57 Amortization | 28339 | - | - | - | - | - | *** | - | *965 | *134 | - | 936 | 22569 |
| 58 Depreciation | 249902 | - | - | - | - | - | *** | *10731 | *9324 | *15930 | 11187 | 34852 | 165562 |
| 59 Depletion | 94966 | - | - | - | - | - | *** | *2464 | *8433 | *13093 | 641 | 22751 | 47583 |
| 60 Advertising | 11093 | - | - | - | - | - | *** | *659 | *499 | *3222 | 348 | 1274 | 5091 |
| 61 Pension, prof sh, stock, annuity | 34792 | - | - | - | - | - | *** | *808 | *180 | *2081 | 779 | 4389 | 26555 |
| 62 Employee benefit programs | 75932 | - | - | - | - | - | *** | *2108 | *3114 | *3154 | 1369 | 13060 | 51180 |
| 63 Net loss, noncapital assets | *808 | - | - | - | - | - | *** | - | *210 | - | 421 | - | 177 |
| 64 Other deductions | 387766 | - | - | - | - | - | *** | *2200 | *17934 | *18977 | 5314 | 32998 | 288808 |
| 65 Total receipts less total deducts | 287818 | *** | - | - | - | - | *** | *11897 | *-9502 | *41258 | -3444 | 49695 | 51562 |
| 66 Constructive taxable income from related foreign corporations | 57 | - | - | - | - | - | *** | - | - | - | - | 57 | - |
| 67 Net income (less deficit), total | 287269 | *** | - | - | - | - | *** | *11853 | *-9502 | *40846 | -3444 | 49601 | 51562 |
| 68 Net income, total | 354399 | *** | - | - | - | - | *** | *11853 | *3688 | *40846 | - | 49601 | 70595 |
| 69 Deficit, total | *67131 | - | - | - | - | - | *** | - | *13191 | - | 3444 | - | 19033 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *17117 | - | - | - | - | - | *** | *9317 | - | *7800 | - | - | - |
| 73 Statutory special deductions, total | *174137 | *** | - | - | - | - | *** | *1889 | *1871 | *189 | - | 2188 | - |
| 74 Net operating loss deduction | *171761 | *** | - | - | - | - | *** | *1889 | *1871 | - | - | - | - |
| 75 Dividends received deduction | *2376 | - | - | - | - | - | *** | - | - | *189 | - | 2188 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 77 Income subject to tax | 163145 | *** | - | - | - | - | *** | *647 | *1817 | *32857 | - | 47413 | 70595 |
| 78 Income tax before credits, total | 65114 | *** | - | - | - | - | *** | *817 | *1880 | *11518 | 798 | 17241 | 29328 |
| 79 Regular tax | 56216 | *** | - | - | - | - | *** | *118 | *636 | *11172 | - | 16251 | 24702 |
| 80 Personal holding company tax | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 82 Alternative minumum tax | 8748 | - | - | - | - | - | *** | *699 | *1532 | *314 | 798 | 912 | 4493 |
| 83 Environmental tax | 443 | *** | - | - | - | - | *** | - | *4 | *32 | - | 78 | 134 |
| 84 Foreign tax credit | 3176 | - | - | - | - | - | *** | - | - | - | - | 210 | 2965 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2015 | - | - | - | - | - | *** | - | - | - | - | - | 2015 |
| 88 General business credit | *1578 | - | - | - | - | - | *** | - | - | *205 | - | 673 | 699 |
| 89 Prior year minumum tax credit | *6586 | - | - | - | - | - | *** | - | - | *2421 | - | 793 | 3373 |
| 90 Income tax after credits, total | 51760 | *** | - | - | - | - | *** | *817 | *1880 | *8892 | 798 | 15565 | 20276 |

Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1. Number of returns | 432965 | 22112 | 229551 | 70343 | 42021 | 32046 | 30583 | 3958 | 1695 | 388 | 159 | 69 | 39 |
| 2 Total assets | 249093544 | - | 6904832 | 11636837 | 14878087 | 22225811 | 62975036 | 27105581 | 24991208 | 13463462 | 11359241 | 11432796 | 42120652 |
| 3 Cash | 28563896 | - | 1696521 | 2129842 | 2382734 | 3266447 | 7494723 | 3345784 | 2600260 | 1435999 | 960917 | 1080991 | 2169678 |
| 4 Notes and accounts receivable | 72972846 | - | 1003613 | 2529183 | 3477383 | 6671347 | 21330766 | 9152153 | 8655872 | 4503819 | 3635667 | 3589333 | 8423710 |
| 5 Less: Allowance for bad debts | 410518 | - | *4531 | 6529 | 15765 | 29845 | 107556 | 46122 | 46170 | 28334 | 30454 | 26702 | 68510 |
| 6 Inventories | 33737741 | - | 511858 | 1271439 | 2469781 | 3351675 | 9637636 | 3638390 | 2627881 | 1480455 | 1208334 | 1153867 | 6386425 |
| 7 U.S. govt. obligations, total | 1399014 | - | *3107 | *37319 | *985 | *37100 | 257773 | 184896 | 200766 | 121824 | 53923 | 80114 | 421208 |
| 8 Tax-exempt securities | 1278081 | - | *51 | *23774 | *7397 | *32934 | 173027 | 92427 | 159674 | *50460 | 89235 | 61231 | 587872 |
| 9 Other current assets | 27702580 | - | 361758 | 750718 | 1320064 | 2222858 | 7841691 | 3720128 | 3098180 | 1615581 | 1146327 | 1305462 | 4319815 |
| 10 Loans to stockholders | 5222291 | - | 614684 | 794959 | 622780 | 527020 | 950396 | 228572 | 189089 | 37549 | 53422 | 15475 | 1188345 |
| 11 Mortgage and real estate loans | 3868180 | - | *9014 | 51601 | 105357 | 251597 | 578542 | 239282 | 140571 | 85523 | 41071 | 44645 | 2320976 |
| 12 Other investments | 21450872 | - | 112157 | 396195 | 601432 | 813721 | 2737695 | 1486491 | 1874380 | 1110030 | 1256110 | 1556133 | 9506526 |
| 13 Depreciable assets | 107613323 | - | 9010455 | 9660937 | 9048957 | 11816186 | 25839045 | 9930764 | 11034659 | 5392409 | 4806956 | 3261758 | 7811197 |
| 14 Less: Accumulated depreciation | 69011244 | - | 6606341 | 6707575 | 6061943 | 7765003 | 16703966 | 6238817 | 6920192 | 3179358 | 2875872 | 1705797 | 4246381 |
| 15 Depletable assets | 565122 | - | *2232 | *7843 | *1864 | *10409 | 30945 | 36840 | 102799 | 77538 | 85381 | 73840 | 135432 |
| 16 Less: Accumulated depletion | 228073 | - | *281 | *7843 | - | *227 | *7263 | *15293 | 60976 | *39880 | 23109 | 8491 | 64710 |
| 17 Land | 6917309 | - | 133458 | 332838 | 635958 | 665297 | 1848489 | 770924 | 697969 | 343621 | 459684 | 186364 | 842707 |
| 18 Intangible assets (Amortizable) | 1707085 | - | 97070 | 131248 | 89356 | 133125 | 174811 | 74610 | 135804 | 113326 | 200248 | 252080 | 305406 |
| 19 Less: Accumulated amortization | 600301 | - | 44557 | 41046 | 52397 | 55383 | 75477 | 40450 | 53385 | 30938 | 49211 | 39653 | 117804 |
| 20 Other assets | 6345341 | - | 4563 | 281935 | 244143 | 276555 | 973757 | 545003 | 554028 | 373839 | 340614 | 552145 | 2198760 |
| 21 Total liabilities | 249093544 | - | 6904832 | 11636837 | 14878087 | 22225811 | 62975036 | 27105581 | 24991208 | 13463462 | 11359241 | 11432796 | 42120652 |
| 22 Accounts payable | 50683927 | - | 1081986 | 1855239 | 2501307 | 4221141 | 13435927 | 6434745 | 5866577 | 3118975 | 2445442 | 2733362 | 6989225 |
| 23 Mort, notes, and bonds under 1 yr | 29752834 | - | 882776 | 1332849 | 2216592 | 2837260 | 8990127 | 3460086 | 2774814 | 1469458 | 919886 | 925504 | 3943481 |
| 24 Other current liabilities | 32209527 | - | 917114 | 1123938 | 1544543 | 2608118 | 8996265 | 4432896 | 3563979 | 1763802 | 1404612 | 1861735 | 3992525 |
| 25 Loans from stockholders | 12526978 | - | 2159689 | 1311632 | 1540751 | 1503591 | 3838593 | 826041 | 465654 | 231738 | 82542 | 192696 | 374050 |
| 26 Mort, notes, bonds, 1 yr or more | 33958467 | - | 1551350 | 2250659 | 2247240 | 3136745 | 6531408 | 2623191 | 3031420 | 1959705 | 1698948 | 1844424 | 7083377 |
| 27 Other liabilities | 11719822 | - | 123767 | 219557 | 319981 | 482245 | 1925924 | 846581 | 928086 | 466945 | 689353 | 1153890 | 4563492 |
| 28 Net worth | 78241990 | - | 188149 | 3542962 | 4507673 | 7436711 | 19256792 | 8482041 | 8360678 | 4452839 | 4118457 | 2721186 | 15174502 |
| 29 Capital stock | 8099265 | - | 1005040 | 855674 | 742589 | 834946 | 1359771 | 559071 | 696852 | 303959 | 422259 | 617556 | 701547 |
| 30 Paid-in or capital surplus | 19080721 | - | 893179 | 534161 | 659823 | 868067 | 2490375 | 992954 | 982004 | 1173791 | 1019105 | 1417598 | 8049664 |
| 31 Retained earnings, appropriated | 355924 | - | *12371 | *3626 | *10695 | *85091 | 118943 | *12088 | *45287 | *1013 | 1830 | 1928 | 63053 |
| 32 Retained earnings-unappropriated | 35290919 | - | -111136 | 1724589 | 2695015 | 4114665 | 9539671 | 3554615 | 3614127 | 1689222 | 1620692 | 383284 | 6466175 |
| 33 Retained earnings (S Corp) | 19443760 | - | -1434009 | 781192 | 744785 | 1980649 | 6930414 | 3782215 | 3464324 | 1454388 | 1202819 | 355060 | 181922 |
| 34 Less: Cost of treasury stock | 4028598 | - | 177295 | 356280 | 345234 | 446707 | 1182382 | 418903 | 441916 | 169534 | 148248 | 54240 | 287859 |
| 35 Total receipts | 592760390 | 4974325 | 58940959 | 46593982 | 46687273 | 60773732 | 149902471 | 57744778 | 52548629 | 26206401 | 20381462 | 20615464 | 47390914 |
| 36 Business receipts | 583273029 | 4753948 | 58613885 | 46299177 | 46229021 | 60231159 | 148177952 | 57023548 | 51769861 | 25738506 | 19798339 | 20067900 | 44569735 |
| 37 Interest | 1738571 | 12304 | 18079 | 35335 | 50580 | 93343 | 235122 | 101677 | 89187 | 75753 | 77123 | 104930 | 845136 |
| 38 Interest on govt. obligations | 149928 | *324 | - | *2094 | 1685 | 4828 | 16990 | 12216 | 23208 | 17110 | 14679 | 8819 | 47974 |
| 39 Rents | 1201500 | *25909 | 10343 | 28572 | 47750 | 62841 | 165958 | 117827 | 144416 | 96306 | 148167 | 88413 | 264996 |
| 40 Royalties | 41581 | 1 | - | *721 | - | - | *383 | *54 | 6121 | 3397 | 4860 | 24838 | 1206 |
| 41 Net S-T cap gain less net LT loss | 61951 | *462 | *157 | *1348 | *21084 | 3469 | 8322 | *866 | 911 | *2255 | 3045 | 814 | 19219 |
| 42 Net L-T cap gain less net ST loss | 457014 | *34906 | 19016 | 26807 | 23926 | 22142 | 117355 | 33783 | 39746 | 22262 | 27932 | 28939 | 60199 |
| 43 Net gain, noncapital assets | 1133309 | 47569 | 87445 | 87364 | 71838 | 56699 | 147243 | 54649 | 88220 | 45597 | 70647 | 79917 | 296121 |
| 44 Dividends, domestic corporations | 89991 | *933 | *307 | 1594 | 3168 | 8638 | 14304 | 7577 | 13655 | 5006 | 6774 | 9703 | 18333 |
| 45 Dividends, foreign corporations | 124242 | - | - | - | - | - | *161 | *6013 | *2832 | *166 | 4672 | 6306 | 104093 |
| 46 Other receipts | 4489274 | 97970 | 191726 | 110970 | 238220 | 290613 | 1018680 | 386568 | 370471 | 200043 | 225226 | 194886 | 1163901 |
| 47 Total deductions | 581223796 | 4918993 | 57709131 | 45577775 | 45660081 | 59565239 | 147085460 | 56556863 | 51437472 | 25727873 | 19976122 | 20482309 | 46526477 |
| 48 Cost of goods | 449971310 | 269180 | 484759 | 1314969 | 2263347 | 3292729 | 9640676 | 3255339 | 2291524 | 1450390 | 994677 | 2007485 | 4191209 |
| 49 Compensation of officers | 20108710 | 230621 | 4133529 | 2815700 | 2274803 | 2675754 | 4833766 | 1296527 | 896004 | 316428 | 231051 | 164037 | 240490 |
| 50 Salaries and wages | 27918791 | 231133 | 4784268 | 3507306 | 2638160 | 2957301 | 5892495 | 1715083 | 1578645 | 734859 | 791540 | 643843 | 2444157 |
| 51 Repairs | 2845008 | 28118 | 433310 | 341802 | 279520 | 407032 | 737646 | 139362 | 170345 | 83839 | 50522 | 46411 | 127100 |
| 52 Bad debts | 1062841 | 6092 | 79356 | 118795 | 78509 | 138627 | 311886 | 78210 | 56874 | 43148 | 36732 | 96956 | 17656 |
| 53 Rent paid on business property | 5140088 | 37225 | 929052 | 725485 | 589523 | 595485 | 1057526 | 224725 | 243210 | 86274 | 98236 | 84131 | 469216 |
| 54 Taxes paid | 12557293 | 141631 | 1875507 | 1592408 | 1289677 | 1661910 | 3073282 | 943594 | 818762 | 309760 | 237953 | 219943 | 392865 |
| 55 Interest paid | 4877820 | 51439 | 327286 | 333698 | 365038 | 436900 | 1093747 | 383511 | 372311 | 213283 | 186909 | 184786 | 928912 |
| 56 Contributions or gifts | 134052 | 247 | 6948 | 8118 | 12211 | 12094 | 29686 | 12361 | 10530 | 9236 | 6725 | 6719 | 19176 |
| 57 Amortization | 177209 | 2964 | 9423 | 8041 | 12002 | 25390 | 18895 | 17262 | 13828 | 8233 | 11317 | 18256 | 31598 |
| 58 Depreciation | 9302703 | 57141 | 923118 | 907730 | 849330 | 1088281 | 2188717 | 816731 | 908771 | 406032 | 391601 | 249697 | 515554 |
| 59 Depletion | 65867 | *461 | *860 | - | - | *906 | 8135 | *5503 | 12675 | 8220 | 9964 | 7391 | 11752 |
| 60 Advertising | 1782288 | 14490 | 351176 | 249176 | 221983 | 179192 | 313773 | 84405 | 79754 | 56406 | 43145 | 41188 | 147600 |
| 61 Pension, prof sh, stock, annuity | 2123012 | 4768 | 100336 | 103786 | 152787 | 207502 | 694226 | 283301 | 177749 | 85941 | 68316 | 59432 | 184866 |
| 62 Employee benefit programs | 4836402 | 88752 | 506395 | 401720 | 387094 | 528533 | 1336047 | 447294 | 344737 | 186142 | 135622 | 100516 | 373551 |
| 63 Net loss, noncapital assets | 367014 | 24090 | 17066 | 29423 | 19631 | 14172 | 27268 | 16442 | 8004 | 28475 | 24141 | 27157 | 131146 |
| 64 Other deductions | 37953387 | 391488 | 7605542 | 4961452 | 3884800 | 3988933 | 7377887 | 1680676 | 1417316 | 554213 | 800878 | 748489 | 4541713 |
| 65 Total receipts less total deducts | 11536595 | 55332 | 1231827 | 1016207 | 1027192 | 1208492 | 2817011 | 1187915 | 1111157 | 478529 | 405340 | 133155 | 864437 |
| 66 Constructive taxable income from related foreign corporations | 187229 | - | - | - | - | -0 | *76 | - | *1495 | *5804 | 6353 | 4326 | 169175 |
| 67 Net income (less deficit), total | 11573896 | 55008 | 1231827 | 1014113 | 1025507 | 1203664 | 2800097 | 1175699 | 1089444 | 467223 | 397014 | 128663 | 985637 |
| 68 Net income, total | 18395135 | 240585 | 2385430 | 1721703 | 1635139 | 1973421 | 4241683 | 1684711 | 1519344 | 699211 | 579556 | 475564 | 1238787 |
| 69 Deficit, total | 6821239 | 185576 | 1153603 | 707590 | 609633 | 769757 | 1441586 | 509012 | 429901 | 231989 | 182542 | 346902 | 253150 |
| 70 Net income (less def), Form 1120-A | -18505 | *-1038 | -26487 | 10716 | *-1696 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-31654 | *-31654 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 7078207 | 85583 | 1146423 | 814670 | 547195 | 896266 | 1675998 | 744598 | 660159 | 265241 | 180809 | 54086 | 7180 |
| 73 Statutory special deductions, total | 1901101 | 61973 | 316381 | 245199 | 194668 | 217253 | 400286 | 69286 | 87341 | 31229 | 42694 | 90500 | 144291 |
| 74 Net operating loss deduction | 1822910 | 61320 | 316198 | 244056 | 192451 | 211649 | 390648 | 63979 | 74824 | 27851 | 36874 | 83359 | 119701 |
| 75 Dividends received deduction | 78191 | *653 | *182 | 1144 | 2218 | 5604 | 9638 | 5308 | 12516 | 3378 | 5820 | 7141 | 24590 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 6924877 | 31067 | 295976 | 432139 | 635494 | 618142 | 1566329 | 663672 | 578347 | 360559 | 332395 | 317544 | 1093214 |
| 78 Income tax before credits, total | 2072970 | 7341 | 45698 | 75732 | 126375 | 139506 | 492344 | 228163 | 204759 | 126087 | 115855 | 119127 | 391983 |
| 79 Regular tax | 1980008 | 6478 | 45660 | 73102 | 124600 | 134209 | 453242 | 220447 | 195032 | 122619 | 113262 | 109379 | 381978 |
| 80 Personal holding company tax | *66 | - | - | - | *21 | - | *45 | - | - | - | - | - | - |
| 81 Recapture of investment credit | *89 | - | - | - | - | - | *43 | - | - | *6 | 5 | 11 | 25 |
| 82 Alternative minumum tax | 78027 | *806 | *38 | *227 | 1753 | 5362 | 38587 | 6369 | 7863 | 2271 | 1590 | 8239 | 4922 |
| 83 Environmental tax | 2740 | 3 | - | *6 | - | - | *24 | *44 | 163 | 191 | 350 | 470 | 1489 |
| 84 Foreign tax credit | 82833 | - | - | - | - | - | *17 | *2 | *568 | 1129 | 4382 | 373 | 76363 |
| 85 U.S. Possessions tax credit | 3 | - | - | 3 | - | -0 | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *738 | - | - | *78 | - | - | - | *2 | *461 | - | 150 | - | 47 |
| 88 General business credit | 25397 | - | *618 | *1509 | *1969 | 1304 | 5183 | 2358 | 2220 | 1550 | 952 | 850 | 6886 |
| 89 Prior year minumum tax credit | 54001 | *21 | *37 | - | *4018 | 2934 | 20487 | 8334 | 2715 | 6981 | 3237 | 1262 | 3975 |
| 90 Income tax after credits, total | 1909997 | 7321 | 45043 | 74142 | 120388 | 135267 | 466657 | 217466 | 198795 | 116428 | 107134 | 116643 | 304713 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 06
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 166505 | 10257 | 81645 | 25645 | 18210 | 13362 | 14344 | 1945 | 765 | 195 | 70 | 38 | 27 |
| 2 Total assets | 116034049 | - | 2299994 | 4283723 | 6559939 | 9316735 | 29778279 | 13555478 | 11076619 | 6709840 | 4863171 | 5900878 | 21689393 |
| 3 Cash | 12388912 | - | 589490 | 653908 | 856710 | 1233586 | 3341511 | 1623488 | 1128366 | 804608 | 456075 | 757524 | 943644 |
| 4 Notes and accounts receivable | 27600352 | - | 287160 | 679081 | 998581 | 1932294 | 7489039 | 3893668 | 3579839 | 2158370 | 1541865 | 1867481 | 3172974 |
| 5 Less: Allowance for bad debts | 92255 | - | *2592 | - | *795 | *280 | 29334 | 8366 | 11280 | 14376 | 8232 | 2152 | 14848 |
| 6 Inventories | 25803680 | - | 155846 | 803856 | 1815464 | 2403709 | 7386732 | 2893221 | 1873410 | 1087778 | 782349 | 837500 | 5763817 |
| 7 U.S. govt. obligations, total | 437126 | - | *983 | *26075 | - | *2485 | 162709 | *89416 | 95894 | *16696 | 6336 | 33999 | 2533 |
| 8 Tax-exempt securities | 204726 | - | - | *23334 | *643 | *4121 | 79093 | *9420 | 45293 | *2178 | 19348 | 20270 | 1027 |
| 9 Other current assets | 16570430 | - | 199030 | 460442 | 950563 | 1424884 | 4629553 | 2075957 | 1527322 | 917304 | 441235 | 502232 | 3441908 |
| 10 Loans to stockholders | 1745057 | - | 245133 | 269627 | 249133 | 229510 | 485070 | 101927 | 96237 | 14339 | 6377 | 12438 | 35267 |
| 11 Mortgage and real estate loans | 3375582 | - | *4732 | *25390 | 78088 | 162156 | 324273 | 188760 | 118976 | 81602 | 31552 | 39392 | 2320661 |
| 12 Other investments | 8627510 | - | 60859 | 245371 | 305428 | 399704 | 1332865 | 785014 | 1003610 | 446827 | 658872 | 902195 | 2486766 |
| 13 Depreciable assets | 26364140 | - | 2236283 | 2068892 | 2196661 | 2591798 | 6062356 | 2416183 | 2337536 | 1466429 | 1095831 | 963218 | 2928953 |
| 14 Less: Accumulated depreciation | 14510692 | - | 1545967 | 1314658 | 1323393 | 1618053 | 3409829 | 1254461 | 1289113 | 684437 | 546381 | 432229 | 1092173 |
| 15 Depletable assets | 117290 | - | *1181 | - | - | - | *343 | *1014 | *11765 | *52946 | 9099 | - | 40942 |
| 16 Less: Accumulated depletion | 61805 | - | *101 | - | - | - | *17 | *484 | *2840 | *35691 | 2741 | - | 19930 |
| 17 Land | 4269207 | - | 43097 | 177113 | 336588 | 423607 | 1289782 | 478428 | 292243 | 177506 | 270718 | 99278 | 680847 |
| 18 Intangible assets (Amortizable) | 430236 | - | 50320 | 18070 | 14973 | 17418 | 52720 | 20623 | 29797 | 40103 | 11467 | 26515 | 148230 |
| 19 Less: Accumulated amortization | 173037 | - | 18728 | 13364 | 5187 | 8471 | 25452 | 7190 | 12678 | 7408 | 5961 | 4038 | 64559 |
| 20 Other assets | 2937591 | - | -6730 | 160586 | 86483 | 118267 | 606865 | 248861 | 252241 | 185068 | 95362 | 277254 | 913335 |
| 21 Total liabilities | 116034049 | - | 2299994 | 4283723 | 6559939 | 9316735 | 29778279 | 13555478 | 11076619 | 6709840 | 4863171 | 5900878 | 21689393 |
| 22 Accounts payable | 25302641 | - | 389958 | 620176 | 889431 | 1511265 | 6462436 | 3569326 | 3119960 | 2001281 | 1326995 | 1854515 | 3557297 |
| 23 Mort, notes, and bonds under 1 yr | 17961863 | - | 295643 | 445380 | 1545359 | 1633279 | 5844567 | 2068187 | 1656159 | 848161 | 517908 | 602033 | 2505187 |
| 24 Other current liabilities | 16040224 | - | 290580 | 468555 | 891000 | 1371375 | 4286100 | 2456602 | 1435655 | 842555 | 537343 | 987481 | 2472978 |
| 25 Loans from stockholders | 6868513 | - | 968373 | 541438 | 935456 | 824103 | 2338303 | 567049 | 311696 | 189935 | 64410 | 45203 | 82545 |
| 26 Mort, notes, bonds, 1 yr or more | 18372078 | - | 499244 | 826016 | 932031 | 1314372 | 3261923 | 1427180 | 1370868 | 1019354 | 880705 | 943956 | 5896428 |
| 27 Other liabilities | 4672565 | - | 81649 | 141692 | 186557 | 182496 | 1051409 | 407552 | 345552 | 175208 | 439788 | 406357 | 1254305 |
| 28 Net worth | 26816166 | - | -225453 | 1240465 | 1180104 | 2479845 | 6533540 | 3059582 | 2836729 | 1633346 | 1096023 | 1061333 | 5920653 |
| 29 Capital stock | 2976667 | - | 405896 | 254513 | 235341 | 272733 | 547746 | 299270 | 185283 | 119803 | 161128 | 337682 | 157271 |
| 30 Paid-in or capital surplus | 7302182 | - | 417709 | 202561 | 340680 | 361075 | 956851 | 526780 | 469021 | 684281 | 370531 | 470079 | 2502614 |
| 31 Retained earnings, appropriated | 108869 | - | *898 | - | - | *19130 | *15713 | - | *44240 | - | 102 | - | 28786 |
| 32 Retained earnings-unappropriated | 11434498 | - | -108288 | 698578 | 581590 | 1170042 | 3476493 | 955129 | 1074363 | 295303 | 151548 | 19554 | 3120187 |
| 33 Retained earnings (S Corp) | 6159426 | - | -915208 | 244269 | 79771 | 758631 | 1910087 | 1377392 | 1191773 | 612621 | 460816 | 257352 | 181922 |
| 34 Less: Cost of treasury stock | 1165476 | - | *26459 | 159457 | 57278 | 101767 | 373350 | 98989 | 127951 | 78663 | 48102 | 23333 | 70127 |
| 35 Total receipts | 262034176 | 2212242 | 21539943 | 14245208 | 19323921 | 22289839 | 66704202 | 27389151 | 23957791 | 13833422 | 8661372 | 11820141 | 30056941 |
| 36 Business receipts | 257772979 | 2157431 | 21436435 | 14125864 | 19149491 | 22059222 | 65959574 | 27025780 | 23571285 | 13598793 | 8401979 | 11535110 | 28752015 |
| 37 Interest | 986281 | 4718 | 5637 | 14189 | 21201 | 42865 | 119090 | 54717 | 35812 | 42119 | 32107 | 66685 | 547141 |
| 38 Interest on govt. obligations | 48761 | *324 | - | *1105 | *311 | *1840 | 7224 | 3337 | 12531 | 6805 | 4964 | 4279 | 6041 |
| 39 Rents | 727298 | *118 | *4273 | 11976 | 19770 | 39963 | 108220 | 77069 | 72637 | 59259 | 88801 | 62424 | 182789 |
| 40 Royalties | 8001 | - | - | *424 | - | - | *24 | - | *2419 | *2124 | 194 | 2655 | 161 |
| 41 Net S-T cap gain less net LT loss | 27119 | - | *157 | *225 | *531 | *227 | 4586 | *508 | *257 | *1166 | 1594 | 111 | 17757 |
| 42 Net L-T cap gain less net ST loss | 197012 | *195 | 6076 | 9274 | 6780 | 7238 | 58851 | 19142 | 20245 | 11139 | 17167 | 8954 | 31951 |
| 43 Net gain, noncapital assets | 278554 | *3602 | 25426 | 33616 | 9594 | 26090 | 37792 | 8804 | 13170 | 8953 | 20385 | 9160 | 81963 |
| 44 Dividends, domestic corporations | 26647 | *862 | *138 | *1079 | *951 | 3324 | 7582 | 2095 | 3665 | 1027 | 2019 | 1254 | 2652 |
| 45 Dividends, foreign corporations | *44896 | - | - | - | - | - | *154 | *3 | *13 | - | - | - | 44726 |
| 46 Other receipts | 1916627 | 44992 | 61801 | 47457 | 115293 | 109071 | 401107 | 197697 | 225757 | 102037 | 92162 | 129508 | 389745 |
| 47 Total deductions | 257883873 | 2197462 | 21173694 | 13989351 | 19014780 | 21976494 | 65742973 | 26979291 | 23572460 | 13622602 | 8624819 | 11638497 | 29351451 |
| 48 Cost of goods | 216272395 | 218570 | 172526 | 779879 | 1637795 | 2359937 | 7314009 | 2636793 | 1686696 | 1089596 | 585020 | 1674905 | 3925549 |
| 49 Compensation of officers | 6457071 | 65489 | 1165509 | 641023 | 656989 | 746401 | 1770080 | 534688 | 387850 | 163812 | 100778 | 85591 | 138861 |
| 50 Salaries and wages | 8340876 | 62018 | 1135621 | 720984 | 690013 | 557282 | 1674828 | 585941 | 562164 | 279583 | 263379 | 239726 | 1569338 |
| 51 Repairs | 632570 | 11200 | 85287 | 69155 | 51251 | 63555 | 152751 | 45111 | 35769 | 22352 | 16177 | 16706 | 63255 |
| 52 Bad debts | 267131 | *167 | 18612 | 25332 | 18490 | 22213 | 65903 | 33676 | 15288 | 6091 | 11658 | 41869 | 7833 |
| 53 Rent paid on business property | 1349271 | 9892 | 203560 | 119379 | 135355 | 131655 | 288553 | 95009 | 73000 | 34772 | 34848 | 36033 | 187215 |
| 54 Taxes paid | 3355717 | 40427 | 499096 | 271446 | 337741 | 388061 | 801530 | 287209 | 224857 | 84800 | 72186 | 69056 | 279308 |
| 55 Interest paid | 2334603 | 25333 | 132297 | 113396 | 160746 | 173172 | 478917 | 171902 | 140443 | 102725 | 77564 | 83870 | 674237 |
| 56 Contributions or gifts | 57077 | *76 | 1805 | 2556 | 3942 | 2967 | 11057 | 4415 | 4732 | 5758 | 2631 | 4679 | 12460 |
| 57 Amortization | 65684 | *380 | 3280 | 1169 | 2349 | 2014 | 4724 | 11456 | 5165 | 2714 | 2832 | 2928 | 26674 |
| 58 Depreciation | 1980347 | 21686 | 232131 | 187366 | 184524 | 205262 | 438216 | 165655 | 143344 | 87117 | 75387 | 54261 | 185398 |
| 59 Depletion | 6906 | *236 | *835 | - | - | *37 | - | - | *1977 | *1310 | 1141 | 94 | 1276 |
| 60 Advertising | 701847 | 10664 | 106642 | 30221 | 60494 | 44439 | 129261 | 49441 | 49860 | 41311 | 22507 | 18234 | 138773 |
| 61 Pension, prof sh, stock, annuity | 563001 | *2439 | 28687 | 13482 | 28671 | 62208 | 181743 | 72920 | 46729 | 23161 | 23664 | 36128 | 43170 |
| 62 Employee benefit programs | 1277465 | 25937 | 154708 | 82003 | 131958 | 94891 | 267243 | 101940 | 77986 | 46344 | 35698 | 15437 | 243320 |
| 63 Net loss, noncapital assets | 215560 | *985 | *3878 | *1464 | 11327 | 6414 | 15384 | 7246 | 5069 | 10351 | 20517 | 1954 | 130973 |
| 64 Other deductions | 14006352 | 193334 | 2263729 | 1432906 | 1083978 | 901611 | 2562108 | 697053 | 609882 | 302341 | 280678 | 278104 | 3400629 |
| 65 Total receipts less total deducts | 4150303 | 14780 | 366249 | 255856 | 309142 | 313346 | 961229 | 409861 | 385331 | 210821 | 36553 | 181644 | 705491 |
| 66 Constructive taxable income from related foreign corporations | *67706 | - | - | - | - | -0 | - | - | - | *-0 | 793 | 586 | 66326 |
| 67 Net income (less deficit), total | 4169248 | 14456 | 366249 | 254752 | 308830 | 311506 | 954005 | 406524 | 372800 | 204016 | 32382 | 177951 | 765776 |
| 68 Net income, total | 7063935 | 62685 | 807493 | 521778 | 612805 | 637345 | 1624378 | 645523 | 569510 | 325311 | 157807 | 239701 | 859601 |
| 69 Deficit, total | 2894687 | 48229 | 441244 | 267026 | 303975 | 325839 | 670373 | 238998 | 196710 | 121295 | 125425 | 61749 | 93824 |
| 70 Net income (less def), Form 1120-A | -8004 | *-175 | -11463 | 6915 | *-3280 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *203 | *203 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2392742 | 15200 | 305712 | 222676 | 207720 | 252174 | 529937 | 342834 | 266794 | 144878 | 48162 | 49476 | 7180 |
| 73 Statutory special deductions, total | 788191 | *18028 | 163575 | 90873 | 79857 | 75399 | 136107 | 22921 | 34959 | 18980 | 4730 | 30188 | 112574 |
| 74 Net operating loss deduction | 758537 | *17424 | 163478 | 90118 | 79191 | 73073 | 130721 | 21461 | 32393 | 18277 | 3253 | 29310 | 99837 |
| 75 Dividends received deduction | 29654 | *603 | *96 | *755 | *666 | 2326 | 5386 | 1461 | 2566 | 703 | 1476 | 878 | 12737 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2680611 | *13113 | 84015 | 120340 | 179541 | 188912 | 603885 | 200413 | 154456 | 143857 | 99387 | 152235 | 740456 |
| 78 Income tax before credits, total | 827855 | 3131 | 12961 | 21230 | 37566 | 44555 | 181994 | 67625 | 54741 | 49863 | 34515 | 55999 | 263674 |
| 79 Regular tax | 799641 | *2618 | 12961 | 18693 | 37211 | 42928 | 173763 | 65491 | 51891 | 48867 | 33839 | 52505 | 258873 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *53 | - | - | - | - | - | *43 | - | - | *6 | 5 | -0 | - |
| 82 Alternative minumum tax | 20353 | *513 | - | *133 | *355 | *1627 | 8013 | *1494 | 2237 | *548 | 362 | 2391 | 2678 |
| 83 Environmental tax | 1435 | - | - | *6 | - | - | *4 | *30 | *28 | 65 | 84 | 200 | 1019 |
| 84 Foreign tax credit | 36757 | - | - | - | - | - | *13 | *2 | *161 | *183 | 3 | 86 | 36308 |
| 85 U.S. Possessions tax credit | -0 | - | - | - | - | -0 | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *259 | - | - | - | - | - | - | - | *259 | - | - | - | - |
| 88 General business credit | 14381 | - | *81 | *508 | *1611 | *197 | 1982 | *1781 | *1156 | *469 | 211 | 158 | 6227 |
| 89 Prior year minumum tax credit | 22767 | *21 | - | - | *1964 | *2033 | 8065 | *2054 | 1033 | *4001 | 208 | - | 3390 |
| 90 Income tax after credits, total | 753690 | 3111 | 12880 | 20722 | 33991 | 42325 | 171933 | 63788 | 52132 | 45211 | 34093 | 55755 | 217750 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: General building contractors

MINOR INDUSTRY 1510
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 163927 | 10257 | 80272 | 25461 | 17884 | 13039 | 14045 | 1915 | 747 | 188 | 66 | 35 | 17 |
| 2 Total assets | 102314831 | - | 2281159 | 4249998 | 6442446 | 9106945 | 29157054 | 13368763 | 10799146 | 6487269 | 4590352 | 5536166 | 10295533 |
| 3 Cash | 11769125 | - | 581193 | 647779 | 833516 | 1208396 | 3301046 | 1590099 | 1112188 | 786783 | 448282 | 738567 | 521276 |
| 4 Notes and accounts receivable | 26585303 | - | 285432 | 679081 | 998581 | 1921004 | 7351138 | 3887526 | 3503806 | 2156022 | 1489492 | 1846148 | 2467072 |
| 5 Less: Allowance for bad debts | 87926 | - | *2592 | - | *795 | *280 | 29099 | 8366 | 11280 | 14376 | 8232 | 2152 | 10753 |
| 6 Inventories | 20618593 | - | 155116 | 803856 | 1797366 | 2349291 | 7141943 | 2830405 | 1763129 | 977016 | 703009 | 612764 | 1484698 |
| 7 U.S. govt. obligations, total | 437126 | - | *983 | *26075 | - | *2485 | 162709 | *89416 | 95894 | *16696 | 6336 | 33999 | 2533 |
| 8 Tax-exempt securities | 175206 | - | - | *23334 | *643 | *4121 | 49630 | *9362 | 45293 | *2178 | 19348 | 20270 | 1027 |
| 9 Other current assets | 14370764 | - | 196926 | 433447 | 916100 | 1393636 | 4569697 | 2019711 | 1507535 | 915392 | 417482 | 499405 | 1501434 |
| 10 Loans to stockholders | 1726129 | - | 239920 | 269141 | 249133 | 224767 | 480803 | 101814 | 96237 | 13409 | 4984 | 12438 | 33482 |
| 11 Mortgage and real estate loans | 1537507 | - | *4732 | *25390 | 76908 | 162156 | 322181 | 181577 | 115150 | *78493 | 29506 | 39392 | 502020 |
| 12 Other investments | 7237286 | - | 60859 | 245371 | 298581 | 346222 | 1283467 | 784840 | 983456 | 446405 | 628515 | 835002 | 1324569 |
| 13 Depreciable assets | 25396160 | - | 2179426 | 2068280 | 2129672 | 2558782 | 5963332 | 2387875 | 2280141 | 1374437 | 1054187 | 939956 | 2460073 |
| 14 Less: Accumulated depreciation | 14058166 | - | 1491604 | 1314161 | 1280486 | 1609836 | 3332789 | 1232077 | 1259559 | 668875 | 530109 | 428201 | 910469 |
| 15 Depletable assets | 117290 | - | *1181 | - | - | - | *343 | *1014 | *11765 | *52946 | 9099 | - | 40942 |
| 16 Less: Accumulated depletion | 61805 | - | *101 | - | - | - | *17 | *484 | *2840 | *35691 | 2741 | - | 19930 |
| 17 Land | 4052834 | - | 43097 | 177113 | 327041 | 422145 | 1273148 | 464254 | 289491 | 169465 | 225924 | 95696 | 565460 |
| 18 Intangible assets (Amortizable) | 355765 | - | 50320 | 18070 | 14973 | 15253 | 52019 | 20068 | 29236 | 40103 | 10862 | 25612 | 79249 |
| 19 Less: Accumulated amortization | 155225 | - | 18728 | 13364 | 5187 | 7648 | 24965 | 6635 | 12529 | 7408 | 5783 | 3237 | 49740 |
| 20 Other assets | 2298864 | - | -5002 | 160586 | 86400 | 116449 | 592468 | 248363 | 252035 | 184274 | 90191 | 270508 | 302591 |
| 21 Total liabilities | 102314831 | - | 2281159 | 4249998 | 6442446 | 9106945 | 29157054 | 13368763 | 10799146 | 6487269 | 4590352 | 5536166 | 10295533 |
| 22 Accounts payable | 23959136 | - | 389710 | 620176 | 887871 | 1502984 | 6360439 | 3547020 | 3096590 | 1972560 | 1264912 | 1841466 | 2475407 |
| 23 Mort, notes, and bonds under 1 yr | 16089363 | - | 287485 | 445380 | 1506149 | 1605330 | 5786177 | 2068187 | 1621449 | 812173 | 499862 | 574313 | 882859 |
| 24 Other current liabilities | 14501285 | - | 285616 | 440858 | 887589 | 1369420 | 4197889 | 2440578 | 1407352 | 835217 | 503698 | 968898 | 1164169 |
| 25 Loans from stockholders | 6720603 | - | 957901 | 541438 | 919560 | 799582 | 2289985 | 559540 | 301545 | 158894 | 64410 | 45203 | 82545 |
| 26 Mort, notes, bonds, 1 yr or more | 14081533 | - | 493837 | 826016 | 901207 | 1241994 | 3217736 | 1326551 | 1204083 | 965554 | 780631 | 823380 | 2300544 |
| 27 Other liabilities | 4170413 | - | 81926 | 141692 | 186548 | 181266 | 1028706 | 405485 | 339851 | 174417 | 432191 | 352875 | 845455 |
| 28 Net worth | 22792499 | - | -215316 | 1234437 | 1153523 | 2406369 | 6276123 | 3021402 | 2828275 | 1568453 | 1044647 | 930031 | 2544554 |
| 29 Capital stock | 2733517 | - | 403135 | 254328 | 231923 | 270272 | 520263 | 298166 | 179513 | 119722 | 160203 | 210588 | 85403 |
| 30 Paid-in or capital surplus | 5702753 | - | 417709 | 202561 | 335745 | 331899 | 950680 | 521851 | 426414 | 577351 | 349461 | 442900 | 1146183 |
| 31 Retained earnings, appropriated | 61657 | - | *898 | - | - | *704 | *15713 | - | *44240 | - | 102 | - | - |
| 32 Retained earnings-unappropriated | 9468967 | - | -101246 | 698578 | 593600 | 1136751 | 3361845 | 955129 | 1099004 | 364390 | 152993 | 42524 | 1165400 |
| 33 Retained earnings (S Corp) | 5941067 | - | -909353 | 238427 | 49532 | 758631 | 1797625 | 1345245 | 1206791 | 585654 | 429241 | 257352 | 181922 |
| 34 Less: Cost of treasury stock | 1115462 | - | *26459 | 159457 | 57278 | 91886 | 370004 | 98989 | 127687 | 78663 | 47351 | 23333 | 34354 |
| 35 Total receipts | 246346703 | 2212242 | 21249251 | 14199849 | 19161353 | 21993646 | 65592032 | 27288766 | 23505285 | 13582387 | 8210712 | 11498425 | 17852755 |
| 36 Business receipts | 242835084 | 2157431 | 21146009 | 14080505 | 18991596 | 21768996 | 64854794 | 26926166 | 23120221 | 13359460 | 7959158 | 11227713 | 17243033 |
| 37 Interest | 584720 | 4718 | 5371 | 14189 | 21196 | 41405 | 118005 | 54717 | 35717 | 40853 | 31590 | 58597 | 158361 |
| 38 Interest on govt. obligations | 45341 | *324 | - | *1105 | *311 | *1704 | 5650 | 3331 | 12455 | 6805 | 4964 | 4279 | 4412 |
| 39 Rents | 693195 | *118 | *4273 | 11976 | 15248 | 37426 | 107933 | 77069 | 72637 | 52922 | 84876 | 58503 | 170214 |
| 40 Royalties | 7898 | - | - | *424 | - | - | *24 | - | *2419 | *2124 | 194 | 2655 | 58 |
| 41 Net S-T cap gain less net LT loss | 26788 | - | *157 | *225 | *531 | *190 | 4551 | *508 | *257 | *1166 | 1594 | 111 | 17500 |
| 42 Net L-T cap gain less net ST loss | 186777 | *195 | 6076 | 9274 | 6780 | 7238 | 58851 | 19142 | 20238 | 10131 | 17140 | 8906 | 22804 |
| 43 Net gain, noncapital assets | 206626 | *3602 | 25426 | 33616 | 9594 | 26090 | 37746 | 8793 | 13161 | 8818 | 20230 | 9160 | 10391 |
| 44 Dividends, domestic corporations | 26078 | *862 | *138 | *1079 | *951 | 3277 | 7540 | 2095 | 3665 | 1007 | 2019 | 1254 | 2191 |
| 45 Dividends, foreign corporations | *44896 | - | - | - | - | - | *154 | *3 | *13 | - | - | - | 44726 |
| 46 Other receipts | 1689301 | 44992 | 61801 | 47457 | 115146 | 107320 | 396785 | 196941 | 224501 | 99099 | 88947 | 127246 | 179067 |
| 47 Total deductions | 242662909 | 2197462 | 20903207 | 13948897 | 18852253 | 21672278 | 64668359 | 26878889 | 23135982 | 13359847 | 8186111 | 11305099 | 17554524 |
| 48 Cost of goods | 206999175 | 218570 | 172526 | 779879 | 1619697 | 2306461 | 7092592 | 2574837 | 1576041 | 974979 | 536024 | 1590639 | 837773 |
| 49 Compensation of officers | 6290567 | 65489 | 1150150 | 639528 | 654646 | 738203 | 1713985 | 529208 | 374991 | 159708 | 96976 | 82899 | 84784 |
| 50 Salaries and wages | 7532737 | 62018 | 1125718 | 720984 | 675365 | 521752 | 1641563 | 582460 | 547619 | 276227 | 251392 | 233805 | 893837 |
| 51 Repairs | 596121 | 11200 | 84780 | 68822 | 51204 | 62926 | 150779 | 44637 | 33673 | 21580 | 15013 | 15775 | 35733 |
| 52 Bad debts | 262535 | *167 | 18612 | 25332 | 18490 | 22213 | 65731 | 33676 | 15288 | 6067 | 11407 | 41869 | 3682 |
| 53 Rent paid on business property | 1263616 | 9892 | 201726 | 119379 | 134244 | 127239 | 282712 | 94649 | 72439 | 34023 | 33865 | 35352 | 118095 |
| 54 Taxes paid | 3203730 | 40427 | 490043 | 271188 | 334510 | 373737 | 786247 | 286427 | 219643 | 83423 | 69774 | 62167 | 186144 |
| 55 Interest paid | 1884244 | 25333 | 132294 | 113015 | 156716 | 169163 | 467385 | 171446 | 134284 | 94259 | 69268 | 70377 | 280703 |
| 56 Contributions or gifts | 53909 | *76 | 1805 | 2556 | 3942 | 2821 | 11055 | 4415 | 3804 | 5758 | 2506 | 4679 | 10492 |
| 57 Amortization | 41653 | *380 | 3280 | 1169 | 2349 | 1693 | 4716 | 11447 | 5127 | 2656 | 2733 | 2657 | 3446 |
| 58 Depreciation | 1905402 | 21686 | 230998 | 187278 | 181475 | 203846 | 429606 | 164933 | 141095 | 83727 | 72934 | 53070 | 134755 |
| 59 Depletion | 6884 | *236 | *835 | - | - | *37 | - | - | *1977 | *1310 | 1141 | 94 | 1254 |
| 60 Advertising | 573340 | 10664 | 106236 | 30200 | 59828 | 35224 | 128096 | 48590 | 49048 | 37628 | 19551 | 12875 | 35399 |
| 61 Pension, prof sh, stock, annuity | 534874 | *2439 | 28525 | 13482 | 28671 | 61381 | 179899 | 72878 | 46378 | 23083 | 23071 | 35915 | 19152 |
| 62 Employee benefit programs | 1215319 | 25937 | 154708 | 82003 | 131958 | 93609 | 261626 | 101741 | 76809 | 46195 | 35344 | 15324 | 190064 |
| 63 Net loss, noncapital assets | 192722 | *985 | *3878 | *1464 | 11327 | 6414 | 15384 | 7246 | 5069 | 10108 | 20497 | 1080 | 109272 |
| 64 Other deductions | 10106081 | 193334 | 2218354 | 1431494 | 995287 | 876489 | 2532190 | 693975 | 598860 | 275987 | 268449 | 242548 | -220886 |
| 65 Total receipts less total deducts | 3683794 | 14780 | 346045 | 250952 | 309100 | 321369 | 923673 | 409877 | 369302 | 222539 | 24601 | 193326 | 298231 |
| 66 Constructive taxable income from related foreign corporations | *67559 | - | - | - | - | -0 | - | - | - | *-0 | 793 | 586 | 66179 |
| 67 Net income (less deficit), total | 3706011 | 14456 | 346045 | 249847 | 308789 | 319665 | 918023 | 406546 | 356847 | 215734 | 20430 | 189633 | 359998 |
| 68 Net income, total | 6502706 | 62685 | 785964 | 516874 | 610041 | 633911 | 1574925 | 644431 | 539299 | 317689 | 145855 | 239701 | 431331 |
| 69 Deficit, total | 2796694 | 48229 | 439919 | 267026 | 301253 | 314246 | 656903 | 237885 | 182452 | 101955 | 125425 | 50068 | 71333 |
| 70 Net income (less def), Form 1120-A | -10204 | *-175 | -13664 | 6915 | *-3280 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *203 | *203 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2315475 | 15200 | 287061 | 217771 | 208970 | 256777 | 485492 | 342855 | 264384 | 139981 | 40327 | 49476 | 7180 |
| 73 Statutory special deductions, total | 692741 | *18028 | 161374 | 90873 | 78873 | 74703 | 136074 | 22921 | 34959 | 17237 | 3176 | 30188 | 24336 |
| 74 Net operating loss deduction | 663524 | *17424 | 161278 | 90118 | 78208 | 72409 | 130721 | 21461 | 32393 | *16550 | 1700 | 29310 | 11954 |
| 75 Dividends received deduction | 29217 | *603 | *96 | *755 | *666 | 2294 | 5353 | 1461 | 2566 | 687 | 1476 | 878 | 12382 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2317758 | *13113 | 84015 | 120340 | 178877 | 186142 | 602200 | 200413 | 140299 | 142876 | 96825 | 152235 | 400424 |
| 78 Income tax before credits, total | 698521 | 3131 | 12961 | 21230 | 37466 | 44106 | 180633 | 67625 | 49900 | 49488 | 33634 | 55999 | 142349 |
| 79 Regular tax | 673837 | *2618 | 12961 | 18693 | 37111 | 42479 | 173426 | 65491 | 47077 | 48533 | 32980 | 52505 | 139962 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *50 | - | - | - | - | - | *43 | - | - | *6 | 1 | -0 | - |
| 82 Alternative minumum tax | 17374 | *513 | - | *133 | *355 | *1627 | 6989 | *1494 | 2237 | *506 | 344 | 2391 | 782 |
| 83 Environmental tax | 912 | - | - | *6 | - | - | *4 | *30 | *24 | 64 | 83 | 200 | 501 |
| 84 Foreign tax credit | 36048 | - | - | - | - | - | *13 | *2 | *161 | *183 | 3 | 86 | 35598 |
| 85 U.S. Possessions tax credit | -0 | - | - | - | - | -0 | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *259 | - | - | - | - | - | - | - | *259 | - | - | - | - |
| 88 General business credit | 10370 | - | *81 | *508 | *1611 | *197 | *1980 | *1781 | *1156 | *469 | 132 | 158 | 2297 |
| 89 Prior year minumum tax credit | 20144 | *21 | - | - | *1964 | *2033 | 8065 | *2054 | 1033 | *4001 | 55 | - | 919 |
| 90 Income tax after credits, total | 631700 | 3111 | 12880 | 20722 | 33891 | 41876 | 170574 | 63788 | 47291 | 44835 | 33444 | 55755 | 103534 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2578 | - | *1374 | *184 | *326 | *323 | 299 | *30 | *18 | *7 | 4 | 3 | 10 |
| 2 Total assets | 13719219 | - | *18835 | *33724 | *117493 | *209790 | 621225 | *186715 | *277473 | *222572 | 272819 | 364712 | 11393860 |
| 3 Cash | 619786 | - | *8296 | *6129 | *23194 | *25190 | 40466 | *33389 | *16178 | *17825 | 7794 | 18957 | 422368 |
| 4 Notes and accounts receivable | 1015049 | - | *1728 | - | - | *11289 | 137901 | *6142 | *76033 | *2348 | 52373 | 21333 | 705902 |
| 5 Less: Allowance for bad debts | *4330 | - | - | - | - | - | *235 | - | - | - | - | - | 4095 |
| 6 Inventories | 5185087 | - | *730 | - | *18098 | *54418 | 244789 | *62816 | *110281 | *110762 | 79340 | 224736 | 4279119 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *29520 | - | - | - | - | - | *29463 | *58 | - | - | - | - | - |
| 9 Other current assets | 2199666 | - | *2104 | *26995 | *34463 | *31249 | 59856 | *56246 | *19788 | *1912 | 23754 | 2827 | 1940474 |
| 10 Loans to stockholders | 18928 | - | *5212 | *486 | - | *4743 | *4268 | *112 | - | *930 | 1392 | - | 1785 |
| 11 Mortgage and real estate loans | 1838076 | - | - | - | *1180 | - | *2092 | *7182 | *3826 | *3108 | 2046 | - | 1818641 |
| 12 Other investments | 1390224 | - | - | - | *6846 | *53482 | *49398 | *174 | *20154 | *422 | 30357 | 67194 | 1162197 |
| 13 Depreciable assets | 967980 | - | *56857 | *612 | *66989 | *33016 | 99024 | *28308 | *57396 | *91992 | 41644 | 23262 | 468879 |
| 14 Less: Accumulated depreciation | 452527 | - | *54363 | *497 | *42907 | *8217 | 77040 | *22383 | *29554 | *15561 | 16271 | 4028 | 181704 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 216373 | - | - | - | *9547 | *1462 | *16635 | *14174 | *2752 | *8040 | 44794 | 3582 | 115388 |
| 18 Intangible assets (Amortizable) | 74471 | - | - | - | - | *2165 | *701 | *555 | *561 | - | 605 | 903 | 68981 |
| 19 Less: Accumulated amortization | 17812 | - | - | - | - | *823 | *487 | *555 | *149 | - | 178 | 802 | 14818 |
| 20 Other assets | 638727 | - | *-1728 | *-0 | *82 | *1817 | *14397 | *498 | *207 | *794 | 5170 | 6746 | 610744 |
| 21 Total liabilities | 13719219 | - | *18835 | *33724 | *117493 | *209790 | 621225 | *186715 | *277473 | *222572 | 272819 | 364712 | 11393860 |
| 22 Accounts payable | 1343505 | - | *248 | - | *1560 | *8281 | 101998 | *22305 | *23370 | *28722 | 62082 | 13049 | 1081890 |
| 23 Mort, notes, and bonds under 1 yr | 1872500 | - | *8158 | - | *39210 | *27949 | *58390 | - | *34710 | *35988 | 18046 | 27720 | 1622328 |
| 24 Other current liabilities | 1538939 | - | *4964 | *27697 | *3411 | *1955 | *88211 | *16025 | *28302 | *7337 | 33645 | 18583 | 1308809 |
| 25 Loans from stockholders | 147910 | - | *10472 | - | *15897 | *24522 | *48318 | *7510 | *10150 | *31041 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 4290545 | - | *5406 | - | *30824 | *72378 | *44188 | *100629 | *166785 | *53800 | 100074 | 120576 | 3595884 |
| 27 Other liabilities | 502152 | - | *-277 | - | *9 | *1230 | *22703 | *2066 | *5701 | *792 | 7597 | 53481 | 408850 |
| 28 Net worth | 4023667 | - | *-10137 | *6027 | *26581 | *73475 | 257418 | *38180 | *8454 | *64892 | 51375 | 131303 | 3376099 |
| 29 Capital stock | 243150 | - | *2761 | *184 | *3418 | *2461 | 27483 | *1104 | *5770 | *81 | 925 | 127094 | 71868 |
| 30 Paid-in or capital surplus | 1599429 | - | - | - | *4935 | *29176 | *6171 | *4929 | *42608 | *106930 | 21071 | 27179 | 1356430 |
| 31 Retained earnings, appropriated | *47212 | - | - | - | - | *18427 | - | - | - | - | - | - | 28786 |
| 32 Retained earnings-unappropriated | 1965530 | - | *-7042 | - | *-12011 | *33292 | *114648 | - | *-24641 | *-69087 | -1445 | -22971 | 1954787 |
| 33 Retained earnings (S Corp) | 218360 | - | *-5855 | *5843 | *30239 | - | *112461 | *32147 | *-15018 | *26967 | 31575 | - | - |
| 34 Less: Cost of treasury stock | 50014 | - | - | - | - | *9881 | *3345 | - | *265 | - | 751 | - | 35773 |
| 35 Total receipts | 15687472 | - | *290692 | *45358 | *162568 | *296193 | 1112171 | *100385 | *452507 | *251036 | 450660 | 321716 | 12204186 |
| 36 Business receipts | 14937895 | - | *290426 | *45358 | *157894 | *290226 | 1104780 | *99613 | *451064 | *239333 | 442820 | 307397 | 11508983 |
| 37 Interest | 401562 | - | *266 | - | *5 | *1460 | *1085 | - | *95 | *1266 | 517 | 8088 | 388779 |
| 38 Interest on govt. obligations | *3420 | - | - | - | - | *135 | *1574 | *5 | *76 | - | - | - | 1629 |
| 39 Rents | 34103 | - | - | - | *4522 | *2537 | *286 | - | - | *6336 | 3925 | 3921 | 12575 |
| 40 Royalties | 103 | - | - | - | - | - | - | - | - | - | - | - | 103 |
| 41 Net S-T cap gain less net LT loss | *331 | - | - | - | - | *38 | *36 | - | - | - | - | - | 257 |
| 42 Net L-T cap gain less net ST loss | *10236 | - | - | - | - | - | - | - | *7 | 1007 | 27 | 47 | 9147 |
| 43 Net gain, noncapital assets | 71928 | - | - | - | - | - | *46 | *11 | *9 | *135 | 155 | - | 71572 |
| 44 Dividends, domestic corporations | 569 | - | - | - | - | *46 | *41 | - | - | 20 | - | - | 462 |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 227326 | - | *-0 | - | *147 | *1751 | *4322 | *756 | *1256 | *2938 | 3215 | 2263 | 210678 |
| 47 Total deductions | 15220964 | - | *270488 | *40454 | *162527 | *304216 | 1074614 | *100402 | *436478 | *262754 | 438708 | 333397 | 11796926 |
| 48 Cost of goods | 9273220 | - | - | - | *18098 | *53476 | *221417 | *61955 | *110655 | *114616 | 48996 | 84266 | 3087776 |
| 49 Compensation of officers | 166504 | - | *15358 | *1495 | *2343 | *8199 | *56095 | *5480 | *12859 | *4104 | 3802 | 2692 | 54077 |
| 50 Salaries and wages | 808139 | - | *9903 | - | *14648 | *35530 | 33265 | *3482 | *14545 | *3356 | 11987 | 5921 | 675501 |
| 51 Repairs | 36449 | - | *507 | *333 | *47 | *630 | *1972 | *474 | *2096 | *773 | 1165 | 930 | 27522 |
| 52 Bad debts | 4597 | - | - | - | - | - | *171 | - | - | 24 | 251 | - | 4151 |
| 53 Rent paid on business property | 85655 | - | *1834 | - | *1111 | *4416 | *5841 | *360 | *561 | *749 | 983 | 681 | 69119 |
| 54 Taxes paid | 151986 | - | *9053 | *258 | *3231 | *14324 | 15283 | *781 | *5214 | *1376 | 2412 | 6889 | 93165 |
| 55 Interest paid | 450359 | - | *2 | *381 | *4031 | *4009 | 11532 | *456 | *6159 | *8466 | 8295 | 13493 | 393535 |
| 56 Contributions or gifts | 3169 | - | - | - | - | *146 | *2 | - | *928 | - | 125 | - | 1968 |
| 57 Amortization | 24031 | - | - | - | - | *321 | *7 | *10 | *37 | *58 | 99 | 271 | 23227 |
| 58 Depreciation | 74945 | - | *1133 | *89 | *3049 | *1416 | 8610 | *722 | *2249 | *3390 | 2453 | 1191 | 50643 |
| 59 Depletion | 21 | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 60 Advertising | 128508 | - | *406 | *21 | *666 | *9214 | *1165 | *851 | *812 | *3683 | 2956 | 5359 | 103374 |
| 61 Pension, prof sh, stock, annuity | 28127 | - | *162 | - | - | *827 | *1844 | *42 | *350 | *78 | 593 | 213 | 24018 |
| 62 Employee benefit programs | 62146 | - | - | - | - | *1282 | *5616 | *199 | *1177 | *148 | 354 | 112 | 53256 |
| 63 Net loss, noncapital assets | 22838 | - | - | - | - | - | - | - | - | *243 | 20 | 875 | 21701 |
| 64 Other deductions | 3900271 | - | *45375 | *1412 | *88690 | *25122 | 29918 | *3078 | *11022 | *26354 | 12229 | 35556 | 3621515 |
| 65 Total receipts less total deducts | 466508 | - | *20205 | *4904 | *42 | *-8023 | 37556 | *-16 | *16029 | *-11718 | 11952 | -11681 | 407259 |
| 66 Constructive taxable income from related foreign corporations | 148 | - | - | - | - | - | - | - | - | - | - | - | 148 |
| 67 Net income (less deficit), total | 463236 | - | *20205 | *4904 | *42 | *-8158 | 35982 | *-21 | *15953 | *-11718 | 11952 | -11681 | 405778 |
| 68 Net income, total | 561229 | - | *21529 | *4904 | *2764 | *3434 | *49452 | *1092 | *30211 | *7621 | 11952 | - | 428270 |
| 69 Deficit, total | 97993 | - | *1324 | - | *2722 | *11593 | *13470 | *1113 | *14258 | *19340 | - | 11681 | 22492 |
| 70 Net income (less def), Form 1120-A | *2200 | - | *2200 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 77267 | - | *18651 | *4904 | *-1251 | *-4603 | *44445 | *-21 | *2410 | *4896 | 7836 | - | - |
| 73 Statutory special deductions, total | 95449 | - | *2200 | - | *984 | *697 | *33 | - | - | 1744 | 1554 | - | 88238 |
| 74 Net operating loss deduction | *95013 | - | *2200 | - | *984 | *664 | - | - | - | 1727 | 1554 | - | 87883 |
| 75 Dividends received deduction | 437 | - | - | - | - | *32 | *33 | - | - | 16 | - | - | 355 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 362853 | - | - | - | *664 | *2770 | *1685 | - | *14158 | *981 | 2562 | - | 340032 |
| 78 Income tax before credits, total | 129334 | - | - | - | *100 | *449 | *1361 | - | *4842 | *376 | 881 | - | 121325 |
| 79 Regular tax | 125804 | - | - | - | *100 | *449 | *337 | - | *4814 | *334 | 859 | - | 118911 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 3 | - | - | - | - | - | - | - | - | - | 3 | - | - |
| 82 Alternative minumum tax | *2979 | - | - | - | - | - | *1024 | - | - | 42 | 17 | - | 1896 |
| 83 Environmental tax | 523 | - | - | - | - | - | - | - | *3 | -0 | 1 | - | 518 |
| 84 Foreign tax credit | 709 | - | - | - | - | - | - | - | - | - | - | - | 709 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *4012 | - | - | - | - | - | *2 | - | - | - | 79 | - | 3930 |
| 89 Prior year minumum tax credit | 2623 | - | - | - | - | - | - | - | - | - | 153 | - | 2470 |
| 90 Income tax after credits, total | 121990 | - | - | - | *100 | *449 | *1359 | - | *4842 | *376 | 649 | - | 114216 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 21028 | 686 | 5693 | 4048 | 2784 | 2920 | 3323 | 914 | 467 | 107 | 53 | 21 | 12 |
| 2 Total assets | 55550892 | - | 258406 | 699111 | 952199 | 2043138 | 7180685 | 6293107 | 7178633 | 3803758 | 3648707 | 3061888 | 20431259 |
| 3 Cash | 5998966 | - | 79745 | 97872 | 170660 | 480027 | 1095675 | 1004685 | 856973 | 426491 | 323674 | 237130 | 1226034 |
| 4 Notes and accounts receivable | 15260191 | - | *23591 | 150938 | 230103 | 484910 | 2219765 | 1877187 | 2162849 | 1104066 | 1012715 | 743332 | 5250735 |
| 5 Less: Allowance for bad debts | 97566 | - | - | - | - | *664 | 5225 | 7221 | 14691 | 4334 | 6077 | 5693 | 53662 |
| 6 Inventories | 1943347 | - | *5867 | *17306 | 41080 | 53667 | 244052 | 258582 | 261440 | 135010 | 237227 | 66510 | 622607 |
| 7 U.S. govt. obligations, total | 813745 | - | - | *10538 | - | - | *60594 | *85267 | *47691 | *97573 | 47293 | 46115 | 418675 |
| 8 Tax-exempt securities | 815514 | - | - | - | - | *6239 | *32512 | *20629 | 69899 | *3041 | 55387 | 40962 | 586845 |
| 9 Other current assets | 4281546 | - | *4298 | 10347 | 35111 | 111388 | 639039 | 748995 | 647071 | 359048 | 443449 | 404894 | 877907 |
| 10 Loans to stockholders | 1581554 | - | *6255 | 90807 | 36650 | 36573 | 115112 | 59523 | 47064 | *10545 | 25946 | - | 1153079 |
| 11 Mortgage and real estate loans | 124835 | - | - | *3704 | *3658 | *5963 | *46080 | *43916 | *6826 | - | 9519 | 4853 | 315 |
| 12 Other investments | 9722375 | - | *4407 | *14309 | *8820 | 27148 | 409631 | 420700 | 574361 | 401914 | 410859 | 430465 | 7019760 |
| 13 Depreciable assets | 34893710 | - | 573691 | 988121 | 1322173 | 2675576 | 6649805 | 4821081 | 6211656 | 2835590 | 2326174 | 1607599 | 4882245 |
| 14 Less: Accumulated depreciation | 23599415 | - | 454324 | 718035 | 969993 | 1944671 | 4595730 | 3344306 | 4127753 | 1846233 | 1511847 | 932316 | 3154208 |
| 15 Depletable assets | 407740 | - | - | - | *1864 | *10333 | *28069 | *32253 | 70444 | *22286 | 74161 | 73840 | 94489 |
| 16 Less: Accumulated depletion | 131324 | - | - | - | - | *223 | *5332 | *11476 | 39212 | *2477 | 19334 | 8491 | 44780 |
| 17 Land | 1293971 | - | *8535 | *17866 | 45966 | 86990 | 187038 | 196717 | 270363 | 124220 | 117638 | 76779 | 161860 |
| 18 Intangible assets (Amortizable) | 354342 | - | *1179 | *355 | 4783 | 3517 | 2457 | 16218 | 32794 | 23843 | 10121 | 101901 | 157176 |
| 19 Less: Accumulated amortization | 114094 | - | *528 | *310 | 2179 | *2266 | *677 | 11003 | 16805 | 7323 | 6096 | 13664 | 53245 |
| 20 Other assets | 2001457 | - | *5691 | *15294 | 23503 | 8630 | 57819 | 81363 | 117664 | 120498 | 97898 | 187673 | 1285426 |
| 21 Total liabilities | 55550892 | - | 258406 | 699111 | 952199 | 2043138 | 7180685 | 6293107 | 7178633 | 3803758 | 3648707 | 3061888 | 20431259 |
| 22 Accounts payable | 9347852 | - | *17178 | 99469 | 196523 | 263366 | 1206285 | 1310822 | 1310503 | 563214 | 569811 | 378754 | 3431928 |
| 23 Mort, notes, and bonds under 1 yr | 4423301 | - | 40800 | 105712 | 143764 | 227137 | 697460 | 494736 | 594262 | 300431 | 201437 | 179269 | 1438294 |
| 24 Other current liabilities | 5378391 | - | 27412 | 58147 | 35533 | 131282 | 785671 | 742157 | 755100 | 459021 | 477892 | 386628 | 1519547 |
| 25 Loans from stockholders | 1236138 | - | 56454 | 84721 | 41108 | 103253 | 310599 | 121694 | 84208 | *34978 | 6500 | 101118 | 291505 |
| 26 Mort, notes, bonds, 1 yr or more | 6006531 | - | 69435 | 146824 | 188541 | 310214 | 962496 | 618952 | 1044640 | 644843 | 396748 | 436889 | 1186949 |
| 27 Other liabilities | 4329710 | - | *-4096 | *2313 | *11372 | 41324 | 202832 | 118478 | 229682 | 106425 | 198091 | 114102 | 3309186 |
| 28 Net worth | 24828969 | - | 51225 | 201925 | 335356 | 966561 | 3015342 | 2886269 | 3160238 | 1694846 | 1798229 | 1465128 | 9253849 |
| 29 Capital stock | 1834660 | - | 36738 | 48209 | 101785 | 115047 | 218064 | 92573 | 238166 | 117372 | 131930 | 190499 | 544276 |
| 30 Paid-in or capital surplus | 7361839 | - | *13691 | 66760 | 105102 | 131055 | 253214 | 178292 | 232468 | 272346 | 155678 | 406181 | 5547051 |
| 31 Retained earnings, appropriated | *58824 | - | - | - | - | *18195 | *4633 | - | - | - | 1728 | - | 34267 |
| 32 Retained earnings-unappropriated | 11270125 | - | 11554 | 98025 | 138292 | 476286 | 1554973 | 1407432 | 1531029 | 934407 | 945702 | 826437 | 3345988 |
| 33 Retained earnings (S Corp) | 5334334 | - | *-6213 | 45763 | *48732 | 319329 | 1151313 | 1332114 | 1335302 | 423845 | 616145 | 68003 | - |
| 34 Less: Cost of treasury stock | 1030813 | - | *4545 | *56832 | *58556 | 93352 | 166856 | 124143 | 176727 | 53124 | 52955 | 25991 | 217732 |
| 35 Total receipts | 89621082 | 570826 | 1545081 | 2011905 | 2291479 | 5137337 | 15368166 | 12871702 | 14370778 | 6770621 | 6229070 | 5120145 | 17333972 |
| 36 Business receipts | 86566609 | 457326 | 1503701 | 1984923 | 2235946 | 5089872 | 15083599 | 12707739 | 14139961 | 6618087 | 6036055 | 4891679 | 15817720 |
| 37 Interest | 472821 | *6558 | *758 | 3629 | 4456 | 9811 | 33987 | 24310 | 28781 | 22752 | 16842 | 22942 | 297995 |
| 38 Interest on govt. obligations | 74322 | - | - | *406 | - | *1096 | 2003 | 6039 | 7259 | 5516 | 5628 | 4441 | 41934 |
| 39 Rents | 246364 | *23766 | - | *1298 | *10829 | *4438 | 23530 | 5009 | 32514 | 17110 | 22960 | 22702 | 82207 |
| 40 Royalties | 23635 | 1 | - | - | - | - | - | *54 | *1142 | *605 | 835 | 19952 | 1045 |
| 41 Net S-T cap gain less net LT loss | 26964 | *462 | - | - | *20521 | *72 | *719 | *358 | *209 | *1085 | 1374 | 702 | 1462 |
| 42 Net L-T cap gain less net ST loss | 132651 | *17860 | *3129 | *7200 | *7033 | *2790 | 9372 | 7698 | 9932 | 10657 | 8971 | 19761 | 28248 |
| 43 Net gain, noncapital assets | 561040 | *31106 | *32051 | *10498 | 5085 | 8487 | 44164 | 35660 | 49184 | 32709 | 27678 | 70259 | 214158 |
| 44 Dividends, domestic corporations | 41793 | 49 | - | - | *19 | *15 | 1632 | 3583 | 5066 | 3856 | 4055 | 7838 | 15681 |
| 45 Dividends, foreign corporations | 70317 | - | - | - | - | - | - | *14 | *1939 | *8 | 3954 | 5035 | 59367 |
| 46 Other receipts | 1404565 | *33698 | *5442 | 3950 | 7589 | 20755 | 169161 | 81237 | 94791 | 58236 | 100717 | 54832 | 774156 |
| 47 Total deductions | 87430925 | 542337 | 1521030 | 1945417 | 2263826 | 4925300 | 14965848 | 12435266 | 14036932 | 6604826 | 5984774 | 5030341 | 17175026 |
| 48 Cost of goods | 68313652 | *14617 | *69 | *10547 | 38410 | 80830 | 260042 | 140318 | 178908 | 129506 | 218289 | 45112 | 265660 |
| 49 Compensation of officers | 1966201 | *8924 | 110445 | 207943 | 137137 | 213243 | 490871 | 272965 | 235763 | 81140 | 77272 | 28869 | 101629 |
| 50 Salaries and wages | 3656476 | 23848 | 211948 | 246849 | 133883 | 383126 | 611820 | 311617 | 410511 | 189789 | 148317 | 109949 | 874819 |
| 51 Repairs | 754112 | *5725 | 41190 | 60828 | 62514 | 126121 | 193081 | 42726 | 88978 | 43299 | 11805 | 14001 | 63845 |
| 52 Bad debts | 105638 | *1144 | *9450 | *10330 | *795 | 5707 | 19390 | 11921 | 18176 | 10377 | 5940 | 2584 | 9823 |
| 53 Rent paid on business property | 786897 | 3546 | 26078 | 82572 | 43424 | 72402 | 116464 | 31923 | 74803 | 15640 | 26570 | 11473 | 282002 |
| 54 Taxes paid | 1679132 | 14362 | 69770 | 76819 | 75448 | 186894 | 355469 | 250119 | 296452 | 101234 | 83697 | 55313 | 113556 |
| 55 Interest paid | 930477 | 15824 | 13917 | 28752 | 26545 | 48265 | 147248 | 88607 | 137511 | 63560 | 48148 | 57425 | 254675 |
| 56 Contributions or gifts | 26871 | *5 | - | *814 | 982 | 1186 | 4917 | 4238 | 2308 | 1715 | 2266 | 1722 | 6716 |
| 57 Amortization | 22573 | *200 | *199 | *17 | *513 | 885 | 717 | 693 | 2722 | 2350 | 2246 | 7107 | 4924 |
| 58 Depreciation | 2905514 | *19016 | 77852 | 107421 | 115557 | 245297 | 542262 | 394315 | 537132 | 212112 | 201757 | 122636 | 330156 |
| 59 Depletion | 52897 | 225 | - | - | - | *112 | *6629 | *4938 | 9273 | 6611 | 7336 | 7297 | 10476 |
| 60 Advertising | 85606 | *1007 | 6452 | 7934 | 5428 | 7752 | 13152 | 11374 | 9818 | 7199 | 4000 | 2664 | 8827 |
| 61 Pension, prof sh, stock, annuity | 391053 | 17 | - | *7002 | *5634 | *9017 | 73968 | 51217 | 40655 | 28418 | 20051 | 13378 | 141696 |
| 62 Employee benefit programs | 740569 | *2138 | *16956 | *7545 | 16610 | 45611 | 168940 | 107332 | 130753 | 56546 | 39223 | 18685 | 130231 |
| 63 Net loss, noncapital assets | 46078 | *6236 | - | *814 | *66 | *2750 | 1888 | *7523 | *752 | *781 | 1238 | 23858 | 173 |
| 64 Other deductions | 4967178 | 48091 | 311744 | 361114 | 262040 | 479347 | 1180505 | 370836 | 331182 | 111611 | 169305 | 200317 | 1141085 |
| 65 Total receipts less total deducts | 2190157 | 28488 | 24052 | 66488 | 27652 | 212037 | 402318 | 436436 | 333846 | 165795 | 244296 | 89803 | 158946 |
| 66 Constructive taxable income from related foreign corporations | 113410 | - | - | - | - | - | - | - | *238 | *5408 | 1904 | 3010 | 102849 |
| 67 Net income (less deficit), total | 2229245 | 28488 | 24052 | 66082 | 27652 | 210941 | 400315 | 430397 | 326825 | 165687 | 240573 | 88372 | 219861 |
| 68 Net income, total | 3220519 | *63525 | 75022 | 150949 | 98290 | 261367 | 595194 | 515971 | 445175 | 211095 | 266436 | 158306 | 379187 |
| 69 Deficit, total | 991275 | *35037 | 50970 | 84867 | 70638 | 50426 | 194879 | 85574 | 118351 | 45409 | 25864 | 69934 | 159326 |
| 70 Net income (less def), Form 1120-A | *2068 | *-741 | *2114 | - | *695 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -28107 | -28107 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1081120 | *34095 | *54939 | 49803 | *-1158 | 151231 | 251515 | 243934 | 144034 | 57486 | 100874 | -5632 | - |
| 73 Statutory special deductions, total | 316274 | *26925 | *2989 | *32114 | 14527 | 27451 | 74543 | 12344 | 35640 | 9841 | 6793 | 41391 | 31717 |
| 74 Net operating loss deduction | 283727 | *26891 | *2989 | *32114 | 14513 | *27440 | 73426 | 9826 | 30038 | *7244 | 2974 | 36407 | 19864 |
| 75 Dividends received deduction | 32548 | 34 | - | - | *13 | *11 | 1117 | 2518 | 5602 | 2597 | 3819 | 4984 | 11853 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1550553 | *2506 | *5060 | *20244 | 64491 | 81772 | 214504 | 226351 | 192359 | 129643 | 143950 | 116915 | 352758 |
| 78 Income tax before credits, total | 527165 | *1055 | *759 | *3166 | 14517 | 20301 | 70634 | 78787 | 68153 | 46023 | 49840 | 45620 | 128309 |
| 79 Regular tax | 499132 | *764 | *759 | *3166 | 14466 | 19135 | 63628 | 75779 | 65172 | 44144 | 49005 | 40010 | 123105 |
| 80 Personal holding company tax | *4 | - | - | - | *4 | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 36 | - | - | - | - | - | - | - | - | - | - | 10 | 25 |
| 82 Alternative minumum tax | 23453 | 288 | - | - | *48 | *1243 | 7007 | *2614 | 2503 | *1633 | 562 | 5312 | 2244 |
| 83 Environmental tax | 956 | 3 | - | - | - | - | - | *6 | 61 | 75 | 147 | 193 | 470 |
| 84 Foreign tax credit | 43078 | - | - | - | - | - | - | - | *199 | *685 | 1889 | 250 | 40055 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *477 | - | - | *78 | - | - | - | - | *202 | - | 150 | - | 47 |
| 88 General business credit | 5393 | - | *19 | - | *299 | *26 | *2063 | *330 | *728 | *495 | 722 | 53 | 659 |
| 89 Prior year minumum tax credit | 16708 | - | - | - | *1238 | *664 | 3575 | 3244 | 1379 | 2687 | 2075 | 1262 | 585 |
| 90 Income tax after credits, total | 461510 | *1055 | *740 | *3088 | 12980 | 19612 | 64996 | 75214 | 65646 | 42157 | 45005 | 44054 | 86963 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors

MAJOR GROUP 08
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 245432 | 11169 | 142213 | 40651 | 21027 | 15765 | 12915 | 1098 | 463 | 86 | 35 | 10 | ** |
| 2 Total assets | 77508602 | - | 4346431 | 6654003 | 7365950 | 10865939 | 26016072 | 7256996 | 6735956 | 2949864 | 2847362 | 2470030 | ** |
| 3 Cash | 10176018 | - | 1027287 | 1378062 | 1355364 | 1552834 | 3057537 | 717611 | 614921 | 204899 | 181168 | 86336 | ** |
| 4 Notes and accounts receivable | 30112303 | - | 692863 | 1699164 | 2248699 | 4254143 | 11621963 | 3381298 | 2913183 | 1241382 | 1081087 | 978520 | ** |
| 5 Less: Allowance for bad debts | 220696 | - | *1939 | 6529 | 14970 | 28901 | 72997 | 30535 | 20199 | 9624 | 16145 | 18857 | ** |
| 6 Inventories | 5990713 | - | 350145 | 450277 | 613238 | 894299 | 2006853 | 486587 | 493032 | 257667 | 188758 | 249856 | ** |
| 7 U.S. govt. obligations, total | 148144 | - | *2123 | *706 | *985 | *34615 | *34471 | *10213 | *57181 | *7556 | 293 | - | - |
| 8 Tax-exempt securities | 257841 | - | *51 | *440 | *6755 | *22574 | *61422 | *62378 | *44482 | *45240 | 14500 | - | - |
| 9 Other current assets | 6850603 | - | 158429 | 279930 | 334390 | 686586 | 2573099 | 895176 | 923787 | 339229 | 261643 | 398336 | ** |
| 10 Loans to stockholders | 1895679 | - | 363297 | 434524 | 336997 | 260938 | 350213 | 67122 | 45787 | 12665 | 21099 | 3037 | ** |
| 11 Mortgage and real estate loans | 367763 | - | *4282 | *22507 | *23610 | 83477 | 208189 | *6607 | *14770 | *3921 | - | 400 | ** |
| 12 Other investments | 3100986 | - | 46892 | 136515 | 287185 | 386869 | 995200 | 280776 | 296408 | 261289 | 186379 | 223473 | ** |
| 13 Depreciable assets | 46355472 | - | 6200481 | 6603924 | 5530123 | 6548811 | 13126885 | 2693500 | 2485467 | 1090390 | 1384951 | 690941 | ** |
| 14 Less: Accumulated depreciation | 30901137 | - | 4606051 | 4674882 | 3768556 | 4202279 | 8698407 | 1640050 | 1503326 | 648689 | 817645 | 341252 | ** |
| 15 Depletable assets | 40093 | - | *1051 | *7843 | - | *77 | *2533 | *3573 | *20590 | *2306 | 2120 | - | - |
| 16 Less: Accumulated depletion | 34944 | - | *180 | *7843 | - | *3 | *1915 | *3334 | *18923 | *1711 | 1034 | - | - |
| 17 Land | 1354132 | - | 81827 | 137859 | 253404 | 154700 | 371669 | 95779 | 135363 | 41896 | 71327 | 10307 | ** |
| 18 Intangible assets (Amortizable) | 922508 | - | 45572 | 112823 | 69601 | 112190 | 119634 | 37770 | 73213 | 49380 | 178660 | 123665 | ** |
| 19 Less: Accumulated amortization | 313170 | - | 25301 | 27372 | 45031 | 44647 | 49348 | 22256 | 23902 | 16207 | 37153 | 21951 | ** |
| 20 Other assets | 1406293 | - | 5602 | 106055 | 134157 | 149658 | 309073 | 214779 | 184122 | 68274 | 147354 | 87219 | ** |
| 21 Total liabilities | 77508602 | - | 4346431 | 6654003 | 7365950 | 10865939 | 26016072 | 7256996 | 6735956 | 2949864 | 2847362 | 2470030 | ** |
| 22 Accounts payable | 16033434 | - | 674850 | 1135594 | 1415354 | 2446510 | 5767206 | 1554597 | 1436114 | 554480 | 548637 | 500093 | ** |
| 23 Mort, notes, and bonds under 1 yr | 7367669 | - | 546334 | 781757 | 527468 | 976844 | 2448100 | 897163 | 524393 | 320867 | 200541 | 144201 | ** |
| 24 Other current liabilities | 10790912 | - | 599122 | 597236 | 618009 | 1105461 | 3924494 | 1234136 | 1373224 | 462226 | 389377 | 487626 | ** |
| 25 Loans from stockholders | 4422327 | - | 1134862 | 685472 | 564186 | 576235 | 1189691 | 137299 | 69751 | *6825 | 11633 | 46375 | ** |
| 26 Mort, notes, bonds, 1 yr or more | 9579858 | - | 982672 | 1277820 | 1126668 | 1512159 | 2306988 | 577060 | 615911 | 295507 | 421495 | 463579 | ** |
| 27 Other liabilities | 2717547 | - | 46214 | 75552 | 122052 | 258425 | 671683 | 320552 | 352852 | 185311 | 51474 | 633431 | ** |
| 28 Net worth | 26596856 | - | 362377 | 2100572 | 2992213 | 3990305 | 9707910 | 2536190 | 2363711 | 1124648 | 1224206 | 194724 | ** |
| 29 Capital stock | 3287938 | - | 562406 | 552952 | 405462 | 447166 | 593961 | 167229 | 273402 | 66784 | 129201 | 89375 | ** |
| 30 Paid-in or capital surplus | 4416700 | - | 461779 | 264840 | 214041 | 375937 | 1280310 | 287881 | 280515 | 217163 | 492895 | 541338 | ** |
| 31 Retained earnings, appropriated | 188231 | - | *11473 | *3626 | *10695 | *47765 | *98597 | *12088 | *1046 | *1013 | - | 1928 | ** |
| 32 Retained earnings-unappropriated | 12586297 | - | -14401 | 927986 | 1975133 | 2468337 | 4508204 | 1192054 | 1008736 | 459512 | 523443 | -462706 | ** |
| 33 Retained earnings (S Corp) | 7949999 | - | -512588 | 491159 | 616282 | 902689 | 3869015 | 1072708 | 937249 | 417923 | 125857 | 29706 | - |
| 34 Less: Cost of treasury stock | 1832309 | - | 146292 | 139991 | 229400 | 251588 | 642177 | 195771 | 137237 | 37747 | 47190 | 4916 | ** |
| 35 Total receipts | 241105133 | 2191257 | 35855934 | 30336869 | 25071872 | 33346555 | 67830102 | 17483925 | 14220060 | 5602358 | 5491021 | 3675179 | ** |
| 36 Business receipts | 238933441 | 2139191 | 35673749 | 30188391 | 24843584 | 33082064 | 67134779 | 17290029 | 14058615 | 5521626 | 5360306 | 3641110 | ** |
| 37 Interest | 279469 | 1028 | 11684 | 17518 | 24924 | 40667 | 82045 | 22650 | 24594 | 10882 | 28174 | 15304 | ** |
| 38 Interest on govt. obligations | 26845 | - | - | *583 | *1374 | *1893 | 7763 | 2841 | 3417 | 4788 | 4087 | 99 | ** |
| 39 Rents | 227837 | *2025 | *6070 | 15297 | 17151 | 18440 | 34208 | 35749 | 39266 | 19938 | 36407 | 3286 | ** |
| 40 Royalties | 9946 | - | - | *297 | - | - | *359 | - | *2560 | *668 | 3830 | 2230 | ** |
| 41 Net S-T cap gain less net LT loss | 7868 | - | - | *1123 | *32 | *3170 | *3018 | - | *445 | 3 | 77 | - | - |
| 42 Net L-T cap gain less net ST loss | 127350 | *16851 | *9811 | 10333 | 10113 | 12114 | 49132 | 6943 | 9570 | *466 | 1793 | 224 | ** |
| 43 Net gain, noncapital assets | 293714 | *12860 | 29968 | 43250 | 57159 | 22122 | 65288 | 10185 | 25865 | 3936 | 22584 | 498 | ** |
| 44 Dividends, domestic corporations | 21550 | *22 | *169 | *515 | 2198 | 5299 | 5091 | 1899 | 4923 | *123 | 700 | 612 | ** |
| 45 Dividends, foreign corporations | 9029 | - | - | - | - | - | *7 | *5995 | *881 | *158 | 717 | 1271 | ** |
| 46 Other receipts | 1168083 | 19280 | 124483 | 59563 | 115339 | 160787 | 448412 | 107634 | 49922 | 39770 | 32346 | 10546 | ** |
| 47 Total deductions | 235908998 | 2179193 | 35014407 | 29643007 | 24381475 | 32663445 | 66376638 | 17142307 | 13828080 | 5500445 | 5366529 | 3813471 | ** |
| 48 Cost of goods | 165385263 | 35993 | 312164 | 524543 | 587142 | 851963 | 2066625 | 478228 | 425920 | 231289 | 191368 | 287467 | ** |
| 49 Compensation of officers | 11685439 | 156207 | 2857575 | 1966734 | 1480677 | 1716110 | 2572815 | 488874 | 272391 | 71476 | 53001 | 49577 | ** |
| 50 Salaries and wages | 15921439 | 145267 | 3436699 | 2539474 | 1814265 | 2016893 | 3605847 | 817525 | 605970 | 265487 | 379844 | 294168 | ** |
| 51 Repairs | 1458326 | 11193 | 306833 | 211819 | 165754 | 217356 | 391814 | 51526 | 45598 | 18188 | 22539 | 15705 | ** |
| 52 Bad debts | 690072 | *4782 | 51294 | 83134 | 59224 | 110707 | 226593 | 32612 | 23409 | 26680 | 19134 | 52503 | ** |
| 53 Rent paid on business property | 3003921 | 23786 | 699414 | 523534 | 410745 | 391428 | 652509 | 97794 | 95406 | 35863 | 36817 | 36625 | ** |
| 54 Taxes paid | 7522444 | 86842 | 1306641 | 1244142 | 876488 | 1086954 | 1916283 | 406267 | 297454 | 123726 | 82071 | 95575 | ** |
| 55 Interest paid | 1612739 | 10281 | 181072 | 191550 | 177747 | 215463 | 467582 | 123002 | 94358 | 46998 | 61197 | 43491 | ** |
| 56 Contributions or gifts | 50104 | *166 | 5143 | 4748 | 7287 | 7941 | 13712 | 3707 | 3489 | 1763 | 1828 | 319 | ** |
| 57 Amortization | 88952 | *2384 | 5944 | 6855 | 9140 | 22491 | 13455 | 5112 | 5942 | 3169 | 6239 | 8222 | ** |
| 58 Depreciation | 4416842 | 16439 | 613135 | 612942 | 549248 | 637721 | 1208239 | 256762 | 228295 | 106803 | 114457 | 72799 | ** |
| 59 Depletion | 6065 | - | *26 | - | - | *757 | *1506 | *564 | *1425 | *299 | 1487 | - | - |
| 60 Advertising | 994835 | 2820 | 238082 | 211021 | 156061 | 127001 | 171359 | 23591 | 20076 | 7897 | 16639 | 20289 | ** |
| 61 Pension, prof sh, stock, annuity | 1168957 | *2312 | 71649 | 83302 | 118482 | 136277 | 438516 | 159165 | 90366 | 34362 | 24602 | 9925 | ** |
| 62 Employee benefit programs | 2818368 | 60676 | 334731 | 312172 | 238526 | 388031 | 899864 | 238022 | 135998 | 83253 | 60701 | 66394 | ** |
| 63 Net loss, noncapital assets | 105376 | *16869 | 13188 | 27146 | 8239 | 5008 | 9995 | 1673 | 2183 | 17343 | 2386 | 1345 | ** |
| 64 Other deductions | 18979857 | 150064 | 5030068 | 3167432 | 2538782 | 2607975 | 3635274 | 612788 | 476252 | 140260 | 350896 | 270067 | ** |
| 65 Total receipts less total deducts | 5196135 | 12064 | 841527 | 693863 | 690398 | 683109 | 1453464 | 341618 | 391980 | 101913 | 124491 | -138292 | ** |
| 66 Constructive taxable income from related foreign corporations | *6114 | - | - | - | - | - | *76 | - | *1257 | *395 | 3655 | 730 | ** |
| 67 Net income (less deficit), total | 5175404 | 12064 | 841527 | 693280 | 689024 | 681217 | 1445777 | 338777 | 389820 | 97520 | 124060 | -137661 | ** |
| 68 Net income, total | 8110680 | 114374 | 1502916 | 1048976 | 924044 | 1074708 | 2022112 | 523217 | 504659 | 162805 | 155312 | 77558 | ** |
| 69 Deficit, total | 2935276 | 102310 | 661389 | 355696 | 235020 | 393492 | 576335 | 184439 | 114840 | 65285 | 31253 | 215218 | ** |
| 70 Net income (less def), Form 1120-A | -12569 | *-121 | -17138 | *3800 | *889 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-3749 | *-3749 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 3604344 | 36288 | 785772 | 542191 | 340634 | 492861 | 894547 | 157830 | 249331 | 62877 | 31773 | 10242 | - |
| 73 Statutory special deductions, total | 796636 | *17020 | 149817 | 122212 | 100285 | 114403 | 189636 | 34021 | 16742 | *2408 | 31171 | 18921 | ** |
| 74 Net operating loss deduction | 780647 | *17005 | 149731 | 121824 | 98746 | 111136 | 186500 | 32692 | 12394 | *2330 | 30646 | 17642 | ** |
| 75 Dividends received deduction | 15989 | *15 | *86 | *388 | 1539 | 3267 | 3135 | 1329 | 4349 | *77 | 525 | 1279 | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2693714 | *15449 | 206901 | 291555 | 391462 | 347458 | 747940 | 236908 | 231532 | 87059 | 89057 | 48394 | ** |
| 78 Income tax before credits, total | 717950 | *3155 | 31978 | 51336 | 74292 | 74649 | 239715 | 81751 | 81864 | 30201 | 31499 | 17508 | ** |
| 79 Regular tax | 681235 | *3096 | 31939 | 51242 | 72923 | 72146 | 215851 | 79177 | 77969 | 29609 | 30418 | 16864 | ** |
| 80 Personal holding company tax | *62 | - | - | - | *17 | - | *45 | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 34222 | *4 | *38 | *94 | *1350 | 2492 | 23567 | 2261 | 3122 | *90 | 667 | 536 | ** |
| 83 Environmental tax | 349 | -0 | - | - | - | - | *20 | *8 | 74 | 51 | 119 | 76 | ** |
| 84 Foreign tax credit | 2998 | - | - | - | - | - | *4 | - | *208 | *261 | 2490 | 36 | ** |
| 85 U.S. Possessions tax credit | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | *2 | - | - | - | - | - |
| 88 General business credit | 5623 | - | *518 | *1001 | *58 | *1081 | 1137 | *247 | *336 | *586 | 19 | 639 | ** |
| 89 Prior year minumum tax credit | 14526 | - | *37 | - | *817 | *238 | 8847 | *3037 | *303 | *293 | 954 | - | - |
| 90 Income tax after credits, total | 694797 | *3155 | 31423 | 50332 | 73417 | 73330 | 229728 | 78464 | 81017 | 29061 | 28037 | 16834 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Plumbing, heating and air conditioning

MINOR INDUSTRY 1711
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 43501 | *1058 | 22858 | 8778 | 4967 | 2932 | 2575 | 218 | 94 | 17 | 5 | - | ** |
| 2 Total assets | 15905973 | - | 793522 | 1499320 | 1745005 | 2059932 | 5567162 | 1461476 | 1454651 | 522593 | 802312 | - | ** |
| 3 Cash | 2172689 | - | 175191 | 342065 | 286433 | 287774 | 692528 | 180448 | 128717 | *24261 | 55271 | - | ** |
| 4 Notes and accounts receivable | 7081495 | - | 148216 | 485645 | 608942 | 777733 | 3002441 | 770441 | 743657 | 272799 | 271621 | - | ** |
| 5 Less: Allowance for bad debts | 44552 | - | *1045 | *55 | *1533 | *2593 | 21374 | 6486 | 4588 | *2483 | 4395 | - | ** |
| 6 Inventories | 1399835 | - | 91384 | 167197 | 227673 | 230488 | 410368 | 91950 | 86297 | *70129 | 24350 | - | ** |
| 7 U.S. govt. obligations, total | 43994 | - | - | *706 | *945 | *19876 | *5986 | - | *16481 | - | - | - | - |
| 8 Tax-exempt securities | 37844 | - | - | *440 | *4710 | - | *15449 | *17246 | - | - | - | - | - |
| 9 Other current assets | 1228816 | - | 18466 | 63861 | 62853 | 111074 | 415184 | 127412 | 276644 | 85299 | 68023 | - | ** |
| 10 Loans to stockholders | 311329 | - | 61691 | 30259 | 95165 | 48580 | 48074 | *14302 | *3706 | *2325 | 7227 | - | ** |
| 11 Mortgage and real estate loans | 66633 | - | - | *1355 | - | *27905 | *30084 | *6396 | *52 | *842 | - | - | - |
| 12 Other investments | 583124 | - | *6962 | *12326 | 43081 | 133116 | 210282 | 41969 | 62174 | *19856 | 53359 | - | ** |
| 13 Depreciable assets | 7361968 | - | 1087051 | 1109571 | 1057479 | 946853 | 2108272 | 346182 | 287513 | 108599 | 310447 | - | ** |
| 14 Less: Accumulated depreciation | 4981695 | - | 807964 | 765272 | 725310 | 613579 | 1451264 | 216621 | 181758 | 70256 | 149672 | - | ** |
| 15 Depletable assets | *8701 | - | *781 | *7843 | - | *77 | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *7847 | - | - | *7843 | - | *3 | - | - | - | - | - | - | - |
| 17 Land | 168777 | - | *6353 | *26685 | 40452 | 23369 | 38179 | *3344 | 9420 | *3219 | 17756 | - | ** |
| 18 Intangible assets (Amortizable) | 224176 | - | *10704 | *26604 | 22342 | 33600 | 15180 | *5775 | *12510 | *1147 | 96314 | - | ** |
| 19 Less: Accumulated amortization | 70642 | - | *6976 | *3827 | 14350 | *12474 | 4430 | *1198 | *2405 | *433 | 24547 | - | ** |
| 20 Other assets | 321325 | - | 2709 | 1759 | 36123 | 48136 | 52204 | 80316 | 16230 | *7289 | 76558 | - | ** |
| 21 Total liabilities | 15905973 | - | 793522 | 1499320 | 1745005 | 2059932 | 5567162 | 1461476 | 1454651 | 522593 | 802312 | - | ** |
| 22 Accounts payable | 3975451 | - | 189160 | 367766 | 394633 | 497179 | 1467049 | 362246 | 395162 | 101583 | 200673 | - | ** |
| 23 Mort, notes, and bonds under 1 yr | 1203903 | - | 47959 | 134620 | 82940 | 174282 | 430573 | 160606 | 69740 | 48740 | 54443 | - | ** |
| 24 Other current liabilities | 2384812 | - | 76347 | 125834 | 193147 | 192113 | 927116 | 250582 | 407893 | 158699 | 53080 | - | ** |
| 25 Loans from stockholders | 851060 | - | 214536 | 144198 | 73505 | 142066 | 242866 | *30001 | *2080 | *174 | 1633 | - | ** |
| 26 Mort, notes, bonds, 1 yr or more | 1742285 | - | 146643 | 336776 | 257309 | 188329 | 392941 | 104705 | 83280 | *41959 | 190345 | - | ** |
| 27 Other liabilities | 489046 | - | 15861 | 19559 | 24909 | 57971 | 118964 | 103271 | 104714 | *48852 | -5054 | - | ** |
| 28 Net worth | 5259416 | - | 103017 | 370566 | 718561 | 807992 | 1987653 | 450065 | 391783 | 122587 | 307191 | - | ** |
| 29 Capital stock | 644376 | - | 94179 | 109460 | 76927 | 123391 | 97857 | 21990 | 32827 | 4150 | 83596 | - | ** |
| 30 Paid-in or capital surplus | 847144 | - | 114857 | 67553 | 62843 | 28353 | 372959 | 24914 | 37816 | *7694 | 130154 | - | ** |
| 31 Retained earnings, appropriated | *20779 | - | *8100 | *32 | - | *12500 | - | *147 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 2677329 | - | 18130 | 200308 | 497153 | 517119 | 1026204 | 162173 | 93613 | *75735 | 86893 | - | ** |
| 33 Retained earnings (S Corp) | 1442134 | - | -111361 | 36980 | 120650 | 144490 | 640197 | 265745 | 289950 | *48936 | 6548 | - | - |
| 34 Less: Cost of treasury stock | 372347 | - | *20887 | *43767 | 39012 | 17862 | 149564 | *24903 | 62423 | *13928 | - | - | - |
| 35 Total receipts | 51662178 | *392485 | 5762834 | 6679915 | 6297151 | 6163922 | 16512300 | 3719708 | 3682709 | 1133451 | 1317704 | - | ** |
| 36 Business receipts | 51275762 | *389954 | 5749190 | 6649152 | 6243561 | 6101332 | 16411507 | 3690865 | 3666602 | 1126377 | 1247221 | - | ** |
| 37 Interest | 63847 | *248 | 1804 | 4551 | 5766 | 10635 | 17689 | 2616 | 1700 | *712 | 18125 | - | ** |
| 38 Interest on govt. obligations | 3734 | - | - | *249 | *127 | - | *1898 | *1291 | *169 | - | - | - | - |
| 39 Rents | 43526 | *1766 | *1104 | *1069 | *2894 | *1733 | 4268 | *111 | *1255 | *145 | 29180 | - | ** |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *1368 | - | - | - | *32 | *1291 | *46 | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 14965 | *553 | *315 | 21 | *5855 | *1680 | 2242 | *3011 | *325 | *149 | 814 | - | ** |
| 43 Net gain, noncapital assets | 42795 | *158 | *3290 | 14396 | 5564 | 3453 | 5542 | 1826 | 1574 | *139 | 6854 | - | ** |
| 44 Dividends, domestic corporations | 3238 | - | - | *194 | *553 | *1271 | *237 | - | *653 | *86 | 244 | - | ** |
| 45 Dividends, foreign corporations | *5994 | - | - | - | - | - | - | *5994 | - | - | - | - | - |
| 46 Other receipts | 206949 | *-194 | 7129 | 10282 | 32798 | 42529 | 68870 | 13995 | 10431 | 5842 | 15266 | - | ** |
| 47 Total deductions | 50717743 | *376844 | 5633029 | 6571951 | 6154869 | 6033242 | 16287500 | 3644242 | 3607811 | 1116312 | 1291944 | - | ** |
| 48 Cost of goods | 36745928 | *15058 | 74279 | 164432 | 218788 | 206461 | 394257 | 91950 | 84324 | *69636 | 26565 | - | ** |
| 49 Compensation of officers | 2439350 | *39593 | 450720 | 470833 | 392470 | 311412 | 594366 | 91615 | 59944 | 21376 | 7020 | - | ** |
| 50 Salaries and wages | 3443936 | *13290 | 650223 | 599533 | 493003 | 425229 | 805090 | 157469 | 150707 | 38550 | 110842 | - | ** |
| 51 Repairs | 225989 | *1249 | 49655 | 26549 | 36358 | 27421 | 49874 | 15143 | 8689 | *1942 | 9111 | - | ** |
| 52 Bad debts | 158708 | *48 | 9143 | 36185 | 12274 | 26168 | 56741 | 3529 | 2074 | *3011 | 9536 | - | ** |
| 53 Rent paid on business property | 584825 | *3563 | 116045 | 107294 | 87038 | 72125 | 142074 | 20747 | 21126 | 7271 | 7542 | - | ** |
| 54 Taxes paid | 1476646 | *3437 | 202291 | 204167 | 205674 | 206841 | 465784 | 91103 | 53340 | 28884 | 15126 | - | ** |
| 55 Interest paid | 287462 | *3900 | 22123 | 42592 | 36056 | 34420 | 82386 | 17730 | 11621 | 7873 | 28763 | - | ** |
| 56 Contributions or gifts | 13665 | *48 | *683 | 1559 | 3535 | 2275 | 3260 | *417 | 1268 | *367 | 254 | - | ** |
| 57 Amortization | 14721 | - | *994 | *1692 | *1011 | 4682 | 2277 | *994 | *208 | *8 | 2856 | - | ** |
| 58 Depreciation | 672175 | *2224 | 99717 | 112712 | 110583 | 83357 | 166638 | 28825 | 25287 | 11335 | 31497 | - | ** |
| 59 Depletion | *133 | - | *26 | - | - | - | *108 | - | - | - | - | - | - |
| 60 Advertising | 301859 | *85 | 69490 | 53074 | 56869 | 41660 | 61498 | 4689 | 6460 | 796 | 7239 | - | ** |
| 61 Pension, prof sh, stock, annuity | 249222 | *244 | *8272 | *13657 | 20077 | 26518 | 98854 | 41221 | 25530 | *10507 | 4342 | - | ** |
| 62 Employee benefit programs | 584761 | *13 | 40412 | 90196 | 61007 | 103486 | 202894 | 46028 | 24371 | *4439 | 11915 | - | ** |
| 63 Net loss, noncapital assets | 18952 | *11055 | *1624 | *1792 | *16 | *762 | 2377 | *191 | *789 | *323 | 24 | - | - |
| 64 Other deductions | 3499411 | *10637 | 696222 | 694824 | 557139 | 451309 | 765420 | 132434 | 80734 | 21977 | 88716 | - | ** |
| 65 Total receipts less total deducts | 944436 | *15641 | 129805 | 107963 | 142283 | 130680 | 224800 | 75467 | 74899 | 17139 | 25760 | - | ** |
| 66 Constructive taxable income from related foreign corporations | *1257 | - | - | - | - | - | - | - | *1257 | - | - | - | - |
| 67 Net income (less deficit), total | 941959 | *15641 | 129805 | 107714 | 142156 | 130680 | 222901 | 74176 | 75987 | 17139 | 25760 | - | ** |
| 68 Net income, total | 1410714 | *39522 | 208151 | 182545 | 190428 | 196266 | 350851 | 90908 | 105572 | *20711 | 25760 | - | ** |
| 69 Deficit, total | 468755 | *23881 | 78346 | 74831 | 48273 | 65586 | 127950 | *16732 | *29585 | *3572 | - | - | - |
| 70 Net income (less def), Form 1120-A | 1384 | - | -1294 | *2678 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-3843 | *-3843 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 607010 | *21547 | 130747 | 73369 | 42811 | 86868 | 136255 | 42780 | 62671 | *5169 | 4793 | - | - |
| 73 Statutory special deductions, total | 179823 | *16877 | 23999 | 19472 | 32930 | 25572 | 31907 | *12498 | *673 | *60 | 15835 | - | ** |
| 74 Net operating loss deduction | 177555 | *16877 | 23999 | *19336 | 32542 | 24682 | 31740 | *12498 | *216 | - | 15664 | - | ** |
| 75 Dividends received deduction | 2268 | - | - | *136 | *387 | *889 | *167 | - | *457 | *60 | 171 | - | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 530784 | *769 | 24056 | 74652 | 108827 | 75658 | 157930 | *29504 | 42276 | *11978 | 5133 | - | - |
| 78 Income tax before credits, total | 135794 | *306 | 3607 | 12281 | 21527 | 16765 | 48868 | 11087 | 14766 | *4218 | 2369 | - | ** |
| 79 Regular tax | 128339 | *247 | 3607 | 12281 | 21371 | 16220 | 44707 | *9830 | 14260 | *4071 | 1745 | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6649 | *4 | - | - | *156 | *545 | 4015 | *1233 | *242 | - | 454 | - | ** |
| 83 Environmental tax | *54 | - | - | - | - | - | - | *1 | *20 | *4 | 28 | - | ** |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *266 | - | *33 | *184 | - | *4 | *38 | - | *8 | - | - | - | - |
| 89 Prior year minumum tax credit | 3626 | - | - | - | *257 | - | *2869 | *352 | *18 | - | 129 | - | - |
| 90 Income tax after credits, total | 131899 | *306 | 3574 | 12094 | 21270 | 16761 | 45961 | 10734 | 14741 | *4218 | 2240 | - | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 34667 | 1626 | 21173 | 4081 | 2919 | 2554 | 1974 | 214 | 101 | 19 | 3 | 3 | ** |
| 2 Total assets | 13089971 | - | 597978 | 644777 | 1006954 | 1839764 | 4167405 | 1419336 | 1414723 | 681472 | 186879 | 1130684 | ** |
| 3 Cash | 1582360 | - | 156804 | 148664 | 194979 | 328543 | 390116 | 140968 | 122741 | 36109 | 4290 | 59146 | ** |
| 4 Notes and accounts receivable | 5958030 | - | 120219 | 233725 | 361562 | 776140 | 2102859 | 691720 | 706079 | 288447 | 128238 | 549041 | ** |
| 5 Less: Allowance for bad debts | 30914 | - | - | *1982 | *385 | 8889 | 12012 | 1666 | 3826 | *979 | 995 | 181 | - |
| 6 Inventories | 1073318 | - | 62417 | 64793 | 92756 | 149174 | 387247 | 71168 | 96167 | *115793 | 590 | 33213 | ** |
| 7 U.S. govt. obligations, total | *30440 | - | *1870 | - | - | *8634 | *8490 | - | *11152 | - | 293 | - | - |
| 8 Tax-exempt securities | *68489 | - | - | - | - | - | *29034 | - | *782 | *31128 | 7545 | - | - |
| 9 Other current assets | 1372964 | - | 23690 | 19831 | 53056 | 98552 | 480991 | 256778 | 186922 | 40582 | 20989 | 191575 | ** |
| 10 Loans to stockholders | 225272 | - | 29170 | *26771 | 63139 | 41977 | 44817 | *13338 | *2695 | *3235 | 131 | - | - |
| 11 Mortgage and real estate loans | 57764 | - | - | - | *4519 | *7091 | *41049 | *151 | *1746 | *2808 | - | 400 | ** |
| 12 Other investments | 489510 | - | *3875 | *10230 | 32787 | 60619 | 150593 | 63335 | 53359 | *19241 | 2337 | 93134 | ** |
| 13 Depreciable assets | 5542085 | - | 675654 | 454364 | 507170 | 886150 | 1425435 | 393365 | 563189 | 287489 | 50071 | 299199 | ** |
| 14 Less: Accumulated depreciation | 3735654 | - | 479122 | 343015 | 371905 | 583240 | 964386 | 254443 | 368618 | 189192 | 32687 | 149045 | - |
| 15 Depletable assets | *19453 | - | - | - | - | - | - | *3564 | *15889 | - | - | - | - |
| 16 Less: Accumulated depletion | *19221 | - | - | - | - | - | - | *3331 | *15889 | - | - | - | - |
| 17 Land | 157298 | - | *2122 | *1534 | 34484 | 47302 | 30363 | *5686 | 10842 | *18574 | 1252 | 5138 | - |
| 18 Intangible assets (Amortizable) | 76396 | - | 3768 | *15772 | *835 | *3349 | *1896 | *18362 | *11988 | *20128 | 211 | 86 | - |
| 19 Less: Accumulated amortization | 36465 | - | 2326 | *7887 | *729 | *1962 | *1196 | *11263 | *8800 | *2123 | 119 | 59 | - |
| 20 Other assets | 258845 | - | -163 | 21976 | 34687 | 26324 | 52107 | 31606 | 28304 | *10234 | 4733 | 49037 | ** |
| 21 Total liabilities | 13089971 | - | 597978 | 644777 | 1006954 | 1839764 | 4167405 | 1419336 | 1414723 | 681472 | 186879 | 1130684 | ** |
| 22 Accounts payable | 3024923 | - | 87171 | 100732 | 215178 | 442910 | 1095525 | 326411 | 290517 | 105517 | 46667 | 314295 | ** |
| 23 Mort, notes, and bonds under 1 yr | 1111997 | - | 67630 | 60136 | 76127 | 135530 | 428631 | 116911 | 106751 | *60145 | 1880 | 58256 | ** |
| 24 Other current liabilities | 2098435 | - | 83297 | 40137 | 102387 | 161234 | 730362 | 304557 | 322883 | 87548 | 36467 | 229563 | ** |
| 25 Loans from stockholders | 546017 | - | 125970 | 94893 | 41388 | 69963 | 159438 | *25106 | *24492 | *1358 | 3410 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1101248 | - | 110832 | 93028 | 123293 | 161811 | 247772 | 59163 | 115719 | *46813 | 7345 | 135473 | ** |
| 27 Other liabilities | 873980 | - | *-5262 | *8811 | 6547 | 38112 | 96901 | 16944 | 37066 | *77017 | 1072 | 596772 | ** |
| 28 Net worth | 4333370 | - | 128340 | 247041 | 442034 | 830205 | 1408775 | 570244 | 517294 | 303075 | 90039 | -203676 | ** |
| 29 Capital stock | 524033 | - | 52250 | 60049 | 56468 | 102419 | 109109 | 46832 | 30359 | 32328 | 4198 | 30020 | ** |
| 30 Paid-in or capital surplus | 858213 | - | 37484 | 36918 | 18062 | 102915 | 162143 | 57837 | 81503 | *78411 | 20365 | 262575 | ** |
| 31 Retained earnings, appropriated | *1013 | - | - | - | - | - | - | - | - | *1013 | - | - | - |
| 32 Retained earnings-unappropriated | 2080425 | - | 41670 | 143045 | 346135 | 488099 | 699505 | 359128 | 285482 | *165285 | 48346 | -496271 | ** |
| 33 Retained earnings (S Corp) | 1205838 | - | 3979 | *47514 | *97612 | 185120 | 557777 | *136793 | 127305 | *32608 | 17129 | - | - |
| 34 Less: Cost of treasury stock | 336150 | - | *7042 | *40486 | 76243 | *48348 | 119759 | *30346 | 7356 | *6570 | - | - | - |
| 35 Total receipts | 38480514 | 171248 | 5196697 | 2736840 | 3246580 | 5428195 | 10987629 | 3673424 | 3322149 | 1314998 | 517897 | 1884858 | ** |
| 36 Business receipts | 38191803 | 165908 | 5182446 | 2728066 | 3216401 | 5400530 | 10897791 | 3652616 | 3263450 | 1299460 | 515506 | 1869630 | ** |
| 37 Interest | 44454 | *502 | 951 | 2314 | 5062 | 6056 | 11102 | 4468 | 3650 | *1529 | 242 | 8577 | ** |
| 38 Interest on govt. obligations | 5857 | - | - | - | - | *741 | *2366 | *728 | *407 | *929 | 592 | 93 | ** |
| 39 Rents | 50608 | *259 | *1771 | *571 | *2211 | *3393 | 6588 | *1244 | *24435 | *7330 | 38 | 2769 | ** |
| 40 Royalties | *1883 | - | - | *297 | - | - | - | - | *753 | *270 | - | 563 | ** |
| 41 Net S-T cap gain less net LT loss | *24 | - | - | - | - | *16 | *9 | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 13764 | *8 | - | *123 | *1411 | *287 | *7039 | *300 | *4573 | - | - | 24 | - |
| 43 Net gain, noncapital assets | 38300 | *3875 | *4901 | *2057 | *3042 | 1771 | 6134 | 660 | 13772 | *1489 | 541 | 57 | - |
| 44 Dividends, domestic corporations | 3993 | - | *36 | *280 | *21 | *1024 | *1378 | *366 | *702 | *15 | 141 | 30 | - |
| 45 Dividends, foreign corporations | *2 | - | - | - | - | - | - | *2 | - | - | - | - | - |
| 46 Other receipts | 129827 | *696 | 6593 | 3132 | 18432 | 14375 | 55222 | 13040 | 10408 | 3977 | 837 | 3114 | ** |
| 47 Total deductions | 37954537 | 185084 | 5090415 | 2692441 | 3116295 | 5370453 | 10846917 | 3592622 | 3234293 | 1277882 | 486539 | 2061596 | ** |
| 48 Cost of goods | 27651287 | *5249 | 59624 | 63331 | 92756 | 147588 | 391230 | 66914 | 94310 | *102419 | 590 | 63985 | ** |
| 49 Compensation of officers | 1900218 | *6364 | 521892 | 150467 | 220758 | 281930 | 464812 | 140174 | 54160 | *23833 | 4281 | 31545 | ** |
| 50 Salaries and wages | 2458849 | *3698 | 503378 | 351919 | 161837 | 313653 | 593578 | 181824 | 148235 | 61859 | 20274 | 118595 | ** |
| 51 Repairs | 158666 | *761 | 30064 | 9345 | 13879 | 34718 | 35928 | 5109 | 10006 | 6731 | 947 | 11176 | ** |
| 52 Bad debts | 149913 | *1282 | *6718 | 18905 | 5523 | 25079 | 27870 | 9461 | 7125 | *1433 | 91 | 46427 | ** |
| 53 Rent paid on business property | 378470 | *1775 | 73632 | 44025 | 38563 | 66181 | 83803 | 25389 | 19880 | *5478 | 2490 | 17253 | ** |
| 54 Taxes paid | 1224670 | *4542 | 217291 | 90719 | 125704 | 183917 | 348879 | 91633 | 72207 | 34321 | 5494 | 49963 | ** |
| 55 Interest paid | 235597 | *2882 | 25386 | 13353 | 20762 | 30960 | 70926 | 16945 | 20104 | *10523 | 1331 | 22424 | ** |
| 56 Contributions or gifts | 8427 | *48 | 1221 | *262 | 891 | 1045 | 1994 | 1156 | 805 | *801 | 177 | 26 | - |
| 57 Amortization | 14396 | *1969 | 1272 | *2499 | *165 | *313 | *348 | *1007 | 1038 | *400 | 15 | 5370 | ** |
| 58 Depreciation | 532432 | *1557 | 81112 | 39537 | 42875 | 76219 | 131454 | 34349 | 55003 | 23377 | 3259 | 43691 | ** |
| 59 Depletion | *656 | - | - | - | - | - | *91 | *564 | - | - | - | - | - |
| 60 Advertising | 79635 | *432 | 16487 | 10751 | 8492 | 10611 | 20815 | 2588 | 5330 | *1866 | 137 | 2126 | ** |
| 61 Pension, prof sh, stock, annuity | 205444 | *1996 | *14446 | *3265 | *1268 | 18610 | 93054 | 36377 | 16684 | *17361 | 512 | 1870 | ** |
| 62 Employee benefit programs | 535542 | *90 | 44893 | 23096 | 37027 | 61903 | 219947 | 44184 | 15493 | *54581 | 978 | 33352 | ** |
| 63 Net loss, noncapital assets | 11956 | *154 | *165 | *580 | *6176 | *1360 | 1482 | *823 | *828 | *198 | - | 191 | ** |
| 64 Other deductions | 2408380 | 10941 | 655049 | 258584 | 196591 | 388976 | 484850 | 89318 | 120976 | 29060 | 12783 | 161254 | ** |
| 65 Total receipts less total deducts | 525977 | -13836 | 106282 | 44399 | 130285 | 57742 | 140712 | 80801 | 87856 | 37116 | 31358 | -176739 | ** |
| 66 Constructive taxable income from related foreign corporations | *806 | - | - | - | - | - | *76 | - | - | - | - | 730 | ** |
| 67 Net income (less deficit), total | 520927 | -13836 | 106282 | 44399 | 130285 | 57000 | 138422 | 80073 | 87449 | 36187 | 30766 | -176101 | ** |
| 68 Net income, total | 1206273 | *14721 | 203416 | 96598 | 141968 | 177822 | 263000 | 108260 | 111946 | *36217 | 30766 | 21559 | - |
| 69 Deficit, total | 685347 | *28557 | 97134 | 52199 | *11683 | 120821 | 124578 | *28187 | *24498 | *30 | - | 197660 | ** |
| 70 Net income (less def), Form 1120-A | *-5044 | - | *-2017 | *-3917 | *889 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 485071 | *-9095 | 101866 | *48410 | *80675 | 71975 | 107051 | *22752 | 42519 | *3908 | 15010 | - | - |
| 73 Statutory special deductions, total | 77326 | - | 10102 | *9215 | *7925 | 10499 | 18345 | *528 | *5053 | *1386 | 122 | 14150 | - |
| 74 Net operating loss deduction | 74998 | - | 10076 | *8991 | *7910 | *9781 | 17890 | *272 | *4562 | *1385 | - | 14130 | - |
| 75 Dividends received deduction | 2328 | - | *25 | *224 | *15 | *717 | *455 | *257 | *491 | *1 | 122 | 21 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 477587 | *3455 | 32161 | 31950 | 53095 | 73440 | 93089 | 76714 | 59746 | *30893 | 15635 | 7408 | - |
| 78 Income tax before credits, total | 136549 | *1175 | 4824 | 5528 | 8646 | 16337 | 33641 | 25933 | 21460 | *10584 | 5385 | 3036 | - |
| 79 Regular tax | 127477 | *1175 | 4824 | 5528 | 8645 | 15508 | 27405 | 25877 | 20177 | *10504 | 5316 | 2519 | - |
| 80 Personal holding company tax | *45 | - | - | - | - | - | *45 | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 8672 | - | - | - | - | *829 | 6138 | *8 | *1203 | *2 | - | 490 | - |
| 83 Environmental tax | 67 | -0 | - | - | - | - | - | - | *10 | *16 | 14 | 27 | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | *2 | - | - | - | - | - |
| 88 General business credit | *888 | - | *6 | - | *58 | - | - | *244 | *8 | *572 | - | - | - |
| 89 Prior year minumum tax credit | 4274 | - | - | - | *442 | - | *3045 | *737 | *10 | *40 | - | - | - |
| 90 Income tax after credits, total | 131385 | *1175 | 4818 | 5528 | 8146 | 16337 | 30596 | 24950 | 21443 | *9972 | 5385 | 3036 | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Other special trade contractors and contractors not allocable

| MINOR INDUSTRY 1798<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 167263 | 8485 | 98182 | 27791 | 13141 | 10278 | 8367 | 667 | 268 | 51 | 27 | 7 | ** |
| 2 Total assets | 48512659 | - | 2954931 | 4509907 | 4613991 | 6966243 | 16281504 | 4376184 | 3866582 | 1745799 | 1858171 | 1339346 | ** |
| 3 Cash | 6420969 | - | 695292 | 887333 | 873952 | 936516 | 1974893 | 396196 | 363462 | 144529 | 121607 | 27190 | ** |
| 4 Notes and accounts receivable | 17072778 | - | 424428 | 979794 | 1278195 | 2700271 | 6516662 | 1919137 | 1463447 | 680137 | 681227 | 429480 | ** |
| 5 Less: Allowance for bad debts | 145230 | - | *894 | *4492 | 13053 | 17419 | 39611 | 22383 | 11786 | 6162 | 10755 | 18676 | ** |
| 6 Inventories | 3517560 | - | 196344 | 218288 | 292809 | 514637 | 1209237 | 323469 | 310568 | 71745 | 163819 | 216643 | ** |
| 7 U.S. govt. obligations, total | 73710 | - | *253 | - | *40 | *6104 | *19995 | *10213 | *29548 | *7556 | - | - | - |
| 8 Tax-exempt securities | 151508 | - | *51 | - | *2045 | *22574 | *16939 | *45132 | *43700 | *14112 | 6955 | - | - |
| 9 Other current assets | 4248823 | - | 116273 | 196238 | 218482 | 476959 | 1676924 | 510987 | 460220 | 213348 | 172631 | 206761 | ** |
| 10 Loans to stockholders | 1359078 | - | 272436 | 377494 | 178693 | 170380 | 257322 | 39483 | 39386 | *7105 | 13741 | 3037 | ** |
| 11 Mortgage and real estate loans | 243366 | - | *4282 | *21152 | *19091 | *48481 | 137055 | *60 | *12971 | *272 | - | - | - |
| 12 Other investments | 2028351 | - | 36055 | 113960 | 211317 | 193133 | 634324 | 175473 | 180875 | 222192 | 130683 | 130340 | ** |
| 13 Depreciable assets | 33451419 | - | 4437776 | 5039988 | 3965474 | 4715808 | 9593178 | 1953953 | 1634765 | 694302 | 1024433 | 391742 | ** |
| 14 Less: Accumulated depreciation | 22183789 | - | 3318965 | 3566595 | 2671342 | 3005460 | 6282757 | 1168985 | 952950 | 389241 | 635286 | 192207 | ** |
| 15 Depletable assets | 11940 | - | *270 | - | - | - | *2533 | *9 | *4701 | *2306 | 2120 | - | - |
| 16 Less: Accumulated depletion | 7877 | - | *180 | - | - | - | *1915 | *2 | *3034 | *1711 | 1034 | - | - |
| 17 Land | 1028057 | - | 73352 | 109640 | 178468 | 84029 | 303127 | 86749 | 115101 | 20103 | 52320 | 5169 | ** |
| 18 Intangible assets (Amortizable) | 621936 | - | 31099 | 70446 | 46424 | 75241 | 102558 | 13633 | 48715 | 28106 | 82134 | 123579 | ** |
| 19 Less: Accumulated amortization | 206063 | - | 15998 | 15658 | 29952 | 30210 | 43722 | 9796 | 12697 | 13651 | 12487 | 21892 | ** |
| 20 Other assets | 826123 | - | 3056 | 82320 | 63347 | 75197 | 204762 | 102856 | 139588 | 50751 | 66064 | 38181 | ** |
| 21 Total liabilities | 48512659 | - | 2954931 | 4509907 | 4613991 | 6966243 | 16281504 | 4376184 | 3866582 | 1745799 | 1858171 | 1339346 | ** |
| 22 Accounts payable | 9033060 | - | 398518 | 667096 | 805542 | 1506422 | 3204632 | 865940 | 750434 | 347380 | 301297 | 185799 | ** |
| 23 Mort, notes, and bonds under 1 yr | 5051769 | - | 430745 | 587001 | 368401 | 667032 | 1588896 | 619647 | 347903 | 211982 | 144218 | 85945 | ** |
| 24 Other current liabilities | 6307664 | - | 439479 | 431265 | 322475 | 752113 | 2267016 | 678997 | 642448 | 215980 | 299829 | 258063 | ** |
| 25 Loans from stockholders | 3025250 | - | 794356 | 446382 | 449294 | 364206 | 787386 | 82191 | 43178 | *5293 | 6589 | 46375 | - |
| 26 Mort, notes, bonds, 1 yr or more | 6736325 | - | 725197 | 848016 | 746066 | 1162019 | 1666275 | 413191 | 416913 | 206736 | 223806 | 328106 | ** |
| 27 Other liabilities | 1354521 | - | 35616 | 47182 | 90596 | 162342 | 455818 | 200337 | 211072 | 59443 | 55456 | 36659 | ** |
| 28 Net worth | 17004069 | - | 131020 | 1482966 | 1831618 | 2352108 | 6311481 | 1515881 | 1454634 | 698985 | 826976 | 398400 | ** |
| 29 Capital stock | 2119528 | - | 415977 | 383443 | 272067 | 221356 | 386995 | 98406 | 210217 | 30306 | 41406 | 59355 | ** |
| 30 Paid-in or capital surplus | 2711343 | - | 309438 | 160369 | 133136 | 244668 | 745208 | 205130 | 161196 | 131059 | 342376 | 278763 | ** |
| 31 Retained earnings, appropriated | 166440 | - | *3374 | *3594 | *10695 | *35265 | *98597 | *11942 | *1046 | - | - | 1928 | ** |
| 32 Retained earnings-unappropriated | 7828544 | - | -74201 | 584633 | 1131845 | 1463118 | 2782495 | 670754 | 629640 | 218492 | 388203 | 33565 | ** |
| 33 Retained earnings (S Corp) | 5302027 | - | -405205 | 406666 | 398020 | 573079 | 2671040 | 670170 | 519993 | 336378 | 102180 | 29706 | - |
| 34 Less: Cost of treasury stock | 1123813 | - | 118363 | 55739 | 114146 | 185378 | 372853 | 140522 | 67458 | *17248 | 47190 | 4916 | ** |
| 35 Total receipts | 150962440 | 1627525 | 24896403 | 20920114 | 15528142 | 21754438 | 40330173 | 10090793 | 7215201 | 3153909 | 3655420 | 1790321 | ** |
| 36 Business receipts | 149465876 | 1583329 | 24742113 | 20811172 | 15383622 | 21580202 | 39825481 | 9946548 | 7128563 | 3095788 | 3597578 | 1771480 | ** |
| 37 Interest | 171168 | *278 | 8929 | 10653 | 14096 | 23976 | 53254 | 15566 | 19243 | 8641 | 9807 | 6727 | ** |
| 38 Interest on govt. obligations | 17255 | - | - | *334 | *1247 | *1152 | 3499 | *822 | *2842 | *3859 | 3494 | 6 | ** |
| 39 Rents | 133703 | - | *3196 | *13656 | 12045 | 13313 | 23352 | 34394 | 13576 | *12462 | 7190 | 517 | ** |
| 40 Royalties | 8063 | - | - | - | - | - | *359 | - | *1808 | *398 | 3830 | 1667 | ** |
| 41 Net S-T cap gain less net LT loss | 6475 | - | - | *1123 | - | *1863 | *2963 | - | *445 | 3 | 77 | - | - |
| 42 Net L-T cap gain less net ST loss | 98621 | *16290 | *9495 | *10189 | 2847 | 10147 | 39850 | 3633 | 4672 | *317 | 979 | 200 | ** |
| 43 Net gain, noncapital assets | 212619 | *8828 | 21777 | 26797 | 48554 | 16898 | 53612 | 7698 | 10520 | 2307 | 15189 | 441 | ** |
| 44 Dividends, domestic corporations | 14319 | *22 | *133 | *41 | *1623 | 3003 | 3476 | *1532 | *3569 | *22 | 315 | 582 | ** |
| 45 Dividends, foreign corporations | 3034 | - | - | - | - | - | *7 | - | *881 | *158 | 717 | 1271 | ** |
| 46 Other receipts | 831307 | *18778 | 110761 | 46149 | 64108 | 103884 | 324319 | 80599 | 29083 | 29951 | 16243 | 7431 | ** |
| 47 Total deductions | 147236718 | 1617265 | 24290964 | 20378614 | 15110311 | 21259750 | 39242221 | 9905443 | 6985976 | 3106251 | 3588047 | 1751875 | ** |
| 48 Cost of goods | 100988048 | *15687 | 178261 | 296780 | 275598 | 497913 | 1281139 | 319364 | 247286 | 59233 | 164214 | 223483 | ** |
| 49 Compensation of officers | 7345871 | 110250 | 1884963 | 1345434 | 867449 | 1122768 | 1513637 | 257085 | 158287 | 26267 | 41699 | 18032 | ** |
| 50 Salaries and wages | 10018653 | 128279 | 2283099 | 1588022 | 1159425 | 1278012 | 2207179 | 478232 | 307027 | 165077 | 248728 | 175573 | ** |
| 51 Repairs | 1073671 | 9183 | 227115 | 175925 | 115517 | 155216 | 306012 | 31274 | 26903 | 9516 | 12481 | 4529 | ** |
| 52 Bad debts | 381452 | *3452 | 35433 | 28044 | 41427 | 59461 | 141982 | 19621 | 14211 | 22237 | 9508 | 6076 | ** |
| 53 Rent paid on business property | 2040626 | 18448 | 509737 | 372214 | 285143 | 253122 | 426632 | 51658 | 54400 | 23113 | 26785 | 19372 | ** |
| 54 Taxes paid | 4821128 | 78863 | 887059 | 949256 | 545111 | 696196 | 1101621 | 223531 | 171906 | 60521 | 61451 | 45612 | ** |
| 55 Interest paid | 1089680 | 3499 | 133562 | 135605 | 120929 | 150083 | 314270 | 88327 | 62632 | 28602 | 31103 | 21067 | ** |
| 56 Contributions or gifts | 28012 | *70 | 3239 | 2927 | 2860 | 4621 | 8458 | 2134 | 1417 | 596 | 1397 | 292 | ** |
| 57 Amortization | 59835 | *416 | 3678 | 2665 | 7964 | 17496 | 10829 | 3110 | 4696 | 2761 | 3368 | 2852 | ** |
| 58 Depreciation | 3212235 | 12658 | 432307 | 460693 | 395791 | 478146 | 910148 | 193587 | 148006 | 72090 | 79702 | 29109 | ** |
| 59 Depletion | *5276 | - | - | - | - | *757 | *1307 | - | *1425 | *299 | 1487 | - | - |
| 60 Advertising | 613341 | 2303 | 152105 | 147197 | 90701 | 74729 | 89046 | 16314 | 8285 | 5234 | 9263 | 18164 | ** |
| 61 Pension, prof sh, stock, annuity | 714292 | *72 | 48931 | 66379 | 97137 | 91149 | 246608 | 81566 | 48152 | 6494 | 19749 | 8055 | ** |
| 62 Employee benefit programs | 1698065 | *60573 | 249426 | 198881 | 140492 | 222643 | 477023 | 147810 | 96134 | 24233 | 47808 | 33043 | ** |
| 63 Net loss, noncapital assets | 74468 | *5660 | 11400 | 24773 | *2047 | 2887 | 6137 | 660 | *567 | *16822 | 2363 | 1154 | ** |
| 64 Other deductions | 13072066 | 128486 | 3678797 | 2214024 | 1785052 | 1767690 | 2385005 | 391036 | 274542 | 89223 | 249397 | 108814 | ** |
| 65 Total receipts less total deducts | 3725722 | 10260 | 605439 | 541500 | 417830 | 494688 | 1087952 | 185350 | 229225 | 47658 | 67373 | 38446 | ** |
| 66 Constructive taxable income from related foreign corporations | *4051 | - | - | - | - | - | - | - | - | *395 | 3655 | - | - |
| 67 Net income (less deficit), total | 3712518 | 10260 | 605439 | 541166 | 416583 | 493536 | 1084453 | 184528 | 226383 | 44194 | 67534 | 38441 | ** |
| 68 Net income, total | 5493693 | 60131 | 1091348 | 769833 | 591647 | 700621 | 1408260 | 324049 | 287141 | 105877 | 98787 | 55999 | ** |
| 69 Deficit, total | 1781175 | 49872 | 485909 | 228667 | 175064 | 207084 | 323807 | 139521 | 60757 | 61683 | 31253 | 17558 | - |
| 70 Net income (less def), Form 1120-A | -8908 | *-121 | -13827 | *5040 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *94 | *94 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2512264 | 23836 | 553159 | 420413 | 217148 | 334018 | 651240 | 92298 | 144141 | 53799 | 11970 | 10242 | - |
| 73 Statutory special deductions, total | 539487 | *143 | 115716 | 93525 | 59429 | 78332 | 139383 | 20995 | 11017 | *961 | 15214 | 4771 | ** |
| 74 Net operating loss deduction | 528094 | *128 | 115655 | 93496 | 58293 | 76672 | 136870 | 19922 | 7616 | *945 | 14983 | 3513 | - |
| 75 Dividends received deduction | 11393 | *15 | *61 | *29 | *1136 | 1660 | 2514 | *1073 | 3401 | *16 | 231 | 1258 | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1685343 | *11225 | 150684 | 184952 | 229540 | 198361 | 496921 | 130690 | 129509 | 44188 | 68289 | 40986 | ** |
| 78 Income tax before credits, total | 445607 | *1674 | 23547 | 33527 | 44119 | 41548 | 157206 | 44731 | 45638 | 15399 | 23746 | 14472 | ** |
| 79 Regular tax | 425419 | *1674 | 23509 | 33433 | 42907 | 40419 | 143740 | 43469 | 43532 | 15034 | 23357 | 14345 | ** |
| 80 Personal holding company tax | *17 | - | - | - | *17 | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 18901 | - | *38 | *94 | *1194 | *1118 | 13414 | *1019 | 1677 | *87 | 212 | 46 | - |
| 83 Environmental tax | 228 | - | - | - | - | - | *20 | *7 | *45 | *30 | 77 | 50 | ** |
| 84 Foreign tax credit | 2998 | - | - | - | - | - | *4 | - | *208 | *261 | 2490 | 36 | ** |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 4469 | - | *478 | *817 | - | *1078 | 1099 | 4 | *320 | *15 | 19 | 639 | ** |
| 89 Prior year minumum tax credit | 6627 | - | *37 | - | *118 | *238 | 2932 | *1947 | *275 | *254 | 825 | - | - |
| 90 Income tax after credits, total | 431513 | *1674 | 23032 | 32710 | 44001 | 40232 | 153171 | 42780 | 44834 | 14870 | 20412 | 13798 | ** |

1994 Corporation Source Book of Statistics of Income, Manufacturing
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 312383 | 14522 | 114879 | 45532 | 37600 | 33061 | 44879 | 9145 | 6375 | 2513 | 1488 | 1133 | 1256 |
| 2 Total assets | 4525455926 | - | 3436772 | 7436260 | 13421100 | 23646440 | 100624244 | 63596749 | 98757669 | 87171081 | 104503935 | 177139560 | 3845722116 |
| 3 Cash | 121737999 | - | 598443 | 1271128 | 1770812 | 3006875 | 9579167 | 5232251 | 6983950 | 5881299 | 6786828 | 10967946 | 69659300 |
| 4 Notes and accounts receivable | 916466314 | - | 707688 | 1962588 | 3710494 | 6292668 | 27309992 | 16986890 | 24828568 | 20614292 | 23500892 | 35970645 | 754581598 |
| 5 Less: Allowance for bad debts | 19006773 | - | *1000 | 23943 | 31035 | 49955 | 375481 | 323416 | 562683 | 536807 | 743469 | 1178613 | 15180372 |
| 6 Inventories | 402664510 | - | 559886 | 1153155 | 2347091 | 5018588 | 23614681 | 15246326 | 23097424 | 18442467 | 20902906 | 31421453 | 260860534 |
| 7 U.S. govt. obligations, total | 28119949 | - | *33608 | *393 | *60144 | 63981 | 249236 | 388630 | 546966 | 742428 | 521654 | 801053 | 24711856 |
| 8 Tax-exempt securities | 22052832 | - | *5 | *4219 | *19006 | *6524 | 348919 | 112581 | 415151 | 477590 | 595843 | 875412 | 19197581 |
| 9 Other current assets | 257188173 | - | 158881 | 207224 | 422021 | 703964 | 3705666 | 2519887 | 4533995 | 3880342 | 5261877 | 9460833 | 226333481 |
| 10 Loans to stockholders | 22182614 | - | 234249 | 244426 | 360559 | 487554 | 986550 | 409084 | 555550 | 301439 | 295219 | 323369 | 17984615 |
| 11 Mortgage and real estate loans | 26984384 | - | *19635 | *46785 | *88447 | 61028 | 180511 | 92598 | 136858 | 45453 | 83830 | 155145 | 26074094 |
| 12 Other investments | 1130322187 | - | 40754 | 128270 | 412737 | 829796 | 4319631 | 2674847 | 5573604 | 6354596 | 8305088 | 18446390 | 1083236473 |
| 13 Depreciable assets | 1981702922 | - | 3970006 | 7328130 | 10900061 | 18537769 | 68630333 | 39471491 | 58533699 | 49475634 | 55626409 | 89525470 | 1579703919 |
| 14 Less: Accumulated depreciation | 1026706733 | - | 3020047 | 5281565 | 7343186 | 12335820 | 43001580 | 22762461 | 32531361 | 25809701 | 27718514 | 43282991 | 803619506 |
| 15 Depletable assets | 68380530 | - | *8593 | *53253 | *15274 | *90923 | 33220 | 187398 | 224244 | 181721 | 312035 | 729442 | 66544427 |
| 16 Less: Accumulated depletion | 33688041 | - | *3664 | *16130 | *4703 | *49304 | 22471 | 10872 | 68936 | 24299 | 93438 | 354546 | 33039677 |
| 17 Land | 48616465 | - | 22815 | 71798 | 243014 | 362035 | 1813691 | 1193856 | 1896038 | 1581817 | 1786477 | 2835202 | 36809723 |
| 18 Intangible assets (Amortizable) | 319700551 | - | 139459 | 300748 | 471372 | 474281 | 2404804 | 1891181 | 3546263 | 4270310 | 7147956 | 15975281 | 283078897 |
| 19 Less: Accumulated amortization | 75122843 | - | 72947 | 152948 | 235243 | 206532 | 846479 | 825709 | 1338628 | 1369805 | 1758664 | 4080176 | 64235712 |
| 20 Other assets | 333860886 | - | 40410 | 138732 | 214235 | 352063 | 1693855 | 1112186 | 2386965 | 2662305 | 3691004 | 8548246 | 313020887 |
| 21 Total liabilities | 4525455926 | - | 3436772 | 7436260 | 13421100 | 23646440 | 100624244 | 63596749 | 98757669 | 87171081 | 104503935 | 177139560 | 3845722116 |
| 22 Accounts payable | 501017877 | - | 799821 | 1330163 | 2369523 | 4489890 | 16624620 | 10087151 | 14019570 | 11388105 | 12307519 | 18747089 | 408854427 |
| 23 Mort, notes, and bonds under 1 yr | 433645606 | - | 552219 | 749463 | 1352084 | 2435135 | 11463956 | 7779086 | 11551471 | 8717353 | 9461267 | 12727655 | 366855916 |
| 24 Other current liabilities | 455544650 | - | 736629 | 790599 | 1238198 | 1872377 | 9749045 | 6137450 | 8962940 | 8355425 | 9779311 | 18434819 | 389487858 |
| 25 Loans from stockholders | 67692471 | - | 2169935 | 1240370 | 2488815 | 2140430 | 6506690 | 2094303 | 2478409 | 978607 | 1675194 | 2011801 | 43907919 |
| 26 Mort, notes, bonds, 1 yr or more | 907436537 | - | 849224 | 1515801 | 2433673 | 5165067 | 16731592 | 10480844 | 16316446 | 15645076 | 22148514 | 39191776 | 776958525 |
| 27 Other liabilities | 571228040 | - | 303372 | 154768 | 253800 | 408537 | 2496032 | 1986335 | 3330196 | 3939409 | 4928948 | 12184691 | 541241954 |
| 28 Net worth | 1588890745 | - | -1974427 | 1655096 | 3285009 | 7135005 | 37052310 | 25031581 | 42098636 | 38147106 | 44203183 | 73841730 | 1318415517 |
| 29 Capital stock | 199816746 | - | 1741934 | 1905437 | 1835669 | 2544554 | 8129203 | 6348046 | 7568618 | 7044935 | 8271717 | 13722904 | 140703728 |
| 30 Paid-in or capital surplus | 832875439 | - | 998702 | 1160571 | 2016392 | 2169794 | 12698754 | 7878666 | 13683060 | 15275070 | 22100657 | 39015748 | 715878024 |
| 31 Retained earnings, appropriated | 10096595 | - | *2081 | - | *16689 | *41751 | 121029 | *26504 | 213328 | 84418 | 126366 | 163416 | 9301013 |
| 32 Retained earnings-unappropriated | 622123937 | - | -2322853 | -1013278 | 747463 | 1806893 | 5882450 | 2604533 | 6652981 | 7144743 | 8350280 | 17235342 | 575035384 |
| 33 Retained earnings (S Corp) | 63441366 | - | -2057856 | -15080 | -799157 | 1514635 | 13287547 | 9776097 | 15903050 | 10353107 | 7248345 | 6565166 | 1665512 |
| 34 Less: Cost of treasury stock | 139463338 | - | 336435 | 382554 | 532046 | 942623 | 3066674 | 1602265 | 1922401 | 1755167 | 1894182 | 2860848 | 124168145 |
| 35 Total receipts | 4218791583 | 22135159 | 17900624 | 25852353 | 36816793 | 57923054 | 229681328 | 126397644 | 183401881 | 144318514 | 157975124 | 234306020 | 2982083088 |
| 36 Business receipts | 3968849781 | 20778195 | 17411799 | 25458647 | 36369937 | 57184689 | 226870381 | 124681219 | 181021044 | 141468420 | 154628117 | 227416295 | 2755561036 |
| 37 Interest | 72746934 | 129020 | 10112 | 22306 | 41433 | 75448 | 276224 | 191778 | 361754 | 401054 | 593860 | 1475582 | 69168362 |
| 38 Interest on govt. obligations | 1887490 | 16295 | *20 | *1077 | *369 | 1340 | 27939 | 17577 | 52383 | 53021 | 83503 | 127269 | 1506698 |
| 39 Rents | 22289301 | 10872 | *3346 | 10825 | 13590 | 24530 | 107908 | 72184 | 113084 | 110713 | 147719 | 279536 | 21394992 |
| 40 Royalties | 36789838 | 100105 | *5424 | *9784 | *23 | *22925 | 102004 | 25835 | 62069 | 187829 | 247794 | 835446 | 35190601 |
| 41 Net S-T cap gain less net LT loss | 481774 | *7290 | - | *1027 | *3417 | *885 | 20522 | 13719 | 10705 | 3830 | 13403 | 22017 | 384958 |
| 42 Net L-T cap gain less net ST loss | 17385277 | 146487 | 28923 | 28596 | 29463 | 43270 | 289627 | 128520 | 203002 | 117485 | 229269 | 756376 | 15384259 |
| 43 Net gain, noncapital assets | 11928594 | 238943 | 74073 | 118602 | 146107 | 82548 | 302046 | 159641 | 284182 | 196212 | 196770 | 485614 | 9643855 |
| 44 Dividends, domestic corporations | 3787565 | 14700 | *1304 | *967 | 3543 | 7472 | 28344 | 19917 | 33969 | 67540 | 52200 | 164655 | 3392953 |
| 45 Dividends, foreign corporations | 24554708 | 20454 | - | - | - | *427 | 23086 | 19634 | 57147 | 93438 | 206962 | 590032 | 23543527 |
| 46 Other receipts | 58090322 | 672797 | 365623 | 200521 | 208911 | 479519 | 1633246 | 1067620 | 1202540 | 1618973 | 1575526 | 2153198 | 46911848 |
| 47 Total deductions | 4024300782 | 21497548 | 18042724 | 25799693 | 36277858 | 56872128 | 223326792 | 122120274 | 175729628 | 138157807 | 151267916 | 221739331 | 2833469084 |
| 48 Cost of goods | 2696676923 | 4838494 | 547126 | 1168303 | 2319510 | 5043724 | 23747509 | 15512360 | 23438645 | 18933750 | 20811466 | 31105635 | 235162812 |
| 49 Compensation of officers | 42309779 | 548083 | 1606271 | 1910655 | 2645813 | 3464928 | 9903505 | 3863154 | 3920240 | 2201562 | 1784636 | 1992398 | 8468533 |
| 50 Salaries and wages | 266674479 | 1619718 | 1999264 | 2739937 | 3017344 | 4111121 | 14204921 | 8222270 | 10646089 | 8691316 | 9397440 | 15087589 | 186937469 |
| 51 Repairs | 34270067 | 115780 | 180938 | 229311 | 327101 | 420759 | 1149967 | 505902 | 624309 | 572924 | 601413 | 1133011 | 28408650 |
| 52 Bad debts | 9691763 | 98975 | 57538 | 60995 | 110102 | 163524 | 784638 | 392547 | 433150 | 330468 | 506352 | 568072 | 6185400 |
| 53 Rent paid on business property | 38619400 | 245355 | 922444 | 835909 | 804670 | 1001750 | 2359148 | 924373 | 1115219 | 818979 | 996374 | 1582535 | 27012645 |
| 54 Taxes paid | 104397650 | 425504 | 621703 | 908356 | 1127323 | 1827999 | 5620381 | 2772791 | 3724244 | 2607351 | 2802321 | 4481392 | 77478286 |
| 55 Interest paid | 126350471 | 489776 | 175203 | 221184 | 455936 | 694890 | 2652358 | 1630197 | 2398115 | 2089359 | 2620401 | 4661575 | 108261476 |
| 56 Contributions or gifts | 3072521 | 16111 | 1845 | 2714 | 7775 | 13364 | 58069 | 28442 | 61997 | 45255 | 64021 | 123630 | 2649299 |
| 57 Amortization | 12317767 | 152927 | 27584 | 64505 | 49003 | 59727 | 264580 | 215088 | 370646 | 348104 | 487015 | 906662 | 9371926 |
| 58 Depreciation | 147887227 | 586530 | 342652 | 637104 | 974493 | 1482393 | 5275291 | 2946541 | 4364650 | 3777507 | 4357124 | 6906782 | 116236160 |
| 59 Depletion | 4174406 | *16044 | *443 | *4978 | *102 | *203 | *15475 | 17671 | 9328 | 67325 | 34055 | 56618 | 3952164 |
| 60 Advertising | 65694165 | 419587 | 191004 | 148022 | 302559 | 401529 | 1477710 | 853824 | 1521539 | 1774595 | 1662289 | 2868922 | 54072584 |
| 61 Pension, prof sh, stock, annuity | 37804205 | 88694 | 56858 | 81613 | 154004 | 244887 | 979906 | 532481 | 818094 | 702344 | 672803 | 1157741 | 32314779 |
| 62 Employee benefit programs | 66440208 | 227458 | 129651 | 281342 | 412976 | 735825 | 2768298 | 1618765 | 2356357 | 1948232 | 2137015 | 3922718 | 49901572 |
| 63 Net loss, noncapital assets | 2934904 | 137705 | 50193 | 28692 | 45885 | 32633 | 184673 | 66922 | 137315 | 87062 | 116401 | 217430 | 1829993 |
| 64 Other deductions | 364984848 | 2431232 | 3119145 | 3067902 | 4121140 | 5288761 | 17786459 | 9788951 | 12993699 | 10705076 | 11962926 | 19683312 | 264036244 |
| 65 Total receipts less total deducts | 194490801 | 637611 | -142099 | 52660 | 538936 | 1050925 | 6354537 | 4277370 | 7672252 | 6160708 | 6707208 | 12566689 | 148614004 |
| 66 Constructive taxable income from related foreign corporations | 26511409 | *7943 | - | - | - | - | *7674 | *196 | 90061 | 60036 | 92654 | 252679 | 26000167 |
| 67 Net income (less deficit), total | 219114720 | 629260 | -142119 | 51583 | 538566 | 1049585 | 6334271 | 4259989 | 7709930 | 6167722 | 6716360 | 12692099 | 173107473 |
| 68 Net income, total | 254253272 | 1961304 | 825266 | 1009943 | 1466193 | 2342852 | 10414966 | 6464533 | 10102529 | 8341360 | 9033783 | 15383023 | 186907521 |
| 69 Deficit, total | 35138553 | 1332044 | 967385 | 958359 | 927627 | 1293267 | 4080695 | 2204544 | 2392599 | 2173638 | 2317423 | 2690924 | 13800047 |
| 70 Net income (less def), Form 1120-A | -39972 | *-279 | -43400 | 4902 | *-1195 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | 93318 | 93318 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 20477819 | 119016 | 49094 | 258926 | 368357 | 836823 | 4480256 | 3015106 | 4470957 | 2757493 | 1925645 | 1750172 | 445975 |
| 73 Statutory special deductions, total | 21274220 | 340347 | 173978 | 163388 | 257300 | 252577 | 909065 | 501340 | 794934 | 709019 | 956404 | 1710488 | 14505379 |
| 74 Net operating loss deduction | 13486644 | 308534 | 173298 | 162718 | 254799 | 247683 | 867342 | 466397 | 728940 | 603535 | 821175 | 1356044 | 7496180 |
| 75 Dividends received deduction | 7787576 | 31813 | *680 | *670 | 2502 | 4894 | 41723 | 34944 | 65993 | 105485 | 135229 | 354444 | 7009199 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 208889510 | 1246063 | 134153 | 258215 | 459532 | 830919 | 3926767 | 2570109 | 4578529 | 4691032 | 6043022 | 11846510 | 172304659 |
| 78 Income tax before credits, total | 74398479 | 444442 | 19570 | 44749 | 86238 | 193399 | 1255423 | 888164 | 1607946 | 1642825 | 2130270 | 4225784 | 61859670 |
| 79 Regular tax | 72522497 | 429746 | 19560 | 43744 | 85823 | 189091 | 1230696 | 868011 | 1558555 | 1599265 | 2076718 | 4121862 | 60299427 |
| 80 Personal holding company tax | *296 | - | - | - | *259 | - | - | - | - | - | 1 | - | 36 |
| 81 Recapture of investment credit | 12330 | - | - | - | - | - | - | *358 | *260 | *530 | 63 | 18 | 11101 |
| 82 Alternative minumum tax | 1496645 | 13054 | - | *1024 | *156 | 4241 | 24530 | 19328 | 46054 | 39815 | 52883 | 90326 | 1205234 |
| 83 Environmental tax | 265064 | 830 | *4 | 3 | - | *4 | 74 | 243 | 2096 | 3804 | 6738 | 13265 | 238002 |
| 84 Foreign tax credit | 17779052 | 5888 | - | - | - | 597 | 1942 | 1500 | 35866 | 36957 | 66416 | 195338 | 17434547 |
| 85 U.S. Possessions tax credit | 3622861 | 57807 | 26 | 1 | 2 | 4128 | 13836 | 17442 | 91340 | 137889 | 135902 | 666958 | 2497530 |
| 86 Orphan drug credit | 21166 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1468 | 15884 |
| 87 Nonconventional source fuel credit | 278559 | - | - | - | - | - | *42 | - | *455 | *286 | 896 | 106 | 276774 |
| 88 General business credit | 2201461 | 7292 | *202 | *1458 | *1307 | 6138 | 27296 | 19254 | 36470 | 29106 | 47492 | 88017 | 1937429 |
| 89 Prior year minumum tax credit | 1220343 | 2964 | *208 | - | *381 | 4105 | 16777 | 14601 | 24358 | 24546 | 38488 | 63526 | 1030389 |
| 90 Income tax after credits, total | 49275037 | 367655 | 19133 | 43289 | 84548 | 178430 | 1195530 | 835367 | 1419458 | 1413572 | 1840567 | 3210371 | 38667116 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred procucts

MAJOR GROUP 09
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 15986 | 700 | 4332 | 1975 | 2032 | 1940 | 3110 | 564 | 691 | 275 | 155 | 106 | 105 |
| 2 Total assets | 415440679 | - | 156223 | 302535 | 707367 | 1398499 | 7408656 | 4043562 | 10542481 | 9475356 | 11058162 | 16741472 | 353606367 |
| 3 Cash | 6319616 | - | 9493 | 59368 | 88410 | 200035 | 677153 | 338514 | 807590 | 518055 | 535159 | 747118 | 2338720 |
| 4 Notes and accounts receivable | 106965540 | - | *22956 | *40288 | 144216 | 244862 | 1636112 | 853970 | 2028813 | 1909418 | 2041862 | 2609440 | 95433603 |
| 5 Less: Allowance for bad debts | 866742 | - | - | - | - | *509 | 18588 | 8122 | 28041 | 42876 | 50470 | 68184 | 649953 |
| 6 Inventories | 36577020 | - | 29441 | 25818 | 147025 | 226703 | 1378968 | 887333 | 2175950 | 1883784 | 2169668 | 3071676 | 24580654 |
| 7 U.S. govt. obligations, total | 1854429 | - | *2953 | - | - | - | *9322 | *13609 | *45124 | *18256 | 96613 | 8498 | 1660054 |
| 8 Tax-exempt securities | 424568 | - | - | - | - | *6220 | *11738 | *2244 | 13531 | *5719 | 16032 | 957 | 368127 |
| 9 Other current assets | 15530265 | - | *9614 | *3806 | 49619 | 14193 | 226711 | 117741 | 348965 | 296223 | 359194 | 534694 | 13569505 |
| 10 Loans to stockholders | 1152847 | - | *10007 | *15140 | *1340 | *19990 | 119650 | 19058 | 72281 | 54256 | 69737 | 6595 | 764792 |
| 11 Mortgage and real estate loans | 343246 | - | - | - | - | *3194 | *12452 | *4598 | *19020 | *556 | 32803 | 6351 | 264272 |
| 12 Other investments | 110204465 | - | *1851 | - | *14109 | 59681 | 368488 | 169737 | 617475 | 600756 | 795989 | 1355880 | 106220497 |
| 13 Depreciable assets | 150557579 | - | 143730 | 315462 | 709280 | 1497608 | 6478145 | 2817999 | 7990189 | 6692830 | 7371313 | 10397859 | 106143164 |
| 14 Less: Accumulated depreciation | 70928916 | - | 82101 | 189672 | 515915 | 957561 | 4017849 | 1463441 | 4333617 | 3329161 | 3751032 | 4736555 | 47552011 |
| 15 Depletable assets | 91387 | - | *5052 | - | *1753 | - | - | - | *71 | - | 21617 | 2893 | 60000 |
| 16 Less: Accumulated depletion | *17290 | - | *1608 | - | *1753 | - | - | - | *44 | - | 7023 | 2592 | 4270 |
| 17 Land | 6373374 | - | - | *8560 | *50271 | 49863 | 203988 | 153250 | 293840 | 260987 | 295121 | 406174 | 4651320 |
| 18 Intangible assets (Amortizable) | 39586416 | - | *3656 | *28157 | *15574 | 13978 | 269020 | 105846 | 316693 | 528070 | 999659 | 2177128 | 35128636 |
| 19 Less: Accumulated amortization | 5148762 | - | *709 | *14377 | *9819 | *4645 | 50649 | 31919 | 88467 | 127606 | 234116 | 427689 | 4158767 |
| 20 Other assets | 16421636 | - | *1887 | *9984 | 13256 | 24887 | 103997 | 63144 | 263107 | 206089 | 296035 | 651228 | 14788023 |
| 21 Total liabilities | 415440679 | - | 156223 | 302535 | 707367 | 1398499 | 7408656 | 4043562 | 10542481 | 9475356 | 11058162 | 16741472 | 353606367 |
| 22 Accounts payable | 90950536 | - | *38427 | 67407 | 126782 | 259797 | 1163274 | 551396 | 1400312 | 1271646 | 1213360 | 1695493 | 83162641 |
| 23 Mort, notes, and bonds under 1 yr | 31405364 | - | *13875 | *16164 | 56494 | 97960 | 677165 | 395440 | 1232552 | 1086517 | 1136669 | 1518097 | 25174431 |
| 24 Other current liabilities | 30519104 | - | *10105 | *8980 | 69730 | 64951 | 426906 | 350309 | 652333 | 773427 | 790989 | 1243841 | 26127532 |
| 25 Loans from stockholders | 6362771 | - | *61052 | *33537 | 166755 | 387697 | 654507 | 216196 | 277971 | 107227 | 96127 | 234318 | 4127383 |
| 26 Mort, notes, bonds, 1 yr or more | 89818953 | - | *49156 | 110509 | 127907 | 296209 | 1298211 | 732112 | 1908865 | 2062056 | 2636105 | 4805632 | 75792191 |
| 27 Other liabilities | 31524732 | - | *85743 | *73 | *116 | *49705 | 86989 | 89056 | 185348 | 326320 | 376418 | 948384 | 29376579 |
| 28 Net worth | 134859220 | - | -102135 | 65866 | 159582 | 242179 | 3101604 | 1709051 | 4885099 | 3848164 | 4808493 | 6295707 | 109845610 |
| 29 Capital stock | 16833971 | - | 100011 | 131065 | 162717 | 115891 | 632487 | 282178 | 710620 | 629174 | 409699 | 1151553 | 12508576 |
| 30 Paid-in or capital surplus | 70177150 | - | *163411 | *371872 | *53924 | 57946 | 675723 | 374699 | 988813 | 974454 | 1319116 | 2262914 | 62934278 |
| 31 Retained earnings, appropriated | 855273 | - | - | - | - | - | *4551 | - | *94816 | *9475 | 33701 | 6113 | 706617 |
| 32 Retained earnings-unappropriated | 64346413 | - | -83394 | -433966 | 3433 | 181115 | 1124193 | 339155 | 1317535 | 1052290 | 1841845 | 2510850 | 56493357 |
| 33 Retained earnings (S Corp) | 6656137 | - | *-269565 | *12091 | *-22355 | -90620 | 822774 | 758890 | 2006078 | 1266074 | 1367864 | 619212 | 185693 |
| 34 Less: Cost of treasury stock | 24009724 | - | *12598 | *15197 | *38138 | *22153 | 158125 | 45872 | 232763 | 83303 | 163733 | 254934 | 22982910 |
| 35 Total receipts | 433196378 | 2298522 | 803902 | 1376024 | 2147397 | 3858068 | 20033667 | 10045032 | 27548196 | 22941246 | 22413900 | 27878693 | 291851730 |
| 36 Business receipts | 413852588 | 2257176 | 789824 | 1372072 | 2128789 | 3825793 | 19858159 | 9974336 | 27275947 | 22718931 | 22035513 | 27310621 | 274305427 |
| 37 Interest | 4198953 | 2265 | *97 | *1049 | 1684 | 4591 | 20621 | 7624 | 41387 | 33790 | 50356 | 96557 | 3938931 |
| 38 Interest on govt. obligations | 49227 | 641 | - | - | - | *598 | 1362 | *394 | 6184 | 3237 | 6938 | 5961 | 23913 |
| 39 Rents | 999298 | *4332 | - | - | *1684 | *1074 | 13557 | 8021 | 20614 | 11363 | 19032 | 27243 | 892378 |
| 40 Royalties | 3503549 | - | - | *5337 | - | - | *103 | *3592 | 3235 | *3358 | 23241 | 41698 | 3422985 |
| 41 Net S-T cap gain less net LT loss | 6316 | - | - | - | - | - | *87 | *2 | *455 | *1052 | 93 | 281 | 4347 |
| 42 Net L-T cap gain less net ST loss | 1104289 | *676 | *75 | - | *201 | *779 | 1376 | *795 | 7653 | 4157 | 45728 | 48157 | 994691 |
| 43 Net gain, noncapital assets | 602234 | *18643 | *13573 | *2209 | *577 | 13418 | 14127 | 6769 | 14584 | 55712 | 46125 | 25467 | 391030 |
| 44 Dividends, domestic corporations | 447483 | 10 | *64 | - | *456 | *815 | 3172 | *1855 | 1137 | 1897 | 9031 | 14525 | 414520 |
| 45 Dividends, foreign corporations | 2539217 | 712 | - | - | - | - | *4356 | *922 | *493 | *3906 | 10128 | 35091 | 2483611 |
| 46 Other receipts | 5893224 | 14067 | *269 | *-4643 | 14006 | 11000 | 116748 | 40723 | 176508 | 103842 | 167715 | 273092 | 4979897 |
| 47 Total deductions | 414523488 | 2489849 | 834156 | 1418847 | 2171734 | 3851064 | 19661407 | 9734750 | 26662048 | 22417100 | 21579280 | 26889985 | 276813269 |
| 48 Cost of goods | 281021854 | 408589 | 29874 | 25818 | 146029 | 226499 | 1365031 | 899975 | 2173724 | 1881990 | 2114709 | 3007656 | 23747538 |
| 49 Compensation of officers | 2863262 | 176708 | *35863 | 63055 | 106410 | 160034 | 556728 | 154055 | 347830 | 202887 | 165477 | 157139 | 737077 |
| 50 Salaries and wages | 25694677 | 145223 | 82595 | 256606 | 171124 | 223170 | 1225192 | 594683 | 1274186 | 1156209 | 1135408 | 1379330 | 18050950 |
| 51 Repairs | 3085171 | 11019 | 9128 | 24069 | 23822 | 46393 | 149693 | 60329 | 137034 | 104914 | 113674 | 120657 | 2284438 |
| 52 Bad debts | 448503 | 4230 | *76 | *3287 | *1798 | 13520 | 39832 | 13372 | 55815 | 20373 | 46108 | 27823 | 222268 |
| 53 Rent paid on business property | 3329877 | 13177 | 49167 | 36637 | 34825 | 61343 | 122136 | 54798 | 119684 | 95600 | 159485 | 152874 | 2430150 |
| 54 Taxes paid | 9324773 | 26301 | 21386 | 42241 | 51171 | 121734 | 390052 | 147976 | 465026 | 289916 | 335581 | 532398 | 6900991 |
| 55 Interest paid | 11461086 | 40920 | *6557 | 11517 | 17321 | 45033 | 204055 | 92279 | 235008 | 264943 | 285139 | 510548 | 9747766 |
| 56 Contributions or gifts | 386139 | *1850 | *446 | *6 | *14 | *839 | 2924 | 2885 | 9455 | 5811 | 9317 | 17068 | 335524 |
| 57 Amortization | 1074766 | 19500 | *324 | *21194 | *5121 | 1787 | 20975 | 10830 | 34783 | 42381 | 77206 | 135190 | 705478 |
| 58 Depreciation | 10549946 | 31366 | 14592 | 27518 | 46144 | 95273 | 428289 | 223692 | 578177 | 496542 | 543024 | 731365 | 7333965 |
| 59 Depletion | 6514 | - | - | - | - | *162 | *516 | - | *245 | - | 1053 | 7 | 4532 |
| 60 Advertising | 18002527 | 137826 | 19348 | 20562 | 22417 | 16232 | 127957 | 94542 | 362246 | 522199 | 400369 | 651579 | 15627249 |
| 61 Pension, prof sh, stock, annuity | 1747714 | 2489 | *2209 | *2742 | *12361 | *10676 | 43552 | 33483 | 84267 | 87876 | 65202 | 85396 | 1317462 |
| 62 Employee benefit programs | 5368531 | 12697 | *3441 | *16451 | 14242 | 25036 | 174988 | 99204 | 243526 | 208453 | 251584 | 320170 | 3998740 |
| 63 Net loss, noncapital assets | 316242 | *41588 | - | *78 | *7897 | *70 | 8504 | 2319 | 14433 | 11129 | 19983 | 7505 | 202735 |
| 64 Other deductions | 39841906 | 263344 | 124939 | 205112 | 191746 | 387992 | 1376323 | 815812 | 1443036 | 1491801 | 1379059 | 2049367 | 30113377 |
| 65 Total receipts less total deducts | 18672889 | -191327 | -30254 | -42823 | -24337 | 7004 | 372260 | 310283 | 886148 | 524146 | 834621 | 988708 | 15038461 |
| 66 Constructive taxable income from related foreign corporations | 1872042 | - | - | - | - | - | - | - | - | *1397 | 3755 | 15723 | 1851167 |
| 67 Net income (less deficit), total | 20495705 | -191967 | -30254 | -42823 | -24337 | 6406 | 370899 | 309889 | 879964 | 522306 | 831438 | 998470 | 16865715 |
| 68 Net income, total | 23334836 | 111708 | *39813 | *26119 | 38790 | 125607 | 597136 | 403183 | 1115654 | 724357 | 911148 | 1130002 | 18111320 |
| 69 Deficit, total | 2839131 | 303676 | 70067 | 68942 | *63127 | 119200 | 226237 | 93294 | 235690 | 202051 | 79710 | 131531 | 1245605 |
| 70 Net income (less def), Form 1120-A | *-9593 | *-154 | *-9439 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-2630 | *-2630 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1959825 | *20438 | *-11385 | *6209 | *1154 | 51910 | 239775 | 232139 | 489326 | 275860 | 300810 | 238169 | 115419 |
| 73 Statutory special deductions, total | 1332514 | *10190 | *45 | *165 | *4176 | *13167 | 53592 | 30517 | 35533 | 26519 | 67138 | 64797 | 1026676 |
| 74 Net operating loss deduction | 640058 | *9471 | - | *165 | *3856 | *12596 | 47002 | *28187 | 34315 | 23015 | 56763 | 54158 | 370531 |
| 75 Dividends received deduction | 692456 | 719 | *45 | - | *320 | *571 | 6590 | *2330 | 1218 | 3505 | 10376 | 10639 | 656145 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 19749377 | 81684 | *11116 | *1372 | 20579 | 26198 | 208412 | 127841 | 539124 | 370394 | 535518 | 829168 | 16997969 |
| 78 Income tax before credits, total | 6960456 | 29113 | *1667 | *206 | 4317 | 5001 | 65319 | 46543 | 189015 | 129722 | 187583 | 296300 | 6005669 |
| 79 Regular tax | 6877039 | 28367 | *1667 | *206 | 4317 | 4919 | 64211 | 43208 | 184296 | 126406 | 183633 | 287605 | 5948205 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 76 | - | - | - | - | - | - | - | - | - | 61 | - | 15 |
| 82 Alternative minumum tax | 58242 | 664 | - | - | - | *83 | *1090 | *3326 | 4403 | 2986 | 3339 | 7789 | 34562 |
| 83 Environmental tax | 23657 | *81 | - | - | - | - | *18 | *10 | 164 | 288 | 551 | 907 | 21639 |
| 84 Foreign tax credit | 1400562 | 12 | - | - | - | - | *16 | - | *103 | *2620 | 3061 | 15055 | 1379697 |
| 85 U.S. Possessions tax credit | 530540 | 180 | - | - | - | - | 484 | 889 | 39925 | 4191 | 16503 | 44499 | 423868 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *606 | - | - | - | - | - | *42 | - | *5 | *14 | 544 | - | - |
| 88 General business credit | 141802 | - | - | *8 | *44 | *43 | *87 | *95 | *814 | 1111 | 3088 | 5736 | 130775 |
| 89 Prior year minumum tax credit | 89960 | - | - | - | - | - | *1077 | *697 | 1394 | *2077 | 3113 | 6207 | 75394 |
| 90 Income tax after credits, total | 4796986 | 28921 | *1667 | *197 | 4272 | 4959 | 63613 | 44862 | 146773 | 119709 | 161273 | 224803 | 3995935 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Meat products

MINOR INDUSTRY 2010
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2174 | *19 | *220 | *440 | *180 | 509 | 557 | *68 | 89 | 43 | 25 | 13 | 12 |
| 2 Total assets | 23683038 | - | *20144 | *63765 | *73491 | 369629 | 1346813 | *496019 | 1358226 | 1374219 | 1799213 | 2132372 | 14649145 |
| 3 Cash | 997843 | - | *1674 | *24932 | *11574 | *35158 | 70727 | *74243 | 50330 | 97341 | 53112 | 53872 | 524881 |
| 4 Notes and accounts receivable | 5239713 | - | - | *6963 | *18352 | 48314 | 408505 | *127331 | 275348 | 369570 | 386403 | 368184 | 3230743 |
| 5 Less: Allowance for bad debts | 58982 | - | - | - | - | *211 | *4709 | *667 | 3022 | 7811 | 3012 | 2979 | 36572 |
| 6 Inventories | 3535407 | - | *297 | *7476 | *15116 | *50265 | 268235 | *72188 | 260403 | 241411 | 289266 | 446899 | 1883850 |
| 7 U.S. govt. obligations, total | *41309 | - | - | - | - | - | - | - | *10649 | 12769 | 14431 | - | 3460 |
| 8 Tax-exempt securities | *120955 | - | - | - | - | - | - | *497 | *3536 | 2399 | 101 | - | 114423 |
| 9 Other current assets | 549484 | - | - | *994 | *21 | *3931 | 54667 | *29680 | 49773 | 49290 | 71558 | 63445 | 226125 |
| 10 Loans to stockholders | 173736 | - | *7666 | *1217 | *138 | *1215 | *46205 | *1077 | *19790 | *1741 | 40361 | - | 54325 |
| 11 Mortgage and real estate loans | *14798 | - | - | - | - | - | - | *4598 | *126 | - | 9836 | 238 | - |
| 12 Other investments | 2900641 | - | - | - | *5038 | *21904 | 54917 | *17956 | 169653 | 46674 | 198632 | 105840 | 2280027 |
| 13 Depreciable assets | 14651262 | - | *17566 | *60888 | *76065 | 515381 | 1069610 | *379777 | 973938 | 882599 | 1161373 | 1911363 | 7602703 |
| 14 Less: Accumulated depreciation | 7044604 | - | *7059 | *38820 | *53251 | 346733 | 683248 | *228788 | 508003 | 423731 | 549918 | 938693 | 3266360 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 455879 | - | - | - | *138 | *28174 | 34945 | *10612 | 24836 | 15735 | 31474 | 50278 | 259687 |
| 18 Intangible assets (Amortizable) | 1962070 | - | - | *180 | - | *4949 | *22047 | *5446 | 27122 | 67604 | 108086 | 43235 | 1683401 |
| 19 Less: Accumulated amortization | 235791 | - | - | *66 | - | *1722 | *7432 | *472 | 13007 | *8566 | 39147 | 27307 | 138073 |
| 20 Other assets | 379319 | - | - | - | *298 | *9006 | 12344 | *2542 | 16754 | 27194 | 26658 | 57997 | 226526 |
| 21 Total liabilities | 23683038 | - | *20144 | *63765 | *73491 | 369629 | 1346813 | *496019 | 1358226 | 1374219 | 1799213 | 2132372 | 14649145 |
| 22 Accounts payable | 2720396 | - | - | *21299 | *4581 | 74772 | 190522 | *79852 | 143387 | 178163 | 276184 | 265207 | 1486430 |
| 23 Mort, notes, and bonds under 1 yr | 1149557 | - | *2204 | - | *896 | *16068 | 160442 | *40127 | 102594 | 132323 | 84860 | 208496 | 401546 |
| 24 Other current liabilities | 1969088 | - | *738 | *5379 | *2024 | 32541 | 80625 | *49271 | 92930 | 122297 | 148827 | 203127 | 1231330 |
| 25 Loans from stockholders | 1186164 | - | - | *3432 | *1584 | *123563 | 185009 | *15291 | *42343 | *5216 | 8368 | 896 | 800462 |
| 26 Mort, notes, bonds, 1 yr or more | 5444693 | - | *4245 | - | *31208 | *70344 | 185731 | *58977 | 217163 | 244427 | 444161 | 417101 | 3771335 |
| 27 Other liabilities | 1572851 | - | - | - | *-0 | *-0 | 38286 | *31281 | -581 | 46926 | 124146 | 61543 | 1271249 |
| 28 Net worth | 9640289 | - | *12957 | *33655 | *33197 | 52342 | 506199 | *221220 | 760390 | 644866 | 712666 | 976002 | 5686793 |
| 29 Capital stock | 832933 | - | *220 | *12549 | *3496 | 17164 | 108613 | *2563 | 44575 | 40271 | 45115 | 137287 | 421079 |
| 30 Paid-in or capital surplus | 3205209 | - | - | *329945 | - | *4197 | 43765 | *12698 | 151678 | 99895 | 260705 | 72087 | 2230239 |
| 31 Retained earnings, appropriated | *4551 | - | - | - | - | - | *4551 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 4557533 | - | *12737 | *-310069 | *29833 | *-9648 | 290859 | *141371 | 192037 | 203422 | 194041 | 661518 | 3151431 |
| 33 Retained earnings (S Corp) | 1338209 | - | - | *3684 | - | *48771 | *97428 | *64588 | 394902 | 330399 | 278683 | 119754 | - |
| 34 Less: Cost of treasury stock | 298147 | - | - | *2454 | *132 | *8143 | *39017 | - | *22802 | *29121 | 65877 | 14645 | 115956 |
| 35 Total receipts | 70293344 | *485814 | *161700 | *500847 | *469302 | 981123 | 6046225 | *2455890 | 7228198 | 6426587 | 5835822 | 6660762 | 33041074 |
| 36 Business receipts | 69503989 | *486733 | *161659 | *507767 | *468631 | 977626 | 6005423 | *2444408 | 7188465 | 6381841 | 5788004 | 6584439 | 32508993 |
| 37 Interest | 136859 | *74 | *41 | *598 | *560 | *802 | 4261 | *1929 | 3566 | 6838 | 7792 | 6487 | 103910 |
| 38 Interest on govt. obligations | 10997 | 361 | - | - | - | *185 | - | *77 | *1394 | *364 | 985 | 548 | 7083 |
| 39 Rents | 87923 | 30 | - | - | - | *556 | *7415 | *4211 | *1154 | *606 | 5271 | 5706 | 62974 |
| 40 Royalties | 139774 | - | - | - | - | - | - | - | *121 | - | 1636 | 9831 | 128186 |
| 41 Net S-T cap gain less net LT loss | *4005 | - | - | - | - | - | - | *2 | - | 170 | - | 139 | 3695 |
| 42 Net L-T cap gain less net ST loss | 12818 | - | - | - | - | *234 | *295 | *520 | - | *493 | 171 | 165 | 10940 |
| 43 Net gain, noncapital assets | 34272 | 5 | - | *578 | - | *25 | *1647 | *1305 | *6290 | 452 | 2628 | 1633 | 19709 |
| 44 Dividends, domestic corporations | 5332 | - | - | - | - | *52 | *237 | *1855 | *8 | *93 | 16 | 1855 | 1217 |
| 45 Dividends, foreign corporations | 24170 | 231 | - | - | - | - | - | *733 | - | *3864 | 683 | 1857 | 16802 |
| 46 Other receipts | 333204 | -1620 | - | *-8096 | *112 | *1642 | 26947 | *851 | 27200 | 31865 | 28636 | 48101 | 177566 |
| 47 Total deductions | 68651328 | *509657 | *157688 | *490641 | *468282 | 980240 | 5942567 | *2381247 | 7066090 | 6289132 | 5691308 | 6493286 | 32181191 |
| 48 Cost of goods | 59342870 | 11249 | *297 | *7476 | *15116 | *50265 | 260705 | *72477 | 261224 | 242225 | 287698 | 436110 | 1819692 |
| 49 Compensation of officers | 426348 | 492 | *16646 | *7667 | *8108 | *68893 | 122864 | *19525 | 37158 | 28671 | 22716 | 19387 | 74221 |
| 50 Salaries and wages | 1874997 | *3104 | *23939 | *170900 | *10034 | *54256 | 319808 | *144385 | 194498 | 129225 | 144972 | 185817 | 494058 |
| 51 Repairs | 222974 | *1375 | *3268 | *10569 | *511 | 12977 | 48271 | *21755 | 19208 | 12635 | 26557 | 18306 | 47542 |
| 52 Bad debts | 39873 | 75 | - | - | - | *172 | 7036 | *2184 | 2098 | 2654 | 4526 | 978 | 20148 |
| 53 Rent paid on business property | 237447 | *101 | *6500 | *3308 | *43 | *7870 | 24315 | *8696 | 11133 | 6930 | 15537 | 14642 | 138372 |
| 54 Taxes paid | 749991 | *1466 | *4212 | *6181 | *1224 | 22809 | 79330 | *28453 | 61027 | 48639 | 49676 | 59611 | 387365 |
| 55 Interest paid | 621234 | 876 | *350 | *482 | *1133 | *9810 | 47124 | *11164 | 26023 | 35615 | 41600 | 40668 | 406390 |
| 56 Contributions or gifts | 18041 | 4 | *446 | *6 | - | *369 | 749 | *373 | *688 | 662 | 1274 | 3886 | 9584 |
| 57 Amortization | 60093 | 1792 | - | *36 | - | *879 | *1949 | *775 | 3197 | 10362 | 3823 | 6317 | 30962 |
| 58 Depreciation | 801097 | *8206 | *1023 | *4945 | *5128 | 21679 | 65692 | *32213 | 58719 | 58545 | 83404 | 136191 | 325353 |
| 59 Depletion | 32 | - | - | - | - | - | - | - | - | - | 1 | - | 31 |
| 60 Advertising | 859632 | 2128 | *2465 | *1977 | *992 | *5328 | 24437 | *5587 | 43973 | 55221 | 69752 | 94859 | 552914 |
| 61 Pension, prof sh, stock, annuity | 114369 | 151 | - | *440 | - | - | *10561 | *947 | 12140 | 5072 | 10194 | 14938 | 59925 |
| 62 Employee benefit programs | 567889 | *1562 | - | *3011 | *118 | *4490 | 45084 | *23941 | 57325 | 28447 | 33891 | 79768 | 290252 |
| 63 Net loss, noncapital assets | 28983 | *19664 | - | - | - | - | *16 | *178 | *206 | *110 | 4000 | 314 | 4495 |
| 64 Other deductions | 2685458 | *20838 | *22706 | *40709 | *11834 | 97812 | 250622 | *135749 | 228375 | 213230 | 183570 | 261902 | 1218112 |
| 65 Total receipts less total deducts | 1642016 | *-23844 | *4012 | *10206 | *1021 | 883 | 103658 | *74644 | 162108 | 137455 | 144514 | 167477 | 859883 |
| 66 Constructive taxable income from related foreign corporations | *61379 | - | - | - | - | - | - | - | - | *1397 | - | - | 59982 |
| 67 Net income (less deficit), total | 1692398 | *-24205 | *4012 | *10206 | *1021 | 697 | 103658 | *74567 | 160714 | 138488 | 143530 | 166928 | 912782 |
| 68 Net income, total | 1924330 | 11571 | *4012 | *20437 | *5586 | *15839 | 109999 | *78059 | 171028 | 160064 | 151738 | 170671 | 1025326 |
| 69 Deficit, total | 231932 | *35776 | - | *10231 | *4566 | *15141 | *6341 | *3492 | *10314 | *21576 | 8208 | 3742 | 112544 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-10311 | *-10311 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 393677 | 8225 | - | *19493 | - | *3654 | *54511 | *31729 | 121873 | 85556 | 38335 | 30301 | - |
| 73 Statutory special deductions, total | 107738 | 231 | - | - | *2491 | *6468 | 8823 | *21589 | *9655 | *4542 | 12798 | 4428 | 36713 |
| 74 Net operating loss deduction | 83048 | - | - | - | *2491 | *6432 | *8657 | *19259 | *9649 | *2314 | 12230 | 1833 | 20184 |
| 75 Dividends received deduction | 24690 | 231 | - | - | - | *36 | *166 | *2330 | *6 | *2229 | 568 | 2595 | 16529 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1418606 | 3115 | *4012 | *943 | *3095 | *5718 | 46666 | *24740 | *39499 | 64348 | 100605 | 136684 | 989180 |
| 78 Income tax before credits, total | 495097 | 1061 | *602 | *141 | *569 | *981 | 14902 | *9928 | 14175 | 22313 | 34863 | 47593 | 347969 |
| 79 Regular tax | 489952 | 1059 | *602 | *141 | *569 | *981 | 14737 | *8412 | *13411 | 21948 | 34544 | 47401 | 346146 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 3446 | - | - | - | - | - | *165 | *1516 | *752 | *316 | 200 | 22 | 475 |
| 83 Environmental tax | 1700 | 2 | - | - | - | - | - | - | *12 | *49 | 120 | 170 | 1348 |
| 84 Foreign tax credit | *5912 | - | - | - | - | - | - | - | - | *2047 | - | - | 3865 |
| 85 U.S. Possessions tax credit | 184 | - | - | - | - | - | - | - | 184 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 16598 | - | - | - | - | *43 | - | - | - | *614 | 1360 | 4055 | 10526 |
| 89 Prior year minumum tax credit | 6242 | - | - | - | - | - | *1075 | *299 | *118 | *128 | 680 | 3343 | 599 |
| 90 Income tax after credits, total | 466161 | 1061 | *602 | *141 | *569 | *938 | 13827 | *9628 | 13873 | 19524 | 32824 | 40194 | 332979 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2020 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1529 | - | *670 | *213 | *42 | *47 | 330 | *72 | 91 | 30 | 16 | 9 | 8 |
| 2 Total assets | 26871309 | - | *6182 | *32565 | *20522 | *41775 | 777355 | *462114 | 1468260 | 1108440 | 1101962 | 1328385 | 20523750 |
| 3 Cash | 522881 | - | *468 | *436 | *45 | *17855 | 102711 | *23521 | 107640 | 30459 | 94606 | 63939 | 81201 |
| 4 Notes and accounts receivable | 2265769 | - | - | *13390 | *344 | *2907 | 217445 | *152860 | 401055 | 266658 | 190908 | 260789 | 759414 |
| 5 Less: Allowance for bad debts | 67055 | - | - | - | - | - | *5392 | *619 | 4582 | 7261 | 11196 | 12190 | 25815 |
| 6 Inventories | 2084853 | - | *445 | *1293 | - | *2121 | 134588 | *63824 | 296571 | 159854 | 152917 | 186644 | 1086594 |
| 7 U.S. govt. obligations, total | 33842 | - | - | - | - | - | - | - | - | - | 33842 | - | - |
| 8 Tax-exempt securities | *381 | - | - | - | - | - | - | - | *381 | - | - | - | - |
| 9 Other current assets | 1026502 | - | *1250 | *2 | - | *1189 | 51873 | *9528 | 38265 | 46793 | 40768 | 36160 | 800674 |
| 10 Loans to stockholders | 77114 | - | *237 | - | - | - | *5595 | *10590 | *12028 | *2213 | 2922 | - | 43530 |
| 11 Mortgage and real estate loans | *3086 | - | - | - | - | - | - | - | *2770 | *80 | 13 | 223 | - |
| 12 Other investments | 14158664 | - | - | - | - | *932 | 43044 | *12666 | 48228 | 68849 | 62596 | 121785 | 13800565 |
| 13 Depreciable assets | 9060829 | - | *8660 | *38582 | *22344 | *35500 | 800939 | *360748 | 1183168 | 826307 | 708947 | 834387 | 4241249 |
| 14 Less: Accumulated depreciation | 4534165 | - | *4994 | *21343 | *10510 | *23212 | 614206 | *181265 | 722216 | 404069 | 328069 | 325905 | 1898377 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 336123 | - | - | - | *8299 | *1488 | 31416 | *5472 | 48112 | 39463 | 31431 | 28022 | 142420 |
| 18 Intangible assets (Amortizable) | 2053472 | - | *426 | - | - | - | *1045 | *4813 | 31175 | 77165 | 126028 | 108033 | 1704786 |
| 19 Less: Accumulated amortization | 214939 | - | *355 | - | - | - | *817 | *1582 | *3399 | *24518 | 19808 | 30089 | 134370 |
| 20 Other assets | 63953 | - | *45 | *207 | - | *2994 | 9114 | *1558 | 29063 | 26448 | 16058 | 56588 | -78122 |
| 21 Total liabilities | 26871309 | - | *6182 | *32565 | *20522 | *41775 | 777355 | *462114 | 1468260 | 1108440 | 1101962 | 1328385 | 20523750 |
| 22 Accounts payable | 2073482 | - | *6413 | *12793 | - | *1967 | 203717 | *85237 | 309360 | 216551 | 144402 | 213281 | 879760 |
| 23 Mort, notes, and bonds under 1 yr | 1304633 | - | *7178 | - | *1143 | *4869 | *44051 | *23590 | 161426 | 139322 | 59114 | 93918 | 770020 |
| 24 Other current liabilities | 1941662 | - | *5735 | *9 | *12205 | *3011 | 34324 | *87994 | 76454 | 73156 | 104322 | 154740 | 1389710 |
| 25 Loans from stockholders | 348835 | - | *16203 | - | *41624 | *2572 | *27937 | *5859 | *6055 | *13688 | 11267 | 40293 | 183339 |
| 26 Mort, notes, bonds, 1 yr or more | 7322363 | - | - | *21931 | - | - | *78757 | *75106 | 172873 | 273679 | 392990 | 317430 | 5989597 |
| 27 Other liabilities | 3757070 | - | *-0 | - | *199 | *-0 | *1908 | *5177 | 17850 | 40024 | -35738 | 38492 | 3689157 |
| 28 Net worth | 10123265 | - | *-29347 | *-2167 | *-34650 | *29355 | 386662 | *179150 | 724242 | 352020 | 425604 | 470229 | 7622166 |
| 29 Capital stock | 592877 | - | *495 | *5475 | *29176 | *267 | 31747 | *5951 | 11258 | 58982 | 12337 | 175726 | 261465 |
| 30 Paid-in or capital surplus | 8707472 | - | - | - | *431 | *31581 | *10677 | *20047 | 65950 | 274900 | 131080 | 327789 | 7845019 |
| 31 Retained earnings, appropriated | *216662 | - | - | - | - | - | - | - | *89075 | - | 33701 | - | 93886 |
| 32 Retained earnings-unappropriated | 442964 | - | *-24582 | *-3429 | *-59687 | *-1433 | 296545 | *65442 | 332056 | 32599 | 96439 | 3540 | -294523 |
| 33 Retained earnings (S Corp) | 618680 | - | *-5260 | - | - | *-735 | *52991 | *97199 | 255939 | *-8688 | 157971 | 24502 | 44760 |
| 34 Less: Cost of treasury stock | 455390 | - | - | *4213 | *4569 | *324 | *5298 | *9487 | *30037 | *5772 | 5923 | 61327 | 328440 |
| 35 Total receipts | 32362885 | - | *109582 | *291943 | *2231 | *271760 | 2673158 | *1266738 | 5003743 | 3122312 | 2477238 | 3027425 | 14116756 |
| 36 Business receipts | 31470162 | - | *109582 | *289927 | *2147 | *258349 | 2653325 | *1259080 | 4977980 | 3100184 | 2430769 | 2996385 | 13392435 |
| 37 Interest | 274623 | - | - | *54 | - | *330 | 5648 | *251 | 4325 | 3962 | 10055 | 6825 | 243173 |
| 38 Interest on govt. obligations | 5041 | - | - | - | - | - | *141 | *117 | *2767 | *412 | 1083 | 479 | 42 |
| 39 Rents | 15090 | - | - | - | - | 25 | *2307 | - | *1282 | *5525 | 4145 | 190 | 1617 |
| 40 Royalties | 58042 | - | - | - | - | - | *82 | - | *131 | *101 | 13451 | 35 | 44241 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 28529 | - | - | - | - | - | *86 | *86 | *6490 | *1593 | 1351 | 3681 | 15242 |
| 43 Net gain, noncapital assets | 40822 | - | - | *1631 | - | *11284 | *3417 | *4011 | 993 | 2178 | 1269 | 3531 | 12506 |
| 44 Dividends, domestic corporations | 2530 | - | - | - | *2 | - | *1114 | - | *351 | *91 | 146 | 326 | 499 |
| 45 Dividends, foreign corporations | *9313 | - | - | - | - | - | - | - | *12 | - | - | - | 9301 |
| 46 Other receipts | 458732 | - | - | *331 | *82 | *1771 | 7039 | *3193 | 9412 | 8265 | 14970 | 15972 | 397698 |
| 47 Total deductions | 32442755 | - | *114649 | *295935 | *2665 | *305088 | 2649968 | *1235160 | 4918808 | 3149111 | 2431326 | 2955207 | 14384838 |
| 48 Cost of goods | 23354071 | - | *879 | *1293 | - | *2121 | 137178 | *62456 | 293545 | 169017 | 155004 | 132272 | 1083631 |
| 49 Compensation of officers | 216969 | - | *356 | *6750 | - | *2160 | 48563 | *11798 | 58004 | 15398 | 12050 | 13509 | 48380 |
| 50 Salaries and wages | 2120445 | - | *21758 | *43173 | - | *16946 | 93399 | *69998 | 307723 | 196680 | 124698 | 142901 | 1103169 |
| 51 Repairs | 211943 | - | *1502 | *4193 | *13 | *2868 | 11992 | *10889 | 41508 | 13569 | 9808 | 8944 | 106657 |
| 52 Bad debts | 52204 | - | - | - | - | *10109 | 5363 | *43 | 13238 | 4276 | 5641 | 2665 | 10869 |
| 53 Rent paid on business property | 239493 | - | *13708 | *5504 | - | *5635 | *7618 | *4256 | 32451 | 19502 | 21827 | 18815 | 110177 |
| 54 Taxes paid | 476005 | - | *3040 | *4557 | *295 | *4764 | 52436 | *16850 | 61973 | 36035 | 29586 | 30260 | 236210 |
| 55 Interest paid | 789334 | - | - | *1995 | *248 | *6473 | 13528 | *9004 | 27287 | 36883 | 29252 | 33106 | 631556 |
| 56 Contributions or gifts | 8449 | - | - | - | - | *248 | *143 | *140 | 1614 | *1008 | 585 | 2156 | 2556 |
| 57 Amortization | 68701 | - | *85 | - | - | 549 | *2444 | *564 | 1196 | 3926 | 8742 | 5391 | 45804 |
| 58 Depreciation | 695887 | - | *1785 | *7249 | *1243 | *5380 | 40967 | *29039 | 93128 | 65066 | 51533 | 65524 | 334972 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 948170 | - | *616 | *32 | - | *946 | 13098 | *3929 | 39668 | 16479 | 78647 | 171483 | 623273 |
| 61 Pension, prof sh, stock, annuity | 126062 | - | - | *2302 | - | *3072 | 7177 | *3154 | 16977 | 19230 | 7382 | 8395 | 58374 |
| 62 Employee benefit programs | 415221 | - | - | *7579 | - | *3850 | 25265 | *19113 | 54026 | 30502 | 24126 | 34518 | 216242 |
| 63 Net loss, noncapital assets | 87593 | - | - | - | - | - | *212 | - | *152 | *5059 | 124 | 2803 | 79243 |
| 64 Other deductions | 2632207 | - | *10901 | *60635 | *767 | *55901 | 111451 | *78917 | 217542 | 178406 | 184577 | 247577 | 1485531 |
| 65 Total receipts less total deducts | -79870 | - | *-5068 | *-3992 | *-434 | *-33328 | 23190 | *31577 | 84935 | -26799 | 45912 | 72218 | -268082 |
| 66 Constructive taxable income from related foreign corporations | 82168 | - | - | - | - | - | - | - | - | - | - | - | 82168 |
| 67 Net income (less deficit), total | -2744 | - | *-5068 | *-3992 | *-434 | *-33328 | 23049 | *31460 | 82168 | -27211 | 44829 | 71739 | -185956 |
| 68 Net income, total | 653652 | - | - | *120 | - | *14755 | 49036 | *34678 | 106216 | *35558 | 54003 | 87951 | 271335 |
| 69 Deficit, total | 656395 | - | *5068 | *4111 | *434 | 48083 | *25987 | *3218 | *24048 | 62770 | 9174 | 16212 | 457291 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 185383 | - | *-3166 | - | - | *9607 | *6833 | *23896 | 57199 | *-684 | 25160 | 24840 | 41699 |
| 73 Statutory special deductions, total | 40756 | - | - | - | *2 | - | *1743 | - | *1882 | *197 | 4345 | 5047 | 27540 |
| 74 Net operating loss deduction | 38321 | - | - | - | - | - | *964 | - | *1627 | *134 | 4242 | 4819 | 26537 |
| 75 Dividends received deduction | 2434 | - | - | - | *2 | - | *780 | - | *255 | *64 | 102 | 228 | 1003 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 398875 | - | - | *120 | - | *5147 | 18878 | *7662 | 46404 | *35361 | 23959 | 58292 | 203051 |
| 78 Income tax before credits, total | 139793 | - | - | *18 | - | *1300 | 5001 | *2503 | 16723 | *12041 | 9135 | 20626 | 72445 |
| 79 Regular tax | 136201 | - | - | *18 | - | *1300 | 5001 | *2503 | 15752 | *12022 | 8146 | 20389 | 71068 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 3011 | - | - | - | - | - | - | - | *813 | - | 962 | 160 | 1075 |
| 83 Environmental tax | 430 | - | - | - | - | - | - | - | *5 | *19 | 27 | 77 | 302 |
| 84 Foreign tax credit | *370 | - | - | - | - | *16 | - | - | *2 | *328 | - | - | 25 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *47 | - | - | - | - | - | *42 | - | *5 | - | - | - | - |
| 88 General business credit | 1396 | - | - | *8 | - | - | *13 | - | *3 | *23 | 534 | 575 | 240 |
| 89 Prior year minumum tax credit | *1791 | - | - | - | - | - | *2 | *89 | *133 | *1555 | - | 13 | - |
| 90 Income tax after credits, total | 136189 | - | - | *9 | - | *1300 | *4929 | *2415 | 16580 | *10136 | 8601 | 20038 | 72180 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Preserved fruits and vegetables

MINOR INDUSTRY 2030
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 743 | *5 | *299 | - | *69 | *64 | *149 | *41 | 52 | 30 | 16 | 9 | 9 |
| 2 Total assets | 35727109 | - | *23749 | - | *27173 | *38729 | *397779 | *299359 | 736610 | 987511 | 1140071 | 1517401 | 30558726 |
| 3 Cash | 305363 | - | *1821 | - | *316 | *444 | *18915 | *2786 | 60270 | 86925 | 29681 | 47700 | 56505 |
| 4 Notes and accounts receivable | 6497458 | - | *9410 | - | *7384 | *7984 | *85376 | *71376 | 114245 | 173230 | 233640 | 165512 | 5629301 |
| 5 Less: Allowance for bad debts | 96039 | - | - | - | - | - | *307 | - | *1621 | *3013 | 15992 | 2343 | 72762 |
| 6 Inventories | 5052156 | - | *3247 | - | *9070 | *13799 | *108904 | *144676 | 335111 | 266857 | 516661 | 485257 | 3168573 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *76089 | - | - | - | - | - | - | - | *382 | - | - | - | 75707 |
| 9 Other current assets | 3485313 | - | *112 | - | *165 | *204 | *9932 | *7203 | 26408 | 31331 | 32309 | 41270 | 3336378 |
| 10 Loans to stockholders | 21494 | - | - | - | - | - | - | *190 | *4288 | *11076 | 5941 | - | - |
| 11 Mortgage and real estate loans | *684 | - | - | - | - | - | - | - | *50 | *21 | - | - | 613 |
| 12 Other investments | 11300133 | - | - | - | - | - | *26893 | *613 | *14014 | 73261 | 17172 | 51646 | 11116534 |
| 13 Depreciable assets | 10778445 | - | *31369 | - | *18662 | *21012 | *269311 | *154858 | 396909 | 563869 | 564552 | 1165840 | 7592061 |
| 14 Less: Accumulated depreciation | 4830138 | - | *22360 | - | *10555 | *4714 | *139470 | *99076 | 242459 | 262113 | 335057 | 546185 | 3168150 |
| 15 Depletable assets | *2965 | - | - | - | - | - | - | - | *71 | - | - | 2893 | - |
| 16 Less: Accumulated depletion | *2636 | - | - | - | - | - | - | - | *44 | - | - | 2592 | - |
| 17 Land | 651174 | - | - | - | - | - | *7152 | *9719 | 26943 | 38115 | 23407 | 66544 | 479295 |
| 18 Intangible assets (Amortizable) | 2396640 | - | *150 | - | *2173 | - | *14330 | *148 | *2029 | *1068 | 39616 | 50610 | 2286515 |
| 19 Less: Accumulated amortization | 255159 | - | - | - | *1341 | - | *6986 | *72 | *63 | *92 | 6126 | 22342 | 218136 |
| 20 Other assets | 343167 | - | - | - | *1299 | - | *3730 | *6937 | *77 | 6975 | 34265 | 13590 | 276292 |
| 21 Total liabilities | 35727109 | - | *23749 | - | *27173 | *38729 | *397779 | *299359 | 736610 | 987511 | 1140071 | 1517401 | 30558726 |
| 22 Accounts payable | 3600233 | - | *10636 | - | *4873 | *12866 | *80894 | *50999 | 82370 | 153399 | 113473 | 154709 | 2936015 |
| 23 Mort, notes, and bonds under 1 yr | 4244260 | - | - | - | *3954 | *11592 | *49538 | *63871 | 168693 | 124251 | 304309 | 97383 | 3420670 |
| 24 Other current liabilities | 2118947 | - | *595 | - | *583 | *270 | *15866 | *63832 | 32128 | 71837 | 59533 | 61881 | 1812421 |
| 25 Loans from stockholders | 203907 | - | *16268 | - | - | *3190 | *63097 | *2092 | *16683 | *69008 | 19446 | 14123 | - |
| 26 Mort, notes, bonds, 1 yr or more | 5910956 | - | *5664 | - | *18463 | *-0 | *100403 | *53242 | 127938 | *101632 | 190688 | 378602 | 4934324 |
| 27 Other liabilities | 5546340 | - | - | - | *692 | - | *4405 | *1455 | *13094 | 29681 | 18158 | 94847 | 5384007 |
| 28 Net worth | 14102466 | - | *-9414 | - | *-1392 | *10811 | *83577 | *63869 | 295705 | 437702 | 434464 | 715855 | 12071291 |
| 29 Capital stock | 1050183 | - | *599 | - | *5331 | *8390 | *38051 | *6279 | 58398 | 77613 | 47075 | 100939 | 707508 |
| 30 Paid-in or capital surplus | 9139533 | - | - | - | *4363 | - | *28762 | *1316 | *13341 | *57738 | 9119 | 198196 | 8826698 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 5717755 | - | - | - | *-11086 | - | *69629 | *46349 | 166788 | 168577 | 222710 | 462000 | 4592788 |
| 33 Retained earnings (S Corp) | 329296 | - | *-4026 | - | - | *2420 | *-49639 | *27726 | *62896 | *134290 | 155628 | - | - |
| 34 Less: Cost of treasury stock | 2134302 | - | *5987 | - | - | - | *3227 | *17801 | *5719 | *516 | 68 | 45280 | 2055704 |
| 35 Total receipts | 27833887 | *260588 | *85735 | - | *82899 | *65964 | *740867 | *640811 | 913758 | 1796455 | 1617649 | 1991789 | 19637372 |
| 36 Business receipts | 26629923 | *253986 | *85724 | - | *82862 | *65964 | *724343 | *620168 | 885557 | 1777907 | 1593687 | 1930634 | 18609092 |
| 37 Interest | 332786 | *-0 | - | - | - | - | *1466 | *587 | *1929 | *3957 | 2569 | 7328 | 314950 |
| 38 Interest on govt. obligations | 4737 | - | - | - | - | - | - | - | *606 | *276 | 777 | 732 | 2345 |
| 39 Rents | 102576 | 1333 | - | - | - | - | *439 | *129 | *1159 | *189 | 678 | 6828 | 91820 |
| 40 Royalties | *314514 | - | - | - | - | - | - | - | *22 | - | - | 38 | 314454 |
| 41 Net S-T cap gain less net LT loss | *489 | - | - | - | - | - | - | - | *-0 | - | - | 5 | 484 |
| 42 Net L-T cap gain less net ST loss | 11611 | 636 | - | - | - | - | *159 | - | *150 | *61 | 24 | 8227 | 2353 |
| 43 Net gain, noncapital assets | 37864 | - | - | - | - | - | - | - | *2206 | *531 | 419 | 3351 | 31356 |
| 44 Dividends, domestic corporations | 3602 | - | - | - | - | - | - | - | *16 | - | 26 | - | 3560 |
| 45 Dividends, foreign corporations | 128388 | - | - | - | - | - | - | - | - | - | - | - | 128388 |
| 46 Other receipts | 267397 | *4632 | *10 | - | *37 | - | *14460 | *19927 | 22112 | 13533 | 19468 | 34648 | 138570 |
| 47 Total deductions | 26497603 | *260163 | *89744 | - | *83789 | *65503 | *719056 | *625200 | 912444 | 1735970 | 1548214 | 1947709 | 18509812 |
| 48 Cost of goods | 17467237 | *161631 | *3247 | - | *9070 | *13799 | *112864 | *148988 | 327352 | 263571 | 477313 | 461539 | 3132530 |
| 49 Compensation of officers | 223289 | *939 | *5907 | - | - | - | *38064 | *9431 | 17387 | 40974 | 8812 | 13530 | 88246 |
| 50 Salaries and wages | 852275 | *5012 | *8591 | - | *8369 | - | *23059 | *34446 | 23633 | 37982 | 87433 | 57515 | 566236 |
| 51 Repairs | 222353 | *3385 | *724 | - | - | - | *1500 | *2864 | 5607 | 11904 | 8883 | 8576 | 178910 |
| 52 Bad debts | 25431 | 122 | - | - | *375 | - | *231 | *373 | 2030 | 1374 | 1703 | 1400 | 17824 |
| 53 Rent paid on business property | 235607 | *1065 | *2526 | - | *328 | *1945 | *10963 | *956 | 5360 | 4294 | 20715 | 7188 | 180268 |
| 54 Taxes paid | 442963 | *1698 | *1876 | - | *1639 | *2213 | *15858 | *7932 | 20298 | 20833 | 22517 | 26290 | 321810 |
| 55 Interest paid | 892078 | *6403 | *231 | - | *1928 | *825 | *17426 | *9553 | 25745 | 22094 | 30068 | 39707 | 738097 |
| 56 Contributions or gifts | 16976 | *14 | - | - | - | - | *43 | *787 | *332 | *781 | 262 | 1542 | 13215 |
| 57 Amortization | 104483 | *-0 | - | - | *408 | - | *1410 | *14 | *65 | *775 | 169 | 785 | 100858 |
| 58 Depreciation | 784443 | *7092 | *1855 | - | *1850 | *1334 | *19793 | *11087 | 22316 | 40561 | 42384 | 68070 | 568100 |
| 59 Depletion | 3365 | - | - | - | - | - | - | - | - | - | - | - | 3365 |
| 60 Advertising | 938182 | *1221 | *222 | - | *35 | *117 | *9662 | *9293 | 8535 | 68434 | 18404 | 22772 | 799489 |
| 61 Pension, prof sh, stock, annuity | 174370 | - | - | - | - | - | *1337 | *950 | *4995 | 5968 | 1444 | 9521 | 150155 |
| 62 Employee benefit programs | 352175 | 1624 | *1284 | - | - | - | *7644 | *2691 | 9381 | *7912 | 29657 | 20608 | 271373 |
| 63 Net loss, noncapital assets | 6911 | 80 | - | - | - | - | - | *293 | *348 | *76 | 2868 | 1066 | 2179 |
| 64 Other deductions | 3755465 | *38931 | *15531 | - | *11118 | *3925 | *26612 | *107535 | 46071 | 198810 | 134120 | 242821 | 2929991 |
| 65 Total receipts less total deducts | 1336284 | *425 | *-4009 | - | *-890 | *461 | *21812 | *15611 | 1313 | 60485 | 69435 | 44081 | 1127560 |
| 66 Constructive taxable income from related foreign corporations | 118576 | - | - | - | - | - | - | - | - | - | - | 59 | 118517 |
| 67 Net income (less deficit), total | 1450123 | *425 | *-4009 | - | *-890 | *461 | *21812 | *15611 | 707 | 60209 | 68658 | 43408 | 1243732 |
| 68 Net income, total | 1580332 | *425 | - | - | - | *461 | *23405 | *16514 | *42201 | 66909 | 73810 | 62577 | 1294032 |
| 69 Deficit, total | 130209 | - | *4009 | - | *890 | - | *1593 | *903 | *41495 | *6700 | 5152 | 19169 | 50300 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 62511 | - | *-4009 | - | - | *461 | *19363 | *1914 | *-8140 | *11721 | 41201 | - | - |
| 73 Statutory special deductions, total | 55423 | - | - | - | - | - | - | *282 | *11 | *626 | 1771 | 7893 | 44839 |
| 74 Net operating loss deduction | *52910 | - | - | - | - | - | - | *282 | - | *626 | 1750 | 7893 | 42358 |
| 75 Dividends received deduction | *2513 | - | - | - | - | - | - | - | *11 | - | 21 | - | 2481 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1425888 | *425 | - | - | - | - | *3134 | *13415 | *29817 | *49271 | 25951 | 54683 | 1249192 |
| 78 Income tax before credits, total | 506668 | *800 | - | - | - | - | *680 | *4561 | *10327 | 17386 | 8978 | 21046 | 442889 |
| 79 Regular tax | 497233 | *133 | - | - | - | - | *604 | *4561 | *10138 | *16815 | 8823 | 18941 | 437217 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 82 Alternative minumum tax | 7655 | 664 | - | - | - | - | *76 | - | *178 | *529 | 132 | 2030 | 4045 |
| 83 Environmental tax | 1774 | 2 | - | - | - | - | - | - | *11 | *42 | 22 | 75 | 1621 |
| 84 Foreign tax credit | 50071 | - | - | - | - | - | - | - | - | - | - | - | 50071 |
| 85 U.S. Possessions tax credit | 2 | - | - | - | - | - | 2 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *14 | - | - | - | - | - | - | - | - | *14 | - | - | - |
| 88 General business credit | *14028 | - | - | - | - | - | - | - | - | *17 | 59 | 127 | 13826 |
| 89 Prior year minumum tax credit | *927 | - | - | - | - | - | - | - | - | *170 | - | 757 | - |
| 90 Income tax after credits, total | 441625 | *800 | - | - | - | - | *678 | *4561 | *10327 | 17185 | 8919 | 20162 | 378993 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2040
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1221 | *94 | - | *38 | *346 | *304 | 279 | *45 | 59 | 22 | 8 | 10 | 16 |
| 2 Total assets | 58162147 | - | - | *6598 | *101399 | *209289 | 693121 | *319004 | 889201 | 792319 | 545046 | 1527695 | 53078474 |
| 3 Cash | 744072 | - | - | - | *14015 | *17733 | 28125 | *34773 | 77203 | 48110 | 43354 | 125889 | 354871 |
| 4 Notes and accounts receivable | 5469155 | - | - | *223 | *29367 | *59389 | 150740 | *71957 | 220781 | 166493 | 133291 | 221810 | 4415104 |
| 5 Less: Allowance for bad debts | 171866 | - | - | - | - | *29 | *1729 | *623 | *5284 | *3408 | 4639 | 3472 | 152683 |
| 6 Inventories | 7075498 | - | - | - | *6844 | *28412 | 95006 | *69452 | 98823 | 183152 | 91553 | 190275 | 6311981 |
| 7 U.S. govt. obligations, total | 184964 | - | - | - | - | - | - | - | - | - | - | - | 184964 |
| 8 Tax-exempt securities | 92024 | - | - | - | - | - | - | - | - | - | 3109 | - | 88915 |
| 9 Other current assets | 4279766 | - | - | - | *1400 | *1134 | *14341 | *5826 | 36485 | 17005 | 51787 | 38108 | 4113680 |
| 10 Loans to stockholders | 384581 | - | - | - | *1201 | *6430 | *453 | - | *15997 | *19816 | - | 8 | 340677 |
| 11 Mortgage and real estate loans | *4891 | - | - | - | - | - | - | - | *4780 | - | - | - | 111 |
| 12 Other investments | 9616348 | - | - | - | - | - | *29932 | *385 | 68591 | *24019 | 24866 | 209924 | 9258631 |
| 13 Depreciable assets | 28060825 | - | - | *4137 | *117391 | *242815 | 737755 | *160357 | 675598 | 596836 | 291790 | 1015475 | 24218672 |
| 14 Less: Accumulated depreciation | 13128236 | - | - | *603 | *96055 | *147135 | 384436 | *79835 | 359410 | 293643 | 169331 | 392995 | 11204794 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 1180211 | - | - | - | *20911 | *1044 | 20307 | *18309 | 12947 | 22428 | 7992 | 24641 | 1051632 |
| 18 Intangible assets (Amortizable) | 11449655 | - | - | - | *10385 | *50 | *19348 | *38410 | *29516 | *14498 | 61725 | 86233 | 11189488 |
| 19 Less: Accumulated amortization | 912067 | - | - | - | *7962 | *50 | *4268 | *2181 | *13109 | *7719 | 794 | 7853 | 868131 |
| 20 Other assets | 3832324 | - | - | *2841 | *3900 | *-504 | *-12452 | *2174 | 26283 | *4733 | 10342 | 19653 | 3775354 |
| 21 Total liabilities | 58162147 | - | - | *6598 | *101399 | *209289 | 693121 | *319004 | 889201 | 792319 | 545046 | 1527695 | 53078474 |
| 22 Accounts payable | 6218011 | - | - | *12746 | *41618 | *28821 | 85515 | *51471 | 142871 | 114516 | 67626 | 164263 | 5508564 |
| 23 Mort, notes, and bonds under 1 yr | 5123186 | - | - | *3543 | *182 | *21384 | *58690 | *29684 | 52755 | 80874 | 51332 | 74438 | 4750304 |
| 24 Other current liabilities | 5036221 | - | - | - | *20936 | *6037 | 72582 | *7645 | 117725 | 86847 | 53315 | 135036 | 4536100 |
| 25 Loans from stockholders | 742165 | - | - | - | *13167 | *16260 | *78977 | *3770 | *9758 | *650 | 598 | 2752 | 616232 |
| 26 Mort, notes, bonds, 1 yr or more | 15244350 | - | - | - | *9082 | *48736 | *143826 | *67858 | 144277 | 201246 | 69010 | 347942 | 14212373 |
| 27 Other liabilities | 6441248 | - | - | - | *-3 | *-0 | *8416 | *9321 | 22470 | *42082 | 25276 | 159867 | 6173819 |
| 28 Net worth | 19356966 | - | - | *-9691 | *16417 | *88049 | 245116 | *149255 | 399345 | 266105 | 277891 | 643398 | 17281081 |
| 29 Capital stock | 3866292 | - | - | *5073 | *24578 | *28416 | 38854 | *16567 | 48526 | 21682 | 45577 | 39608 | 3597413 |
| 30 Paid-in or capital surplus | 8855671 | - | - | - | *3842 | *933 | *73948 | *9501 | 152068 | *91325 | 102658 | 91556 | 8329842 |
| 31 Retained earnings, appropriated | 154080 | - | - | - | - | - | - | - | - | - | - | - | 154080 |
| 32 Retained earnings-unappropriated | 13120832 | - | - | *-14763 | *16037 | *62676 | *74043 | *53719 | *101307 | *58613 | 138618 | 276349 | 12354234 |
| 33 Retained earnings (S Corp) | 686393 | - | - | - | - | *1416 | *65066 | *69469 | *144905 | *102480 | - | 303055 | - |
| 34 Less: Cost of treasury stock | 7326302 | - | - | - | *28039 | *5391 | *6795 | - | *47462 | *7995 | 8961 | 67170 | 7154489 |
| 35 Total receipts | 88511998 | *114030 | - | *42078 | *201177 | *697041 | 1435232 | *612953 | 2335846 | 2066235 | 1242977 | 2791794 | 76972635 |
| 36 Business receipts | 83416206 | *113630 | - | *41594 | *200483 | *692654 | 1417760 | *609171 | 2311589 | 2058682 | 1197418 | 2759490 | 72013736 |
| 37 Interest | 1323755 | - | - | - | *247 | *1449 | *1861 | *647 | *9335 | *294 | 3625 | 9815 | 1296482 |
| 38 Interest on govt. obligations | 6418 | - | - | - | - | - | - | - | *270 | *548 | 566 | 704 | 4331 |
| 39 Rents | 320597 | - | - | - | - | *206 | *461 | - | *1418 | *89 | 1129 | 1642 | 315651 |
| 40 Royalties | 922458 | - | - | - | - | - | - | - | *70 | - | - | 124 | 922263 |
| 41 Net S-T cap gain less net LT loss | *673 | - | - | - | - | - | *87 | - | *374 | - | - | 48 | 164 |
| 42 Net L-T cap gain less net ST loss | 804579 | - | - | - | *201 | *62 | *30 | - | *207 | *29 | 21331 | 804 | 781915 |
| 43 Net gain, noncapital assets | 172847 | - | - | - | - | *461 | *2211 | *458 | 741 | *652 | 15656 | 85 | 152583 |
| 44 Dividends, domestic corporations | 10082 | - | - | - | - | - | - | - | *46 | *20 | 74 | 3628 | 6314 |
| 45 Dividends, foreign corporations | 885882 | - | - | - | - | - | *4356 | - | - | - | - | 1309 | 880217 |
| 46 Other receipts | 648502 | *400 | - | *483 | *246 | *2208 | *8468 | *2676 | 11796 | 5921 | 3178 | 14146 | 598979 |
| 47 Total deductions | 84060048 | *126869 | - | *51751 | *204619 | *688612 | 1437873 | *584172 | 2266104 | 2046932 | 1214588 | 2584377 | 72854152 |
| 48 Cost of goods | 56150764 | *34527 | - | - | *6844 | *28412 | 95972 | *68825 | 100106 | 185793 | 90505 | 193959 | 5818400 |
| 49 Compensation of officers | 278373 | *996 | - | - | *21701 | *20825 | 27136 | *4966 | 39970 | *12511 | 10933 | 23898 | 115436 |
| 50 Salaries and wages | 6034017 | *1376 | - | *7998 | *18872 | *20450 | 128616 | *19810 | 74715 | 60667 | 38522 | 91414 | 5571576 |
| 51 Repairs | 642764 | *1789 | - | *4559 | *2131 | *14065 | *20672 | *4614 | 6411 | 5813 | 6266 | 5384 | 571060 |
| 52 Bad debts | 96958 | - | - | - | *1035 | *502 | *2694 | *433 | *4038 | *1206 | 17361 | 4445 | 65245 |
| 53 Rent paid on business property | 681096 | *473 | - | *8970 | *1366 | *3749 | *5060 | *1406 | 8536 | 4480 | 5988 | 9109 | 631959 |
| 54 Taxes paid | 1115921 | *862 | - | *638 | *8930 | *14064 | 22537 | *6800 | 20276 | 17123 | 14164 | 29230 | 981298 |
| 55 Interest paid | 3283326 | *613 | - | *519 | *1778 | *8455 | 17590 | *7486 | 15237 | 18409 | 15831 | 32323 | 3165085 |
| 56 Contributions or gifts | 97490 | *-0 | - | - | - | *131 | *115 | *376 | *692 | *97 | 490 | 1331 | 94258 |
| 57 Amortization | 242188 | - | - | - | *2077 | *10 | *1238 | *136 | 3342 | *1622 | 2246 | 6201 | 225315 |
| 58 Depreciation | 1878222 | *1341 | - | *585 | *5825 | *19369 | 44536 | *12850 | 47497 | 49072 | 17334 | 74044 | 1605770 |
| 59 Depletion | *165 | - | - | - | - | *162 | - | - | - | - | - | 3 | -0 |
| 60 Advertising | 6311192 | *85 | - | - | *593 | *937 | 1254 | *2060 | 20217 | 6213 | 8357 | 148342 | 6123135 |
| 61 Pension, prof sh, stock, annuity | 298825 | *2 | - | - | - | *2234 | *2293 | *786 | 9327 | *4535 | 8037 | 14423 | 257189 |
| 62 Employee benefit programs | 1212604 | *433 | - | *727 | *1122 | *6672 | *4873 | *3902 | 18679 | *8589 | 9731 | 20210 | 1137668 |
| 63 Net loss, noncapital assets | 76594 | *14180 | - | - | - | - | - | *13 | *4075 | *59 | 45 | 141 | 58083 |
| 64 Other deductions | 5659547 | *5444 | - | *3922 | *18041 | *33164 | 136074 | *32568 | 128829 | 71065 | 35632 | 223056 | 4971752 |
| 65 Total receipts less total deducts | 4451950 | *-12839 | - | *-9674 | *-3442 | *8429 | -2640 | *28781 | 69742 | 19303 | 28389 | 207417 | 4118484 |
| 66 Constructive taxable income from related foreign corporations | 570801 | - | - | - | - | - | - | - | - | - | - | 193 | 570608 |
| 67 Net income (less deficit), total | 5016333 | *-12839 | - | *-9674 | *-3442 | *8429 | -2640 | *28781 | 69472 | 18755 | 27823 | 206907 | 4684760 |
| 68 Net income, total | 5354998 | *1015 | - | - | *7234 | *9988 | *26321 | *28781 | 87970 | *38836 | 31490 | 208029 | 4915332 |
| 69 Deficit, total | 338665 | *13853 | - | *9674 | *10676 | *1559 | *28961 | - | *18498 | *20081 | 3667 | 1123 | 230572 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 237326 | *375 | - | - | - | *1586 | *3979 | *4873 | *59440 | *17827 | - | 149247 | - |
| 73 Statutory special deductions, total | 178149 | - | - | - | - | *942 | *4356 | *291 | *1270 | *20 | 2417 | 6620 | 162233 |
| 74 Net operating loss deduction | *28404 | - | - | - | - | *942 | - | *291 | *1238 | - | 2365 | 5491 | 18077 |
| 75 Dividends received deduction | 149745 | - | - | - | - | - | *4356 | - | *32 | *20 | 52 | 1130 | 144156 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4919575 | *640 | - | - | *7234 | *7460 | *7714 | *23618 | *23158 | *10557 | 29074 | 53113 | 4757010 |
| 78 Income tax before credits, total | 1732389 | *194 | - | - | *1086 | *1176 | *2130 | *7960 | *7958 | *3702 | 10257 | 19868 | 1678058 |
| 79 Regular tax | 1716685 | *194 | - | - | *1086 | *1176 | *2061 | *7958 | *7858 | *3591 | 9888 | 18415 | 1664457 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 7 | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 82 Alternative minumum tax | 8147 | - | - | - | - | - | *68 | - | *89 | *103 | 344 | 1400 | 6143 |
| 83 Environmental tax | 6306 | - | - | - | - | - | - | *2 | *11 | *8 | 24 | 53 | 6207 |
| 84 Foreign tax credit | 445265 | - | - | - | - | - | - | - | - | - | - | 178 | 445087 |
| 85 U.S. Possessions tax credit | 603 | - | - | - | - | - | 52 | 434 | - | - | 117 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 31126 | - | - | - | - | - | - | - | - | - | - | 92 | 31034 |
| 89 Prior year minumum tax credit | 18882 | - | - | - | - | - | - | - | - | - | - | - | 18882 |
| 90 Income tax after credits, total | 1236512 | *194 | - | - | *1086 | *1176 | *2078 | *7526 | *7958 | *3702 | 10140 | 19598 | 1183054 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bakery products

MINOR INDUSTRY 2050
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 3272 | *508 | *1139 | *643 | *211 | *170 | 405 | 88 | 60 | 19 | 18 | 4 | 8 |
| 2 Total assets | 11575739 | - | *29426 | *86136 | *61868 | *128151 | 998174 | 622273 | 858064 | 665888 | 1252083 | 535389 | 6338286 |
| 3 Cash | 647190 | - | *1010 | *9800 | *5689 | *32282 | 133148 | 47698 | 135548 | 58252 | 90332 | 11645 | 121786 |
| 4 Notes and accounts receivable | 1549537 | - | *1118 | *9968 | *9091 | *12823 | 187660 | 139569 | 111138 | *118413 | 198062 | 86820 | 674877 |
| 5 Less: Allowance for bad debts | 29548 | - | - | - | - | *269 | *5278 | *1575 | *1438 | *2668 | 4839 | 4485 | 8995 |
| 6 Inventories | 877192 | - | *1197 | *3516 | *6668 | *7586 | 85437 | 74790 | 104380 | *27586 | 130965 | 56089 | 378978 |
| 7 U.S. govt. obligations, total | *14002 | - | *2953 | - | - | - | *8386 | - | - | *1588 | 1075 | - | - |
| 8 Tax-exempt securities | *19683 | - | - | - | - | - | - | - | *6402 | *460 | 12821 | - | - |
| 9 Other current assets | 384509 | - | *4890 | *1817 | *7360 | *1593 | 13276 | 16330 | 43701 | *13237 | 26535 | 17676 | 238095 |
| 10 Loans to stockholders | 24709 | - | *1897 | *2372 | - | - | *4230 | *196 | *2910 | *1901 | 11204 | - | - |
| 11 Mortgage and real estate loans | *11208 | - | - | - | - | - | *10146 | - | - | - | 772 | - | 291 |
| 12 Other investments | 1512282 | - | *1851 | - | *1714 | - | *24977 | *12045 | 31152 | *145121 | 125640 | 52457 | 1117326 |
| 13 Depreciable assets | 8020351 | - | *20965 | *124193 | *118286 | *148952 | 1017976 | 543090 | 807982 | 619129 | 1113838 | 353724 | 3152218 |
| 14 Less: Accumulated depreciation | 4028274 | - | *9230 | *72888 | *89449 | *86828 | 603993 | 240644 | 457934 | 343875 | 594341 | 111375 | 1417718 |
| 15 Depletable assets | *1753 | - | - | - | *1753 | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *1753 | - | - | - | *1753 | - | - | - | - | - | - | - | - |
| 17 Land | 177328 | - | - | - | *2161 | *1090 | 24567 | *13121 | 19482 | *13015 | 33825 | 8778 | 61289 |
| 18 Intangible assets (Amortizable) | 1080966 | - | *2054 | *562 | - | *7219 | *72843 | *25627 | *41365 | *9548 | 115789 | 68888 | 737071 |
| 19 Less: Accumulated amortization | 202081 | - | *265 | *140 | - | *2608 | *13539 | *15567 | *9728 | *5259 | 35340 | 4617 | 115018 |
| 20 Other assets | 1516683 | - | *988 | *6936 | *346 | *6313 | 38341 | *7593 | 23105 | *9438 | 25747 | -210 | 1398086 |
| 21 Total liabilities | 11575739 | - | *29426 | *86136 | *61868 | *128151 | 998174 | 622273 | 858064 | 665888 | 1252083 | 535389 | 6338286 |
| 22 Accounts payable | 1411734 | - | *1018 | *9760 | *12491 | *26870 | 115848 | 62567 | 91293 | *52037 | 105118 | 54397 | 880336 |
| 23 Mort, notes, and bonds under 1 yr | 754898 | - | *707 | *4387 | *702 | *8055 | 55252 | *42005 | 65869 | *20974 | 80412 | 47105 | 429430 |
| 24 Other current liabilities | 896789 | - | *1316 | *2815 | *18470 | *1107 | 40788 | 51914 | 47503 | 60341 | 113429 | 32533 | 526573 |
| 25 Loans from stockholders | 441227 | - | *4652 | *19693 | *4739 | *51089 | *28759 | *86345 | *7404 | - | 40850 | - | 197697 |
| 26 Mort, notes, bonds, 1 yr or more | 1951087 | - | *3298 | *47023 | *8109 | *16474 | 272858 | *153577 | 176052 | *114451 | 221405 | 167895 | 769944 |
| 27 Other liabilities | 601002 | - | - | *73 | - | *33414 | *476 | *12980 | *16460 | *52937 | 68404 | 20902 | 395357 |
| 28 Net worth | 5519002 | - | *18436 | *2386 | *17356 | *-8857 | 484193 | 212885 | 453482 | 365147 | 622465 | 212558 | 3138950 |
| 29 Capital stock | 467204 | - | *3372 | *1495 | *8972 | *5891 | 54175 | 67826 | 20510 | 53554 | 93504 | 12836 | 145068 |
| 30 Paid-in or capital surplus | 2551446 | - | *6471 | *12794 | *32047 | *-115 | 151544 | *15700 | *54625 | *4079 | 182559 | 97335 | 1994405 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1757828 | - | *10211 | *-11904 | *-20497 | *30090 | 42332 | *25394 | *200650 | *114750 | 222333 | 106203 | 1038265 |
| 33 Retained earnings (S Corp) | 947800 | - | *-1618 | - | - | *-42912 | *295641 | *114645 | *229628 | *201459 | 150957 | - | - |
| 34 Less: Cost of treasury stock | 205276 | - | - | - | *3165 | *1811 | *59499 | *10680 | *51931 | *8695 | 26889 | 3815 | 38789 |
| 35 Total receipts | 18599781 | *84866 | *144325 | *319898 | *313805 | *230927 | 2018986 | 1507665 | 1776833 | 1384276 | 2505719 | 1002298 | 7310182 |
| 36 Business receipts | 18360920 | *68037 | *143871 | *319272 | *301266 | *229070 | 1987509 | 1503305 | 1768062 | 1373102 | 2462143 | 994523 | 7210760 |
| 37 Interest | 50898 | - | *56 | *32 | *-0 | *526 | *1333 | *872 | 2494 | *1641 | 6485 | 993 | 36466 |
| 38 Interest on govt. obligations | 3756 | - | - | - | - | - | *140 | *69 | *54 | *70 | 2110 | - | 1312 |
| 39 Rents | 10776 | - | - | - | - | *93 | *489 | - | *43 | *54 | 2685 | 490 | 6922 |
| 40 Royalties | *5238 | - | - | - | - | - | *21 | - | - | - | 1758 | 3318 | 142 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *4256 | - | *75 | - | - | *126 | - | - | *44 | - | 355 | 121 | 3535 |
| 43 Net gain, noncapital assets | 31969 | *15954 | - | - | - | - | *945 | *633 | *371 | *175 | 5346 | 84 | 8461 |
| 44 Dividends, domestic corporations | 2196 | - | *64 | - | *454 | *760 | *107 | - | *3 | *690 | 63 | 3 | 53 |
| 45 Dividends, foreign corporations | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 46 Other receipts | 129764 | *876 | *259 | *594 | *12085 | *352 | 28441 | *2786 | 5761 | 8544 | 24774 | 2767 | 42526 |
| 47 Total deductions | 17969800 | *71615 | *124546 | *326240 | *336558 | *234662 | 1945165 | 1465050 | 1690366 | 1298520 | 2334807 | 970885 | 7171386 |
| 48 Cost of goods | 10315226 | - | *1197 | *3516 | *6668 | *7245 | 85998 | 75483 | 105473 | *28360 | 131141 | 55896 | 385950 |
| 49 Compensation of officers | 287919 | *4386 | *12953 | *23154 | *9116 | *3525 | 85720 | 34992 | 42781 | *18813 | 27660 | 6806 | 18013 |
| 50 Salaries and wages | 2074557 | *21564 | *18157 | *16914 | *40867 | *60793 | 149233 | 100490 | 131874 | 275331 | 254718 | 108579 | 896038 |
| 51 Repairs | 154412 | *337 | *958 | *2732 | *3487 | *2183 | 19380 | *4600 | 9807 | *10929 | 14761 | 7282 | 77956 |
| 52 Bad debts | 28964 | - | *76 | *2968 | *388 | *88 | 6065 | *3410 | 1721 | *751 | 2820 | 2170 | 8506 |
| 53 Rent paid on business property | 294458 | - | *7827 | *14041 | *4822 | *11559 | 17787 | *19360 | 19884 | *18667 | 31382 | 24682 | 124449 |
| 54 Taxes paid | 479573 | *4539 | *7148 | *25567 | *11139 | *7578 | 61879 | 32616 | 42754 | 50288 | 59482 | 22203 | 154381 |
| 55 Interest paid | 277784 | *507 | *290 | *4273 | *1435 | *2665 | 27544 | 16900 | 15370 | *8272 | 25123 | 11679 | 163727 |
| 56 Contributions or gifts | 16701 | - | - | - | - | - | *524 | *193 | *1671 | *1347 | 3032 | 1647 | 8286 |
| 57 Amortization | 36385 | - | *121 | *48 | *2360 | *5 | *6946 | *951 | *855 | *1000 | 7763 | 4373 | 11964 |
| 58 Depreciation | 580217 | *141 | *2032 | *9098 | *7597 | *10586 | 60150 | 44436 | 58213 | 45938 | 81654 | 23903 | 236469 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 452615 | *5 | *751 | *14912 | *7115 | *608 | 14196 | *36335 | 20020 | *22077 | 34012 | 6880 | 295705 |
| 61 Pension, prof sh, stock, annuity | 147995 | *234 | *2209 | - | - | - | *5190 | *20492 | 10640 | *27334 | 14939 | 1668 | 65289 |
| 62 Employee benefit programs | 512450 | - | *2157 | *3507 | *4096 | *1353 | 33143 | *22687 | 28339 | *55682 | 50213 | 18909 | 292364 |
| 63 Net loss, noncapital assets | 17066 | - | - | *78 | *7897 | - | *1045 | *1063 | *535 | *21 | 1040 | 126 | 5261 |
| 64 Other deductions | 2293477 | *9965 | *14394 | *49284 | *44534 | *41308 | 264338 | 146948 | 141883 | 106798 | 276894 | 75165 | 1121966 |
| 65 Total receipts less total deducts | 629981 | *13251 | *19778 | *-6341 | *-22753 | *-3735 | 73820 | 42615 | 86467 | 85756 | 170913 | 31413 | 138797 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 626225 | *13251 | *19778 | *-6341 | *-22753 | *-3735 | 73680 | 42546 | 86413 | 85686 | 168802 | 31413 | 137485 |
| 68 Net income, total | 830099 | *13405 | *20258 | *473 | *1212 | *23320 | 115573 | *53886 | 87352 | 85686 | 174969 | 31413 | 222552 |
| 69 Deficit, total | 203874 | *154 | *479 | *6815 | *23965 | *27055 | *41892 | *11341 | *939 | - | 6167 | - | 85067 |
| 70 Net income (less def), Form 1120-A | *-154 | *-154 | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 319882 | *13405 | *17313 | - | - | *-2421 | *76780 | *39305 | *36774 | *52919 | 85808 | - | - |
| 73 Statutory special deductions, total | 23415 | - | *45 | *165 | *917 | *532 | *6748 | *1242 | *1137 | *7588 | 2608 | 193 | 2241 |
| 74 Net operating loss deduction | 21869 | - | - | *165 | *599 | - | *6665 | *1242 | *1134 | *7106 | 2565 | 191 | 2203 |
| 75 Dividends received deduction | 1546 | - | *45 | - | *318 | *532 | *83 | - | *2 | *483 | 44 | 2 | 37 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 448139 | - | *2551 | *309 | *295 | - | *27565 | *5553 | 48505 | *25179 | 86651 | 31220 | 220312 |
| 78 Income tax before credits, total | 156658 | - | *383 | *46 | *44 | - | *8851 | *2795 | 16620 | *9062 | 30778 | 10667 | 77412 |
| 79 Regular tax | 153870 | - | *383 | *46 | *44 | - | *8851 | *1814 | 16465 | *8785 | 29740 | 10632 | 77109 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 61 | - | - | - | - | - | - | - | - | - | 61 | - | - |
| 82 Alternative minumum tax | 2240 | - | - | - | - | - | - | *982 | *129 | *254 | 875 | - | - |
| 83 Environmental tax | 488 | - | - | - | - | - | - | - | *26 | *22 | 102 | 35 | 303 |
| 84 Foreign tax credit | 19 | - | - | - | - | - | - | - | - | - | - | 18 | 1 |
| 85 U.S. Possessions tax credit | 411 | - | - | - | - | - | - | - | 411 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1031 | - | - | - | *44 | - | - | - | *257 | - | 145 | 464 | 121 |
| 89 Prior year minumum tax credit | *445 | - | - | - | - | - | - | *309 | - | - | 136 | - | - |
| 90 Income tax after credits, total | 154753 | - | *383 | *46 | - | - | *8851 | *2486 | *15952 | *9062 | 30497 | 10186 | 77290 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 919 | *25 | *225 | *69 | *171 | *123 | *192 | *38 | 39 | *12 | 8 | 3 | 13 |
| 2 Total assets | 15618440 | - | *1209 | *15139 | *67026 | *115171 | *426605 | *287682 | 584564 | *462534 | 588260 | 454962 | 12615288 |
| 3 Cash | 462600 | - | *105 | *403 | *7404 | *34781 | *62289 | *20288 | 39019 | *10398 | 11169 | 4675 | 272069 |
| 4 Notes and accounts receivable | 1732210 | - | - | - | *17294 | *5566 | *68075 | *61896 | 91459 | *118811 | 58833 | 83205 | 1227071 |
| 5 Less: Allowance for bad debts | 39347 | - | - | - | - | - | - | *923 | *1469 | *3685 | 900 | 4584 | 27786 |
| 6 Inventories | 2662357 | - | - | - | *17025 | *14793 | *104744 | *83139 | 121398 | *100897 | 120967 | 152868 | 1946526 |
| 7 U.S. govt. obligations, total | 286853 | - | - | - | - | - | - | - | - | - | - | - | 286853 |
| 8 Tax-exempt securities | *25544 | - | - | - | - | *6220 | - | - | *35 | - | - | - | 19290 |
| 9 Other current assets | 914880 | - | *1104 | - | *19778 | *1700 | *13053 | *9278 | 14976 | *15148 | 21021 | 10362 | 808460 |
| 10 Loans to stockholders | *242526 | - | - | - | - | *11504 | *24707 | - | - | - | - | - | 206314 |
| 11 Mortgage and real estate loans | *3597 | - | - | - | - | - | - | - | - | *154 | 3443 | - | - |
| 12 Other investments | 3100685 | - | - | - | - | *17838 | *7273 | *1619 | *18478 | *16989 | 10062 | 6252 | 3022174 |
| 13 Depreciable assets | 8636609 | - | - | *46036 | *89510 | *76487 | *338140 | *227924 | 506196 | *394041 | 470209 | 280269 | 6207798 |
| 14 Less: Accumulated depreciation | 4070628 | - | - | *31819 | *84969 | *56032 | *212031 | *126136 | 255432 | *209763 | 217554 | 96445 | 2780446 |
| 15 Depletable assets | 60370 | - | - | - | - | - | - | - | - | - | 370 | - | 60000 |
| 16 Less: Accumulated depletion | 4270 | - | - | - | - | - | - | - | - | - | - | - | 4270 |
| 17 Land | 493388 | - | - | *519 | - | *1529 | *5463 | *2757 | *26719 | *9723 | 10183 | 5205 | 431289 |
| 18 Intangible assets (Amortizable) | 453413 | - | - | - | - | *103 | *8718 | *1807 | *6702 | *11403 | 41446 | 3502 | 379732 |
| 19 Less: Accumulated amortization | 86444 | - | - | - | - | *19 | *1084 | *648 | *3260 | *7504 | 1854 | 501 | 71573 |
| 20 Other assets | 744096 | - | - | - | *984 | *701 | *7255 | *6682 | *19745 | *5923 | 60864 | 10156 | 631785 |
| 21 Total liabilities | 15618440 | - | *1209 | *15139 | *67026 | *115171 | *426605 | *287682 | 584564 | *462534 | 588260 | 454962 | 12615288 |
| 22 Accounts payable | 1141713 | - | *12 | - | *13058 | *6671 | *43071 | *51254 | 51402 | *69221 | 40747 | 46556 | 819720 |
| 23 Mort, notes, and bonds under 1 yr | 1704362 | - | - | *1385 | *2983 | *18482 | *77888 | *11803 | 118298 | *40328 | 55247 | 75175 | 1302773 |
| 24 Other current liabilities | 1254287 | - | - | - | *1974 | *1360 | *17217 | *5375 | 30415 | *26997 | 41997 | 17133 | 1111819 |
| 25 Loans from stockholders | 327893 | - | - | *2241 | *12774 | *6464 | *9564 | *56367 | *29511 | *3256 | 1006 | - | 206710 |
| 26 Mort, notes, bonds, 1 yr or more | 2329755 | - | - | *12666 | - | *27215 | *68361 | *33450 | *96746 | *43146 | 231145 | 137437 | 1679590 |
| 27 Other liabilities | 1159728 | - | - | - | - | - | *1590 | *9665 | *10964 | *14599 | 27095 | 1234 | 1094580 |
| 28 Net worth | 7700702 | - | *1197 | *-1153 | *36236 | *54979 | *208914 | *119769 | 247229 | *264987 | 191024 | 177427 | 6400094 |
| 29 Capital stock | 519379 | - | *1127 | *2077 | *3736 | *905 | *92648 | *1748 | 167124 | *11499 | 29946 | 97 | 208472 |
| 30 Paid-in or capital surplus | 1105174 | - | - | - | - | *1241 | *41950 | *26603 | *123851 | *19954 | 64347 | 144810 | 682419 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 5860710 | - | *70 | *-3230 | *14562 | - | *57841 | *-10045 | *-97204 | *121772 | 102264 | -634 | 5675315 |
| 33 Retained earnings (S Corp) | 545166 | - | - | - | *17938 | *52833 | *27184 | *101730 | *58402 | *111781 | - | 34365 | 140933 |
| 34 Less: Cost of treasury stock | 329726 | - | - | - | - | - | *10708 | *266 | *4945 | *18 | 5533 | 1211 | 307045 |
| 35 Total receipts | 19777033 | *47516 | *189 | *5569 | *237105 | *158074 | *1089338 | *1022618 | 995287 | *904582 | 767969 | 701269 | 13847516 |
| 36 Business receipts | 19208061 | 46652 | *189 | *5567 | *236995 | *155610 | *1082804 | *1023396 | 983547 | *901677 | 761323 | 690284 | 13320017 |
| 37 Interest | 116987 | *774 | - | *2 | - | - | *1159 | - | *2097 | *357 | 1254 | 740 | 110604 |
| 38 Interest on govt. obligations | 9099 | 9 | - | - | - | *412 | *259 | - | *5 | *308 | - | 3 | 8103 |
| 39 Rents | 26320 | - | - | - | - | - | - | - | *2160 | *198 | 1736 | 268 | 21957 |
| 40 Royalties | 64022 | - | - | - | - | - | - | - | *1719 | - | 102 | - | 62201 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *12945 | - | - | - | - | - | *354 | - | *237 | - | 71 | - | 12283 |
| 43 Net gain, noncapital assets | 13827 | - | - | - | - | *1279 | *2129 | - | *135 | *84 | 881 | 5043 | 4276 |
| 44 Dividends, domestic corporations | 10329 | - | - | - | - | - | - | - | *22 | - | 1 | -0 | 10307 |
| 45 Dividends, foreign corporations | 243811 | - | - | - | - | - | - | - | - | - | - | - | 243811 |
| 46 Other receipts | 71630 | *81 | - | - | *110 | *773 | *2632 | *-778 | 5365 | *1958 | 2601 | 4930 | 53958 |
| 47 Total deductions | 18714421 | *49524 | *107 | *5578 | *230156 | *151407 | *1085407 | *992451 | 976759 | *859465 | 759856 | 701323 | 12902389 |
| 48 Cost of goods | 11680028 | 20922 | - | - | *17025 | *14793 | *105076 | *84205 | 117413 | *107186 | 119377 | 151418 | 1888987 |
| 49 Compensation of officers | 214482 | *3078 | - | - | *8262 | *10783 | *60463 | *7647 | 15360 | *15321 | 12882 | 4098 | 76589 |
| 50 Salaries and wages | 990755 | *1262 | - | - | *5174 | *8294 | *114724 | *61438 | 39374 | *50777 | 41909 | 17749 | 650053 |
| 51 Repairs | 168748 | 88 | - | *69 | *6358 | *192 | *8413 | *4219 | *3267 | *2638 | 4378 | 510 | 138617 |
| 52 Bad debts | 59759 | 14 | - | - | - | - | *2323 | *3586 | *20374 | *2614 | 2725 | 684 | 27439 |
| 53 Rent paid on business property | 111884 | *833 | - | - | *8319 | *719 | *5268 | *1040 | *3104 | *5604 | 14624 | 7647 | 64726 |
| 54 Taxes paid | 339219 | *1173 | - | *39 | *4683 | *3775 | *27087 | *13185 | 18447 | *15645 | 14240 | 5307 | 235639 |
| 55 Interest paid | 335827 | 507 | - | *1115 | - | *4620 | *14048 | *7348 | 17843 | *6540 | 21288 | 10655 | 251864 |
| 56 Contributions or gifts | 47163 | - | - | - | - | - | *137 | - | *76 | *284 | 141 | - | 46526 |
| 57 Amortization | 28741 | 95 | - | - | - | *19 | *820 | *174 | *849 | *1296 | 7276 | 810 | 17403 |
| 58 Depreciation | 590423 | 2144 | - | *2399 | *2738 | *7092 | *20881 | *13498 | 38166 | *29499 | 33554 | 20360 | 420093 |
| 59 Depletion | *1354 | - | - | - | - | - | - | - | *211 | - | 9 | - | 1133 |
| 60 Advertising | 1124871 | 592 | *23 | - | *1702 | - | *8658 | *5153 | 13019 | *7783 | 8483 | 5332 | 1074126 |
| 61 Pension, prof sh, stock, annuity | 206069 | 25 | - | - | *1736 | - | *4902 | *455 | *2370 | *3025 | 1762 | - | 191793 |
| 62 Employee benefit programs | 256541 | 302 | - | - | - | *907 | *13988 | *5910 | *4954 | *6522 | 9174 | 13807 | 200977 |
| 63 Net loss, noncapital assets | 27665 | *33 | - | - | - | - | *74 | *38 | *619 | *112 | 14 | 14 | 26762 |
| 64 Other deductions | 2530889 | *7849 | *34 | *1650 | *20666 | *1598 | *121415 | *103061 | 81641 | *105480 | 71098 | 54275 | 1947733 |
| 65 Total receipts less total deducts | 1062612 | *-2008 | *83 | *-9 | *6949 | *6667 | *3931 | *30167 | 18528 | *45117 | 8113 | -54 | 945127 |
| 66 Constructive taxable income from related foreign corporations | 113281 | - | - | - | - | - | - | - | - | - | - | - | 113281 |
| 67 Net income (less deficit), total | 1166794 | *-2016 | *83 | *-9 | *6949 | *6254 | *3672 | *30167 | 18523 | *44809 | 8113 | -57 | 1050306 |
| 68 Net income, total | 1338284 | *120 | *83 | - | *6949 | *9431 | *13923 | *44116 | 53629 | *44809 | 39480 | 1598 | 1124146 |
| 69 Deficit, total | 171490 | *2136 | - | *9 | - | *3177 | *10251 | *13949 | *35106 | - | 31367 | 1655 | 73841 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1344 | *-1344 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 183942 | - | - | - | *6889 | *6254 | *11329 | *44116 | *24098 | *15938 | - | 1598 | 73720 |
| 73 Statutory special deductions, total | 36201 | - | - | - | - | - | *1365 | - | *8423 | - | 1 | -0 | 26413 |
| 74 Net operating loss deduction | *11899 | - | - | - | - | - | *1365 | - | *8407 | - | - | - | 2127 |
| 75 Dividends received deduction | 24302 | - | - | - | - | - | - | - | *15 | - | 1 | -0 | 24286 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1115877 | *120 | *83 | - | *60 | - | *1230 | - | *21108 | *28871 | 39479 | - | 1024927 |
| 78 Income tax before credits, total | 393039 | *18 | *12 | - | *9 | - | *184 | - | *8098 | *9844 | 13701 | 433 | 360740 |
| 79 Regular tax | 389548 | *18 | *12 | - | *9 | - | *184 | - | *7177 | *9816 | 13682 | - | 358649 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *2088 | - | - | - | - | - | - | - | *918 | - | - | 433 | 736 |
| 83 Environmental tax | 1404 | - | - | - | - | - | - | - | *3 | *28 | 18 | -0 | 1355 |
| 84 Foreign tax credit | *121596 | - | - | - | - | - | - | - | *15 | - | - | - | 121581 |
| 85 U.S. Possessions tax credit | 9074 | - | - | - | - | - | - | - | - | - | 9074 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *3157 | - | - | - | - | - | *75 | - | - | - | 583 | - | 2499 |
| 89 Prior year minumum tax credit | 5065 | - | - | - | - | - | - | - | - | - | - | - | 5065 |
| 90 Income tax after credits, total | 254147 | *18 | *12 | - | *9 | - | *110 | - | *8082 | *9844 | 4043 | 433 | 231595 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2081
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 60 | - | - | - | - | - | *49 | ** | - | *3 | ** | 3 | 5 |
| 2 Total assets | 24720294 | - | - | - | - | - | *135529 | ** | - | *158444 | ** | 365980 | 24060341 |
| 3 Cash | 224131 | - | - | - | - | - | *68914 | ** | - | *1022 | ** | 6691 | 147505 |
| 4 Notes and accounts receivable | 1644943 | - | - | - | - | - | *14729 | ** | - | *9774 | ** | 46387 | 1574053 |
| 5 Less: Allowance for bad debts | *5023 | - | - | - | - | - | - | - | - | *20 | - | 784 | 4219 |
| 6 Inventories | 1120258 | - | - | - | - | - | *15120 | ** | - | *7106 | ** | 61840 | 1036191 |
| 7 U.S. govt. obligations, total | 200 | - | - | - | - | - | - | - | - | - | - | - | 200 |
| 8 Tax-exempt securities | *75656 | - | - | - | - | - | *5903 | ** | - | - | - | - | 69753 |
| 9 Other current assets | 154795 | - | - | - | - | - | *535 | ** | - | *4378 | ** | 7404 | 142478 |
| 10 Loans to stockholders | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | 13350 | - | - | - | - | - | - | - | - | - | - | - | 13350 |
| 12 Other investments | 11099672 | - | - | - | - | - | *2497 | ** | - | 10066 | ** | 56307 | 11030802 |
| 13 Depreciable assets | 15101974 | - | - | - | - | - | *100664 | ** | - | *152040 | ** | 237104 | 14612167 |
| 14 Less: Accumulated depreciation | 6532348 | - | - | - | - | - | *77136 | ** | - | *49199 | ** | 74344 | 6331669 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 413579 | - | - | - | - | - | *2023 | ** | - | *8691 | ** | 2695 | 400170 |
| 18 Intangible assets (Amortizable) | *831142 | - | - | - | - | - | *485 | - | - | *348 | - | 27103 | 803206 |
| 19 Less: Accumulated amortization | *36056 | - | - | - | - | - | *36 | - | - | *128 | - | 7422 | 28469 |
| 20 Other assets | 614020 | - | - | - | - | - | *1832 | ** | - | *14367 | ** | 2998 | 594822 |
| 21 Total liabilities | 24720294 | - | - | - | - | - | *135529 | ** | - | *158444 | ** | 365980 | 24060341 |
| 22 Accounts payable | 1503666 | - | - | - | - | - | *5068 | ** | - | *13685 | ** | 41048 | 1443864 |
| 23 Mort, notes, and bonds under 1 yr | *914493 | - | - | - | - | - | *151 | - | - | *1650 | ** | 42424 | 870269 |
| 24 Other current liabilities | 1369025 | - | - | - | - | - | *9318 | ** | - | *5111 | ** | 27552 | 1327044 |
| 25 Loans from stockholders | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | *8873217 | - | - | - | - | - | - | - | - | *25234 | ** | 43144 | 8804840 |
| 27 Other liabilities | 2543769 | - | - | - | - | - | - | - | - | *11611 | ** | 31972 | 2500187 |
| 28 Net worth | 9516123 | - | - | - | - | - | *120992 | ** | - | *101154 | ** | 179840 | 9114137 |
| 29 Capital stock | 570028 | - | - | - | - | - | *72619 | ** | - | *55562 | ** | 68675 | 373173 |
| 30 Paid-in or capital surplus | 4775216 | - | - | - | - | - | *20 | ** | - | 808 | ** | 102033 | 4672355 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 7575634 | - | - | - | - | - | *2932 | - | - | *50069 | ** | 9131 | 7513502 |
| 33 Retained earnings (S Corp) | *49266 | - | - | - | - | - | *49266 | ** | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *3454021 | - | - | - | - | - | *3845 | ** | - | 5284 | ** | - | 3444892 |
| 35 Total receipts | 18720675 | - | - | - | - | - | *275647 | ** | - | *97403 | ** | 445122 | 17902503 |
| 36 Business receipts | 18250417 | - | - | - | - | - | *273218 | ** | - | *96482 | ** | 436884 | 17443833 |
| 37 Interest | 87741 | - | - | - | - | - | *498 | - | - | *300 | ** | 1221 | 85722 |
| 38 Interest on govt. obligations | *559 | - | - | - | - | - | *351 | ** | - | - | - | - | 207 |
| 39 Rents | 45816 | - | - | - | - | - | - | - | - | - | - | - | 45816 |
| 40 Royalties | 40661 | - | - | - | - | - | - | - | - | - | - | - | 40661 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *5158 | - | - | - | - | - | *7 | - | - | - | - | 33 | 5118 |
| 43 Net gain, noncapital assets | *81369 | - | - | - | - | - | *51 | - | - | -0 | ** | 310 | 81007 |
| 44 Dividends, domestic corporations | 585 | - | - | - | - | - | - | - | - | 11 | ** | - | 575 |
| 45 Dividends, foreign corporations | 22776 | - | - | - | - | - | - | - | - | - | - | 6468 | 16308 |
| 46 Other receipts | 185594 | - | - | - | - | - | *1521 | ** | - | *610 | ** | 206 | 183256 |
| 47 Total deductions | 17346356 | - | - | - | - | - | *249625 | ** | - | *96044 | ** | 433747 | 16566941 |
| 48 Cost of goods | 9241250 | - | - | - | - | - | *15216 | ** | - | *7106 | ** | 62200 | 1017357 |
| 49 Compensation of officers | 59624 | - | - | - | - | - | *10470 | ** | - | *2599 | ** | 1757 | 44799 |
| 50 Salaries and wages | 288517 | - | - | - | - | - | *21707 | ** | - | *1994 | ** | 10962 | 253853 |
| 51 Repairs | *272687 | - | - | - | - | - | *2046 | - | - | *16 | - | 201 | 270424 |
| 52 Bad debts | *2031 | - | - | - | - | - | *322 | - | - | - | - | 45 | 1664 |
| 53 Rent paid on business property | 103506 | - | - | - | - | - | *691 | - | - | *149 | ** | 1264 | 101401 |
| 54 Taxes paid | 2607144 | - | - | - | - | - | *6715 | ** | - | *1253 | ** | 44115 | 2555061 |
| 55 Interest paid | 363862 | - | - | - | - | - | *85 | ** | - | *310 | ** | 4686 | 358781 |
| 56 Contributions or gifts | *12661 | - | - | - | - | - | *11 | - | - | *69 | - | 114 | 12468 |
| 57 Amortization | *47216 | - | - | - | - | - | *10 | - | - | *1362 | - | 898 | 44946 |
| 58 Depreciation | 883646 | - | - | - | - | - | *4411 | ** | - | *11491 | ** | 16658 | 851086 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 813634 | - | - | - | - | - | *4413 | ** | - | *119 | ** | 120 | 808982 |
| 61 Pension, prof sh, stock, annuity | 193215 | - | - | - | - | - | *1514 | ** | - | *645 | ** | 2925 | 188131 |
| 62 Employee benefit programs | 287243 | - | - | - | - | - | *2107 | ** | - | *927 | ** | 3218 | 280991 |
| 63 Net loss, noncapital assets | -0 | - | - | - | - | - | - | - | - | - | - | -0 | - |
| 64 Other deductions | 2170122 | - | - | - | - | - | *15767 | ** | - | *4269 | ** | 53651 | 2096435 |
| 65 Total receipts less total deducts | 1374319 | - | - | - | - | - | *26021 | ** | - | *1359 | ** | 11375 | 1335563 |
| 66 Constructive taxable income from related foreign corporations | 2868 | - | - | - | - | - | - | - | - | - | - | 2868 | - |
| 67 Net income (less deficit), total | 1376628 | - | - | - | - | - | *25670 | ** | - | *1359 | ** | 14243 | 1335356 |
| 68 Net income, total | 1460289 | - | - | - | - | - | *25670 | ** | - | *2167 | - | 14243 | 1418209 |
| 69 Deficit, total | 83661 | - | - | - | - | - | - | - | - | 808 | ** | - | 82854 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *21432 | - | - | - | - | - | *21432 | ** | - | - | - | - | - |
| 73 Statutory special deductions, total | 2948 | - | - | - | - | - | - | - | - | 10 | ** | 2319 | 618 |
| 74 Net operating loss deduction | 2760 | - | - | - | - | - | - | - | - | - | - | 2238 | 522 |
| 75 Dividends received deduction | 188 | - | - | - | - | - | - | - | - | 10 | ** | 81 | 96 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | *1435921 | - | - | - | - | - | *4238 | - | - | *2167 | - | 11924 | 1417592 |
| 78 Income tax before credits, total | *505522 | - | - | - | - | - | *1332 | - | - | *1523 | ** | 4571 | 498095 |
| 79 Regular tax | *502186 | - | - | - | - | - | *1332 | - | - | *737 | - | 4060 | 496057 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 3 | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 82 Alternative minumum tax | *1282 | - | - | - | - | - | - | - | - | *785 | ** | 497 | - |
| 83 Environmental tax | *2051 | - | - | - | - | - | - | - | - | *2 | ** | 14 | 2035 |
| 84 Foreign tax credit | 2986 | - | - | - | - | - | - | - | - | - | - | 2986 | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2139 | - | - | - | - | - | - | - | - | - | - | - | 2139 |
| 89 Prior year minumum tax credit | 3292 | - | - | - | - | - | - | - | - | - | - | 106 | 3186 |
| 90 Income tax after credits, total | *497104 | - | - | - | - | - | *1332 | - | - | *1523 | ** | 1479 | 492770 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Alcoholic beverages, except malt liquors and malt

MINOR INDUSTRY 2088
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 785 | - | - | - | *240 | *171 | 264 | *41 | *31 | *16 | 8 | 8 | 6 |
| 2 Total assets | 33278907 | - | - | - | *95632 | *113214 | 580078 | *308804 | *501929 | *499190 | 652014 | 1412320 | 29115725 |
| 3 Cash | 252149 | - | - | - | *5860 | *25624 | 31311 | *7466 | *40449 | *23417 | 24565 | 89594 | 3863 |
| 4 Notes and accounts receivable | 10928653 | - | - | - | *4779 | *12494 | 76167 | *9460 | *57418 | *57645 | 85231 | 225610 | 10399849 |
| 5 Less: Allowance for bad debts | 14050 | - | - | - | - | - | *19 | *13 | *403 | *493 | 1143 | 6860 | 5119 |
| 6 Inventories | 2741420 | - | - | - | *42400 | *16378 | 215954 | *128548 | *165030 | *164259 | 228516 | 436876 | 1343460 |
| 7 U.S. govt. obligations, total | *3898 | - | - | - | - | - | - | - | - | *3898 | - | - | - |
| 8 Tax-exempt securities | 40 | - | - | - | - | - | - | - | - | - | - | - | 40 |
| 9 Other current assets | 932956 | - | - | - | *19310 | *391 | *2434 | *5143 | *6316 | *9349 | 25647 | 36179 | 828187 |
| 10 Loans to stockholders | 26620 | - | - | - | - | - | *2432 | *4525 | *4486 | *15168 | - | - | 9 |
| 11 Mortgage and real estate loans | *5844 | - | - | - | - | - | - | - | - | *2 | - | 5842 | - |
| 12 Other investments | 14647610 | - | - | - | *7356 | - | *50544 | *13751 | *491 | *12378 | 71229 | 108503 | 14383357 |
| 13 Depreciable assets | 3928652 | - | - | - | *50982 | *106404 | 230308 | *163167 | *256042 | *245325 | 329060 | 790547 | 1756817 |
| 14 Less: Accumulated depreciation | 1612519 | - | - | - | *39944 | *61786 | 85249 | *55548 | *97730 | *87802 | 149705 | 364395 | 670360 |
| 15 Depletable assets | 130 | - | - | - | - | - | - | - | - | - | 130 | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 248140 | - | - | - | *4058 | *13686 | *32098 | *30520 | *34323 | *14040 | 20875 | 33218 | 65323 |
| 18 Intangible assets (Amortizable) | 753806 | - | - | - | *439 | - | *22589 | *1476 | *12154 | *32710 | 15909 | 39366 | 629164 |
| 19 Less: Accumulated amortization | 80370 | - | - | - | *121 | - | *3215 | *406 | *2578 | *11562 | 1267 | 7762 | 53459 |
| 20 Other assets | 515929 | - | - | - | *512 | *24 | *4726 | *716 | *25932 | *20857 | 2967 | 25602 | 434593 |
| 21 Total liabilities | 33278907 | - | - | - | *95632 | *113214 | 580078 | *308804 | *501929 | *499190 | 652014 | 1412320 | 29115725 |
| 22 Accounts payable | 7741116 | - | - | - | *1618 | *18229 | 39977 | *7033 | *33980 | *29697 | 114016 | 76801 | 7419766 |
| 23 Mort, notes, and bonds under 1 yr | 2085950 | - | - | - | *6923 | *5097 | *35915 | *60928 | *57278 | *145842 | 55917 | 110139 | 1607911 |
| 24 Other current liabilities | 1262491 | - | - | - | *7713 | *7751 | 27604 | *21586 | *15520 | *13414 | 54537 | 101836 | 1012529 |
| 25 Loans from stockholders | 343169 | - | - | - | *40904 | *130038 | *125739 | *6957 | *38693 | *187 | 201 | 450 | - |
| 26 Mort, notes, bonds, 1 yr or more | 7128691 | - | - | - | *30139 | *64596 | *83617 | *62255 | *88609 | *157838 | 163441 | 443938 | 6034259 |
| 27 Other liabilities | 573677 | - | - | - | *75 | *16217 | *3974 | - | *3790 | *10096 | 12423 | 96984 | 430117 |
| 28 Net worth | 14143812 | - | - | - | *8261 | *-128714 | 263253 | *150045 | *264058 | *142117 | 251478 | 582171 | 12611145 |
| 29 Capital stock | 511932 | - | - | - | *7342 | *35790 | 58466 | *115130 | *33779 | *4613 | 17086 | 10170 | 229556 |
| 30 Paid-in or capital surplus | 7940766 | - | - | - | - | - | *200793 | *26628 | *123387 | *159394 | 108729 | 112499 | 7209335 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 5488915 | - | - | - | *31388 | *21576 | *48865 | *-52460 | *-37860 | *-80086 | 51650 | 325998 | 5179844 |
| 33 Retained earnings (S Corp) | 222240 | - | - | - | *-28237 | *-186080 | *-40193 | *60748 | *146260 | *58195 | 74013 | 137535 | - |
| 34 Less: Cost of treasury stock | *20040 | - | - | - | *2232 | - | *4678 | - | *1507 | - | - | 4032 | 7591 |
| 35 Total receipts | 10427070 | - | - | - | *86842 | *184241 | 377085 | *162890 | *449944 | *399188 | 506400 | 1446963 | 6813517 |
| 36 Business receipts | 9685792 | - | - | - | *85694 | *182095 | 380853 | *165123 | *434699 | *347305 | 491244 | 1417091 | 6181688 |
| 37 Interest | 150668 | - | - | - | *48 | *451 | *673 | *47 | *385 | *773 | 887 | 13660 | 133745 |
| 38 Interest on govt. obligations | *505 | - | - | - | - | - | - | - | *148 | - | 213 | 116 | 28 |
| 39 Rents | 3089 | - | - | - | - | - | *1226 | - | *63 | *361 | 254 | 1120 | 65 |
| 40 Royalties | 1703 | - | - | - | - | - | - | - | - | - | - | 245 | 1458 |
| 41 Net S-T cap gain less net LT loss | *136 | - | - | - | - | - | - | - | - | *136 | - | - | - |
| 42 Net L-T cap gain less net ST loss | *6392 | - | - | - | - | - | - | - | *35 | - | - | 6229 | 128 |
| 43 Net gain, noncapital assets | 53616 | - | - | - | *69 | *90 | *17 | *79 | *320 | *48712 | 342 | 851 | 3137 |
| 44 Dividends, domestic corporations | *360517 | - | - | - | - | - | - | - | - | *35 | 7042 | 121 | 353319 |
| 45 Dividends, foreign corporations | 14220 | - | - | - | - | - | - | - | - | - | 1089 | 692 | 12438 |
| 46 Other receipts | 150433 | - | - | - | *1032 | *1604 | *-5683 | *-2359 | *14294 | *1866 | 5329 | 6838 | 127512 |
| 47 Total deductions | 9552023 | - | - | - | *88248 | *182909 | 325462 | *147921 | *387891 | *363287 | 463182 | 1276788 | 6316335 |
| 48 Cost of goods | 5507203 | - | - | - | *42400 | *16378 | 218364 | *136108 | *171480 | *158131 | 232621 | 446237 | 1399347 |
| 49 Compensation of officers | 133884 | - | - | - | *8183 | *5159 | *12356 | *17923 | *7279 | *8190 | 8100 | 11212 | 55481 |
| 50 Salaries and wages | 575250 | - | - | - | *17818 | *5059 | 25260 | *13619 | *21250 | *14971 | 26907 | 56481 | 393887 |
| 51 Repairs | 46740 | - | - | - | *336 | *761 | *2375 | *2407 | *928 | *1302 | 2403 | 1224 | 35004 |
| 52 Bad debts | 8565 | - | - | - | - | - | *557 | *107 | *284 | *198 | 1171 | 2278 | 3970 |
| 53 Rent paid on business property | 73795 | - | - | - | *75 | *4028 | *2126 | *3241 | *575 | *1085 | 3284 | 2407 | 56975 |
| 54 Taxes paid | 824835 | - | - | - | *4520 | *36848 | 22986 | *6214 | *98132 | *7119 | 37456 | 161843 | 449718 |
| 55 Interest paid | 484676 | - | - | - | *5953 | *2455 | *8629 | *6312 | *8512 | *16957 | 16627 | 41119 | 378112 |
| 56 Contributions or gifts | 10801 | - | - | - | - | - | *42 | - | *21 | *24 | 154 | 1619 | 8941 |
| 57 Amortization | 34348 | - | - | - | *59 | - | *417 | *34 | *3398 | *786 | 592 | 3606 | 25457 |
| 58 Depreciation | 259919 | - | - | - | *1560 | *5066 | 16661 | *16375 | *13654 | *12556 | 18535 | 45592 | 129921 |
| 59 Depletion | *516 | - | - | - | - | - | *516 | - | - | - | - | - | - |
| 60 Advertising | 570159 | - | - | - | *2071 | *3803 | 4719 | *273 | *21961 | *4728 | 6317 | 26883 | 499405 |
| 61 Pension, prof sh, stock, annuity | 31358 | - | - | - | *2416 | - | *362 | *1121 | *1711 | *3041 | 1449 | 6685 | 14574 |
| 62 Employee benefit programs | 151220 | - | - | - | *3365 | - | *1886 | *1489 | *1960 | *3782 | 5243 | 4545 | 128949 |
| 63 Net loss, noncapital assets | 3865 | - | - | - | - | - | *259 | - | *2152 | *53 | 271 | 900 | 231 |
| 64 Other deductions | 834888 | - | - | - | *7270 | *21500 | 45711 | *-423 | *44469 | *48708 | 19514 | 132776 | 515362 |
| 65 Total receipts less total deducts | 875047 | - | - | - | *-1406 | *1332 | 51623 | *14969 | *62053 | *35902 | 43217 | 170175 | 497182 |
| 66 Constructive taxable income from related foreign corporations | 22663 | - | - | - | - | - | - | - | - | - | 1403 | - | 21261 |
| 67 Net income (less deficit), total | 897205 | - | - | - | *-1406 | *1332 | 51623 | *14969 | *61905 | *35902 | 44407 | 170059 | 518414 |
| 68 Net income, total | 942987 | - | - | - | *4969 | *7277 | 63647 | *31246 | *63637 | *39330 | 44407 | 170059 | 518414 |
| 69 Deficit, total | 45782 | - | - | - | *6374 | *5946 | *12024 | *16277 | *1733 | *3429 | - | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 141471 | - | - | - | *1057 | *1008 | *-885 | *31246 | *55108 | *11601 | 10151 | 32184 | - |
| 73 Statutory special deductions, total | 397912 | - | - | - | - | - | *5998 | - | *8529 | *12795 | 9407 | 760 | 360423 |
| 74 Net operating loss deduction | 89327 | - | - | - | - | - | *5998 | - | *8529 | *12770 | 3774 | - | 58256 |
| 75 Dividends received deduction | 308585 | - | - | - | - | - | - | - | - | *25 | 5634 | 760 | 302167 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 410834 | - | - | - | *3912 | *323 | *49515 | - | - | *15145 | 24849 | 137116 | 179974 |
| 78 Income tax before credits, total | 147945 | - | - | - | *632 | *49 | *16880 | *25 | *122 | *5535 | 8618 | 48078 | 68006 |
| 79 Regular tax | 142065 | - | - | - | *632 | *49 | *16862 | - | - | *5257 | 8501 | 47774 | 62991 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 5311 | - | - | - | - | - | - | *25 | *116 | *256 | 90 | 216 | 4608 |
| 83 Environmental tax | 561 | - | - | - | - | - | *18 | - | *7 | *14 | 26 | 89 | 407 |
| 84 Foreign tax credit | 2467 | - | - | - | - | - | - | - | - | 245 | - | - | 2222 |
| 85 U.S. Possessions tax credit | 25243 | - | - | - | - | - | - | - | - | 2157 | - | 23086 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 426 | - | - | - | - | - | - | - | - | - | 147 | 88 | 191 |
| 89 Prior year minumum tax credit | 1616 | - | - | - | - | - | - | - | - | - | 233 | 1312 | 71 |
| 90 Income tax after credits, total | 118192 | - | - | - | *632 | *49 | *16880 | *25 | *122 | *3132 | 8238 | 23592 | 65522 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Bottled soft drinks, and flavorings

MINOR INDUSTRY 2089
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 745 | *23 | - | *101 | - | *87 | 300 | *53 | 100 | 31 | 18 | 19 | 13 |
| 2 Total assets | 119877000 | - | - | *15069 | - | *52776 | 800552 | *410205 | 1578947 | 1056559 | 1350781 | 3293530 | 111318580 |
| 3 Cash | 710729 | - | - | *311 | - | *11428 | 70718 | *30217 | 124111 | 55782 | 77721 | 109625 | 230818 |
| 4 Notes and accounts receivable | 62532652 | - | - | *845 | - | *11928 | 147062 | *110060 | 286160 | 203516 | 252580 | 504044 | 61016456 |
| 5 Less: Allowance for bad debts | 174129 | - | - | - | - | - | *579 | *1385 | 2265 | 5331 | 1399 | 9676 | 153495 |
| 6 Inventories | 2912155 | - | - | *1166 | - | *10399 | 127945 | *65011 | 237136 | 129054 | 134517 | 320585 | 1886342 |
| 7 U.S. govt. obligations, total | *34496 | - | - | - | - | - | - | - | *2716 | - | 28514 | - | 3265 |
| 8 Tax-exempt securities | *8631 | - | - | - | - | - | *5835 | - | *2796 | - | - | - | - |
| 9 Other current assets | 961601 | - | - | *632 | - | *860 | 21897 | *14399 | 54442 | 38807 | 30674 | 80760 | 719129 |
| 10 Loans to stockholders | 25783 | - | - | *5420 | - | - | *10857 | - | *4264 | *2159 | 1464 | 1557 | 61 |
| 11 Mortgage and real estate loans | *25744 | - | - | - | - | - | *2306 | - | *4560 | - | 17977 | - | 900 |
| 12 Other investments | 26237973 | - | - | - | - | *7798 | *77632 | *32954 | 143170 | 78126 | 211339 | 235628 | 25451326 |
| 13 Depreciable assets | 25547992 | - | - | *9907 | - | *45584 | 792606 | *315015 | 1433007 | 876679 | 848256 | 1443964 | 19782973 |
| 14 Less: Accumulated depreciation | 12882017 | - | - | *3661 | - | *38490 | 560594 | *194238 | 896535 | 549644 | 524528 | 769091 | 9345236 |
| 15 Depletable assets | 21055 | - | - | - | - | - | - | - | - | - | 21055 | - | - |
| 16 Less: Accumulated depletion | 7023 | - | - | - | - | - | - | - | - | - | 7023 | - | - |
| 17 Land | 1667069 | - | - | - | - | *80 | *34698 | *20666 | 43230 | 37659 | 29457 | 89365 | 1411912 |
| 18 Intangible assets (Amortizable) | 11739584 | - | - | *499 | - | *1191 | *53812 | *8091 | 136738 | 181869 | 279565 | 1334382 | 9743438 |
| 19 Less: Accumulated amortization | 1967353 | - | - | *50 | - | *129 | *11686 | *5429 | 36114 | *33286 | 86841 | 264521 | 1529296 |
| 20 Other assets | 2482058 | - | - | - | - | *2127 | 28042 | *14843 | 41532 | 41169 | 37452 | 216907 | 2099986 |
| 21 Total liabilities | 119877000 | - | - | *15069 | - | *52776 | 800552 | *410205 | 1578947 | 1056559 | 1350781 | 3293530 | 111318580 |
| 22 Accounts payable | 59597452 | - | - | *4832 | - | *5242 | 88310 | *36796 | 207184 | 156239 | 123455 | 373195 | 58602198 |
| 23 Mort, notes, and bonds under 1 yr | 8586308 | - | - | *3849 | - | - | *51421 | *28057 | 193664 | 110407 | 109498 | 334548 | 7754864 |
| 24 Other current liabilities | 7497683 | - | - | *407 | - | *2587 | 26202 | *33991 | 73751 | 105617 | 78380 | 158681 | 7018066 |
| 25 Loans from stockholders | 55486 | - | - | *457 | - | *9468 | *16104 | *3717 | *15437 | *1176 | 9127 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 20641089 | - | - | *1105 | - | - | 110856 | *32721 | 275500 | 307530 | 354482 | 1849261 | 17709634 |
| 27 Other liabilities | 2973066 | - | - | - | - | *-0 | *4766 | *2238 | 33180 | 46873 | 40760 | 154033 | 2691215 |
| 28 Net worth | 20525915 | - | - | *4419 | - | *35479 | 502892 | *272685 | 780232 | 328717 | 635078 | 423812 | 17542602 |
| 29 Capital stock | 1642711 | - | - | *300 | - | *2670 | 13840 | *28293 | 107743 | 48483 | 5705 | 124109 | 1311568 |
| 30 Paid-in or capital surplus | 13113152 | - | - | *12533 | - | *5258 | *6426 | *67314 | 83188 | 43466 | 76938 | 492772 | 12325258 |
| 31 Retained earnings, appropriated | *453923 | - | - | - | - | - | - | - | *4823 | - | - | - | 449100 |
| 32 Retained earnings-unappropriated | 13080082 | - | - | - | - | *33698 | 237558 | *13728 | 254202 | *123153 | 279859 | -163015 | 12300900 |
| 33 Retained earnings (S Corp) | 1197349 | - | - | *-8414 | - | - | *253437 | *163350 | *376383 | *133590 | 279003 | - | - |
| 34 Less: Cost of treasury stock | 8961302 | - | - | - | - | *6147 | *8370 | - | *46108 | *19975 | 6427 | 30053 | 8844223 |
| 35 Total receipts | 70655419 | *1119680 | - | *31860 | - | *120066 | 1843540 | *921528 | 3886312 | 2557501 | 2536743 | 4205191 | 53432997 |
| 36 Business receipts | 63745825 | *1105017 | - | *30231 | - | *119635 | 1829449 | *914195 | 3831742 | 2524820 | 2462321 | 4106489 | 46821925 |
| 37 Interest | 717283 | *1160 | - | - | - | *405 | *1662 | *1557 | 5478 | *1923 | 4720 | 14313 | 686064 |
| 38 Interest on govt. obligations | 1994 | 271 | - | - | - | - | *280 | - | *850 | *367 | 7 | 212 | 6 |
| 39 Rents | 283773 | 813 | - | - | - | - | *1055 | *1666 | *5896 | *73 | 1534 | 5168 | 267567 |
| 40 Royalties | 1673426 | - | - | - | - | - | - | - | *492 | *1 | 377 | 11831 | 1660724 |
| 41 Net S-T cap gain less net LT loss | *829 | - | - | - | - | - | - | - | - | *744 | - | 81 | 4 |
| 42 Net L-T cap gain less net ST loss | 165307 | *40 | - | - | - | *3 | *18 | *102 | *144 | *1566 | 20659 | 9040 | 133735 |
| 43 Net gain, noncapital assets | 20370 | *2458 | - | - | - | - | *763 | *128 | 2295 | 1230 | 842 | 6149 | 6506 |
| 44 Dividends, domestic corporations | 16483 | 10 | - | - | - | *4 | *1155 | - | *389 | *588 | 1101 | 2695 | 10542 |
| 45 Dividends, foreign corporations | 973679 | 481 | - | - | - | - | - | - | - | - | 5558 | 849 | 966790 |
| 46 Other receipts | 3056450 | *9431 | - | *1629 | - | *20 | 9159 | *3879 | 39023 | 26191 | 39621 | 48364 | 2879133 |
| 47 Total deductions | 65577024 | *1259204 | - | *50234 | - | *132887 | 1750645 | *889585 | 3660414 | 2485681 | 2427574 | 4109340 | 48811460 |
| 48 Cost of goods | 34839123 | *145189 | - | *1166 | - | *10399 | 120893 | *65771 | 236667 | 116005 | 131512 | 330274 | 1901486 |
| 49 Compensation of officers | 467063 | *164846 | - | *5012 | - | *7043 | 83387 | *26056 | 47634 | 12115 | 25866 | 21020 | 74085 |
| 50 Salaries and wages | 7611161 | *104337 | - | *7728 | - | *9503 | 143998 | *73720 | 253792 | 210903 | 239313 | 388987 | 6178879 |
| 51 Repairs | 508480 | *2977 | - | *75 | - | *775 | 13778 | *4181 | 30210 | 21855 | 24630 | 32395 | 377602 |
| 52 Bad debts | 65376 | *3803 | - | *24 | - | *21 | 2434 | *1365 | 4592 | 1941 | 5352 | 4758 | 41084 |
| 53 Rent paid on business property | 728257 | *9785 | - | *2940 | - | *1512 | 18111 | *2822 | 19334 | 12081 | 24834 | 35940 | 600898 |
| 54 Taxes paid | 1342409 | *14472 | - | *1458 | - | *2640 | 43153 | *17434 | 60788 | 35571 | 48684 | 68510 | 1049698 |
| 55 Interest paid | 2421909 | *24240 | - | *391 | - | *6 | 15275 | *5777 | 30501 | 33127 | 39543 | 200878 | 2072172 |
| 56 Contributions or gifts | 71719 | *1829 | - | - | - | *14 | *755 | *836 | 1937 | *365 | 1212 | 1932 | 62839 |
| 57 Amortization | 239891 | *15833 | - | *39 | - | *129 | *2317 | *3334 | 12857 | 10359 | 22568 | 74263 | 98191 |
| 58 Depreciation | 2093892 | *8945 | - | *1255 | - | *972 | 52540 | *25783 | 100183 | 67494 | 70950 | 106165 | 1659604 |
| 59 Depletion | 999 | - | - | - | - | - | - | - | - | - | 999 | - | - |
| 60 Advertising | 4051141 | *116308 | - | *355 | - | *4 | 19937 | *11530 | 140440 | 227373 | 62933 | 58234 | 3414027 |
| 61 Pension, prof sh, stock, annuity | 166188 | *2073 | - | - | - | *340 | *5757 | *3731 | 12242 | 6448 | 7049 | 9333 | 119216 |
| 62 Employee benefit programs | 980897 | *7769 | - | - | - | - | 15950 | *12525 | 29144 | 34933 | 55350 | 69962 | 755265 |
| 63 Net loss, noncapital assets | 28550 | 8 | - | - | - | *8 | *197 | *15 | *5662 | *-0 | 5473 | 1389 | 15797 |
| 64 Other deductions | 9959971 | *157473 | - | *11485 | - | *19636 | 131985 | *74080 | 209904 | 109769 | 130442 | 254385 | 8860812 |
| 65 Total receipts less total deducts | 5078395 | *-139524 | - | *-18374 | - | *-12820 | 92895 | *31943 | 225899 | 71820 | 109169 | 95851 | 4621537 |
| 66 Constructive taxable income from related foreign corporations | 688425 | - | - | - | - | - | - | - | - | - | 2352 | - | 686072 |
| 67 Net income (less deficit), total | 5764826 | *-139795 | - | *-18374 | - | *-12820 | 92615 | *31943 | 225048 | 71453 | 111514 | 95638 | 5307603 |
| 68 Net income, total | 6138990 | *74781 | - | - | - | *127 | 93297 | *46835 | 256376 | 99056 | 115615 | 123611 | 5329292 |
| 69 Deficit, total | 374164 | *214576 | - | *18374 | - | *12947 | *682 | *14892 | *31328 | *27602 | 4102 | 27973 | 21689 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-446 | *-446 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 212547 | *4590 | - | *-18374 | - | - | *60552 | *17459 | *68212 | *35874 | 44234 | - | - |
| 73 Statutory special deductions, total | 226837 | 488 | - | - | - | *3 | *808 | *2220 | *2317 | *411 | 1480 | 26703 | 192407 |
| 74 Net operating loss deduction | 210735 | - | - | - | - | - | - | *2220 | *2044 | - | 599 | 24636 | 181236 |
| 75 Dividends received deduction | 16102 | 488 | - | - | - | *3 | *808 | - | *273 | *411 | 881 | 2067 | 11171 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5665189 | *76465 | - | - | - | *124 | 31255 | *26280 | 180074 | *47571 | 69445 | 97089 | 5136885 |
| 78 Income tax before credits, total | 1992555 | *26727 | - | - | - | *19 | 9686 | *9092 | 62647 | *16226 | 23828 | 34694 | 1809638 |
| 79 Regular tax | 1978710 | *26650 | - | - | - | *19 | 9686 | *9057 | 62119 | *16174 | 23754 | 33542 | 1797710 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 3 | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 82 Alternative minumum tax | 8086 | - | - | - | - | - | - | *29 | *498 | *17 | - | 1017 | 6524 |
| 83 Environmental tax | 5757 | *76 | - | - | - | - | - | *5 | *30 | *35 | 74 | 135 | 5400 |
| 84 Foreign tax credit | 648177 | - | - | - | - | - | - | - | - | - | 2960 | - | 645217 |
| 85 U.S. Possessions tax credit | 457205 | - | - | - | - | - | 29 | - | 33308 | - | - | - | 423868 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 453 | - | - | - | - | - | - | - | - | - | 453 | - | - |
| 88 General business credit | 65039 | - | - | - | - | - | - | *95 | *272 | *355 | 101 | 182 | 64034 |
| 89 Prior year minumum tax credit | 44548 | - | - | - | - | - | - | - | *408 | - | 116 | 642 | 43382 |
| 90 Income tax after credits, total | 777133 | *26727 | - | - | - | *19 | *9656 | *8997 | 28659 | *15871 | 20198 | 33871 | 633137 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Other food and kindred products

MINOR INDUSTRY 2096
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4539 | *27 | *1778 | *472 | 773 | 466 | 585 | 119 | 172 | 68 | 37 | 27 | 15 |
| 2 Total assets | 65926697 | - | *75512 | *83263 | 260255 | 329765 | 1252647 | 838100 | 2566680 | 2370252 | 2628733 | 4173438 | 51348052 |
| 3 Cash | 1452657 | - | *4415 | *23487 | *43507 | 24732 | 90295 | 97523 | 173020 | 106351 | 110620 | 233488 | 545219 |
| 4 Notes and accounts receivable | 9105451 | - | *12429 | *8899 | *57604 | 83457 | 280352 | 109460 | 471211 | 425309 | 502916 | 647079 | 6506735 |
| 5 Less: Allowance for bad debts | 210703 | - | - | - | - | - | *574 | *2317 | 7958 | 9185 | 7351 | 20810 | 162508 |
| 6 Inventories | 8515724 | - | *24254 | *12366 | *49901 | 82951 | 223034 | 185705 | 557098 | 603607 | 504307 | 734343 | 5538159 |
| 7 U.S. govt. obligations, total | *1254864 | - | - | - | - | - | *936 | *13609 | *31759 | - | 18751 | 8498 | 1181312 |
| 8 Tax-exempt securities | *5564 | - | - | - | - | - | - | *1748 | - | *2860 | - | 957 | - |
| 9 Other current assets | 2840458 | - | *2258 | *361 | *1584 | *3192 | 44704 | 20352 | 78600 | 70884 | 58895 | 203330 | 2356298 |
| 10 Loans to stockholders | 176283 | - | *207 | *6131 | - | *841 | *25172 | *2480 | *8519 | *183 | 7846 | 5030 | 119876 |
| 11 Mortgage and real estate loans | *260044 | - | - | - | - | *3194 | - | - | *6734 | *300 | 761 | 49 | 249007 |
| 12 Other investments | 15630456 | - | - | - | - | *11209 | 50780 | *77749 | 123699 | 125272 | 74452 | 407539 | 14759756 |
| 13 Depreciable assets | 26770640 | - | *65171 | *31719 | *216040 | 305473 | 1120836 | 513063 | 1757351 | 1536004 | 1883289 | 2365187 | 16976507 |
| 14 Less: Accumulated depreciation | 12265987 | - | *38458 | *20537 | *131182 | 192632 | 657486 | 257912 | 793899 | 705323 | 882529 | 1117127 | 7468902 |
| 15 Depletable assets | *5113 | - | *5052 | - | - | - | - | - | - | - | 61 | - | - |
| 16 Less: Accumulated depletion | *1608 | - | *1608 | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 750483 | - | - | *8041 | *14703 | *2772 | 11319 | *42074 | 57248 | 62120 | 106477 | 97428 | 348302 |
| 18 Intangible assets (Amortizable) | 6865670 | - | *1026 | *26916 | *2578 | *466 | *53801 | *20029 | 29892 | 131857 | 211495 | 415776 | 5971834 |
| 19 Less: Accumulated amortization | 1158502 | - | *89 | *14120 | *395 | *117 | *1586 | *5561 | 7209 | 28971 | 42937 | 55274 | 1002242 |
| 20 Other assets | 5930087 | - | *854 | - | *5915 | *4227 | 11064 | 20099 | 80616 | 48984 | 81681 | 247946 | 5428700 |
| 21 Total liabilities | 65926697 | - | *75512 | *83263 | 260255 | 329765 | 1252647 | 838100 | 2566680 | 2370252 | 2628733 | 4173438 | 51348052 |
| 22 Accounts payable | 4942733 | - | *20348 | *5978 | *48544 | 84359 | 310352 | 126186 | 338466 | 288137 | 228340 | 306035 | 3185988 |
| 23 Mort, notes, and bonds under 1 yr | 5537717 | - | *3786 | *3000 | *39710 | *12413 | 143818 | 95376 | 311975 | 290544 | 335980 | 434471 | 3866644 |
| 24 Other current liabilities | 7172911 | - | *1722 | *370 | *5825 | 10287 | 102380 | 28702 | 165906 | 207809 | 136650 | 351320 | 6161940 |
| 25 Loans from stockholders | 2713924 | - | *23929 | *7714 | *51963 | *45054 | 119322 | *35798 | 112088 | *14047 | 5264 | 175804 | 2122942 |
| 26 Mort, notes, bonds, 1 yr or more | 14972752 | - | *35948 | *27784 | *30905 | *68844 | 253802 | 194925 | 609707 | 592875 | 568783 | 702882 | 11886296 |
| 27 Other liabilities | 6355980 | - | *85743 | - | *-848 | *74 | 23167 | *16939 | 68121 | 31491 | 95893 | 288510 | 5746891 |
| 28 Net worth | 24230679 | - | *-95965 | *38417 | 84157 | 108735 | 299807 | 340172 | 960417 | 945349 | 1257823 | 1914416 | 18377352 |
| 29 Capital stock | 6780432 | - | *94198 | *104096 | *80087 | 16398 | 123475 | 37821 | 218705 | 256916 | 113355 | 482106 | 5253273 |
| 30 Paid-in or capital surplus | 10783512 | - | *156939 | *16600 | *13242 | *14851 | 117837 | 194894 | 220725 | 222895 | 382981 | 623837 | 8818709 |
| 31 Retained earnings, appropriated | *26056 | - | - | - | - | - | - | - | 918 | *9475 | - | 6113 | 9550 |
| 32 Retained earnings-unappropriated | 6744159 | - | *-81830 | *-90570 | *2883 | *44157 | 3589 | 55658 | 205559 | 259421 | 533932 | 829760 | 4981600 |
| 33 Retained earnings (S Corp) | 721738 | - | *-258661 | *16821 | *-12056 | *33666 | 71593 | *59437 | 336762 | 202567 | 271609 | - | - |
| 34 Less: Cost of treasury stock | 825218 | - | *6611 | *8530 | - | *338 | *16688 | *7638 | *22253 | *5926 | 44055 | 27400 | 685781 |
| 35 Total receipts | 76014287 | *186028 | *302371 | *183829 | 754035 | 1148874 | 3533588 | 1453939 | 4958275 | 4186708 | 4923384 | 5606079 | 48777177 |
| 36 Business receipts | 73581291 | *183122 | *288798 | *177714 | *750711 | 1144790 | 3503475 | 1435489 | 4894306 | 4156932 | 4848604 | 5394402 | 46802948 |
| 37 Interest | 1007352 | *256 | - | *363 | *830 | *627 | 2060 | 1735 | 11779 | 13745 | 12968 | 35175 | 927815 |
| 38 Interest on govt. obligations | 6120 | - | - | - | - | - | *191 | *131 | *88 | *891 | 1196 | 3166 | 456 |
| 39 Rents | 103338 | *2157 | - | - | *1684 | *193 | *164 | *2014 | *7438 | 4269 | 1600 | 5830 | 77989 |
| 40 Royalties | 283713 | - | - | *5337 | - | - | - | *3592 | *679 | *3256 | 5917 | 16276 | 248655 |
| 41 Net S-T cap gain less net LT loss | *184 | - | - | - | - | - | - | - | *81 | *2 | 93 | 8 | - |
| 42 Net L-T cap gain less net ST loss | 52694 | - | - | - | - | *355 | *427 | *86 | *345 | *415 | 1766 | 19858 | 29443 |
| 43 Net gain, noncapital assets | 115278 | *226 | *13573 | - | *509 | *278 | *2947 | *155 | 1233 | 1697 | 18741 | 4431 | 71488 |
| 44 Dividends, domestic corporations | 35825 | - | - | - | - | - | *560 | - | *300 | *370 | 563 | 5897 | 28135 |
| 45 Dividends, foreign corporations | 236973 | - | - | - | - | - | - | 189 | *481 | *41 | 2797 | 23916 | 209549 |
| 46 Other receipts | 591518 | *266 | - | *415 | *302 | *2631 | 23765 | 10548 | 41544 | 5089 | 29138 | 97119 | 380699 |
| 47 Total deductions | 73712131 | *212817 | *347422 | *198468 | *757418 | 1109757 | 3555638 | 1413964 | 4783172 | 4092959 | 4708426 | 5417324 | 47114766 |
| 48 Cost of goods | 53124082 | *35072 | *24254 | *12366 | *48905 | 83087 | 212764 | 185662 | 560463 | 604596 | 489537 | 737751 | 5300157 |
| 49 Compensation of officers | 555311 | *1973 | - | *20471 | *51039 | *41647 | 67705 | 21717 | 82256 | 48296 | 36458 | 41921 | 141827 |
| 50 Salaries and wages | 3272703 | *8569 | *10150 | *9892 | *69990 | *47867 | 205389 | 76778 | 227326 | 177677 | 176935 | 318927 | 1943202 |
| 51 Repairs | 634070 | *1068 | *2675 | *1872 | *10986 | *12572 | 21267 | 4799 | 20088 | 24253 | 15988 | 37835 | 480666 |
| 52 Bad debts | 69342 | *216 | - | *296 | - | *2627 | 12805 | 1872 | 7439 | 5359 | 4809 | 8401 | 25518 |
| 53 Rent paid on business property | 624333 | *920 | *18606 | *1875 | *19874 | 24326 | 30197 | 13021 | 19305 | 22809 | 21293 | 31182 | 420926 |
| 54 Taxes paid | 946710 | *2091 | *5110 | *3801 | *18740 | 27044 | 58072 | 18494 | 81332 | 57410 | 59777 | 85029 | 529811 |
| 55 Interest paid | 1991055 | *7774 | *5687 | *2742 | *4846 | *9724 | 42805 | 18734 | 68489 | 86737 | 65807 | 95728 | 1581982 |
| 56 Contributions or gifts | 86137 | *3 | - | - | *14 | *78 | *407 | *180 | 2424 | 1174 | 2167 | 2842 | 76849 |
| 57 Amortization | 212719 | *1780 | *118 | *21071 | *217 | *197 | 3423 | *4848 | 9024 | 10893 | 24026 | 32545 | 104577 |
| 58 Depreciation | 1982201 | *3497 | *7896 | *1987 | *20204 | 23794 | 102659 | 38412 | 146300 | 116320 | 143677 | 174857 | 1202597 |
| 59 Depletion | 84 | - | - | - | - | - | - | - | 34 | - | 44 | 4 | 2 |
| 60 Advertising | 1932931 | *17488 | *15272 | *3286 | *9910 | *4489 | 27582 | 20384 | 54414 | 113772 | 113465 | 116675 | 1436192 |
| 61 Pension, prof sh, stock, annuity | 289264 | 4 | - | - | *8209 | *5030 | *4460 | *1847 | 13865 | 12578 | 12947 | 17510 | 212816 |
| 62 Employee benefit programs | 632291 | *1007 | - | *1627 | *5540 | *7764 | 25048 | 6946 | 39718 | 31157 | 34199 | 54625 | 424661 |
| 63 Net loss, noncapital assets | 39014 | *7623 | - | - | - | *61 | *6701 | *719 | 685 | 5640 | 6149 | 752 | 10684 |
| 64 Other deductions | 7319883 | *22844 | *61373 | *37427 | *77516 | 98758 | 272346 | 137377 | 344322 | 455264 | 343213 | 503760 | 4965683 |
| 65 Total receipts less total deducts | 2302156 | *-26789 | *-45051 | *-14640 | *-3382 | 39116 | -22049 | 39975 | 175103 | 93748 | 214958 | 188756 | 1662411 |
| 66 Constructive taxable income from related foreign corporations | 211882 | - | - | - | - | - | - | - | - | - | - | 12603 | 199279 |
| 67 Net income (less deficit), total | 2507918 | *-26789 | *-45051 | *-14640 | *-3382 | 39116 | -22241 | 39845 | 175014 | 92857 | 213762 | 198192 | 1861234 |
| 68 Net income, total | 3110875 | *10391 | *15460 | *5089 | *12841 | *44409 | 76264 | 69067 | 247245 | 151942 | 225635 | 259850 | 1992682 |
| 69 Deficit, total | 602958 | *37180 | *60511 | *19729 | *16223 | *5293 | 98505 | *29223 | 72230 | 59085 | 11874 | 61658 | 131448 |
| 70 Net income (less def), Form 1120-A | *-9439 | - | *-9439 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *9471 | *9471 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 201654 | *-6157 | *-21522 | *5089 | *-6792 | *31761 | -14118 | *37602 | 74763 | 45108 | 55921 | - | - |
| 73 Statutory special deductions, total | 263136 | *9471 | - | - | *767 | *5222 | *23751 | *4893 | *2309 | *328 | 32312 | 10834 | 173248 |
| 74 Net operating loss deduction | 100786 | *9471 | - | - | *767 | *5222 | *23354 | *4893 | *1686 | *65 | 29238 | 7057 | 19031 |
| 75 Dividends received deduction | 162350 | - | - | - | - | - | *397 | - | *623 | *263 | 3074 | 3776 | 154217 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2510474 | 920 | *4471 | - | *5983 | *7426 | *18220 | *26573 | 150558 | 91925 | 135506 | 249047 | 1819846 |
| 78 Income tax before credits, total | 890790 | 313 | *671 | - | *1976 | *1477 | 5673 | *9679 | 52345 | 32089 | 47426 | 88724 | 650416 |
| 79 Regular tax | 870590 | 313 | *671 | - | *1976 | *1394 | *4892 | *8903 | 51376 | 31260 | 46553 | 86451 | 636801 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 16977 | - | - | - | - | *83 | *781 | *773 | *911 | *725 | 735 | 2014 | 10955 |
| 83 Environmental tax | 3187 | -0 | - | - | - | - | - | *3 | 58 | 69 | 138 | 259 | 2660 |
| 84 Foreign tax credit | 123699 | 12 | - | - | - | - | - | - | *86 | - | 101 | 11873 | 111628 |
| 85 U.S. Possessions tax credit | 37816 | 180 | - | - | - | - | 401 | 455 | 6022 | 2034 | 7312 | 21413 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 92 | - | - | - | - | - | - | - | - | - | 92 | - | - |
| 88 General business credit | 6862 | - | - | - | - | - | - | - | *282 | *103 | 159 | 153 | 6165 |
| 89 Prior year minumum tax credit | 7151 | - | - | - | - | - | - | - | *736 | *224 | 1949 | 35 | 4207 |
| 90 Income tax after credits, total | 715170 | 122 | *671 | - | *1976 | *1477 | 5272 | *9224 | 45220 | 29729 | 37814 | 55250 | 528415 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 10
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 51 | *** | - | - | - | *** | - | - | - | ** | - | 3 | 6 |
| 2 Total assets | 201030923 | *** | - | - | - | *** | - | - | - | ** | - | 650787 | 200261583 |
| 3 Cash | *525967 | *** | - | - | - | *** | - | - | - | ** | - | 21238 | 503321 |
| 4 Notes and accounts receivable | 11420827 | *** | - | - | - | *** | - | - | - | ** | - | 233878 | 11178886 |
| 5 Less: Allowance for bad debts | 156131 | *** | - | - | - | *** | - | - | - | ** | - | 5757 | 150151 |
| 6 Inventories | 8271778 | *** | - | - | - | *** | - | - | - | ** | - | 136183 | 8092154 |
| 7 U.S. govt. obligations, total | 167909 | *** | - | - | - | *** | - | - | - | - | - | - | 167909 |
| 8 Tax-exempt securities | 532668 | *** | - | - | - | *** | - | - | - | - | - | - | 532668 |
| 9 Other current assets | 20485407 | *** | - | - | - | *** | - | - | - | ** | - | 23452 | 20441095 |
| 10 Loans to stockholders | 23172 | *** | - | - | - | *** | - | - | - | ** | - | - | 22852 |
| 11 Mortgage and real estate loans | 670683 | *** | - | - | - | *** | - | - | - | - | - | - | 670683 |
| 12 Other investments | 101611531 | *** | - | - | - | *** | - | - | - | ** | - | 97154 | 101508867 |
| 13 Depreciable assets | 20632213 | *** | - | - | - | *** | - | - | - | ** | - | 173418 | 20416874 |
| 14 Less: Accumulated depreciation | 8469224 | *** | - | - | - | *** | - | - | - | ** | - | 80940 | 8376098 |
| 15 Depletable assets | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 17 Land | 560019 | *** | - | - | - | *** | - | - | - | ** | - | 2593 | 555104 |
| 18 Intangible assets (Amortizable) | 40938099 | *** | - | - | - | *** | - | - | - | ** | - | 74863 | 40860435 |
| 19 Less: Accumulated amortization | 6366351 | *** | - | - | - | *** | - | - | - | ** | - | 28901 | 6336595 |
| 20 Other assets | 10182357 | *** | - | - | - | *** | - | - | - | ** | - | 3606 | 10173578 |
| 21 Total liabilities | 201030923 | *** | - | - | - | *** | - | - | - | ** | - | 650787 | 200261583 |
| 22 Accounts payable | 7005819 | *** | - | - | - | *** | - | - | - | ** | - | 275390 | 6716593 |
| 23 Mort, notes, and bonds under 1 yr | 10024459 | *** | - | - | - | *** | - | - | - | ** | - | 35747 | 9987258 |
| 24 Other current liabilities | 18292747 | *** | - | - | - | *** | - | - | - | ** | - | 58347 | 18232206 |
| 25 Loans from stockholders | 13426937 | *** | - | - | - | *** | - | - | - | ** | - | - | 13426385 |
| 26 Mort, notes, bonds, 1 yr or more | 48766292 | *** | - | - | - | *** | - | - | - | ** | - | 415076 | 48323187 |
| 27 Other liabilities | 19753301 | *** | - | - | - | *** | - | - | - | ** | - | 79101 | 19668175 |
| 28 Net worth | 83761367 | *** | - | - | - | *** | - | - | - | ** | - | -212874 | 83907780 |
| 29 Capital stock | 5395186 | *** | - | - | - | *** | - | - | - | ** | - | 2118 | 5392714 |
| 30 Paid-in or capital surplus | 60657969 | *** | - | - | - | *** | - | - | - | ** | - | 140647 | 60513105 |
| 31 Retained earnings, appropriated | 104026 | *** | - | - | - | *** | - | - | - | - | - | - | 104026 |
| 32 Retained earnings-unappropriated | 24072754 | *** | - | - | - | *** | - | - | - | ** | - | -321896 | 24356549 |
| 33 Retained earnings (S Corp) | 23787 | *** | - | - | - | *** | - | - | - | ** | - | - | - |
| 34 Less: Cost of treasury stock | 6492356 | *** | - | - | - | *** | - | - | - | - | - | 33743 | 6458613 |
| 35 Total receipts | 77730884 | *** | - | - | - | *** | - | - | - | ** | - | 1012058 | 76428391 |
| 36 Business receipts | 69929741 | *** | - | - | - | *** | - | - | - | ** | - | 973697 | 68668858 |
| 37 Interest | 3264707 | *** | - | - | - | *** | - | - | - | - | - | 11529 | 3253178 |
| 38 Interest on govt. obligations | 1549 | *** | - | - | - | *** | - | - | - | ** | - | - | 1542 |
| 39 Rents | 1072863 | *** | - | - | - | *** | - | - | - | ** | - | 352 | 1072163 |
| 40 Royalties | 731831 | *** | - | - | - | *** | - | - | - | - | - | 10731 | 721100 |
| 41 Net S-T cap gain less net LT loss | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 16957 | *** | - | - | - | *** | - | - | - | ** | - | 111 | 14670 |
| 43 Net gain, noncapital assets | 47349 | *** | - | - | - | *** | - | - | - | ** | - | 729 | 46404 |
| 44 Dividends, domestic corporations | 13826 | *** | - | - | - | *** | - | - | - | - | - | 1909 | 11917 |
| 45 Dividends, foreign corporations | 1186929 | *** | - | - | - | *** | - | - | - | - | - | - | 1186929 |
| 46 Other receipts | 1465131 | *** | - | - | - | *** | - | - | - | ** | - | 13000 | 1451631 |
| 47 Total deductions | 70021476 | *** | - | - | - | *** | - | - | - | ** | - | 945528 | 68819840 |
| 48 Cost of goods | 30834373 | *** | - | - | - | *** | - | - | - | ** | - | 100376 | 7964915 |
| 49 Compensation of officers | 171752 | *** | - | - | - | *** | - | - | - | ** | - | 3043 | 166534 |
| 50 Salaries and wages | 3635651 | *** | - | - | - | *** | - | - | - | ** | - | 64963 | 3546572 |
| 51 Repairs | 176118 | *** | - | - | - | *** | - | - | - | ** | - | 12262 | 162082 |
| 52 Bad debts | 48534 | *** | - | - | - | *** | - | - | - | ** | - | 811 | 47629 |
| 53 Rent paid on business property | 478726 | *** | - | - | - | *** | - | - | - | ** | - | 5777 | 472462 |
| 54 Taxes paid | 8164626 | *** | - | - | - | *** | - | - | - | ** | - | 208958 | 7909543 |
| 55 Interest paid | 6118894 | *** | - | - | - | *** | - | - | - | ** | - | 72028 | 6043979 |
| 56 Contributions or gifts | 138858 | *** | - | - | - | *** | - | - | - | - | - | 515 | 138341 |
| 57 Amortization | 210845 | *** | - | - | - | *** | - | - | - | ** | - | 7360 | 202944 |
| 58 Depreciation | 2473329 | *** | - | - | - | *** | - | - | - | ** | - | 10290 | 2460857 |
| 59 Depletion | 46903 | *** | - | - | - | *** | - | - | - | - | - | - | 46903 |
| 60 Advertising | 5446574 | *** | - | - | - | *** | - | - | - | ** | - | 32319 | 5409892 |
| 61 Pension, prof sh, stock, annuity | 283774 | *** | - | - | - | *** | - | - | - | ** | - | 1091 | 282357 |
| 62 Employee benefit programs | 1212740 | *** | - | - | - | *** | - | - | - | ** | - | 13232 | 1197388 |
| 63 Net loss, noncapital assets | 1490 | *** | - | - | - | *** | - | - | - | - | - | - | 1490 |
| 64 Other deductions | 10578289 | *** | - | - | - | *** | - | - | - | ** | - | 211820 | 10348529 |
| 65 Total receipts less total deducts | 7709408 | *** | - | - | - | *** | - | - | - | ** | - | 66530 | 7608551 |
| 66 Constructive taxable income from related foreign corporations | 966274 | *** | - | - | - | *** | - | - | - | - | - | - | 966274 |
| 67 Net income (less deficit), total | 8674133 | *** | - | - | - | *** | - | - | - | ** | - | 66530 | 8573283 |
| 68 Net income, total | 8703765 | *** | - | - | - | *** | - | - | - | ** | - | 95902 | 8573283 |
| 69 Deficit, total | *29632 | *** | - | - | - | *** | - | - | - | - | - | 29373 | - |
| 70 Net income (less def), Form 1120-A | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 15284 | *** | - | - | - | *** | - | - | - | ** | - | - | - |
| 73 Statutory special deductions, total | 359073 | *** | - | - | - | *** | - | - | - | - | - | 1527 | 357546 |
| 74 Net operating loss deduction | 17576 | *** | - | - | - | *** | - | - | - | - | - | - | 17576 |
| 75 Dividends received deduction | 341497 | *** | - | - | - | *** | - | - | - | - | - | 1527 | 339969 |
| 76 Public utility div paid deduction | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 77 Income subject to tax | 8330935 | *** | - | - | - | *** | - | - | - | ** | - | 95902 | 8215737 |
| 78 Income tax before credits, total | 2926213 | *** | - | - | - | *** | - | - | - | ** | - | 33615 | 2885885 |
| 79 Regular tax | 2915289 | *** | - | - | - | *** | - | - | - | ** | - | 33566 | 2875072 |
| 80 Personal holding company tax | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 83 Environmental tax | 10864 | *** | - | - | - | *** | - | - | - | ** | - | 49 | 10813 |
| 84 Foreign tax credit | 760055 | *** | - | - | - | *** | - | - | - | ** | - | - | 759458 |
| 85 U.S. Possessions tax credit | 24478 | *** | - | - | - | *** | - | - | - | ** | - | 19013 | - |
| 86 Orphan drug credit | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 15232 | *** | - | - | - | *** | - | - | - | - | - | - | 15232 |
| 88 General business credit | 11161 | *** | - | - | - | *** | - | - | - | - | - | 22 | 11139 |
| 89 Prior year minumum tax credit | 81771 | *** | - | - | - | *** | - | - | - | - | - | - | 81771 |
| 90 Income tax after credits, total | 2033516 | *** | - | - | - | *** | - | - | - | ** | - | 14580 | 2018284 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products

MAJOR GROUP 11
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4811 | *24 | *1202 | *682 | 872 | *317 | 980 | 349 | 193 | 54 | 59 | 42 | 38 |
| 2 Total assets | 46332106 | - | *52687 | *107693 | 290804 | *213582 | 2021067 | 2340691 | 3099066 | 1960590 | 4094091 | 6579034 | 25572802 |
| 3 Cash | 1339331 | - | *6930 | *8226 | 8142 | *14927 | 243267 | 173182 | 152978 | 95530 | 172773 | 213362 | 250015 |
| 4 Notes and accounts receivable | 9865016 | - | *7535 | *58138 | 98785 | *88545 | 595513 | 605157 | 771716 | 495410 | 897209 | 1404494 | 4842515 |
| 5 Less: Allowance for bad debts | 234418 | - | - | - | - | - | 2949 | 7607 | 12767 | 11053 | 17581 | 40833 | 141629 |
| 6 Inventories | 9480866 | - | *8891 | *12419 | *56788 | *47043 | 442972 | 566190 | 849077 | 525002 | 981033 | 1404035 | 4587416 |
| 7 U.S. govt. obligations, total | 717980 | - | - | - | - | - | *5365 | *4728 | *30758 | *1174 | - | 4832 | 671124 |
| 8 Tax-exempt securities | 141592 | - | - | - | - | - | - | - | *78194 | *32467 | 12839 | 535 | 17557 |
| 9 Other current assets | 1179366 | - | *172 | *1682 | 25935 | *1631 | 63772 | 90111 | 110064 | 63571 | 149412 | 176682 | 496335 |
| 10 Loans to stockholders | 262683 | - | *11991 | - | *8270 | *2125 | *10021 | *11153 | *7040 | *10857 | 5623 | 6889 | 188715 |
| 11 Mortgage and real estate loans | *14511 | - | - | - | - | - | - | *94 | *4371 | *323 | 172 | 9246 | 304 |
| 12 Other investments | 3817212 | - | - | - | *14157 | *7970 | 109663 | 75402 | 97225 | 106090 | 114766 | 823520 | 2468420 |
| 13 Depreciable assets | 32195988 | - | *90112 | *62631 | 232212 | *131104 | 1373252 | 1669312 | 2230382 | 1160053 | 3021571 | 4457619 | 17767741 |
| 14 Less: Accumulated depreciation | 17061839 | - | *73469 | *36284 | 167627 | *84591 | 865539 | 908690 | 1303325 | 661430 | 1485702 | 2248157 | 9227024 |
| 15 Depletable assets | *16171 | - | *3352 | - | - | - | - | - | - | - | 10705 | - | 2114 |
| 16 Less: Accumulated depletion | *10690 | - | *1917 | - | - | - | - | - | - | - | 8773 | - | - |
| 17 Land | 434344 | - | - | - | - | *4585 | 15365 | 20435 | 33080 | 26574 | 31418 | 44401 | 258485 |
| 18 Intangible assets (Amortizable) | 1659887 | - | *74 | - | *25017 | *67 | 8929 | 7855 | 15472 | 26918 | 210888 | 284041 | 1080625 |
| 19 Less: Accumulated amortization | 374209 | - | *37 | - | *11485 | *49 | 4991 | 5154 | 4677 | *7732 | 73573 | 87467 | 179044 |
| 20 Other assets | 2888314 | - | *-947 | *881 | *612 | *226 | 26426 | 38523 | 39478 | 96839 | 71311 | 125833 | 2489134 |
| 21 Total liabilities | 46332106 | - | *52687 | *107693 | 290804 | *213582 | 2021067 | 2340691 | 3099066 | 1960590 | 4094091 | 6579034 | 25572802 |
| 22 Accounts payable | 4647401 | - | *13612 | *21225 | 114658 | *31664 | 437263 | 439372 | 505946 | 236861 | 436686 | 622626 | 1787488 |
| 23 Mort, notes, and bonds under 1 yr | 2851915 | - | *871 | *7979 | *15922 | *10092 | 247241 | 167689 | 296953 | 247042 | 495224 | 659303 | 703598 |
| 24 Other current liabilities | 3319974 | - | *16035 | *3362 | 35990 | *28252 | 137504 | 142555 | 183039 | 148227 | 260280 | 417727 | 1947002 |
| 25 Loans from stockholders | 977236 | - | *22276 | *48220 | *225681 | *12951 | 129853 | 78510 | 54258 | *39133 | 54587 | 29560 | 282206 |
| 26 Mort, notes, bonds, 1 yr or more | 13528826 | - | *6575 | *5005 | *38619 | *53614 | 239988 | 386267 | 458768 | 445762 | 1185570 | 1654274 | 9054386 |
| 27 Other liabilities | 3151422 | - | - | *-0 | *-0 | - | 30483 | 54912 | 87616 | 65144 | 103064 | 250829 | 2559374 |
| 28 Net worth | 17855333 | - | *-6683 | *21902 | -140065 | *77008 | 798736 | 1071386 | 1512485 | 778421 | 1558680 | 2944714 | 9238747 |
| 29 Capital stock | 1831901 | - | *7864 | *6543 | 12534 | *7440 | 101048 | 141212 | 246630 | 158284 | 264009 | 299756 | 586581 |
| 30 Paid-in or capital surplus | 6429276 | - | 1 | *5623 | *6712 | *3 | 109835 | 64242 | 272936 | 164978 | 523477 | 676668 | 4604801 |
| 31 Retained earnings, appropriated | 69130 | - | - | - | - | - | - | - | - | - | - | 28132 | 40998 |
| 32 Retained earnings-unappropriated | 7463279 | - | *4684 | *7877 | *17931 | *64428 | 326149 | 311077 | 525377 | 229511 | 307949 | 1766031 | 3902264 |
| 33 Retained earnings (S Corp) | 2672595 | - | *-17819 | *1859 | *-168648 | *5137 | 317066 | 597425 | 505038 | 243011 | 525539 | 269798 | 394187 |
| 34 Less: Cost of treasury stock | 610848 | - | *1413 | - | *8595 | - | 55362 | 42570 | 37497 | *17364 | 62294 | 95670 | 290082 |
| 35 Total receipts | 67072344 | *509066 | *335844 | *849569 | 1026805 | *659209 | 5123380 | 4867356 | 5978200 | 3283668 | 6157063 | 8932007 | 29350176 |
| 36 Business receipts | 65699190 | *474513 | *335801 | *794103 | 1022453 | *655208 | 5060480 | 4807540 | 5924099 | 3260165 | 6073894 | 8765973 | 28524960 |
| 37 Interest | 268158 | *598 | *13 | - | *19 | *409 | 4600 | 2122 | 8994 | 5702 | 18378 | 40352 | 186972 |
| 38 Interest on govt. obligations | 14424 | - | - | - | - | - | *650 | *783 | *4690 | *1587 | 1556 | 3314 | 1845 |
| 39 Rents | 68442 | - | - | - | - | *1124 | *4304 | *2970 | *1610 | *1073 | 765 | 2356 | 54239 |
| 40 Royalties | 60881 | - | - | - | - | - | *1472 | - | *10736 | 35 | 10155 | 5695 | 32788 |
| 41 Net S-T cap gain less net LT loss | *1042 | - | - | - | - | - | - | - | - | *4 | -0 | 623 | 415 |
| 42 Net L-T cap gain less net ST loss | 254927 | *545 | - | - | - | - | *573 | *11 | *1328 | *3229 | 2295 | 10220 | 236727 |
| 43 Net gain, noncapital assets | 202511 | *32616 | - | *55466 | *346 | *1796 | *23060 | *8078 | 964 | 1238 | 5538 | 3126 | 70283 |
| 44 Dividends, domestic corporations | 15779 | - | - | - | - | *355 | *5015 | *2 | *152 | *1543 | 52 | 2674 | 5986 |
| 45 Dividends, foreign corporations | 114640 | - | - | - | - | - | - | *1321 | - | *2628 | 5593 | 14445 | 90653 |
| 46 Other receipts | 372349 | *793 | *31 | - | *3987 | *318 | 23226 | 44529 | 25627 | 6464 | 38838 | 83228 | 145308 |
| 47 Total deductions | 64605916 | *479901 | *323297 | *849211 | 1015782 | *646229 | 4956085 | 4703979 | 5838029 | 3194254 | 5956314 | 8573329 | 28069507 |
| 48 Cost of goods | 49386364 | *65404 | *4051 | *12419 | *56788 | *47738 | 453729 | 562879 | 854595 | 520126 | 1000254 | 1378334 | 4373175 |
| 49 Compensation of officers | 938158 | *7110 | *68407 | *33295 | 67514 | *15229 | 162241 | 112490 | 139206 | 51411 | 65954 | 73700 | 141601 |
| 50 Salaries and wages | 2927449 | *15605 | *13449 | *51750 | *38853 | *29124 | 166633 | 189035 | 230573 | 149162 | 253193 | 343622 | 1446450 |
| 51 Repairs | 242571 | 109 | *2668 | *1761 | *6882 | *1333 | 21995 | 11978 | 12971 | 12524 | 15169 | 42936 | 112245 |
| 52 Bad debts | 153967 | 973 | *552 | *664 | *2893 | *626 | 15827 | 14573 | 10336 | 5013 | 13019 | 18078 | 71415 |
| 53 Rent paid on business property | 529655 | *2762 | *14926 | *22209 | 33420 | *9803 | 38315 | 22580 | 30325 | 19750 | 36402 | 41455 | 257708 |
| 54 Taxes paid | 1436267 | *11774 | *10033 | *19321 | 36989 | *10860 | 102646 | 97514 | 109967 | 71404 | 112308 | 179791 | 673658 |
| 55 Interest paid | 1520128 | *5743 | *905 | *3300 | *14764 | *6510 | 48987 | 63175 | 81453 | 59737 | 133976 | 194452 | 907127 |
| 56 Contributions or gifts | 37704 | - | *20 | - | - | *94 | 779 | 605 | 1488 | 1373 | 3393 | 5480 | 24473 |
| 57 Amortization | 125010 | *579 | *7 | - | *761 | *20 | 2976 | 3125 | 5666 | 3772 | 11802 | 20330 | 75972 |
| 58 Depreciation | 2384474 | *13126 | *7096 | *3557 | 19879 | *12406 | 112221 | 152586 | 173492 | 88084 | 258332 | 344620 | 1199075 |
| 59 Depletion | 397 | - | - | - | - | - | - | - | - | - | - | - | 397 |
| 60 Advertising | 367361 | 1648 | *5113 | *152 | 6416 | *433 | 12526 | 11805 | 17046 | 9462 | 37586 | 39494 | 225680 |
| 61 Pension, prof sh, stock, annuity | 350297 | *219 | *11348 | *1908 | *26. | - | 19093 | 9204 | 20160 | 18920 | 22288 | 60987 | 186143 |
| 62 Employee benefit programs | 808449 | *7394 | *3616 | *7268 | *9532 | *5493 | 54236 | 38020 | 85496 | 34294 | 63304 | 121898 | 377898 |
| 63 Net loss, noncapital assets | 70782 | *11118 | - | - | *837 | *328 | *15764 | *1278 | 779 | *7264 | 968 | 1230 | 31217 |
| 64 Other deductions | 3326883 | *14308 | *49334 | *105809 | 114240 | *36994 | 303834 | 297628 | 316795 | 115585 | 313034 | 403229 | 1256092 |
| 65 Total receipts less total deducts | 2466428 | *29164 | *12548 | *358 | 11023 | *12980 | 167295 | 163377 | 140171 | 89415 | 200749 | 358678 | 1280669 |
| 66 Constructive taxable income from related foreign corporations | 16152 | - | - | - | - | - | - | - | - | - | 609 | 2614 | 12929 |
| 67 Net income (less deficit), total | 2468156 | *29164 | *12548 | *358 | 11023 | *12980 | 166646 | 162594 | 135481 | 87828 | 199802 | 357978 | 1291754 |
| 68 Net income, total | 3086477 | *46619 | *17658 | *7369 | *31070 | *14978 | 218214 | 227673 | 217780 | 140293 | 287200 | 481069 | 1396555 |
| 69 Deficit, total | 618321 | *17454 | *5110 | *7011 | *20047 | *1998 | *51568 | *65079 | 82299 | *52465 | 87398 | 123091 | 104802 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *1724 | *1724 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 564694 | 44768 | *8460 | *-1363 | *15995 | *1659 | 134005 | 98750 | 74686 | 33276 | 78984 | 5335 | 70138 |
| 73 Statutory special deductions, total | 382210 | *1724 | 17 | - | *573 | *85 | 23431 | *29113 | 25193 | *12093 | 15301 | 21680 | 252998 |
| 74 Net operating loss deduction | 343220 | *1724 | 17 | - | *573 | - | *19909 | *27791 | *25080 | *8457 | 10513 | 14543 | 234612 |
| 75 Dividends received deduction | 38989 | - | - | - | - | *85 | *3522 | *1322 | *113 | *3636 | 4788 | 7137 | 18386 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1971653 | *126 | *5824 | *1721 | *1314 | *13234 | 40883 | 72718 | 94884 | 83211 | 188888 | 395126 | 1073723 |
| 78 Income tax before credits, total | 704191 | *101 | *874 | *258 | *197 | *3090 | 11557 | 24982 | 37358 | 28709 | 69245 | 140983 | 386837 |
| 79 Regular tax | 678847 | *19 | *874 | *258 | *197 | *2786 | 11445 | 24524 | 32166 | 28314 | 65132 | 137899 | 375233 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 22820 | 82 | - | - | - | *304 | *117 | *455 | *5141 | *338 | 3893 | 2733 | 9757 |
| 83 Environmental tax | 2516 | - | - | - | - | - | - | *3 | *51 | 55 | 221 | 352 | 1835 |
| 84 Foreign tax credit | 10799 | - | - | - | - | - | *-0 | - | *15 | - | 499 | 2134 | 8151 |
| 85 U.S. Possessions tax credit | 37227 | - | - | - | - | - | 93 | 807 | - | 1116 | - | 35211 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 13410 | - | - | - | - | - | *502 | *61 | *640 | *154 | 479 | 2149 | 9425 |
| 89 Prior year minumum tax credit | 9280 | *19 | - | - | - | *5 | *184 | *248 | *346 | *771 | 2803 | 1132 | 3773 |
| 90 Income tax after credits, total | 633475 | 82 | *874 | *258 | *197 | *3084 | 10779 | 23866 | 36357 | 26668 | 65465 | 100357 | 365488 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1418 | *** | *** | *179 | *216 | *120 | 255 | 76 | *30 | *16 | 19 | 15 | 13 |
| 2 Total assets | 15285812 | - | *** | *24948 | *72196 | *86163 | 550032 | 533173 | *468662 | *584926 | 1354861 | 2511163 | 9072387 |
| 3 Cash | 399712 | - | *** | *683 | *2819 | *7629 | 68385 | *34931 | *23148 | *25323 | 72090 | 97664 | 64847 |
| 4 Notes and accounts receivable | 2944002 | - | *** | *3294 | *25861 | *37105 | 201793 | 144559 | *112821 | *160719 | 300187 | 476044 | 1475262 |
| 5 Less: Allowance for bad debts | 60394 | - | *** | - | - | - | *721 | *1780 | *1313 | *4665 | 5187 | 12753 | 33976 |
| 6 Inventories | 2980825 | - | *** | *607 | *21050 | *24440 | 105686 | 49377 | *122953 | *159388 | 297835 | 580484 | 1615029 |
| 7 U.S. govt. obligations, total | *636082 | - | *** | - | - | - | - | - | *25106 | *327 | - | 4832 | 605817 |
| 8 Tax-exempt securities | *13031 | - | *** | - | - | - | - | - | *1421 | *8617 | 2780 | 214 | - |
| 9 Other current assets | 314751 | - | *** | - | *698 | *312 | 17087 | *23335 | *9818 | *33795 | 51739 | 38374 | 139422 |
| 10 Loans to stockholders | *207486 | - | *** | - | - | - | *1433 | - | *274 | *2444 | 2760 | - | 188584 |
| 11 Mortgage and real estate loans | *11400 | - | *** | - | - | - | - | - | *2154 | - | - | 9246 | - |
| 12 Other investments | 1298994 | - | *** | - | - | *568 | *10867 | *1412 | *8195 | *16280 | 55169 | 262481 | 944022 |
| 13 Depreciable assets | 11842391 | - | *** | *24895 | *41482 | *64208 | 297824 | 462814 | *368083 | *371556 | 1178408 | 1764038 | 7256248 |
| 14 Less: Accumulated depreciation | 6749706 | - | *** | *5411 | *23405 | *48370 | 158101 | 196701 | *232878 | *238430 | 660252 | 886616 | 4290101 |
| 15 Depletable assets | 2114 | - | *** | - | - | - | - | - | - | - | - | - | 2114 |
| 16 Less: Accumulated depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 116380 | - | *** | - | - | *36 | *1237 | *2805 | *9781 | *3258 | 9571 | 17064 | 72626 |
| 18 Intangible assets (Amortizable) | 412525 | - | *** | - | *4803 | *25 | *6001 | *2515 | *1541 | *4055 | 36912 | 140939 | 215732 |
| 19 Less: Accumulated amortization | 86662 | - | *** | - | *1666 | *15 | *3892 | *1477 | *294 | *215 | 12774 | 31094 | 35234 |
| 20 Other assets | 1002880 | - | *** | *880 | *553 | *226 | *2433 | *11383 | *17850 | *42474 | 25623 | 50246 | 851994 |
| 21 Total liabilities | 15285812 | - | *** | *24948 | *72196 | *86163 | 550032 | 533173 | *468662 | *584926 | 1354861 | 2511163 | 9072387 |
| 22 Accounts payable | 1289104 | - | *** | *2434 | *11858 | *9882 | 143345 | 103636 | *48243 | *84699 | 108319 | 204123 | 571744 |
| 23 Mort, notes, and bonds under 1 yr | 640471 | - | *** | *5309 | - | - | 85104 | *69767 | *42326 | *68874 | 137115 | 83456 | 147881 |
| 24 Other current liabilities | 1193272 | - | *** | *1728 | *7351 | *22935 | 42081 | 17900 | *22442 | *47600 | 70892 | 145015 | 811301 |
| 25 Loans from stockholders | 269538 | - | *** | - | *41200 | *11488 | *67610 | *17022 | - | *18810 | 16919 | 552 | 91088 |
| 26 Mort, notes, bonds, 1 yr or more | 4431587 | - | *** | *5005 | *8867 | *27357 | *82265 | *106917 | *52125 | *174321 | 343421 | 821703 | 2804914 |
| 27 Other liabilities | 1083945 | - | *** | - | - | - | *3499 | *8958 | *40685 | *30147 | 47806 | 73259 | 879592 |
| 28 Net worth | 6377894 | - | *** | *10472 | *2920 | *14502 | 126129 | 208973 | *262841 | *160476 | 630389 | 1183056 | 3765868 |
| 29 Capital stock | 499801 | - | *** | *179 | *4209 | *3900 | 64843 | 56461 | *64571 | *43901 | 47166 | 106669 | 105728 |
| 30 Paid-in or capital surplus | 1602306 | - | *** | *5623 | *953 | *3 | *18017 | *7300 | *45225 | *72044 | 84427 | 224952 | 1143762 |
| 31 Retained earnings, appropriated | 28098 | - | *** | - | - | - | - | - | - | - | - | 27739 | 359 |
| 32 Retained earnings-unappropriated | 3782136 | - | *** | - | - | *5461 | *14883 | *78867 | *90145 | *-12938 | 382193 | 687496 | 2527004 |
| 33 Retained earnings ($ Corp) | 572710 | - | *** | *4671 | *-2242 | *5137 | *45010 | *76201 | *63553 | *62147 | 137796 | 177956 | - |
| 34 Less: Cost of treasury stock | 107157 | - | *** | - | - | - | *16624 | *9856 | *652 | *4678 | 21192 | 41756 | 10986 |
| 35 Total receipts | 21004899 | *** | *** | *66650 | *233524 | *321781 | 1375978 | 1012006 | *773300 | *1009832 | 2016225 | 3292943 | 10544003 |
| 36 Business receipts | 20578249 | *** | *** | *66650 | *233524 | *320053 | 1366129 | 1004490 | *766801 | *1001212 | 1988594 | 3250178 | 10243566 |
| 37 Interest | 124177 | - | *** | - | - | *84 | *247 | *1287 | *2062 | *2635 | 13262 | 8386 | 96215 |
| 38 Interest on govt. obligations | 2289 | - | *** | - | - | - | *37 | - | *75 | *313 | 647 | 1215 | 3 |
| 39 Rents | 13701 | - | *** | - | - | - | - | - | *457 | *123 | 199 | 1169 | 11753 |
| 40 Royalties | 21784 | - | *** | - | - | - | - | - | - | 35 | - | 180 | 21570 |
| 41 Net S-T cap gain less net LT loss | *616 | - | *** | - | - | - | - | - | - | *4 | -0 | 522 | 89 |
| 42 Net L-T cap gain less net ST loss | 27689 | - | *** | - | - | - | *237 | *11 | *222 | *38 | 158 | 8257 | 18765 |
| 43 Net gain, noncapital assets | 77680 | *** | *** | - | - | *1644 | *927 | - | *598 | *471 | 644 | 1127 | 50787 |
| 44 Dividends, domestic corporations | 7481 | - | *** | - | - | - | *4715 | *2 | *53 | *180 | 47 | 1716 | 768 |
| 45 Dividends, foreign corporations | 32837 | - | *** | - | - | - | - | - | - | *2353 | 1576 | 10279 | 18628 |
| 46 Other receipts | 118396 | *** | *** | - | - | - | *3686 | *6216 | *3032 | *2467 | 11098 | 9914 | 81859 |
| 47 Total deductions | 20249649 | *** | *** | *61002 | *209834 | *318300 | 1307857 | 980845 | *750759 | *1006184 | 1916607 | 3230143 | 10143628 |
| 48 Cost of goods | 15083667 | - | *** | *607 | *21050 | *24440 | 107851 | *48086 | *123050 | *162546 | 300595 | 558693 | 1653848 |
| 49 Compensation of officers | 291198 | *** | *** | *7565 | *26594 | *10293 | 52888 | 28298 | *12389 | *21661 | 22554 | 31047 | 53790 |
| 50 Salaries and wages | 1114108 | *** | *** | - | *13773 | *7585 | 52851 | 33155 | *34339 | *43596 | 84664 | 148621 | 684824 |
| 51 Repairs | 104545 | *** | *** | *910 | - | *553 | *2733 | *3364 | *2356 | *5634 | 2995 | 22674 | 61082 |
| 52 Bad debts | 35754 | *** | *** | *664 | - | *338 | *1769 | *1455 | *1033 | *2771 | 8297 | 7122 | 11753 |
| 53 Rent paid on business property | 159278 | *** | *** | *1178 | *6974 | - | *13367 | *4116 | *5151 | *10727 | 5012 | 20253 | 83310 |
| 54 Taxes paid | 472717 | *** | *** | *1918 | *5413 | *4805 | 23881 | 29152 | *18938 | *25839 | 38349 | 72542 | 246501 |
| 55 Interest paid | 494454 | *** | *** | *894 | *10069 | *3709 | 15830 | *13935 | *11166 | *23458 | 46939 | 83488 | 282542 |
| 56 Contributions or gifts | 15270 | - | *** | - | - | - | *129 | *227 | *259 | *583 | 2418 | 1237 | 10398 |
| 57 Amortization | 70958 | - | *** | - | *420 | *11 | *1837 | *2170 | *325 | *2355 | 3621 | 9032 | 51188 |
| 58 Depreciation | 832766 | *** | *** | *2764 | *4549 | *6667 | 32445 | 48232 | *23113 | *30742 | 100681 | 126511 | 454563 |
| 59 Depletion | 397 | - | *** | - | - | - | - | - | - | - | - | - | 397 |
| 60 Advertising | 89481 | *** | *** | *77 | *844 | *22 | *564 | *286 | *4296 | *1389 | 2294 | 11236 | 64195 |
| 61 Pension, prof sh, stock, annuity | 145294 | *** | *** | - | *26 | - | *3641 | *562 | *4828 | *7638 | 11954 | 34163 | 82305 |
| 62 Employee benefit programs | 299373 | *** | *** | - | *3256 | *3874 | *15011 | *12647 | *13614 | *8067 | 27860 | 68622 | 146224 |
| 63 Net loss, noncapital assets | 11971 | - | *** | - | - | - | *320 | *1133 | *215 | *7175 | 858 | 95 | 2175 |
| 64 Other deductions | 1028417 | *** | *** | *3815 | *30579 | *15294 | 105457 | 57229 | *36368 | *50098 | 89050 | 110297 | 492714 |
| 65 Total receipts less total deducts | 755251 | *** | *** | *5648 | *23690 | *3481 | 68120 | 31161 | *22541 | *3647 | 99618 | 62801 | 400375 |
| 66 Constructive taxable income from related foreign corporations | 10909 | - | *** | - | - | - | - | - | - | - | 609 | 2466 | 7834 |
| 67 Net income (less deficit), total | 763871 | *** | *** | *5648 | *23690 | *3481 | 68083 | 31161 | *22466 | *3335 | 99580 | 64052 | 408206 |
| 68 Net income, total | 964365 | *** | *** | *5648 | *23690 | *3963 | 83996 | *62922 | *31572 | *41034 | 109188 | 132171 | 433147 |
| 69 Deficit, total | 200494 | - | *** | - | - | *482 | *15913 | *31761 | *9106 | *37700 | 9608 | 68120 | 24941 |
| 70 Net income (less def), Form 1120-A | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 151899 | *** | *** | *5648 | *23690 | *1659 | *52651 | *29733 | *-504 | *-263 | 29745 | -18805 | - |
| 73 Statutory special deductions, total | 66326 | - | *** | - | - | - | *8750 | *10314 | *14546 | *7108 | 2902 | 6980 | 15726 |
| 74 Net operating loss deduction | 47341 | - | *** | - | - | - | *5450 | *10313 | *14509 | *4629 | 2135 | 3702 | 6604 |
| 75 Dividends received deduction | 18985 | - | *** | - | - | - | *3301 | *1 | *37 | *2479 | 768 | 3278 | 9121 |
| 76 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 678023 | - | *** | - | - | *2304 | *6946 | *22876 | *17026 | *28850 | 76574 | 100202 | 417421 |
| 78 Income tax before credits, total | 243910 | - | *** | - | - | *680 | *2027 | *7887 | *7123 | *9947 | 27322 | 36908 | 151144 |
| 79 Regular tax | 234213 | - | *** | - | - | *376 | *2015 | *7778 | *5779 | *9831 | 26369 | 35358 | 145834 |
| 80 Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 8730 | - | *** | - | - | *304 | *12 | *109 | *1326 | *90 | 864 | 1405 | 4621 |
| 83 Environmental tax | 956 | - | *** | - | - | - | - | - | *18 | *26 | 89 | 145 | 678 |
| 84 Foreign tax credit | *9766 | - | *** | - | - | - | - | - | *15 | - | 430 | 1523 | 7798 |
| 85 U.S. Possessions tax credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2505 | - | *** | - | - | - | - | - | *115 | *36 | 26 | 516 | 1812 |
| 89 Prior year minumum tax credit | *2886 | - | *** | - | - | - | *184 | - | *251 | - | 1521 | 559 | 371 |
| 90 Income tax after credits, total | 228753 | - | *** | - | - | *680 | *1843 | *7887 | *6741 | *9911 | 25345 | 34310 | 141163 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 826 | *7 | - | *185 | *197 | *39 | 202 | 116 | 55 | *9 | 9 | 3 | 3 |
| 2 Total assets | 5544896 | - | - | *23954 | *61608 | *19771 | 462911 | 773378 | 900920 | *311385 | 614429 | 467532 | 1909009 |
| 3 Cash | 270359 | - | - | *3377 | *2657 | *3190 | *36251 | 79866 | 62382 | *23039 | 30138 | 18896 | 10563 |
| 4 Notes and accounts receivable | 1502283 | - | - | *18962 | *5935 | *2880 | 154665 | 198207 | 262755 | *59158 | 136726 | 191856 | 471139 |
| 5 Less: Allowance for bad debts | 19537 | - | - | - | - | - | *245 | *2200 | *3785 | *756 | 3495 | 2046 | 7010 |
| 6 Inventories | 1271564 | - | - | - | *11080 | - | 125290 | 187360 | 223881 | *72881 | 154989 | 92418 | 403665 |
| 7 U.S. govt. obligations, total | *5399 | - | - | - | - | - | - | - | *4553 | *846 | - | - | - |
| 8 Tax-exempt securities | *18577 | - | - | - | - | - | - | - | - | *18577 | - | - | - |
| 9 Other current assets | 87751 | - | - | *1615 | *2690 | *617 | *15049 | 14089 | 17745 | *4525 | 8328 | 6433 | 16662 |
| 10 Loans to stockholders | *5705 | - | - | - | - | *2125 | *471 | *2080 | *1028 | - | - | - | - |
| 11 Mortgage and real estate loans | *94 | - | - | - | - | - | - | *94 | - | - | - | - | - |
| 12 Other investments | 362640 | - | - | - | *10908 | *7007 | *22670 | *61069 | 28534 | *55834 | 8685 | 263 | 167671 |
| 13 Depreciable assets | 3858466 | - | - | - | *121602 | *16084 | 249352 | 510183 | 727879 | *140993 | 309992 | 203713 | 1578668 |
| 14 Less: Accumulated depreciation | 2144019 | - | - | - | *98316 | *12131 | 159897 | 297316 | 445673 | *75287 | 142817 | 80472 | 832109 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 54724 | - | - | - | - | - | *2297 | *6774 | 11679 | *6353 | 4732 | 1416 | 21474 |
| 18 Intangible assets (Amortizable) | 157411 | - | - | - | *14279 | - | *228 | *1656 | *3777 | - | 128262 | 1275 | 7935 |
| 19 Less: Accumulated amortization | 56843 | - | - | - | *9226 | - | *197 | *352 | *1986 | - | 43906 | 596 | 580 |
| 20 Other assets | 170322 | - | - | *-0 | *-0 | - | *16977 | *11868 | 8152 | *5222 | 22795 | 34376 | 70932 |
| 21 Total liabilities | 5544896 | - | - | *23954 | *61608 | *19771 | 462911 | 773378 | 900920 | *311385 | 614429 | 467532 | 1909009 |
| 22 Accounts payable | 647575 | - | - | - | *36830 | *102 | 116549 | 148653 | 130023 | *19104 | 63995 | 54159 | 78159 |
| 23 Mort, notes, and bonds under 1 yr | 415358 | - | - | - | *4463 | - | *69549 | *30139 | 68496 | *20367 | 183904 | 5610 | 32831 |
| 24 Other current liabilities | 446445 | - | - | *486 | *14565 | *397 | *26157 | 35794 | 81625 | *20100 | 60139 | 56565 | 150617 |
| 25 Loans from stockholders | 289928 | - | - | *33279 | *172333 | - | *33643 | *31314 | *2085 | *8823 | 8450 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1183659 | - | - | - | *7862 | - | *44591 | *87124 | 144358 | *38478 | 241358 | 96911 | 522976 |
| 27 Other liabilities | 215882 | - | - | *-0 | *-0 | - | *5264 | *16884 | *20349 | *10857 | 14451 | 23995 | 124083 |
| 28 Net worth | 2346049 | - | - | *-9811 | *-174445 | *19272 | 167157 | 423469 | 453984 | *193656 | 42131 | 230293 | 1000344 |
| 29 Capital stock | 208940 | - | - | *2773 | *6492 | *118 | 16549 | 10982 | 4534 | *4650 | 115693 | 1752 | 45397 |
| 30 Paid-in or capital surplus | 339483 | - | - | - | - | - | *6199 | *11490 | 43896 | *2825 | 112110 | 105048 | 57915 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1420424 | - | - | - | *-1267 | *19155 | *42339 | *106193 | *214630 | *121894 | -196674 | 123493 | 990660 |
| 33 Retained earnings (S Corp) | 499372 | - | - | *-12585 | *-179669 | - | *115431 | *295206 | *202375 | *65510 | 13103 | - | - |
| 34 Less: Cost of treasury stock | 122169 | - | - | - | - | - | *13362 | *403 | *11452 | *1225 | 2100 | - | 93628 |
| 35 Total receipts | 9738807 | *52906 | - | *587413 | *344506 | *17855 | 1180740 | 1613299 | 1959332 | *385292 | 863981 | 721149 | 2012336 |
| 36 Business receipts | 9558267 | *52573 | - | *531947 | *340918 | *17378 | 1159923 | 1574763 | 1939134 | *377236 | 855568 | 718521 | 1990306 |
| 37 Interest | 12254 | *74 | - | - | *10 | *122 | *819 | *297 | *2721 | *215 | 1005 | 1308 | 5683 |
| 38 Interest on govt. obligations | *2276 | - | - | - | - | - | - | *589 | *283 | *1198 | 159 | - | 48 |
| 39 Rents | 11239 | - | - | - | - | - | *2236 | *2228 | *134 | *950 | 15 | 51 | 5624 |
| 40 Royalties | *13532 | - | - | - | - | - | - | - | *10728 | - | 23 | 72 | 2708 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *4820 | *20 | - | - | - | - | *149 | - | - | *3180 | 1470 | - | - |
| 43 Net gain, noncapital assets | 83778 | *91 | - | *55466 | - | - | *14162 | *7698 | *245 | *264 | 398 | 168 | 5286 |
| 44 Dividends, domestic corporations | *1710 | - | - | - | - | *355 | - | - | *89 | *1261 | -0 | 4 | -0 |
| 45 Dividends, foreign corporations | 882 | - | - | - | - | - | - | - | - | - | 147 | - | 735 |
| 46 Other receipts | 50049 | *147 | - | - | *3578 | - | *3452 | 27724 | 5997 | *987 | 5195 | 1024 | 1946 |
| 47 Total deductions | 9242119 | *53258 | - | *590651 | *357068 | *17733 | 1134919 | 1571655 | 1879501 | *359353 | 831643 | 572145 | 1874192 |
| 48 Cost of goods | 7263313 | *2164 | - | - | *11080 | - | 129168 | 189857 | 222202 | *73643 | 164170 | 85025 | 406011 |
| 49 Compensation of officers | 188308 | *142 | - | *11818 | *17301 | - | *19527 | 46678 | 65709 | *7363 | 10235 | 2410 | 7127 |
| 50 Salaries and wages | 332289 | *2910 | - | *31845 | *2747 | - | *20201 | 46447 | 71177 | *11778 | 38997 | 11507 | 94681 |
| 51 Repairs | 22843 | - | - | *851 | *61 | *337 | *7121 | *2190 | 3650 | *1388 | 3472 | 120 | 3654 |
| 52 Bad debts | 19553 | - | - | - | - | *198 | *4417 | *7365 | *754 | *226 | 820 | 527 | 5246 |
| 53 Rent paid on business property | 81049 | *148 | - | *17689 | *12500 | *1968 | *3221 | *7099 | 6655 | *127 | 13953 | 4602 | 13087 |
| 54 Taxes paid | 202613 | *1329 | - | *14237 | *17627 | *837 | 15764 | 30293 | 40819 | *7793 | 22241 | 9702 | 41972 |
| 55 Interest paid | 152577 | *2103 | - | *260 | *1224 | - | *12070 | *19105 | 24893 | *5144 | 30263 | 10257 | 47258 |
| 56 Contributions or gifts | 5344 | - | - | - | - | *8 | *90 | *217 | *736 | *144 | 138 | 410 | 3600 |
| 57 Amortization | 10673 | *77 | - | - | *341 | - | *270 | *530 | *1328 | *262 | 4341 | 694 | 2829 |
| 58 Depreciation | 290478 | *2632 | - | - | *7005 | *2082 | 16975 | 53550 | 55875 | *10112 | 31277 | 18698 | 92272 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 77560 | - | - | *75 | *180 | *69 | *527 | 1073 | 4000 | *1113 | 27593 | 5356 | 37574 |
| 61 Pension, prof sh, stock, annuity | 21671 | *18 | - | - | - | - | *2416 | *1331 | 5560 | *1079 | 1607 | 2227 | 7434 |
| 62 Employee benefit programs | 86562 | *6 | - | *6176 | *878 | - | 10730 | *11078 | 28982 | *1539 | 10372 | 3852 | 12950 |
| 63 Net loss, noncapital assets | *1741 | - | - | - | - | - | - | * - | *24 | - | 76 | 7 | 1633 |
| 64 Other deductions | 485544 | *2089 | - | *86834 | *36914 | *4019 | 57299 | 48325 | 92496 | *16810 | 42580 | 27062 | 71116 |
| 65 Total receipts less total deducts | 496688 | *-352 | - | *-3238 | *-12562 | *122 | 45821 | 41643 | 79831 | *25938 | 32338 | 149003 | 138144 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 494412 | *-352 | - | *-3238 | *-12562 | *122 | 45821 | 41054 | 79548 | *24740 | 32180 | 149003 | 138096 |
| 68 Net income, total | 579343 | *126 | - | - | *625 | *122 | *55582 | 56369 | 95335 | *24740 | 59344 | 149003 | 138096 |
| 69 Deficit, total | 84931 | *478 | - | *3238 | *13187 | - | *9762 | *15314 | *15788 | - | 27164 | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 118677 | - | - | *-3238 | *-13187 | - | *44125 | *32267 | *44924 | *12761 | 1025 | - | - |
| 73 Statutory special deductions, total | 8252 | - | - | - | *573 | *85 | *892 | - | *2030 | *2050 | 148 | 473 | 2000 |
| 74 Net operating loss deduction | *6333 | - | - | - | *573 | - | *892 | - | *1961 | *1167 | - | 473 | 1266 |
| 75 Dividends received deduction | *1919 | - | - | - | - | *85 | - | - | *69 | *883 | 148 | - | 735 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 408276 | *126 | - | - | *52 | *37 | *7729 | *15012 | *32594 | *9929 | 58171 | 148530 | 136096 |
| 78 Income tax before credits, total | 145059 | *19 | - | - | *8 | *5 | *2678 | *5125 | *13742 | *3443 | 20314 | 51918 | 47807 |
| 79 Regular tax | 141674 | *19 | - | - | *8 | *5 | *2628 | *4999 | *10998 | *3376 | 20095 | 51914 | 47632 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *3119 | - | - | - | - | - | *54 | *126 | *2724 | *62 | 153 | - | - |
| 83 Environmental tax | 270 | - | - | - | - | - | - | - | *20 | *5 | 65 | 4 | 175 |
| 84 Foreign tax credit | 13 | - | - | - | - | - | - | - | - | - | - | - | 13 |
| 85 U.S. Possessions tax credit | 35211 | - | - | - | - | - | - | - | - | - | - | 35211 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1041 | - | - | - | - | - | - | *22 | *422 | *47 | 113 | 86 | 350 |
| 89 Prior year minumum tax credit | *1662 | *19 | - | - | - | *5 | - | *113 | *95 | *69 | 1282 | 79 | - |
| 90 Income tax after credits, total | 107131 | - | - | - | *8 | - | *2678 | *4989 | *13224 | *3327 | 18919 | 16542 | 47444 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 2568 | *** | *** | *318 | *458 | *158 | 523 | 157 | 107 | 29 | 31 | 24 | 22 |
| 2 Total assets | 25501398 | *** | *** | *58790 | *157000 | *107647 | 1008124 | 1034140 | 1729484 | 1064279 | 2124802 | 3600338 | 14591406 |
| 3 Cash | 669260 | *** | *** | *4165 | *2666 | *4108 | 138632 | 58385 | 67448 | 47168 | 70544 | 96802 | 174605 |
| 4 Notes and accounts receivable | 5418732 | *** | *** | *35882 | *66988 | *48560 | 239056 | 262390 | 396140 | 275533 | 460296 | 736594 | 2896114 |
| 5 Less: Allowance for bad debts | 154487 | *** | *** | - | - | - | *1983 | *3627 | 7670 | 5633 | 8899 | 26034 | 100642 |
| 6 Inventories | 5228478 | *** | *** | *11812 | *24657 | *22604 | 211996 | 329453 | 502244 | 292732 | 528210 | 731133 | 2568722 |
| 7 U.S. govt. obligations, total | *76499 | *** | *** | - | - | - | *5365 | *4728 | *1100 | - | - | - | 65307 |
| 8 Tax-exempt securities | *109984 | *** | *** | - | - | - | - | - | *76772 | *5273 | 10060 | 322 | 17557 |
| 9 Other current assets | 776864 | *** | *** | *67 | *22547 | *701 | 31637 | 52687 | 82502 | 25252 | 89345 | 131875 | 340251 |
| 10 Loans to stockholders | 49492 | *** | *** | - | *8270 | - | *8118 | *9072 | *5738 | *8412 | 2863 | 6889 | 130 |
| 11 Mortgage and real estate loans | *3017 | *** | *** | - | - | - | - | - | *2217 | *323 | 172 | - | 304 |
| 12 Other investments | 2155578 | *** | *** | - | *3248 | *395 | 76126 | *12921 | 60496 | *33975 | 50912 | 560777 | 1356727 |
| 13 Depreciable assets | 16495131 | *** | *** | *37737 | *69128 | *50811 | 826075 | 696315 | 1134421 | 647503 | 1533171 | 2489867 | 8932824 |
| 14 Less: Accumulated depreciation | 8168114 | *** | *** | *30873 | *45906 | *24089 | 547541 | 414674 | 624774 | 347713 | 682633 | 1281069 | 4104814 |
| 15 Depletable assets | *14057 | *** | *** | - | - | - | - | - | - | - | 10705 | - | - |
| 16 Less: Accumulated depletion | *10690 | *** | *** | - | - | - | - | - | - | - | 8773 | - | - |
| 17 Land | 263239 | *** | *** | - | - | *4548 | 11831 | *10856 | 11620 | 16964 | 17115 | 25921 | 164385 |
| 18 Intangible assets (Amortizable) | 1089951 | *** | *** | - | *5935 | *42 | *2700 | *3683 | *10154 | 22863 | 45714 | 141827 | 856958 |
| 19 Less: Accumulated amortization | 230704 | *** | *** | - | *593 | *34 | *902 | *3325 | *2397 | *7517 | 16893 | 55777 | 143230 |
| 20 Other assets | 1715112 | *** | *** | - | *59 | - | 7015 | 15273 | 13475 | 49143 | 22893 | 41211 | 1566208 |
| 21 Total liabilities | 25501398 | *** | *** | *58790 | *157000 | *107647 | 1008124 | 1034140 | 1729484 | 1064279 | 2124802 | 3600338 | 14591406 |
| 22 Accounts payable | 2710722 | *** | *** | *18790 | *65970 | *21680 | 177369 | 187083 | 327680 | 133058 | 264372 | 364344 | 1137585 |
| 23 Mort, notes, and bonds under 1 yr | 1796086 | *** | *** | *2670 | *11459 | *10092 | 92588 | 67784 | 186132 | 157801 | 174205 | 570238 | 522887 |
| 24 Other current liabilities | 1680257 | *** | *** | *1148 | *14075 | *4920 | 69266 | 88860 | 78972 | 80527 | 129248 | 216148 | 985084 |
| 25 Loans from stockholders | 417769 | *** | *** | *14941 | *12148 | *1463 | 28600 | *30174 | *52173 | *11500 | 29218 | 29008 | 191119 |
| 26 Mort, notes, bonds, 1 yr or more | 7913581 | *** | *** | - | *21889 | *26257 | 113131 | 192225 | 262284 | 232963 | 600790 | 735660 | 5726497 |
| 27 Other liabilities | 1851594 | *** | *** | - | - | - | *21720 | *29070 | 26582 | 24140 | 40808 | 153575 | 1555700 |
| 28 Net worth | 9131389 | *** | *** | *21241 | *31460 | *43235 | 505450 | 438944 | 795660 | 424290 | 886160 | 1531366 | 4472536 |
| 29 Capital stock | 1123160 | *** | *** | *3591 | *1833 | *3423 | 19656 | 73769 | 177525 | 109733 | 101151 | 191335 | 435456 |
| 30 Paid-in or capital surplus | 4487487 | *** | *** | - | *5759 | - | 85619 | *45451 | 183815 | 90109 | 326941 | 346668 | 3403124 |
| 31 Retained earnings, appropriated | 41032 | *** | *** | - | - | - | - | - | - | - | - | 393 | 40639 |
| 32 Retained earnings-unappropriated | 2260719 | *** | *** | *7877 | *19199 | *39812 | 268927 | *126017 | 220602 | 120555 | 122430 | 955041 | 384600 |
| 33 Retained earnings (S Corp) | 1600513 | *** | *** | *9773 | *13264 | - | *156625 | 226018 | 239110 | *115355 | 374640 | 91843 | 394187 |
| 34 Less: Cost of treasury stock | 381522 | *** | *** | - | *8595 | - | *25377 | *32312 | 25393 | *11461 | 39002 | 53914 | 185469 |
| 35 Total receipts | 36328638 | *** | *** | *195507 | *448775 | *319574 | 2566662 | 2242051 | 3245568 | 1888545 | 3276858 | 4917915 | 16793837 |
| 36 Business receipts | 35562674 | *** | *** | *195507 | *448011 | *317778 | 2534427 | 2228287 | 3218164 | 1881717 | 3229731 | 4797275 | 16291088 |
| 37 Interest | 131727 | *** | *** | - | *9 | *202 | 3534 | *538 | 4212 | 2852 | 4110 | 30659 | 85074 |
| 38 Interest on govt. obligations | 9858 | *** | *** | - | - | - | *612 | *194 | *4332 | *77 | 751 | 2098 | 1794 |
| 39 Rents | 43502 | *** | *** | - | - | *1124 | *2068 | *742 | *1018 | - | 551 | 1136 | 36863 |
| 40 Royalties | 25565 | *** | *** | - | - | - | *1472 | - | *8 | - | 10132 | 5443 | 8510 |
| 41 Net S-T cap gain less net LT loss | 426 | *** | *** | - | - | - | - | - | - | - | - | 100 | 326 |
| 42 Net L-T cap gain less net ST loss | 222419 | *** | *** | - | - | - | *186 | - | *1105 | *11 | 667 | 1963 | 217962 |
| 43 Net gain, noncapital assets | 41053 | *** | *** | - | *346 | *152 | *7972 | *380 | *121 | *502 | 4496 | 1831 | 14209 |
| 44 Dividends, domestic corporations | 6588 | *** | *** | - | - | - | *300 | - | *10 | *102 | 4 | 954 | 5218 |
| 45 Dividends, foreign corporations | 80921 | *** | *** | - | - | - | - | *1321 | - | *275 | 3870 | 4166 | 71290 |
| 46 Other receipts | 203904 | *** | *** | - | *409 | *318 | 16089 | 10590 | 16599 | 3010 | 22545 | 72290 | 61503 |
| 47 Total deductions | 35114148 | *** | *** | *197558 | *448880 | *310197 | 2513308 | 2151478 | 3207769 | 1828716 | 3208064 | 4771040 | 16051687 |
| 48 Cost of goods | 27039384 | *** | *** | *11812 | *24657 | *23299 | 216710 | 324935 | 509343 | 283937 | 535489 | 734616 | 2313316 |
| 49 Compensation of officers | 458651 | *** | *** | *13912 | *23619 | *4936 | 89827 | 37514 | 61108 | 22387 | 33164 | 40243 | 80685 |
| 50 Salaries and wages | 1481052 | *** | *** | *19905 | *22332 | *21539 | 93582 | 109433 | 125057 | 93788 | 129533 | 183494 | 666946 |
| 51 Repairs | 115184 | *** | *** | - | *6821 | *442 | 12142 | 6424 | 6965 | 5503 | 8702 | 20142 | 47509 |
| 52 Bad debts | 98660 | *** | *** | - | *2893 | *90 | 9640 | 5753 | 8549 | 2015 | 3902 | 10429 | 54416 |
| 53 Rent paid on business property | 289328 | *** | *** | *3342 | *13946 | *7835 | 21727 | 11366 | 18519 | 8896 | 17437 | 16600 | 161311 |
| 54 Taxes paid | 760936 | *** | *** | *3167 | *13950 | *5218 | 63001 | 38069 | 50210 | 37771 | 51718 | 97547 | 385185 |
| 55 Interest paid | 873098 | *** | *** | *2146 | *3471 | *2800 | 21086 | 30135 | 45394 | 31135 | 56775 | 100707 | 577327 |
| 56 Contributions or gifts | 17089 | *** | *** | - | - | *86 | 559 | *161 | *493 | *646 | 837 | 3833 | 10474 |
| 57 Amortization | 43379 | *** | *** | - | - | *8 | *869 | *424 | 4013 | *1155 | 3841 | 10603 | 21955 |
| 58 Depreciation | 1261229 | *** | *** | *793 | *8325 | *3658 | 62801 | 50804 | 94504 | 47230 | 126374 | 199410 | 652240 |
| 59 Depletion | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 200320 | *** | *** | - | *5393 | *343 | 11435 | 10446 | 8750 | 6960 | 7698 | 22902 | 123910 |
| 61 Pension, prof sh, stock, annuity | 183331 | *** | *** | *1908 | - | - | 13036 | 7311 | 9772 | 10203 | 8727 | 24598 | 96404 |
| 62 Employee benefit programs | 422513 | *** | *** | *1092 | *5398 | *1619 | 28495 | 14295 | 42900 | 24688 | 25071 | 49424 | 218724 |
| 63 Net loss, noncapital assets | 57070 | *** | *** | - | *837 | *328 | *15444 | *145 | *541 | *89 | 33 | 1127 | 27409 |
| 64 Other deductions | 1812922 | *** | *** | *15161 | *46747 | *17681 | 141079 | 192074 | 187931 | 48678 | 181404 | 265870 | 692262 |
| 65 Total receipts less total deducts | 1214489 | *** | *** | *-2052 | *-105 | *9377 | 53354 | 90572 | 37799 | 59829 | 68793 | 146875 | 742151 |
| 66 Constructive taxable income from related foreign corporations | 5242 | *** | *** | - | - | - | - | - | - | - | - | 147 | 5095 |
| 67 Net income (less deficit), total | 1209873 | *** | *** | *-2052 | *-105 | *9377 | 52742 | 90379 | 33467 | 59753 | 68042 | 144924 | 745451 |
| 68 Net income, total | 1542769 | *** | *** | *1721 | *6755 | *10893 | 78635 | 108382 | 90873 | 74518 | 118668 | 199895 | 825312 |
| 69 Deficit, total | 332896 | *** | *** | *3773 | *6860 | *1516 | *25894 | *18003 | 57406 | *14766 | 50626 | 54971 | 79861 |
| 70 Net income (less def), Form 1120-A | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *1724 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 294118 | *** | *** | *-3773 | *5492 | - | *37229 | 36750 | 30266 | *20778 | 48213 | 24140 | 70138 |
| 73 Statutory special deductions, total | 307632 | *** | *** | - | - | - | *13789 | *18799 | *8617 | *2936 | 12251 | 14228 | 235272 |
| 74 Net operating loss deduction | 289547 | *** | *** | - | - | - | *13568 | *17478 | *8610 | 2661 | 8378 | 10369 | 226742 |
| 75 Dividends received deduction | 18085 | *** | *** | - | - | - | *221 | *1321 | *7 | *275 | 3873 | 3859 | 8530 |
| 76 Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 885354 | *** | *** | *1721 | *1262 | *10893 | 26208 | *34830 | *45264 | *44432 | 54144 | 146393 | 520206 |
| 78 Income tax before credits, total | 315222 | *** | *** | *258 | *189 | *2405 | 6853 | *11971 | 16493 | 15319 | 21610 | 52157 | 187886 |
| 79 Regular tax | 302959 | *** | *** | *258 | *189 | *2405 | 6802 | *11747 | *15390 | *15107 | 18668 | 50626 | 181767 |
| 80 Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 10970 | *** | *** | - | - | - | *50 | *221 | *1091 | *186 | 2876 | 1329 | 5137 |
| 83 Environmental tax | 1290 | *** | *** | - | - | - | - | *3 | *12 | *24 | 66 | 203 | 982 |
| 84 Foreign tax credit | 1019 | *** | *** | - | - | - | *-0 | - | - | - | 68 | 611 | 340 |
| 85 U.S. Possessions tax credit | 2015 | *** | *** | - | - | - | 93 | 807 | - | 1116 | - | - | - |
| 86 Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 9864 | *** | *** | - | - | - | *502 | *39 | *102 | *71 | 341 | 1547 | 7262 |
| 89 Prior year minumum tax credit | 4732 | *** | *** | - | - | - | - | *135 | - | *702 | - | 493 | 3402 |
| 90 Income tax after credits, total | 297591 | *** | *** | *258 | *189 | *2405 | 6258 | *10990 | 16391 | *13430 | 21201 | 49506 | 176882 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 12
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 19229 | 1442 | 7621 | 3531 | 2722 | 1389 | 1693 | 337 | 312 | 81 | 50 | 29 | 22 |
| 2 Total assets | 49168660 | - | 195794 | 631684 | 993880 | 898987 | 3997307 | 2422462 | 4774486 | 2839364 | 3336451 | 4514114 | 24564132 |
| 3 Cash | 2386721 | - | 47093 | 127694 | 95780 | 64880 | 254870 | 90462 | 235430 | 120788 | 201049 | 408507 | 740168 |
| 4 Notes and accounts receivable | 10135355 | - | 30500 | 141704 | 303780 | 261720 | 1123200 | 710355 | 1353049 | 743640 | 873672 | 967745 | 3625989 |
| 5 Less: Allowance for bad debts | 278883 | - | - | *4162 | *32 | *2990 | 21014 | 8222 | 21321 | 19483 | 37184 | 40075 | 124400 |
| 6 Inventories | 13001663 | - | 36849 | 124102 | 238847 | 259973 | 1541864 | 968939 | 1892747 | 893302 | 1104002 | 1569729 | 4371310 |
| 7 U.S. govt. obligations, total | 136812 | - | *8330 | *340 | *1575 | - | - | - | *40917 | *51565 | 34085 | - | - |
| 8 Tax-exempt securities | *8178 | - | - | - | - | - | 1410 | 237 | *4405 | - | 683 | 1442 | - |
| 9 Other current assets | 2260522 | - | *3180 | 23256 | 42445 | 66220 | 303022 | 132401 | 267182 | 159040 | 243266 | 196255 | 824255 |
| 10 Loans to stockholders | 228644 | - | *2345 | *28729 | *20744 | *18106 | 65234 | *26722 | 24999 | *6147 | 29350 | - | 6268 |
| 11 Mortgage and real estate loans | 49822 | - | - | - | *22281 | - | *2696 | - | *14812 | *4 | 3407 | 5389 | 1232 |
| 12 Other investments | 6356820 | - | - | *8822 | *15414 | *19755 | 91598 | 85536 | 214400 | 237162 | 217313 | 345919 | 5120901 |
| 13 Depreciable assets | 14164766 | - | 139545 | 499994 | 475597 | 384813 | 1345649 | 595655 | 1449786 | 1082045 | 939061 | 1372673 | 5879947 |
| 14 Less: Accumulated depreciation | 7266859 | - | 87005 | 340323 | 250599 | 234008 | 807714 | 333440 | 887231 | 564628 | 453151 | 649678 | 2659082 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 296766 | - | - | *1782 | *19486 | *785 | 28776 | 13607 | 25489 | 30053 | 27180 | 24497 | 125111 |
| 18 Intangible assets (Amortizable) | 2789989 | - | *13165 | *4100 | *2260 | 83585 | 23255 | 62906 | 85151 | 104734 | 160206 | 231611 | 2019017 |
| 19 Less: Accumulated amortization | 673641 | - | *4052 | *1004 | *1530 | *36738 | 11336 | 12106 | 13287 | 53190 | 48604 | 75085 | 416710 |
| 20 Other assets | 5571986 | - | 5845 | 16649 | 7829 | 12885 | 55797 | 89409 | 87958 | 48184 | 42116 | 155187 | 5050127 |
| 21 Total liabilities | 49168660 | - | 195794 | 631684 | 993880 | 898987 | 3997307 | 2422462 | 4774486 | 2839364 | 3336451 | 4514114 | 24564132 |
| 22 Accounts payable | 6280511 | - | 34286 | 103581 | 136913 | 309566 | 964288 | 526099 | 906569 | 398499 | 457742 | 396746 | 2046223 |
| 23 Mort, notes, and bonds under 1 yr | 4006142 | - | *2703 | *27631 | 120904 | 130751 | 536371 | 306025 | 636644 | 458320 | 409403 | 520173 | 857215 |
| 24 Other current liabilities | 4256234 | - | 32248 | 53224 | 76945 | 62821 | 463036 | 174330 | 357596 | 210700 | 287523 | 422119 | 2115693 |
| 25 Loans from stockholders | 1524424 | - | 215382 | 86644 | 196957 | 108093 | 427558 | 127177 | 256793 | *9687 | 50235 | 26342 | 19556 |
| 26 Mort, notes, bonds, 1 yr or more | 9696003 | - | *49099 | 98334 | 127014 | 127760 | 347026 | 552516 | 458723 | 549084 | 628288 | 1250236 | 5507923 |
| 27 Other liabilities | 4491354 | - | *4016 | *7798 | 40434 | *33402 | 54824 | 87793 | 118201 | 58483 | 19242 | 215078 | 3852083 |
| 28 Net worth | 18913993 | - | -141940 | 254472 | 294712 | 126593 | 1204205 | 648522 | 2039959 | 1154591 | 1484019 | 1683421 | 10165439 |
| 29 Capital stock | 2015344 | - | 72103 | 87790 | 93654 | 88779 | 134975 | 76019 | 310072 | 132309 | 219244 | 214070 | 586328 |
| 30 Paid-in or capital surplus | 7914543 | - | *11226 | *47001 | 176128 | 59560 | 405869 | -36584 | 167844 | 474491 | 435472 | 739642 | 5433893 |
| 31 Retained earnings, appropriated | *11146 | - | - | - | - | - | - | *1556 | *8415 | *169 | 1006 | - | - |
| 32 Retained earnings-unappropriated | 6860875 | - | -79751 | 16049 | 105782 | -39365 | 377060 | 394570 | 470075 | 245477 | 385945 | 350907 | 4634125 |
| 33 Retained earnings (S Corp) | 3457698 | - | -145503 | *109686 | *-65957 | 45795 | 352270 | 405797 | 1185549 | 449314 | 501600 | 619148 | - |
| 34 Less: Cost of treasury stock | 1345614 | - | *16 | *6054 | *14895 | *28177 | 65969 | 192836 | 101996 | 147169 | 59247 | 240347 | 488907 |
| 35 Total receipts | 80248094 | 725978 | 1065733 | 2914261 | 2455758 | 2925268 | 10880315 | 5804496 | 11133200 | 5622661 | 6204715 | 6686355 | 23829355 |
| 36 Business receipts | 78079975 | 608656 | 1035484 | 2905564 | 2441965 | 2906859 | 10794051 | 5659851 | 11056675 | 5492406 | 6137265 | 6464167 | 22577031 |
| 37 Interest | 325226 | *434 | *35 | *1185 | 1851 | *694 | 7006 | 4346 | 7447 | 9073 | 20686 | 28938 | 243531 |
| 38 Interest on govt. obligations | 25841 | - | *20 | 8 | - | - | *1030 | - | 2640 | *221 | 2745 | 1034 | 18144 |
| 39 Rents | 49620 | 275 | - | *2812 | *472 | - | *2391 | *2537 | 2435 | *1008 | 4155 | 412 | 33124 |
| 40 Royalties | 647923 | *24562 | - | - | *9 | - | *6225 | *302 | *2224 | *5772 | 3375 | 68746 | 536709 |
| 41 Net S-T cap gain less net LT loss | *7647 | - | - | - | - | - | - | - | *400 | - | -0 | 1123 | 6125 |
| 42 Net L-T cap gain less net ST loss | 86342 | *41410 | - | - | *2992 | - | *16498 | *7895 | *5314 | *738 | 354 | 8875 | 2265 |
| 43 Net gain, noncapital assets | 49060 | *9250 | *1628 | *1743 | *1890 | *4 | 16566 | *35 | 1391 | 1079 | 1215 | 12820 | 1439 |
| 44 Dividends, domestic corporations | 17330 | *5 | *530 | *353 | - | - | - | *385 | *445 | *8390 | 2989 | 3265 | 967 |
| 45 Dividends, foreign corporations | 230027 | 123 | - | - | - | - | - | 5 | *7911 | *1048 | 585 | 18164 | 202191 |
| 46 Other receipts | 729105 | *41263 | 28036 | 2596 | 6579 | 17711 | 36548 | 129141 | 46318 | 102925 | 31345 | 78813 | 207829 |
| 47 Total deductions | 77196274 | 715618 | 1113129 | 2868041 | 2477309 | 2928817 | 10786464 | 5694765 | 10891201 | 5402636 | 5857374 | 6327145 | 22133774 |
| 48 Cost of goods | 55409261 | *230200 | 37049 | 107603 | 222746 | 267910 | 1567764 | 979843 | 1915294 | 1101672 | 1154279 | 1614913 | 4456010 |
| 49 Compensation of officers | 1784942 | *24614 | 47438 | 150846 | 137752 | 113274 | 453153 | 173186 | 324671 | 96017 | 79646 | 84972 | 99373 |
| 50 Salaries and wages | 5354197 | 64753 | 138031 | 229529 | 191525 | 177093 | 586721 | 421054 | 555144 | 330422 | 354079 | 508505 | 1797340 |
| 51 Repairs | 274713 | 10113 | 12946 | 14334 | 8515 | 10054 | 25560 | 10765 | 21215 | 15106 | 9612 | 31396 | 105096 |
| 52 Bad debts | 227035 | *9341 | *6185 | *3274 | 2938 | 13703 | 34039 | 10425 | 21680 | 10362 | 9753 | 25758 | 79577 |
| 53 Rent paid on business property | 1154928 | 23340 | 90155 | 110878 | 46946 | 63407 | 119218 | 47054 | 96642 | 52255 | 51179 | 102627 | 351227 |
| 54 Taxes paid | 1763326 | 26827 | 35165 | 124230 | 68887 | 112542 | 232664 | 127631 | 179500 | 101732 | 113990 | 157147 | 483011 |
| 55 Interest paid | 1430009 | 29673 | 7005 | 11232 | 24696 | 30668 | 127289 | 83901 | 156285 | 106777 | 106182 | 167053 | 579247 |
| 56 Contributions or gifts | 43442 | *883 | *122 | *253 | 254 | *389 | 1488 | 1297 | 2472 | 880 | 2020 | 3537 | 29847 |
| 57 Amortization | 143335 | *3721 | *1999 | *483 | *827 | *6147 | 5798 | 3543 | 9219 | 8034 | 8447 | 18574 | 76542 |
| 58 Depreciation | 1239066 | 28533 | 21079 | 44627 | 47403 | 38349 | 124568 | 40985 | 106752 | 77746 | 70136 | 112281 | 526608 |
| 59 Depletion | *1 | - | - | - | *1 | - | - | - | - | - | - | - | - |
| 60 Advertising | 1294909 | 10109 | 9337 | 14486 | 12990 | 7416 | 60057 | 39616 | 94397 | 72510 | 71393 | 177609 | 724989 |
| 61 Pension, prof sh, stock, annuity | 235756 | *6308 | *332 | - | *4605 | *2209 | 25350 | 11219 | 27886 | 10960 | 15731 | 40507 | 90649 |
| 62 Employee benefit programs | 886710 | *7969 | *2672 | *5854 | 13454 | 86816 | 121178 | 52003 | 84468 | 68608 | 57901 | 119920 | 265867 |
| 63 Net loss, noncapital assets | 54689 | *6745 | *15467 | *79 | - | *110 | *700 | *815 | 15157 | *726 | 810 | 1573 | 12506 |
| 64 Other deductions | 5899953 | 101654 | 246985 | 265369 | 308413 | 234943 | 811770 | 423456 | 706210 | 333185 | 426430 | 483258 | 1558280 |
| 65 Total receipts less total deducts | 3051821 | 10360 | -47397 | 46220 | -21551 | -3549 | 93851 | 109732 | 241999 | 220024 | 347342 | 359210 | 1695581 |
| 66 Constructive taxable income from related foreign corporations | 173025 | - | - | - | - | - | *522 | - | *625 | *118 | - | 88 | 171672 |
| 67 Net income (less deficit), total | 3199005 | 10360 | -47417 | 46212 | -21551 | -3549 | 93343 | 109732 | 239984 | 219922 | 344597 | 358264 | 1849109 |
| 68 Net income, total | 4452386 | *70146 | 39001 | 96785 | 74525 | 59342 | 319178 | 183017 | 366673 | 277440 | 407335 | 484030 | 2074914 |
| 69 Deficit, total | 1253381 | 59786 | 86418 | 50573 | 96076 | 62891 | 225835 | 73285 | 126689 | 57518 | 62739 | 125766 | 225805 |
| 70 Net income (less def), Form 1120-A | *4767 | - | *-360 | *7510 | *-2382 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 997026 | *22230 | -9238 | *47306 | 5192 | 31867 | 90096 | 74722 | 192764 | 146688 | 169688 | 225712 | - |
| 73 Statutory special deductions, total | 216873 | *18320 | *1588 | *18593 | 17198 | *3893 | *12027 | *18016 | 13306 | *17415 | 24144 | 27476 | 44897 |
| 74 Net operating loss deduction | 170404 | *18316 | *1217 | *18346 | 17198 | *3893 | *12027 | *18000 | *5086 | *10715 | 20629 | 17907 | 27071 |
| 75 Dividends received deduction | 46469 | *4 | *371 | *247 | - | - | - | *16 | *8220 | *6700 | 3515 | 9569 | 17826 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2902890 | *13917 | *3161 | *21263 | 24374 | *13175 | 100540 | 53074 | 115490 | 93471 | 202715 | 231634 | 2030076 |
| 78 Income tax before credits, total | 1003623 | *5088 | *474 | *3634 | 4563 | *2656 | 31377 | 17954 | 40033 | 32590 | 69965 | 81758 | 713532 |
| 79 Regular tax | 996239 | *4721 | *474 | *3657 | 4563 | *2656 | 31281 | 17684 | 39216 | 32080 | 69510 | 80093 | 710303 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 4275 | 348 | - | - | - | - | *96 | *379 | *804 | *430 | 236 | 1388 | 593 |
| 83 Environmental tax | 3242 | 19 | - | - | - | - | *-0 | 1 | *13 | 80 | 218 | 276 | 2636 |
| 84 Foreign tax credit | 183029 | *568 | - | - | - | - | *397 | *141 | - | *123 | 155 | 5002 | 176644 |
| 85 U.S. Possessions tax credit | 16109 | 29 | - | - | - | 99 | 2827 | 1773 | 4113 | 1904 | 3970 | 1395 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 7356 | - | - | - | - | - | *53 | *27 | *29 | *82 | 555 | 528 | 6082 |
| 89 Prior year minumum tax credit | 2366 | - | - | - | - | - | - | *250 | *989 | *272 | 798 | 2 | 55 |
| 90 Income tax after credits, total | 794764 | *4491 | *474 | *3634 | 4563 | *2558 | 28101 | 15763 | 34902 | 30210 | 64487 | 74831 | 530751 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Men's and boy's clothing

MINOR INDUSTRY 2315
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 947 | *27 | *209 | *292 | *138 | - | 103 | 76 | 53 | 16 | 12 | 12 | 9 |
| 2 Total assets | 22838518 | - | *228 | *49322 | *62964 | - | 315796 | 536195 | 866866 | 529499 | 751976 | 1952878 | 17772795 |
| 3 Cash | 981207 | - | - | *14239 | *8904 | - | 8830 | 26983 | 71457 | *29096 | 19792 | 143595 | 658311 |
| 4 Notes and accounts receivable | 3170761 | - | - | *3588 | *27087 | - | 80275 | 164428 | 273716 | *135970 | 261074 | 431914 | 1792708 |
| 5 Less: Allowance for bad debts | 116003 | - | - | *384 | - | - | *148 | *2318 | 5317 | *2872 | 7826 | 15977 | 81162 |
| 6 Inventories | 4621846 | - | *42 | - | *3372 | - | 124336 | 198537 | 336366 | *176501 | 277996 | 799824 | 2704871 |
| 7 U.S. govt. obligations, total | *22779 | - | - | - | - | - | - | - | 5 | *22245 | 529 | - | - |
| 8 Tax-exempt securities | 1442 | - | - | - | - | - | - | - | - | - | - | 1442 | - |
| 9 Other current assets | 755852 | - | - | *658 | *611 | - | 4377 | 21984 | 54657 | *9350 | 39281 | 88965 | 535968 |
| 10 Loans to stockholders | 53837 | - | - | *5214 | *463 | - | *35442 | *3875 | *1058 | *3403 | 2133 | - | 2249 |
| 11 Mortgage and real estate loans | *4095 | - | - | - | - | - | - | - | *684 | *4 | 3407 | - | - |
| 12 Other investments | 4336017 | - | - | - | - | - | *2999 | *4805 | 27998 | *46187 | 54605 | 111585 | 4087837 |
| 13 Depreciable assets | 6215070 | - | - | *29771 | *61229 | - | 211561 | 170445 | 275040 | *205267 | 207443 | 613602 | 4440711 |
| 14 Less: Accumulated depreciation | 3013663 | - | - | *5121 | *38801 | - | 161318 | 89840 | 178444 | *110254 | 116060 | 297777 | 2016049 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 129648 | - | - | *384 | - | - | *6837 | *3555 | *3533 | *8963 | 6817 | 8004 | 91554 |
| 18 Intangible assets (Amortizable) | 1385295 | - | - | *671 | - | - | - | *35186 | *4316 | *2046 | 1900 | 37025 | 1304150 |
| 19 Less: Accumulated amortization | 320565 | - | - | *134 | - | - | - | *8642 | *2666 | *564 | 289 | 10767 | 297503 |
| 20 Other assets | 4610901 | - | *186 | *437 | *99 | - | *2603 | *7195 | 4461 | *4156 | 1173 | 41443 | 4549149 |
| 21 Total liabilities | 22838518 | - | *228 | *49322 | *62964 | - | 315796 | 536195 | 866866 | 529499 | 751976 | 1952878 | 17772795 |
| 22 Accounts payable | 1481010 | - | - | *6311 | *17822 | - | 38725 | 107801 | 135604 | *73638 | 82733 | 158502 | 859874 |
| 23 Mort, notes, and bonds under 1 yr | 1164655 | - | - | *3964 | *11405 | - | *11842 | *58699 | 105876 | *52588 | 112709 | 206043 | 601529 |
| 24 Other current liabilities | 1725921 | - | - | *2676 | *1741 | - | 46150 | 20802 | 53365 | *27038 | 67519 | 181329 | 1325301 |
| 25 Loans from stockholders | 106859 | - | *901 | *3650 | - | - | *10595 | *39798 | *5190 | *1716 | 1747 | 23748 | 19514 |
| 26 Mort, notes, bonds, 1 yr or more | 4752581 | - | - | *20693 | *2282 | - | *81582 | *184365 | 41021 | *82564 | 129994 | 299766 | 3910314 |
| 27 Other liabilities | 3292877 | - | *-5 | - | - | - | *286 | *72770 | *12800 | *6296 | 1125 | 159483 | 3040121 |
| 28 Net worth | 10314615 | - | *-667 | *12028 | *29714 | - | 126615 | 51960 | 513009 | 285660 | 356150 | 924007 | 8016142 |
| 29 Capital stock | 548549 | - | *2094 | *1877 | *7394 | - | 4656 | 5226 | 71208 | 20602 | 13779 | 82655 | 339056 |
| 30 Paid-in or capital surplus | 4533774 | - | - | *70 | - | - | *123630 | *-133722 | *37110 | *20850 | 104714 | 134893 | 4246229 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 4658125 | - | *-2762 | *-6849 | *16814 | - | *6921 | *81341 | 288566 | *71770 | 129101 | 538370 | 3534852 |
| 33 Retained earnings (S Corp) | 862489 | - | - | *16929 | *5975 | - | *-6112 | *99748 | 190322 | *182521 | 124302 | 248803 | - |
| 34 Less: Cost of treasury stock | 288321 | - | - | - | *470 | - | *2481 | *633 | *74198 | *10083 | 15747 | 80714 | 103996 |
| 35 Total receipts | 25654261 | *34351 | *4300 | *191439 | *157916 | - | 688449 | 1178541 | 2169532 | 1284975 | 1275091 | 2825302 | 15844367 |
| 36 Business receipts | 24421519 | *33504 | *4300 | *191180 | *157916 | - | 687858 | 1173650 | 2158053 | 1238232 | 1258991 | 2763578 | 14754257 |
| 37 Interest | 238180 | -0 | - | - | - | - | - | *1085 | *1732 | *287 | 8601 | 17935 | 208540 |
| 38 Interest on govt. obligations | 4550 | - | - | - | - | - | *4 | - | *78 | - | 1592 | 1034 | 1842 |
| 39 Rents | 30190 | 275 | - | - | - | - | - | *646 | *717 | *72 | 910 | 250 | 27320 |
| 40 Royalties | 482850 | 128 | - | - | - | - | - | - | *1688 | *76 | 54 | 15272 | 465633 |
| 41 Net S-T cap gain less net LT loss | 5672 | - | - | - | - | - | - | - | - | - | - | - | 5672 |
| 42 Net L-T cap gain less net ST loss | 2672 | - | - | - | - | - | - | *3 | *17 | *466 | 155 | 9 | 2024 |
| 43 Net gain, noncapital assets | 3811 | - | - | - | - | - | *18 | *8 | *746 | *87 | 855 | 1043 | 1054 |
| 44 Dividends, domestic corporations | *3029 | - | - | - | - | - | - | - | *218 | - | 57 | 1894 | 860 |
| 45 Dividends, foreign corporations | 205221 | - | - | - | - | - | - | - | - | - | - | 7596 | 197625 |
| 46 Other receipts | 256567 | 444 | - | *258 | - | - | *569 | *3150 | 6283 | *45756 | 3876 | 16693 | 179538 |
| 47 Total deductions | 23804236 | *54886 | *4712 | *180899 | *151440 | - | 685892 | 1179438 | 2111043 | 1195359 | 1205470 | 2678337 | 14356761 |
| 48 Cost of goods | 16827134 | *27767 | *42 | - | *3372 | - | 126423 | 194992 | 341719 | 364409 | 278474 | 809474 | 2717402 |
| 49 Compensation of officers | 209076 | - | - | *4941 | *10435 | - | *11147 | *32635 | 37126 | 21941 | 10653 | 25886 | 54312 |
| 50 Salaries and wages | 1780903 | *3173 | - | *53284 | - | - | 27482 | 125886 | 99860 | *70767 | 89818 | 186599 | 1124035 |
| 51 Repairs | 107111 | *39 | - | *1254 | *717 | - | *526 | *2555 | 3534 | *3644 | 1493 | 12279 | 81071 |
| 52 Bad debts | 98080 | - | - | *1703 | - | - | *1305 | *2993 | 3624 | *3019 | 1885 | 19103 | 64447 |
| 53 Rent paid on business property | 304698 | *167 | *1280 | *6649 | *1129 | - | *4025 | *8587 | 12294 | *16198 | 9244 | 34456 | 210668 |
| 54 Taxes paid | 567294 | *881 | *187 | *8773 | *5460 | - | 15003 | 28394 | 51289 | 25796 | 26241 | 64907 | 340362 |
| 55 Interest paid | 553414 | *2289 | - | *1085 | *1175 | - | *13097 | 11138 | 16510 | *21496 | 22130 | 54906 | 409589 |
| 56 Contributions or gifts | 22485 | - | - | - | *14 | - | 4 | *367 | *614 | *72 | 617 | 943 | 19854 |
| 57 Amortization | 52747 | 226 | - | *134 | - | - | *76 | *392 | *450 | *1607 | 127 | 2548 | 47189 |
| 58 Depreciation | 535412 | *1056 | - | *4947 | *4169 | - | 4803 | 10405 | 19750 | 18494 | 13415 | 46241 | 412133 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 689069 | *973 | *6 | *28 | *81 | - | *3640 | *3976 | 15742 | *29979 | 3711 | 77612 | 553320 |
| 61 Pension, prof sh, stock, annuity | 120731 | - | - | - | - | - | *2614 | *2679 | 10096 | *4054 | 5875 | 24073 | 71338 |
| 62 Employee benefit programs | 307523 | 114 | *22 | *569 | - | - | *7934 | *27197 | 25890 | *15391 | 9828 | 55342 | 165237 |
| 63 Net loss, noncapital assets | 20261 | 2695 | - | - | - | - | - | *151 | *8934 | *3 | 401 | 680 | 7398 |
| 64 Other deductions | 1608297 | *7216 | *2246 | *17402 | *9591 | - | 49700 | 89098 | 103966 | 74005 | 59532 | 170675 | 1024867 |
| 65 Total receipts less total deducts | 1850025 | *-20535 | *-412 | *10540 | *6476 | - | 2556 | -896 | 58489 | 89616 | 69621 | 146965 | 1487606 |
| 66 Constructive taxable income from related foreign corporations | 162375 | - | - | - | - | - | - | - | - | - | - | 88 | 162287 |
| 67 Net income (less deficit), total | 2007850 | *-20535 | *-412 | *10540 | *6476 | - | 2553 | -896 | 58411 | 89616 | 68029 | 146019 | 1648050 |
| 68 Net income, total | 2205754 | - | - | *18689 | *6476 | - | *30180 | *28379 | 81819 | *95596 | 73398 | 173472 | 1697745 |
| 69 Deficit, total | 197904 | *20535 | *412 | *8149 | - | - | *27627 | *29275 | *23408 | *5980 | 5369 | 27453 | 49694 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 196626 | *-6225 | - | *18217 | *5721 | - | *740 | *16439 | 28845 | *60643 | 17739 | 54507 | - |
| 73 Statutory special deductions, total | 34719 | - | - | - | - | - | - | - | *153 | *2108 | 573 | 11958 | 19928 |
| 74 Net operating loss deduction | *8000 | - | - | - | - | - | - | - | - | *2108 | 533 | 3182 | 2177 |
| 75 Dividends received deduction | 26720 | - | - | - | - | - | - | - | *153 | - | 40 | 8776 | 17751 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1908277 | - | - | *472 | *755 | - | 2031 | *6672 | 34038 | *29614 | 49870 | 107007 | 1677818 |
| 78 Income tax before credits, total | 669264 | - | - | *71 | *113 | - | 698 | *2184 | 11789 | *10340 | 17246 | 37372 | 589451 |
| 79 Regular tax | 666331 | - | - | *71 | *113 | - | 698 | *2184 | 11620 | *10309 | 17204 | 36902 | 587229 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 560 | - | - | - | - | - | - | - | 168 | - | - | 349 | 43 |
| 83 Environmental tax | 2373 | - | - | - | - | - | - | - | *1 | *31 | 42 | 121 | 2178 |
| 84 Foreign tax credit | 172626 | - | - | - | - | - | - | - | - | - | 13 | 685 | 171928 |
| 85 U.S. Possessions tax credit | 9534 | - | - | - | - | - | 698 | 1067 | 3799 | - | 3970 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 5504 | - | - | - | - | - | - | - | *3 | *1 | 292 | 177 | 5032 |
| 89 Prior year minumum tax credit | *582 | - | - | - | - | - | - | - | - | *272 | 255 | - | 55 |
| 90 Income tax after credits, total | 481018 | - | - | *71 | *113 | - | - | *1116 | *7988 | *10067 | 12717 | 36510 | 412436 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Women's and children's clothing

MINOR INDUSTRY 2345
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4908 | *582 | *1772 | *293 | 848 | 458 | 634 | 134 | 128 | 28 | 16 | 9 | 5 |
| 2 Total assets | 12437343 | - | *72073 | *52204 | 333871 | 272788 | 1558949 | 1002737 | 1909678 | 1037652 | 1091989 | 1326617 | 3778784 |
| 3 Cash | 591774 | - | *13772 | *1167 | 46038 | *25379 | 93809 | 45543 | 79032 | 38872 | 90926 | 116982 | 40253 |
| 4 Notes and accounts receivable | 3536784 | - | *11716 | *16583 | 112345 | *77469 | 487938 | 266714 | 549496 | 274338 | 240110 | 271714 | 1228361 |
| 5 Less: Allowance for bad debts | 77318 | - | - | - | - | *980 | 8054 | *3383 | 8340 | 9777 | 7370 | 18635 | 20779 |
| 6 Inventories | 4390628 | - | *19146 | *10300 | *83818 | *94897 | 714798 | 393948 | 833578 | 381766 | 400887 | 453521 | 1003967 |
| 7 U.S. govt. obligations, total | *1575 | - | - | - | *1575 | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *2552 | - | - | - | - | - | - | - | *2552 | - | - | - | - |
| 9 Other current assets | 843289 | - | *2278 | *55 | *19863 | *29569 | 128208 | 94770 | 110855 | 112100 | 151831 | 38392 | 155368 |
| 10 Loans to stockholders | 58398 | - | - | *12494 | *11452 | *5622 | 11514 | *11617 | *2062 | *1411 | 1784 | - | 442 |
| 11 Mortgage and real estate loans | *19770 | - | - | - | - | - | - | - | *13172 | - | - | 5389 | 1209 |
| 12 Other investments | 1097553 | - | - | *569 | *3473 | *114 | *23673 | 75950 | 101076 | *65472 | 47194 | 131415 | 648617 |
| 13 Depreciable assets | 2692292 | - | *50818 | *77762 | 104823 | 66362 | 244296 | 173581 | 402914 | 288932 | 179473 | 387934 | 715397 |
| 14 Less: Accumulated depreciation | 1486920 | - | *27183 | *66726 | 58569 | 32612 | 146803 | 107847 | 237077 | 173972 | 81693 | 194898 | 359539 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 76143 | - | - | - | *7817 | - | *3467 | *7791 | 10128 | *15030 | 3432 | 10550 | 17928 |
| 18 Intangible assets (Amortizable) | 288381 | - | *705 | - | *134 | *311 | 5810 | *7523 | *42912 | *73729 | 47833 | 33273 | 76152 |
| 19 Less: Accumulated amortization | 74471 | - | *78 | - | *103 | *66 | 4182 | *1523 | *7188 | *46477 | 8594 | 5792 | 468 |
| 20 Other assets | 476913 | - | *898 | -0 | *1204 | *6723 | 4473 | 38054 | 14505 | 16228 | 26178 | 96773 | 271877 |
| 21 Total liabilities | 12437343 | - | *72073 | *52204 | 333871 | 272788 | 1558949 | 1002737 | 1909678 | 1037652 | 1091989 | 1326617 | 3778784 |
| 22 Accounts payable | 2817393 | - | *22666 | *5599 | *31069 | 115512 | 537287 | 279785 | 434469 | 154451 | 146814 | 138277 | 951465 |
| 23 Mort, notes, and bonds under 1 yr | 1160066 | - | - | *5920 | *28298 | *15007 | 154747 | 87609 | 267768 | 213237 | 193517 | 106414 | 87549 |
| 24 Other current liabilities | 1228589 | - | *16687 | *4795 | 32601 | 26796 | 152265 | 70127 | 154798 | 70772 | 96195 | 70061 | 533492 |
| 25 Loans from stockholders | 537128 | - | *30368 | *6525 | *44602 | *53982 | 154858 | *26618 | 184256 | *7949 | 27928 | - | 42 |
| 26 Mort, notes, bonds, 1 yr or more | 1777214 | - | - | *12023 | *37209 | *21813 | 65675 | 221493 | 146515 | 202723 | 175022 | 460713 | 434027 |
| 27 Other liabilities | 509082 | - | *2993 | *4485 | *16348 | - | *2193 | *3779 | 11598 | *22421 | 16667 | 40090 | 388509 |
| 28 Net worth | 4407871 | - | *-641 | *12858 | 143745 | 39677 | 491924 | 313325 | 710274 | 366098 | 435847 | 511063 | 1383702 |
| 29 Capital stock | 587552 | - | *37310 | *12461 | 39816 | 40617 | 48835 | 10697 | 42555 | 37006 | 61598 | 54533 | 202124 |
| 30 Paid-in or capital surplus | 1216099 | - | *5626 | *1486 | *134641 | *33146 | 210175 | 85438 | 39482 | 152393 | 112336 | 191385 | 249992 |
| 31 Retained earnings, appropriated | *8415 | - | - | - | - | - | - | - | *8415 | - | - | - | - |
| 32 Retained earnings-unappropriated | 2013104 | - | *-40102 | *-12540 | *36185 | *-16574 | 148122 | 239456 | 195875 | *36655 | 17222 | 106862 | 1301942 |
| 33 Retained earnings (S Corp) | 1495971 | - | *-3474 | *11452 | *-53731 | *-17511 | 130027 | *168746 | 426145 | *259798 | 264086 | 310432 | - |
| 34 Less: Cost of treasury stock | 913269 | - | - | - | *13167 | - | *45236 | 191013 | *2199 | *119755 | 19396 | 152149 | 370355 |
| 35 Total receipts | 27743663 | *218199 | *334438 | *353541 | 847228 | 1403905 | 5347049 | 2654582 | 4827222 | 1977041 | 2439626 | 2182141 | 5158693 |
| 36 Business receipts | 27199657 | *190498 | *309901 | *353506 | 836602 | 1396229 | 5318026 | 2553093 | 4788939 | 1919641 | 2423556 | 2060401 | 5049267 |
| 37 Interest | 37063 | *278 | - | *21 | *1543 | *49 | 1611 | *2153 | 3453 | *5649 | 3083 | 3276 | 15948 |
| 38 Interest on govt. obligations | 19667 | - | - | 8 | - | - | - | - | *1996 | *221 | 1140 | - | 16302 |
| 39 Rents | 8459 | - | - | - | *44 | - | *2386 | *1483 | *923 | *648 | 318 | 24 | 2632 |
| 40 Royalties | 128344 | *24036 | - | - | *9 | - | *6225 | *302 | *534 | *219 | 914 | 45714 | 50391 |
| 41 Net S-T cap gain less net LT loss | *1975 | - | - | - | - | - | - | - | *400 | - | -0 | 1123 | 452 |
| 42 Net L-T cap gain less net ST loss | 19511 | - | - | - | *2844 | - | *5021 | *7631 | *1257 | *240 | 37 | 2318 | 163 |
| 43 Net gain, noncapital assets | 15404 | *1939 | - | - | *525 | - | *588 | *6 | *458 | *516 | 23 | 11245 | 102 |
| 44 Dividends, domestic corporations | *3174 | *5 | - | - | - | - | - | *18 | *224 | *121 | 2783 | - | 23 |
| 45 Dividends, foreign corporations | *13269 | - | - | - | - | - | - | 5 | *7911 | *1048 | - | 139 | 4166 |
| 46 Other receipts | 297140 | *1442 | *24537 | *7 | *5660 | *7627 | 13192 | 89891 | 21127 | 48739 | 7771 | 57900 | 19247 |
| 47 Total deductions | 26907100 | *210363 | *357229 | *360512 | 843267 | 1433737 | 5279847 | 2600067 | 4732454 | 1942069 | 2277665 | 1972328 | 4897565 |
| 48 Cost of goods | 19887437 | *13999 | *19146 | *10300 | *67580 | *99117 | 729751 | 398536 | 857450 | 394749 | 435670 | 470210 | 1079780 |
| 49 Compensation of officers | 772293 | *21140 | *19221 | *8420 | *38514 | *33546 | 212710 | 98270 | 186424 | 40254 | 42972 | 40548 | 30274 |
| 50 Salaries and wages | 1947984 | *39244 | *74803 | *5135 | *124699 | 71088 | 273808 | 193066 | 245187 | 135744 | 154608 | 208095 | 422505 |
| 51 Repairs | 58104 | *841 | *5732 | *2237 | *2528 | *3035 | 7203 | 4591 | 5182 | 4586 | 1683 | 10782 | 9704 |
| 52 Bad debts | 43417 | - | *528 | 1 | *122 | *2074 | 13285 | 1946 | 8608 | 4172 | 3806 | 3019 | 5856 |
| 53 Rent paid on business property | 427551 | *13120 | *47040 | *10084 | *21818 | 27238 | 55335 | 25709 | 50364 | 20502 | 26359 | 44347 | 85635 |
| 54 Taxes paid | 547846 | *11390 | *14748 | *8244 | 23558 | 62645 | 99191 | 71095 | 54591 | 29223 | 41632 | 51898 | 79631 |
| 55 Interest paid | 391221 | *4204 | *1048 | *771 | 7337 | 15832 | 53952 | 32432 | 70667 | 46745 | 39407 | 54087 | 64739 |
| 56 Contributions or gifts | 11753 | *769 | *21 | - | *145 | *233 | 547 | *553 | *314 | *179 | 423 | 2425 | 6143 |
| 57 Amortization | 32440 | *212 | *96 | - | *22 | *9 | 970 | *996 | 3201 | *1927 | 2329 | 8266 | 14412 |
| 58 Depreciation | 212738 | *1650 | *10856 | *4775 | *9806 | *4642 | 23469 | 10475 | 26816 | 17207 | 14694 | 35891 | 52457 |
| 59 Depletion | *1 | - | - | - | *1 | - | - | - | - | - | - | - | - |
| 60 Advertising | 279534 | *3714 | *2115 | *489 | *2549 | *2492 | 30637 | 20859 | 28379 | 14702 | 38419 | 46801 | 88378 |
| 61 Pension, prof sh, stock, annuity | 55672 | *5885 | - | - | *4605 | - | *4587 | *1229 | 7790 | 3353 | 3004 | 11737 | 13483 |
| 62 Employee benefit programs | 294144 | *5382 | *811 | 2 | *1315 | *71071 | 50525 | 11643 | 26390 | 13233 | 13973 | 28733 | 71066 |
| 63 Net loss, noncapital assets | 22930 | *1954 | *15294 | - | - | *110 | *346 | *658 | *897 | *400 | 363 | 326 | 2583 |
| 64 Other deductions | 1922036 | *25700 | *45590 | *50686 | 101812 | 91350 | 406605 | 232774 | 297272 | 113101 | 154296 | 170804 | 232046 |
| 65 Total receipts less total deducts | 836563 | *7836 | *-22791 | *-6971 | 3961 | -29832 | 67202 | 54514 | 94768 | 34972 | 161961 | 209813 | 261128 |
| 66 Constructive taxable income from related foreign corporations | *6295 | - | - | - | - | - | - | - | *625 | *118 | - | - | 5552 |
| 67 Net income (less deficit), total | 823191 | *7836 | *-22791 | *-6978 | 3961 | -29832 | 67202 | 54514 | 93397 | 34870 | 160821 | 209813 | 250378 |
| 68 Net income, total | 1164591 | *14180 | *9131 | *2652 | *31499 | *7174 | 122016 | 93302 | 125076 | 66064 | 174141 | 210139 | 309217 |
| 69 Deficit, total | 341400 | *6344 | *31922 | *9630 | *27537 | *37006 | *54814 | *38788 | 31679 | *31194 | 13320 | 326 | 58839 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 424307 | - | *2498 | *-9623 | *20469 | *-5486 | 40691 | *11056 | 75095 | *33305 | 128222 | 128081 | - |
| 73 Statutory special deductions, total | 56237 | *262 | - | *2652 | *7713 | *3667 | *4907 | *17101 | *11108 | *880 | 3935 | 2853 | 1157 |
| 74 Net operating loss deduction | 45273 | *259 | - | *2652 | *7713 | *3667 | *4907 | *17085 | *3043 | *795 | 1157 | 2853 | 1142 |
| 75 Dividends received deduction | 10964 | *4 | - | - | - | - | - | *16 | *8065 | *85 | 2778 | - | 16 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 577932 | *13917 | - | - | *3165 | *2621 | 47466 | *33208 | 28061 | *25818 | 36412 | 79205 | 308060 |
| 78 Income tax before credits, total | 199454 | *4721 | - | - | *475 | *459 | 15494 | 11475 | 9592 | *8962 | 12472 | 27612 | 108192 |
| 79 Regular tax | 198394 | *4721 | - | - | *475 | *459 | 15494 | 11257 | 9459 | *8778 | 12422 | 27507 | 107821 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *537 | - | - | - | - | - | - | *218 | *126 | *162 | 15 | 16 | - |
| 83 Environmental tax | 523 | - | - | - | - | - | *-0 | - | *7 | *21 | 34 | 89 | 371 |
| 84 Foreign tax credit | *5321 | *568 | - | - | - | - | *397 | *75 | - | *123 | 15 | 1204 | 2939 |
| 85 U.S. Possessions tax credit | 3337 | 29 | - | - | - | - | 1426 | 173 | 314 | - | - | 1395 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *985 | - | - | - | - | - | - | - | *18 | - | 4 | 295 | 668 |
| 89 Prior year minumum tax credit | *59 | - | - | - | - | - | - | - | *52 | - | 7 | - | - |
| 90 Income tax after credits, total | 189752 | *4124 | - | - | *475 | *459 | 13671 | 11227 | 9207 | *8839 | 12446 | 24718 | 104586 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Other apparel and accessories

MINOR INDUSTRY 2388
RETURNS WITH AND WITHOUT NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 5713 | *492 | 2624 | *1132 | 828 | *200 | 314 | *49 | 42 | *11 | 12 | 4 | 5 |
| 2 Total assets | 6365236 | - | 52515 | *219618 | 289414 | *143111 | 735108 | *343515 | 665275 | *395326 | 773445 | 685464 | 2062447 |
| 3 Cash | 228337 | - | 12008 | *21988 | 23574 | *4336 | 43106 | *12686 | 11503 | *23459 | 24040 | 39804 | 11834 |
| 4 Notes and accounts receivable | 1476365 | - | *13695 | *60123 | 84423 | *23765 | 169266 | *85414 | 197891 | *100382 | 167906 | 187440 | 386061 |
| 5 Less: Allowance for bad debts | 48308 | - | - | *369 | - | *305 | *3941 | *1088 | 2923 | *3827 | 15327 | 5438 | 15092 |
| 6 Inventories | 1992272 | - | *6703 | *52847 | 88476 | *45974 | 302598 | *193793 | 234536 | *131493 | 256985 | 216121 | 462745 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | 921 | - | - | - | - | - | - | 237 | - | - | 683 | - | - |
| 9 Other current assets | 345818 | - | *838 | *9204 | *13080 | *29599 | 101000 | *5931 | 38368 | *16064 | 23013 | 13959 | 94763 |
| 10 Loans to stockholders | 41645 | - | *52 | - | *608 | *791 | *8401 | - | *2093 | *1129 | 24996 | - | 3577 |
| 11 Mortgage and real estate loans | *24 | - | - | - | - | - | - | - | *1 | - | - | - | 23 |
| 12 Other investments | 448092 | - | - | *4919 | *3021 | - | *24736 | *2859 | 20371 | *18549 | 76451 | 16255 | 280930 |
| 13 Depreciable assets | 1879561 | - | *33955 | *165087 | 128493 | *46075 | 175014 | *85097 | 261023 | *161343 | 241484 | 187685 | 394305 |
| 14 Less: Accumulated depreciation | 961273 | - | *21984 | *94665 | 58462 | *29292 | 102188 | *45126 | 150511 | *80773 | 118980 | 80872 | 178422 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 30508 | - | - | - | *480 | - | *875 | *559 | *2962 | *1202 | 9831 | 2905 | 11694 |
| 18 Intangible assets (Amortizable) | 937348 | - | *8853 | *3369 | *2126 | *29960 | *14396 | *197 | *32358 | *25910 | 99079 | 156376 | 564724 |
| 19 Less: Accumulated amortization | 232653 | - | *2772 | *810 | *1427 | *11826 | *5941 | *140 | *2010 | *4274 | 29062 | 57716 | 116676 |
| 20 Other assets | 226578 | - | *1165 | *-2077 | *5023 | *4035 | 7785 | *3094 | 19612 | *4669 | 12346 | 8944 | 161981 |
| 21 Total liabilities | 6365236 | - | 52515 | *219618 | 289414 | *143111 | 735108 | *343515 | 665275 | *395326 | 773445 | 685464 | 2062447 |
| 22 Accounts payable | 820363 | - | *6242 | *49029 | 46576 | *39798 | 131766 | *64782 | 118868 | *42237 | 86309 | 69771 | 164986 |
| 23 Mort, notes, and bonds under 1 yr | 860225 | - | *2703 | *17747 | *43022 | *5162 | 140455 | *67470 | 180182 | *71524 | 79343 | 134318 | 118299 |
| 24 Other current liabilities | 638180 | - | *9281 | *14420 | *33257 | *9207 | 112371 | *37759 | 50864 | *32144 | 72116 | 90457 | 176303 |
| 25 Loans from stockholders | 399006 | - | *45847 | *29951 | *77472 | *23466 | 144695 | *24113 | *32903 | - | 20560 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1605135 | - | *41431 | *12602 | *28143 | *49309 | *43455 | *10281 | 114785 | *100062 | 198054 | 403798 | 603213 |
| 27 Other liabilities | 563379 | - | *1004 | *-575 | *3043 | *15 | *28807 | *11230 | *64503 | *15226 | 32744 | 7201 | 400180 |
| 28 Net worth | 1478948 | - | -53994 | *96444 | 57901 | *16154 | 133558 | *127878 | 103170 | *134132 | 284320 | -20081 | 599465 |
| 29 Capital stock | 480195 | - | *16748 | *31792 | 24998 | *24134 | 46723 | *11862 | 163132 | *308 | 69852 | 45621 | 45024 |
| 30 Paid-in or capital surplus | 1187179 | - | *430 | *41163 | *12619 | *721 | *7312 | *3561 | 34980 | *25320 | 132832 | 292924 | 635316 |
| 31 Retained earnings, appropriated | *2562 | - | - | - | - | - | - | *1556 | - | - | 1006 | - | - |
| 32 Retained earnings-unappropriated | -567158 | - | *-71133 | *3603 | 24839 | *1907 | -4760 | *20169 | *-153297 | *37593 | 58780 | -418539 | -66320 |
| 33 Retained earnings (S Corp) | 436380 | - | *-39 | *23540 | *-3298 | *-10608 | *98033 | *91426 | *68505 | *80285 | 28624 | 59914 | - |
| 34 Less: Cost of treasury stock | 60209 | - | - | *3654 | *1258 | - | *13749 | *695 | *10149 | *9374 | 6775 | - | 14556 |
| 35 Total receipts | 11362414 | *106795 | 372468 | *1136027 | 553850 | *215387 | 1529959 | *949624 | 1379037 | *800673 | 1166353 | 1090058 | 2062182 |
| 36 Business receipts | 11159040 | *70420 | 367319 | *1131771 | 553017 | *215290 | 1486437 | *923089 | 1369892 | *798754 | 1145852 | 1072949 | 2024249 |
| 37 Interest | 18432 | 117 | *31 | *445 | *214 | 10 | *2719 | 168 | *866 | *308 | 6406 | 351 | 6796 |
| 38 Interest on govt. obligations | *33 | - | *20 | - | - | - | - | - | - | - | 13 | - | - |
| 39 Rents | 8053 | - | - | *2812 | *389 | - | - | *353 | *396 | *129 | 2538 | - | 1436 |
| 40 Royalties | 28781 | 398 | - | - | - | - | - | - | - | - | 105 | 7719 | 20560 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *15382 | - | - | - | - | - | *11040 | 262 | *3917 | - | 162 | - | 3 |
| 43 Net gain, noncapital assets | 16652 | - | *1628 | - | *65 | - | *14141 | *-0 | *38 | *448 | 57 | 32 | 244 |
| 44 Dividends, domestic corporations | *22 | - | - | - | - | - | - | - | *-0 | - | 22 | - | -0 |
| 45 Dividends, foreign corporations | 10828 | - | - | - | - | - | - | - | - | - | - | 10429 | 399 |
| 46 Other receipts | 105191 | *35859 | *3470 | *999 | *166 | 87 | 15623 | *25752 | 3929 | *1034 | 11199 | -1421 | 8495 |
| 47 Total deductions | 11381538 | *139645 | 369326 | *1133855 | 577778 | *211938 | 1561688 | *914717 | 1392841 | *766518 | 1155586 | 1122980 | 2034666 |
| 48 Cost of goods | 7871358 | *167904 | *6903 | *52847 | 88613 | *46011 | 308230 | *198914 | 210569 | *137884 | 273123 | 216572 | 459051 |
| 49 Compensation of officers | 270052 | *2696 | *11480 | *56318 | *22497 | *9883 | 77573 | *9422 | 33635 | *7067 | 15995 | 13472 | 10012 |
| 50 Salaries and wages | 771965 | *12867 | *33351 | *67131 | 27560 | *8198 | 119084 | *56863 | 69655 | *47377 | 55506 | 66781 | 207594 |
| 51 Repairs | 41838 | *529 | *2157 | *3458 | 2526 | *1357 | 8957 | *1554 | 3138 | *2701 | 4503 | 1778 | 9179 |
| 52 Bad debts | 44424 | *7656 | *5455 | *112 | *701 | *338 | *11459 | *3429 | 4567 | *1748 | 2309 | 1840 | 4811 |
| 53 Rent paid on business property | 213389 | *4867 | *12581 | *44564 | 8225 | *8144 | 32708 | *4637 | 10043 | *10232 | 8623 | 18810 | 49955 |
| 54 Taxes paid | 261614 | *4800 | *5591 | *38492 | 12586 | *7309 | 39018 | *7382 | 26676 | *17421 | 21055 | 34371 | 46914 |
| 55 Interest paid | 273196 | *14848 | *3604 | *2862 | *6522 | *1358 | 27389 | *19051 | 38102 | *13090 | 33531 | 45170 | 67668 |
| 56 Contributions or gifts | 4921 | - | *91 | *169 | *28 | - | *293 | *138 | *185 | *147 | 453 | 24 | 3395 |
| 57 Amortization | 36821 | *1136 | *1903 | *349 | *96 | - | *3245 | *37 | 4627 | 25 | 5746 | 6882 | 12775 |
| 58 Depreciation | 196189 | *5030 | *4061 | *17118 | 17712 | *7940 | 38621 | *4313 | 24232 | *12326 | 17410 | 14415 | 33010 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 214455 | *3508 | *4540 | *2801 | *3938 | *1266 | 11668 | *9324 | 15031 | *20915 | 20978 | 51513 | 68971 |
| 61 Pension, prof sh, stock, annuity | 23524 | *424 | - | - | - | *980 | *3634 | *5431 | *1455 | *1320 | 2586 | 4264 | 3431 |
| 62 Employee benefit programs | 108390 | 1170 | *1498 | *2309 | *3594 | *631 | 17024 | *6593 | 9606 | *15140 | 9759 | 28500 | 12565 |
| 63 Net loss, noncapital assets | 6534 | 303 | - | *79 | - | - | *94 | - | *3704 | 249 | 42 | 422 | 1642 |
| 64 Other deductions | 1042867 | *23978 | 42363 | *80700 | 77970 | *25542 | 160966 | *47785 | 100889 | *61131 | 132795 | 98076 | 190669 |
| 65 Total receipts less total deducts | -19123 | *-32851 | 3142 | *2173 | -23928 | *3450 | -31729 | *34906 | -13804 | *34155 | 10768 | -32922 | 27517 |
| 66 Constructive taxable income from related foreign corporations | *4355 | - | - | - | - | - | *522 | - | - | - | - | - | 3833 |
| 67 Net income (less deficit), total | -14802 | *-32851 | 3123 | *2173 | -23928 | *3450 | -31207 | *34906 | -13804 | *34155 | 10754 | -32922 | 31350 |
| 68 Net income, total | 415952 | - | *25015 | *23628 | *13483 | *7151 | 62673 | *34906 | 34038 | *40994 | 54803 | 62748 | 56513 |
| 69 Deficit, total | 430754 | *32851 | *21892 | *21456 | *37412 | *3701 | *93880 | - | *47841 | *6839 | 44049 | 95670 | 25164 |
| 70 Net income (less def), Form 1120-A | *56 | - | *56 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 136239 | *-9455 | *6260 | *16419 | *-3530 | *-1882 | *11165 | *31797 | *11014 | *22848 | 8478 | 43124 | - |
| 73 Statutory special deductions, total | 46372 | - | *750 | *2694 | *420 | - | *6577 | - | *882 | - | 315 | 10979 | 23753 |
| 74 Net operating loss deduction | 46356 | - | *750 | *2694 | *420 | - | *6577 | - | *882 | - | 300 | 10979 | 23753 |
| 75 Dividends received deduction | *15 | - | - | - | - | - | - | - | *-0 | - | 15 | - | -0 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 149848 | - | *56 | *4516 | *12805 | *5365 | *5349 | *3110 | *14089 | *17145 | 46010 | 8645 | 32760 |
| 78 Income tax before credits, total | 50179 | - | *8 | *797 | *2781 | *1419 | *1195 | *1122 | *5284 | *5884 | 15734 | 3984 | 11971 |
| 79 Regular tax | 47688 | - | *8 | *797 | *2781 | *1419 | *1099 | *960 | *4774 | *5874 | 15688 | 2939 | 11349 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *2341 | - | - | - | - | - | *96 | 161 | *510 | - | - | 1024 | 550 |
| 83 Environmental tax | 149 | - | - | - | - | - | - | 1 | - | *10 | 46 | 21 | 72 |
| 84 Foreign tax credit | 4646 | - | - | - | - | - | - | 65 | - | - | 111 | 2768 | 1701 |
| 85 U.S. Possessions tax credit | 2374 | - | - | - | - | 99 | 158 | 533 | - | 1584 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *714 | - | - | - | - | - | *15 | - | - | *80 | 236 | - | 383 |
| 89 Prior year minumum tax credit | 117 | - | - | - | - | - | - | - | - | - | 117 | - | - |
| 90 Income tax after credits, total | 42328 | - | *8 | *797 | *2781 | *1320 | *1022 | *524 | *5284 | *4219 | 15270 | 1216 | 9887 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Miscellaneous fabricated textile products; textile products, not elsewhere classified

MINOR INDUSTRY 2390
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7662 | *341 | 3015 | 1814 | 908 | 731 | 643 | *78 | 90 | 25 | 10 | 4 | 3 |
| 2 Total assets | 7527563 | - | 70978 | 310540 | 307630 | 483088 | 1387455 | *540016 | 1332667 | 876887 | 719041 | 549154 | 950106 |
| 3 Cash | 585403 | - | *21313 | 90300 | 17264 | 35165 | 109125 | *5251 | 73437 | 29360 | 66290 | 108127 | 29770 |
| 4 Notes and accounts receivable | 1951445 | - | *5088 | 61410 | 79925 | 160486 | 385722 | *193799 | 331946 | 232950 | 204582 | 76677 | 218859 |
| 5 Less: Allowance for bad debts | 37254 | - | - | *3409 | *32 | *1705 | 8872 | *1433 | 4742 | 3007 | 6661 | 25 | 7367 |
| 6 Inventories | 1996918 | - | *10958 | *60954 | *63181 | 119102 | 400131 | *182660 | 488267 | 203543 | 168134 | 100263 | 199725 |
| 7 U.S. govt. obligations, total | *112458 | - | *8330 | *340 | - | - | - | - | *40912 | *29319 | 33556 | - | - |
| 8 Tax-exempt securities | *3263 | - | - | - | - | - | 1410 | - | *1853 | - | - | - | - |
| 9 Other current assets | 315564 | - | *64 | *13340 | *8891 | *7052 | 69437 | *9716 | 63302 | 21527 | 29140 | 54939 | 38156 |
| 10 Loans to stockholders | 74763 | - | *2292 | *11022 | *8221 | *11693 | *9877 | *11230 | *19786 | *205 | 437 | - | - |
| 11 Mortgage and real estate loans | *25933 | - | - | - | *22281 | - | *2696 | - | *956 | - | - | - | - |
| 12 Other investments | 475157 | - | - | *3333 | *8920 | *19641 | 40190 | *1922 | 64955 | 106953 | 39063 | 86663 | 103516 |
| 13 Depreciable assets | 3377842 | - | *54772 | 227374 | 181051 | 272377 | 714778 | *166532 | 510809 | 426502 | 310662 | 183451 | 329534 |
| 14 Less: Accumulated depreciation | 1805003 | - | *37838 | 173811 | 94765 | 172104 | 397405 | *90627 | 321199 | 199630 | 136418 | 76132 | 105072 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 60467 | - | - | *1397 | *11189 | *785 | 17596 | *1702 | 8866 | 4859 | 7100 | 3038 | 3935 |
| 18 Intangible assets (Amortizable) | 178965 | - | *3607 | *59 | - | *53315 | *3048 | *19999 | *5565 | *3049 | 11396 | 4936 | 73991 |
| 19 Less: Accumulated amortization | 45952 | - | *1202 | *59 | - | *24846 | *1214 | *1801 | *1424 | *1874 | 10658 | 810 | 2063 |
| 20 Other assets | 257594 | - | *3595 | *18289 | *1503 | *2128 | 40935 | *41066 | 49379 | 23131 | 2419 | 8027 | 67121 |
| 21 Total liabilities | 7527563 | - | 70978 | 310540 | 307630 | 483088 | 1387455 | *540016 | 1332667 | 876887 | 719041 | 549154 | 950106 |
| 22 Accounts payable | 1161744 | - | *5378 | 42642 | 41447 | 154256 | 256510 | *73732 | 217628 | 128172 | 141886 | 30196 | 69898 |
| 23 Mort, notes, and bonds under 1 yr | 821195 | - | - | - | *38180 | 110582 | 229327 | *92246 | 82818 | 120971 | 23835 | 73399 | 49838 |
| 24 Other current liabilities | 663544 | - | *6280 | *31333 | *9345 | 26818 | 152250 | *45641 | 98568 | 80746 | 51693 | 80273 | 80597 |
| 25 Loans from stockholders | 481430 | - | *138267 | *46518 | *74883 | *30645 | 117410 | *36648 | *34445 | *22 | - | 2594 | - |
| 26 Mort, notes, bonds, 1 yr or more | 1561074 | - | *7667 | *53017 | *59379 | *56638 | 156314 | *136378 | 156402 | 163735 | 125218 | 85959 | 560369 |
| 27 Other liabilities | 126017 | - | *25 | *3889 | *21043 | *33387 | 23537 | *14 | 29300 | *14540 | -31294 | 8303 | 23273 |
| 28 Net worth | 2712559 | - | -86639 | 133142 | 63354 | 70762 | 452108 | *155358 | 713506 | 368701 | 407704 | 268432 | 166131 |
| 29 Capital stock | 399049 | - | 15951 | 41660 | 21445 | 24029 | 34760 | *48234 | 33177 | 74392 | 74015 | 31261 | 124 |
| 30 Paid-in or capital surplus | 977491 | - | *5170 | *4282 | *28868 | *25694 | 64752 | *8138 | 56272 | 275928 | 85590 | 120441 | 302357 |
| 31 Retained earnings, appropriated | *169 | - | - | - | - | - | - | - | - | *169 | - | - | - |
| 32 Retained earnings-unappropriated | 756805 | - | *34246 | 31835 | 27944 | -24698 | 226778 | *53605 | 138931 | *99460 | 180842 | 124214 | -136350 |
| 33 Retained earnings ($ Corp) | 662858 | - | *-141990 | *57765 | *-14903 | *73914 | 130322 | *45877 | 500577 | *-73291 | 84587 | - | - |
| 34 Less: Cost of treasury stock | 83814 | - | *16 | *2400 | - | *28177 | *4504 | *495 | *15451 | *7958 | 17330 | 7484 | - |
| 35 Total receipts | 15487756 | *366634 | 354527 | 1233254 | 896764 | 1305976 | 3314859 | *1021750 | 2757408 | 1559972 | 1323645 | 588854 | 764113 |
| 36 Business receipts | 15299758 | *314234 | 353964 | 1229107 | 894429 | 1295340 | 3301731 | *1010019 | 2739791 | 1535779 | 1308867 | 567239 | 749257 |
| 37 Interest | 31551 | 39 | *3 | *718 | *94 | *634 | 2677 | *941 | 1396 | *2829 | 2597 | 7376 | 12246 |
| 38 Interest on govt. obligations | *1591 | - | - | - | - | - | *1026 | - | *565 | - | - | - | - |
| 39 Rents | 2918 | - | - | - | *38 | - | *4 | *55 | *399 | *159 | 389 | 138 | 1736 |
| 40 Royalties | *7948 | - | - | - | - | - | - | - | *2 | *5477 | 2302 | 41 | 126 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 48776 | *41410 | - | - | *149 | - | *438 | - | *123 | *33 | - | 6548 | 76 |
| 43 Net gain, noncapital assets | 13194 | *7311 | - | *1743 | *1300 | *4 | *1820 | *20 | *149 | *29 | 280 | 499 | 39 |
| 44 Dividends, domestic corporations | 11106 | - | *530 | *353 | - | - | - | *367 | *4 | *8270 | 127 | 1371 | 84 |
| 45 Dividends, foreign corporations | 708 | 123 | - | - | - | - | - | - | - | - | 585 | - | - |
| 46 Other receipts | 70208 | 3517 | *29 | *1333 | *753 | *9998 | 7164 | *10348 | 14980 | 7396 | 8499 | 5641 | 550 |
| 47 Total deductions | 15103400 | *310724 | 381864 | 1192776 | 904823 | 1283143 | 3259038 | *1000543 | 2654863 | 1498691 | 1218653 | 553500 | 844782 |
| 48 Cost of goods | 10823333 | 20529 | *10958 | *44455 | *63181 | 122782 | 403360 | *187401 | 505555 | 204631 | 167013 | 118656 | 199777 |
| 49 Compensation of officers | 533521 | *777 | *16737 | *81167 | *66305 | 69846 | 151723 | *32858 | 67486 | 26755 | 10026 | 5066 | 4775 |
| 50 Salaries and wages | 853344 | *9469 | *29878 | *103979 | *39266 | 97807 | 166348 | *45239 | 140441 | 76533 | 54148 | 47030 | 43205 |
| 51 Repairs | 67661 | *8705 | *5057 | 7386 | *2744 | 5661 | 8874 | *2065 | 9361 | 4175 | 1934 | 6557 | 5142 |
| 52 Bad debts | 41114 | *1685 | *202 | *1458 | *2116 | *11290 | 7990 | *2056 | 4881 | 1423 | 1753 | 1796 | 4463 |
| 53 Rent paid on business property | 209290 | *5187 | *29254 | 49580 | *15774 | 28025 | 27150 | *8122 | 23940 | 5323 | 6953 | 5013 | 4970 |
| 54 Taxes paid | 386572 | *9756 | 14640 | 68721 | 27283 | 42587 | 79452 | *20760 | 46944 | 29292 | 25061 | 5970 | 16105 |
| 55 Interest paid | 212177 | *8332 | *2353 | *6515 | *9663 | 13478 | 32851 | *21279 | 31006 | 25446 | 11114 | 12889 | 37252 |
| 56 Contributions or gifts | 4283 | 114 | *10 | *84 | *67 | *156 | 644 | *239 | *1359 | *482 | 528 | 145 | 455 |
| 57 Amortization | 21327 | 2147 | - | - | *709 | *6138 | *1507 | *2119 | *941 | *4475 | 245 | 879 | 2167 |
| 58 Depreciation | 294728 | *20796 | *6161 | 17787 | 15717 | 25767 | 57675 | *15791 | 35954 | 29720 | 24618 | 15734 | 29008 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 111852 | *1913 | *2676 | 11167 | *6423 | 3658 | 14112 | *5456 | 35244 | *6914 | 8285 | 1683 | 14321 |
| 61 Pension, prof sh, stock, annuity | 35829 | - | *332 | - | - | *1229 | 14515 | *1880 | 8545 | *2233 | 4266 | 433 | 2396 |
| 62 Employee benefit programs | 176654 | *1302 | *341 | *2974 | *8545 | *15114 | 45695 | *6570 | 22582 | 24844 | 24342 | 7344 | 17000 |
| 63 Net loss, noncapital assets | 4963 | 1793 | *174 | - | - | - | *260 | *6 | *1622 | *75 | 4 | 145 | 884 |
| 64 Other deductions | 1326753 | *44760 | *156786 | 116580 | 119040 | 118050 | 194499 | *53800 | 204083 | 84947 | 79807 | 43703 | 110698 |
| 65 Total receipts less total deducts | 384356 | *55910 | -27337 | 40478 | -8060 | 22833 | 55821 | *21208 | 102545 | 61281 | 104992 | 35354 | -80669 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 382765 | *55910 | -27337 | 40478 | -8060 | 22833 | 54795 | *21208 | 101980 | 61281 | 104992 | 35354 | -80669 |
| 68 Net income, total | 666088 | *55966 | *4856 | *51816 | *23067 | 45018 | 104310 | *26430 | 125740 | 74786 | 104992 | 37670 | 11438 |
| 69 Deficit, total | 283323 | *56 | *32192 | *11337 | *31127 | *22185 | 49515 | *5222 | *23760 | *13505 | - | 2316 | 92108 |
| 70 Net income (less def), Form 1120-A | *4712 | - | *-416 | *7510 | *-2382 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 239853 | *37909 | *-17997 | *22293 | *-17469 | *39235 | 37499 | *15430 | 77811 | *29891 | 15249 | - | - |
| 73 Statutory special deductions, total | 79545 | 18057 | *838 | *13247 | *9064 | *226 | *543 | *915 | *1163 | *14428 | 19321 | 1685 | 59 |
| 74 Net operating loss deduction | 70775 | 18057 | *467 | *13000 | *9064 | *226 | *543 | *915 | *1161 | *7812 | 18638 | 893 | - |
| 75 Dividends received deduction | *8770 | - | *371 | *247 | - | - | - | - | *3 | *6616 | 682 | 793 | 59 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 266833 | - | *3105 | *16275 | *7649 | *5189 | 45694 | *10085 | *39302 | *20895 | 70423 | 36777 | 11438 |
| 78 Income tax before credits, total | 84727 | 367 | *466 | *2767 | *1194 | *778 | 13989 | *3172 | *13368 | *7404 | 24514 | 12789 | 3917 |
| 79 Regular tax | 83826 | - | *466 | *2790 | *1194 | *778 | 13989 | *3283 | *13363 | *7118 | 24196 | 12745 | 3903 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *837 | 348 | - | - | - | - | - | - | - | *268 | 221 | - | - |
| 83 Environmental tax | 197 | 19 | - | - | - | - | - | - | *5 | *18 | 97 | 44 | 14 |
| 84 Foreign tax credit | 436 | - | - | - | - | - | - | - | - | - | 16 | 345 | 75 |
| 85 U.S. Possessions tax credit | 864 | - | - | - | - | - | 544 | - | - | 319 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *153 | - | - | - | - | - | *38 | *27 | *8 | - | 24 | 56 | - |
| 89 Prior year minumum tax credit | *1608 | - | - | - | - | - | - | *250 | *937 | - | 418 | 2 | - |
| 90 Income tax after credits, total | 81666 | 367 | *466 | *2767 | *1194 | *778 | 13407 | *2896 | *12422 | *7085 | 24055 | 12387 | 3842 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 13
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 19158 | 351 | 7571 | 2220 | 2925 | 2472 | 2798 | 397 | 260 | 83 | 42 | 21 | 19 |
| 2 Total assets | 67232604 | - | 220669 | 370160 | 1027885 | 1788715 | 6028396 | 2821939 | 4036460 | 2735239 | 2921264 | 3254675 | 42027202 |
| 3 Cash | 2541319 | - | 47019 | 72710 | 101044 | 239200 | 473302 | 202099 | 213256 | 132706 | 182748 | 184473 | 692761 |
| 4 Notes and accounts receivable | 7734553 | - | 14959 | 59685 | 198314 | 327575 | 1374809 | 458984 | 721673 | 432712 | 385988 | 619965 | 3139889 |
| 5 Less: Allowance for bad debts | 138297 | - | - | *2674 | *4535 | *2343 | 14057 | 5140 | 14184 | 8052 | 11003 | 12691 | 63617 |
| 6 Inventories | 9207816 | - | *11488 | *27304 | 159710 | 310750 | 1615273 | 948861 | 1111704 | 741637 | 606374 | 635591 | 3039125 |
| 7 U.S. govt. obligations, total | 182708 | - | - | - | - | *973 | *10985 | *8694 | *26937 | *3933 | 21396 | 103678 | 6112 |
| 8 Tax-exempt securities | *31137 | - | - | - | - | - | *1158 | - | *11171 | - | 2626 | 16181 | - |
| 9 Other current assets | 2673613 | - | 16141 | 8875 | 18261 | 20535 | 138563 | 77855 | 187646 | 152531 | 251664 | 194229 | 1607312 |
| 10 Loans to stockholders | 225470 | - | *32953 | *19711 | 28865 | 24348 | 58533 | *34200 | 10225 | *9764 | 1103 | 5769 | - |
| 11 Mortgage and real estate loans | 1353458 | - | - | *466 | - | *15821 | *11466 | *1726 | *6950 | *94 | 799 | 2274 | 1313862 |
| 12 Other investments | 9122419 | - | *6172 | *5009 | *8182 | 83964 | 361233 | 130290 | 231689 | 219130 | 221111 | 418024 | 7437613 |
| 13 Depreciable assets | 45171656 | - | 351830 | 524593 | 1294381 | 1668947 | 4373078 | 1780640 | 2358547 | 1447658 | 1363590 | 1458399 | 28549993 |
| 14 Less: Accumulated depreciation | 25905318 | - | 261722 | 383958 | 853652 | 1021839 | 2715124 | 1073477 | 1316083 | 767777 | 709704 | 773928 | 16028053 |
| 15 Depletable assets | 5833627 | - | - | *35780 | *773 | *60371 | *2444 | *142217 | 76471 | 127681 | 206861 | 140475 | 5040553 |
| 16 Less: Accumulated depletion | 313263 | - | - | *14308 | - | *25522 | - | *494 | *5954 | *11764 | 41148 | 10090 | 203983 |
| 17 Land | 1332701 | - | *565 | *12657 | 35649 | 65548 | 234958 | 67981 | 306857 | 94461 | 209408 | 83202 | 221413 |
| 18 Intangible assets (Amortizable) | 913620 | - | *2788 | *1753 | *18140 | 19155 | 56264 | 5838 | 53208 | 20924 | 58246 | 156831 | 520474 |
| 19 Less: Accumulated amortization | 147149 | - | *1471 | *1344 | *4572 | 10922 | 25767 | 2501 | 20719 | 8075 | 4626 | 28771 | 38382 |
| 20 Other assets | 7412533 | - | -55 | *3901 | 27326 | 12156 | 71276 | 44166 | 77065 | 147675 | 175831 | 61063 | 6792128 |
| 21 Total liabilities | 67232604 | - | 220669 | 370160 | 1027885 | 1788715 | 6028396 | 2821939 | 4036460 | 2735239 | 2921264 | 3254675 | 42027202 |
| 22 Accounts payable | 5896497 | - | 113801 | 23262 | 147575 | 168644 | 877457 | 327156 | 399286 | 234509 | 222845 | 281105 | 3100857 |
| 23 Mort, notes, and bonds under 1 yr | 4350178 | - | *38945 | *23602 | 189031 | 187547 | 817322 | 504069 | 583753 | 357298 | 277513 | 116273 | 1254826 |
| 24 Other current liabilities | 5117772 | - | 16924 | 24517 | 37620 | 78926 | 405569 | 241036 | 296516 | 250960 | 308926 | 323065 | 3133712 |
| 25 Loans from stockholders | 1135275 | - | 56582 | *42330 | 119810 | 86660 | 342850 | 122417 | 120509 | 27855 | 26209 | 48047 | 142009 |
| 26 Mort, notes, bonds, 1 yr or more | 19067840 | - | 92177 | *29288 | 281342 | 351208 | 966977 | 388817 | 824088 | 480313 | 532313 | 674868 | 14446448 |
| 27 Other liabilities | 4247391 | - | *-4732 | *4241 | *6565 | 10885 | 39855 | 150919 | 82054 | 50718 | 53066 | 119201 | 3734619 |
| 28 Net worth | 27417651 | - | -93029 | 222920 | 245943 | 904845 | 2578367 | 1087526 | 1730253 | 1333586 | 1500393 | 1692116 | 16214731 |
| 29 Capital stock | 2342973 | - | 77000 | 106449 | 234122 | 106962 | 308865 | 170306 | 132651 | 137195 | 93337 | 200637 | 775447 |
| 30 Paid-in or capital surplus | 10830701 | - | *59285 | *9827 | 106708 | 135515 | 323706 | 218078 | 310884 | 103740 | 292645 | 497024 | 8773289 |
| 31 Retained earnings, appropriated | *29496 | - | - | - | - | *17389 | *909 | *1806 | - | *2446 | 4935 | 2012 | - |
| 32 Retained earnings-unappropriated | 11525616 | - | -64048 | 124682 | 68433 | 319667 | 1273764 | 147608 | 628939 | 705145 | 605971 | 805764 | 6909690 |
| 33 Retained earnings (S Corp) | 3395383 | - | -154096 | *9322 | *-153648 | 361336 | 761754 | 606111 | 694917 | 437555 | 531576 | 300558 | - |
| 34 Less: Cost of treasury stock | 706518 | - | *11170 | *27359 | *9672 | *36025 | 90630 | 56383 | 37138 | 52494 | 28072 | 113878 | 243696 |
| 35 Total receipts | 96995027 | 549439 | 1421513 | 1200110 | 3003023 | 4915531 | 17474313 | 5803875 | 8173043 | 5386718 | 4940716 | 6959419 | 37167328 |
| 36 Business receipts | 94573846 | 524514 | 1418259 | 1144904 | 2979560 | 4882999 | 17245670 | 5693328 | 8039190 | 5321340 | 4847297 | 6793094 | 35683690 |
| 37 Interest | 664087 | *146 | *323 | *1609 | 2633 | 4824 | 21925 | 2810 | 12560 | 16323 | 16464 | 30134 | 554335 |
| 38 Interest on govt. obligations | 13916 | - | - | - | *34 | - | *602 | *167 | *769 | *615 | 1868 | 1242 | 8620 |
| 39 Rents | 78852 | *7 | *1081 | *4787 | *624 | *903 | 9888 | *2100 | 10061 | 2509 | 8273 | 2531 | 36088 |
| 40 Royalties | 49348 | - | - | - | - | - | - | *3 | *658 | - | 592 | 2772 | 45323 |
| 41 Net S-T cap gain less net LT loss | 25366 | *7208 | - | - | *2217 | *74 | *6588 | *151 | *137 | *17 | 114 | 6030 | 2831 |
| 42 Net L-T cap gain less net ST loss | 417289 | *5929 | - | *1121 | *1779 | *867 | 13838 | *701 | 34375 | *3335 | 11407 | 24116 | 319823 |
| 43 Net gain, noncapital assets | 134428 | *4518 | *460 | *7443 | 12138 | 15246 | 24023 | 9700 | 16767 | 3509 | 4359 | 6624 | 29642 |
| 44 Dividends, domestic corporations | 22337 | - | - | - | *27 | *805 | *1037 | *554 | 571 | *785 | 3081 | 9382 | 6094 |
| 45 Dividends, foreign corporations | 119315 | *151 | - | - | - | *427 | - | *1733 | *4791 | *1391 | 476 | 7154 | 103193 |
| 46 Other receipts | 896242 | *6965 | *1390 | *40246 | 4012 | 9386 | 150742 | 92628 | 53165 | 36894 | 46783 | 76342 | 377689 |
| 47 Total deductions | 93096437 | 504546 | 1467331 | 1172686 | 2966295 | 4697975 | 16906993 | 5528071 | 7842473 | 5150577 | 4680139 | 6568895 | 35610456 |
| 48 Cost of goods | 70896914 | 192891 | *11903 | *22899 | 159710 | 311812 | 1614847 | 877276 | 1117238 | 737192 | 577132 | 637128 | 3013038 |
| 49 Compensation of officers | 1607987 | *10732 | 104777 | 73610 | 113927 | 224070 | 490813 | 139503 | 128424 | 58182 | 36161 | 41595 | 186195 |
| 50 Salaries and wages | 3867585 | 18157 | 78157 | 166900 | 178321 | 268626 | 767335 | 244598 | 231549 | 153869 | 177798 | 263172 | 1319102 |
| 51 Repairs | 1412737 | 1531 | 29443 | 31186 | 84430 | 89412 | 120196 | 56773 | 21234 | 21108 | 20412 | 24443 | 912568 |
| 52 Bad debts | 160663 | *202 | *8241 | *3801 | 10228 | 4784 | 26958 | 11422 | 11963 | 10619 | 3687 | 3883 | 64876 |
| 53 Rent paid on business property | 708429 | *3340 | 52694 | 38160 | 62253 | 54030 | 126419 | 17038 | 18326 | 6992 | 14408 | 37134 | 277635 |
| 54 Taxes paid | 1957382 | 11841 | 39988 | 43779 | 73796 | 116154 | 337877 | 100777 | 139159 | 84763 | 91985 | 111131 | 806132 |
| 55 Interest paid | 2150261 | 8099 | 9041 | 6210 | 43795 | 46759 | 164434 | 71158 | 119436 | 75200 | 61946 | 57081 | 1487102 |
| 56 Contributions or gifts | 46448 | *177 | - | *2 | *436 | 892 | 3767 | 1140 | 3136 | 1624 | 874 | 2119 | 32280 |
| 57 Amortization | 85109 | *406 | *628 | *268 | *1492 | 2938 | 11251 | 652 | 6627 | 1768 | 3878 | 7353 | 47849 |
| 58 Depreciation | 2660968 | 16246 | 46095 | 37402 | 128338 | 168759 | 360618 | 112118 | 151884 | 101899 | 94902 | 124353 | 1318355 |
| 59 Depletion | 553769 | - | - | *4978 | - | - | *4508 | *10208 | *1273 | *55483 | 12842 | 1716 | 462760 |
| 60 Advertising | 397885 | *371 | 3938 | 2194 | 6588 | 8765 | 34288 | 10221 | 27634 | 27937 | 19454 | 62024 | 194469 |
| 61 Pension, prof sh, stock, annuity | 483984 | *794 | *372 | *70 | *2628 | 17530 | 41175 | 24575 | 18922 | 16498 | 12038 | 35372 | 314010 |
| 62 Employee benefit programs | 846409 | *5524 | *21328 | *23669 | 34989 | 41932 | 135859 | 58662 | 68160 | 50639 | 36204 | 54672 | 314771 |
| 63 Net loss, noncapital assets | 38350 | *5491 | *3749 | *37 | *3063 | *636 | 17065 | *249 | 1154 | 3780 | 642 | 286 | 2197 |
| 64 Other deductions | 5221557 | 30518 | 191092 | 143624 | 345100 | 427138 | 934981 | 224325 | 298359 | 223340 | 264873 | 400611 | 1737595 |
| 65 Total receipts less total deducts | 3898589 | 44893 | -45818 | 27424 | 36727 | 217556 | 567319 | 275804 | 330570 | 236141 | 260577 | 390525 | 1556871 |
| 66 Constructive taxable income from related foreign corporations | 14689 | - | - | - | - | - | - | - | - | - | - | 3354 | 11335 |
| 67 Net income (less deficit), total | 3899363 | 44893 | -45818 | 27424 | 36693 | 217556 | 566717 | 275637 | 329801 | 235526 | 258708 | 392637 | 1559587 |
| 68 Net income, total | 4884906 | *57387 | 45642 | 41714 | 97425 | 246326 | 732844 | 314193 | 400126 | 271405 | 292965 | 416594 | 1968285 |
| 69 Deficit, total | 985543 | *12493 | 91460 | *14290 | 60731 | 28770 | 166126 | 38556 | 70325 | 35879 | 34256 | 23957 | 408698 |
| 70 Net income (less def), Form 1120-A | *5295 | - | *5297 | - | *-2 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *10786 | *10786 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1099958 | *21243 | -43359 | *27076 | 21004 | 155829 | 335365 | 166509 | 161953 | 95439 | 93413 | 65485 | - |
| 73 Statutory special deductions, total | 283548 | *151 | *6081 | *4889 | *22454 | *9088 | 12520 | *13834 | 18571 | 34906 | 3802 | 19609 | 137643 |
| 74 Net operating loss deduction | 155651 | - | *6081 | *4889 | *22435 | *8524 | 11764 | *11713 | *13389 | *32973 | 1229 | 10762 | 31891 |
| 75 Dividends received deduction | 127897 | *151 | - | - | *19 | *563 | *756 | *2121 | 5182 | 1933 | 2573 | 8847 | 105752 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3239248 | *34146 | *18992 | *9749 | 28252 | 64620 | 309681 | 98645 | 214411 | 129563 | 168778 | 331499 | 1830912 |
| 78 Income tax before credits, total | 1141921 | *11291 | *2853 | *1584 | 6314 | 15186 | 99867 | 33752 | 73438 | 45548 | 58439 | 116944 | 676707 |
| 79 Regular tax | 1100872 | *11282 | *2849 | *1584 | 6314 | 14895 | 98894 | 33556 | 73264 | 44072 | 58051 | 115538 | 640573 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 37179 | - | - | - | - | *291 | *973 | *185 | *119 | *1207 | 218 | 988 | 33198 |
| 83 Environmental tax | 3665 | *9 | *4 | - | - | - | - | *11 | 55 | 125 | 170 | 418 | 2874 |
| 84 Foreign tax credit | 8855 | - | - | - | - | - | - | - | *179 | *3 | 630 | 3256 | 4787 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *1151 | - | - | - | - | - | - | - | *447 | *272 | 95 | - | 338 |
| 88 General business credit | 4262 | - | - | *1 | *16 | *351 | *151 | *382 | *57 | *287 | 312 | 834 | 1871 |
| 89 Prior year minumum tax credit | 66085 | *262 | - | - | *114 | *194 | *599 | *479 | *2157 | *1913 | 393 | 309 | 59665 |
| 90 Income tax after credits, total | 1061568 | *11029 | *2853 | *1583 | 6184 | 14641 | 99117 | 32891 | 70598 | 43073 | 57010 | 112544 | 610046 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Logging, sawmills, and planing mills

MINOR INDUSTRY 2415
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 9191 | *83 | 4112 | 1249 | 1195 | 1195 | 992 | 163 | 127 | 42 | 19 | 6 | 9 |
| 2 Total assets | 30877717 | - | 113961 | 222082 | 410792 | 862831 | 2033931 | 1093882 | 1900222 | 1396579 | 1322212 | 820547 | 20700678 |
| 3 Cash | 1090703 | - | 22891 | 55631 | 29725 | 132128 | 187957 | 63414 | 112189 | 50040 | 54270 | 20389 | 362070 |
| 4 Notes and accounts receivable | 2827254 | - | *2161 | *20775 | 26355 | 78535 | 297483 | 92909 | 261756 | 108518 | 112091 | 66157 | 1760513 |
| 5 Less: Allowance for bad debts | 19041 | - | - | - | - | *1129 | *1425 | *1298 | 2774 | *1201 | 777 | 221 | 10217 |
| 6 Inventories | 3306558 | - | *466 | *15368 | *50048 | 91440 | 477293 | 389767 | 539633 | 333800 | 218338 | 111461 | 1078945 |
| 7 U.S. govt. obligations, total | 61838 | - | - | - | - | *973 | - | - | *26937 | *3933 | 21396 | 2486 | 6112 |
| 8 Tax-exempt securities | *28594 | - | - | - | - | - | *1088 | - | *11171 | - | 2626 | 13709 | - |
| 9 Other current assets | 1659666 | - | *12133 | *7044 | *3840 | 8531 | 35293 | 40850 | 89711 | 87076 | 141404 | 90563 | 1143222 |
| 10 Loans to stockholders | 102991 | - | *11677 | *3597 | *27281 | *13509 | 34150 | *1832 | *7949 | - | 1103 | 1893 | - |
| 11 Mortgage and real estate loans | 47213 | - | - | *466 | - | *15821 | *7340 | *1726 | *6950 | *94 | 799 | - | 14017 |
| 12 Other investments | 5145866 | - | *6172 | *1781 | *359 | 43981 | 86612 | 39699 | 113140 | 176968 | 114454 | 161262 | 4401438 |
| 13 Depreciable assets | 21814750 | - | 240431 | 378043 | 776270 | 1029925 | 1967364 | 703887 | 1120260 | 752965 | 612959 | 358057 | 13874589 |
| 14 Less: Accumulated depreciation | 13103815 | - | 182309 | 298630 | 527062 | 642353 | 1209517 | 425653 | 697549 | 433998 | 373129 | 213710 | 8099906 |
| 15 Depletable assets | 4084758 | - | - | *35780 | *773 | *60371 | *2444 | *138965 | *69094 | 127681 | 199820 | 138862 | 3310969 |
| 16 Less: Accumulated depletion | 296795 | - | - | *14308 | - | *25522 | - | *494 | *5954 | *11764 | 41148 | 9591 | 188014 |
| 17 Land | 863019 | - | *144 | *12657 | *22322 | 43259 | 117314 | 37470 | 209493 | 69861 | 177853 | 51519 | 121124 |
| 18 Intangible assets (Amortizable) | 242911 | - | *311 | *1024 | - | *6899 | 14644 | *317 | 15997 | *669 | 6043 | 1266 | 195740 |
| 19 Less: Accumulated amortization | 22635 | - | *278 | *1024 | - | *3763 | 5953 | *54 | 6548 | *109 | 2468 | 461 | 1978 |
| 20 Other assets | 3043884 | - | *162 | *3877 | *881 | 10226 | 21842 | 10543 | 28766 | 132047 | 76577 | 26907 | 2732056 |
| 21 Total liabilities | 30877717 | - | 113961 | 222082 | 410792 | 862831 | 2033931 | 1093882 | 1900222 | 1396579 | 1322212 | 820547 | 20700678 |
| 22 Accounts payable | 1576341 | - | *3412 | *6892 | 24198 | 52417 | 154461 | 149297 | 164822 | 86799 | 84077 | 48857 | 801110 |
| 23 Mort, notes, and bonds under 1 yr | 2496998 | - | *30552 | *13982 | 139288 | 76362 | 320901 | 310209 | 253034 | 211933 | 124634 | 58111 | 957992 |
| 24 Other current liabilities | 1306538 | - | *825 | *8585 | 9808 | 22959 | 88685 | 32758 | 82779 | 70001 | 74428 | 28679 | 887032 |
| 25 Loans from stockholders | 580090 | - | *20550 | *41847 | *33860 | 55666 | 137731 | *12245 | 83870 | *24844 | 12675 | 20047 | 136755 |
| 26 Mort, notes, bonds, 1 yr or more | 9149315 | - | *19045 | *18106 | 124176 | 204336 | 493436 | 134542 | 405792 | 241951 | 281572 | 183680 | 7042681 |
| 27 Other liabilities | 2059503 | - | *-1053 | *1527 | *295 | *10107 | 8353 | *93309 | 45914 | 28835 | 30170 | 2057 | 1839989 |
| 28 Net worth | 13708932 | - | 40630 | 131143 | 79167 | 440985 | 830364 | 361522 | 864012 | 732217 | 714657 | 479116 | 9035118 |
| 29 Capital stock | 959248 | - | 17959 | 68061 | 6361 | 49868 | 100708 | 15903 | 56824 | 87606 | 64473 | 33421 | 458062 |
| 30 Paid-in or capital surplus | 4445281 | - | *14660 | *5866 | *26643 | *50238 | 45151 | 10983 | 21548 | 18114 | 122267 | 241372 | 3888438 |
| 31 Retained earnings, appropriated | *27484 | - | - | - | - | *17389 | *909 | *1806 | - | *2446 | 4935 | - | - |
| 32 Retained earnings-unappropriated | 7197986 | - | *28553 | *63807 | 62080 | 178868 | 582371 | *123592 | 438241 | 386539 | 298139 | 157082 | 4878713 |
| 33 Retained earnings (S Corp) | 1458602 | - | *-12324 | *-2372 | *-10074 | *171356 | 134882 | 237484 | 365139 | *280308 | 243263 | 50941 | - |
| 34 Less: Cost of treasury stock | 379669 | - | *8218 | *4218 | *5843 | *26733 | 33659 | *28246 | *17741 | *42795 | 18421 | 3700 | 190095 |
| 35 Total receipts | 37550819 | *325768 | 693040 | 741318 | 1032410 | 2168758 | 5140834 | 2236431 | 3517226 | 2098337 | 1526130 | 854082 | 17216485 |
| 36 Business receipts | 36445930 | *308011 | 691207 | 730476 | 1022811 | 2147866 | 5087765 | 2176869 | 3442029 | 2064227 | 1483485 | 784374 | 16506811 |
| 37 Interest | 289842 | *121 | *62 | *1484 | *233 | 3182 | 5919 | *1642 | 5643 | 6862 | 3775 | 4415 | 256505 |
| 38 Interest on govt. obligations | 5399 | - | - | - | - | - | *245 | - | *624 | *615 | 296 | 290 | 3329 |
| 39 Rents | 51471 | - | *1081 | *515 | *39 | *891 | *3277 | *653 | 5729 | *324 | 5191 | 2254 | 31518 |
| 40 Royalties | 3870 | - | - | - | - | - | - | *3 | *458 | - | 592 | 678 | 2138 |
| 41 Net S-T cap gain less net LT loss | 25009 | *7208 | - | - | *2217 | *74 | *6474 | - | *101 | *17 | 58 | 6030 | 2831 |
| 42 Net L-T cap gain less net ST loss | 182525 | *5929 | - | *1121 | *1184 | - | *3931 | *5 | *31880 | *3335 | 10653 | 18772 | 105716 |
| 43 Net gain, noncapital assets | 71455 | *91 | *143 | *6953 | *3563 | 13010 | 13346 | 5183 | 7551 | 2818 | 1903 | 2480 | 14411 |
| 44 Dividends, domestic corporations | 18801 | - | - | - | - | *267 | *582 | *131 | *296 | *734 | 3043 | 9045 | 4703 |
| 45 Dividends, foreign corporations | 98822 | - | - | - | - | - | - | *1733 | *4791 | *89 | 476 | 2202 | 89532 |
| 46 Other receipts | 357696 | *4408 | *547 | *768 | *2363 | 3468 | 19294 | 50212 | 18124 | 19318 | 16661 | 23542 | 198992 |
| 47 Total deductions | 35753669 | *313363 | 696253 | 731927 | 1006585 | 2054420 | 4968848 | 2151816 | 3363420 | 2022502 | 1481027 | 761334 | 16202171 |
| 48 Cost of goods | 26442565 | *82289 | *466 | *10538 | *50048 | 91516 | 449001 | 401298 | 534639 | 316638 | 195461 | 111217 | 1051638 |
| 49 Compensation of officers | 600982 | *6536 | *46524 | *67460 | 43658 | 80738 | 157776 | 62786 | 55194 | 18583 | 11333 | 6335 | 44059 |
| 50 Salaries and wages | 1507442 | *11139 | *49670 | *78382 | 84781 | 164176 | 279322 | 89952 | 62390 | 25559 | 37781 | 26720 | 597570 |
| 51 Repairs | 893716 | *1308 | 25687 | 23930 | 56280 | 69118 | 75587 | 28812 | 7310 | 9596 | 10704 | 1684 | 583699 |
| 52 Bad debts | 57710 | - | *85 | *3095 | *995 | *177 | 2997 | 4183 | 6569 | 607 | 738 | 451 | 37813 |
| 53 Rent paid on business property | 362590 | *3107 | *17413 | *28562 | 26078 | 22104 | 46277 | 2973 | 4707 | 1815 | 4846 | 1009 | 203700 |
| 54 Taxes paid | 816558 | *6942 | 14237 | 26187 | 28312 | 56236 | 96823 | 31505 | 63670 | 31399 | 26830 | 14243 | 420173 |
| 55 Interest paid | 887593 | *5942 | *5339 | *5225 | 24077 | 20793 | 67279 | 36070 | 55257 | 44154 | 32403 | 20488 | 570567 |
| 56 Contributions or gifts | 26709 | *6 | - | - | *231 | *313 | 1893 | *250 | 1915 | *546 | 395 | 306 | 20853 |
| 57 Amortization | 39253 | *189 | *19 | *154 | - | *985 | 3194 | *103 | 1676 | 885 | 694 | 770 | 30584 |
| 58 Depreciation | 1310112 | *11885 | 33110 | 27480 | 84689 | 107165 | 196653 | 48200 | 77004 | 43402 | 40264 | 42018 | 598241 |
| 59 Depletion | 304608 | - | - | *4978 | - | - | *4508 | *15 | *1273 | *55483 | 12842 | 98 | 225410 |
| 60 Advertising | 78473 | *181 | *768 | *1160 | 2114 | 1777 | 2837 | 1212 | 3694 | 1518 | 907 | 874 | 61432 |
| 61 Pension, prof sh, stock, annuity | 182993 | *105 | - | - | - | *4874 | *11011 | *8183 | 8124 | 5708 | 3779 | 3528 | 137682 |
| 62 Employee benefit programs | 382369 | *4932 | *7617 | *15099 | *7713 | 13096 | 32259 | 24928 | 20536 | 12202 | 8499 | 3391 | 232098 |
| 63 Net loss, noncapital assets | 12904 | *5436 | - | *25 | *2105 | *184 | *1482 | *27 | *962 | *1612 | 497 | 1 | 573 |
| 64 Other deductions | 1847092 | *10541 | 94886 | 80293 | 156110 | 300530 | 353941 | 83109 | 94844 | 39348 | 28749 | 30500 | 574242 |
| 65 Total receipts less total deducts | 1797151 | *12404 | -3212 | 9390 | 25825 | 114338 | 171986 | 84614 | 153806 | 75835 | 45103 | 92747 | 1014315 |
| 66 Constructive taxable income from related foreign corporations | 1654 | - | - | - | - | - | - | - | - | - | - | - | 1654 |
| 67 Net income (less deficit), total | 1793406 | *12404 | -3212 | 9390 | 25825 | 114338 | 171740 | 84614 | 153182 | 75220 | 44808 | 92457 | 1012639 |
| 68 Net income, total | 2070284 | *23411 | 30681 | *23680 | *37895 | 134082 | 217951 | 109047 | 183285 | 101398 | 79064 | 92457 | 1037334 |
| 69 Deficit, total | 276878 | *11007 | *33893 | *14290 | *12070 | *19745 | 46210 | *24432 | 30103 | *26178 | 34256 | - | 24694 |
| 70 Net income (less def), Form 1120-A | *5041 | - | *5044 | - | *-2 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 271781 | *1755 | *-13262 | *18960 | *28097 | *86249 | 56385 | 30451 | 37802 | *29065 | -12776 | 9055 | - |
| 73 Statutory special deductions, total | 146056 | - | *1317 | *287 | *188 | *4104 | *3048 | *2793 | 8976 | *11282 | 2545 | 12457 | 99060 |
| 74 Net operating loss deduction | 34243 | - | *1317 | *287 | *188 | *3917 | *2611 | *969 | *3986 | *10688 | - | 4022 | 6260 |
| 75 Dividends received deduction | 111813 | - | - | - | - | *187 | *437 | *1824 | *4990 | *594 | 2545 | 8436 | 92800 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1520348 | *18689 | *13907 | *4434 | *6431 | 31097 | 126524 | *52564 | 146058 | 49552 | 61709 | 70944 | 938438 |
| 78 Income tax before credits, total | 549859 | *5915 | *2086 | *786 | *1207 | 6692 | 40896 | *17880 | 50186 | 17224 | 21324 | 25815 | 359847 |
| 79 Regular tax | 515822 | *5907 | *2086 | *786 | *1207 | 6486 | 40157 | *17876 | 50080 | 16857 | 21257 | 24728 | 328394 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 32201 | - | - | - | - | *206 | *740 | - | *69 | *319 | - | 988 | 29879 |
| 83 Environmental tax | 1836 | *8 | - | - | - | - | - | *4 | *37 | *49 | 66 | 99 | 1574 |
| 84 Foreign tax credit | *807 | - | - | - | - | - | - | - | - | *2 | 568 | 13 | 225 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *885 | - | - | - | - | - | - | - | *447 | *272 | 95 | - | 72 |
| 88 General business credit | 1548 | - | - | - | - | *117 | *103 | *349 | *41 | *22 | 17 | 53 | 846 |
| 89 Prior year minumum tax credit | 3043 | *261 | - | - | *114 | *194 | *121 | *479 | *295 | *792 | - | - | 787 |
| 90 Income tax after credits, total | 543575 | *5655 | *2086 | *786 | *1093 | 6380 | 40672 | *17053 | 49403 | 16137 | 20644 | 25749 | 357917 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Millwork, plywood, and related products

MINOR INDUSTRY 2430
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4431 | *225 | *1659 | *505 | *325 | 603 | 908 | 103 | 58 | 20 | 9 | 9 | 7 |
| 2 Total assets | 23707283 | - | *52115 | *74257 | *130711 | 429183 | 1929097 | 720872 | 909826 | 655314 | 670612 | 1320702 | 16814596 |
| 3 Cash | 619353 | - | *18309 | *2102 | *9265 | 50137 | 125845 | 52189 | 32690 | 25202 | 66648 | 114918 | 122047 |
| 4 Notes and accounts receivable | 2550972 | - | *9319 | *11237 | *46765 | 111711 | 563735 | 169366 | 192465 | 138681 | 108255 | 269127 | 930310 |
| 5 Less: Allowance for bad debts | 74449 | - | - | - | - | - | 8965 | *1314 | 4474 | *4616 | 3170 | 7982 | 43928 |
| 6 Inventories | 3369446 | - | *4739 | *606 | *26370 | 103700 | 575618 | 193075 | 265874 | 208743 | 175034 | 284087 | 1531599 |
| 7 U.S. govt. obligations, total | *21664 | - | - | - | - | - | *10080 | - | - | - | - | 11584 | - |
| 8 Tax-exempt securities | 2473 | - | - | - | - | - | - | - | - | - | - | 2473 | - |
| 9 Other current assets | 698241 | - | *913 | - | *2693 | *2645 | 50250 | 27471 | 47436 | 53810 | 24955 | 55416 | 432653 |
| 10 Loans to stockholders | 65913 | - | - | *16114 | *1583 | *2736 | *9162 | *29231 | *369 | *2842 | - | 3876 | - |
| 11 Mortgage and real estate loans | *1482 | - | - | - | - | - | *1482 | - | - | - | - | - | - |
| 12 Other investments | 3421364 | - | - | - | - | *6879 | 148320 | *59518 | *33370 | *23929 | 42926 | 218530 | 2887892 |
| 13 Depreciable assets | 16875912 | - | *69336 | *86037 | *97074 | 343138 | 1204238 | 363776 | 553944 | 374481 | 366463 | 655957 | 12761467 |
| 14 Less: Accumulated depreciation | 9271527 | - | *50279 | *42249 | *58882 | 211834 | 822525 | 200692 | 273556 | 184577 | 166847 | 352095 | 6907992 |
| 15 Depletable assets | 1691952 | - | - | - | - | - | - | - | - | - | 7041 | 1613 | 1683298 |
| 16 Less: Accumulated depletion | 499 | - | - | - | - | - | - | - | - | - | - | 499 | - |
| 17 Land | 227033 | - | - | - | *2974 | *18689 | 45107 | *13952 | 55327 | *9677 | 16594 | 14854 | 49858 |
| 18 Intangible assets (Amortizable) | 373163 | - | *125 | *645 | *394 | *3099 | *14252 | *1212 | *7366 | *339 | 4853 | 51612 | 289266 |
| 19 Less: Accumulated amortization | 64436 | - | *25 | *237 | *158 | *2893 | *3673 | *372 | *5919 | *138 | 545 | 25220 | 25258 |
| 20 Other assets | 3199227 | - | *-323 | - | *2632 | *1177 | 16169 | *13461 | 4933 | *6941 | 28405 | 22449 | 3103383 |
| 21 Total liabilities | 23707283 | - | *52115 | *74257 | *130711 | 429183 | 1929097 | 720872 | 909826 | 655314 | 670612 | 1320702 | 16814596 |
| 22 Accounts payable | 3060594 | - | *88946 | *9213 | *13785 | 60223 | 352241 | 66575 | 97005 | 59702 | 36935 | 139216 | 2136753 |
| 23 Mort, notes, and bonds under 1 yr | 972502 | - | *3599 | *7011 | *25601 | 61073 | 231989 | 104251 | 146354 | *77997 | 44055 | 22363 | 248210 |
| 24 Other current liabilities | 2611212 | - | *1774 | *436 | *5737 | 21165 | 129737 | 34174 | 82756 | 80402 | 86642 | 93363 | 2075025 |
| 25 Loans from stockholders | 264352 | - | *20995 | - | *23081 | *3914 | 124419 | *15205 | *29555 | *2484 | 11522 | 27925 | 5254 |
| 26 Mort, notes, bonds, 1 yr or more | 5877062 | - | *6049 | *3003 | *35648 | 62306 | 214683 | *83923 | 205709 | *82415 | 118327 | 282479 | 4782519 |
| 27 Other liabilities | 1588343 | - | *-3655 | - | *5497 | *-245 | *11114 | *14625 | *16388 | *11237 | 17454 | 70844 | 1445083 |
| 28 Net worth | 9333217 | - | *-65594 | *54594 | *21360 | 220748 | 864914 | 402120 | 332059 | 341076 | 355677 | 684512 | 6121751 |
| 29 Capital stock | 759908 | - | *32182 | *26567 | *20417 | 18395 | 124232 | 135142 | 51634 | 8774 | 5205 | 93370 | 243990 |
| 30 Paid-in or capital surplus | 4322741 | - | *42775 | - | *14309 | *46772 | 105039 | *24437 | 85800 | *46827 | 104457 | 145672 | 3706653 |
| 31 Retained earnings, appropriated | 2012 | - | - | - | - | - | - | - | - | - | - | 2012 | - |
| 32 Retained earnings-unappropriated | 3150614 | - | *2901 | *16334 | *17955 | *46029 | 303913 | *59378 | *14870 | *184110 | 40476 | 242585 | 2222062 |
| 33 Retained earnings (S Corp) | 1263619 | - | *-140659 | *11694 | *-30612 | *109551 | 357695 | *203383 | 181879 | *110432 | 210639 | 249617 | - |
| 34 Less: Cost of treasury stock | 165678 | - | *2793 | - | *708 | - | 25965 | *20220 | *2124 | *9067 | 5101 | 48744 | 50954 |
| 35 Total receipts | 34115307 | *14451 | *329506 | *144029 | *330350 | 1218694 | 5892235 | 1445541 | 1881769 | 1451102 | 1214895 | 3200917 | 16991814 |
| 36 Business receipts | 33481000 | *14096 | *328945 | *140297 | *329235 | 1215613 | 5812539 | 1427478 | 1856641 | 1441664 | 1196953 | 3157161 | 16560377 |
| 37 Interest | 63569 | *17 | *34 | *77 | *170 | *225 | 5108 | *287 | *1633 | *4385 | 2972 | 11764 | 36897 |
| 38 Interest on govt. obligations | 6961 | - | - | - | - | - | *8 | *166 | - | - | 1299 | 198 | 5289 |
| 39 Rents | 10775 | *5 | - | - | *425 | - | *1976 | *818 | *2176 | *173 | 1069 | 117 | 4016 |
| 40 Royalties | 10405 | - | - | - | - | - | - | - | - | - | - | - | 10405 |
| 41 Net S-T cap gain less net LT loss | *187 | - | - | - | - | - | - | *151 | *36 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 222948 | - | - | - | - | - | *6501 | - | *749 | - | 375 | 1682 | 213641 |
| 43 Net gain, noncapital assets | 21192 | - | - | *225 | *140 | *409 | 5154 | *466 | 1830 | *559 | 282 | 4014 | 8113 |
| 44 Dividends, domestic corporations | 1769 | - | - | - | - | - | *69 | - | *262 | - | 2 | 334 | 1103 |
| 45 Dividends, foreign corporations | *14026 | *151 | - | - | - | - | - | - | - | *1302 | - | 379 | 12193 |
| 46 Other receipts | 282475 | *181 | *527 | *3429 | *381 | *2447 | 60880 | 16177 | 18442 | 3019 | 11943 | 25268 | 139780 |
| 47 Total deductions | 32628731 | *12787 | *362061 | *135541 | *359590 | 1164914 | 5734923 | 1372214 | 1790579 | 1362462 | 1118379 | 3072757 | 16142526 |
| 48 Cost of goods | 25798564 | *10849 | *4739 | *606 | *26370 | 104037 | 591955 | 194867 | 269418 | 215402 | 175555 | 284402 | 1532664 |
| 49 Compensation of officers | 464289 | *305 | *30360 | - | *28241 | 56354 | 139660 | 24364 | 23052 | 16456 | 7042 | 13418 | 125038 |
| 50 Salaries and wages | 1229853 | *335 | *8543 | *37359 | *7573 | 67570 | 230745 | 57675 | 58936 | 66607 | 33967 | 104925 | 555616 |
| 51 Repairs | 327273 | *1 | *592 | *6012 | *2849 | 11492 | 18271 | *6613 | 6534 | *4902 | 1649 | 16931 | 251429 |
| 52 Bad debts | 43036 | - | *8157 | - | *1612 | *1924 | 7519 | *6607 | 2530 | *2883 | 1192 | 1762 | 8851 |
| 53 Rent paid on business property | 148072 | - | *12711 | *6577 | *3495 | *9742 | 28023 | *10893 | 3512 | *1285 | 1511 | 21821 | 48501 |
| 54 Taxes paid | 633799 | *169 | *8255 | *5229 | *12806 | 29722 | 98641 | 27745 | 31319 | 29050 | 25704 | 42870 | 322289 |
| 55 Interest paid | 727531 | *374 | *1388 | *485 | *5747 | 11224 | 47920 | 14510 | 28218 | 13857 | 12403 | 21754 | 569652 |
| 56 Contributions or gifts | 9872 | *1 | - | - | *58 | *216 | 664 | *27 | *477 | *114 | 91 | 438 | 7786 |
| 57 Amortization | 19659 | *9 | *25 | *114 | *137 | *296 | 2658 | *199 | 1129 | *164 | 1915 | 1474 | 11538 |
| 58 Depreciation | 904726 | *849 | *9743 | *5669 | *9329 | 30659 | 71615 | 19742 | 32418 | 31703 | 31639 | 53972 | 607388 |
| 59 Depletion | 229493 | - | - | - | - | - | - | - | - | - | - | 1618 | 227875 |
| 60 Advertising | 193657 | *11 | *646 | *136 | *900 | 4500 | 10672 | 2850 | 1891 | *11887 | 5633 | 28660 | 125872 |
| 61 Pension, prof sh, stock, annuity | 212701 | *5 | *372 | - | - | *3608 | 12351 | *9634 | 5329 | *5701 | 5301 | 12670 | 157731 |
| 62 Employee benefit programs | 194297 | - | *5584 | - | *10988 | *11080 | 50162 | *12767 | 30086 | *15444 | 7966 | 22334 | 27885 |
| 63 Net loss, noncapital assets | 2583 | *11 | - | - | - | - | *532 | - | *18 | *113 | 114 | 172 | 1624 |
| 64 Other deductions | 1489328 | *1241 | *29489 | *28038 | *40888 | 70247 | 190984 | 53965 | 69415 | 78001 | 56147 | 169571 | 701343 |
| 65 Total receipts less total deducts | 1486576 | *1665 | *-32555 | *8489 | *-29240 | 53781 | 157313 | 73328 | 91191 | 88640 | 96516 | 128160 | 849288 |
| 66 Constructive taxable income from related foreign corporations | 4990 | - | - | - | - | - | - | - | - | - | - | 143 | 4847 |
| 67 Net income (less deficit), total | 1484605 | *1665 | *-32555 | *8489 | *-29240 | 53781 | 157305 | 73162 | 91191 | 88640 | 95217 | 128105 | 848846 |
| 68 Net income, total | 1692450 | *1799 | *4766 | *8489 | *6870 | 60067 | 231892 | *76829 | 100740 | *93167 | 95217 | 152062 | 860553 |
| 69 Deficit, total | 207846 | *134 | *37321 | - | *36110 | *6287 | 74587 | *3668 | *9550 | *4527 | - | 23957 | 11706 |
| 70 Net income (less def), Form 1120-A | *-1552 | - | *-1552 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 418995 | - | *-34222 | *8116 | *-20691 | *42107 | 123051 | *66709 | 69545 | *39657 | 68293 | 56430 | - |
| 73 Statutory special deductions, total | 79184 | *151 | *4640 | *372 | *1284 | *825 | *6627 | *1156 | *7421 | *13040 | 1230 | 5264 | 37173 |
| 74 Net operating loss deduction | 65050 | - | *4640 | *372 | *1284 | *825 | *6579 | *1156 | *7238 | *11738 | 1229 | 5030 | 24959 |
| 75 Dividends received deduction | 14134 | *151 | - | - | - | - | *48 | - | *183 | *1302 | 2 | 234 | 12214 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1087934 | *1647 | *126 | - | *5586 | *12980 | 63606 | *7454 | *16379 | *40472 | 25831 | 90368 | 823486 |
| 78 Income tax before credits, total | 379864 | *561 | *19 | - | *1230 | *2444 | 19635 | *2534 | *5546 | *14632 | 9076 | 31522 | 292664 |
| 79 Regular tax | 374154 | *560 | *19 | - | *1230 | *2360 | 19635 | *2534 | *5509 | *13760 | 9008 | 31406 | 288132 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *4160 | - | - | - | - | *85 | - | - | *31 | *688 | 37 | - | 3319 |
| 83 Environmental tax | 1407 | *1 | - | - | - | - | - | - | *6 | *40 | 31 | 116 | 1213 |
| 84 Foreign tax credit | 4482 | - | - | - | - | - | - | - | - | - | - | 232 | 4250 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 266 | - | - | - | - | - | - | - | - | - | - | - | 266 |
| 88 General business credit | 1339 | - | - | - | - | *233 | - | *22 | *16 | *35 | 7 | 5 | 1021 |
| 89 Prior year minumum tax credit | 59348 | *1 | - | - | - | - | *338 | - | *909 | *95 | 176 | - | 57829 |
| 90 Income tax after credits, total | 314429 | *560 | *19 | - | *1230 | *2211 | 19297 | *2512 | *4621 | *14502 | 8893 | 31286 | 229298 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Other wood products, including wood buildings and mobile homes

MINOR INDUSTRY 2498
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 5537 | *43 | *1799 | *465 | 1405 | 674 | 898 | 131 | 76 | 21 | 14 | 6 | 3 |
| 2 Total assets | 12647604 | - | *54593 | *73822 | 486382 | 496701 | 2065369 | 1007185 | 1226412 | 683346 | 928440 | 1113426 | 4511928 |
| 3 Cash | 831264 | - | *5819 | *14978 | 62054 | 56935 | 159500 | 86496 | 68377 | 57464 | 61830 | 49166 | 208644 |
| 4 Notes and accounts receivable | 2356327 | - | *3479 | *27673 | 125194 | 137330 | 513591 | 196708 | 267452 | 185514 | 165642 | 284680 | 449065 |
| 5 Less: Allowance for bad debts | 44807 | - | - | *2674 | *4535 | *1215 | *3667 | *2528 | 6936 | *2235 | 7056 | 4488 | 9472 |
| 6 Inventories | 2531812 | - | *6282 | *11330 | 83292 | 115610 | 562362 | 366019 | 306196 | 199095 | 213001 | 240044 | 428581 |
| 7 U.S. govt. obligations, total | *99207 | - | - | - | - | - | *905 | *8694 | - | - | - | 89608 | - |
| 8 Tax-exempt securities | *70 | - | - | - | - | - | *70 | - | - | - | - | - | - |
| 9 Other current assets | 315706 | - | *3096 | *1830 | 11728 | 9359 | 53020 | 9534 | 50500 | 11646 | 85305 | 48251 | 31438 |
| 10 Loans to stockholders | 56566 | - | *21276 | - | - | *8102 | *15221 | *3137 | *1907 | *6923 | - | - | - |
| 11 Mortgage and real estate loans | *1304763 | - | - | - | - | - | *2643 | - | - | - | - | 2274 | 1299845 |
| 12 Other investments | 555189 | - | - | *3228 | *7823 | *33104 | 126301 | *31074 | 85180 | 18233 | 63731 | 38232 | 148284 |
| 13 Depreciable assets | 6480995 | - | *42063 | *60513 | 421036 | 295884 | 1201477 | 712977 | 684342 | 320213 | 384169 | 444384 | 1913937 |
| 14 Less: Accumulated depreciation | 3529975 | - | *29133 | *43079 | 267708 | 167653 | 683082 | 447133 | 344978 | 149203 | 169729 | 208123 | 1020155 |
| 15 Depletable assets | *56916 | - | - | - | - | - | - | *3252 | *7377 | - | - | - | 46286 |
| 16 Less: Accumulated depletion | 15968 | - | - | - | - | - | - | - | - | - | - | - | 15968 |
| 17 Land | 242650 | - | *422 | - | *10352 | *3600 | 72536 | 16559 | 42036 | 14924 | 14961 | 16829 | 50431 |
| 18 Intangible assets (Amortizable) | 297547 | - | *2352 | *83 | *17746 | *9157 | 27368 | *4309 | 29845 | *19916 | 47350 | 103953 | 35469 |
| 19 Less: Accumulated amortization | 60078 | - | *1168 | *83 | *4415 | *4266 | 16141 | *2076 | *8252 | *7827 | 1613 | 3090 | 11146 |
| 20 Other assets | 1169422 | - | *107 | *24 | 23814 | *753 | 33265 | 20162 | 43366 | 8687 | 70849 | 11706 | 956689 |
| 21 Total liabilities | 12647604 | - | *54593 | *73822 | 486382 | 496701 | 2065369 | 1007185 | 1226412 | 683346 | 928440 | 1113426 | 4511928 |
| 22 Accounts payable | 1259562 | - | *21443 | *7158 | 109592 | 56005 | 370755 | 111284 | 137460 | 88007 | 101832 | 93032 | 162994 |
| 23 Mort, notes, and bonds under 1 yr | 880677 | - | *4793 | *2610 | 24141 | *50112 | 264432 | 89609 | 184364 | 67369 | 108824 | 35800 | 48623 |
| 24 Other current liabilities | 1200021 | - | *14325 | *15496 | 22075 | 34802 | 187146 | 174105 | 130982 | 100558 | 147856 | 201023 | 171654 |
| 25 Loans from stockholders | 290832 | - | *15037 | *483 | 62868 | *27080 | 80700 | *94967 | *7084 | *526 | 2012 | 75 | - |
| 26 Mort, notes, bonds, 1 yr or more | 4041464 | - | *67083 | *8179 | 121518 | *84566 | 258859 | *170351 | 212587 | 155948 | 132415 | 208709 | 2621248 |
| 27 Other liabilities | 599546 | - | *-24 | *2714 | *773 | *1023 | 20388 | *42986 | 19752 | *10647 | 5442 | 46299 | 449547 |
| 28 Net worth | 4375502 | - | *-68064 | *37182 | 145415 | 243112 | 883090 | 323884 | 534183 | 260292 | 430059 | 528489 | 1057862 |
| 29 Capital stock | 623817 | - | *26859 | *11821 | 207344 | 38699 | 83924 | 19261 | 24194 | 40814 | 23659 | 73846 | 73395 |
| 30 Paid-in or capital surplus | 2062679 | - | *1849 | *3961 | *65756 | *38505 | 173516 | 182658 | 203536 | *38800 | 65921 | 109980 | 1178198 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1177016 | - | *-95502 | *44541 | -11602 | *94771 | 387479 | *-35362 | 175827 | *134495 | 267356 | 406097 | -191084 |
| 33 Retained earnings (S Corp) | 673162 | - | *-1113 | - | *-112962 | *80429 | 269177 | 165245 | *147899 | *46815 | 77673 | - | - |
| 34 Less: Cost of treasury stock | 161172 | - | *158 | *23141 | *3121 | *9292 | 31006 | *7917 | *17273 | *632 | 4550 | 61434 | 2647 |
| 35 Total receipts | 25328901 | *209220 | *398966 | *314763 | 1640262 | 1528078 | 6441243 | 2121903 | 2774048 | 1837278 | 2199690 | 2904420 | 2959028 |
| 36 Business receipts | 24646916 | *202407 | *398107 | *274130 | 1627514 | 1519520 | 6345366 | 2088982 | 2740520 | 1815450 | 2166860 | 2851558 | 2616502 |
| 37 Interest | 310676 | *8 | *227 | *47 | 2230 | *1416 | 10899 | *881 | 5284 | *5076 | 9717 | 13956 | 260934 |
| 38 Interest on govt. obligations | 1556 | - | - | - | *34 | - | *349 | *1 | *145 | *-0 | 274 | 753 | 2 |
| 39 Rents | 16607 | *2 | - | *4272 | *161 | *12 | 4635 | *629 | *2157 | *2012 | 2013 | 160 | 554 |
| 40 Royalties | *35074 | - | - | - | - | - | - | - | *200 | - | - | 2094 | 32780 |
| 41 Net S-T cap gain less net LT loss | *170 | - | - | - | - | - | *114 | - | - | - | 57 | - | - |
| 42 Net L-T cap gain less net ST loss | 11816 | - | - | - | *594 | *867 | *3405 | *696 | *1745 | - | 379 | 3662 | 466 |
| 43 Net gain, noncapital assets | 41781 | *4427 | *316 | *265 | *8434 | *1827 | 5522 | *4051 | *7385 | *131 | 2175 | 130 | 7118 |
| 44 Dividends, domestic corporations | 1766 | - | - | - | *27 | *538 | *386 | *423 | *13 | *52 | 36 | 3 | 288 |
| 45 Dividends, foreign corporations | *6467 | - | - | - | - | *427 | - | - | - | - | - | 4572 | 1468 |
| 46 Other receipts | 256071 | *2376 | *316 | *36049 | 1268 | 3471 | 70568 | 26239 | 16599 | 14557 | 18180 | 27533 | 38917 |
| 47 Total deductions | 24714037 | *178396 | *409017 | *305218 | 1600120 | 1478641 | 6203223 | 2004041 | 2688475 | 1765612 | 2080733 | 2734803 | 3265760 |
| 48 Cost of goods | 18655785 | *99752 | *6697 | *11755 | 83292 | 116260 | 573891 | 281112 | 313181 | 205152 | 206115 | 241508 | 428735 |
| 49 Compensation of officers | 542717 | *3891 | *27892 | *6150 | 42028 | 86978 | 193377 | 52353 | 50178 | 23143 | 17787 | 21842 | 17097 |
| 50 Salaries and wages | 1130290 | *6683 | *19943 | *51159 | 85967 | *36879 | 257268 | 96971 | 110224 | 61702 | 106050 | 131527 | 165916 |
| 51 Repairs | 191747 | *222 | *3165 | *1244 | 25302 | 8803 | 26338 | 21348 | 7391 | 6610 | 8059 | 5827 | 77439 |
| 52 Bad debts | 59917 | *202 | - | *706 | *7621 | *2683 | 16442 | *633 | 2864 | *7129 | 1757 | 1670 | 18212 |
| 53 Rent paid on business property | 197767 | *233 | *22570 | *3021 | 32680 | *22184 | 52118 | *3173 | 10107 | 3892 | 8051 | 14304 | 25434 |
| 54 Taxes paid | 507026 | *4731 | *17496 | *12363 | 32677 | 30195 | 142413 | 41527 | 44170 | 24315 | 39451 | 54018 | 63671 |
| 55 Interest paid | 535137 | *1783 | *2313 | *501 | 13971 | 14741 | 49235 | 20579 | 35962 | 17189 | 17140 | 14840 | 346883 |
| 56 Contributions or gifts | 9868 | *170 | - | *2 | *148 | *363 | 1211 | *863 | 744 | *963 | 387 | 1375 | 3641 |
| 57 Amortization | 26197 | *208 | *584 | - | *1355 | *1657 | 5399 | *350 | 3822 | *719 | 1269 | 5108 | 5726 |
| 58 Depreciation | 446130 | *3512 | *3241 | *4253 | 34320 | 30936 | 92349 | 44175 | 42461 | 26793 | 22999 | 28364 | 112727 |
| 59 Depletion | *19668 | - | - | - | - | - | - | *10193 | - | - | - | - | 9475 |
| 60 Advertising | 125754 | *180 | *2523 | *898 | 3574 | 2488 | 20780 | 6159 | 22049 | 14533 | 12915 | 32490 | 7165 |
| 61 Pension, prof sh, stock, annuity | 88290 | *685 | - | *70 | *2628 | *9048 | 17814 | *6758 | 5470 | *5089 | 2958 | 19174 | 18597 |
| 62 Employee benefit programs | 269743 | *592 | *8126 | *8569 | 16288 | 17756 | 53438 | 20967 | 17538 | 22994 | 19739 | 28947 | 54788 |
| 63 Net loss, noncapital assets | 22864 | *44 | *3749 | *12 | *958 | *452 | *15052 | *223 | *174 | *2055 | 32 | 113 | - |
| 64 Other deductions | 1885138 | *18736 | *66717 | *35294 | 148103 | 56361 | 390056 | 87252 | 134100 | 105991 | 179977 | 200540 | 462011 |
| 65 Total receipts less total deducts | 614863 | *30824 | *-10051 | *9545 | 40142 | 49438 | 238021 | 117862 | 85573 | 71666 | 118957 | 169617 | -306732 |
| 66 Constructive taxable income from related foreign corporations | 8045 | - | - | - | - | - | - | - | - | - | - | 3211 | 4834 |
| 67 Net income (less deficit), total | 621352 | *30824 | *-10051 | *9545 | 40108 | 49438 | 237672 | 117861 | 85428 | 71666 | 118684 | 172075 | -301899 |
| 68 Net income, total | 1122172 | *32177 | *10195 | *9545 | 52660 | 52176 | 283002 | 128317 | 116101 | 76840 | 118684 | 172075 | 70399 |
| 69 Deficit, total | 500819 | *1353 | *20246 | - | *12552 | *2739 | *45329 | *10456 | *30673 | *5174 | - | - | 372298 |
| 70 Net income (less def), Form 1120-A | *1805 | - | *1805 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *10786 | *10786 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 409182 | *19488 | *4125 | - | *13599 | *27473 | 155929 | 69349 | *54606 | *26717 | 37895 | - | - |
| 73 Statutory special deductions, total | 58309 | - | *124 | *4230 | *20982 | *4160 | *2844 | *9885 | *2174 | *10584 | 27 | 1888 | 1410 |
| 74 Net operating loss deduction | 56358 | - | *124 | *4230 | *20964 | *3783 | *2574 | *9589 | *2165 | *10548 | - | 1710 | 672 |
| 75 Dividends received deduction | 1950 | - | - | - | *19 | *376 | *270 | *296 | *9 | *36 | 27 | 178 | 738 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 630965 | *13809 | *4960 | *5315 | *16234 | *20544 | 119551 | *38627 | 51974 | *39539 | 81237 | 170187 | 68989 |
| 78 Income tax before credits, total | 212198 | *4814 | *748 | *797 | *3877 | *6050 | 39336 | *13337 | 17707 | *13691 | 28040 | 59606 | 24196 |
| 79 Regular tax | 210896 | *4814 | *744 | *797 | *3877 | *6050 | 39102 | *13146 | 17675 | *13455 | 27786 | 59404 | 24046 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *818 | - | - | - | - | - | *233 | *185 | *19 | *200 | 181 | - | - |
| 83 Environmental tax | 422 | - | *4 | - | - | - | - | *6 | *12 | *36 | 73 | 203 | 88 |
| 84 Foreign tax credit | *3566 | - | - | - | - | - | - | - | *179 | 2 | 62 | 3011 | 313 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1374 | - | - | *1 | *16 | - | *48 | *11 | - | *230 | 288 | 776 | 4 |
| 89 Prior year minumum tax credit | 3694 | - | - | - | - | - | *140 | - | *953 | *1026 | 217 | 309 | 1049 |
| 90 Income tax after credits, total | 203564 | *4814 | *748 | *796 | *3861 | *6050 | 39148 | *13326 | 16575 | *12433 | 27473 | 55509 | 22830 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 14
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 10540 | *** | 4583 | 1639 | 842 | *** | 1123 | 154 | 138 | 41 | 22 | 12 | 13 |
| 2 Total assets | 21211251 | *** | 147797 | 307665 | 275163 | *** | 2735117 | 1152613 | 2285945 | 1474591 | 1533081 | 1985971 | 8536983 |
| 3 Cash | 1076520 | *** | 21371 | 31347 | 27489 | *** | 243036 | 55577 | 104957 | 69038 | 55757 | 117348 | 300379 |
| 4 Notes and accounts receivable | 5476168 | *** | 26885 | 81190 | 91672 | *** | 784004 | 330979 | 560055 | 439329 | 414165 | 541897 | 1951312 |
| 5 Less: Allowance for bad debts | 143317 | *** | - | - | *182 | *** | 9645 | 7533 | 15499 | 11018 | 15628 | 21273 | 60006 |
| 6 Inventories | 4767828 | *** | 32645 | 88241 | 77920 | *** | 856397 | 372706 | 731869 | 344302 | 428354 | 394763 | 1196758 |
| 7 U.S. govt. obligations, total | *33881 | *** | - | - | - | *** | *10722 | 1626 | *8230 | *4944 | 8358 | - | - |
| 8 Tax-exempt securities | *135011 | *** | - | - | - | *** | *26999 | - | *34363 | *7612 | 16320 | - | 49716 |
| 9 Other current assets | 988494 | *** | *6375 | *12919 | 12833 | *** | 113768 | 33530 | 92423 | 83571 | 37760 | 57069 | 526002 |
| 10 Loans to stockholders | 98586 | *** | *1753 | *4778 | *8509 | *** | 18202 | *283 | *13275 | *3735 | 18535 | - | - |
| 11 Mortgage and real estate loans | *20407 | *** | - | *4116 | - | *** | - | *4993 | *52 | *9554 | 510 | 1181 | - |
| 12 Other investments | 1501261 | *** | *5072 | - | - | *** | 100155 | *42667 | 83786 | 65737 | 32019 | 128441 | 1035532 |
| 13 Depreciable assets | 11741497 | *** | 159328 | 207668 | 160654 | *** | 1423583 | 641322 | 1144472 | 831175 | 777469 | 921422 | 5100886 |
| 14 Less: Accumulated depreciation | 6604768 | *** | 109412 | 130500 | 100952 | *** | 922235 | 366462 | 632899 | 429735 | 405158 | 454539 | 2842196 |
| 15 Depletable assets | *16492 | *** | - | - | - | *** | *165 | *14624 | *172 | - | 1512 | 19 | - |
| 16 Less: Accumulated depletion | *3631 | *** | - | - | - | *** | *118 | *2476 | - | - | 1038 | - | - |
| 17 Land | 292345 | *** | *130 | *118 | - | *** | 46514 | 21132 | 32608 | 31595 | 17906 | 25272 | 114567 |
| 18 Intangible assets (Amortizable) | 895064 | *** | *2498 | *10670 | *315 | *** | 25782 | 10762 | 91196 | *8534 | 152606 | 234637 | 350664 |
| 19 Less: Accumulated amortization | 162550 | *** | *423 | *7288 | *191 | *** | 17672 | *3684 | 4893 | *5448 | 29699 | 13148 | 73872 |
| 20 Other assets | 1081965 | *** | 1575 | *4404 | *-2903 | *** | 35461 | 2566 | 41776 | 21665 | 23332 | 52882 | 887241 |
| 21 Total liabilities | 21211251 | *** | 147797 | 307665 | 275163 | *** | 2735117 | 1152613 | 2285945 | 1474591 | 1533081 | 1985971 | 8536983 |
| 22 Accounts payable | 2419035 | *** | 65436 | 69411 | 94624 | *** | 449407 | 144244 | 313654 | 196679 | 175357 | 150267 | 593775 |
| 23 Mort, notes, and bonds under 1 yr | 1498605 | *** | *32556 | 45275 | *19752 | *** | 323695 | 143209 | 360943 | 103266 | 61959 | 92766 | 246153 |
| 24 Other current liabilities | 2480939 | *** | 27013 | 41522 | 34270 | *** | 340821 | 110135 | 193114 | 145763 | 164532 | 275246 | 1069844 |
| 25 Loans from stockholders | 495399 | *** | *95668 | *18062 | *69006 | *** | 136969 | *64226 | *53160 | *24703 | 36 | - | 3783 |
| 26 Mort, notes, bonds, 1 yr or more | 3755455 | *** | *32369 | 47297 | *44545 | *** | 299747 | 211363 | 332553 | 367310 | 756572 | 466318 | 1055784 |
| 27 Other liabilities | 762093 | *** | *5 | *-372 | *-127 | *** | 16352 | 32827 | 99410 | 30847 | 66828 | 17321 | 488304 |
| 28 Net worth | 9799725 | *** | -105250 | 86470 | 13092 | *** | 1168127 | 446610 | 933111 | 606024 | 307797 | 984053 | 5079341 |
| 29 Capital stock | 968709 | *** | 84389 | 15123 | 43160 | *** | 181600 | 80215 | 121823 | 63324 | 49352 | 10408 | 254663 |
| 30 Paid-in or capital surplus | 2744481 | *** | *52574 | *78405 | *18360 | *** | 116982 | 105241 | 87851 | 83783 | 263393 | 434541 | 1367710 |
| 31 Retained earnings, appropriated | *755 | *** | - | - | - | *** | - | - | *755 | - | - | - | - |
| 32 Retained earnings-unappropriated | 4627818 | *** | -155679 | *-39154 | *9916 | *** | 343012 | 65167 | 385888 | 165263 | -50740 | 396228 | 3509111 |
| 33 Retained earnings (S Corp) | 1808024 | *** | *-1505 | *32154 | *-48409 | *** | 612481 | *222068 | 348226 | *352890 | 65132 | 143518 | - |
| 34 Less: Cost of treasury stock | 350062 | *** | *85029 | *57 | *9934 | *** | 85948 | *26081 | *11432 | *59236 | 19340 | 642 | 52142 |
| 35 Total receipts | 41698728 | *** | 593514 | 1162655 | 945288 | *** | 6804821 | 2418008 | 4746881 | 2920315 | 2847437 | 3714223 | 12854799 |
| 36 Business receipts | 40799593 | *** | 592376 | 1162913 | 933042 | *** | 6748998 | 2406670 | 4634553 | 2869855 | 2778372 | 3439600 | 12600140 |
| 37 Interest | 101068 | *** | *435 | *290 | *412 | *** | 6726 | *2924 | 3031 | 3920 | 4121 | 7749 | 70230 |
| 38 Interest on govt. obligations | 12917 | *** | - | - | - | *** | *1425 | *928 | *1197 | *830 | 589 | 96 | 7852 |
| 39 Rents | 33916 | *** | *219 | - | - | *** | *5 | *2270 | *1307 | *1566 | 185 | 12971 | 14583 |
| 40 Royalties | 37976 | *** | - | - | - | *** | - | - | *289 | 179 | 286 | 7263 | 29959 |
| 41 Net S-T cap gain less net LT loss | *315 | *** | - | - | - | *** | - | - | *16 | - | - | - | 298 |
| 42 Net L-T cap gain less net ST loss | 27355 | *** | - | *294 | - | *** | *105 | *36 | *2143 | *81 | 4095 | 12287 | 6650 |
| 43 Net gain, noncapital assets | 189315 | *** | - | *556 | *278 | *** | 2034 | *463 | 78915 | 296 | 24928 | 67102 | 1605 |
| 44 Dividends, domestic corporations | 9713 | *** | - | - | - | *** | *22 | - | *351 | *405 | 246 | 14 | 8676 |
| 45 Dividends, foreign corporations | 31357 | *** | - | - | - | *** | - | - | *-0 | *962 | 253 | 1600 | 28542 |
| 46 Other receipts | 455203 | *** | *484 | *-1398 | *11556 | *** | 45506 | 4717 | 25078 | 42220 | 34363 | 165541 | 86263 |
| 47 Total deductions | 39754367 | *** | 604980 | 1165795 | 939486 | *** | 6594166 | 2315153 | 4573911 | 2832772 | 2730358 | 3346888 | 11958782 |
| 48 Cost of goods | 28371259 | *** | 32645 | 88520 | 77920 | *** | 832358 | 376992 | 752512 | 359153 | 440117 | 397643 | 1225969 |
| 49 Compensation of officers | 772512 | *** | *44861 | 59208 | 50974 | *** | 233177 | 57341 | 85635 | 36822 | 27978 | 28731 | 74442 |
| 50 Salaries and wages | 2483102 | *** | *68585 | 64669 | 56638 | *** | 291188 | 122313 | 214905 | 119930 | 158962 | 214130 | 969680 |
| 51 Repairs | 155299 | *** | 2844 | 5695 | 9127 | *** | 19915 | 4121 | 9891 | 3715 | 8061 | 6774 | 75782 |
| 52 Bad debts | 117012 | *** | *707 | *837 | *3347 | *** | 18507 | 5483 | 18334 | 7112 | 6199 | 16632 | 30615 |
| 53 Rent paid on business property | 486964 | *** | 14904 | 39528 | 26460 | *** | 63375 | 17416 | 33027 | 14039 | 19429 | 40631 | 159681 |
| 54 Taxes paid | 1082379 | *** | 18510 | 48553 | 29213 | *** | 173377 | 55994 | 108567 | 59874 | 54596 | 74883 | 359054 |
| 55 Interest paid | 531413 | *** | *5802 | 13527 | 5424 | *** | 66760 | 27178 | 82266 | 36121 | 92838 | 43693 | 139765 |
| 56 Contributions or gifts | 24098 | *** | - | *155 | *279 | *** | 2059 | 315 | 3470 | 806 | 1347 | 1304 | 14143 |
| 57 Amortization | 64812 | *** | *197 | *800 | *125 | *** | 3633 | 589 | 22039 | 1645 | 5168 | 15175 | 12544 |
| 58 Depreciation | 825743 | *** | 16310 | 21442 | 16671 | *** | 89041 | 31590 | 82222 | 53807 | 51015 | 82049 | 346652 |
| 59 Depletion | *809 | *** | - | - | - | *** | - | *17 | - | *5 | 787 | - | - |
| 60 Advertising | 589529 | *** | *2764 | 5710 | 5661 | *** | 88683 | 24575 | 49326 | 32005 | 38018 | 128997 | 192709 |
| 61 Pension, prof sh, stock, annuity | 237056 | *** | *1413 | *487 | - | *** | 21013 | 6829 | 20881 | 14568 | 13588 | 13470 | 144239 |
| 62 Employee benefit programs | 643168 | *** | *3992 | *13371 | *9423 | *** | 67138 | 52406 | 76621 | 36005 | 38357 | 62011 | 263368 |
| 63 Net loss, noncapital assets | 23711 | *** | *224 | *6 | *1508 | *** | *568 | *508 | 1108 | *105 | 296 | 213 | 18268 |
| 64 Other deductions | 3345502 | *** | 55613 | 105924 | 102956 | *** | 598654 | 201542 | 404723 | 229916 | 173780 | 347257 | 901888 |
| 65 Total receipts less total deducts | 1944361 | *** | -11466 | -3141 | 5802 | *** | 210655 | 102855 | 172970 | 87544 | 117079 | 367335 | 896017 |
| 66 Constructive taxable income from related foreign corporations | 17253 | *** | - | - | - | *** | - | - | - | 584 | - | 914 | 15756 |
| 67 Net income (less deficit), total | 1948697 | *** | -11466 | -3141 | 5802 | *** | 209230 | 101928 | 171773 | 87298 | 116490 | 368152 | 903920 |
| 68 Net income, total | 2302730 | *** | *7420 | *22708 | *34934 | *** | 279620 | 127154 | 227919 | 107182 | 157115 | 372779 | 903920 |
| 69 Deficit, total | 354033 | *** | 18886 | *25849 | *29133 | *** | 70390 | *25226 | 56147 | *19884 | 40624 | 4627 | - |
| 70 Net income (less def), Form 1120-A | *-12 | *** | *-12 | - | - | *** | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *294 | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 466918 | *** | *764 | *12016 | *723 | *** | 150910 | *72333 | 66859 | *46971 | 41517 | 55541 | - |
| 73 Statutory special deductions, total | 208096 | *** | *1203 | *2514 | *14774 | *** | 20236 | *4544 | *64978 | *18494 | 3656 | 48436 | 14151 |
| 74 Net operating loss deduction | 195936 | *** | *1203 | *2514 | *14774 | *** | *20221 | *4544 | *64780 | *18044 | 3240 | 47648 | 3859 |
| 75 Dividends received deduction | 12160 | *** | - | - | - | *** | *15 | - | *198 | *450 | 417 | 788 | 10292 |
| 76 Public utility div paid deduction | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1558606 | *** | *3976 | *5370 | *6326 | *** | 84171 | 46340 | 84111 | 38413 | 111942 | 268802 | 889769 |
| 78 Income tax before credits, total | 541179 | *** | *596 | *806 | *1004 | *** | 25786 | 15824 | 31763 | 15220 | 38777 | 94653 | 312561 |
| 79 Regular tax | 533027 | *** | *591 | *806 | *1004 | *** | 25731 | 15612 | 28586 | 13038 | 38307 | 93746 | 311419 |
| 80 Personal holding company tax | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6160 | *** | - | - | - | *** | *55 | *211 | *2915 | *2146 | 359 | 474 | - |
| 83 Environmental tax | 1751 | *** | - | - | - | *** | - | 2 | *80 | *36 | 112 | 380 | 1141 |
| 84 Foreign tax credit | 14806 | *** | - | - | - | *** | - | - | *-0 | - | 12 | 451 | 14343 |
| 85 U.S. Possessions tax credit | 326 | *** | - | - | - | *** | - | 326 | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | - | - | - | *** | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 264 | *** | - | - | - | *** | - | - | - | - | - | - | 264 |
| 88 General business credit | 8713 | *** | - | *67 | - | *** | - | *374 | *79 | *75 | 165 | 1507 | 6232 |
| 89 Prior year minumum tax credit | 3457 | *** | - | - | - | *** | *45 | *802 | *340 | *477 | 253 | 258 | 1283 |
| 90 Income tax after credits, total | 513612 | *** | *596 | *738 | *1004 | *** | 25741 | 14322 | 31344 | 14669 | 38348 | 92436 | 290439 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 15
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3446 | *447 | *350 | *265 | *327 | 421 | 919 | 237 | 251 | 94 | 43 | 32 | 57 |
| 2 Total assets | 169887308 | - | *11378 | *54131 | *112794 | 311420 | 2101916 | 1615242 | 4001654 | 3263438 | 3035046 | 5001884 | 150378407 |
| 3 Cash | 3019211 | - | *7530 | *7950 | *25176 | 53731 | 157635 | 135093 | 149134 | 87325 | 83001 | 172766 | 2139869 |
| 4 Notes and accounts receivable | 18287371 | - | *1193 | *14974 | *16566 | 101158 | 643185 | 437193 | 1001228 | 720903 | 533595 | 911677 | 13905699 |
| 5 Less: Allowance for bad debts | 524923 | - | - | - | - | *830 | 11610 | 6552 | 29485 | 21001 | 14498 | 26785 | 414163 |
| 6 Inventories | 13993944 | - | *2620 | *6606 | *36929 | 67602 | 423495 | 359612 | 749624 | 642256 | 536481 | 644857 | 10523861 |
| 7 U.S. govt. obligations, total | 221292 | - | - | - | - | - | - | *24759 | - | *3288 | - | - | 193245 |
| 8 Tax-exempt securities | 173568 | - | - | - | - | - | - | 2540 | *30450 | *50554 | 45805 | 22675 | 21544 |
| 9 Other current assets | 8209188 | - | - | *306 | *301 | *5289 | 63265 | 63433 | 93641 | 101730 | 75863 | 253899 | 7551460 |
| 10 Loans to stockholders | 607246 | - | - | - | *11982 | *6918 | *9746 | *19406 | *23217 | *17044 | 2211 | 320 | 516402 |
| 11 Mortgage and real estate loans | 4630787 | - | - | - | - | - | *2574 | - | *4857 | *6016 | 1772 | 577 | 4614990 |
| 12 Other investments | 33614993 | - | - | - | - | *7833 | 57134 | 78483 | 235409 | 166380 | 264374 | 312609 | 32492769 |
| 13 Depreciable assets | 118964732 | - | *510 | *22348 | *76086 | 193177 | 1598886 | 884790 | 3291375 | 2355530 | 2230668 | 4027461 | 104283901 |
| 14 Less: Accumulated depreciation | 55082776 | - | *476 | *148 | *57921 | 130196 | 926162 | 438176 | 1738194 | 1082971 | 1001936 | 1919922 | 47786673 |
| 15 Depletable assets | 6580386 | - | - | - | - | *22 | - | - | - | *65 | 2233 | 4378 | 6573688 |
| 16 Less: Accumulated depletion | 1245520 | - | - | - | - | *5 | - | - | - | - | 175 | 234 | 1245106 |
| 17 Land | 1751885 | - | - | - | *3441 | *255 | 27595 | 13165 | 61462 | 40553 | 33378 | 79368 | 1492668 |
| 18 Intangible assets (Amortizable) | 3071118 | - | *174 | *2168 | *219 | *10462 | 61936 | 30947 | 110980 | 192507 | 141837 | 224651 | 2295237 |
| 19 Less: Accumulated amortization | 942425 | - | *174 | *73 | *219 | *6865 | 30708 | 17232 | 60531 | 75944 | 15050 | 56905 | 678725 |
| 20 Other assets | 14557231 | - | - | - | *233 | *2867 | 24943 | 27782 | 78485 | 59202 | 115487 | 350491 | 13897741 |
| 21 Total liabilities | 169887308 | - | *11378 | *54131 | *112794 | 311420 | 2101916 | 1615242 | 4001654 | 3263438 | 3035046 | 5001884 | 150378407 |
| 22 Accounts payable | 17292557 | - | - | *13868 | *5217 | *84297 | 392514 | 317921 | 591011 | 389174 | 375759 | 462845 | 14659950 |
| 23 Mort, notes, and bonds under 1 yr | 9387843 | - | - | *1747 | *58409 | *28815 | 259495 | 161313 | 537218 | 258853 | 318054 | 348448 | 7415491 |
| 24 Other current liabilities | 18646887 | - | *3310 | *32093 | *9452 | 16158 | 140778 | 144521 | 275542 | 281972 | 217173 | 393307 | 17132582 |
| 25 Loans from stockholders | 625354 | - | - | *2387 | *7453 | *10135 | 36747 | *39135 | 102229 | *7438 | 54307 | 118821 | 246701 |
| 26 Mort, notes, bonds, 1 yr or more | 47904907 | - | *968 | *5256 | *9492 | *49307 | 458720 | 317935 | 997903 | 708263 | 868464 | 1261418 | 43227182 |
| 27 Other liabilities | 16510936 | - | - | - | *18503 | *1828 | 24142 | 57444 | 248955 | 159802 | 157131 | 359612 | 15483519 |
| 28 Net worth | 59518825 | - | *7100 | *-1220 | *4269 | 120880 | 789520 | 576973 | 1248796 | 1457935 | 1044159 | 2057432 | 52212982 |
| 29 Capital stock | 8661648 | - | *2101 | *1174 | *18751 | 19302 | 73684 | 53593 | 189694 | 163306 | 60763 | 399940 | 7679339 |
| 30 Paid-in or capital surplus | 25201509 | - | *42600 | *1 | *290 | *4748 | 268737 | 39274 | 252549 | 339300 | 451021 | 944284 | 22858705 |
| 31 Retained earnings, appropriated | *91728 | - | - | - | - | - | - | 14 | *328 | - | 10133 | - | 81252 |
| 32 Retained earnings-unappropriated | 26651205 | - | *-2620 | *-2395 | *14775 | 78664 | 119424 | 154270 | 118513 | 534689 | 274419 | 520163 | 24841302 |
| 33 Retained earnings (S Corp) | 2910505 | - | *-34981 | - | - | *29686 | 339102 | 339423 | 759766 | 534432 | 266725 | 412765 | 263589 |
| 34 Less: Cost of treasury stock | 3997771 | - | - | - | *29548 | *11520 | *11428 | *9601 | 72054 | 113792 | 18903 | 219719 | 3511205 |
| 35 Total receipts | 148371082 | *174215 | *77576 | *36815 | *274594 | 959484 | 6138081 | 3467241 | 7439978 | 5222664 | 4723706 | 7251052 | 112605677 |
| 36 Business receipts | 141261006 | *177580 | *68871 | *36815 | *267719 | 957099 | 6086030 | 3445004 | 7379868 | 5168054 | 4606418 | 7139152 | 105928397 |
| 37 Interest | 1442464 | *186 | - | - | *1193 | *1035 | 4981 | *3999 | 10294 | 6124 | 15293 | 29515 | 1369842 |
| 38 Interest on govt. obligations | 24958 | - | - | - | - | - | *21 | *649 | 3557 | *2451 | 3178 | 5911 | 9190 |
| 39 Rents | 162215 | *176 | - | - | - | - | *494 | *341 | 4868 | 1535 | 2971 | 7140 | 144689 |
| 40 Royalties | 801938 | - | - | - | - | - | - | *516 | *4867 | *5506 | 1651 | 1273 | 788125 |
| 41 Net S-T cap gain less net LT loss | 6323 | - | - | - | - | - | *73 | - | *2 | *411 | - | 70 | 5767 |
| 42 Net L-T cap gain less net ST loss | 2036615 | - | - | - | - | - | *27 | *35 | 1765 | *491 | 55371 | 9614 | 1969312 |
| 43 Net gain, noncapital assets | 1028306 | *204 | *8705 | - | - | *144 | 2178 | *683 | 7565 | 6839 | 12648 | 8665 | 980674 |
| 44 Dividends, domestic corporations | 66313 | - | - | - | - | - | *24 | - | *335 | *1210 | 411 | 1695 | 62638 |
| 45 Dividends, foreign corporations | 477716 | - | - | - | - | - | - | - | *1133 | *331 | - | 2202 | 474051 |
| 46 Other receipts | 1063228 | *-3932 | - | - | *5682 | *1205 | 44253 | 16012 | 25722 | 29713 | 25766 | 45814 | 872993 |
| 47 Total deductions | 143095126 | *169344 | *79669 | *41053 | *277346 | 923350 | 5974447 | 3378325 | 7164664 | 5029053 | 4615055 | 7049838 | 108392982 |
| 48 Cost of goods | 98208971 | *16802 | *2620 | *4730 | *36929 | 68052 | 436324 | 356235 | 765628 | 652458 | 521724 | 646029 | 9756100 |
| 49 Compensation of officers | 1062451 | *8544 | - | *3956 | *10120 | 58992 | 208501 | 142610 | 164829 | 71891 | 42894 | 51467 | 298646 |
| 50 Salaries and wages | 8391404 | *5821 | *3678 | *707 | *12019 | 40363 | 250530 | 171558 | 400672 | 232282 | 218079 | 350361 | 6705333 |
| 51 Repairs | 2606373 | *1193 | *641 | *34 | *391 | *10560 | 30682 | 6224 | 20040 | 18044 | 6388 | 44683 | 2467494 |
| 52 Bad debts | 435996 | *35 | - | - | *744 | *371 | 11609 | 7651 | 15279 | 6432 | 12284 | 8715 | 372876 |
| 53 Rent paid on business property | 1362445 | *1735 | *4134 | *3134 | *6618 | *19883 | 75941 | 19961 | 46387 | 21680 | 23422 | 36811 | 1102738 |
| 54 Taxes paid | 2870874 | *3953 | *1780 | *2058 | *9070 | 21533 | 128356 | 56291 | 150121 | 82688 | 72524 | 116405 | 2226094 |
| 55 Interest paid | 5212868 | *1204 | *590 | *670 | *929 | 5389 | 74446 | 37419 | 111575 | 84082 | 101944 | 136689 | 4657931 |
| 56 Contributions or gifts | 80270 | *32 | - | *14 | *20 | *183 | 2243 | *457 | 1868 | 2275 | 1182 | 5251 | 66747 |
| 57 Amortization | 248716 | *11 | *2 | *73 | *3 | *649 | 3779 | 4902 | 19888 | 19229 | 9022 | 12529 | 178629 |
| 58 Depreciation | 7632508 | *3387 | *855 | *2713 | *2991 | 17669 | 135379 | 75906 | 232905 | 187995 | 169086 | 280385 | 6523238 |
| 59 Depletion | 282996 | - | - | - | - | - | *3752 | *2019 | - | - | 21 | - | 277204 |
| 60 Advertising | 1095841 | *51 | *1317 | - | *332 | *1378 | 10573 | 4389 | 12493 | 27903 | 13542 | 50168 | 973696 |
| 61 Pension, prof sh, stock, annuity | 1117649 | *2681 | *232 | - | *124 | *1622 | 19729 | 12873 | 39470 | 27725 | 19130 | 41311 | 952751 |
| 62 Employee benefit programs | 2845541 | *2806 | *299 | *326 | *1047 | *5894 | 65624 | 29622 | 95354 | 79134 | 46253 | 123528 | 2395653 |
| 63 Net loss, noncapital assets | 122575 | *120 | - | - | *56 | *1 | *372 | *966 | 808 | 2560 | 4069 | 26194 | 87430 |
| 64 Other deductions | 9517647 | *14674 | *14366 | *3298 | *25100 | 82181 | 314441 | 184004 | 419869 | 295193 | 279292 | 440162 | 7445068 |
| 65 Total receipts less total deducts | 5275956 | *4870 | *-2093 | *-4238 | *-2752 | 36134 | 163635 | 88915 | 275314 | 193611 | 108652 | 201214 | 4212695 |
| 66 Constructive taxable income from related foreign corporations | 284631 | - | - | - | - | - | - | - | *37 | - | - | 542 | 284051 |
| 67 Net income (less deficit), total | 5535630 | *4870 | *-2093 | *-4238 | *-2752 | 36134 | 163614 | 88266 | 271794 | 191159 | 105474 | 195845 | 4487556 |
| 68 Net income, total | 7276887 | *10279 | *8958 | *3962 | *3127 | 36134 | 243296 | 120841 | 327230 | 223076 | 192761 | 287250 | 5819973 |
| 69 Deficit, total | 1741258 | *5409 | *11051 | *8200 | *5878 | - | *79681 | *32575 | 55437 | *31916 | 87288 | 91405 | 1332417 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 677126 | *-5089 | *-11051 | - | - | *3049 | 186567 | 67414 | 178900 | 85072 | 49013 | 63596 | 59654 |
| 73 Statutory special deductions, total | 373456 | - | *8958 | - | *3117 | *10411 | *9998 | *1855 | 6092 | 8233 | 30038 | 39496 | 255257 |
| 74 Net operating loss deduction | 177217 | - | *8958 | - | *3117 | *10411 | *9981 | *1855 | *5758 | *7068 | 29734 | 36351 | 63984 |
| 75 Dividends received deduction | 196239 | - | - | - | - | - | *17 | - | *334 | *1165 | 305 | 3146 | 191273 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 6256173 | *10279 | - | *3962 | *10 | *22674 | 44985 | *41276 | 135284 | 129118 | 112289 | 185577 | 5570718 |
| 78 Income tax before credits, total | 2303540 | *3264 | - | *594 | *2 | *6060 | 12822 | 16585 | 48094 | 46221 | 38379 | 67004 | 2064515 |
| 79 Regular tax | 2178696 | *3264 | - | *594 | *2 | *6060 | 12689 | *14037 | 45979 | 43941 | 38627 | 64044 | 1949461 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *351 | - | - | - | - | - | - | *351 | - | - | - | - | - |
| 82 Alternative minumum tax | 116421 | - | - | - | - | - | *133 | *2103 | *1503 | 2110 | 858 | 2642 | 107072 |
| 83 Environmental tax | 8442 | - | - | - | - | - | - | *11 | 41 | 101 | 166 | 319 | 7805 |
| 84 Foreign tax credit | 216439 | - | - | - | - | -0 | - | - | *1 | *-0 | - | 258 | 216180 |
| 85 U.S. Possessions tax credit | 5199 | - | - | - | - | 66 | 2 | 93 | 3177 | 1861 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 33 | - | - | - | - | - | - | - | - | - | - | - | 33 |
| 88 General business credit | 19831 | - | - | - | - | *112 | - | - | *1266 | *524 | 482 | 749 | 16698 |
| 89 Prior year minumum tax credit | 143374 | - | - | - | - | - | *34 | - | 2414 | *1492 | 379 | 381 | 138675 |
| 90 Income tax after credits, total | 1918664 | *3264 | - | *594 | *2 | *5882 | 12786 | *16492 | 41237 | 42344 | 37518 | 65617 | 1692929 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Paper and allied products: Pulp, paper, and board mills

MINOR INDUSTRY 2625
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 304 | *10 | - | - | *65 | *40 | *38 | *34 | 40 | 21 | 13 | 9 | 34 |
| 2 Total assets | 109466734 | - | - | - | *27455 | *24056 | *124407 | *244409 | 621539 | 770854 | 939068 | 1343024 | 105371922 |
| 3 Cash | 1733394 | - | - | - | *587 | *1147 | *30049 | *8678 | 18555 | 22451 | 25269 | 77664 | 1548994 |
| 4 Notes and accounts receivable | 8725543 | - | - | - | *4256 | *14150 | *40201 | *66610 | 124337 | 130641 | 136084 | 198573 | 8010692 |
| 5 Less: Allowance for bad debts | 225614 | - | - | - | - | - | *495 | *2991 | *3717 | *2622 | 2828 | 7098 | 205861 |
| 6 Inventories | 7130288 | - | - | - | *12388 | *2135 | *9390 | *37314 | 77021 | 122780 | 124642 | 120040 | 6624578 |
| 7 U.S. govt. obligations, total | *151364 | - | - | - | - | - | - | - | - | *480 | - | - | 150884 |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 2889799 | - | - | - | *235 | - | *1502 | *23770 | 11702 | 29108 | 25233 | 75588 | 2722661 |
| 10 Loans to stockholders | *517711 | - | - | - | - | - | - | *7550 | *98 | *2511 | - | - | 507552 |
| 11 Mortgage and real estate loans | 8413 | - | - | - | - | - | - | - | - | - | - | 417 | 7996 |
| 12 Other investments | 26263567 | - | - | - | - | - | *36540 | *57336 | *23055 | *6732 | 119079 | 19584 | 26001240 |
| 13 Depreciable assets | 79914961 | - | - | - | *51236 | *33552 | *31750 | *96326 | 729276 | 645060 | 800950 | 1363070 | 76163741 |
| 14 Less: Accumulated depreciation | 36403648 | - | - | - | *43391 | *27703 | *24530 | *50384 | 386237 | 239666 | 391674 | 692593 | 34547469 |
| 15 Depletable assets | 6093998 | - | - | - | - | - | - | - | - | - | 2233 | 1162 | 6090603 |
| 16 Less: Accumulated depletion | 928963 | - | - | - | - | - | - | - | - | - | 175 | - | 928788 |
| 17 Land | 743957 | - | - | - | *2145 | *255 | - | *115 | *3164 | 16754 | 7779 | 9757 | 703988 |
| 18 Intangible assets (Amortizable) | 1170440 | - | - | - | - | *2605 | - | *986 | *4203 | *21623 | 59411 | 36258 | 1045355 |
| 19 Less: Accumulated amortization | 239609 | - | - | - | - | *2084 | - | *955 | *971 | *6509 | 1298 | 10092 | 217701 |
| 20 Other assets | 11921135 | - | - | - | - | - | - | *54 | *21054 | *21512 | 34364 | 150695 | 11693455 |
| 21 Total liabilities | 109466734 | - | - | - | *27455 | *24056 | *124407 | *244409 | 621539 | 770854 | 939068 | 1343024 | 105371922 |
| 22 Accounts payable | 12688423 | - | - | - | *724 | *12717 | *38736 | *41651 | 117670 | 92461 | 91982 | 100822 | 12191660 |
| 23 Mort, notes, and bonds under 1 yr | 5889137 | - | - | - | - | *1142 | - | *31868 | 93138 | *34800 | 121601 | 103227 | 5503362 |
| 24 Other current liabilities | 6283323 | - | - | - | *96 | *508 | *6393 | *65751 | 51509 | 56276 | 56867 | 96384 | 5949538 |
| 25 Loans from stockholders | 328532 | - | - | - | - | *3901 | *1778 | *10185 | - | *1128 | 38325 | 102640 | 170576 |
| 26 Mort, notes, bonds, 1 yr or more | 30793804 | - | - | - | *9492 | *1823 | - | *18450 | *143786 | *174559 | 214769 | 405360 | 29825564 |
| 27 Other liabilities | 12053413 | - | - | - | - | - | *-0 | *33687 | *172362 | *63253 | 77663 | 127348 | 11579101 |
| 28 Net worth | 41430102 | - | - | - | *17143 | *3965 | *77499 | *42817 | 43074 | 348378 | 337861 | 407244 | 40152122 |
| 29 Capital stock | 5734412 | - | - | - | *3280 | *60 | *552 | *15473 | 50679 | 16867 | 38163 | 233706 | 5375632 |
| 30 Paid-in or capital surplus | 19247555 | - | - | - | - | *699 | - | *958 | *50546 | 112259 | 106045 | 229744 | 18747305 |
| 31 Retained earnings, appropriated | *80390 | - | - | - | - | - | - | - | *328 | - | - | - | 80062 |
| 32 Retained earnings-unappropriated | 16777888 | - | - | - | *43411 | *11996 | *70643 | - | -52927 | *24003 | 190384 | -43310 | 16533688 |
| 33 Retained earnings (S Corp) | 288421 | - | - | - | - | - | *6305 | *26525 | *28680 | *221007 | 5904 | - | - |
| 34 Less: Cost of treasury stock | 698564 | - | - | - | *29548 | *8791 | - | *139 | *34233 | *25758 | 2636 | 12895 | 584564 |
| 35 Total receipts | 79738992 | *-4943 | - | - | *46647 | *80714 | *1182714 | *365811 | 891614 | 1079600 | 1184246 | 1216313 | 73696276 |
| 36 Business receipts | 75041922 | - | - | - | *46645 | *80501 | *1180147 | *364577 | 888887 | 1075827 | 1111828 | 1178306 | 69115203 |
| 37 Interest | 637382 | - | - | - | *2 | - | *2031 | - | 771 | *544 | 10254 | 13138 | 610642 |
| 38 Interest on govt. obligations | 8240 | - | - | - | - | - | - | - | *99 | *609 | 139 | 382 | 7011 |
| 39 Rents | 59101 | - | - | - | - | - | - | - | *161 | *318 | 377 | 1175 | 57070 |
| 40 Royalties | 331353 | - | - | - | - | - | - | - | - | - | 1647 | 14 | 329691 |
| 41 Net S-T cap gain less net LT loss | *5691 | - | - | - | - | - | - | - | *2 | - | - | - | 5689 |
| 42 Net L-T cap gain less net ST loss | 1924424 | - | - | - | - | - | - | - | *209 | *230 | 42272 | 6636 | 1875077 |
| 43 Net gain, noncapital assets | 951558 | - | - | - | - | - | - | *22 | *106 | *255 | 790 | 2612 | 947773 |
| 44 Dividends, domestic corporations | 13766 | - | - | - | - | - | - | - | *130 | - | 215 | 1383 | 12038 |
| 45 Dividends, foreign corporations | 229099 | - | - | - | - | - | - | - | - | *6 | - | 1138 | 227955 |
| 46 Other receipts | 536457 | *-4943 | - | - | - | *213 | *536 | *1213 | *1249 | 1809 | 16725 | 11529 | 508126 |
| 47 Total deductions | 77305958 | *7 | - | - | *46660 | *78618 | *1164594 | *337614 | 883900 | 1053319 | 1152529 | 1192594 | 71396122 |
| 48 Cost of goods | 52512405 | - | - | - | *12388 | *2135 | *9390 | *34186 | 77505 | 126935 | 128751 | 121716 | 6012960 |
| 49 Compensation of officers | 277249 | - | - | - | *6937 | *547 | *24128 | *17082 | *11545 | 10971 | 10800 | 11570 | 183668 |
| 50 Salaries and wages | 4176067 | - | - | - | *3233 | *2098 | *3413 | *11665 | 22237 | 28361 | 41470 | 54244 | 4009346 |
| 51 Repairs | 2003496 | - | - | - | - | - | *321 | *145 | *841 | *1204 | 2905 | 17702 | 1980378 |
| 52 Bad debts | 52394 | - | - | - | - | - | *323 | *127 | *1044 | *1082 | 4513 | 1537 | 43767 |
| 53 Rent paid on business property | 838800 | - | - | - | - | - | *2965 | *242 | *466 | *2020 | 2524 | 15151 | 815432 |
| 54 Taxes paid | 1585846 | *-0 | - | - | *3635 | *968 | *3498 | *4269 | 17860 | 15350 | 14204 | 20258 | 1505805 |
| 55 Interest paid | 2913530 | - | - | - | *602 | *479 | *8332 | *3202 | 14366 | 17457 | 29146 | 37231 | 2802716 |
| 56 Contributions or gifts | 35602 | - | - | - | - | - | *57 | - | *341 | *45 | 693 | 709 | 33759 |
| 57 Amortization | 80156 | *7 | - | - | - | *521 | - | *20 | *885 | *1902 | 1554 | 2726 | 72542 |
| 58 Depreciation | 4749543 | - | - | - | *1105 | *2143 | *1233 | *9686 | 45898 | 54996 | 49101 | 88103 | 4497277 |
| 59 Depletion | 228502 | - | - | - | - | - | - | - | - | - | 11 | - | 228491 |
| 60 Advertising | 654124 | - | - | - | *20 | *79 | *193 | *496 | *1683 | 2880 | 3679 | 3245 | 641849 |
| 61 Pension, prof sh, stock, annuity | 541626 | - | - | - | - | - | *3794 | *566 | *1779 | 7954 | 4338 | 12713 | 510481 |
| 62 Employee benefit programs | 1363140 | - | - | - | - | - | *1208 | *862 | 10979 | 17186 | 11967 | 15694 | 1305244 |
| 63 Net loss, noncapital assets | 17735 | - | - | - | - | - | - | - | *3 | *475 | 3703 | 485 | 13068 |
| 64 Other deductions | 5275741 | - | - | - | *7518 | *1779 | *13154 | *18815 | 43307 | 30389 | 86848 | 40053 | 5033878 |
| 65 Total receipts less total deducts | 2433035 | *-4951 | - | - | *-12 | *2096 | *18120 | *28197 | 7713 | 26281 | 31717 | 23719 | 2300155 |
| 66 Constructive taxable income from related foreign corporations | 176019 | - | - | - | - | - | - | - | *1 | - | - | 304 | 175714 |
| 67 Net income (less deficit), total | 2600814 | *-4951 | - | - | *-12 | *2096 | *18120 | *28197 | 7615 | 25672 | 31578 | 23642 | 2468857 |
| 68 Net income, total | 3546523 | - | - | - | - | *2096 | *18120 | *28958 | *37327 | *48298 | 61019 | 57131 | 3293574 |
| 69 Deficit, total | 945709 | *4951 | - | - | *12 | - | - | *761 | *29712 | *22626 | 29441 | 33490 | 824717 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 77098 | *-4951 | - | - | - | - | *10542 | *28197 | *9842 | *33275 | 194 | - | - |
| 73 Statutory special deductions, total | 129783 | - | - | - | - | *2096 | - | - | *2192 | *695 | 4686 | 5375 | 114740 |
| 74 Net operating loss deduction | 48414 | - | - | - | - | *2096 | - | - | *2101 | *695 | 4537 | 3291 | 35694 |
| 75 Dividends received deduction | 81369 | - | - | - | - | - | - | - | *91 | - | 148 | 2083 | 79046 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3355027 | - | - | - | - | - | *7578 | - | *25333 | *14329 | 56271 | 52651 | 3198865 |
| 78 Income tax before credits, total | 1280900 | - | - | - | - | - | *2577 | - | *8966 | *4975 | 18670 | 19848 | 1225865 |
| 79 Regular tax | 1172930 | - | - | - | - | - | *2577 | - | *8613 | *4872 | 19360 | 18201 | 1119307 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 104438 | - | - | - | - | - | - | - | *348 | *18 | 508 | 1560 | 102004 |
| 83 Environmental tax | 4715 | - | - | - | - | - | - | - | *5 | *16 | 73 | 87 | 4534 |
| 84 Foreign tax credit | *78288 | - | - | - | - | - | - | - | *1 | - | - | 63 | 78224 |
| 85 U.S. Possessions tax credit | 643 | - | - | - | - | - | - | - | 643 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 88 General business credit | 5443 | - | - | - | - | - | - | - | *398 | - | 66 | 128 | 4853 |
| 89 Prior year minumum tax credit | *135441 | - | - | - | - | - | - | - | *82 | - | 209 | - | 135150 |
| 90 Income tax after credits, total | 1061083 | - | - | - | - | - | *2577 | - | *7843 | *4975 | 18396 | 19657 | 1007636 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2699
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3142 | *437 | *350 | *265 | *262 | 381 | 882 | 204 | 212 | 73 | 30 | 23 | 23 |
| 2 Total assets | 60420574 | - | *11378 | *54131 | *85339 | 287363 | 1977509 | 1370833 | 3380115 | 2492584 | 2095978 | 3658859 | 45006485 |
| 3 Cash | 1285817 | - | *7530 | *7950 | *24589 | *52584 | 127587 | 126415 | 130579 | 64874 | 57732 | 95102 | 590875 |
| 4 Notes and accounts receivable | 9561828 | - | *1193 | *14974 | *12310 | 87008 | 602984 | 370583 | 876891 | 590263 | 397512 | 713104 | 5895006 |
| 5 Less: Allowance for bad debts | 299309 | - | - | - | - | *830 | 11115 | *3561 | 25768 | 18379 | 11669 | 19686 | 208301 |
| 6 Inventories | 6863657 | - | *2620 | *6606 | *24542 | 65468 | 414105 | 322298 | 672603 | 519477 | 411839 | 524817 | 3899283 |
| 7 U.S. govt. obligations, total | *69927 | - | - | - | - | - | - | *24759 | - | *2808 | - | - | 42360 |
| 8 Tax-exempt securities | 173568 | - | - | - | - | - | - | 2540 | *30450 | *50554 | 45805 | 22675 | 21544 |
| 9 Other current assets | 5319389 | - | - | *306 | *66 | *5289 | 61763 | 39663 | 81940 | 72622 | 50630 | 178310 | 4828799 |
| 10 Loans to stockholders | 89535 | - | - | - | *11982 | *6918 | *9746 | *11856 | *23119 | *14533 | 2211 | 320 | 8850 |
| 11 Mortgage and real estate loans | 4622374 | - | - | - | - | - | *2574 | - | *4857 | *6016 | 1772 | 160 | 4606994 |
| 12 Other investments | 7351426 | - | - | - | - | *7833 | 20594 | *21147 | 212354 | 159648 | 145295 | 293026 | 6491529 |
| 13 Depreciable assets | 39049771 | - | *510 | *22348 | *24851 | 159625 | 1567136 | 788464 | 2562099 | 1710470 | 1429717 | 2664391 | 28120160 |
| 14 Less: Accumulated depreciation | 18679128 | - | *476 | *148 | *14530 | 102493 | 901632 | 387792 | 1351956 | 843305 | 610262 | 1227329 | 13239204 |
| 15 Depletable assets | *486389 | - | - | - | - | *22 | - | - | - | *65 | - | 3217 | 483084 |
| 16 Less: Accumulated depletion | *316557 | - | - | - | - | *5 | - | - | - | - | - | 234 | 316318 |
| 17 Land | 1007928 | - | - | - | *1296 | - | 27595 | 13050 | 58299 | 23798 | 25599 | 69611 | 788680 |
| 18 Intangible assets (Amortizable) | 1900678 | - | *174 | *2168 | *219 | *7858 | 61936 | *29960 | 106777 | 170884 | 82426 | 188393 | 1249881 |
| 19 Less: Accumulated amortization | 702816 | - | *174 | *73 | *219 | *4781 | 30708 | *16277 | 59560 | 69434 | 13752 | 46813 | 461024 |
| 20 Other assets | 2636096 | - | - | - | *233 | *2867 | 24943 | 27728 | 57431 | 37690 | 81123 | 199795 | 2204286 |
| 21 Total liabilities | 60420574 | - | *11378 | *54131 | *85339 | 287363 | 1977509 | 1370833 | 3380115 | 2492584 | 2095978 | 3658859 | 45006485 |
| 22 Accounts payable | 4604134 | - | - | *13868 | *4492 | *71580 | 353778 | 276270 | 473341 | 296712 | 283777 | 362023 | 2468291 |
| 23 Mort, notes, and bonds under 1 yr | 3498706 | - | - | *1747 | *58409 | *27673 | 259495 | 129445 | 444081 | 224054 | 196453 | 245221 | 1912129 |
| 24 Other current liabilities | 12363564 | - | *3310 | *32093 | *9356 | *15650 | 134385 | 78770 | 224033 | 225696 | 160305 | 296923 | 11183044 |
| 25 Loans from stockholders | 296823 | - | - | *2387 | *7453 | *6234 | 34969 | *28950 | 102229 | *6311 | 15982 | 16182 | 76126 |
| 26 Mort, notes, bonds, 1 yr or more | 17111103 | - | *968 | *5256 | - | *47483 | 458720 | 299485 | 854116 | 533705 | 653694 | 856057 | 13401618 |
| 27 Other liabilities | 4457523 | - | - | - | *18503 | *1828 | 24142 | 23757 | 76593 | 96549 | 79468 | 232264 | 3904418 |
| 28 Net worth | 18088723 | - | *7100 | *-1220 | *-12874 | 116915 | 712020 | 534157 | 1205722 | 1109557 | 706298 | 1650188 | 12060860 |
| 29 Capital stock | 2927236 | - | *2101 | *1174 | *15472 | 19242 | 73132 | 38120 | 139014 | 146439 | 22600 | 166234 | 2303707 |
| 30 Paid-in or capital surplus | 5953954 | - | *42600 | *1 | *290 | *4049 | 268737 | 38317 | 202003 | 227042 | 344976 | 714541 | 4111400 |
| 31 Retained earnings, appropriated | 11338 | - | - | - | - | - | - | 14 | - | - | 10133 | - | 1191 |
| 32 Retained earnings-unappropriated | 9873317 | - | *-2620 | *-2395 | *-28636 | *66668 | 48781 | 154270 | 171441 | 510686 | 84036 | 563473 | 8307614 |
| 33 Retained earnings (S Corp) | 2622084 | - | *-34981 | - | - | *29686 | 332798 | 312898 | 731085 | 313425 | 260820 | 412765 | 263589 |
| 34 Less: Cost of treasury stock | 3299207 | - | - | - | - | *2729 | *11428 | *9462 | 37821 | 88035 | 16267 | 206824 | 2926640 |
| 35 Total receipts | 68632090 | *179158 | *77576 | *36815 | *227947 | 878770 | 4955368 | 3101430 | 6548364 | 4143063 | 3539460 | 6034739 | 38909401 |
| 36 Business receipts | 66219084 | *177580 | *68871 | *36815 | *221074 | 876599 | 4905883 | 3080427 | 6490981 | 4092226 | 3494590 | 5960846 | 36813193 |
| 37 Interest | 805082 | *186 | - | - | *1191 | *1035 | 2951 | *3999 | 9523 | 5579 | 5039 | 16377 | 759200 |
| 38 Interest on govt. obligations | 16718 | - | - | - | - | - | *21 | *649 | *3459 | *1842 | 3039 | 5530 | 2179 |
| 39 Rents | 103114 | *176 | - | - | - | - | *494 | *341 | 4707 | *1216 | 2594 | 5965 | 87620 |
| 40 Royalties | 470585 | - | - | - | - | - | - | *516 | *4867 | *5506 | 4 | 1259 | 458434 |
| 41 Net S-T cap gain less net LT loss | *632 | - | - | - | - | - | *73 | - | - | *411 | - | 70 | 78 |
| 42 Net L-T cap gain less net ST loss | 112191 | - | - | - | - | - | *27 | *35 | *1556 | *260 | 13099 | 2978 | 94236 |
| 43 Net gain, noncapital assets | 76748 | *204 | *8705 | - | - | *144 | 2178 | *662 | 7459 | 6584 | 11858 | 6053 | 32901 |
| 44 Dividends, domestic corporations | 52546 | - | - | - | - | - | *24 | - | *205 | *1210 | 196 | 312 | 50599 |
| 45 Dividends, foreign corporations | 248617 | - | - | - | - | - | - | - | *1133 | *325 | - | 1064 | 246096 |
| 46 Other receipts | 526772 | *1012 | - | - | *5682 | *992 | 43717 | 14800 | 24473 | 27904 | 9041 | 34285 | 364866 |
| 47 Total deductions | 65789168 | *169337 | *79669 | *41053 | *230686 | 844732 | 4809853 | 3040711 | 6280764 | 3975734 | 3462526 | 5857244 | 36996861 |
| 48 Cost of goods | 45696566 | *16802 | *2620 | *4730 | *24542 | 65918 | 426934 | 322049 | 688123 | 525523 | 392973 | 524313 | 3743140 |
| 49 Compensation of officers | 785202 | *8544 | - | *3956 | *3183 | 58445 | 184373 | 125528 | 153284 | 60920 | 32094 | 39897 | 114978 |
| 50 Salaries and wages | 4215337 | *5821 | *3678 | *707 | *8786 | 38266 | 247117 | 159893 | 378435 | 203920 | 176609 | 296117 | 2695987 |
| 51 Repairs | 602877 | *1193 | *641 | *34 | *391 | *10560 | 30361 | 6078 | 19200 | 16840 | 3483 | 26981 | 487116 |
| 52 Bad debts | 383602 | *35 | - | - | *744 | *371 | 11286 | 7524 | 14235 | 5350 | 7771 | 7178 | 329108 |
| 53 Rent paid on business property | 523645 | *1735 | *4134 | *3134 | *6618 | *19883 | 72976 | 19718 | 45921 | 19660 | 20898 | 21660 | 287307 |
| 54 Taxes paid | 1285028 | *3952 | *1780 | *2058 | *5436 | 20565 | 124858 | 52022 | 132261 | 67338 | 58320 | 96148 | 720290 |
| 55 Interest paid | 2299338 | *1204 | *590 | *670 | *327 | *4910 | 66114 | 34217 | 97209 | 66625 | 72799 | 99458 | 1855215 |
| 56 Contributions or gifts | 44668 | *32 | - | *14 | *20 | *183 | 2186 | *457 | 1527 | 2230 | 490 | 4542 | 32988 |
| 57 Amortization | 168560 | *4 | *2 | *73 | *3 | *128 | 3779 | *4882 | 19004 | 17327 | 7468 | 9803 | 106087 |
| 58 Depreciation | 2882965 | *3387 | *855 | *2713 | *1886 | 15526 | 134146 | 66220 | 187006 | 132999 | 119985 | 192282 | 2025961 |
| 59 Depletion | 54494 | - | - | - | - | - | *3752 | *2019 | - | - | 10 | - | 48712 |
| 60 Advertising | 441717 | *51 | *1317 | - | *312 | *1298 | 10380 | 3892 | 10810 | 25024 | 9863 | 46922 | 331847 |
| 61 Pension, prof sh, stock, annuity | 576023 | *2681 | *232 | - | *124 | *1622 | 15935 | 12307 | 37691 | 19770 | 14792 | 28599 | 442269 |
| 62 Employee benefit programs | 1482401 | *2806 | *299 | *326 | *1047 | *5894 | 64416 | 28760 | 84375 | 61948 | 34286 | 107834 | 1090408 |
| 63 Net loss, noncapital assets | 104840 | *120 | - | - | *56 | *1 | *372 | *966 | 806 | 2084 | 365 | 25709 | 74362 |
| 64 Other deductions | 4241906 | *14674 | *14366 | *3298 | *17582 | 80402 | 301287 | 165189 | 376562 | 264804 | 192444 | 400108 | 2411190 |
| 65 Total receipts less total deducts | 2842921 | *9821 | *-2093 | *-4238 | *-2739 | 34038 | 145515 | 60719 | 267600 | 167329 | 76935 | 177495 | 1912540 |
| 66 Constructive taxable income from related foreign corporations | 108612 | - | - | - | - | - | - | - | *37 | - | - | 238 | 108338 |
| 67 Net income (less deficit), total | 2934816 | *9821 | *-2093 | *-4238 | *-2739 | 34038 | 145494 | 60069 | 264178 | 165487 | 73896 | 172203 | 2018699 |
| 68 Net income, total | 3730364 | *10279 | *8958 | *3962 | *3127 | 34038 | 225176 | 91883 | 289903 | 174778 | 131742 | 230119 | 2526399 |
| 69 Deficit, total | 795548 | *458 | *11051 | *8200 | *5866 | - | *79681 | *31814 | 25725 | *9290 | 57846 | 57915 | 507700 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 600028 | *-138 | *-11051 | - | - | *3049 | 176026 | 39217 | 169058 | 51798 | 48819 | 63596 | 59654 |
| 73 Statutory special deductions, total | 243673 | - | *8958 | - | *3117 | *8315 | *9998 | *1855 | *3900 | 7538 | 25353 | 34122 | 140517 |
| 74 Net operating loss deduction | 128803 | - | *8958 | - | *3117 | *8315 | *9981 | *1855 | *3657 | *6373 | 25196 | 33059 | 28290 |
| 75 Dividends received deduction | 114870 | - | - | - | - | - | *17 | - | *243 | *1165 | 156 | 1062 | 112227 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2901146 | *10279 | - | *3962 | *10 | *22674 | 37407 | *41276 | 109951 | 114789 | 56018 | 132926 | 2371853 |
| 78 Income tax before credits, total | 1022640 | *3264 | - | *594 | *2 | *6060 | 10245 | 16585 | 39127 | 41247 | 19709 | 47156 | 838651 |
| 79 Regular tax | 1005767 | *3264 | - | *594 | *2 | *6060 | 10112 | *14037 | 37365 | 39069 | 19267 | 45843 | 830154 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *351 | - | - | - | - | - | - | *351 | - | - | - | - | - |
| 82 Alternative minumum tax | 11983 | - | - | - | - | - | *133 | *2103 | *1155 | *2092 | 350 | 1082 | 5067 |
| 83 Environmental tax | 3728 | - | - | - | - | - | - | *11 | 36 | 85 | 92 | 232 | 3271 |
| 84 Foreign tax credit | 138152 | - | - | - | - | -0 | - | - | - | *-0 | - | 195 | 137956 |
| 85 U.S. Possessions tax credit | 4555 | - | - | - | - | 66 | 2 | 93 | 2533 | 1861 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 31 | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 88 General business credit | 14387 | - | - | - | - | *112 | - | - | *868 | *524 | 416 | 621 | 11846 |
| 89 Prior year minumum tax credit | 7933 | - | - | - | - | - | *34 | - | *2332 | *1492 | 170 | 381 | 3525 |
| 90 Income tax after credits, total | 857581 | *3264 | - | *594 | *2 | *5882 | 10210 | *16492 | 33394 | 37370 | 19123 | 45959 | 685293 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 16
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 54315 | 3210 | 28387 | 7850 | 5210 | 3859 | 4152 | 854 | 424 | 148 | 69 | 62 | 89 |
| 2 Total assets | 190095605 | - | 803056 | 1314507 | 1782113 | 2743899 | 9389972 | 6061924 | 6461998 | 5182165 | 4832078 | 9144738 | 142379156 |
| 3 Cash | 8183712 | - | 148762 | 239757 | 303027 | 381583 | 1032666 | 525583 | 568042 | 434806 | 280645 | 616518 | 3652324 |
| 4 Notes and accounts receivable | 33606220 | - | 214350 | 383193 | 480433 | 645446 | 2624020 | 1576298 | 1715517 | 1057895 | 1044687 | 1767811 | 22096570 |
| 5 Less: Allowance for bad debts | 2543228 | - | *160 | 7662 | *3593 | 3876 | 60634 | 63366 | 57832 | 58432 | 55041 | 132688 | 2099944 |
| 6 Inventories | 9660369 | - | 97273 | 108848 | 109503 | 265272 | 851893 | 639350 | 764357 | 422269 | 448508 | 605708 | 5347388 |
| 7 U.S. govt. obligations, total | 692733 | - | - | - | *11034 | *31809 | *59399 | *92622 | *80751 | *96815 | 60869 | 14345 | 245089 |
| 8 Tax-exempt securities | 356902 | - | *-0 | - | *1787 | - | *45360 | *13861 | *46369 | *70723 | 41244 | 29855 | 107703 |
| 9 Other current assets | 8272937 | - | 23037 | 56220 | 55106 | 125679 | 461135 | 342280 | 301566 | 291475 | 191642 | 724756 | 5700040 |
| 10 Loans to stockholders | 1575637 | - | 41385 | 40830 | 89273 | 97791 | 127079 | 89447 | 119025 | 18855 | 3983 | 29343 | 918628 |
| 11 Mortgage and real estate loans | 144901 | - | *15159 | *16270 | *1403 | *14971 | *26967 | *4689 | *8035 | *10674 | - | 20330 | 26403 |
| 12 Other investments | 46437104 | - | *8790 | 23932 | 77853 | 172487 | 569537 | 293590 | 438993 | 549502 | 500999 | 909190 | 42892230 |
| 13 Depreciable assets | 79685824 | - | 956825 | 1463782 | 1694901 | 2326622 | 8070080 | 4764901 | 4027043 | 3561381 | 2925657 | 4758517 | 45136116 |
| 14 Less: Accumulated depreciation | 43084873 | - | 714753 | 1140233 | 1159533 | 1504787 | 4998888 | 2764908 | 2234975 | 1878444 | 1427948 | 2575189 | 22685216 |
| 15 Depletable assets | *119688 | - | *88 | - | - | - | *14481 | - | *15539 | *3 | - | 3242 | 86335 |
| 16 Less: Accumulated depletion | *100947 | - | *88 | - | - | - | *11474 | - | *12739 | *3 | - | 1481 | 75162 |
| 17 Land | 2215441 | - | *6 | *1976 | *6347 | 33819 | 127870 | 82396 | 129242 | 112577 | 118920 | 288344 | 1313944 |
| 18 Intangible assets (Amortizable) | 38090864 | - | 29363 | 156419 | 134949 | 78371 | 325156 | 567937 | 565760 | 504160 | 774922 | 2092668 | 32861160 |
| 19 Less: Accumulated amortization | 8370540 | - | 16817 | 80899 | 78054 | 29999 | 109534 | 229835 | 240321 | 205085 | 217948 | 888153 | 6273895 |
| 20 Other assets | 15152859 | - | -164 | 52073 | 57678 | 108710 | 234861 | 127077 | 227624 | 192995 | 140939 | 881624 | 13129442 |
| 21 Total liabilities | 190095605 | - | 803056 | 1314507 | 1782113 | 2743899 | 9389972 | 6061924 | 6461998 | 5182165 | 4832078 | 9144738 | 142379156 |
| 22 Accounts payable | 16874228 | - | 188092 | 229888 | 277072 | 374216 | 1390673 | 857360 | 838901 | 454828 | 552148 | 801679 | 10909370 |
| 23 Mort, notes, and bonds under 1 yr | 9858642 | - | 67245 | 70664 | 122965 | 230278 | 918901 | 830012 | 642039 | 419878 | 359718 | 445625 | 5751316 |
| 24 Other current liabilities | 17266111 | - | 224120 | 140387 | 179567 | 282123 | 947784 | 745547 | 743085 | 713979 | 519628 | 1198733 | 11571158 |
| 25 Loans from stockholders | 4650799 | - | 551382 | 175389 | 277557 | 107009 | 409501 | 206363 | 212125 | *22566 | 259911 | 32042 | 2396954 |
| 26 Mort, notes, bonds, 1 yr or more | 44319856 | - | 233772 | 304257 | 478780 | 752485 | 2191641 | 1662939 | 1599115 | 1222381 | 1652642 | 3229794 | 30992051 |
| 27 Other liabilities | 17876019 | - | 25025 | 37571 | 31863 | 155935 | 369238 | 294830 | 411112 | 263921 | 376349 | 1036242 | 14873933 |
| 28 Net worth | 79249950 | - | -486580 | 356350 | 414309 | 841853 | 3162235 | 1464873 | 2015621 | 2084612 | 1111683 | 2400623 | 65884373 |
| 29 Capital stock | 9322143 | - | 208602 | 256357 | 175985 | 81973 | 817874 | 172950 | 258309 | 271198 | 244831 | 1241425 | 5592639 |
| 30 Paid-in or capital surplus | 42153415 | - | 83806 | 108386 | 154845 | 179313 | 1318809 | 446230 | 472399 | 482801 | 532115 | 1676334 | 36698377 |
| 31 Retained earnings, appropriated | 95511 | - | - | - | - | *6812 | *4857 | *17802 | *24653 | *19117 | 348 | - | 21923 |
| 32 Retained earnings-unappropriated | 30073840 | - | -305094 | 71075 | 224936 | 568646 | 100324 | 363702 | 575071 | 953824 | 298774 | -690172 | 27912754 |
| 33 Retained earnings (S Corp) | 3884611 | - | -450484 | -22398 | -89682 | 143561 | 1268836 | 640276 | 969011 | 587272 | 233617 | 338696 | 265906 |
| 34 Less: Cost of treasury stock | 6279570 | - | *23410 | *57070 | 51775 | 138451 | 348464 | 176086 | 283823 | 229600 | 198003 | 165661 | 4607226 |
| 35 Total receipts | 182922674 | 1490709 | 4990027 | 4400435 | 5126365 | 5659328 | 19403816 | 12111094 | 11247524 | 6911034 | 6354446 | 11217498 | 94010397 |
| 36 Business receipts | 173910008 | 1380980 | 4664853 | 4286029 | 5082320 | 5503823 | 19083807 | 11923697 | 11030856 | 6765665 | 6109613 | 10812667 | 87265698 |
| 37 Interest | 1777582 | 17571 | 4816 | 1927 | 5821 | 9385 | 25051 | 20791 | 28198 | 28540 | 23098 | 115550 | 1496833 |
| 38 Interest on govt. obligations | 49084 | *107 | - | *694 | *180 | *237 | 4871 | 1507 | 4411 | 6907 | 4094 | 4206 | 21870 |
| 39 Rents | 325771 | 565 | *1644 | *1036 | *1819 | *693 | 6009 | 12760 | 10088 | 11487 | 5999 | 16703 | 256967 |
| 40 Royalties | 1339364 | *6588 | *303 | *19 | - | *19963 | *17498 | - | *4203 | 3389 | 5022 | 59912 | 1222466 |
| 41 Net S-T cap gain less net LT loss | 15662 | -0 | - | - | - | *147 | *5224 | *958 | *1741 | *25 | 354 | 137 | 7078 |
| 42 Net L-T cap gain less net ST loss | 791382 | *14913 | *14118 | *9513 | *243 | *1193 | 47877 | *10437 | 30050 | 4793 | 17038 | 56978 | 584229 |
| 43 Net gain, noncapital assets | 269727 | *10273 | *19210 | *4017 | *12767 | *1558 | 25236 | 10163 | 24663 | 7966 | 6136 | 30401 | 117335 |
| 44 Dividends, domestic corporations | 149992 | 24 | *314 | *100 | *1128 | *783 | 3636 | 9205 | 3739 | 14541 | 3027 | 5534 | 107958 |
| 45 Dividends, foreign corporations | 403405 | - | - | - | - | - | - | *-0 | *2121 | *1025 | 4972 | 28274 | 367012 |
| 46 Other receipts | 3890697 | 59686 | 284767 | 97099 | 22088 | 121546 | 184607 | 121574 | 107453 | 66696 | 175093 | 87136 | 2562950 |
| 47 Total deductions | 171011203 | 1569153 | 4886127 | 4354601 | 5038521 | 5536538 | 18814839 | 11705595 | 10641212 | 6415169 | 5958080 | 10568660 | 85522708 |
| 48 Cost of goods | 84253886 | 340273 | 86558 | 108848 | 103066 | 244311 | 850607 | 649792 | 788689 | 420015 | 416708 | 541975 | 4938590 |
| 49 Compensation of officers | 4912851 | 55203 | 584019 | 363783 | 449779 | 438413 | 1077450 | 471438 | 287291 | 144087 | 89380 | 175340 | 776669 |
| 50 Salaries and wages | 23724379 | 214065 | 689355 | 595716 | 683524 | 708362 | 1999682 | 1340584 | 1166441 | 845439 | 585449 | 1337047 | 13558714 |
| 51 Repairs | 1166059 | 5678 | 43114 | 38701 | 58587 | 47101 | 107130 | 47643 | 50521 | 41014 | 29108 | 62194 | 635268 |
| 52 Bad debts | 1160214 | 15287 | 6796 | 13288 | 16142 | 39120 | 93976 | 58396 | 61363 | 30712 | 49917 | 54723 | 720493 |
| 53 Rent paid on business property | 3045074 | 31559 | 242393 | 146043 | 147217 | 120929 | 269236 | 149276 | 115651 | 67778 | 46362 | 138174 | 1570456 |
| 54 Taxes paid | 5272367 | 45588 | 171725 | 160289 | 149991 | 195760 | 581331 | 324109 | 271028 | 185870 | 151180 | 276879 | 2758616 |
| 55 Interest paid | 5424150 | 37421 | 42569 | 38124 | 56246 | 98990 | 272309 | 207820 | 193458 | 125892 | 176759 | 341972 | 3832590 |
| 56 Contributions or gifts | 292815 | 472 | 940 | 528 | 1312 | 2234 | 8589 | 2675 | 5744 | 6682 | 4574 | 15601 | 243463 |
| 57 Amortization | 1839154 | 7143 | 3571 | 11528 | 10239 | 7209 | 16292 | 43597 | 52297 | 47762 | 43169 | 102903 | 1493444 |
| 58 Depreciation | 6476831 | 54128 | 71483 | 134896 | 171026 | 196770 | 658699 | 391586 | 332121 | 265241 | 218417 | 349008 | 3633454 |
| 59 Depletion | *4114 | - | *443 | - | - | *41 | - | *51 | - | - | 22 | 351 | 3206 |
| 60 Advertising | 3489998 | 21623 | 36741 | 28433 | 55424 | 67072 | 126306 | 84074 | 144627 | 149999 | 100157 | 191363 | 2484178 |
| 61 Pension, prof sh, stock, annuity | 1273941 | 1991 | *5061 | 19767 | 17860 | 26065 | 110909 | 63702 | 57912 | 47517 | 48934 | 75819 | 798406 |
| 62 Employee benefit programs | 3603658 | 18183 | 37242 | 45248 | 69452 | 60716 | 283473 | 185724 | 141939 | 133272 | 95427 | 194413 | 2338569 |
| 63 Net loss, noncapital assets | 116496 | *14037 | *7058 | *451 | *1538 | *1761 | 14555 | 11473 | 2791 | 1673 | 2470 | 14140 | 44550 |
| 64 Other deductions | 24955215 | 194732 | 846772 | 578304 | 823780 | 722344 | 1884263 | 1286268 | 1204055 | 784086 | 736340 | 1972157 | 13922113 |
| 65 Total receipts less total deducts | 11911471 | -78443 | 103900 | 45834 | 87844 | 122791 | 588977 | 405499 | 606312 | 495865 | 396366 | 648838 | 8487689 |
| 66 Constructive taxable income from related foreign corporations | 279624 | 114 | - | - | - | - | *-0 | - | *919 | *2582 | 1465 | 11841 | 262703 |
| 67 Net income (less deficit), total | 12142010 | -78436 | 103900 | 45140 | 87664 | 122554 | 584106 | 403991 | 602819 | 491540 | 393736 | 656473 | 8728522 |
| 68 Net income, total | 13675556 | 74154 | 239121 | 215379 | 176511 | 257127 | 850153 | 560393 | 660841 | 561538 | 420518 | 753401 | 8906420 |
| 69 Deficit, total | 1533545 | 152590 | 135221 | 170239 | 88846 | 134573 | 266047 | 156402 | 58021 | 69998 | 26781 | 96928 | 177898 |
| 70 Net income (less def), Form 1120-A | 4294 | - | -3518 | *7812 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *9533 | *9533 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1609115 | *-55896 | 54848 | 33550 | 66440 | 70202 | 303145 | 302821 | 297701 | 208336 | 99757 | 113527 | 114683 |
| 73 Statutory special deductions, total | 786379 | *25233 | 71183 | 25643 | 16926 | 16469 | 94311 | 33326 | 65384 | 37102 | 22009 | 64256 | 314538 |
| 74 Net operating loss deduction | 647433 | *25216 | 70984 | 25572 | 16132 | 15882 | 91508 | *24488 | 62383 | 23471 | 17196 | 47614 | 226987 |
| 75 Dividends received deduction | 138946 | 17 | *198 | *70 | *795 | *586 | 2803 | 8839 | 3001 | 13631 | 4813 | 16642 | 87551 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 10695605 | 31284 | 38826 | 46471 | 40965 | 82740 | 306652 | 189120 | 285323 | 319163 | 299494 | 572670 | 8482897 |
| 78 Income tax before credits, total | 3722554 | 10487 | 5834 | 7846 | 6292 | 20574 | 97557 | 64352 | 101655 | 110783 | 105739 | 201628 | 2989806 |
| 79 Regular tax | 3683661 | 9764 | 5834 | 7777 | 6292 | 19096 | 94881 | 63607 | 97190 | 109186 | 103032 | 198860 | 2968142 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | 26042 | *695 | - | *69 | - | *1478 | 2614 | *610 | 4287 | 1287 | 2375 | 1924 | 10703 |
| 83 Environmental tax | 12849 | *29 | - | - | - | - | *17 | *6 | 153 | 275 | 332 | 742 | 11295 |
| 84 Foreign tax credit | 349371 | *26 | - | - | - | - | *10 | *22 | *1139 | *1009 | 543 | 11196 | 335426 |
| 85 U.S. Possessions tax credit | 2562 | - | 17 | 1 | 2 | - | 1063 | 1479 | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2364 | - | - | - | - | - | - | - | - | - | - | - | 2364 |
| 88 General business credit | 111721 | *314 | - | - | *19 | *786 | 2981 | *1755 | *1759 | *768 | 587 | 508 | 102244 |
| 89 Prior year minumum tax credit | 45819 | - | *208 | - | *12 | *394 | 4175 | *1671 | *1476 | *572 | *3431 | 3364 | 30517 |
| 90 Income tax after credits, total | 3210717 | 10147 | 5610 | 7845 | 6260 | 19394 | 89329 | 59425 | 97281 | 108435 | 101178 | 186561 | 2519255 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Newspapers

| MINOR INDUSTRY 2710 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 6255 | *996 | *2468 | *1190 | *581 | *380 | 340 | 107 | 72 | 50 | 17 | 21 | 33 |
| 2 Total assets | 53896601 | - | *69640 | *205001 | *183411 | *263143 | 662067 | 788553 | 1086493 | 1767603 | 1150376 | 3036053 | 44684263 |
| 3 Cash | 1697317 | - | *13322 | *19865 | *36543 | *49620 | 101262 | 111880 | 126215 | 182158 | 107433 | 173967 | 775052 |
| 4 Notes and accounts receivable | 6414435 | - | *26927 | *56329 | *50633 | *57900 | 99263 | 127969 | 161722 | 194342 | 139459 | 369207 | 5130684 |
| 5 Less: Allowance for bad debts | 536148 | - | - | *1543 | *1362 | *300 | *4410 | *5355 | 8530 | 8577 | 8319 | 13277 | 484475 |
| 6 Inventories | 1053717 | - | *1107 | *5922 | *3410 | *1625 | 9390 | 20025 | 22068 | 38407 | 17319 | 70345 | 864099 |
| 7 U.S. govt. obligations, total | 195282 | - | - | - | - | - | - | *28895 | *1575 | *76502 | 6227 | 2317 | 79765 |
| 8 Tax-exempt securities | 113966 | - | - | - | *1787 | - | *6758 | *3341 | *4383 | *57832 | - | - | 39865 |
| 9 Other current assets | 1711795 | - | *249 | *1585 | *14647 | *3568 | 7120 | 47789 | 47709 | 93279 | 25540 | 148372 | 1321938 |
| 10 Loans to stockholders | 791549 | - | - | - | *9163 | *32597 | *3308 | *35229 | *7031 | *2385 | - | 12390 | 689445 |
| 11 Mortgage and real estate loans | *38616 | - | - | - | - | - | - | *4689 | - | *5940 | - | 2297 | 25689 |
| 12 Other investments | 8940686 | - | - | *3262 | *4782 | *16577 | *87950 | *112865 | 162688 | 302720 | 100128 | 287073 | 7862642 |
| 13 Depreciable assets | 29572163 | - | *139955 | *237079 | *133278 | *159050 | 592029 | 582498 | 623447 | 1375585 | 855246 | 2243410 | 22630587 |
| 14 Less: Accumulated depreciation | 15683226 | - | *108075 | *183063 | *98292 | *110648 | 372603 | 411739 | 352351 | 826952 | 455964 | 1200746 | 11562792 |
| 15 Depletable assets | *100482 | - | - | - | - | - | *14147 | - | - | - | - | - | 86335 |
| 16 Less: Accumulated depletion | *86569 | - | - | - | - | - | *11407 | - | - | - | - | - | 75162 |
| 17 Land | 1307057 | - | - | *1785 | *4232 | *3841 | 39568 | 21525 | 29984 | 82634 | 62395 | 138226 | 922867 |
| 18 Intangible assets (Amortizable) | 13089472 | - | *7216 | *104160 | *20641 | *22639 | *91668 | *113052 | 285936 | 187795 | 315999 | 655892 | 11284474 |
| 19 Less: Accumulated amortization | 2906564 | - | *6302 | *53118 | *13548 | *10171 | *23072 | *38951 | 117670 | 89602 | 91573 | 132536 | 2330022 |
| 20 Other assets | 8082572 | - | *-4759 | *12738 | *17497 | *36844 | 21097 | 34840 | 92287 | 93154 | 76486 | 279116 | 7423273 |
| 21 Total liabilities | 53896601 | - | *69640 | *205001 | *183411 | *263143 | 662067 | 788553 | 1086493 | 1767603 | 1150376 | 3036053 | 44684263 |
| 22 Accounts payable | 2560485 | - | *9488 | *6614 | *8518 | *41926 | 138113 | 50717 | 55258 | 78404 | 59924 | 121680 | 1989842 |
| 23 Mort, notes, and bonds under 1 yr | 1575423 | - | *6577 | *2144 | *2706 | *31411 | *22719 | *53969 | 53981 | 80481 | 43983 | 25188 | 1252264 |
| 24 Other current liabilities | 4794848 | - | *139724 | *17648 | *27476 | *10695 | 36296 | 68880 | 106628 | 155957 | 121022 | 261007 | 3849515 |
| 25 Loans from stockholders | 1312567 | - | *115540 | *20302 | *43111 | *3835 | *13887 | *50800 | *53804 | *442 | 110535 | - | 900311 |
| 26 Mort, notes, bonds, 1 yr or more | 11153989 | - | *97173 | *152211 | *77216 | *81505 | 186291 | *170021 | 408457 | 384713 | 850652 | 1251508 | 7494242 |
| 27 Other liabilities | 7256235 | - | *7480 | *265 | *-0 | *2762 | *77976 | *64818 | 84939 | 47201 | 83302 | 323130 | 6564361 |
| 28 Net worth | 25243054 | - | *-306342 | *5816 | *24383 | *91009 | 186785 | 329347 | 323427 | 1020405 | -119042 | 1053539 | 22633728 |
| 29 Capital stock | 1897298 | - | *12789 | *12035 | *24732 | *22366 | 253748 | 33992 | 140503 | 35023 | 83530 | 158893 | 1119686 |
| 30 Paid-in or capital surplus | 6857852 | - | *6223 | *41479 | *32245 | *4052 | 583229 | *21543 | 54887 | 157632 | 32281 | 578069 | 5346212 |
| 31 Retained earnings, appropriated | *60557 | - | - | - | - | - | - | - | *22656 | *17766 | - | - | 20135 |
| 32 Retained earnings-unappropriated | 19885632 | - | *-5488 | *-20006 | *37221 | *87693 | -567240 | *210586 | 159193 | 703218 | -206598 | 273661 | 19213392 |
| 33 Retained earnings (S Corp) | 134697 | - | *-319866 | *-27692 | *-69814 | *41000 | *-29123 | *72860 | *65364 | *293681 | 4961 | 77537 | 25789 |
| 34 Less: Cost of treasury stock | 3592981 | - | - | - | - | *64102 | *53829 | *9635 | *119177 | 186915 | 33217 | 34620 | 3091486 |
| 35 Total receipts | 48202067 | *439450 | *407567 | *471959 | *415999 | *472206 | 1000148 | 1152579 | 1399865 | 1805337 | 1209437 | 3009541 | 36417979 |
| 36 Business receipts | 45604763 | *402604 | *407378 | *471029 | *412522 | *447712 | 991412 | 1104424 | 1349157 | 1747795 | 1109854 | 2883944 | 34276933 |
| 37 Interest | 615351 | *12689 | *188 | *49 | *1359 | *1221 | *2331 | *8650 | 8414 | 8811 | 6921 | 52187 | 512530 |
| 38 Interest on govt. obligations | 10715 | - | - | - | *180 | *136 | *629 | *566 | *489 | 4992 | 205 | 479 | 3038 |
| 39 Rents | 114491 | 565 | - | - | *67 | - | *560 | *241 | 942 | 3904 | 2373 | 8367 | 97473 |
| 40 Royalties | 167539 | 873 | - | - | - | - | - | - | - | *-0 | 608 | - | 166059 |
| 41 Net S-T cap gain less net LT loss | 6236 | -0 | - | - | - | *147 | - | - | *391 | *23 | - | 93 | 5582 |
| 42 Net L-T cap gain less net ST loss | 500962 | *10502 | - | - | - | - | *131 | *878 | *3259 | 1313 | *4698 | 23575 | 456606 |
| 43 Net gain, noncapital assets | 83756 | 9 | - | *186 | *104 | - | *193 | *264 | *4067 | 266 | *262 | 20979 | 57427 |
| 44 Dividends, domestic corporations | 64443 | 24 | - | - | *50 | *341 | *104 | *917 | *1712 | 9740 | *528 | 2672 | 48356 |
| 45 Dividends, foreign corporations | 96715 | - | - | - | - | - | - | - | *31 | - | - | - | 96684 |
| 46 Other receipts | 937094 | *12184 | - | *695 | *1717 | *22649 | 4789 | 36639 | 31403 | 28494 | 83989 | 17243 | 697292 |
| 47 Total deductions | 42522718 | *459533 | *416308 | *474544 | *405169 | *471285 | 951351 | 1079990 | 1292573 | 1584143 | 1132554 | 2700926 | 31554342 |
| 48 Cost of goods | 15217678 | *203956 | - | *5922 | *3183 | *1062 | *7002 | 19760 | 14832 | 34239 | 10503 | 38857 | 623482 |
| 49 Compensation of officers | 686303 | 9138 | *9989 | *26777 | *35437 | *38556 | 58971 | 46622 | 31870 | 33894 | 22143 | 39988 | 332917 |
| 50 Salaries and wages | 9005655 | *103639 | *59679 | *74668 | *84070 | *144682 | 129759 | 261029 | 252109 | 396595 | 175290 | 596379 | 6727756 |
| 51 Repairs | 446746 | 3142 | *3719 | *2829 | *4820 | *3710 | 6185 | 12321 | 10885 | 17795 | 10494 | 27674 | 343172 |
| 52 Bad debts | 316736 | *8894 | *2028 | *1380 | *2946 | *2244 | 5718 | 7697 | 9813 | 9232 | 11164 | 17701 | 237920 |
| 53 Rent paid on business property | 770593 | *16730 | *14495 | *8353 | *9649 | *13470 | 14215 | 16826 | 21587 | 10056 | 12500 | 32165 | 600547 |
| 54 Taxes paid | 1702052 | *18820 | *7486 | *19651 | *13462 | *19193 | 35818 | 43470 | 45982 | 72433 | 47928 | 122122 | 1255685 |
| 55 Interest paid | 1329711 | *19205 | *14841 | *9698 | *4527 | *7023 | 16806 | 19879 | 37416 | 33636 | 71394 | 138768 | 956518 |
| 56 Contributions or gifts | 138564 | 100 | *20 | - | *351 | *398 | *425 | *958 | 2235 | 4400 | 1270 | 7853 | 120554 |
| 57 Amortization | 711926 | *5431 | *36 | *8965 | *834 | *3394 | *4756 | 6441 | 13691 | 20185 | 17250 | 36386 | 594557 |
| 58 Depreciation | 2041709 | *20291 | *13741 | *16190 | *9135 | *12001 | 36990 | 34787 | 45373 | 87383 | 57562 | 143060 | 1565196 |
| 59 Depletion | *3671 | - | *443 | - | - | - | - | - | - | - | 22 | - | 3206 |
| 60 Advertising | 722094 | *11819 | *1695 | *1510 | *2387 | *4740 | 4933 | 14708 | 19151 | 12483 | 29815 | 38872 | 579981 |
| 61 Pension, prof sh, stock, annuity | 458922 | 770 | - | *908 | *217 | *5356 | *4658 | *6660 | 11220 | 20650 | 18888 | 21619 | 367975 |
| 62 Employee benefit programs | 1233890 | *6795 | *706 | *5047 | *4700 | *2208 | *7071 | 25212 | 28137 | 51958 | 28746 | 74985 | 998325 |
| 63 Net loss, noncapital assets | 22688 | *5834 | - | - | *10 | - | - | *854 | *300 | *819 | 395 | 4379 | 10098 |
| 64 Other deductions | 7713781 | *59500 | *106902 | *75777 | *69328 | *119023 | 158310 | 182131 | 222330 | 245407 | 222583 | 478251 | 5774240 |
| 65 Total receipts less total deducts | 5679348 | *-20082 | *-8741 | *-2585 | *10829 | *922 | 48797 | 72588 | 107292 | 221194 | 76883 | 308615 | 4863636 |
| 66 Constructive taxable income from related foreign corporations | 110543 | - | - | - | - | - | - | - | - | - | - | - | 110543 |
| 67 Net income (less deficit), total | 5779176 | *-20082 | *-8741 | *-2585 | *10650 | *786 | 48168 | 72022 | 106803 | 216202 | 76678 | 308136 | 4971141 |
| 68 Net income, total | 5916693 | *19896 | *11381 | *17495 | *20483 | *5926 | 55564 | 74975 | 111527 | 225163 | 87694 | 312863 | 4973726 |
| 69 Deficit, total | 137517 | *39978 | *20122 | *20080 | *9833 | *5140 | *7396 | *2953 | *4724 | *8961 | 11016 | 4728 | 2585 |
| 70 Net income (less def), Form 1120-A | *-1073 | - | *-1073 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 220733 | *-21746 | *-12459 | *5869 | *5401 | *-2179 | *20460 | *36261 | *34276 | *72433 | 11006 | 32351 | 39060 |
| 73 Statutory special deductions, total | 152933 | *12095 | - | *4 | *155 | *239 | *4514 | *5008 | 19877 | 15506 | 9521 | 11372 | 74644 |
| 74 Net operating loss deduction | 98655 | *12078 | - | *4 | *115 | - | *4441 | *4366 | *18678 | *6261 | 9156 | 9325 | 34231 |
| 75 Dividends received deduction | 54278 | 17 | - | - | *40 | *239 | *73 | *642 | *1199 | 9245 | *365 | 2047 | 40413 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5480834 | *7818 | *7758 | - | *6369 | *5687 | *25966 | *33794 | 57327 | 137905 | 67167 | 269140 | 4861902 |
| 78 Income tax before credits, total | 1920339 | *2676 | *1164 | - | *955 | *853 | *8345 | *11557 | 20068 | 47649 | 23391 | 94112 | 1709570 |
| 79 Regular tax | 1909655 | *2658 | *1164 | - | *955 | *853 | *8290 | *11353 | 19428 | 47204 | 22855 | 93442 | 1701452 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | 3977 | - | - | - | - | - | - | *203 | *599 | *292 | 461 | 240 | 2182 |
| 83 Environmental tax | 6842 | *17 | - | - | - | - | *10 | *-0 | *15 | 119 | 75 | 329 | 6277 |
| 84 Foreign tax credit | 98890 | - | - | - | - | - | - | - | *65 | - | 1 | 99 | 98725 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2364 | - | - | - | - | - | - | - | - | - | - | - | 2364 |
| 88 General business credit | 5301 | *314 | - | - | - | - | - | - | *21 | *11 | - | 163 | 4791 |
| 89 Prior year minumum tax credit | 24447 | - | - | - | - | - | *194 | - | *570 | *446 | *1848 | 3137 | 18252 |
| 90 Income tax after credits, total | 1789338 | *2361 | *1164 | - | *955 | *853 | *8152 | *11557 | 19411 | 47192 | 21542 | 90713 | 1585438 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2720
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 5581 | *323 | 2465 | 1154 | *406 | 533 | 449 | 121 | 76 | 17 | 10 | 15 | 11 |
| 2 Total assets | 57893190 | - | 86450 | 177479 | *139927 | 377622 | 1063877 | 875041 | 1157967 | 560034 | 748217 | 2253349 | 50453226 |
| 3 Cash | 2415345 | - | 30748 | 41685 | *42916 | 122666 | 200649 | 66941 | 144886 | 51554 | 45887 | 161583 | 1505830 |
| 4 Notes and accounts receivable | 8798577 | - | *15032 | 67868 | *25981 | 53536 | 312327 | 246739 | 216946 | 114942 | 211178 | 482825 | 7051205 |
| 5 Less: Allowance for bad debts | 920191 | - | - | *4887 | - | *1262 | 13178 | 19907 | 9416 | *15695 | 13155 | 46058 | 796634 |
| 6 Inventories | 1032262 | - | *4425 | *6391 | *2165 | *33940 | 31785 | *54334 | 93257 | *25809 | 59386 | 133240 | 587528 |
| 7 U.S. govt. obligations, total | 138860 | - | - | - | *11034 | - | *43445 | *23384 | *17090 | *3486 | 20536 | 12028 | 7858 |
| 8 Tax-exempt securities | *169561 | - | - | - | - | - | - | - | *38903 | *11938 | 38931 | 21066 | 58723 |
| 9 Other current assets | 2142505 | - | *2883 | *22777 | *3217 | *21877 | 87397 | 93150 | 83731 | 28632 | 28630 | 308319 | 1461891 |
| 10 Loans to stockholders | 354260 | - | *17030 | *4757 | *364 | *6573 | 44930 | *18078 | *76302 | *8810 | 2526 | 8273 | 166615 |
| 11 Mortgage and real estate loans | *33848 | - | - | - | - | *11368 | - | - | *1895 | *2552 | - | 18033 | - |
| 12 Other investments | 28719346 | - | - | *2276 | *29102 | *60779 | 75145 | 85813 | 56879 | *50922 | 125054 | 161158 | 28072219 |
| 13 Depreciable assets | 5423390 | - | *32447 | *106150 | *56541 | 164575 | 349267 | 318095 | 544789 | 253324 | 369913 | 757333 | 2470953 |
| 14 Less: Accumulated depreciation | 2955877 | - | *18011 | *72215 | *37252 | 123474 | 244497 | 201194 | 249041 | 93747 | 166452 | 437535 | 1312459 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 238409 | - | - | - | - | *9592 | *17113 | *5809 | 44532 | *7987 | 10400 | 82103 | 60873 |
| 18 Intangible assets (Amortizable) | 13730708 | - | - | *3962 | *2674 | *11222 | 95507 | 311816 | 88137 | *134208 | 22374 | 690801 | 12370007 |
| 19 Less: Accumulated amortization | 2981854 | - | - | *1448 | *145 | *1176 | 30619 | 141036 | 24066 | *46958 | 10284 | 386660 | 2339462 |
| 20 Other assets | 1554043 | - | *1896 | *162 | *3329 | *7406 | 94607 | 13020 | 33142 | *22269 | 3294 | 28684 | 1088078 |
| 21 Total liabilities | 57893190 | - | 86450 | 177479 | *139927 | 377622 | 1063877 | 875041 | 1157967 | 560034 | 748217 | 2253349 | 50453226 |
| 22 Accounts payable | 3337498 | - | *28406 | 78276 | *20211 | 31949 | 178061 | 169120 | 136387 | 28951 | 121570 | 233051 | 2311516 |
| 23 Mort, notes, and bonds under 1 yr | 3421258 | - | *2135 | *14706 | *182 | *19027 | 53577 | *146468 | 78531 | *40490 | 49168 | 64899 | 2952074 |
| 24 Other current liabilities | 5445584 | - | *30223 | *54037 | *37709 | 131144 | 293549 | 281786 | 194588 | *169675 | 98445 | 456403 | 3698025 |
| 25 Loans from stockholders | 1605466 | - | *18087 | *68253 | *160097 | *3389 | 142183 | *9378 | *14269 | *621 | - | 484 | 1188706 |
| 26 Mort, notes, bonds, 1 yr or more | 13767013 | - | *9153 | *10110 | *864 | *46243 | 124898 | 315204 | 164714 | *124232 | 66856 | 694086 | 12210653 |
| 27 Other liabilities | 4166301 | - | *-7458 | *2837 | 153 | *130932 | 184306 | 87794 | 204764 | *56854 | 95019 | 440431 | 2970670 |
| 28 Net worth | 26150070 | - | 5905 | -50740 | *-79289 | 14937 | 87303 | -134708 | 364714 | 139211 | 317160 | 363996 | 25121581 |
| 29 Capital stock | 2690369 | - | 21178 | 94262 | *1999 | 4747 | 143401 | 30173 | 40147 | 43430 | 5228 | 42736 | 2263068 |
| 30 Paid-in or capital surplus | 25062460 | - | *17325 | *16185 | *40925 | *44059 | *92771 | 273561 | 150785 | *73257 | 7870 | 240436 | 24105285 |
| 31 Retained earnings, appropriated | *1997 | - | - | - | - | - | - | - | *1997 | - | - | - | - |
| 32 Retained earnings-unappropriated | -734374 | - | *-32377 | *-95634 | *1079 | *36791 | -40305 | -374352 | -34888 | *-14999 | 185088 | -51263 | -313514 |
| 33 Retained earnings (S Corp) | 139990 | - | *-222 | *-65553 | *-123292 | *-69034 | -89701 | *-50442 | 225420 | *37523 | 120476 | 154815 | - |
| 34 Less: Cost of treasury stock | 1010372 | - | - | - | - | *1625 | *18863 | *13648 | *18746 | - | 1502 | 22728 | 933259 |
| 35 Total receipts | 32355199 | *108733 | 760365 | 663535 | *497454 | 845541 | 2381150 | 2338266 | 1862517 | 672107 | 1136510 | 3375477 | 17713543 |
| 36 Business receipts | 28805962 | *74225 | 477124 | 559185 | *481751 | 760756 | 2299827 | 2275777 | 1815333 | 646678 | 1080011 | 3227466 | 15107828 |
| 37 Interest | 404276 | *3530 | *842 | *414 | *358 | *86 | 6382 | *4457 | 4563 | *2520 | 5286 | 20127 | 355711 |
| 38 Interest on govt. obligations | 13476 | - | - | *694 | - | - | *79 | *328 | *2911 | *585 | 2267 | 1219 | 5395 |
| 39 Rents | 55758 | - | - | *1036 | - | - | *738 | *9157 | *734 | *5446 | 359 | 4759 | 33529 |
| 40 Royalties | 857474 | *498 | - | *19 | - | *12142 | *11781 | - | *645 | *12 | 1116 | 43226 | 788034 |
| 41 Net S-T cap gain less net LT loss | 1499 | - | - | - | - | - | - | *904 | - | *2 | 354 | 43 | 196 |
| 42 Net L-T cap gain less net ST loss | 132183 | - | - | *9292 | - | - | *28903 | *9084 | *24409 | *3374 | 9652 | 30235 | 17234 |
| 43 Net gain, noncapital assets | 24787 | - | - | - | *11779 | - | *180 | *1402 | *7246 | *251 | 1602 | 146 | 2180 |
| 44 Dividends, domestic corporations | 25738 | - | - | - | - | - | *680 | *199 | *1342 | *4432 | 749 | 604 | 17732 |
| 45 Dividends, foreign corporations | 266507 | - | - | - | - | - | - | - | - | - | 1251 | 14885 | 250371 |
| 46 Other receipts | 1767540 | *30480 | *282398 | *92894 | *3566 | *72556 | 32581 | 36958 | 5333 | *8808 | 33864 | 32767 | 1135335 |
| 47 Total deductions | 30600193 | *145153 | 741832 | 719313 | *465683 | 766550 | 2294633 | 2312545 | 1775769 | 621146 | 1044788 | 3228196 | 16484585 |
| 48 Cost of goods | 14151804 | *6509 | *405 | *6391 | - | *14058 | 31086 | *55847 | 94531 | *23334 | 65379 | 123460 | 646570 |
| 49 Compensation of officers | 815559 | *1763 | *160304 | *55329 | *25840 | 78828 | 102675 | 130705 | 71615 | 22380 | 15867 | 72816 | 77437 |
| 50 Salaries and wages | 3957424 | *32276 | *179798 | *159773 | *79550 | 104785 | 332020 | 282294 | 252130 | 94242 | 132751 | 368121 | 1939682 |
| 51 Repairs | 98944 | *70 | *2152 | *939 | *2263 | *2551 | 10377 | 7309 | 5126 | *3876 | 3421 | 9737 | 51121 |
| 52 Bad debts | 247998 | *3990 | *74 | *2299 | *1503 | *5247 | 12555 | 14712 | 20383 | *2177 | 5639 | 12340 | 167080 |
| 53 Rent paid on business property | 541373 | *1244 | *20114 | *19172 | *13747 | *15303 | 40332 | 51987 | 28978 | *5831 | 9099 | 44397 | 291170 |
| 54 Taxes paid | 651842 | *4032 | 27362 | 27978 | *14317 | 20590 | 55781 | 41163 | 43710 | 17319 | 26010 | 56964 | 316616 |
| 55 Interest paid | 1472180 | *2746 | *475 | *3899 | *1474 | *9160 | 16019 | 29954 | 28201 | 13794 | 11085 | 80172 | 1275202 |
| 56 Contributions or gifts | 45104 | *117 | *306 | *29 | -0 | *327 | *848 | *415 | *834 | *48 | 1385 | 4931 | 35864 |
| 57 Amortization | 408950 | *339 | - | *264 | *48 | *709 | -2265 | 19032 | 6677 | *7433 | 2325 | 24246 | 350141 |
| 58 Depreciation | 491677 | *2028 | *3946 | 10111 | *8926 | 13271 | 30432 | 37296 | 51698 | 20545 | 30941 | 60695 | 221790 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1203951 | *3986 | *4391 | *5689 | *8165 | *9880 | 49963 | 31523 | 27946 | *16077 | 19072 | 84923 | 942337 |
| 61 Pension, prof sh, stock, annuity | 186354 | *48 | *3744 | *10196 | - | *6869 | 11749 | *12132 | 10229 | *2435 | 11536 | 29021 | 88396 |
| 62 Employee benefit programs | 457642 | *1127 | *11787 | *4002 | *6702 | *4943 | 29551 | 15629 | 16475 | *10682 | 14023 | 32726 | 309995 |
| 63 Net loss, noncapital assets | 16621 | - | - | *279 | - | - | *372 | *106 | *1351 | *34 | 7 | 5925 | 8546 |
| 64 Other deductions | 5852770 | *34498 | 100906 | 107135 | *85432 | 154312 | 355972 | 465902 | 334800 | 151331 | 191771 | 817362 | 3053350 |
| 65 Total receipts less total deducts | 1755006 | *-36420 | 18533 | -55778 | *31772 | 78990 | 86517 | 25722 | 86748 | 50961 | 91722 | 147282 | 1228958 |
| 66 Constructive taxable income from related foreign corporations | 152896 | - | - | - | - | - | - | - | - | - | 1089 | 7667 | 144139 |
| 67 Net income (less deficit), total | 1894425 | *-36420 | 18533 | -56472 | *31772 | 78990 | 86438 | 25394 | 83837 | 50376 | 90544 | 153730 | 1367702 |
| 68 Net income, total | 2370048 | *7348 | *28072 | *27359 | *35704 | *116259 | 163998 | *89461 | 106535 | *56822 | 90803 | 208665 | 1439023 |
| 69 Deficit, total | 475623 | *43768 | *9539 | *83830 | *3932 | *37269 | 77560 | *64067 | *22698 | *6446 | 259 | 54935 | 71320 |
| 70 Net income (less def), Form 1120-A | *-149 | - | *-149 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | 7010 | 7010 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 284103 | *-42310 | *15245 | *-45213 | *28476 | *63270 | 39924 | *39100 | 37859 | *39452 | 56897 | 51404 | - |
| 73 Statutory special deductions, total | 191243 | - | *8859 | *7925 | *9 | *3011 | *25952 | *8223 | *4065 | *8651 | 2227 | 37163 | 85157 |
| 74 Net operating loss deduction | 167166 | - | *8859 | *7925 | *9 | *3011 | *25476 | *8084 | *2764 | *5549 | 1621 | 30000 | 73869 |
| 75 Dividends received deduction | 24076 | - | - | - | - | - | *476 | *139 | *1302 | *3102 | 606 | 7163 | 11288 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1679706 | *7348 | *3968 | 4 | *3287 | *12710 | *50542 | *26432 | *58636 | *11794 | 32279 | 118841 | 1353866 |
| 78 Income tax before credits, total | 586545 | *2480 | *595 | 1 | *514 | *3091 | *16715 | *9073 | *20426 | *4118 | 11042 | 42516 | 475974 |
| 79 Regular tax | 582716 | *2472 | *595 | 1 | *514 | *3091 | *16645 | *8987 | *20129 | *4010 | 10975 | 41537 | 473760 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 1771 | - | - | - | - | - | *69 | *82 | *258 | *97 | 32 | 795 | 439 |
| 83 Environmental tax | 2058 | 8 | - | - | - | - | *2 | *4 | *38 | *11 | 36 | 184 | 1775 |
| 84 Foreign tax credit | 226947 | 7 | - | - | - | - | - | - | *20 | - | - | 5856 | 221064 |
| 85 U.S. Possessions tax credit | 3 | - | - | 1 | 2 | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *75194 | - | - | - | - | *620 | - | - | - | - | - | 292 | 74283 |
| 89 Prior year minumum tax credit | *5571 | - | *208 | - | - | *98 | *349 | - | *39 | - | - | 12 | 4865 |
| 90 Income tax after credits, total | 278829 | *2473 | *387 | - | *512 | *2374 | *16366 | *9073 | *20366 | *4118 | 11042 | 36357 | 175762 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Books, greeting cards, and miscellaneous publishing

MINOR INDUSTRY 2735
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 12270 | 1367 | 7943 | *935 | 792 | 511 | 494 | 91 | 61 | 31 | 13 | 9 | 22 |
| 2 Total assets | 34987402 | - | 129245 | *164186 | 238039 | 342839 | 1084994 | 596427 | 902297 | 1036355 | 904934 | 1349523 | 28238562 |
| 3 Cash | 1696920 | - | 28392 | *23772 | *43793 | 44903 | 125154 | *83936 | 79351 | 99007 | 57670 | 78653 | 1032290 |
| 4 Notes and accounts receivable | 7424857 | - | *20139 | *38634 | *45289 | *47181 | 320187 | *150281 | 268779 | 287504 | 209846 | 377508 | 5659508 |
| 5 Less: Allowance for bad debts | 866896 | - | *12 | - | *570 | *633 | *5912 | *18422 | 15247 | 14155 | 23447 | 49884 | 738614 |
| 6 Inventories | 3642261 | - | 35693 | *50357 | *42536 | *79644 | 161975 | *63371 | 188885 | 145047 | 117687 | 163609 | 2593457 |
| 7 U.S. govt. obligations, total | *221146 | - | - | - | - | - | - | *25048 | - | *4525 | 34106 | - | 157467 |
| 8 Tax-exempt securities | *25154 | - | *-0 | - | - | - | *4166 | - | *3084 | - | - | 8789 | 9115 |
| 9 Other current assets | 2498667 | - | *3573 | *5625 | *14251 | 39208 | 118418 | 39737 | 43991 | 97187 | 71995 | 171365 | 1893318 |
| 10 Loans to stockholders | 116467 | - | *1432 | *6603 | *37094 | *8460 | *17039 | *16456 | *13864 | *6807 | 364 | 8324 | 23 |
| 11 Mortgage and real estate loans | *23841 | - | *15159 | - | - | *2542 | - | - | *6140 | - | - | - | - |
| 12 Other investments | 5038206 | - | - | *3081 | *1708 | *66046 | 143434 | *25739 | 69228 | 73527 | 135213 | 189928 | 4330301 |
| 13 Depreciable assets | 10670263 | - | 51469 | *160370 | 116988 | 100696 | 321109 | 391057 | 360332 | 523282 | 308961 | 250799 | 8085201 |
| 14 Less: Accumulated depreciation | 5616749 | - | 31512 | *137892 | 84668 | 55498 | 219287 | 232189 | 221134 | 284980 | 159276 | 119423 | 4070888 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 183874 | - | *6 | - | *1568 | *302 | *4656 | *4593 | *4418 | 11330 | 14175 | 2442 | 140385 |
| 18 Intangible assets (Amortizable) | 7316621 | - | *8755 | *7505 | *21978 | *10607 | *57655 | *45287 | 140647 | 89496 | 175046 | 190789 | 6568857 |
| 19 Less: Accumulated amortization | 1313439 | - | *3949 | *7505 | *1335 | *8086 | *8456 | *14224 | *80552 | *25347 | 76412 | 49057 | 1038516 |
| 20 Other assets | 3926209 | - | *101 | *13636 | *-594 | *7466 | 44858 | *15757 | 40510 | 23126 | 39005 | 125684 | 3616659 |
| 21 Total liabilities | 34987402 | - | 129245 | *164186 | 238039 | 342839 | 1084994 | 596427 | 902297 | 1036355 | 904934 | 1349523 | 28238562 |
| 22 Accounts payable | 4547484 | - | 43402 | *18965 | *39004 | 74233 | 180621 | *61208 | 147803 | 130609 | 95311 | 128625 | 3627703 |
| 23 Mort, notes, and bonds under 1 yr | 1711902 | - | *14585 | *4025 | *6320 | *14629 | 70850 | *23620 | 82377 | 85932 | 145326 | 184410 | 1079826 |
| 24 Other current liabilities | 3592526 | - | 10485 | *11754 | *34636 | 54897 | 139389 | *109907 | 94757 | 200923 | 152134 | 127115 | 2656530 |
| 25 Loans from stockholders | 653251 | - | 131743 | *29697 | *6456 | *29124 | *34033 | *19687 | *71820 | - | 578 | 29175 | 300936 |
| 26 Mort, notes, bonds, 1 yr or more | 7655335 | - | *3885 | *18689 | *29901 | *70948 | 132993 | *297197 | 246683 | 215215 | 141529 | 120976 | 6377319 |
| 27 Other liabilities | 3994560 | - | *851 | *18711 | *458 | *69 | *49097 | *54146 | 59953 | 69505 | 105827 | 145041 | 3490902 |
| 28 Net worth | 12832344 | - | -75706 | *62345 | 121263 | 98939 | 478010 | 30662 | 198904 | 334172 | 264229 | 614182 | 10705345 |
| 29 Capital stock | 2520735 | - | 47527 | *19978 | 28243 | 6190 | 107243 | *22303 | 10387 | 85758 | 13509 | 1003904 | 1175693 |
| 30 Paid-in or capital surplus | 5824474 | - | *6464 | *1780 | *33631 | *88857 | 176177 | *62159 | 50887 | *81373 | 228723 | 301785 | 4792640 |
| 31 Retained earnings, appropriated | *4943 | - | - | - | - | - | *3154 | - | - | - | - | - | 1788 |
| 32 Retained earnings-unappropriated | 4328987 | - | -78636 | *28688 | *27678 | -16554 | -31493 | *-95926 | 113091 | 99783 | 39989 | -676810 | 4919180 |
| 33 Retained earnings (S Corp) | 631715 | - | -51053 | *11899 | *42466 | *34602 | 304871 | *59928 | *83644 | *87311 | 31255 | 26792 | - |
| 34 Less: Cost of treasury stock | 478509 | - | *7 | - | *10755 | *14156 | *81942 | *17802 | *59104 | *20051 | 49246 | 41489 | 183957 |
| 35 Total receipts | 31745439 | 259287 | 490638 | *356265 | 712935 | 437051 | 2165561 | 1187006 | 1653977 | 1617235 | 931895 | 1349557 | 20584031 |
| 36 Business receipts | 29823441 | 237369 | 485786 | *355846 | 698686 | 416596 | 2073167 | 1174441 | 1624321 | 1587210 | 902586 | 1274052 | 18993381 |
| 37 Interest | 541840 | *969 | *119 | *61 | *690 | *320 | *2888 | *1810 | 8432 | 7544 | 6015 | 15526 | 497467 |
| 38 Interest on govt. obligations | 10554 | *107 | - | - | - | - | *198 | - | *432 | *663 | 1455 | 720 | 6977 |
| 39 Rents | 81055 | - | - | - | - | - | *241 | *2252 | *1310 | *218 | 2492 | - | 74541 |
| 40 Royalties | 302022 | *5217 | *303 | - | - | *7821 | *4508 | - | *3558 | *3374 | 2246 | 16149 | 258846 |
| 41 Net S-T cap gain less net LT loss | *5741 | - | - | - | - | - | *4728 | - | - | - | - | - | 1012 |
| 42 Net L-T cap gain less net ST loss | 107739 | 1 | - | - | - | - | *11800 | *8 | *905 | *101 | 1582 | 2601 | 90741 |
| 43 Net gain, noncapital assets | 45056 | - | *3150 | - | - | *218 | *1945 | *77 | *1669 | *3149 | 94 | 3646 | 31108 |
| 44 Dividends, domestic corporations | 45065 | - | - | *48 | *318 | - | *2606 | *6 | *467 | *367 | 1614 | 475 | 39164 |
| 45 Dividends, foreign corporations | 31989 | - | - | - | - | - | - | - | *2090 | *1025 | 1095 | 12279 | 15501 |
| 46 Other receipts | 750937 | *15623 | *1281 | *310 | *13241 | *12097 | 63480 | *8412 | 10794 | 13583 | 12715 | 24108 | 575293 |
| 47 Total deductions | 30087346 | 261676 | 491899 | *347803 | 691864 | 471074 | 2065764 | 1132853 | 1571863 | 1558269 | 875760 | 1257339 | 19361181 |
| 48 Cost of goods | 11334234 | *70880 | 33008 | *50357 | *42536 | *79644 | 161234 | *66825 | 210126 | 139745 | 108324 | 162729 | 2350757 |
| 49 Compensation of officers | 680975 | *7980 | *23349 | *43262 | *88959 | *33235 | 95537 | 46131 | 33902 | 32360 | 21816 | 24904 | 229541 |
| 50 Salaries and wages | 4754563 | *26731 | *80554 | *28929 | *66473 | 69566 | 304887 | 269773 | 185308 | 173065 | 85629 | 151004 | 3312645 |
| 51 Repairs | 173281 | *1026 | 980 | *4809 | *2385 | *2700 | 8545 | *7261 | 6997 | 7895 | 6594 | 4684 | 119405 |
| 52 Bad debts | 347093 | *836 | *112 | *465 | *628 | *1643 | 16085 | *9113 | 10794 | 9160 | 23530 | 13192 | 261535 |
| 53 Rent paid on business property | 624044 | *1859 | *12883 | *12286 | *16778 | 13487 | 46567 | 31597 | 19301 | 18578 | 10424 | 26768 | 413516 |
| 54 Taxes paid | 918185 | *4276 | 18206 | *10659 | 12421 | 13566 | 56771 | 38477 | 32794 | 36755 | 18691 | 29415 | 646155 |
| 55 Interest paid | 1297558 | *5622 | 4898 | *5505 | *2270 | 12579 | 18955 | *36424 | 37946 | 22322 | 26978 | 22352 | 1101708 |
| 56 Contributions or gifts | 80100 | *100 | *266 | *40 | - | *124 | *1844 | *87 | 1273 | 1346 | 942 | 1242 | 72836 |
| 57 Amortization | 585868 | *1094 | *1543 | - | *445 | *494 | *2939 | *7192 | 27569 | 10976 | 11592 | 17309 | 504714 |
| 58 Depreciation | 1093368 | *4147 | 9581 | *10528 | 8136 | 9468 | 28385 | 29687 | 36599 | 38999 | 23996 | 34508 | 859334 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1118309 | *1803 | 10942 | *5944 | 18699 | *27245 | 29524 | *15129 | 44946 | 97139 | 42189 | 50860 | 773891 |
| 61 Pension, prof sh, stock, annuity | 228314 | *372 | *810 | *2249 | *8290 | *4861 | 15364 | *10259 | 7450 | 8027 | 7083 | 6575 | 156974 |
| 62 Employee benefit programs | 544374 | *4608 | *9725 | *921 | *10708 | *4653 | 23740 | *21856 | 17681 | 29705 | 16896 | 17267 | 386614 |
| 63 Net loss, noncapital assets | 22229 | 25 | *382 | - | - | *258 | *130 | *68 | *29 | *129 | 391 | 82 | 20735 |
| 64 Other deductions | 6284850 | 54848 | 141257 | *74357 | 267236 | 89776 | 406417 | 183566 | 262533 | 193052 | 192975 | 297905 | 4120928 |
| 65 Total receipts less total deducts | 1658093 | -2389 | -1261 | *8461 | 21071 | -34023 | 99797 | 54153 | 82114 | 58966 | 56135 | 92218 | 1222851 |
| 66 Constructive taxable income from related foreign corporations | 10442 | 114 | - | - | - | - | *-0 | - | *919 | - | - | 4174 | 5235 |
| 67 Net income (less deficit), total | 1657980 | -2382 | -1261 | *8461 | 21071 | -34023 | 99598 | 54153 | 82600 | 58303 | 54680 | 95672 | 1221108 |
| 68 Net income, total | 2005931 | *11396 | 41079 | *19694 | *47464 | *18612 | 149856 | *78942 | 88965 | 95637 | 67192 | 108392 | 1278704 |
| 69 Deficit, total | 347951 | *13777 | 42340 | *11233 | *26393 | *52635 | *50258 | *24788 | *6365 | *37333 | 12512 | 12720 | 57596 |
| 70 Net income (less def), Form 1120-A | *-1773 | - | *-1773 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-680 | *-680 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 220068 | *-2239 | -3669 | *-4406 | *33289 | *-11314 | 60533 | *62249 | *32635 | *24337 | 6258 | 22394 | - |
| 73 Statutory special deductions, total | 148622 | *5403 | *10377 | *2503 | *302 | *2619 | *13277 | *6492 | *11496 | *1282 | 2541 | 5970 | 86359 |
| 74 Net operating loss deduction | 103736 | *5403 | *10377 | *2469 | *79 | *2619 | *11195 | *6488 | *11170 | - | 848 | 1035 | 52052 |
| 75 Dividends received deduction | 44886 | - | - | *34 | *223 | - | *2082 | *4 | *327 | *1282 | 1693 | 4935 | 34307 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1539308 | *5992 | *7644 | *10364 | *1831 | *3135 | *50503 | *10200 | 44910 | 70150 | 58393 | 80027 | 1196158 |
| 78 Income tax before credits, total | 538760 | *1725 | *1147 | *1881 | *275 | *470 | *16802 | *3463 | 15420 | 24146 | 20399 | 27996 | 425035 |
| 79 Regular tax | 531026 | *1543 | *1147 | *1881 | *275 | *470 | *16617 | *3375 | 15232 | 24097 | 20276 | 27660 | 418453 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | 5902 | *179 | - | - | - | - | *179 | *88 | *172 | - | 61 | 239 | 4984 |
| 83 Environmental tax | 1823 | *4 | - | - | - | - | *5 | - | *17 | *49 | 62 | 96 | 1590 |
| 84 Foreign tax credit | 19308 | *20 | - | - | - | - | *9 | *22 | *1054 | *267 | 54 | 4958 | 12925 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 3088 | - | - | - | - | - | *851 | - | *217 | *29 | -0 | - | 1991 |
| 89 Prior year minumum tax credit | *6538 | - | - | - | - | - | - | - | *190 | - | 955 | - | 5394 |
| 90 Income tax after credits, total | 509825 | *1706 | *1147 | *1881 | *275 | *470 | *15942 | *3441 | 13960 | 23851 | 19390 | 23038 | 404725 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Commercial and other printing, and printing trade services

MINOR INDUSTRY 2799
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 30210 | 524 | 15512 | 4571 | 3431 | 2435 | 2869 | 535 | 215 | 50 | 29 | 17 | 23 |
| 2 Total assets | 43318413 | - | 517720 | 767841 | 1220736 | 1760296 | 6579034 | 3801902 | 3315242 | 1818174 | 2028551 | 2505813 | 19003104 |
| 3 Cash | 2374130 | - | 76301 | 154435 | 179775 | 164395 | 605601 | 262826 | 217590 | 102086 | 69655 | 202315 | 339152 |
| 4 Notes and accounts receivable | 10968352 | - | 152252 | 220362 | 358530 | 486829 | 1892243 | 1051308 | 1068071 | 461108 | 484204 | 538272 | 4255174 |
| 5 Less: Allowance for bad debts | 219992 | - | *148 | *1232 | *1661 | *1681 | 37134 | 19682 | 24639 | 20006 | 10120 | 23469 | 80220 |
| 6 Inventories | 3932130 | - | 56047 | 46178 | 61391 | 150064 | 648743 | 501621 | 460147 | 213005 | 254116 | 238513 | 1302305 |
| 7 U.S. govt. obligations, total | 137446 | - | - | - | - | *31809 | *15954 | *15295 | *62086 | *12302 | - | - | - |
| 8 Tax-exempt securities | *48221 | - | - | - | - | - | *34435 | *10520 | - | 953 | 2313 | - | - |
| 9 Other current assets | 1919971 | - | 16332 | 26233 | 22991 | 61025 | 248200 | 161605 | 126135 | 72378 | 65477 | 96701 | 1022893 |
| 10 Loans to stockholders | 313362 | - | 22923 | *29469 | 42651 | 50161 | 61802 | 19684 | 21827 | *852 | 1093 | 356 | 62545 |
| 11 Mortgage and real estate loans | *48596 | - | - | *16270 | *1403 | *1061 | *26967 | - | - | 2182 | - | - | 714 |
| 12 Other investments | 3738867 | - | *8790 | *15314 | 42261 | 29085 | 263009 | 69173 | 150199 | 122333 | 140604 | 271031 | 2627068 |
| 13 Depreciable assets | 34020009 | - | 732955 | 960183 | 1388094 | 1902301 | 6807675 | 3473251 | 2498475 | 1409190 | 1391537 | 1506975 | 11949374 |
| 14 Less: Accumulated depreciation | 18829021 | - | 557155 | 747063 | 939321 | 1215167 | 4162500 | 1919785 | 1412448 | 672765 | 646256 | 817484 | 5739077 |
| 15 Depletable assets | *19205 | - | *88 | - | - | - | *334 | - | *15539 | *3 | - | 3242 | - |
| 16 Less: Accumulated depletion | *14378 | - | *88 | - | - | - | *67 | - | *12739 | *3 | - | 1481 | - |
| 17 Land | 486100 | - | - | *191 | *547 | 20083 | 66534 | 50469 | 50308 | 10626 | 31950 | 65573 | 189819 |
| 18 Intangible assets (Amortizable) | 3954063 | - | 13392 | 40793 | 89655 | 33903 | 80327 | 97782 | 51040 | 92660 | 261503 | 555187 | 2637822 |
| 19 Less: Accumulated amortization | 1168683 | - | 6566 | 18828 | 63026 | 10566 | 47387 | 35624 | 18034 | 43177 | 39679 | 319899 | 565896 |
| 20 Other assets | 1590035 | - | 2597 | 25537 | 37446 | 56994 | 74299 | 63460 | 61685 | 54446 | 22154 | 189983 | 1001432 |
| 21 Total liabilities | 43318413 | - | 517720 | 767841 | 1220736 | 1760296 | 6579034 | 3801902 | 3315242 | 1818174 | 2028551 | 2505813 | 19003104 |
| 22 Accounts payable | 6428761 | - | 106796 | 126033 | 209339 | 226107 | 893878 | 576315 | 499454 | 216865 | 275344 | 318323 | 2980308 |
| 23 Mort, notes, and bonds under 1 yr | 3150060 | - | 43948 | 49789 | 113758 | 165212 | 771754 | 605954 | 427149 | 212974 | 121241 | 171128 | 467152 |
| 24 Other current liabilities | 3433153 | - | 43688 | 56947 | 79746 | 85387 | 478549 | 284974 | 347113 | 187425 | 148026 | 354209 | 1367088 |
| 25 Loans from stockholders | 1079516 | - | 286012 | 57137 | 67892 | 70662 | 219398 | 126498 | 72233 | *21503 | 148797 | 2384 | 7000 |
| 26 Mort, notes, bonds, 1 yr or more | 11743520 | - | 123560 | 123248 | 370799 | 553789 | 1747459 | 880517 | 779261 | 498221 | 593606 | 1163224 | 4909836 |
| 27 Other liabilities | 2458922 | - | 24152 | *15758 | *31252 | 22172 | 57860 | 88072 | 61456 | 90361 | 92201 | 127639 | 1848000 |
| 28 Net worth | 15024482 | - | -110437 | 338929 | 347952 | 636967 | 2410136 | 1239573 | 1128576 | 590825 | 649336 | 368906 | 7423720 |
| 29 Capital stock | 2213741 | - | 127107 | 130082 | 121011 | 48670 | 313481 | 86481 | 67272 | 106988 | 142564 | 35892 | 1034192 |
| 30 Paid-in or capital surplus | 4408629 | - | 53794 | 48941 | 48045 | 42346 | 466632 | 88967 | 215840 | 170539 | 263241 | 556045 | 2454240 |
| 31 Retained earnings, appropriated | *28015 | - | - | - | - | *6812 | *1702 | *17802 | - | *1351 | 348 | - | - |
| 32 Retained earnings-unappropriated | 6593595 | - | -188593 | 158027 | 158957 | 460717 | 739363 | 623394 | 337676 | 165822 | 280296 | -235760 | 4093695 |
| 33 Retained earnings (S Corp) | 2978210 | - | -79342 | 58948 | 60958 | 136993 | 1082788 | 557930 | 594583 | *168758 | 76925 | 79552 | 240117 |
| 34 Less: Cost of treasury stock | 1197708 | - | *23403 | *57070 | *41020 | 58570 | 193830 | 135001 | 86795 | *22634 | 114038 | 66823 | 398524 |
| 35 Total receipts | 70619970 | 683238 | 3331457 | 2908676 | 3499977 | 3904531 | 13856957 | 7433243 | 6331166 | 2816355 | 3076604 | 3482922 | 19294843 |
| 36 Business receipts | 69675842 | 666781 | 3294565 | 2899969 | 3489360 | 3878759 | 13719402 | 7369055 | 6242045 | 2783982 | 3017163 | 3427205 | 18887557 |
| 37 Interest | 216115 | *384 | 3667 | 1403 | 3414 | 7758 | 13450 | 5874 | 6789 | 9665 | 4876 | 27709 | 131126 |
| 38 Interest on govt. obligations | 14339 | - | - | - | - | *101 | *3965 | *614 | *579 | *666 | 167 | 1787 | 6460 |
| 39 Rents | 74467 | - | *1644 | - | *1752 | *693 | 4470 | *1111 | *7103 | *1919 | 775 | 3576 | 51424 |
| 40 Royalties | 12329 | - | - | - | - | - | *1210 | - | - | *3 | 1052 | 537 | 9527 |
| 41 Net S-T cap gain less net LT loss | *2187 | - | - | - | - | - | *495 | *54 | *1350 | - | - | - | 288 |
| 42 Net L-T cap gain less net ST loss | 50498 | *4410 | *14118 | *220 | *243 | *1193 | 7043 | *467 | *1477 | *6 | 1106 | 567 | 19648 |
| 43 Net gain, noncapital assets | 116128 | *10264 | *16061 | *3831 | *884 | *1340 | 22918 | 8421 | 11682 | 4300 | 4177 | 5630 | 26620 |
| 44 Dividends, domestic corporations | 14745 | - | *314 | *52 | *760 | *442 | *246 | *8083 | *218 | *2 | 136 | 1783 | 2707 |
| 45 Dividends, foreign corporations | 8194 | - | - | - | - | - | - | *-0 | - | - | 2626 | 1110 | 4457 |
| 46 Other receipts | 435125 | *1399 | 1088 | 3200 | 3564 | 14245 | 83758 | 39564 | 59923 | 15811 | 44526 | 13018 | 155029 |
| 47 Total deductions | 67800946 | 702791 | 3236088 | 2812940 | 3475805 | 3827629 | 13503091 | 7180207 | 6001007 | 2651612 | 2904978 | 3382199 | 18122600 |
| 48 Cost of goods | 43550169 | 58927 | 53144 | 46178 | 57347 | 149547 | 651285 | 507360 | 469200 | 222696 | 232502 | 216929 | 1317780 |
| 49 Compensation of officers | 2730015 | 36322 | 390377 | 238415 | 299544 | 287794 | 820267 | 247979 | 149905 | 55453 | 29554 | 37632 | 136774 |
| 50 Salaries and wages | 6006738 | 51419 | 369325 | 332347 | 453430 | 389329 | 1233016 | 527488 | 476894 | 181538 | 191779 | 221543 | 1578631 |
| 51 Repairs | 447089 | *1440 | 36262 | 30124 | 49118 | 38140 | 82023 | 20753 | 27514 | 11447 | 8599 | 20099 | 121569 |
| 52 Bad debts | 248387 | *1567 | 4581 | 9143 | 11066 | 29987 | 59617 | 26875 | 20373 | 10144 | 9584 | 11490 | 53960 |
| 53 Rent paid on business property | 1109063 | 11725 | 194901 | 106232 | 107042 | 78669 | 168121 | 48867 | 45785 | 33313 | 14339 | 34845 | 265223 |
| 54 Taxes paid | 2000288 | 18460 | 118670 | 102002 | 109791 | 142411 | 432960 | 200999 | 148542 | 59364 | 58552 | 68377 | 540160 |
| 55 Interest paid | 1324700 | 9849 | 22355 | 19022 | 47975 | 70229 | 220529 | 121563 | 89895 | 56140 | 67303 | 100680 | 499162 |
| 56 Contributions or gifts | 29046 | *155 | 348 | *458 | *961 | 1385 | 5472 | 1215 | 1402 | 889 | 977 | 1575 | 14210 |
| 57 Amortization | 132410 | *278 | 1991 | 2299 | 8913 | 2612 | 10862 | 10932 | 4360 | 9168 | 12002 | 24962 | 44032 |
| 58 Depreciation | 2850077 | 27663 | 44215 | 98066 | 144830 | 162029 | 562893 | 289817 | 198451 | 118315 | 105918 | 110745 | 987134 |
| 59 Depletion | *443 | - | - | - | - | *41 | - | *51 | - | - | - | 351 | - |
| 60 Advertising | 445644 | 4015 | 19713 | 15290 | 26173 | 25207 | 41886 | 22715 | 52583 | 24301 | 9082 | 16708 | 187969 |
| 61 Pension, prof sh, stock, annuity | 400352 | *800 | *506 | *6414 | *9353 | 8979 | 79138 | 34651 | 29013 | 16406 | 11427 | 18605 | 185060 |
| 62 Employee benefit programs | 1367751 | *5653 | 15024 | 35278 | 47342 | 48912 | 223112 | 123027 | 79647 | 40927 | 35761 | 69435 | 643634 |
| 63 Net loss, noncapital assets | 54958 | *8177 | *6676 | *171 | *1527 | *1503 | 14053 | 10445 | 1111 | *691 | 1677 | 3754 | 5171 |
| 64 Other deductions | 5103814 | 45885 | 497708 | 321036 | 401785 | 359234 | 963564 | 454669 | 384393 | 194296 | 129011 | 378639 | 973595 |
| 65 Total receipts less total deducts | 2819024 | -19552 | 95369 | 95736 | 24172 | 76902 | 353867 | 253036 | 330159 | 164743 | 171626 | 100723 | 1172244 |
| 66 Constructive taxable income from related foreign corporations | *5744 | - | - | - | - | - | - | - | - | *2582 | 376 | - | 2786 |
| 67 Net income (less deficit), total | 2810429 | -19552 | 95369 | 95736 | 24172 | 76801 | 349902 | 252422 | 329579 | 166659 | 171835 | 98936 | 1168570 |
| 68 Net income, total | 3382883 | *35514 | 158589 | 150831 | 72860 | 116330 | 480736 | 317015 | 353814 | 183917 | 174829 | 123481 | 1214967 |
| 69 Deficit, total | 572454 | *55067 | 63219 | *55095 | 48688 | *39529 | 130834 | 64593 | *24234 | *17258 | 2995 | 24545 | 46397 |
| 70 Net income (less def), Form 1120-A | 7289 | - | *-523 | *7812 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *3203 | *3203 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 884211 | *10399 | 55731 | 77299 | -725 | 20425 | 182228 | 165211 | 192931 | *72113 | 25596 | 7378 | 75623 |
| 73 Statutory special deductions, total | 293582 | *7735 | 51947 | *15211 | 16461 | 10600 | 50568 | *13603 | 29946 | *11663 | 7721 | 9750 | 68378 |
| 74 Net operating loss deduction | 277876 | *7735 | 51749 | *15174 | *15929 | *10252 | 50395 | *5550 | 29771 | *11661 | 5571 | 7254 | 66835 |
| 75 Dividends received deduction | 15705 | - | *198 | *37 | *532 | *348 | *172 | *8053 | *174 | *1 | 2150 | 2497 | 1543 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1995758 | *10125 | 19457 | 36103 | 29479 | 61208 | 179640 | 118694 | 124450 | 99315 | 141656 | 104662 | 1070970 |
| 78 Income tax before credits, total | 676911 | *3606 | 2929 | 5964 | 4549 | 16159 | 55694 | 40259 | 45741 | 34870 | 50907 | 37005 | 379228 |
| 79 Regular tax | 660265 | *3091 | 2929 | 5895 | 4549 | 14681 | 53329 | 39892 | 42401 | 33875 | 48926 | 36222 | 374476 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 14392 | *516 | - | *69 | - | *1478 | 2365 | *238 | 3258 | *898 | 1821 | 650 | 3098 |
| 83 Environmental tax | 2125 | - | - | - | - | - | - | *1 | *82 | *96 | 159 | 133 | 1653 |
| 84 Foreign tax credit | 4226 | - | - | - | - | - | -0 | - | - | *743 | 488 | 283 | 2711 |
| 85 U.S. Possessions tax credit | 2558 | - | 17 | - | - | - | 1063 | 1479 | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 28139 | - | - | - | *19 | *167 | *2130 | *1755 | *1520 | *728 | 587 | 52 | 21180 |
| 89 Prior year minumum tax credit | 9262 | - | - | - | *12 | *296 | 3632 | *1671 | *678 | *125 | 628 | 215 | 2005 |
| 90 Income tax after credits, total | 632726 | *3606 | 2912 | 5964 | 4518 | 15697 | 48869 | 35355 | 43543 | 33274 | 49204 | 36454 | 353331 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 17
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 11709 | 188 | 3572 | *735 | 1258 | 1698 | 2677 | 491 | 426 | 214 | 126 | 107 | 218 |
| 2 Total assets | 659224421 | - | 86009 | *139292 | 437731 | 1193177 | 6131075 | 3339849 | 6659788 | 7540004 | 8770272 | 17118250 | 607808973 |
| 3 Cash | 14727285 | - | 18672 | *4094 | 56127 | 128026 | 636206 | 329381 | 698599 | 638743 | 627861 | 1347784 | 10241792 |
| 4 Notes and accounts receivable | 117976810 | - | *17463 | *57537 | 141352 | 328596 | 1749471 | 927506 | 1650816 | 1639929 | 1632987 | 2768392 | 107062761 |
| 5 Less: Allowance for bad debts | 2328523 | - | - | - | *459 | *3996 | 39285 | 20899 | 31227 | 43790 | 42413 | 71781 | 2074673 |
| 6 Inventories | 48305636 | - | *15952 | *22560 | 81131 | 248880 | 1382596 | 769383 | 1262204 | 1282928 | 1506613 | 2389826 | 39343564 |
| 7 U.S. govt. obligations, total | 1383930 | - | - | - | - | - | *16427 | *1479 | *31113 | 138823 | 65263 | 51429 | 1079396 |
| 8 Tax-exempt securities | 2383550 | - | - | - | - | - | *2619 | - | *38229 | *24136 | 82323 | 82584 | 2153660 |
| 9 Other current assets | 24583756 | - | *15999 | *9914 | 10454 | 18595 | 220609 | 166516 | 392903 | 331658 | 478998 | 979090 | 21959022 |
| 10 Loans to stockholders | 7003265 | - | *7376 | - | *12103 | *23782 | 49816 | *9720 | 20073 | 34418 | 40243 | 106627 | 6699106 |
| 11 Mortgage and real estate loans | 12717674 | - | - | - | - | *6753 | *52202 | *2254 | *1361 | *2680 | 490 | 620 | 12651314 |
| 12 Other investments | 189673235 | - | *9068 | *354 | *3977 | 80264 | 320883 | 156728 | 384166 | 528119 | 1059794 | 2419189 | 184710692 |
| 13 Depreciable assets | 262723547 | - | *34443 | *117895 | 335192 | 878685 | 3422425 | 1899890 | 3341631 | 4228835 | 4103533 | 8582784 | 235778234 |
| 14 Less: Accumulated depreciation | 128269787 | - | *31179 | *81627 | 230219 | 549490 | 2045548 | 1015274 | 1631037 | 1960594 | 1814607 | 3354744 | 115555469 |
| 15 Depletable assets | 5820390 | - | - | - | *7158 | - | - | *1574 | *583 | - | 8759 | 13234 | 5789082 |
| 16 Less: Accumulated depletion | 3745627 | - | - | - | *1511 | - | - | *62 | *163 | - | 7053 | 3842 | 3732995 |
| 17 Land | 5690601 | - | - | *1569 | *12689 | *13722 | 80249 | 39080 | 126535 | 149752 | 127312 | 265881 | 4873812 |
| 18 Intangible assets (Amortizable) | 40649327 | - | *752 | *7202 | *13561 | *10029 | 182910 | 48537 | 339228 | 399252 | 806708 | 1298807 | 37542339 |
| 19 Less: Accumulated amortization | 7081163 | - | *357 | *1873 | *7303 | *8629 | 80625 | 24848 | 131629 | 97331 | 200501 | 261397 | 6266670 |
| 20 Other assets | 67010513 | - | *-2180 | *1668 | *3479 | 17961 | 180120 | 48882 | 166405 | 242446 | 293960 | 503767 | 65554005 |
| 21 Total liabilities | 659224421 | - | 86009 | *139292 | 437731 | 1193177 | 6131075 | 3339849 | 6659788 | 7540004 | 8770272 | 17118250 | 607808973 |
| 22 Accounts payable | 75704812 | - | 16344 | *38775 | 123779 | 240410 | 981789 | 592230 | 964198 | 808049 | 918189 | 1453329 | 69567721 |
| 23 Mort, notes, and bonds under 1 yr | 50044525 | - | *431 | *21722 | *67069 | 90956 | 595713 | 291467 | 465261 | 561442 | 658589 | 907529 | 46384345 |
| 24 Other current liabilities | 69530670 | - | *1976 | *76637 | 38226 | 79302 | 632476 | 326545 | 436634 | 661765 | 634293 | 1319313 | 65323503 |
| 25 Loans from stockholders | 9331499 | - | *28010 | *74069 | *25291 | 102400 | 709818 | 68810 | 133988 | *32079 | 124705 | 348499 | 7683830 |
| 26 Mort, notes, bonds, 1 yr or more | 120730318 | - | *30070 | *59661 | 117587 | 275866 | 936352 | 406247 | 1090323 | 1211521 | 1349997 | 3218663 | 112034032 |
| 27 Other liabilities | 87008232 | - | *4366 | *-0 | *21327 | 12142 | 320439 | 40625 | 199302 | 360560 | 517301 | 1147255 | 84384916 |
| 28 Net worth | 246874366 | - | 4812 | *-131572 | 44451 | 392101 | 1954488 | 1613925 | 3370083 | 3904588 | 4567199 | 8723663 | 222430627 |
| 29 Capital stock | 33563246 | - | 9844 | *7527 | 34936 | 70334 | 444337 | 407248 | 767367 | 808630 | 704827 | 996472 | 29311723 |
| 30 Paid-in or capital surplus | 132515223 | - | *55594 | *20075 | *34715 | 103193 | 953600 | 805609 | 2159018 | 2226880 | 2893414 | 4467437 | 118795687 |
| 31 Retained earnings, appropriated | 627859 | - | - | - | - | - | *51699 | - | *672 | *687 | 15430 | 17667 | 541704 |
| 32 Retained earnings-unappropriated | 107673786 | - | *-66244 | *-96552 | 16398 | 244381 | 307951 | -98422 | -564988 | 473413 | 718736 | 3143077 | 103596037 |
| 33 Retained earnings (S Corp) | 3762221 | - | *25718 | *-62622 | *26757 | 47558 | 498041 | 574127 | 1143608 | 653399 | 471529 | 384106 | - |
| 34 Less: Cost of treasury stock | 31267969 | - | *20099 | - | *68355 | 73365 | 301140 | 74638 | 135593 | 258421 | 236738 | 285095 | 29814525 |
| 35 Total receipts | 489136984 | 3414563 | 394891 | *455981 | 1306709 | 2720296 | 12431507 | 6557362 | 10846427 | 10174452 | 10790049 | 17709037 | 412335713 |
| 36 Business receipts | 452602382 | 2982068 | 394821 | *455064 | 1298430 | 2689507 | 12223989 | 6457072 | 10731767 | 9825004 | 10481604 | 17040661 | 378022393 |
| 37 Interest | 7682481 | 33467 | *68 | *341 | *268 | 3889 | 20782 | 15533 | 40814 | 53482 | 71151 | 149546 | 7293142 |
| 38 Interest on govt. obligations | 160810 | 11952 | - | - | - | - | *1401 | *1384 | 5429 | 4375 | 7432 | 6915 | 121922 |
| 39 Rents | 862684 | 1324 | - | - | *171 | *962 | 11304 | 4590 | *2708 | 2724 | 17238 | 7801 | 813862 |
| 40 Royalties | 6322809 | 45945 | - | - | - | - | *32042 | *6033 | 1541 | 29784 | 28338 | 55398 | 6123727 |
| 41 Net S-T cap gain less net LT loss | 142407 | - | - | - | - | - | - | - | - | - | 143 | 11553 | 130712 |
| 42 Net L-T cap gain less net ST loss | 3581339 | *25721 | - | *48 | *210 | *44 | 9605 | *3306 | 15422 | 8267 | 5979 | 121310 | 3391427 |
| 43 Net gain, noncapital assets | 847301 | 50838 | - | - | *3424 | *3 | 22114 | 3483 | 1555 | 10121 | 6871 | 39616 | 709276 |
| 44 Dividends, domestic corporations | 845896 | 1355 | - | *14 | - | *1733 | *2973 | *176 | *385 | 676 | 1413 | 31436 | 805735 |
| 45 Dividends, foreign corporations | 5397709 | 2790 | - | - | - | - | - | - | *2467 | 9903 | 41625 | 36131 | 5304793 |
| 46 Other receipts | 10691166 | 259102 | *2 | *513 | *4206 | 24157 | 107296 | 65785 | 44339 | 230117 | 128255 | 208671 | 9618723 |
| 47 Total deductions | 451357677 | 2906019 | 372230 | *488771 | 1275751 | 2693216 | 12166538 | 6384398 | 10362330 | 9661190 | 10322837 | 15658082 | 379066315 |
| 48 Cost of goods | 268319470 | 379018 | *17505 | *22560 | 78441 | 252180 | 1373243 | 776766 | 1308413 | 1276502 | 1461095 | 2097514 | 33956616 |
| 49 Compensation of officers | 3529927 | *37894 | *31297 | *29937 | 78141 | 245262 | 625785 | 206820 | 244601 | 222989 | 161281 | 139955 | 1505966 |
| 50 Salaries and wages | 37266278 | 341574 | *10705 | *30492 | 87241 | 231150 | 955702 | 427766 | 846652 | 845658 | 737193 | 1062817 | 31689328 |
| 51 Repairs | 4372361 | 42392 | *9674 | *3761 | 10624 | 12207 | 69374 | 32137 | 42943 | 44205 | 48936 | 67593 | 3988515 |
| 52 Bad debts | 881145 | *4522 | - | *4597 | *1583 | 6157 | 35036 | 17431 | 24562 | 23430 | 20649 | 26729 | 716450 |
| 53 Rent paid on business property | 4307148 | 30792 | *27861 | *20603 | 20750 | 40325 | 201305 | 52922 | 84433 | 78798 | 85467 | 107637 | 3556253 |
| 54 Taxes paid | 9048446 | 73306 | 8935 | *14136 | 38039 | 72769 | 289118 | 111792 | 190605 | 176231 | 180377 | 272934 | 7620204 |
| 55 Interest paid | 14632950 | 86842 | *1687 | *13612 | 17329 | 27474 | 189133 | 62776 | 120550 | 141576 | 147559 | 420467 | 13403945 |
| 56 Contributions or gifts | 729230 | *10885 | - | *69 | *74 | *647 | 1809 | 1229 | 2245 | 5010 | 6274 | 12377 | 688609 |
| 57 Amortization | 1887989 | *78758 | *82 | *632 | *6105 | *403 | 19711 | -19508 | 25827 | 28214 | 51792 | 99337 | 1596637 |
| 58 Depreciation | 16955686 | 152414 | *1611 | *11360 | 27990 | 58098 | 273937 | 136575 | 265366 | 315269 | 283327 | 709776 | 14719963 |
| 59 Depletion | 278717 | *4682 | - | - | - | - | - | - | *76 | - | 301 | 6633 | 267024 |
| 60 Advertising | 13085261 | 169790 | *6353 | *1321 | 9563 | 22903 | 116998 | 65729 | 112402 | 273196 | 182928 | 230119 | 11893961 |
| 61 Pension, prof sh, stock, annuity | 2917645 | *24965 | - | - | *4174 | 15774 | 50209 | 27129 | 59514 | 60228 | 41548 | 70942 | 2563162 |
| 62 Employee benefit programs | 8382540 | 26782 | *1085 | *7220 | *4032 | 27444 | 144270 | 66054 | 102778 | 174530 | 135741 | 245327 | 7447276 |
| 63 Net loss, noncapital assets | 291711 | *4712 | *3825 | - | *784 | *383 | 4446 | 1110 | 10201 | 3268 | 6057 | 10876 | 246048 |
| 64 Other deductions | 64471171 | 812228 | 90139 | *52203 | 183046 | 272605 | 1493233 | 688686 | 1142464 | 1124614 | 1150289 | 2477945 | 54983719 |
| 65 Total receipts less total deducts | 37779308 | 508544 | 22661 | *-32790 | 30958 | 27080 | 264969 | 172964 | 484097 | 513261 | 467212 | 2050955 | 33269397 |
| 66 Constructive taxable income from related foreign corporations | 6507473 | - | - | - | - | - | *5858 | - | *2605 | *21537 | 34886 | 35576 | 6407011 |
| 67 Net income (less deficit), total | 44125970 | 496591 | 22661 | *-32790 | 30958 | 27080 | 269425 | 171580 | 481273 | 530424 | 494666 | 2079616 | 39554487 |
| 68 Net income, total | 48225452 | 648827 | *43223 | *3027 | 70674 | 124344 | 627006 | 360169 | 792974 | 833982 | 796625 | 2447951 | 41476650 |
| 69 Deficit, total | 4099482 | *152236 | *20562 | *35817 | *39717 | 97264 | 357581 | 188589 | 311701 | 303558 | 301960 | 368335 | 1922163 |
| 70 Net income (less def), Form 1120-A | *-1014 | - | *-1014 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-21583 | *-21583 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1296773 | *11237 | *40193 | *-16626 | *32791 | 50452 | 212583 | 194884 | 391010 | 202864 | 120005 | 57380 | - |
| 73 Statutory special deductions, total | 2810470 | *77607 | *407 | *60 | *16593 | *4277 | 33925 | *25711 | 61673 | 91118 | 61941 | 134168 | 2302991 |
| 74 Net operating loss deduction | 1361487 | *73788 | *407 | *50 | *16593 | *3275 | 31566 | *25588 | 59353 | 85757 | 48882 | 99252 | 916976 |
| 75 Dividends received deduction | 1448984 | 3819 | - | *10 | - | *1001 | *2360 | *123 | *2320 | 5361 | 13060 | 34916 | 1386015 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 44038362 | *536040 | *1110 | *2968 | *12013 | 30242 | 307267 | 138447 | 330721 | 527139 | 612110 | 2262681 | 39277626 |
| 78 Income tax before credits, total | 15679302 | 197253 | *167 | *445 | *1878 | 5995 | 100819 | 47382 | 115348 | 184276 | 217107 | 800104 | 14008527 |
| 79 Regular tax | 15381167 | *187405 | *167 | *445 | *1878 | 5995 | 97925 | 46816 | 112747 | 180487 | 211106 | 790209 | 13745986 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 25 | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 82 Alternative minumum tax | 246754 | 9310 | - | - | - | - | *2893 | *560 | 2442 | 3312 | 5383 | 8644 | 214209 |
| 83 Environmental tax | 50030 | 82 | - | - | - | - | - | *6 | 160 | 477 | 578 | 1251 | 47475 |
| 84 Foreign tax credit | 4123358 | 18 | - | - | - | - | *1253 | *1200 | *933 | *9029 | 25072 | 27628 | 4058225 |
| 85 U.S. Possessions tax credit | 2238194 | 55610 | 10 | ** | - | 332 | 923 | 133 | 10537 | 20523 | 45559 | 388390 | 1716177 |
| 86 Orphan drug credit | 19665 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1468 | 14383 |
| 87 Nonconventional source fuel credit | 62694 | - | - | - | - | - | - | - | - | - | 257 | - | 62437 |
| 88 General business credit | 438264 | *1213 | - | - | *134 | *166 | 3653 | *1297 | 2486 | 4127 | 3325 | 6781 | 415082 |
| 89 Prior year minumum tax credit | 264680 | *524 | - | - | - | *42 | *2133 | *571 | *210 | *1009 | 1224 | 5812 | 253155 |
| 90 Income tax after credits, total | 8532447 | *137052 | *158 | *445 | *1744 | 5455 | 92857 | 44181 | 101181 | 149119 | 141160 | 370025 | 7489069 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2815
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4315 | *44 | *1054 | *486 | *302 | 683 | 1113 | 209 | 156 | 94 | 44 | 46 | 85 |
| 2 Total assets | 277670438 | - | *36724 | *93027 | *97055 | 487136 | 2271771 | 1397990 | 2479561 | 3302513 | 3055360 | 7892793 | 256556508 |
| 3 Cash | 4082140 | - | *9776 | *3448 | *18198 | 71668 | 239183 | 111848 | 114605 | 189991 | 140548 | 367430 | 2815447 |
| 4 Notes and accounts receivable | 47223688 | - | *1573 | *35069 | *20589 | 121298 | 731197 | 374680 | 737034 | 733552 | 639487 | 1293139 | 42536069 |
| 5 Less: Allowance for bad debts | 644624 | - | - | - | - | *2121 | 8767 | 6844 | 8282 | 13518 | 15494 | 26926 | 562671 |
| 6 Inventories | 18200786 | - | *8073 | *16080 | *10141 | 79104 | 405539 | 314819 | 440154 | 542603 | 489237 | 1062278 | 14832758 |
| 7 U.S. govt. obligations, total | 58816 | - | - | - | - | - | - | *1479 | *8319 | *6679 | 27960 | 6936 | 7443 |
| 8 Tax-exempt securities | *172110 | - | - | - | - | - | - | - | *24782 | *2135 | 9559 | 12564 | 123070 |
| 9 Other current assets | 4836311 | - | *205 | *7855 | *778 | 7203 | 53102 | 56328 | 62604 | 82338 | 157926 | 382115 | 4025857 |
| 10 Loans to stockholders | 6112850 | - | *7157 | - | *8557 | *7128 | *5780 | *3798 | *11380 | *32191 | 20647 | 44404 | 5971808 |
| 11 Mortgage and real estate loans | *4539 | - | - | - | - | - | *598 | *2254 | *471 | 136 | 490 | - | 589 |
| 12 Other investments | 92607041 | - | *9068 | - | *62 | *27310 | 108106 | 83758 | 168242 | 144225 | 316724 | 933189 | 90816358 |
| 13 Depreciable assets | 146456634 | - | *14322 | *95009 | *68127 | 485536 | 1485588 | 821198 | 1428803 | 2230727 | 1920199 | 5084002 | 132823122 |
| 14 Less: Accumulated depreciation | 78789954 | - | *12606 | *68506 | *38788 | 314106 | 900307 | 410244 | 697345 | 1014367 | 893272 | 2081469 | 72358945 |
| 15 Depletable assets | 5685088 | - | - | - | *7158 | - | - | - | *583 | - | 8759 | 8537 | 5660051 |
| 16 Less: Accumulated depletion | 3727467 | - | - | - | *1511 | - | - | - | *163 | - | 7053 | 1274 | 3717466 |
| 17 Land | 2605158 | - | - | - | *4456 | *2537 | 20445 | 15552 | 49666 | 83667 | 43374 | 122933 | 2262528 |
| 18 Intangible assets (Amortizable) | 7019898 | - | - | *3995 | *730 | *1304 | 51572 | *23785 | 116254 | 180861 | 80181 | 577072 | 5984144 |
| 19 Less: Accumulated amortization | 1731360 | - | - | - | *594 | *13 | 19913 | *15451 | 53930 | 46345 | 29251 | 110466 | 1455395 |
| 20 Other assets | 27498782 | - | *-843 | *78 | *-848 | *288 | 99647 | 21032 | 76384 | 147637 | 145338 | 218328 | 26791742 |
| 21 Total liabilities | 277670438 | - | *36724 | *93027 | *97055 | 487136 | 2271771 | 1397990 | 2479561 | 3302513 | 3055360 | 7892793 | 256556508 |
| 22 Accounts payable | 20230424 | - | *6718 | *35742 | *25852 | 93915 | 437864 | 258248 | 408418 | 401723 | 363698 | 815112 | 17383133 |
| 23 Mort, notes, and bonds under 1 yr | 18364296 | - | - | *21722 | *7981 | *42520 | 218033 | 114721 | 195890 | 313804 | 232819 | 315585 | 16901220 |
| 24 Other current liabilities | 20078272 | - | *227 | *73907 | *2760 | 38311 | 143117 | 125969 | 133609 | 244049 | 215460 | 497952 | 18602912 |
| 25 Loans from stockholders | 6432139 | - | *13885 | *31435 | - | *41434 | 187399 | *53947 | 22067 | *23020 | 41034 | 305487 | 5712431 |
| 26 Mort, notes, bonds, 1 yr or more | 58304104 | - | *25935 | *25647 | *49185 | *112950 | 477323 | 275453 | 432289 | 728641 | 579747 | 1824890 | 53772044 |
| 27 Other liabilities | 50081790 | - | *-1028 | - | *-0 | *7141 | 163938 | *16431 | 66705 | 153212 | 254960 | 475382 | 48945049 |
| 28 Net worth | 104179412 | - | *-9012 | *-95427 | *11277 | 150865 | 644097 | 553221 | 1220582 | 1438064 | 1367642 | 3658385 | 95239719 |
| 29 Capital stock | 11953722 | - | *501 | *979 | *7184 | 51644 | 140005 | 174053 | 155608 | 363819 | 171280 | 573043 | 10315605 |
| 30 Paid-in or capital surplus | 63930028 | - | *-6154 | *20075 | *219 | *37346 | 228253 | 53882 | 445560 | 635043 | 513435 | 1618337 | 60384030 |
| 31 Retained earnings, appropriated | 58143 | - | - | - | - | - | *17794 | - | - | - | 10929 | 6257 | 23164 |
| 32 Retained earnings-unappropriated | 36543051 | - | *-244 | *-116481 | *-10854 | 89180 | 278050 | 95630 | 142693 | 125719 | 564882 | 1399475 | 33975003 |
| 33 Retained earnings (S Corp) | 1656335 | - | *16984 | - | *14729 | *-12562 | 46245 | 274191 | 507500 | *351092 | 191619 | 266537 | - |
| 34 Less: Cost of treasury stock | 9961866 | - | *20099 | - | - | *14743 | *66250 | *44537 | *30780 | 37609 | 84502 | 205264 | 9458083 |
| 35 Total receipts | 194829459 | *239820 | *180774 | *400748 | *165739 | 1040148 | 5123931 | 2727082 | 3974129 | 4492606 | 4400120 | 8077333 | 164007030 |
| 36 Business receipts | 181606224 | *224501 | *180772 | *400040 | *165528 | 1016373 | 5063666 | 2693359 | 3947242 | 4414481 | 4271867 | 7792684 | 151435710 |
| 37 Interest | 3576017 | *524 | - | *209 | *62 | *819 | 7203 | 3401 | 4870 | 11594 | 21755 | 61719 | 3463863 |
| 38 Interest on govt. obligations | 27230 | - | - | - | - | - | *77 | - | *2548 | *697 | 1419 | 3680 | 18809 |
| 39 Rents | 318953 | - | - | - | - | *697 | *2041 | *3339 | - | 2033 | 15444 | 4042 | 291357 |
| 40 Royalties | 2141243 | 110 | - | - | - | - | *19188 | - | *185 | 15009 | 14228 | 23092 | 2069432 |
| 41 Net S-T cap gain less net LT loss | 14335 | - | - | - | - | - | - | - | - | - | 32 | 2789 | 11513 |
| 42 Net L-T cap gain less net ST loss | 291808 | *10183 | - | - | - | - | *79 | *2732 | *28 | *470 | 342 | 60568 | 217406 |
| 43 Net gain, noncapital assets | 584391 | - | - | - | *149 | - | *3079 | *100 | 345 | 2307 | 2415 | 34674 | 541323 |
| 44 Dividends, domestic corporations | 541387 | - | - | - | - | - | *2783 | *12 | *11 | *172 | 246 | 4362 | 533801 |
| 45 Dividends, foreign corporations | 1971207 | - | - | - | - | - | - | - | *686 | *2590 | 27924 | 21412 | 1918595 |
| 46 Other receipts | 3756662 | *4501 | *2 | *498 | *-0 | *22260 | 25815 | 24139 | 18214 | 43253 | 44449 | 68311 | 3505220 |
| 47 Total deductions | 185145585 | *235873 | *165932 | *417784 | *161275 | 1052690 | 4918690 | 2648693 | 3727437 | 4301310 | 4171625 | 7645724 | 155698552 |
| 48 Cost of goods | 119900708 | *43120 | *8073 | *16080 | *10141 | 80073 | 411337 | 316044 | 462119 | 528876 | 476416 | 1007251 | 13373941 |
| 49 Compensation of officers | 1224374 | 149 | *22739 | *26079 | *11359 | *73504 | 244295 | 84094 | 103421 | 93681 | 50147 | 76014 | 438891 |
| 50 Salaries and wages | 11119182 | *4216 | *7356 | *12504 | *18826 | 118364 | 343278 | 177640 | 227476 | 289710 | 275717 | 429173 | 9214922 |
| 51 Repairs | 2729459 | *16235 | *4914 | *3099 | *2640 | *3754 | 30528 | 13585 | 17597 | 14448 | 25282 | 40684 | 2556693 |
| 52 Bad debts | 285572 | 24 | - | *4538 | - | *1211 | 13758 | 2042 | 6207 | 10377 | 5904 | 11364 | 230148 |
| 53 Rent paid on business property | 1616426 | *583 | *3988 | *15142 | *2827 | *14413 | 93712 | 17476 | 16538 | 34853 | 34436 | 42377 | 1340082 |
| 54 Taxes paid | 4240846 | *3492 | *3677 | *12829 | *5268 | 27172 | 124070 | 43261 | 71538 | 72126 | 79932 | 131023 | 3666457 |
| 55 Interest paid | 7244290 | *4172 | *241 | *11637 | *2327 | 10867 | 68815 | 36580 | 47155 | 82985 | 47858 | 211008 | 6720647 |
| 56 Contributions or gifts | 167913 | *20 | - | *69 | - | - | *355 | 455 | *524 | 1003 | 745 | 1346 | 3685 | 159711 |
| 57 Amortization | 709454 | *2339 | *16 | - | *587 | *65 | 5768 | 10811 | 8576 | 12194 | 10638 | 52944 | 605515 |
| 58 Depreciation | 8767120 | *12800 | *717 | *8665 | *7720 | 30260 | 131113 | 63015 | 117770 | 167855 | 141255 | 468172 | 7617777 |
| 59 Depletion | 232524 | *4682 | - | - | - | - | - | - | *76 | - | 301 | 5615 | 221849 |
| 60 Advertising | 1100801 | 1 | *838 | *1030 | *728 | 5165 | 8589 | 6734 | 13069 | 19620 | 35353 | 24483 | 985190 |
| 61 Pension, prof sh, stock, annuity | 906985 | *420 | - | - | - | *2161 | 22468 | 5514 | 19193 | 23589 | 19514 | 38163 | 775965 |
| 62 Employee benefit programs | 4090860 | *1913 | *1085 | *6097 | *130 | *14481 | 63022 | 28604 | 36142 | 72291 | 48347 | 146644 | 3672104 |
| 63 Net loss, noncapital assets | 85839 | - | - | - | - | *107 | *2521 | *678 | 1038 | *378 | 1238 | 4727 | 75152 |
| 64 Other deductions | 20723230 | *19500 | *36364 | *36089 | *21450 | 110248 | 496467 | 243783 | 310624 | 334216 | 357234 | 489969 | 18267287 |
| 65 Total receipts less total deducts | 9683874 | *3947 | *14842 | *-17036 | *4464 | -12542 | 205241 | 78389 | 246692 | 191296 | 228495 | 431609 | 8308478 |
| 66 Constructive taxable income from related foreign corporations | 1889273 | - | - | - | - | - | - | - | *2605 | *7 | 16972 | 19912 | 1849777 |
| 67 Net income (less deficit), total | 11545917 | *3947 | *14842 | *-17036 | *4464 | -12542 | 205163 | 78389 | 246749 | 190606 | 244049 | 447841 | 10139447 |
| 68 Net income, total | 12744399 | *20974 | *17576 | *1399 | *25677 | *41071 | 256811 | 124772 | 287025 | 255806 | 305976 | 547485 | 10859829 |
| 69 Deficit, total | 1198482 | *17027 | *2734 | *18435 | *21213 | *53613 | 51647 | *46383 | *40276 | 65200 | 61927 | 99644 | 720382 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 475820 | - | *16118 | - | *19583 | *-765 | 68968 | 68548 | 141754 | *66674 | 62657 | 32284 | - |
| 73 Statutory special deductions, total | 1381415 | *11946 | *407 | *50 | *6094 | *1401 | *25360 | *13458 | *33713 | 44614 | 20999 | 69323 | 1154049 |
| 74 Net operating loss deduction | 507083 | *11946 | *407 | *50 | *6094 | *1401 | *23134 | *13450 | *33022 | 42009 | 19480 | 57142 | 298948 |
| 75 Dividends received deduction | 874332 | - | - | - | - | - | *2226 | *8 | *691 | 2605 | 1519 | 12181 | 855101 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 10842389 | *9028 | *1051 | *1349 | - | *17557 | 141809 | *42284 | 111558 | 142775 | 221632 | 446796 | 9706552 |
| 78 Income tax before credits, total | 3935721 | *3073 | *158 | *202 | - | *3762 | 47302 | 14430 | 39834 | 51116 | 80240 | 159618 | 3535986 |
| 79 Regular tax | 3782157 | *3070 | *158 | *202 | - | *3762 | 45518 | *14193 | 37900 | 48689 | 76366 | 155583 | 3396717 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 82 Alternative minumum tax | 138167 | - | - | - | - | - | *1784 | *237 | 1866 | 2317 | 3605 | 3427 | 124931 |
| 83 Environmental tax | 15395 | 3 | - | - | - | - | - | - | 68 | 110 | 268 | 608 | 14337 |
| 84 Foreign tax credit | 1202772 | 18 | - | - | - | - | *492 | - | *863 | *374 | 18162 | 16731 | 1166134 |
| 85 U.S. Possessions tax credit | 51889 | - | - | - | - | - | 915 | 133 | 642 | 7334 | - | - | 42865 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 62694 | - | - | - | - | - | - | - | - | - | 257 | - | 62437 |
| 88 General business credit | 95723 | - | - | - | - | - | *1594 | *92 | *584 | *1398 | 1480 | 1683 | 88892 |
| 89 Prior year minumum tax credit | 161634 | *285 | - | - | - | *42 | *256 | *571 | - | *1000 | 1012 | 4412 | 154056 |
| 90 Income tax after credits, total | 2361010 | *2770 | *158 | *202 | - | *3719 | 44046 | *13634 | 37745 | 41010 | 59330 | 136792 | 2021603 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2830<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1354 | *16 | *237 | ** | *143 | *266 | 345 | 63 | 93 | 47 | 39 | 38 | 66 |
| 2 Total assets | 244373561 | - | *6789 | ** | *49543 | *173648 | 839163 | 426229 | 1373661 | 1733423 | 2747473 | 6012181 | 231011450 |
| 3 Cash | 6970445 | - | *3465 | ** | *4518 | *8829 | 89433 | 111528 | 321668 | 216455 | 351382 | 850179 | 5012987 |
| 4 Notes and accounts receivable | 50579657 | - | *2214 | ** | *21741 | *56907 | 177350 | 51223 | 189800 | 305442 | 367003 | 917478 | 48490500 |
| 5 Less: Allowance for bad debts | 1057630 | - | - | - | - | *1439 | *8747 | *390 | 2371 | 12178 | 7079 | 22726 | 1002701 |
| 6 Inventories | 16140721 | - | *1110 | - | *12479 | *45285 | 238577 | *50828 | 176993 | 235288 | 297460 | 825122 | 14257581 |
| 7 U.S. govt. obligations, total | 934408 | - | - | - | - | - | *14284 | - | *9706 | *105797 | 36042 | 16256 | 752324 |
| 8 Tax-exempt securities | 1324179 | - | - | - | - | - | - | - | - | *12625 | 72763 | 70020 | 1168771 |
| 9 Other current assets | 13350076 | - | - | - | *2111 | *4644 | 46352 | 66876 | 160371 | 154803 | 204529 | 340612 | 12369778 |
| 10 Loans to stockholders | 270315 | - | - | - | - | *3390 | *8524 | *4857 | *2123 | - | 15299 | - | 236122 |
| 11 Mortgage and real estate loans | 11506 | - | - | - | - | - | - | - | - | - | - | 203 | 11303 |
| 12 Other investments | 71724339 | - | - | - | - | - | 30994 | *11240 | 141106 | 248489 | 421282 | 1088101 | 69783128 |
| 13 Depreciable assets | 65821066 | - | *3053 | - | *44619 | *113253 | 463165 | 190235 | 540442 | 587145 | 769989 | 2170001 | 60939166 |
| 14 Less: Accumulated depreciation | 26820808 | - | *3053 | - | *36791 | *60155 | 297393 | 80739 | 228560 | 244846 | 280386 | 748091 | 24840795 |
| 15 Depletable assets | 469 | - | - | - | - | - | - | - | - | - | - | - | 469 |
| 16 Less: Accumulated depletion | 197 | - | - | - | - | - | - | - | - | - | - | - | 197 |
| 17 Land | 1603285 | - | - | - | - | - | *5465 | *7454 | 21294 | 9430 | 30992 | 48355 | 1480293 |
| 18 Intangible assets (Amortizable) | 18013974 | - | - | - | *854 | *487 | 81789 | *14802 | 34802 | 83629 | 501987 | 351304 | 16944318 |
| 19 Less: Accumulated amortization | 3144640 | - | - | - | - | *487 | *41928 | *4708 | 6209 | 21936 | 121580 | 71751 | 2876039 |
| 20 Other assets | 28652397 | - | - | - | *12 | *2935 | 31299 | *3024 | 12496 | 53282 | 87789 | 177120 | 28284442 |
| 21 Total liabilities | 244373561 | - | *6789 | ** | *49543 | *173648 | 839163 | 426229 | 1373661 | 1733423 | 2747473 | 6012181 | 231011450 |
| 22 Accounts payable | 40507752 | - | *2591 | ** | *10128 | *55766 | 122106 | 47043 | 128425 | 106339 | 202988 | 386788 | 39445577 |
| 23 Mort, notes, and bonds under 1 yr | 24364301 | - | *244 | - | - | *20603 | 45167 | *8870 | 41691 | 51783 | 158310 | 260460 | 23777173 |
| 24 Other current liabilities | 23382018 | - | *136 | - | *9153 | *14485 | 42555 | 52104 | 111941 | 153016 | 160377 | 553861 | 22284390 |
| 25 Loans from stockholders | 1624799 | - | *2788 | - | *13329 | *40721 | *172244 | - | *76837 | - | 55407 | 36708 | 1226764 |
| 26 Mort, notes, bonds, 1 yr or more | 31366881 | - | *3008 | - | *17964 | *59710 | 96134 | *13312 | 186848 | 113458 | 222620 | 666237 | 29987592 |
| 27 Other liabilities | 22975091 | - | - | - | - | *1115 | 36935 | *3693 | 8579 | 48803 | 124792 | 513665 | 22237510 |
| 28 Net worth | 100152719 | - | *-1977 | ** | *-1030 | *-18751 | 324022 | 301208 | 819339 | 1260024 | 1822980 | 3594461 | 92052443 |
| 29 Capital stock | 11270345 | - | *425 | ** | *2295 | *4365 | 67502 | 216122 | 301734 | 310837 | 328785 | 152762 | 9885518 |
| 30 Paid-in or capital surplus | 44111773 | - | *57255 | - | *2505 | *42294 | 378750 | *618567 | 1267455 | 1282880 | 2045592 | 2138526 | 36277948 |
| 31 Retained earnings, appropriated | *34557 | - | - | - | - | - | - | - | *570 | - | - | 1925 | 32063 |
| 32 Retained earnings-unappropriated | 60331667 | - | *-59658 | ** | *-5830 | *-64607 | -128472 | -566138 | -789516 | -348484 | -545557 | 1320143 | 61519787 |
| 33 Retained earnings (S Corp) | 156685 | - | - | - | - | *180 | *25390 | *32657 | *65510 | 32948 | - | - | - |
| 34 Less: Cost of treasury stock | 15752310 | - | - | - | - | *983 | *19148 | - | *26414 | *18157 | 5840 | 18894 | 15662873 |
| 35 Total receipts | 149332719 | *2522496 | *2597 | ** | *202942 | *370568 | 1129903 | 429459 | 1428128 | 1254561 | 1770927 | 6119965 | 134101174 |
| 36 Business receipts | 133351365 | *2126412 | *2596 | ** | *202684 | *369455 | 1092850 | *396005 | 1369594 | 1190509 | 1650246 | 5890037 | 119060976 |
| 37 Interest | 2430631 | *30407 | *1 | - | *23 | *60 | 4263 | 8308 | 23160 | 27392 | 35893 | 65419 | 2235706 |
| 38 Interest on govt. obligations | 80101 | 11952 | - | - | - | - | 38 | - | *942 | *2403 | 4864 | 3024 | 56877 |
| 39 Rents | 346173 | 1324 | - | - | - | - | *426 | *111 | *1156 | *529 | 494 | 1958 | 340175 |
| 40 Royalties | 2818889 | 45835 | - | - | - | - | *10749 | - | *278 | *4602 | 10415 | 18738 | 2728272 |
| 41 Net S-T cap gain less net LT loss | 24349 | - | - | - | - | - | - | - | - | - | 110 | 2001 | 22237 |
| 42 Net L-T cap gain less net ST loss | 2923555 | 15538 | - | - | - | *2 | *50 | *450 | *14795 | *3608 | 3341 | 25094 | 2860677 |
| 43 Net gain, noncapital assets | 124513 | 50838 | - | - | - | *3 | *169 | *64 | *98 | *132 | 781 | 1280 | 71148 |
| 44 Dividends, domestic corporations | 120651 | 1355 | - | - | - | - | *7 | *164 | *299 | *111 | 23 | 19760 | 98932 |
| 45 Dividends, foreign corporations | 2240778 | 2790 | - | - | - | - | - | - | *646 | *151 | 5179 | 635 | 2231376 |
| 46 Other receipts | 4871714 | *236044 | - | - | *236 | *1046 | 21351 | 24358 | 17160 | 25123 | 59579 | 92020 | 4394797 |
| 47 Total deductions | 128332915 | *2072007 | *17734 | ** | *188655 | *386051 | 1186919 | 522896 | 1519890 | 1295448 | 1766160 | 4694709 | 114682447 |
| 48 Cost of goods | 60919970 | *294928 | *1110 | - | *15433 | *47110 | 244577 | *47162 | 183172 | 242487 | 267957 | 606230 | 12510826 |
| 49 Compensation of officers | 864034 | *34427 | - | - | *8240 | *47301 | 62025 | 27975 | 52188 | 43756 | 48603 | 39458 | 500062 |
| 50 Salaries and wages | 15466666 | *300571 | - | - | *17240 | *38504 | 107838 | 62533 | 153664 | 184160 | 187608 | 338877 | 14075670 |
| 51 Repairs | 743344 | *25633 | *181 | - | *1983 | *1159 | 5877 | 5346 | 7762 | 6390 | 7607 | 14750 | 666657 |
| 52 Bad debts | 284505 | *4164 | - | - | *237 | *2682 | *4861 | *31 | 8599 | 2753 | 3168 | 6364 | 251644 |
| 53 Rent paid on business property | 1251565 | *20897 | - | - | *10997 | *7249 | 23725 | 13735 | 19998 | 18967 | 24631 | 36809 | 1074558 |
| 54 Taxes paid | 2811465 | *62363 | *64 | ** | *6753 | *11381 | 31632 | 10147 | 28116 | 34972 | 36648 | 79551 | 2509837 |
| 55 Interest paid | 3794063 | *50732 | - | - | *4421 | *6427 | 15398 | 2081 | 19088 | 12216 | 29900 | 132937 | 3520865 |
| 56 Contributions or gifts | 382287 | *10865 | - | - | - | - | *58 | *6 | *290 | 2235 | 2010 | 7037 | 359787 |
| 57 Amortization | 685035 | *69957 | - | - | - | *298 | 6504 | *-33303 | 2323 | 8242 | 25709 | 21089 | 584215 |
| 58 Depreciation | 4510844 | *115177 | - | - | *4408 | *6827 | 32464 | 17145 | 43503 | 48825 | 50218 | 111108 | 4081170 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 6061807 | *116298 | *58 | ** | *4345 | *12017 | 8648 | *12707 | 30727 | 69712 | 31055 | 94574 | 5681666 |
| 61 Pension, prof sh, stock, annuity | 1161929 | *23472 | - | - | - | *4844 | *1823 | *1906 | *5315 | 17552 | 4208 | 18186 | 1084623 |
| 62 Employee benefit programs | 2340689 | *18715 | - | - | *3434 | *2356 | 15774 | 7396 | 18812 | 22419 | 31813 | 59289 | 2160681 |
| 63 Net loss, noncapital assets | 142918 | 406 | *3825 | - | *743 | - | *450 | *215 | *7502 | 959 | 3059 | 3751 | 122005 |
| 64 Other deductions | 26911794 | *677218 | *10777 | ** | *22181 | *49660 | 219340 | 140239 | 280523 | 281961 | 376547 | 1571412 | 23281934 |
| 65 Total receipts less total deducts | 20999804 | *450489 | *-15137 | ** | *14288 | *-15483 | -57017 | -93436 | -91762 | -40887 | 4767 | 1425256 | 19418727 |
| 66 Constructive taxable income from related foreign corporations | 3396979 | - | - | - | - | - | - | - | - | - | 1123 | 365 | 3395492 |
| 67 Net income (less deficit), total | 24316682 | *438537 | *-15137 | ** | *14288 | *-15483 | -57054 | -93436 | -92705 | -43290 | 1025 | 1422597 | 22757342 |
| 68 Net income, total | 25667589 | *527136 | 60 | ** | *14288 | *23222 | 98883 | *31304 | 121665 | 169595 | 195910 | 1659690 | 22825835 |
| 69 Deficit, total | 1350906 | 88599 | *15197 | - | - | *38705 | 155937 | *124740 | 214370 | 212885 | 194885 | 237093 | 68494 |
| 70 Net income (less def), Form 1120-A | *-124 | - | *-124 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 117599 | - | - | - | - | *6727 | *13587 | *17978 | *47118 | 32188 | - | - | - |
| 73 Statutory special deductions, total | 669571 | 3819 | - | - | *10428 | - | *5057 | *115 | *18034 | *1143 | 10620 | 48304 | 572052 |
| 74 Net operating loss deduction | 297607 | - | - | - | *10428 | - | *5051 | - | *17328 | *914 | 6908 | 32592 | 224385 |
| 75 Dividends received deduction | 371964 | 3819 | - | - | - | - | *5 | *115 | *706 | *229 | 3712 | 15712 | 347668 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 24836842 | *524401 | 60 | ** | *3860 | - | 50680 | *13326 | *56573 | 136491 | 185290 | 1612372 | 22253789 |
| 78 Income tax before credits, total | 8752183 | *183904 | 10 | ** | *607 | - | 16357 | *4513 | 19723 | 47587 | 64809 | 565686 | 7848987 |
| 79 Regular tax | 8687909 | *183448 | 10 | ** | *607 | - | 16357 | *4511 | *19377 | 46869 | 64045 | 563940 | 7788744 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 82 Alternative minumum tax | 39300 | - | - | - | - | - | - | - | *330 | *597 | 699 | 1358 | 36316 |
| 83 Environmental tax | 23731 | - | - | - | - | - | - | *2 | *16 | 120 | 110 | 389 | 23094 |
| 84 Foreign tax credit | 1960154 | - | - | - | - | - | *266 | - | - | *19 | 1815 | 1209 | 1956845 |
| 85 U.S. Possessions tax credit | 2115690 | 55610 | 10 | ** | - | - | - | - | 5278 | 11172 | 32404 | 383091 | 1628126 |
| 86 Orphan drug credit | 19243 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1046 | 14383 |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 271376 | *1040 | - | - | - | - | *1450 | *753 | *434 | *679 | 946 | 4771 | 261303 |
| 89 Prior year minumum tax credit | 73016 | - | - | - | - | - | *789 | - | - | - | 73 | 41 | 72113 |
| 90 Income tax after credits, total | 4312704 | *124418 | - | - | *607 | - | 13853 | *3760 | 14011 | 35247 | 29061 | 175529 | 3916218 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2840
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 1954 | *** | *** | *178 | *321 | *307 | 438 | *38 | 46 | 32 | 10 | 6 | 26 |
| 2 Total assets | 86084835 | - | *** | *29526 | *108926 | *222836 | 1196959 | *246961 | 809139 | 1102935 | 697660 | 760143 | 80880050 |
| 3 Cash | 1938693 | - | *** | *568 | *18225 | *22018 | 114686 | *3304 | 49385 | 127528 | 53329 | 8367 | 1539715 |
| 4 Notes and accounts receivable | 10852843 | - | *** | *7813 | *38716 | *75746 | 392593 | *100691 | 180489 | 251118 | 136857 | 112278 | 9547722 |
| 5 Less: Allowance for bad debts | 353297 | - | *** | - | *371 | *131 | *14870 | *2301 | *3555 | 8516 | 2869 | 6265 | 314418 |
| 6 Inventories | 6764065 | - | *** | *6480 | *22557 | *56675 | 346014 | *84597 | 185541 | 226474 | 148901 | 116952 | 5563106 |
| 7 U.S. govt. obligations, total | *269082 | - | *** | - | - | - | - | - | 4463 | *3633 | 1257 | - | 259729 |
| 8 Tax-exempt securities | *665720 | - | *** | - | - | - | *2619 | - | - | *6383 | - | - | 656718 |
| 9 Other current assets | 4443638 | - | *** | *2058 | *2634 | *2768 | 57879 | *4664 | 86510 | 44435 | 22825 | 161975 | 4044860 |
| 10 Loans to stockholders | 244603 | - | *** | - | - | *13182 | *1168 | - | *255 | 13 | - | 1121 | 228864 |
| 11 Mortgage and real estate loans | *12621083 | - | *** | - | - | - | *10723 | - | - | *2544 | - | - | 12607817 |
| 12 Other investments | 14610126 | - | *** | - | - | *10854 | *88931 | *2590 | 27456 | 57660 | 118083 | 45279 | 14259273 |
| 13 Depreciable assets | 27404149 | - | *** | *21828 | *48587 | *102996 | 396696 | *143211 | 406906 | 590275 | 203132 | 309587 | 25171376 |
| 14 Less: Accumulated depreciation | 12033251 | - | *** | *12145 | *27577 | *68568 | 248667 | *101651 | 172721 | 293534 | 106907 | 100567 | 10892205 |
| 15 Depletable assets | *9408 | - | *** | - | - | - | - | *1574 | - | - | - | - | 7833 |
| 16 Less: Accumulated depletion | *4613 | - | *** | - | - | - | - | *62 | - | - | - | - | 4551 |
| 17 Land | 676972 | - | *** | - | - | *1225 | *3631 | *2163 | 19951 | 20849 | 5156 | 31936 | 592060 |
| 18 Intangible assets (Amortizable) | 11431782 | - | *** | *3207 | *11977 | *1713 | *21303 | *2188 | *13127 | 63230 | 109957 | 80177 | 11124901 |
| 19 Less: Accumulated amortization | 1599474 | - | *** | *1873 | *6709 | *1713 | *11165 | *521 | *3837 | 6914 | 16989 | 11273 | 1538480 |
| 20 Other assets | 8143306 | - | *** | *1590 | *887 | *6071 | 35417 | *6515 | 15169 | 17757 | 24928 | 10578 | 8025730 |
| 21 Total liabilities | 86084835 | - | *** | *29526 | *108926 | *222836 | 1196959 | *246961 | 809139 | 1102935 | 697660 | 760143 | 80880050 |
| 22 Accounts payable | 8310624 | - | *** | *3025 | *47826 | *34193 | 150465 | *71896 | 124016 | 146203 | 76198 | 65951 | 7586758 |
| 23 Mort, notes, and bonds under 1 yr | 3804004 | - | *** | - | *20228 | *10700 | 103907 | *33498 | 132081 | 58964 | 26896 | 105050 | 3312681 |
| 24 Other current liabilities | 20845255 | - | *** | *2728 | *3899 | *12085 | 105168 | *27987 | 35765 | 105504 | 86542 | 47937 | 20416104 |
| 25 Loans from stockholders | 931239 | - | *** | *42634 | *3508 | *12685 | 184250 | *1010 | - | *5016 | - | 6304 | 665451 |
| 26 Mort, notes, bonds, 1 yr or more | 18690684 | - | *** | *34014 | *37962 | *19761 | *61254 | *10123 | 154021 | 185951 | 113780 | 162669 | 17910021 |
| 27 Other liabilities | 9319117 | - | *** | *-0 | *771 | *3386 | *30713 | *4206 | *63351 | 59249 | 9651 | 6421 | 9141369 |
| 28 Net worth | 24183912 | - | *** | *-52874 | *-5268 | *130027 | 561201 | *98241 | 299905 | 542049 | 384593 | 365811 | 21847666 |
| 29 Capital stock | 7218469 | - | *** | *822 | *1524 | *4566 | 70238 | *1042 | 15027 | 29302 | 22850 | 157327 | 6915647 |
| 30 Paid-in or capital surplus | 14014982 | - | *** | - | *133 | - | *57031 | - | *193047 | 109598 | 46051 | 20933 | 13583522 |
| 31 Retained earnings, appropriated | *455059 | - | *** | - | - | - | *599 | - | - | *650 | - | - | 453810 |
| 32 Retained earnings-unappropriated | 4976168 | - | *** | *8926 | *18805 | *117280 | 206702 | *62171 | *-93755 | 322155 | 349164 | 152216 | 3832318 |
| 33 Retained earnings (S Corp) | 719313 | - | *** | *-62622 | *31220 | *22193 | *236501 | *35028 | 204869 | *166843 | 23210 | 54489 | - |
| 34 Less: Cost of treasury stock | 3200080 | - | *** | - | *56949 | *14013 | *9870 | - | *19282 | *86499 | 56681 | 19153 | 2937631 |
| 35 Total receipts | 91208625 | *** | *** | *55127 | *391820 | *674806 | 2590551 | *592956 | 1424299 | 1847580 | 962673 | 728480 | 81566010 |
| 36 Business receipts | 86289972 | *** | *** | *55024 | *389948 | *671997 | 2553588 | *592455 | 1414526 | 1796029 | 949109 | 712107 | 76780327 |
| 37 Interest | 1101803 | - | *** | *42 | *179 | *1446 | 2484 | - | *5204 | 4116 | 5160 | 699 | 1082473 |
| 38 Interest on govt. obligations | 41000 | - | *** | - | - | - | *1286 | - | *140 | *829 | 380 | - | 38365 |
| 39 Rents | 165117 | - | *** | - | - | *74 | *7184 | *81 | *808 | 29 | - | 295 | 156646 |
| 40 Royalties | 1119211 | - | *** | - | - | - | *2105 | - | *586 | *5030 | 1208 | 2219 | 1108063 |
| 41 Net S-T cap gain less net LT loss | 58854 | - | *** | - | - | - | - | - | - | - | - | 185 | 58669 |
| 42 Net L-T cap gain less net ST loss | 110901 | - | *** | *48 | - | - | *97 | - | - | *166 | 1613 | 2299 | 106677 |
| 43 Net gain, noncapital assets | 101140 | - | *** | - | - | - | *10378 | *30 | *205 | *7324 | 1679 | 796 | 80727 |
| 44 Dividends, domestic corporations | 41884 | - | *** | *14 | - | *750 | *163 | - | - | *310 | 135 | 3927 | 36584 |
| 45 Dividends, foreign corporations | 1041099 | - | *** | - | - | - | - | - | *264 | *6008 | - | 2063 | 1032764 |
| 46 Other receipts | 1137644 | *** | *** | *-2 | *1693 | *539 | 13265 | *389 | 2566 | 27739 | 3389 | 3889 | 1084714 |
| 47 Total deductions | 86403269 | *** | *** | *70124 | *372982 | *646686 | 2475255 | *548407 | 1345309 | 1697926 | 902806 | 722812 | 77224260 |
| 48 Cost of goods | 55679157 | *** | *** | *6480 | *22557 | *56675 | 354271 | *86397 | 192761 | 218528 | 135865 | 116632 | 4012457 |
| 49 Compensation of officers | 735048 | - | *** | *3857 | *15246 | *92479 | 102374 | *11934 | 17663 | 43739 | 10593 | 5472 | 424155 |
| 50 Salaries and wages | 5994278 | *** | *** | *17988 | *16122 | *43254 | 190965 | *30886 | 114726 | 133313 | 47548 | 57792 | 5315631 |
| 51 Repairs | 543384 | *** | *** | *514 | *735 | *2696 | 8373 | *2031 | 8108 | 5868 | 3522 | 1253 | 509607 |
| 52 Bad debts | 201134 | *** | *** | *57 | *1242 | *545 | 6262 | *981 | 2181 | 6824 | 3691 | 373 | 178677 |
| 53 Rent paid on business property | 871569 | *** | *** | *5462 | *3367 | *9348 | 41396 | *3848 | 11195 | 9126 | 6272 | 2240 | 758413 |
| 54 Taxes paid | 1029259 | *** | *** | *1290 | *9269 | *17509 | 47647 | *7592 | 21492 | 25048 | 12620 | 10380 | 870559 |
| 55 Interest paid | 2284197 | *** | *** | *1975 | *5836 | *2094 | 25978 | *3447 | 20221 | 19354 | 15397 | 13761 | 2167121 |
| 56 Contributions or gifts | 142442 | - | *** | - | *2 | *110 | *445 | *183 | *225 | *963 | 918 | 47 | 139550 |
| 57 Amortization | 361944 | *** | *** | *632 | *5490 | - | *3009 | *1007 | *3433 | 5515 | 5354 | 5376 | 329760 |
| 58 Depreciation | 1991004 | *** | *** | *2645 | *4458 | *9417 | 35508 | *11412 | 36282 | 42015 | 10924 | 22652 | 1806113 |
| 59 Depletion | 1 | - | *** | - | - | - | - | - | - | - | - | - | 1 |
| 60 Advertising | 4897771 | *** | *** | *291 | *3506 | *766 | 64567 | *18150 | 21550 | 118723 | 69940 | 90505 | 4462634 |
| 61 Pension, prof sh, stock, annuity | 588158 | *** | *** | - | - | *3672 | *10144 | *2056 | 7226 | 7413 | 2516 | 2340 | 552316 |
| 62 Employee benefit programs | 1058539 | *** | *** | *1123 | *146 | *3962 | 17014 | *6677 | 15200 | 28918 | 7895 | 9503 | 963980 |
| 63 Net loss, noncapital assets | 41291 | *** | *** | - | *41 | *223 | *14 | - | *34 | *157 | 1429 | 133 | 37680 |
| 64 Other deductions | 9984093 | *** | *** | *15469 | *80083 | *49348 | 347902 | *66078 | 166461 | 288144 | 166094 | 189450 | 8527987 |
| 65 Total receipts less total deducts | 4805357 | *** | *** | *-14997 | *18838 | *28120 | 115296 | *44549 | 78990 | 149654 | 59867 | 5668 | 4341751 |
| Constructive taxable income from | | | | | | | | | | | | | |
| 66 related foreign corporations | 977830 | - | *** | - | - | - | - | - | - | *10729 | - | 263 | 966838 |
| 67 Net income (less deficit), total | 5742187 | *** | *** | *-14997 | *18838 | *28120 | 114010 | *44549 | 78850 | 159554 | 59487 | 5931 | 5270224 |
| 68 Net income, total | 6381486 | - | *** | *1628 | *25222 | *28120 | 145190 | *44549 | 101918 | 173010 | 74240 | 22461 | 5765148 |
| 69 Deficit, total | 639300 | *** | *** | *16626 | *6384 | - | *31180 | - | *23069 | *13456 | 14752 | 16531 | 494923 |
| 70 Net income (less def), Form 1120-A | *-756 | - | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -21305 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 276328 | - | *** | *-16626 | *21232 | *20217 | *82697 | *24619 | 77356 | *51075 | 1079 | 14997 | - |
| 73 Statutory special deductions, total | 122527 | - | *** | *10 | - | *525 | *114 | - | - | *11342 | 135 | 4324 | 106076 |
| 74 Net operating loss deduction | *63270 | - | *** | - | - | - | - | - | - | *9935 | - | - | 53335 |
| 75 Dividends received deduction | 59257 | - | *** | *10 | - | *525 | *114 | - | - | *1406 | 135 | 4324 | 52742 |
| 76 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5950948 | - | *** | *1618 | *3989 | *7378 | 61020 | *19930 | *15389 | 99480 | 73025 | 7464 | 5661654 |
| 78 Income tax before credits, total | 2098106 | - | *** | *243 | *639 | *1360 | 19552 | *6776 | *5278 | 34091 | 25383 | 2549 | 2002235 |
| 79 Regular tax | 2077067 | - | *** | *243 | *639 | *1360 | 19526 | *6776 | *5278 | 33853 | 25340 | 2538 | 1981514 |
| 80 Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 22 | - | *** | - | - | - | - | - | - | - | - | - | 22 |
| 82 Alternative minumum tax | 13473 | - | *** | - | - | - | *26 | - | - | *162 | 6 | - | 13279 |
| 83 Environmental tax | 7544 | - | *** | - | - | - | - | - | *-0 | *76 | 37 | 11 | 7419 |
| 84 Foreign tax credit | 877032 | - | *** | - | - | - | *495 | - | *33 | *4946 | 352 | - | 871206 |
| 85 U.S. Possessions tax credit | 17634 | - | *** | - | - | 332 | - | - | 2949 | 1198 | 13155 | - | - |
| 86 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 59669 | - | *** | - | - | - | *498 | - | *152 | *385 | 141 | - | 58493 |
| 89 Prior year minumum tax credit | *11401 | - | *** | - | - | - | *1089 | - | - | - | - | - | 10312 |
| 90 Income tax after credits, total | 1132370 | - | *** | *243 | *639 | *1028 | 17470 | *6776 | *2145 | *27561 | 11735 | 2549 | 1062224 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 979 | *12 | *232 | - | *109 | *88 | 351 | 107 | 51 | *9 | 8 | 3 | 8 |
| 2 Total assets | 9121869 | - | *2984 | - | *48412 | *55142 | 759389 | 769062 | 834451 | *333472 | 621776 | 426749 | 5270433 |
| 3 Cash | 381965 | - | *2 | - | *732 | *2492 | 76786 | 69226 | 91584 | *18779 | 26655 | 29429 | 66280 |
| 4 Notes and accounts receivable | 2013739 | - | - | - | *19949 | *16449 | 212979 | 267415 | 205491 | *87196 | 190686 | 90293 | 923281 |
| 5 Less: Allowance for bad debts | 69863 | - | - | - | *88 | *305 | *3394 | *9115 | 8116 | *4270 | 2756 | 2094 | 39725 |
| 6 Inventories | 1808783 | - | - | - | *10534 | *16271 | 174882 | 183250 | 204720 | *58496 | 143947 | 84209 | 932474 |
| 7 U.S. govt. obligations, total | *77919 | - | - | - | - | - | - | - | *7581 | *10438 | - | - | 59900 |
| 8 Tax-exempt securities | *208095 | - | - | - | - | - | - | - | - | *2994 | - | - | 205101 |
| 9 Other current assets | 584440 | - | *2763 | - | - | *512 | 35578 | 29052 | 42813 | *13659 | 34061 | 39786 | 386216 |
| 10 Loans to stockholders | *22928 | - | *219 | - | - | - | *21719 | *662 | *110 | *218 | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 323720 | - | - | - | - | *232 | 9748 | *26925 | *13453 | *19338 | 41912 | 23812 | 188300 |
| 13 Depreciable assets | 3907371 | - | *1458 | - | *43232 | *53988 | 447080 | 382136 | 467995 | *202027 | 287093 | 188192 | 1834171 |
| 14 Less: Accumulated depreciation | 2066647 | - | *1458 | - | *27031 | *35869 | 256373 | 209011 | 256464 | *97804 | 144302 | 98234 | 940101 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 237506 | - | - | - | *439 | - | 31697 | *9777 | 14251 | *14677 | 20720 | 13627 | 132318 |
| 18 Intangible assets (Amortizable) | 1337138 | - | - | - | - | - | *8549 | *5462 | *9321 | *2833 | 31198 | 88391 | 1191384 |
| 19 Less: Accumulated amortization | 152108 | - | - | - | - | - | *5325 | *3323 | *2971 | *1375 | 6700 | 13864 | 118550 |
| 20 Other assets | 506882 | - | - | - | *645 | *1373 | 5463 | *16605 | 44682 | *6267 | -736 | -16798 | 449382 |
| 21 Total liabilities | 9121869 | - | *2984 | - | *48412 | *55142 | 759389 | 769062 | 834451 | *333472 | 621776 | 426749 | 5270433 |
| 22 Accounts payable | 1082059 | - | *214 | - | *10390 | *15754 | 121251 | 148212 | 108206 | *47197 | 97409 | 44843 | 488583 |
| 23 Mort, notes, and bonds under 1 yr | 246272 | - | *188 | - | *3268 | *7066 | 83446 | 40752 | *10908 | *7828 | 59838 | 7073 | 25904 |
| 24 Other current liabilities | 1354088 | - | - | - | *8823 | *2413 | 254112 | 92909 | 71162 | *44886 | 62877 | 39883 | 777024 |
| 25 Loans from stockholders | 124328 | - | - | - | *3895 | *2315 | *113811 | *967 | *2469 | - | 871 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1610386 | - | - | - | *7371 | *6769 | 104380 | 86537 | *116022 | *43695 | 48988 | 107066 | 1089558 |
| 27 Other liabilities | 554131 | - | *5394 | - | - | - | *3758 | *15500 | *19138 | *18791 | 47869 | 15197 | 428485 |
| 28 Net worth | 4150604 | - | *-2811 | - | *14664 | *20825 | 78632 | 384184 | 506545 | *171076 | 303924 | 212687 | 2460880 |
| 29 Capital stock | 506511 | - | *3718 | - | *2261 | *536 | 18259 | 14459 | 139974 | *2228 | 47972 | 27154 | 249951 |
| 30 Paid-in or capital surplus | 1150699 | - | - | - | *1277 | *870 | 133997 | *-1692 | *54233 | *46564 | 71151 | 117177 | 727121 |
| 31 Retained earnings, appropriated | *37947 | - | - | - | - | - | *33306 | - | *102 | *37 | 4501 | - | - |
| 32 Retained earnings-unappropriated | 2773021 | - | *-6529 | - | *11125 | *20228 | -7976 | *266145 | 173070 | *170246 | 181391 | 33288 | 1932034 |
| 33 Retained earnings (S Corp) | 424999 | - | - | - | - | - | *81358 | *121058 | *157438 | - | 2066 | 63080 | - |
| 34 Less: Cost of treasury stock | 742573 | - | - | - | - | *808 | *180312 | *15785 | *18273 | *48000 | 3157 | 28013 | 448226 |
| 35 Total receipts | 14410793 | *12621 | *68 | - | *151313 | *181792 | 1535282 | 1775063 | 1748356 | *683818 | 1089802 | 664747 | 6567931 |
| 36 Business receipts | 14239338 | *12527 | - | - | *151141 | *180998 | 1488160 | 1754686 | 1741363 | *677846 | 1075308 | 653933 | 6503376 |
| 37 Interest | 36351 | - | *68 | - | - | *482 | 2992 | *3480 | 3862 | *1192 | 2910 | 1342 | 20024 |
| 38 Interest on govt. obligations | 6085 | - | - | - | - | - | - | *15 | *545 | *273 | 42 | 194 | 5017 |
| 39 Rents | 7120 | - | - | - | *171 | - | *1335 | *351 | *738 | - | 725 | 41 | 3758 |
| 40 Royalties | 21199 | - | - | - | - | - | - | *6033 | *237 | *424 | - | 1332 | 13173 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 10171 | - | - | - | - | - | *6877 | *94 | *37 | *2235 | 415 | 4 | 509 |
| 43 Net gain, noncapital assets | 2870 | - | - | - | - | - | *209 | *389 | *304 | *295 | 46 | 147 | 1479 |
| 44 Dividends, domestic corporations | 2835 | - | - | - | - | - | *20 | - | *2 | *83 | 995 | 22 | 1712 |
| 45 Dividends, foreign corporations | 11983 | - | - | - | - | - | - | - | - | *463 | 2207 | 3221 | 6092 |
| 46 Other receipts | 72841 | *94 | - | - | - | *312 | 35690 | *10015 | 1267 | *1007 | 7153 | 4511 | 12792 |
| 47 Total deductions | 13444613 | *12900 | *297 | - | *153222 | *185018 | 1533105 | 1670523 | 1636372 | *647946 | 1002380 | 610930 | 5991920 |
| 48 Cost of goods | 8430128 | *4233 | - | - | *10534 | *16778 | 141688 | 180715 | 205236 | *58724 | 148460 | 84691 | 961630 |
| 49 Compensation of officers | 284514 | - | - | - | *29329 | *11623 | 97676 | 67592 | 26179 | *9804 | 14020 | 3906 | 24386 |
| 50 Salaries and wages | 1515132 | *40 | - | - | *6958 | *7636 | 132473 | 113897 | 121665 | *80718 | 82615 | 86331 | 882798 |
| 51 Repairs | 87804 | - | - | - | - | *1918 | 14226 | *5892 | 2855 | *6615 | 6751 | 1841 | 47706 |
| 52 Bad debts | 48399 | - | - | - | - | *1088 | 6633 | *11372 | 5023 | *1034 | 1891 | 1744 | 19615 |
| 53 Rent paid on business property | 211106 | - | - | - | *824 | *3582 | 21022 | 14455 | 13679 | *9553 | 10069 | 12935 | 124988 |
| 54 Taxes paid | 314580 | *13 | *69 | - | *3969 | *7039 | 42203 | 33461 | 23537 | *9628 | 20113 | 15458 | 159090 |
| 55 Interest paid | 131281 | - | *214 | - | *1236 | *1659 | 44701 | 11830 | 11658 | *4899 | 5640 | 7780 | 41664 |
| 56 Contributions or gifts | 12276 | - | - | - | - | - | *79 | *472 | *319 | *195 | 1212 | 212 | 9787 |
| 57 Amortization | 32254 | *684 | - | - | *16 | - | *1252 | *590 | *5653 | *203 | 1036 | 4700 | 18119 |
| 58 Depreciation | 257458 | *1615 | - | - | *2265 | *4544 | 26164 | 22044 | 29512 | *17459 | 20503 | 10404 | 122948 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 351083 | *238 | - | - | *305 | *3477 | 19199 | 25551 | 19276 | *32044 | 22463 | 6170 | 222359 |
| 61 Pension, prof sh, stock, annuity | 88830 | - | - | - | *3264 | - | *3976 | *9551 | 9739 | *3329 | 5536 | 4433 | 49001 |
| 62 Employee benefit programs | 227381 | - | - | - | - | *2385 | 29708 | *16388 | 13997 | *16668 | 12128 | 7916 | 128193 |
| 63 Net loss, noncapital assets | 3395 | - | - | - | - | *52 | *1115 | *217 | *483 | *12 | 88 | 1129 | 298 |
| 64 Other deductions | 1448992 | *3593 | *13 | - | *13249 | *23066 | 199130 | 179055 | 143818 | *62699 | 98376 | 58033 | 667960 |
| 65 Total receipts less total deducts | 966180 | *-278 | *-229 | - | *-1910 | *-3226 | 2177 | 104539 | 111984 | *35872 | 87422 | 53817 | 576011 |
| 66 Constructive taxable income from related foreign corporations | 17814 | - | - | - | - | - | - | - | - | - | 14081 | 1821 | 1911 |
| 67 Net income (less deficit), total | 977908 | *-278 | *-229 | - | *-1910 | *-3226 | 2177 | 104525 | 111439 | *35600 | 101461 | 55445 | 572906 |
| 68 Net income, total | 1029994 | - | - | - | *933 | - | *37055 | 105285 | 112147 | *35941 | 101461 | 55445 | 581728 |
| 69 Deficit, total | 52085 | *278 | *229 | - | *2842 | *3226 | *34878 | *761 | *708 | *342 | - | - | 8822 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-278 | *-278 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 131072 | - | - | - | - | - | *9705 | *45092 | *51318 | - | 14858 | 10099 | - |
| 73 Statutory special deductions, total | 16443 | - | - | - | *71 | - | *2655 | *3563 | *832 | *463 | 5935 | 11 | 2913 |
| 74 Net operating loss deduction | *10307 | - | - | - | *71 | - | *2641 | *3563 | *831 | - | 3201 | - | - |
| 75 Dividends received deduction | 6136 | - | - | - | - | - | *14 | - | *1 | *463 | 2734 | 11 | 2913 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 878793 | - | - | - | *861 | - | *22226 | *55870 | *59540 | *35479 | 80667 | 45335 | 578815 |
| 78 Income tax before credits, total | 306143 | - | - | - | *129 | - | *7076 | *19225 | *20549 | *12181 | 27983 | 15834 | 203166 |
| 79 Regular tax | 304721 | - | - | - | *129 | - | *7076 | *18996 | *20418 | *12063 | 27825 | 15784 | 202430 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | *475 | - | - | - | - | - | - | *225 | *97 | *86 | 67 | - | - |
| 83 Environmental tax | 947 | - | - | - | - | - | - | *4 | *34 | *33 | 91 | 50 | 735 |
| 84 Foreign tax credit | 11098 | - | - | - | - | - | - | *1200 | - | *39 | 3330 | 2420 | 4108 |
| 85 U.S. Possessions tax credit | 1677 | - | - | - | - | - | 9 | - | 1668 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 4456 | - | - | - | - | - | - | *453 | *835 | *18 | 211 | 33 | 2907 |
| 89 Prior year minumum tax credit | 84 | - | - | - | - | - | - | - | - | - | 84 | - | - |
| 90 Income tax after credits, total | 288829 | - | - | - | *129 | - | *7068 | *17572 | *18046 | *12124 | 24357 | 13381 | 196151 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Argricultural and other chemical products

MINOR INDUSTRY 2898
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 3106 | *** | *** | *72 | *383 | *354 | 430 | *74 | 80 | 32 | 24 | 13 | 33 |
| 2 Total assets | 41973719 | *** | *** | *16739 | *133795 | *254415 | 1063792 | *499606 | 1162976 | 1067660 | 1648003 | 2026384 | 34090533 |
| 3 Cash | 1354043 | *** | *** | *79 | *14454 | *23018 | 116119 | *33476 | 121355 | 85991 | 55947 | 92380 | 807363 |
| 4 Notes and accounts receivable | 7306883 | *** | *** | *14655 | *40358 | *58197 | 235351 | *133498 | 338002 | 262621 | 298954 | 355204 | 5565188 |
| 5 Less: Allowance for bad debts | 203109 | *** | *** | - | - | - | 3507 | *2250 | 8903 | 5308 | 14214 | 13769 | 155157 |
| 6 Inventories | 5391281 | *** | *** | - | *25420 | *51545 | 217584 | *135889 | 254796 | 220068 | 427068 | 301266 | 3757646 |
| 7 U.S. govt. obligations, total | *43705 | *** | *** | - | - | - | *2144 | - | *1043 | *12276 | 4 | 28238 | - |
| 8 Tax-exempt securities | *13446 | *** | *** | - | - | - | - | - | *13446 | - | - | - | - |
| 9 Other current assets | 1369292 | *** | *** | - | *4930 | *3468 | 27697 | *9595 | 40606 | 36424 | 59658 | 54603 | 1132311 |
| 10 Loans to stockholders | 352569 | *** | *** | - | *3546 | *81 | *12624 | *404 | *6206 | *1997 | 4297 | 61102 | 262312 |
| 11 Mortgage and real estate loans | *80546 | *** | *** | - | - | *6753 | *40881 | - | *890 | - | - | 417 | 31605 |
| 12 Other investments | 10408008 | *** | *** | *354 | *3915 | *41868 | 83105 | *32215 | 33909 | 58408 | 161793 | 328809 | 9663633 |
| 13 Depreciable assets | 19134326 | *** | *** | *1058 | *130628 | *122913 | 629895 | *363111 | 497485 | 618660 | 923121 | 831001 | 15010399 |
| 14 Less: Accumulated depreciation | 8559127 | *** | *** | *976 | *100032 | *70792 | 342808 | *213628 | 275948 | 310044 | 389740 | 326384 | 6523423 |
| 15 Depletable assets | 125426 | *** | *** | - | - | - | - | - | - | - | - | 4697 | 120729 |
| 16 Less: Accumulated depletion | 13350 | *** | *** | - | - | - | - | - | - | - | - | 2568 | 10781 |
| 17 Land | 567680 | *** | *** | *1569 | *7794 | *9960 | *19010 | *4133 | 21374 | 21128 | 27069 | 49031 | 406612 |
| 18 Intangible assets (Amortizable) | 2846535 | *** | *** | - | - | *6525 | *19697 | *2302 | 165723 | *68698 | 83385 | 201862 | 2297592 |
| 19 Less: Accumulated amortization | 453580 | *** | *** | - | - | *6415 | *2294 | *844 | 64682 | *20761 | 25979 | 54042 | 278206 |
| 20 Other assets | 2209145 | *** | *** | - | *2782 | *7294 | 8295 | *1706 | 17674 | 17503 | 36641 | 114539 | 2002710 |
| 21 Total liabilities | 41973719 | *** | *** | *16739 | *133795 | *254415 | 1063792 | *499606 | 1162976 | 1067660 | 1648003 | 2026384 | 34090533 |
| 22 Accounts payable | 5573953 | *** | *** | *8 | *29584 | *40782 | 150104 | *66830 | 195132 | 106586 | 177897 | 140635 | 4663669 |
| 23 Mort, notes, and bonds under 1 yr | 3265652 | *** | *** | - | *35591 | *10067 | 145159 | *93626 | 84690 | 129064 | 180727 | 219361 | 2367368 |
| 24 Other current liabilities | 3871036 | *** | *** | *2 | *13592 | *12008 | 87523 | *27576 | 84156 | 114310 | 109038 | 179680 | 3243074 |
| 25 Loans from stockholders | 218995 | *** | *** | - | *4558 | *5246 | *52113 | *12886 | *32614 | *4043 | 27393 | - | 79183 |
| 26 Mort, notes, bonds, 1 yr or more | 10758262 | *** | *** | - | *5105 | *76677 | 197260 | *20822 | 201142 | 139777 | 384862 | 457800 | 9274817 |
| 27 Other liabilities | 4078102 | *** | *** | - | *20557 | *500 | 85096 | *795 | 41530 | 80506 | 80028 | 136589 | 3632503 |
| 28 Net worth | 14207718 | *** | *** | *16729 | *24808 | *109136 | 346537 | *277071 | 523713 | 493374 | 688060 | 892319 | 10829919 |
| 29 Capital stock | 2614198 | *** | *** | *5726 | *21672 | *9223 | 148334 | *1571 | 155024 | 102444 | 133940 | 86187 | 1945002 |
| 30 Paid-in or capital surplus | 9307741 | *** | *** | - | *30581 | *22683 | 155568 | *134853 | 198723 | 152795 | 217185 | 572464 | 7823066 |
| 31 Retained earnings, appropriated | 42152 | *** | *** | - | - | - | - | - | - | - | - | 9485 | 32668 |
| 32 Retained earnings-unappropriated | 3049878 | *** | *** | *11003 | *3153 | *82300 | -40353 | *43771 | 2520 | 203777 | 168858 | 237955 | 2336895 |
| 33 Retained earnings (S Corp) | 804889 | *** | *** | - | *-19191 | *37747 | *108547 | *111192 | *208291 | *102516 | 254635 | - | - |
| 34 Less: Cost of treasury stock | 1611141 | *** | *** | - | *11407 | *42817 | *25560 | *14316 | *40845 | *68156 | 86558 | 13771 | 1307711 |
| 35 Total receipts | 39355388 | *** | *** | *107 | *394895 | *452982 | 2051840 | *1032802 | 2271515 | 1895887 | 2566526 | 2118512 | 26093568 |
| 36 Business receipts | 37115482 | *** | *** | - | *389129 | *450684 | 2025725 | *1020569 | 2259041 | 1746138 | 2535074 | 1991901 | 24242003 |
| 37 Interest | 537679 | *** | *** | *90 | *3 | *1081 | 3841 | *344 | 3718 | 9188 | 5433 | 20368 | 491077 |
| 38 Interest on govt. obligations | 6395 | *** | *** | - | - | - | - | *1370 | *1254 | 173 | 727 | 17 | 2855 |
| 39 Rents | 25321 | *** | *** | - | - | *191 | *317 | *708 | *6 | *133 | 575 | 1464 | 21926 |
| 40 Royalties | 222266 | *** | *** | - | - | - | - | - | *256 | *4718 | 2487 | 10018 | 204787 |
| 41 Net S-T cap gain less net LT loss | 44869 | *** | *** | - | - | - | - | - | - | - | - | 6577 | 38292 |
| 42 Net L-T cap gain less net ST loss | 244905 | *** | *** | - | *210 | *42 | *2503 | *30 | *561 | *1787 | 268 | 33346 | 206158 |
| 43 Net gain, noncapital assets | 34387 | *** | *** | - | *3275 | - | *8279 | *2899 | 603 | *62 | 1948 | 2719 | 14599 |
| 44 Dividends, domestic corporations | 139139 | *** | *** | - | - | *983 | - | - | *73 | -0 | 13 | 3364 | 134705 |
| 45 Dividends, foreign corporations | 132641 | *** | *** | - | - | - | - | - | *871 | 692 | 6315 | 8799 | 115965 |
| 46 Other receipts | 852305 | *** | *** | *17 | *2277 | - | 11175 | *6883 | 5132 | 132995 | 13685 | 39940 | 621200 |
| 47 Total deductions | 38031295 | *** | *** | *863 | *399616 | *422771 | 2052568 | *993879 | 2133322 | 1718560 | 2479866 | 1983907 | 25469138 |
| 48 Cost of goods | 23389506 | *** | *** | - | *19776 | *51545 | 221370 | *146447 | 265124 | 227887 | 432397 | 282709 | 3097762 |
| 49 Compensation of officers | 421956 | *** | *** | - | *13967 | *20355 | 119415 | *15225 | 45149 | 32009 | 37919 | 15105 | 118473 |
| 50 Salaries and wages | 3171020 | *** | *** | - | *28095 | *23392 | 181148 | *42810 | 229121 | 157757 | 143704 | 150644 | 2200306 |
| 51 Repairs | 268370 | *** | *** | *148 | *5265 | *2679 | 10369 | *5283 | 6622 | 10884 | 5775 | 9065 | 207851 |
| 52 Bad debts | 61535 | *** | *** | *2 | *104 | *632 | 3522 | *3005 | 2551 | 2442 | 5994 | 6884 | 36366 |
| 53 Rent paid on business property | 356483 | *** | *** | - | *2736 | *5733 | 21451 | *3409 | 23024 | 6299 | 10060 | 13276 | 258213 |
| 54 Taxes paid | 652297 | *** | *** | *17 | *12781 | *9668 | 43564 | *17331 | 45922 | 34456 | 31065 | 36522 | 414262 |
| 55 Interest paid | 1179119 | *** | *** | - | *3509 | *6427 | 34242 | *8839 | 22429 | 22122 | 48765 | 54981 | 953648 |
| 56 Contributions or gifts | 24311 | *** | *** | - | *72 | *183 | 772 | *45 | 408 | *873 | 789 | 1396 | 19774 |
| 57 Amortization | 99303 | *** | *** | - | *11 | *40 | *3177 | *1387 | 5842 | 2059 | 9055 | 15228 | 59027 |
| 58 Depreciation | 1429261 | *** | *** | *51 | *9139 | *7050 | 48688 | *22959 | 38299 | 39116 | 60428 | 97439 | 1091954 |
| 59 Depletion | 46192 | *** | *** | - | - | - | - | - | - | - | - | 1018 | 45174 |
| 60 Advertising | 673799 | *** | *** | - | *679 | *1477 | 15994 | *2586 | 27780 | 33097 | 24116 | 14388 | 542111 |
| 61 Pension, prof sh, stock, annuity | 171743 | *** | *** | - | *910 | *5096 | 11797 | *8101 | 18041 | 8346 | 9774 | 7821 | 101258 |
| 62 Employee benefit programs | 665070 | *** | *** | - | *322 | *4261 | 18753 | *6989 | 18627 | 34235 | 35558 | 21975 | 522318 |
| 63 Net loss, noncapital assets | 18268 | *** | *** | - | - | - | *347 | - | *1143 | *1763 | 242 | 1135 | 10912 |
| 64 Other deductions | 5403061 | *** | *** | *644 | *46083 | *40283 | 230394 | *59530 | 241038 | 157594 | 152038 | 169081 | 4238552 |
| 65 Total receipts less total deducts | 1324093 | *** | *** | *-756 | *-4721 | *30211 | -728 | *38923 | 138194 | 177327 | 86660 | 134605 | 624430 |
| 66 Constructive taxable income from related foreign corporations | 225577 | *** | *** | - | - | - | *5858 | - | - | 10801 | 2711 | 13215 | 192993 |
| 67 Net income (less deficit), total | 1543275 | *** | *** | *-756 | *-4721 | *30211 | 5129 | *37554 | 136940 | 187955 | 88644 | 147803 | 814568 |
| 68 Net income, total | 2401985 | *** | *** | - | *4556 | *31930 | 89068 | *54259 | 170218 | 199630 | 119039 | 162871 | 1444110 |
| 69 Deficit, total | 858709 | *** | *** | *756 | *9277 | *1719 | *83938 | *16705 | 33278 | *11675 | 30395 | 15068 | 629542 |
| 70 Net income (less def), Form 1120-A | *-133 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 295953 | *** | *** | - | *-8024 | *24273 | *37627 | *38648 | *73463 | *52928 | 41410 | - | - |
| 73 Statutory special deductions, total | 620514 | *** | *** | - | - | *2350 | *739 | *8575 | *9094 | *33556 | 24252 | 12205 | 467901 |
| 74 Net operating loss deduction | 483220 | *** | *** | - | - | *1874 | *739 | *8575 | *8172 | *32898 | 19293 | 9518 | 340308 |
| 75 Dividends received deduction | 137295 | *** | *** | - | - | *476 | - | - | *922 | 658 | 4959 | 2687 | 127592 |
| 76 Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1529390 | *** | *** | - | *3303 | *5307 | 31532 | *7036 | 87662 | *112914 | 51496 | 150714 | 1076817 |
| 78 Income tax before credits, total | 587149 | *** | *** | - | *502 | *874 | 10531 | *2437 | 29964 | 39301 | 18692 | 56417 | 418153 |
| 79 Regular tax | 529313 | *** | *** | - | *502 | *874 | 9447 | *2340 | 29773 | *39014 | 17530 | 52365 | 376580 |
| 80 Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 55339 | *** | *** | - | - | - | *1084 | *97 | *148 | *150 | 1006 | 3859 | 39684 |
| 83 Environmental tax | 2413 | *** | *** | - | - | - | - | - | *42 | *138 | 72 | 193 | 1889 |
| 84 Foreign tax credit | 72302 | *** | *** | - | - | - | - | - | *38 | 3650 | 1413 | 7268 | 59932 |
| 85 U.S. Possessions tax credit | 51304 | *** | *** | - | - | - | - | - | - | 819 | - | 5299 | 45186 |
| 86 Orphan drug credit | 422 | *** | *** | - | - | - | - | - | - | - | - | 422 | - |
| 87 Nonconventional source fuel credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 7040 | *** | *** | - | *134 | *166 | *111 | - | *481 | *1646 | 548 | 294 | 3487 |
| 89 Prior year minumum tax credit | *18546 | *** | *** | - | - | - | - | - | *210 | 8 | 55 | 1358 | 16674 |
| 90 Income tax after credits, total | 437535 | *** | *** | - | *369 | *707 | 10420 | *2437 | 29235 | 33178 | 16677 | 41775 | 292873 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 18
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1441 | - | *264 | *256 | *310 | *181 | 230 | 65 | 56 | 16 | 13 | 8 | 43 |
| 2 Total assets | 595387973 | - | *7352 | *34778 | *122032 | *129863 | 562077 | 416752 | 812981 | 600529 | 994854 | 1400437 | 590306318 |
| 3 Cash | 4898557 | - | *1249 | *8260 | *16247 | *42224 | 58375 | 18774 | 71515 | *31949 | 94815 | 98997 | 4456152 |
| 4 Notes and accounts receivable | 74626089 | - | *310 | - | *31176 | *29394 | 182365 | 80334 | 145532 | 117648 | 194261 | 265778 | 73579290 |
| 5 Less: Allowance for bad debts | 517100 | - | - | - | - | - | *2090 | *1982 | 2635 | *821 | 5035 | 1050 | 503487 |
| 6 Inventories | 18671520 | - | - | - | *6524 | *15563 | 26148 | *47222 | 110101 | *98783 | 112393 | 264051 | 17990733 |
| 7 U.S. govt. obligations, total | 132481 | - | - | - | - | - | - | - | *6273 | *20396 | 30498 | - | 75314 |
| 8 Tax-exempt securities | *309727 | - | - | - | - | - | *5955 | - | - | *4819 | - | - | 298954 |
| 9 Other current assets | 31459393 | - | *5261 | - | *20999 | *1741 | *26812 | *43611 | 76457 | *13958 | 82354 | 73498 | 31114701 |
| 10 Loans to stockholders | 4177949 | - | *4260 | - | - | *3191 | *2351 | *893 | *539 | *5467 | 1416 | - | 4159832 |
| 11 Mortgage and real estate loans | *84484 | - | - | - | - | - | - | *371 | *5516 | *258 | - | - | 78340 |
| 12 Other investments | 246788637 | - | - | *21827 | - | *8845 | *7587 | *15240 | 59177 | *107493 | 105934 | 67593 | 246394940 |
| 13 Depreciable assets | 322055076 | - | *344 | *30697 | *82802 | *95483 | 525589 | 314229 | 602905 | 323348 | 521481 | 1008883 | 318549316 |
| 14 Less: Accumulated depreciation | 173851225 | - | *344 | *26006 | *66234 | *80956 | 325295 | 147340 | 319778 | 161782 | 210043 | 557285 | 171956162 |
| 15 Depletable assets | 44528823 | - | - | - | *3998 | *27329 | *118 | - | - | *654 | 2771 | 242320 | 44251633 |
| 16 Less: Accumulated depletion | 27098718 | - | - | - | *1338 | *20576 | *14 | - | - | *571 | 1219 | 143884 | 26931116 |
| 17 Land | 7145280 | - | - | - | *7618 | *7651 | 21645 | *6806 | 30537 | 9477 | 18169 | 28209 | 7015169 |
| 18 Intangible assets (Amortizable) | 43161596 | - | - | - | *8500 | *2227 | *35944 | *45297 | *33522 | *11504 | 27009 | 29861 | 42967733 |
| 19 Less: Accumulated amortization | 23663519 | - | - | - | *7331 | *612 | *2314 | *24931 | *23465 | *8837 | 6163 | 9734 | 23580132 |
| 20 Other assets | 22478922 | - | *-3728 | - | *19072 | *-1642 | *-1100 | *18229 | 16786 | 26785 | 26213 | 33199 | 22345110 |
| 21 Total liabilities | 595387973 | - | *7352 | *34778 | *122032 | *129863 | 562077 | 416752 | 812981 | 600529 | 994854 | 1400437 | 590306318 |
| 22 Accounts payable | 55234466 | - | *4 | *968 | *21160 | *18950 | 180902 | 134432 | 79311 | 88928 | 198449 | 236585 | 54274778 |
| 23 Mort, notes, and bonds under 1 yr | 29497592 | - | *19829 | - | *45475 | - | *100450 | *49752 | 58758 | *79874 | 57790 | 116986 | 28968679 |
| 24 Other current liabilities | 24943323 | - | *919 | *105 | *68385 | *8174 | 26676 | *47172 | 94353 | *40809 | 92691 | 84032 | 24480007 |
| 25 Loans from stockholders | 4895164 | - | - | - | *7415 | *2046 | *31756 | *2483 | *32782 | 3500 | - | 486 | 4814696 |
| 26 Mort, notes, bonds, 1 yr or more | 117024628 | - | - | - | *35865 | *749 | *689607 | *130747 | 195080 | *173151 | 191575 | 157905 | 115449949 |
| 27 Other liabilities | 89126896 | - | - | - | *-0 | *283 | *-3360 | *5510 | 21906 | *22960 | 70772 | 58421 | 88950404 |
| 28 Net worth | 274665904 | - | *-13400 | *33705 | *-56267 | *99661 | -463954 | 46657 | 330790 | 191307 | 383577 | 746023 | 273367805 |
| 29 Capital stock | 18723253 | - | *1836 | *1076 | *12580 | *3626 | 10501 | 72156 | 40778 | 24458 | 33312 | 61481 | 18461448 |
| 30 Paid-in or capital surplus | 137404905 | - | - | - | *31665 | *27651 | 192911 | *16423 | 89324 | *108419 | 420028 | 118116 | 136400367 |
| 31 Retained earnings, appropriated | 266980 | - | - | - | - | - | - | - | - | - | 4892 | - | 262088 |
| 32 Retained earnings-unappropriated | 144114889 | - | *-15236 | *32629 | *-100512 | *52816 | *-602931 | *-60002 | 126770 | *58906 | -62236 | 360910 | 144323776 |
| 33 Retained earnings (S Corp) | 289561 | - | - | - | - | *18244 | *-64435 | *21148 | *93858 | *10034 | 4006 | 206706 | - |
| 34 Less: Cost of treasury stock | 26133685 | - | - | - | - | *2677 | - | *3069 | *19940 | *10510 | 16425 | 1190 | 26079875 |
| 35 Total receipts | 459502941 | - | *20008 | *1168 | *257757 | *346091 | 933105 | 901115 | 1678955 | 1267966 | 1761002 | 2662151 | 449673624 |
| 36 Business receipts | 431286165 | - | *16405 | - | *255126 | *343949 | 921907 | *882077 | 1661947 | 1232448 | 1718178 | 2646218 | 421607911 |
| 37 Interest | 9979199 | - | *755 | *697 | *21 | *637 | *1332 | *1486 | 3190 | *3894 | 9014 | 5150 | 9953023 |
| 38 Interest on govt. obligations | 40879 | - | - | - | - | - | *133 | - | *84 | *370 | 403 | 97 | 39792 |
| 39 Rents | 2226211 | - | - | - | - | - | - | *2111 | *1221 | *1710 | 4991 | 2475 | 2213703 |
| 40 Royalties | 1153114 | - | - | - | - | - | - | - | *12 | *210 | 8 | - | 1152884 |
| 41 Net S-T cap gain less net LT loss | 4205 | - | - | - | - | - | - | - | - | - | - | - | 4205 |
| 42 Net L-T cap gain less net ST loss | 824890 | - | - | - | - | - | *137 | 10 | *223 | *8623 | 626 | 792 | 814480 |
| 43 Net gain, noncapital assets | 812189 | - | - | - | - | *121 | *2386 | *2 | *756 | *5749 | 1259 | 211 | 801704 |
| 44 Dividends, domestic corporations | 793938 | - | - | *471 | - | *338 | - | *91 | *4 | *1192 | 2336 | 178 | 789329 |
| 45 Dividends, foreign corporations | 3934692 | - | - | - | - | - | - | - | - | *15 | - | - | 3934678 |
| 46 Other receipts | 8447458 | - | *2848 | - | *2610 | *1046 | 7211 | *15339 | 11518 | 13754 | 24186 | 7031 | 8361915 |
| 47 Total deductions | 445467106 | - | *26834 | *12202 | *244065 | *336923 | 912414 | 900654 | 1672949 | 1230352 | 1718615 | 2591983 | 435820115 |
| 48 Cost of goods | 333700643 | - | - | - | *6524 | *15563 | *24172 | *35893 | 105001 | *100355 | 101931 | 164209 | 10455931 |
| 49 Compensation of officers | 519736 | - | *6879 | *6452 | *9202 | *32208 | *24397 | *21146 | 23751 | *15888 | 9834 | 9486 | 360493 |
| 50 Salaries and wages | 10790128 | - | - | - | *12172 | *5798 | 46277 | *45901 | 81220 | 26275 | 58351 | 33321 | 10480812 |
| 51 Repairs | 4217024 | - | - | *477 | *2476 | *2303 | *2804 | *1697 | 11799 | *5640 | 10965 | 12038 | 4166825 |
| 52 Bad debts | 394625 | - | - | - | - | - | *13423 | *1904 | 6502 | *517 | 2271 | 2352 | 367655 |
| 53 Rent paid on business property | 3787710 | - | - | - | *20 | *5186 | *1946 | *5291 | 10935 | 4428 | 5859 | 4494 | 3749550 |
| 54 Taxes paid | 22347634 | - | *307 | *1099 | *4644 | *6021 | 33136 | 19055 | 23879 | 11892 | 20235 | 29612 | 22197756 |
| 55 Interest paid | 16782452 | - | *502 | *9 | *2862 | *1330 | 19343 | *22433 | 19895 | 18032 | 17260 | 22707 | 16658079 |
| 56 Contributions or gifts | 216723 | - | *9 | - | *8 | *64 | *233 | *27 | *514 | *140 | 906 | 122 | 214699 |
| 57 Amortization | 1387552 | - | - | - | *292 | *87 | *126 | *4961 | 1519 | *788 | 2770 | 119 | 1376891 |
| 58 Depreciation | 14289513 | - | - | *557 | *1384 | *5203 | 43550 | *23273 | 35677 | 19102 | 36454 | 52407 | 14071907 |
| 59 Depletion | 2113313 | - | - | - | - | - | - | - | *177 | - | 522 | 3634 | 2108979 |
| 60 Advertising | 1050244 | - | - | - | *260 | *84 | 2994 | *2010 | 5241 | *976 | 5291 | 7562 | 1025826 |
| 61 Pension, prof sh, stock, annuity | 1506317 | - | - | *1014 | - | *4294 | *4618 | *2958 | *5602 | *3502 | 1988 | 8322 | 1474020 |
| 62 Employee benefit programs | 3304918 | - | - | *475 | *1679 | *2063 | *6412 | *6902 | 14302 | *5313 | 7023 | 4248 | 3256500 |
| 63 Net loss, noncapital assets | 188447 | - | - | *632 | - | *33 | *8121 | *1954 | *47 | - | 303 | 1314 | 176042 |
| 64 Other deductions | 28870127 | - | *10769 | *1488 | *6651 | *24929 | 65120 | 70542 | 108355 | 48743 | 67614 | 81240 | 28384676 |
| 65 Total receipts less total deducts | 14035835 | - | *-6827 | *-11034 | *13692 | *9168 | 20691 | 461 | 6006 | 37614 | 42387 | 70167 | 13853510 |
| 66 Constructive taxable income from related foreign corporations | 3611088 | - | - | - | - | - | - | - | - | *6 | - | - | 3611082 |
| 67 Net income (less deficit), total | 17606044 | - | *-6827 | *-11034 | *13692 | *9168 | 20558 | 461 | 5922 | 37250 | 41984 | 70070 | 17424799 |
| 68 Net income, total | 19457508 | - | *84 | - | *19352 | *9657 | 53577 | *41405 | 30617 | *40996 | 58490 | 70884 | 19132447 |
| 69 Deficit, total | 1851464 | - | *6910 | *11034 | *5660 | *490 | *33019 | *40945 | *24695 | *3746 | 16506 | 813 | 1707648 |
| 70 Net income (less def), Form 1120-A | *156 | - | - | - | *156 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 107260 | - | - | - | - | *5111 | *27010 | *13124 | *11075 | *6848 | 1747 | 42345 | - |
| 73 Statutory special deductions, total | 1052078 | - | - | *330 | *19196 | *237 | *7406 | *11079 | *771 | *16274 | 15936 | 1823 | 979027 |
| 74 Net operating loss deduction | 143663 | - | - | - | *19196 | - | *7406 | *11079 | *768 | *15319 | 14197 | 1698 | 73999 |
| 75 Dividends received deduction | 908415 | - | - | *330 | - | *237 | - | - | *3 | *954 | 1738 | 125 | 905028 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 18374019 | - | *84 | - | *156 | *4310 | *19162 | *17202 | *18380 | *17874 | 40807 | 26715 | 18229330 |
| 78 Income tax before credits, total | 6849350 | - | *13 | - | *23 | *722 | *6037 | *5913 | 6212 | *6845 | 14727 | 10317 | 6798541 |
| 79 Regular tax | 6427824 | - | *13 | - | *23 | *722 | *5959 | *5702 | *6212 | *6077 | 13921 | 9204 | 6379990 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 24 | - | - | - | - | - | - | - | - | - | - | - | 24 |
| 82 Alternative minumum tax | 320550 | - | - | - | - | - | *77 | *206 | *-0 | *751 | 736 | 1088 | 317692 |
| 83 Environmental tax | 28047 | - | - | - | - | - | - | *5 | - | *16 | 59 | 25 | 27942 |
| 84 Foreign tax credit | 4353030 | - | - | - | - | - | - | - | *18 | *16 | 1 | - | 4352995 |
| 85 U.S. Possessions tax credit | 3857 | - | - | - | - | - | - | 51 | - | - | - | 3806 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 189611 | - | - | - | - | - | - | - | - | - | - | - | 189611 |
| 88 General business credit | *12723 | - | - | - | - | - | *187 | - | *171 | - | - | - | 12365 |
| 89 Prior year minumum tax credit | *925 | - | - | - | - | - | *148 | - | *234 | *202 | 240 | - | 102 |
| 90 Income tax after credits, total | 2289204 | - | *13 | - | *23 | *722 | *5702 | *5863 | 5789 | *6627 | 14486 | 6511 | 2243469 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum refining (including integrated)

MINOR INDUSTRY 2910
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 435 | - | - | - | *186 | *105 | *63 | *12 | *5 | *8 | 7 | 5 | 43 |
| 2 Total assets | 592499563 | - | - | - | *77197 | *81243 | *146772 | *91925 | *67644 | *323253 | 527762 | 877448 | 590306318 |
| 3 Cash | 4665477 | - | - | - | *7752 | *31719 | *12541 | *6647 | *1600 | *22901 | 91481 | 34684 | 4456152 |
| 4 Notes and accounts receivable | 74024453 | - | - | - | *30439 | *22401 | *51078 | *19824 | *21819 | *68277 | 102113 | 129213 | 73579290 |
| 5 Less: Allowance for bad debts | 507829 | - | - | - | - | - | *543 | *660 | *314 | *483 | 1600 | 742 | 503487 |
| 6 Inventories | 18325709 | - | - | - | *4849 | *7472 | *2984 | *4238 | *7961 | *48874 | 43152 | 215446 | 17990733 |
| 7 U.S. govt. obligations, total | 105811 | - | - | - | - | - | - | - | - | - | 30498 | - | 75314 |
| 8 Tax-exempt securities | 298954 | - | - | - | - | - | - | - | - | - | - | - | 298954 |
| 9 Other current assets | 31216567 | - | - | - | *1089 | *742 | *11176 | *1909 | *872 | *7990 | 66233 | 11855 | 31114701 |
| 10 Loans to stockholders | 4170297 | - | - | - | - | *3191 | *2351 | - | - | 4923 | - | - | 4159832 |
| 11 Mortgage and real estate loans | 78340 | - | - | - | - | - | - | - | - | - | - | - | 78340 |
| 12 Other investments | 246554359 | - | - | - | - | - | *4804 | - | *972 | *74010 | 66425 | 13208 | 246394940 |
| 13 Depreciable assets | 319887445 | - | - | - | *12642 | *64247 | *91114 | *90972 | *37070 | *133536 | 204916 | 703632 | 318549316 |
| 14 Less: Accumulated depreciation | 172675513 | - | - | - | *6696 | *55256 | *64500 | *37328 | *8315 | *66350 | 104653 | 376252 | 171956162 |
| 15 Depletable assets | 44523469 | - | - | - | - | *27329 | - | - | - | *558 | 1630 | 242320 | 44251633 |
| 16 Less: Accumulated depletion | 27097254 | - | - | - | - | *20576 | - | - | - | *474 | 1204 | 143884 | 26931116 |
| 17 Land | 7062864 | - | - | - | *6881 | - | *5379 | *4488 | *373 | *5963 | 11506 | 13106 | 7015169 |
| 18 Intangible assets (Amortizable) | 43056615 | - | - | - | *8500 | *2227 | *32432 | *4882 | *528 | *7407 | 3046 | 29861 | 42967733 |
| 19 Less: Accumulated amortization | 23611780 | - | - | - | *7331 | *612 | *1254 | *3672 | *528 | *6578 | 1939 | 9734 | 23580132 |
| 20 Other assets | 22421578 | - | - | - | *19072 | *-1642 | *-790 | *625 | *5609 | *22701 | 16160 | 14734 | 22345110 |
| 21 Total liabilities | 592499563 | - | - | - | *77197 | *81243 | *146772 | *91925 | *67644 | *323253 | 527762 | 877448 | 590306318 |
| 22 Accounts payable | 54851918 | - | - | - | *18742 | *14774 | *47445 | *85075 | *12431 | *52034 | 144399 | 202241 | 54274778 |
| 23 Mort, notes, and bonds under 1 yr | 29229596 | - | - | - | *45241 | - | *48435 | *13459 | *3640 | *63380 | 16693 | 70068 | 28968679 |
| 24 Other current liabilities | 24700899 | - | - | - | *65396 | *5772 | *13754 | *1094 | *4202 | *28650 | 56047 | 45977 | 24480007 |
| 25 Loans from stockholders | 4824291 | - | - | - | *6498 | *2046 | *565 | - | - | - | - | 486 | 4814696 |
| 26 Mort, notes, bonds, 1 yr or more | 115813308 | - | - | - | *29200 | - | *8796 | *37034 | *41396 | *71365 | 36215 | 139353 | 115449949 |
| 27 Other liabilities | 89070107 | - | - | - | *-0 | *283 | - | 1331 | *10422 | *14307 | 41319 | 52041 | 88950404 |
| 28 Net worth | 274009443 | - | - | - | *-87880 | *58369 | *27777 | *-46067 | *-4447 | *93517 | 233090 | 367280 | 273367805 |
| 29 Capital stock | 18546967 | - | - | - | *12232 | *465 | *5507 | *2644 | *6578 | *3850 | 2493 | 51750 | 18461448 |
| 30 Paid-in or capital surplus | 136968781 | - | - | - | *16037 | *26991 | *20371 | *7866 | *5 | *102304 | 352293 | 42547 | 136400367 |
| 31 Retained earnings, appropriated | 262088 | - | - | - | - | - | - | - | - | - | - | - | 262088 |
| 32 Retained earnings-unappropriated | 144302788 | - | - | - | *-116149 | *12668 | *1899 | *-56577 | *-11025 | *-12637 | -112150 | 272983 | 144323776 |
| 33 Retained earnings (S Corp) | *22250 | - | - | - | - | *18244 | - | - | - | - | 4006 | - | - |
| 34 Less: Cost of treasury stock | 26093430 | - | - | - | - | - | - | - | *5 | - | 13551 | - | 26079875 |
| 35 Total receipts | 454758335 | - | - | - | *252198 | *235636 | *296590 | *132561 | *339255 | *814206 | 1081272 | 1932992 | 449673624 |
| 36 Business receipts | 426632313 | - | - | - | *249567 | *234623 | *294808 | *132085 | *335292 | *804414 | 1049711 | 1923904 | 421607911 |
| 37 Interest | 9967832 | - | - | - | *21 | *54 | *754 | *18 | *617 | *1498 | 8155 | 3692 | 9953023 |
| 38 Interest on govt. obligations | 40195 | - | - | - | - | - | - | - | - | - | 403 | - | 39792 |
| 39 Rents | 2221406 | - | - | - | - | - | - | - | - | *482 | 4856 | 2365 | 2213703 |
| 40 Royalties | 1153081 | - | - | - | - | - | - | - | - | *193 | 4 | - | 1152884 |
| 41 Net S-T cap gain less net LT loss | 4205 | - | - | - | - | - | - | - | - | - | - | - | 4205 |
| 42 Net L-T cap gain less net ST loss | 821122 | - | - | - | - | - | *137 | 10 | - | *5160 | 544 | 792 | 814480 |
| 43 Net gain, noncapital assets | 803066 | - | - | - | - | - | *24 | - | - | *69 | 1089 | 180 | 801704 |
| 44 Dividends, domestic corporations | 792069 | - | - | - | - | - | - | - | - | *405 | 2336 | - | 789329 |
| 45 Dividends, foreign corporations | 3934678 | - | - | - | - | - | - | - | - | - | - | - | 3934678 |
| 46 Other receipts | 8388368 | - | - | - | *2610 | *960 | *868 | *448 | *3346 | *1986 | 14175 | 2060 | 8361915 |
| 47 Total deductions | 440836846 | - | - | - | *234076 | *228841 | *285855 | *161433 | *335193 | *804549 | 1053765 | 1913019 | 435820115 |
| 48 Cost of goods | 330166243 | - | - | - | *4849 | *7472 | *3141 | *3654 | *8023 | *50012 | 43870 | 115414 | 10455931 |
| 49 Compensation of officers | 420540 | - | - | - | *9202 | *20538 | *7883 | *4816 | - | *8337 | 5513 | 3759 | 360493 |
| 50 Salaries and wages | 10579279 | - | - | - | *12172 | *4506 | *7262 | *10092 | *7735 | *9378 | 33989 | 13333 | 10480812 |
| 51 Repairs | 4191329 | - | - | - | *2476 | *2303 | *313 | *351 | *848 | *3995 | 10180 | 4038 | 4166825 |
| 52 Bad debts | 369908 | - | - | - | - | - | *667 | 207 | - | *244 | 905 | 230 | 367655 |
| 53 Rent paid on business property | 3765497 | - | - | - | *20 | *4621 | *396 | *1625 | *1286 | *1146 | 3736 | 3116 | 3749550 |
| 54 Taxes paid | 22264042 | - | - | - | *4546 | *2752 | *20231 | *3513 | *1147 | *5466 | 11013 | 17617 | 22197756 |
| 55 Interest paid | 16708010 | - | - | - | *2837 | *1217 | *5325 | *9598 | *3261 | *10000 | 5217 | 12476 | 16658079 |
| 56 Contributions or gifts | 215545 | - | - | - | *8 | *45 | *31 | - | *3 | *38 | 678 | 42 | 214699 |
| 57 Amortization | 1379301 | - | - | - | *292 | *87 | *23 | *1417 | *127 | *109 | 301 | 53 | 1376891 |
| 58 Depreciation | 14154458 | - | - | - | *805 | *3098 | *8420 | *9052 | *2940 | *8703 | 10738 | 38796 | 14071907 |
| 59 Depletion | 2112410 | - | - | - | - | - | - | - | - | - | 23 | 3408 | 2108979 |
| 60 Advertising | 1028935 | - | - | - | *40 | *29 | *1024 | *480 | *44 | *72 | 1269 | 151 | 1025826 |
| 61 Pension, prof sh, stock, annuity | 1481067 | - | - | - | - | *3170 | *789 | *171 | - | *1421 | 1137 | 360 | 1474020 |
| 62 Employee benefit programs | 3273890 | - | - | - | *1679 | *2063 | *2857 | *2642 | *1062 | *3028 | 1763 | 2294 | 3256500 |
| 63 Net loss, noncapital assets | 178062 | - | - | - | - | *33 | - | *1140 | *47 | - | 85 | 714 | 176042 |
| 64 Other deductions | 28548332 | - | - | - | *4246 | *18770 | *15587 | *24060 | *8604 | *11646 | 38407 | 42335 | 28384676 |
| 65 Total receipts less total deducts | 13921489 | - | - | - | *18123 | *6795 | *10735 | *-28873 | *4062 | *9657 | 27507 | 19973 | 13853510 |
| 66 Constructive taxable income from related foreign corporations | 3611082 | - | - | - | - | - | - | - | - | - | - | - | 3611082 |
| 67 Net income (less deficit), total | 17492377 | - | - | - | | | *10735 | *-28873 | *4062 | *9657 | 27104 | 19973 | 17424799 |
| 68 Net income, total | 19244483 | - | | | | | *11984 | 385 | *4062 | *13403 | 36498 | 20786 | 19132447 |
| 69 Deficit, total | 1752106 | - | | | | | *1249 | *29258 | - | *3746 | 9394 | 813 | 1707648 |
| 70 Net income (less def), Form 1120-A | *156 | - | | | | | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | | | | | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *6858 | - | | | | | - | - | - | - | 1747 | - | - |
| 73 Statutory special deductions, total | 1025410 | - | | | | | *7398 | 211 | *693 | *5345 | 13070 | 1698 | 979027 |
| 74 Net operating loss deduction | 118359 | - | | | | | *7398 | 211 | *693 | *5061 | 11332 | 1698 | 73999 |
| 75 Dividends received deduction | 907050 | - | | | | | - | - | - | *283 | 1738 | - | 905028 |
| 76 Public utility div paid deduction | - | - | | | | | - | - | - | - | - | - | - |
| 77 Income subject to tax | 18288126 | - | | | | | *4586 | 174 | *3369 | *8058 | 21681 | 19088 | 18229330 |
| 78 Income tax before credits, total | 6819498 | - | | | | | *1280 | 51 | *1146 | *2875 | 7614 | 7717 | 6798541 |
| 79 Regular tax | 6399405 | - | | | | | *1203 | 51 | *1146 | *2740 | 7390 | 6611 | 6379990 |
| 80 Personal holding company tax | - | - | | | | | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 24 | - | | | | | - | - | - | - | - | - | 24 |
| 82 Alternative minumum tax | 319178 | - | | | | | *77 | - | *-0 | *129 | 192 | 1088 | 317692 |
| 83 Environmental tax | 27998 | - | | | | | - | - | - | *6 | 32 | 18 | 27942 |
| 84 Foreign tax credit | 4352996 | - | | | | | - | - | - | - | 1 | - | 4352995 |
| 85 U.S. Possessions tax credit | 3857 | - | | | | | - | 51 | - | - | - | 3806 | - |
| 86 Orphan drug credit | - | - | | | | | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 189611 | - | | | | | - | - | - | - | - | - | 189611 |
| 88 General business credit | 12365 | - | | | | | - | - | - | - | - | - | 12365 |
| 89 Prior year minumum tax credit | *397 | - | | | | | *148 | - | *113 | - | 34 | - | 102 |
| 90 Income tax after credits, total | 2260273 | - | | | | | *1132 | - | *1033 | *2875 | 7578 | 3911 | 2243469 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum and coal products, not elsewhere classified

MINOR INDUSTRY 2998
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 1006 | - | *264 | *256 | *124 | *75 | *166 | *53 | 51 | *8 | 6 | 3 | - |
| 2 Total assets | 2888410 | - | *7352 | *34778 | *44835 | *48620 | *415305 | *324828 | 745337 | *277276 | 467091 | 522990 | - |
| 3 Cash | 233080 | - | *1249 | *8260 | *8495 | *10505 | *45835 | *12127 | 69915 | *9047 | 3334 | 64313 | - |
| 4 Notes and accounts receivable | 601636 | - | *310 | - | *737 | *6993 | *131287 | *60510 | 123714 | *49372 | 92149 | 136565 | - |
| 5 Less: Allowance for bad debts | 9271 | - | - | - | - | - | *1547 | *1322 | *2321 | *338 | 3435 | 308 | - |
| 6 Inventories | 345810 | - | - | - | *1675 | *8091 | *23164 | *42984 | 102140 | *49909 | 69241 | 48605 | - |
| 7 U.S. govt. obligations, total | *26670 | - | - | - | - | - | - | - | *6273 | *20396 | - | - | - |
| 8 Tax-exempt securities | *10774 | - | - | - | - | - | *5955 | - | - | *4819 | - | - | - |
| 9 Other current assets | 242825 | - | *5261 | - | *19911 | *999 | *15637 | *41703 | 75585 | *5967 | 16121 | 61642 | - |
| 10 Loans to stockholders | *7652 | - | *4260 | - | - | - | *-0 | *893 | *539 | *545 | 1416 | - | - |
| 11 Mortgage and real estate loans | *6145 | - | - | - | - | - | - | *371 | *5516 | *258 | - | - | - |
| 12 Other investments | 234278 | - | - | *21827 | - | *8845 | *2783 | *15240 | *58205 | *33483 | 39509 | 54385 | - |
| 13 Depreciable assets | 2167631 | - | *344 | *30697 | *70160 | *31235 | *434474 | *223256 | 565835 | *189812 | 316565 | 305252 | - |
| 14 Less: Accumulated depreciation | 1175712 | - | *344 | *26006 | *59538 | *25700 | *260794 | *110012 | 311463 | *95431 | 105390 | 181034 | - |
| 15 Depletable assets | *5354 | - | - | - | *3998 | - | *118 | - | - | *97 | 1141 | - | - |
| 16 Less: Accumulated depletion | *1463 | - | - | - | *1338 | - | *14 | - | - | *97 | 15 | - | - |
| 17 Land | 82417 | - | - | - | *737 | *7651 | *16266 | *2317 | 30164 | *3514 | 6663 | 15104 | - |
| 18 Intangible assets (Amortizable) | 104980 | - | - | - | - | - | *3512 | *40416 | *32993 | *4097 | 23963 | - | - |
| 19 Less: Accumulated amortization | 51739 | - | - | - | - | - | *1060 | *21259 | *22937 | *2259 | 4224 | - | - |
| 20 Other assets | 57343 | - | *-3728 | - | - | - | *-311 | *17604 | 11177 | *4084 | 10053 | 18465 | - |
| 21 Total liabilities | 2888410 | - | *7352 | *34778 | *44835 | *48620 | *415305 | *324828 | 745337 | *277276 | 467091 | 522990 | - |
| 22 Accounts payable | 382548 | - | *4 | *968 | *2418 | *4176 | *133457 | *49357 | 66880 | *36895 | 54050 | 34343 | - |
| 23 Mort, notes, and bonds under 1 yr | 267996 | - | *19829 | - | *234 | - | *52015 | *36293 | 55118 | *16494 | 41096 | 46918 | - |
| 24 Other current liabilities | 242424 | - | *919 | *105 | *2988 | *2403 | *12922 | *46079 | 90152 | *12158 | 36645 | 38054 | - |
| 25 Loans from stockholders | 70873 | - | - | - | *918 | - | *31191 | *2483 | *32782 | 3500 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1211319 | - | - | - | *6664 | *749 | *680811 | *93713 | 153684 | *101786 | 155360 | 18551 | - |
| 27 Other liabilities | 56789 | - | - | - | - | - | *-3360 | *4179 | 11484 | *8652 | 29453 | 6380 | - |
| 28 Net worth | 656460 | - | *-13400 | *33705 | *31613 | *41292 | *-491730 | *92724 | 335237 | *97790 | 150487 | 378743 | - |
| 29 Capital stock | 176285 | - | *1836 | *1076 | *348 | *3161 | *4994 | *69512 | 34200 | *20609 | 30820 | 9730 | - |
| 30 Paid-in or capital surplus | 436125 | - | - | - | *15628 | *660 | *172540 | *8558 | *89320 | *6115 | 67735 | 75568 | - |
| 31 Retained earnings, appropriated | 4892 | - | - | - | - | - | - | - | - | - | 4892 | - | - |
| 32 Retained earnings-unappropriated | -187898 | - | *-15236 | *32629 | *15637 | *40148 | *-604830 | *-3425 | 137795 | *71542 | 49914 | 87928 | - |
| 33 Retained earnings (S Corp) | 267311 | - | - | - | - | - | *-64435 | *21148 | *93858 | *10034 | - | 206706 | - |
| 34 Less: Cost of treasury stock | 40255 | - | - | - | - | *2677 | - | *3069 | *19936 | *10510 | 2873 | 1190 | - |
| 35 Total receipts | 4744605 | - | *20008 | *1168 | *5558 | *110455 | *636515 | *768554 | 1339700 | *453760 | 679729 | 729158 | - |
| 36 Business receipts | 4653852 | - | *16405 | - | *5558 | *109326 | *627099 | *749992 | 1326655 | *428034 | 668468 | 722314 | - |
| 37 Interest | 11367 | - | *755 | *697 | - | *583 | *578 | *1468 | 2573 | *2397 | 859 | 1458 | - |
| 38 Interest on govt. obligations | *684 | - | - | - | - | - | *133 | - | *84 | *370 | - | 97 | - |
| 39 Rents | 4805 | - | - | - | - | - | - | *2111 | *1221 | *1228 | 135 | 110 | - |
| 40 Royalties | *33 | - | - | - | - | - | - | - | *12 | *17 | 4 | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *3768 | - | - | - | - | - | - | - | *223 | 3464 | 82 | - | - |
| 43 Net gain, noncapital assets | 9122 | - | - | - | - | *121 | *2362 | *2 | *756 | *5680 | 170 | 31 | - |
| 44 Dividends, domestic corporations | *1869 | - | - | *471 | - | *338 | - | *91 | *4 | *787 | - | 178 | - |
| 45 Dividends, foreign corporations | *15 | - | - | - | - | - | - | - | - | *15 | - | - | - |
| 46 Other receipts | 59090 | - | *2848 | - | - | *86 | *6344 | *14891 | 8172 | *11768 | 10011 | 4971 | - |
| 47 Total deductions | 4630260 | - | *26834 | *12202 | *9989 | *108082 | *626560 | *739221 | 1337756 | *425803 | 664850 | 678964 | - |
| 48 Cost of goods | 3534400 | - | - | - | *1675 | *8091 | *21031 | *32239 | 96977 | *50343 | 58061 | 48795 | - |
| 49 Compensation of officers | 99196 | - | *6879 | *6452 | - | *11669 | *16515 | *16330 | 23751 | *7551 | 4321 | 5728 | - |
| 50 Salaries and wages | 210849 | - | - | - | - | *1293 | *39015 | *35809 | 73485 | *16897 | 24362 | 19988 | - |
| 51 Repairs | 25695 | - | - | *477 | - | - | *2492 | *1346 | 10951 | *1645 | 785 | 8000 | - |
| 52 Bad debts | 24717 | - | - | - | - | - | *12756 | *1697 | 6502 | *273 | 1366 | 2122 | - |
| 53 Rent paid on business property | 22213 | - | - | - | - | *565 | *1550 | *3666 | 9649 | *3282 | 2123 | 1378 | - |
| 54 Taxes paid | 83592 | - | *307 | *1099 | *98 | *3268 | *12905 | *15541 | 22732 | *6426 | 9222 | 11995 | - |
| 55 Interest paid | 74443 | - | *502 | *9 | *25 | *113 | *14018 | *12835 | 16635 | *8032 | 12043 | 10231 | - |
| 56 Contributions or gifts | 1178 | - | *9 | - | - | *19 | *201 | *27 | *511 | *103 | 228 | 80 | - |
| 57 Amortization | 8252 | - | - | - | - | - | *103 | *3544 | *1391 | *678 | 2469 | 66 | - |
| 58 Depreciation | 135055 | - | - | *557 | *580 | *2105 | *35130 | *14220 | 32737 | *10399 | 25716 | 13611 | - |
| 59 Depletion | *903 | - | - | - | - | - | - | - | *177 | - | 500 | 226 | - |
| 60 Advertising | 21309 | - | - | - | *220 | *55 | *1970 | *1530 | 5197 | *904 | 4022 | 7411 | - |
| 61 Pension, prof sh, stock, annuity | 25250 | - | - | *1014 | - | *1124 | *3830 | *2787 | *5602 | *2081 | 851 | 7962 | - |
| 62 Employee benefit programs | 31028 | - | - | *475 | - | - | *3555 | *4260 | 13240 | *2285 | 5259 | 1954 | - |
| 63 Net loss, noncapital assets | *10384 | - | - | *632 | - | - | *8121 | *813 | - | - | 218 | 600 | - |
| 64 Other deductions | 321795 | - | *10769 | *1488 | *2406 | *6159 | *49533 | *46482 | 99750 | *37097 | 29207 | 38905 | - |
| 65 Total receipts less total deducts | 114345 | - | *-6827 | *-11034 | *-4431 | *2373 | *9956 | *29333 | 1944 | *27956 | 14880 | 50194 | - |
| 66 Constructive taxable income from related foreign corporations | *6 | - | - | - | - | - | - | - | - | *6 | - | - | - |
| 67 Net income (less deficit), total | 113667 | - | *-6827 | *-11034 | *-4431 | *2373 | *9823 | *29333 | 1859 | *27592 | 14880 | 50098 | - |
| 68 Net income, total | 213025 | - | *84 | - | *122 | *1812 | *2363 | *41593 | *41020 | 26555 | *27592 | 21992 | 50098 | - |
| 69 Deficit, total | 99358 | - | *6910 | *11034 | *566 | *181 | *0 | *31770 | *11687 | *24695 | - | 7112 | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | | | | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | | | | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 100402 | - | - | - | | | | *27010 | *13124 | *11075 | *6848 | - | 42345 | - |
| 73 Statutory special deductions, total | 26669 | - | - | *330 | *1 | | | *8 | *10868 | *78 | *10929 | 2866 | 125 | - |
| 74 Net operating loss deduction | *25304 | - | - | - | *1 | | | *8 | *10868 | *75 | 10258 | 2866 | - | - |
| 75 Dividends received deduction | *1365 | - | - | *330 | | | | - | - | *3 | *671 | - | 125 | - |
| 76 Public utility div paid deduction | - | - | - | - | | | | - | - | - | - | - | - | - |
| 77 Income subject to tax | 85893 | - | *84 | - | | | | *14575 | *17028 | *15011 | *9815 | 19126 | 7628 | - |
| 78 Income tax before credits, total | 29852 | - | *13 | - | | | | *4757 | *5863 | *5067 | *3970 | 7114 | 2601 | - |
| 79 Regular tax | 28419 | - | *13 | - | | | | *4757 | *5652 | *5067 | *3337 | 6531 | 2593 | - |
| 80 Personal holding company tax | - | - | - | - | | | | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | | | | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1373 | - | - | - | | | | - | *206 | - | 623 | 544 | - | - |
| 83 Environmental tax | *49 | - | - | | | | | - | *5 | - | *10 | 27 | 7 | - |
| 84 Foreign tax credit | *34 | - | - | | | | | - | - | *18 | *16 | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | | | | | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | | | | | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | | | | | - | - | - | - | - | - | - |
| 88 General business credit | *358 | - | - | | | | | *187 | - | *171 | - | - | - | - |
| 89 Prior year minumum tax credit | *528 | - | - | | | | | - | - | *120 | *202 | 206 | - | - |
| 90 Income tax after credits, total | 28931 | - | *13 | | | | 9 | *4570 | *5863 | *4757 | *3752 | 6908 | 2601 | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 19
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 11962 | 153 | 3212 | 1693 | 1461 | 1761 | 2405 | 588 | 373 | 162 | 81 | 45 | 28 |
| 2 Total assets | 68736894 | - | 77151 | 256885 | 550816 | 1282090 | 5832114 | 4198733 | 5771420 | 5749993 | 5668524 | 6769897 | 32579271 |
| 3 Cash | 2281404 | - | 4298 | 51656 | 99006 | 151242 | 438481 | 239409 | 373245 | 159312 | 244218 | 176462 | 344074 |
| 4 Notes and accounts receivable | 13727288 | - | *19768 | 82040 | 175623 | 381529 | 1545522 | 1119201 | 1383457 | 1404479 | 1242409 | 1236362 | 5136899 |
| 5 Less: Allowance for bad debts | 364109 | - | - | *474 | *462 | *1981 | 15794 | 19311 | 25294 | 27679 | 30973 | 42483 | 199658 |
| 6 Inventories | 11214418 | - | *12278 | 33461 | 112128 | 256873 | 1283153 | 840138 | 1156569 | 1142206 | 988357 | 1131695 | 4257561 |
| 7 U.S. govt. obligations, total | 37173 | - | - | - | - | - | 1335 | - | *6380 | *29457 | 1 | 1 | -0 |
| 8 Tax-exempt securities | *72760 | - | - | - | - | - | *66989 | *543 | *5136 | *56 | 20 | - | 16 |
| 9 Other current assets | 2515297 | - | *5000 | *2802 | 6198 | 22819 | 215645 | 128020 | 171803 | 249700 | 264138 | 249148 | 1200025 |
| 10 Loans to stockholders | 209393 | - | - | *115 | *29432 | 22945 | 70292 | 19310 | 40804 | 11433 | 8724 | 5668 | 671 |
| 11 Mortgage and real estate loans | *3018 | - | - | - | - | - | - | *2522 | - | - | - | 496 | - |
| 12 Other investments | 9775717 | - | *1976 | *1021 | *31223 | *40844 | 182939 | 119457 | 306287 | 421849 | 461259 | 894937 | 7313925 |
| 13 Depreciable assets | 47267427 | - | 90315 | 257188 | 419084 | 1037952 | 4794823 | 3427198 | 4197729 | 4196218 | 3777617 | 3696828 | 21372474 |
| 14 Less: Accumulated depreciation | 24505061 | - | 60176 | 177357 | 329415 | 656950 | 2858626 | 1869076 | 2201360 | 2273920 | 1765101 | 1587892 | 10725189 |
| 15 Depletable assets | 5030 | - | - | - | - | - | - | - | - | - | - | 5030 | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 764964 | - | - | *1886 | *434 | *6377 | 75450 | 76828 | 76886 | 67438 | 66807 | 102490 | 290368 |
| 18 Intangible assets (Amortizable) | 3620577 | - | *657 | *1721 | *1026 | 21850 | 121496 | 83952 | 209486 | 278645 | 305339 | 569782 | 2026623 |
| 19 Less: Accumulated amortization | 1061811 | - | *602 | *446 | *779 | 5993 | 58783 | 59692 | 49294 | 108091 | 57653 | 77219 | 643261 |
| 20 Other assets | 3173410 | - | *3637 | *3272 | *7320 | 4582 | -30808 | 90232 | 119586 | 198890 | 163362 | 408593 | 2204743 |
| 21 Total liabilities | 68736894 | - | 77151 | 256885 | 550816 | 1282090 | 5832114 | 4198733 | 5771420 | 5749993 | 5668524 | 6769897 | 32579271 |
| 22 Accounts payable | 8086073 | - | *9981 | 39942 | 143721 | 248349 | 964923 | 690812 | 845050 | 1007172 | 757043 | 752483 | 2626597 |
| 23 Mort, notes, and bonds under 1 yr | 5415893 | - | *10595 | *19697 | *22015 | 111227 | 641438 | 526713 | 699858 | 510612 | 648503 | 393574 | 1831663 |
| 24 Other current liabilities | 6761448 | - | *17983 | 30062 | 32553 | 121829 | 433571 | 340787 | 389809 | 442329 | 441677 | 614175 | 3896672 |
| 25 Loans from stockholders | 1284060 | - | *70060 | *68027 | 105358 | 185770 | 249075 | 109702 | 46419 | 60701 | 176012 | 48727 | 164210 |
| 26 Mort, notes, bonds, 1 yr or more | 15077993 | - | *7128 | 33158 | 54786 | 333702 | 1049437 | 909394 | 1035456 | 1121663 | 1604854 | 2339860 | 6588556 |
| 27 Other liabilities | 7313958 | - | *-0 | *20 | *260 | *19413 | 135155 | 136768 | 152064 | 228930 | 171553 | 521533 | 5948261 |
| 28 Net worth | 24797468 | - | -38597 | 65980 | 192123 | 261801 | 2358515 | 1484558 | 2602764 | 2378587 | 1868881 | 2099544 | 11523313 |
| 29 Capital stock | 3735072 | - | 57296 | 37476 | 18418 | 135933 | 366207 | 155365 | 287398 | 318274 | 478476 | 241086 | 1639144 |
| 30 Paid-in or capital surplus | 11598237 | - | *87238 | *46999 | *56631 | 29027 | 420845 | 358985 | 707742 | 438019 | 726451 | 1362898 | 7363401 |
| 31 Retained earnings, appropriated | *53879 | - | - | - | - | *17130 | - | - | - | 197 | 9936 | - | 26615 |
| 32 Retained earnings-unappropriated | 5503357 | - | *-23355 | -69662 | 141882 | 76405 | 581139 | 501216 | 336301 | 782275 | 403960 | 240063 | 2533133 |
| 33 Retained earnings (S Corp) | 4733231 | - | *-157403 | *52257 | *-19493 | 27066 | 1162986 | 576194 | 1326567 | 887979 | 382773 | 339469 | 154838 |
| 34 Less: Cost of treasury stock | 826309 | - | *2373 | *1090 | *5315 | *23760 | 172662 | 107201 | 55245 | 48158 | 132714 | 83973 | 193818 |
| 35 Total receipts | 100339297 | 675279 | 283145 | 909314 | 1494475 | 2933759 | 12579515 | 8232325 | 10141644 | 9699878 | 8488866 | 8345712 | 36555384 |
| 36 Business receipts | 97625216 | 658457 | 282590 | 907402 | 1489537 | 2884128 | 12488838 | 8140219 | 10038027 | 9569749 | 8370901 | 8141551 | 34653819 |
| 37 Interest | 741285 | *601 | - | *104 | 2642 | 3316 | 9307 | 12486 | 9805 | 14466 | 17371 | 37220 | 633966 |
| 38 Interest on govt. obligations | 18487 | - | - | - | *-0 | - | *4009 | *220 | 3419 | 3775 | 2115 | 2274 | 2673 |
| 39 Rents | 96222 | *652 | - | - | - | *873 | *1052 | *3964 | 5433 | 5336 | 4727 | 11094 | 63092 |
| 40 Royalties | 524927 | - | - | - | - | - | *2566 | *1820 | *2559 | 12678 | 14637 | 17383 | 473284 |
| 41 Net S-T cap gain less net LT loss | *739 | - | - | - | - | - | - | *143 | *4 | 7 | 575 | 10 | - |
| 42 Net L-T cap gain less net ST loss | 96323 | - | - | - | - | *4759 | *1088 | *1077 | 10159 | *3673 | 3909 | 3077 | 68582 |
| 43 Net gain, noncapital assets | 179996 | *12212 | - | - | *875 | *24339 | 14852 | 9513 | 11967 | 29883 | 11206 | 36734 | 28415 |
| 44 Dividends, domestic corporations | 26366 | - | - | - | - | - | *54 | *41 | 1155 | *11171 | 1796 | 1692 | 10458 |
| 45 Dividends, foreign corporations | 370003 | - | - | - | - | - | *5688 | *1077 | *1025 | 3564 | 5207 | 10514 | 342928 |
| 46 Other receipts | 659731 | *3357 | *556 | *1809 | 1420 | 16345 | 52061 | 61765 | 58091 | 45575 | 56422 | 84164 | 278166 |
| 47 Total deductions | 96349112 | 649316 | 279423 | 875530 | 1486316 | 2916207 | 12079251 | 7882828 | 9494532 | 9075353 | 8102040 | 8053575 | 35454739 |
| 48 Cost of goods | 66890527 | 82380 | *12278 | 34177 | 115066 | 272848 | 1307013 | 841463 | 1173260 | 1122792 | 1031653 | 1143114 | 4235523 |
| 49 Compensation of officers | 1780348 | 5951 | *17238 | 93026 | 116465 | 228954 | 540288 | 224798 | 215001 | 120536 | 89609 | 60635 | 67845 |
| 50 Salaries and wages | 5223082 | 15787 | *51871 | *34472 | 111680 | 174677 | 600749 | 338600 | 460402 | 443809 | 361270 | 374866 | 2254898 |
| 51 Repairs | 695596 | *1705 | *5666 | 13478 | 15138 | 21495 | 65802 | 18757 | 24765 | 24744 | 36556 | 18742 | 448748 |
| 52 Bad debts | 232770 | *362 | *284 | *1232 | *3329 | 9648 | 26049 | 29010 | 18483 | 15943 | 20516 | 18183 | 89730 |
| 53 Rent paid on business property | 932164 | 2996 | 22770 | 29077 | 40902 | 53055 | 100083 | 43355 | 51709 | 56943 | 38399 | 52960 | 439914 |
| 54 Taxes paid | 2075172 | 21611 | 11183 | 33061 | 50544 | 86019 | 332469 | 188062 | 221159 | 201575 | 161174 | 126183 | 642133 |
| 55 Interest paid | 2218827 | 14206 | *1946 | 8902 | 17082 | 47047 | 146677 | 140216 | 133207 | 152753 | 178820 | 217018 | 1160955 |
| 56 Contributions or gifts | 27794 | *11 | - | *134 | *199 | 678 | 3517 | 829 | 2363 | 2836 | 2246 | 2493 | 12488 |
| 57 Amortization | 202107 | *839 | *184 | *2782 | *142 | 3766 | 8925 | 10263 | 16912 | 21506 | 22930 | 37563 | 76297 |
| 58 Depreciation | 3487809 | 16461 | 9223 | 21984 | 22339 | 102956 | 391723 | 292777 | 341772 | 330247 | 319908 | 286851 | 1351569 |
| 59 Depletion | *5106 | - | - | - | - | - | - | - | *4 | - | 1485 | - | 3617 |
| 60 Advertising | 1004318 | *3898 | *1858 | 11308 | 18322 | 15528 | 89698 | 30426 | 46484 | 55665 | 49783 | 69773 | 611574 |
| 61 Pension, prof sh, stock, annuity | 902983 | *1613 | - | *3184 | *3379 | *7532 | 54863 | 23477 | 53595 | 45139 | 30646 | 32840 | 646716 |
| 62 Employee benefit programs | 2056535 | 4271 | *2683 | *13986 | 17165 | 31099 | 172605 | 122977 | 143478 | 137021 | 129447 | 142675 | 1139129 |
| 63 Net loss, noncapital assets | 52730 | *20491 | - | - | *30 | *64 | 1468 | 1684 | 3164 | 2457 | 3879 | 2510 | 16983 |
| 64 Other deductions | 8561245 | 48550 | 30106 | 114323 | 169033 | 285192 | 1053166 | 505504 | 605964 | 623214 | 651796 | 611872 | 3862526 |
| 65 Total receipts less total deducts | 3990185 | 25963 | 3722 | 33784 | 8159 | 17551 | 500263 | 349496 | 647112 | 624525 | 386826 | 292137 | 1100645 |
| 66 Constructive taxable income from related foreign corporations | 229460 | - | - | - | - | - | - | - | - | *1376 | 1422 | 4814 | 221848 |
| 67 Net income (less deficit), total | 4201158 | 25963 | 3722 | 33784 | 8159 | 17551 | 496254 | 349276 | 643693 | 622126 | 386133 | 294678 | 1319819 |
| 68 Net income, total | 5276367 | 73397 | *37624 | 45013 | 51514 | 120464 | 657820 | 433428 | 692463 | 636891 | 474616 | 369080 | 1684057 |
| 69 Deficit, total | 1075209 | *47434 | *33901 | *11228 | *43355 | 102913 | 161566 | 84152 | 48771 | 14765 | 88483 | 74402 | 364238 |
| 70 Net income (less def), Form 1120-A | *-2404 | - | *-2404 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-6605 | *-6605 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1574277 | *20051 | *4041 | *21673 | *4846 | -3769 | 367177 | 244378 | 429453 | 248099 | 116547 | 92492 | 29289 |
| 73 Statutory special deductions, total | 345163 | 34 | - | *1567 | *1479 | *15403 | 18878 | 14171 | 30310 | 56183 | 22117 | 25048 | 159973 |
| 74 Net operating loss deduction | 278998 | 34 | - | *1567 | *1479 | *15403 | *13147 | *13066 | 28516 | 42605 | 18249 | 21447 | 123485 |
| 75 Dividends received deduction | 66165 | - | - | - | - | - | *5730 | *1106 | 1794 | 13578 | 3868 | 3601 | 36488 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3124756 | *43512 | *4781 | *21773 | *17986 | 65329 | 215950 | 148443 | 221964 | 324548 | 314012 | 251661 | 1494797 |
| 78 Income tax before credits, total | 1112301 | *15135 | *717 | *3550 | *3202 | 17439 | 71052 | 51152 | 79764 | 115833 | 110191 | 89312 | 554953 |
| 79 Regular tax | 1061384 | *14986 | *717 | *3550 | *3202 | 17371 | 68138 | 49659 | 75255 | 110774 | 107763 | 86852 | 523116 |
| 80 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 81 Recapture of investment credit | *7 | - | - | - | - | - | - | *7 | - | - | - | - | - |
| 82 Alternative minumum tax | 47038 | - | - | - | - | *68 | 2919 | *1486 | 4177 | 4758 | 2079 | 2130 | 29422 |
| 83 Environmental tax | 3522 | *28 | - | - | - | - | - | - | 99 | 302 | 349 | 330 | 2414 |
| 84 Foreign tax credit | 210889 | - | - | - | - | - | - | - | *38 | *1751 | 1363 | 5126 | 202611 |
| 85 U.S. Possessions tax credit | 8786 | 7 | - | - | - | - | 667 | 963 | 3329 | 2273 | 1548 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 26 | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 88 General business credit | 12623 | *228 | - | *109 | *24 | *393 | *2086 | *1055 | *697 | 1362 | 1340 | 1494 | 3835 |
| 89 Prior year minumum tax credit | 19160 | - | - | - | - | *1051 | *764 | *1847 | *875 | *2834 | 3372 | 4069 | 4348 |
| 90 Income tax after credits, total | 860816 | *14900 | *717 | *3441 | *3178 | 15994 | 67536 | 47287 | 74825 | 107613 | 102567 | 78624 | 344133 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Rubber products; plastics footwear, hose and belting

| MINOR INDUSTRY 3050 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1592 | *14 | *202 | *309 | *124 | *228 | 487 | 91 | 61 | 36 | 16 | 9 | 13 |
| 2 Total assets | 31861720 | - | *8558 | *54970 | *43467 | *154815 | 1195386 | 676914 | 945260 | 1289790 | 1036050 | 1430659 | 25025852 |
| 3 Cash | 563469 | - | *136 | *16557 | *7113 | *21475 | 96161 | *31341 | 47497 | 32697 | 21984 | 18419 | 270089 |
| 4 Notes and accounts receivable | 5640686 | - | *263 | *10178 | *19122 | *49990 | 382531 | 182181 | 236319 | 333497 | 263669 | 253015 | 3909921 |
| 5 Less: Allowance for bad debts | 167495 | - | - | *474 | - | *76 | 3237 | *6469 | 4707 | 5760 | 5527 | 12506 | 128739 |
| 6 Inventories | 4706087 | - | *182 | *5730 | *11189 | *27137 | 355549 | 182568 | 192228 | 310510 | 263879 | 245751 | 3111364 |
| 7 U.S. govt. obligations, total | *3732 | - | - | - | - | - | 640 | - | *1145 | *1947 | - | - | -0 |
| 8 Tax-exempt securities | 20 | - | - | - | - | - | - | - | - | - | 20 | - | - |
| 9 Other current assets | 1180289 | - | *567 | *1697 | *1587 | *4242 | 53923 | 37619 | 42829 | 61158 | 51030 | 54962 | 870676 |
| 10 Loans to stockholders | 26862 | - | - | - | *686 | - | *4275 | - | *20523 | *521 | 798 | - | 59 |
| 11 Mortgage and real estate loans | 496 | - | - | - | - | - | - | - | - | - | - | 496 | - |
| 12 Other investments | 6246306 | - | - | *72 | *62 | - | 17219 | *2714 | 78996 | 125721 | 66106 | 301648 | 5653769 |
| 13 Depreciable assets | 21313644 | - | *8828 | *45864 | *46824 | *91892 | 939317 | 539840 | 575330 | 789238 | 623999 | 566468 | 17086044 |
| 14 Less: Accumulated depreciation | 11041567 | - | *1418 | *27162 | *43115 | *45463 | 619590 | 323357 | 314496 | 415698 | 312635 | 216692 | 8721940 |
| 15 Depletable assets | 5030 | - | - | - | - | - | - | - | - | - | - | 5030 | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 265684 | - | - | *63 | - | - | 13129 | *8731 | 15372 | 10534 | 6216 | 16423 | 195217 |
| 18 Intangible assets (Amortizable) | 1167614 | - | - | *1014 | - | *5770 | 21929 | *26798 | *42816 | 67031 | 42249 | 106046 | 853961 |
| 19 Less: Accumulated amortization | 327385 | - | - | - | - | *1366 | 4945 | *13259 | *10625 | 34162 | 8800 | 27793 | 226434 |
| 20 Other assets | 2278247 | - | - | *1431 | - | *1214 | -61515 | *8209 | 22032 | 12556 | 23061 | 119393 | 2151866 |
| 21 Total liabilities | 31861720 | - | *8558 | *54970 | *43467 | *154815 | 1195386 | 676914 | 945260 | 1289790 | 1036050 | 1430659 | 25025852 |
| 22 Accounts payable | 3093663 | - | *121 | *13501 | *3386 | *14681 | 184224 | 107365 | 131995 | 220748 | 167865 | 199246 | 2050531 |
| 23 Mort, notes, and bonds under 1 yr | 2387654 | - | *4764 | *2392 | *2911 | *10784 | 166111 | *76072 | 109196 | 138394 | 119376 | 130747 | 1626907 |
| 24 Other current liabilities | 3315640 | - | - | *16559 | *6165 | *15448 | 117572 | 52128 | 72170 | 116799 | 80389 | 182418 | 2655992 |
| 25 Loans from stockholders | 308917 | - | *2603 | *31203 | *4353 | *16047 | *74869 | *50620 | *5602 | *8908 | - | 4024 | 110690 |
| 26 Mort, notes, bonds, 1 yr or more | 5462916 | - | *2509 | *2297 | *1521 | *83561 | 148255 | *130723 | 148048 | 211507 | 278542 | 453413 | 4002539 |
| 27 Other liabilities | 5923505 | - | - | - | - | - | *1815 | *404 | 50937 | 105907 | 40131 | 233727 | 5490584 |
| 28 Net worth | 11369424 | - | *-1439 | *-10982 | *25130 | *14293 | 502540 | 259603 | 427311 | 487528 | 349746 | 227085 | 9088609 |
| 29 Capital stock | 1175190 | - | *202 | *22951 | *1095 | *9767 | 69390 | 59016 | 55930 | 139518 | 88339 | 74335 | 654646 |
| 30 Paid-in or capital surplus | 8001614 | - | - | - | *12615 | *20041 | 288378 | *226195 | 337521 | 40487 | 102104 | 608043 | 6366230 |
| 31 Retained earnings, appropriated | 26615 | - | - | - | - | - | - | - | - | - | - | - | 26615 |
| 32 Retained earnings-unappropriated | 1916501 | - | *-1642 | *-69535 | *11420 | *-4797 | -23358 | *-35142 | -63429 | 185618 | 177933 | -455069 | 2194502 |
| 33 Retained earnings (S Corp) | 565488 | - | - | *35602 | - | *-10718 | *283109 | *9534 | *111646 | *121906 | 14410 | - | - |
| 34 Less: Cost of treasury stock | 315984 | - | - | - | - | - | 114979 | - | *14357 | - | 33041 | 224 | 153384 |
| 35 Total receipts | 39906106 | *91424 | *10833 | *100001 | *152281 | *412997 | 2998483 | 1281230 | 1685172 | 2180851 | 1814852 | 1729221 | 27448762 |
| 36 Business receipts | 38286802 | *91335 | *10833 | *100001 | *151747 | *392673 | 2987638 | 1266197 | 1658770 | 2140116 | 1801036 | 1656106 | 26030350 |
| 37 Interest | 569891 | *31 | - | - | *107 | *415 | 1460 | *388 | 2612 | 5345 | 2464 | 11698 | 545370 |
| 38 Interest on govt. obligations | 3424 | - | - | - | - | - | *100 | - | *524 | 9 | 374 | 2 | 2416 |
| 39 Rents | 52022 | 8 | - | - | - | - | *529 | *627 | *2812 | *1936 | 524 | 166 | 45421 |
| 40 Royalties | 342286 | - | - | - | - | - | - | *7 | *1526 | *7134 | 394 | 2457 | 330766 |
| 41 Net S-T cap gain less net LT loss | *4 | - | - | - | - | - | - | - | *4 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 33843 | - | - | - | - | - | *183 | *2 | *9208 | *1840 | 64 | - | 22547 |
| 43 Net gain, noncapital assets | 68777 | - | - | - | *262 | *19519 | *1192 | *215 | *18 | *294 | 111 | 26900 | 20266 |
| 44 Dividends, domestic corporations | 18773 | - | - | - | - | - | - | - | *415 | *10687 | 6 | 1010 | 6655 |
| 45 Dividends, foreign corporations | 302826 | - | - | - | - | - | *5688 | - | - | *1180 | 316 | 278 | 295364 |
| 46 Other receipts | 227458 | 50 | - | - | *165 | *389 | 1694 | 13793 | 9284 | 12310 | 9562 | 30604 | 149606 |
| 47 Total deductions | 38619935 | *95963 | *12425 | *103786 | *149608 | *385746 | 2873557 | 1235054 | 1560499 | 2051536 | 1739503 | 1705924 | 26706335 |
| 48 Cost of goods | 25510797 | *27478 | *182 | *6446 | *11189 | *40132 | 362984 | 187336 | 197049 | 312781 | 273444 | 252294 | 3090261 |
| 49 Compensation of officers | 390710 | *874 | - | *16115 | *26798 | *55361 | 139860 | *32487 | 29876 | 25171 | 18169 | 8041 | 37957 |
| 50 Salaries and wages | 2414303 | *3571 | - | *3373 | *4362 | *39013 | 161142 | *72348 | 86967 | 119332 | 85552 | 69663 | 1768979 |
| 51 Repairs | 432960 | *463 | *953 | *693 | *4725 | *1238 | 14598 | *1263 | 3920 | 6517 | 3223 | 1266 | 394101 |
| 52 Bad debts | 92616 | - | - | *718 | - | *1031 | 5534 | *7566 | 2211 | 5001 | 5207 | 4414 | 60933 |
| 53 Rent paid on business property | 442618 | *469 | *1102 | *1690 | *6663 | *9131 | 9307 | *8671 | 5699 | 16652 | 11927 | 9119 | 362187 |
| 54 Taxes paid | 749801 | *1081 | - | *4255 | *6600 | *11507 | 74747 | *28801 | 34088 | 47997 | 39506 | 17445 | 483774 |
| 55 Interest paid | 1053164 | *2284 | *266 | *397 | *300 | *5383 | 31943 | 21480 | 23175 | 36658 | 31051 | 48302 | 851926 |
| 56 Contributions or gifts | 12396 | 1 | - | - | *23 | *8 | 921 | *19 | 719 | 1485 | 336 | 201 | 8684 |
| 57 Amortization | 56701 | - | - | *59 | - | *1194 | 3634 | *1666 | 4433 | 8038 | 4369 | 5738 | 27572 |
| 58 Depreciation | 1294271 | 861 | *1375 | *2663 | *2614 | *16886 | 63383 | 32870 | 40900 | 57810 | 45772 | 49575 | 979562 |
| 59 Depletion | *90 | - | - | - | - | - | - | - | *4 | - | - | - | 86 |
| 60 Advertising | 575400 | 127 | *21 | *974 | *1054 | *1768 | 24797 | *4505 | 5434 | 14104 | 13425 | 30473 | 478718 |
| 61 Pension, prof sh, stock, annuity | 650248 | 851 | - | - | *634 | - | *13843 | *2479 | 10923 | 8118 | 7511 | 4469 | 601420 |
| 62 Employee benefit programs | 1285705 | *1135 | *966 | *3052 | *4034 | *1925 | 45570 | *28914 | 32383 | 34879 | 39666 | 51977 | 1041203 |
| 63 Net loss, noncapital assets | 9248 | 2 | - | - | *30 | - | *363 | *2 | *275 | *172 | 885 | 744 | 6776 |
| 64 Other deductions | 3648908 | *2889 | *1941 | *13673 | *11411 | *32911 | 353477 | 100462 | 119526 | 172277 | 91844 | 115335 | 2633164 |
| 65 Total receipts less total deducts | 1286171 | *-4539 | *-1592 | *-3785 | *2672 | *27251 | 124926 | 46176 | 124673 | 129315 | 75348 | 23297 | 742427 |
| 66 Constructive taxable income from related foreign corporations | 148802 | - | - | - | - | - | - | - | - | *714 | - | 219 | 147869 |
| 67 Net income (less deficit), total | 1431548 | *-4539 | *-1592 | *-3785 | *2672 | *27251 | 124826 | 46176 | 124149 | 130021 | 74974 | 23514 | 887880 |
| 68 Net income, total | 1874360 | 2066 | - | *7444 | *3312 | *31019 | 156789 | *66257 | 127227 | 132234 | 97546 | 54150 | 1196316 |
| 69 Deficit, total | 442812 | *6605 | *1592 | *11228 | *640 | *3768 | *31963 | *20081 | *3078 | *2213 | 22571 | 30636 | 308436 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-6605 | *-6605 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 217928 | - | - | *7444 | - | *10628 | *71697 | *25341 | *70495 | *30901 | 1422 | - | - |
| 73 Statutory special deductions, total | 151667 | - | - | - | - | *26 | *13566 | *9366 | *9448 | *16348 | 378 | 1356 | 101180 |
| 74 Net operating loss deduction | 107448 | - | - | - | - | *26 | *7878 | *9366 | *9192 | *5451 | 62 | 561 | 74912 |
| 75 Dividends received deduction | 44219 | - | - | - | - | - | *5688 | - | *256 | *10896 | 316 | 795 | 26268 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1481215 | 2066 | - | - | *3312 | *20366 | 66344 | *18329 | 46785 | 83086 | 92900 | 52891 | 1095136 |
| 78 Income tax before credits, total | 538604 | 695 | - | - | *518 | *6296 | 21238 | *6277 | 16281 | 28935 | 32134 | 18719 | 407511 |
| 79 Regular tax | 512785 | 694 | - | - | *518 | *6296 | 21238 | *6232 | 15875 | 28291 | 31943 | 18400 | 383298 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 23675 | - | - | - | - | - | - | *45 | *266 | *580 | 101 | 244 | 22440 |
| 83 Environmental tax | 2018 | 1 | - | - | - | - | - | - | *14 | 65 | 90 | 75 | 1774 |
| 84 Foreign tax credit | 153157 | - | - | - | - | - | - | - | *31 | *660 | 17 | 175 | 152274 |
| 85 U.S. Possessions tax credit | 763 | 7 | - | - | - | - | 337 | - | 419 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 26 | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 88 General business credit | 4468 | 172 | - | - | - | *86 | *163 | - | *122 | *302 | 191 | 290 | 3142 |
| 89 Prior year minumum tax credit | 4938 | - | - | - | - | *783 | *69 | - | *337 | *1279 | 79 | 2392 | - |
| 90 Income tax after credits, total | 375252 | 516 | - | - | *518 | *5427 | 20669 | *6277 | 15372 | 26694 | 31847 | 15862 | 252069 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Miscellaneous plastics products

MINOR INDUSTRY 3070
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 10370 | 139 | 3010 | 1384 | 1337 | 1532 | 1918 | 496 | 312 | 126 | 65 | 36 | 15 |
| 2 Total assets | 36875174 | - | 68593 | 201916 | 507350 | 1127275 | 4636728 | 3521818 | 4826160 | 4460202 | 4632474 | 5339237 | 7553419 |
| 3 Cash | 1717935 | - | 4163 | 35099 | 91893 | 129768 | 342321 | 208068 | 325748 | 126615 | 222233 | 158042 | 73986 |
| 4 Notes and accounts receivable | 8086602 | - | *19505 | *71862 | 156501 | 331539 | 1162991 | 937019 | 1147138 | 1070981 | 978740 | 983347 | 1226978 |
| 5 Less: Allowance for bad debts | 196614 | - | - | - | *462 | *1905 | 12557 | 12842 | 20587 | 21919 | 25446 | 29977 | 70919 |
| 6 Inventories | 6508331 | - | *12096 | 27731 | 100940 | 229736 | 927604 | 657570 | 964340 | 831695 | 724478 | 885944 | 1146197 |
| 7 U.S. govt. obligations, total | *33441 | - | - | - | - | - | 695 | - | *5235 | *27510 | 1 | 1 | - |
| 8 Tax-exempt securities | *72739 | - | - | - | - | - | *66989 | *543 | *5136 | *56 | - | - | 16 |
| 9 Other current assets | 1335008 | - | *4433 | *1105 | 4611 | 18576 | 161722 | 90402 | 128974 | 188543 | 213108 | 194186 | 329349 |
| 10 Loans to stockholders | 182531 | - | - | *115 | *28746 | 22945 | 66017 | 19310 | 20280 | *10911 | 7926 | 5668 | 612 |
| 11 Mortgage and real estate loans | *2522 | - | - | - | - | - | - | *2522 | - | - | - | - | - |
| 12 Other investments | 3529411 | - | *1976 | *949 | *31161 | *40844 | 165719 | 116744 | 227291 | 296128 | 395154 | 593289 | 1660157 |
| 13 Depreciable assets | 25953783 | - | 81487 | 211323 | 372261 | 946061 | 3855506 | 2887359 | 3622400 | 3406980 | 3153618 | 3130359 | 4286430 |
| 14 Less: Accumulated depreciation | 13463495 | - | 58758 | 150195 | 286300 | 611486 | 2239036 | 1545719 | 1886864 | 1858222 | 1452467 | 1371200 | 2003249 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 499280 | - | - | *1824 | *434 | *6377 | 62321 | 68097 | 61514 | 56904 | 60591 | 86067 | 95152 |
| 18 Intangible assets (Amortizable) | 2452963 | - | *657 | *707 | *1026 | *16080 | 99567 | 57154 | 166669 | 211615 | 263090 | 463736 | 1172662 |
| 19 Less: Accumulated amortization | 734426 | - | *602 | *446 | *779 | *4627 | 53837 | 46432 | 38669 | 73929 | 48853 | 49426 | 416827 |
| 20 Other assets | 895163 | - | *3637 | *1841 | *7320 | 3368 | 30706 | 82023 | 97555 | 186334 | 140301 | 289201 | 52877 |
| 21 Total liabilities | 36875174 | - | 68593 | 201916 | 507350 | 1127275 | 4636728 | 3521818 | 4826160 | 4460202 | 4632474 | 5339237 | 7553419 |
| 22 Accounts payable | 4992410 | - | *9860 | 26441 | 140335 | 233667 | 780698 | 583447 | 713056 | 786424 | 589178 | 553237 | 576065 |
| 23 Mort, notes, and bonds under 1 yr | 3028240 | - | *5831 | *17304 | *19104 | 100443 | 475327 | 450641 | 590662 | 372218 | 529127 | 262828 | 204755 |
| 24 Other current liabilities | 3445808 | - | *17983 | *13503 | 26389 | 106380 | 316000 | 288658 | 317639 | 325531 | 361288 | 431757 | 1240680 |
| 25 Loans from stockholders | 975142 | - | *67457 | *36824 | *101005 | 169723 | 174206 | 59082 | 40817 | 51793 | 176012 | 44703 | 53520 |
| 26 Mort, notes, bonds, 1 yr or more | 9615077 | - | *4619 | *30861 | *53265 | 250141 | 901182 | 778671 | 887407 | 910155 | 1326312 | 1886447 | 2586017 |
| 27 Other liabilities | 1390453 | - | *-0 | *20 | *260 | *19413 | 133340 | 136364 | 101127 | 123023 | 131422 | 287806 | 457678 |
| 28 Net worth | 13428043 | - | -37157 | 76962 | 166993 | 247508 | 1855975 | 1224955 | 2175453 | 1891058 | 1519135 | 1872459 | 2434704 |
| 29 Capital stock | 2559881 | - | 57094 | 14525 | 17323 | 126165 | 296816 | 96348 | 231468 | 178756 | 390136 | 166751 | 984498 |
| 30 Paid-in or capital surplus | 3596622 | - | *87238 | *46999 | *44016 | 8986 | 132468 | 132791 | 370221 | 397533 | 624346 | 754855 | 997171 |
| 31 Retained earnings, appropriated | *27264 | - | - | - | - | *17130 | - | - | - | 197 | 9936 | - | - |
| 32 Retained earnings-unappropriated | 3586856 | - | *-21713 | *-127 | 130461 | 81202 | 604497 | 536358 | 399730 | 596657 | 226027 | 695132 | 338631 |
| 33 Retained earnings (S Corp) | 4167744 | - | *-157403 | *16655 | *-19493 | *37784 | 879877 | 566660 | 1214921 | 766073 | 368362 | 339469 | 154838 |
| 34 Less: Cost of treasury stock | 510325 | - | *2373 | *1090 | *5315 | *23760 | 57684 | 107201 | 40888 | 48158 | 99673 | 83749 | 40433 |
| 35 Total receipts | 60433191 | 583855 | 272313 | 809313 | 1342194 | 2520762 | 9581032 | 6951095 | 8456472 | 7519027 | 6674015 | 6616492 | 9106622 |
| 36 Business receipts | 59338415 | 567122 | 271757 | 807401 | 1337790 | 2491455 | 9501200 | 6874022 | 8379258 | 7429633 | 6569865 | 6485445 | 8623469 |
| 37 Interest | 171394 | *569 | - | *104 | 2535 | 2901 | 7847 | 12097 | 7193 | 9121 | 14907 | 25522 | 88596 |
| 38 Interest on govt. obligations | 15063 | - | - | - | *-0 | - | *3909 | *220 | 2895 | 3767 | 1741 | 2272 | 258 |
| 39 Rents | 44200 | *645 | - | - | - | *873 | *523 | *3337 | *2621 | 3400 | 4203 | 10929 | 17670 |
| 40 Royalties | 182641 | - | - | - | - | - | *2566 | *1812 | *1032 | *5544 | 14243 | 14926 | 142518 |
| 41 Net S-T cap gain less net LT loss | *735 | - | - | - | - | - | - | *143 | - | 7 | 575 | 10 | - |
| 42 Net L-T cap gain less net ST loss | 62480 | - | - | - | - | *4759 | *905 | *1075 | 951 | *1833 | 3845 | 3077 | 46035 |
| 43 Net gain, noncapital assets | 111220 | *12212 | - | - | *613 | *4820 | 13660 | 9299 | 11949 | 29589 | 11096 | 9834 | 8149 |
| 44 Dividends, domestic corporations | 7593 | - | - | - | - | - | *54 | *41 | 740 | *485 | 1790 | 681 | 3803 |
| 45 Dividends, foreign corporations | 67177 | - | - | - | - | - | - | *1077 | *1025 | *2384 | 4891 | 10235 | 47564 |
| 46 Other receipts | 432273 | *3307 | *556 | *1809 | *1255 | 15956 | 50367 | 47972 | 48807 | 33265 | 46859 | 53560 | 128560 |
| 47 Total deductions | 57729177 | 553353 | 266999 | 771744 | 1336707 | 2530462 | 9205694 | 6647775 | 7934033 | 7023818 | 6362537 | 6347651 | 8748404 |
| 48 Cost of goods | 41379730 | *54902 | *12096 | 27731 | 103877 | 232716 | 944029 | 654126 | 976211 | 810011 | 758210 | 890820 | 1145262 |
| 49 Compensation of officers | 1389638 | *5077 | *17238 | 76912 | 89667 | 173594 | 400428 | 192311 | 185125 | 95365 | 71440 | 52593 | 29888 |
| 50 Salaries and wages | 2808780 | *12216 | *51871 | *31099 | 107318 | 135664 | 439607 | 266252 | 373435 | 324477 | 275718 | 305203 | 485919 |
| 51 Repairs | 262636 | *1242 | *4712 | *12784 | 10413 | 20257 | 51205 | 17494 | 20845 | 18227 | 33333 | 17476 | 54647 |
| 52 Bad debts | 140154 | *362 | *284 | *515 | *3329 | 8618 | 20515 | 21443 | 16272 | 10942 | 15309 | 13769 | 28796 |
| 53 Rent paid on business property | 489546 | *2527 | *21668 | 27387 | 34239 | 43924 | 90776 | 34684 | 46010 | 40291 | 26471 | 43841 | 77727 |
| 54 Taxes paid | 1325372 | 20530 | 11183 | 28806 | 43944 | 74512 | 257723 | 159261 | 187071 | 153577 | 121669 | 108738 | 158359 |
| 55 Interest paid | 1165663 | 11922 | *1679 | 8505 | 16782 | 41664 | 114734 | 118736 | 110032 | 116095 | 147769 | 168715 | 309029 |
| 56 Contributions or gifts | 15397 | *10 | - | *134 | *176 | 669 | 2597 | 810 | 1644 | 1351 | 1910 | 2292 | 3804 |
| 57 Amortization | 145406 | *839 | *184 | *2724 | *142 | 2572 | 5291 | 8597 | 12479 | 13467 | 18561 | 31825 | 48725 |
| 58 Depreciation | 2193538 | *15599 | 7847 | 19321 | 19725 | 86070 | 328340 | 259907 | 300871 | 272437 | 274136 | 237276 | 372008 |
| 59 Depletion | 5015 | - | - | - | - | - | - | - | - | - | 1485 | - | 3531 |
| 60 Advertising | 428917 | *3772 | *1837 | *10334 | 17268 | 13760 | 64902 | 25921 | 41050 | 41561 | 36358 | 39299 | 132856 |
| 61 Pension, prof sh, stock, annuity | 252735 | *762 | - | *3184 | *2745 | *7532 | 41019 | 20998 | 42672 | 37021 | 23135 | 28371 | 45296 |
| 62 Employee benefit programs | 770831 | *3136 | *1717 | *10934 | 13131 | 29174 | 127035 | 94062 | 111096 | 102142 | 89781 | 90698 | 97926 |
| 63 Net loss, noncapital assets | 43481 | *20490 | - | - | - | *64 | *1105 | 1682 | 2889 | 2284 | 2994 | 1767 | 10207 |
| 64 Other deductions | 4912337 | 45661 | 28164 | 100650 | 157622 | 252281 | 699689 | 405042 | 486438 | 450937 | 559952 | 496537 | 1229362 |
| 65 Total receipts less total deducts | 2704014 | 30502 | 5314 | 37569 | 5487 | -9700 | 375337 | 303320 | 522439 | 495210 | 311478 | 268840 | 358218 |
| 66 Constructive taxable income from related foreign corporations | 80658 | - | - | - | - | - | - | - | - | *662 | 1422 | 4596 | 73979 |
| 67 Net income (less deficit), total | 2769609 | 30502 | 5314 | 37569 | 5486 | -9700 | 371428 | 303099 | 519544 | 492105 | 311159 | 271163 | 431939 |
| 68 Net income, total | 3402006 | 71331 | *37624 | 37569 | 48202 | 89445 | 501031 | 367171 | 565236 | 504657 | 377070 | 314930 | 487741 |
| 69 Deficit, total | 632397 | *40829 | *32309 | - | *42716 | 99144 | 129603 | 64071 | 45692 | *12552 | 65912 | 43766 | 55802 |
| 70 Net income (less def), Form 1120-A | *-2404 | - | *-2404 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1356350 | *20051 | *4041 | *14229 | *4846 | *-14397 | 295480 | 219037 | 358959 | 217198 | 115125 | 92492 | 29289 |
| 73 Statutory special deductions, total | 193496 | 34 | - | *1567 | *1479 | *15377 | 5312 | *4805 | 20863 | 39835 | 21739 | 23692 | 58793 |
| 74 Net operating loss deduction | 171550 | 34 | - | *1567 | *1479 | *15377 | *5270 | *3699 | *19324 | *37153 | 18187 | 20886 | 48573 |
| 75 Dividends received deduction | 21946 | - | - | - | - | - | *42 | *1106 | 1538 | *2682 | 3553 | 2806 | 10219 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1643540 | *41446 | *4781 | *21773 | *14674 | 44964 | 149606 | 130114 | 175179 | 241462 | 221112 | 198770 | 399661 |
| 78 Income tax before credits, total | 573697 | *14440 | *717 | *3550 | *2684 | 11143 | 49814 | 44875 | 63483 | 86899 | 78057 | 70593 | 147441 |
| 79 Regular tax | 548599 | *14292 | *717 | *3550 | *2684 | 11075 | 46901 | 43427 | 59380 | 82483 | 75819 | 68452 | 139819 |
| 80 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 81 Recapture of investment credit | *7 | - | - | - | - | - | - | *7 | - | - | - | - | - |
| 82 Alternative minumum tax | 23363 | - | - | - | - | *68 | 2919 | *1441 | 3911 | 4178 | 1978 | 1886 | 6982 |
| 83 Environmental tax | 1503 | *27 | - | - | - | - | - | - | 85 | 237 | 259 | 255 | 640 |
| 84 Foreign tax credit | 57732 | - | - | - | - | - | - | - | *7 | *1092 | 1346 | 4951 | 50337 |
| 85 U.S. Possessions tax credit | 8023 | - | - | - | - | - | 329 | 963 | 2910 | 2273 | 1548 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 8155 | *56 | - | *109 | *24 | *307 | *1923 | *1055 | *575 | *1060 | 1149 | 1204 | 693 |
| 89 Prior year minumum tax credit | 14222 | - | - | - | - | *269 | *695 | *1847 | *538 | *1555 | 3293 | 1677 | 4348 |
| 90 Income tax after credits, total | 485564 | *14384 | *717 | *3441 | *2660 | 10568 | 46867 | 41010 | 59453 | 80919 | 70720 | 62761 | 92064 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 20
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2117 | *73 | *249 | *1095 | *73 | *275 | 198 | *71 | 37 | 19 | 10 | 6 | 11 |
| 2 Total assets | 22729233 | - | *348 | *172509 | *22383 | *185409 | 439775 | *524083 | 550309 | 684520 | 731489 | 1019675 | 18398733 |
| 3 Cash | 391854 | - | *223 | *30767 | *4237 | *17383 | 52560 | *33506 | 20747 | *61176 | 34218 | 12374 | 124662 |
| 4 Notes and accounts receivable | 5232236 | - | - | *37891 | *4910 | *58062 | *105495 | *148183 | 162840 | 193480 | 234783 | 260210 | 4026381 |
| 5 Less: Allowance for bad debts | 82658 | - | - | *2207 | - | - | *1284 | *2935 | *3195 | *6612 | 9220 | 11978 | 45226 |
| 6 Inventories | 3857511 | - | - | *78731 | *12788 | *70548 | 196989 | *225451 | 143627 | *233760 | 286908 | 338440 | 2270269 |
| 7 U.S. govt. obligations, total | *145923 | - | - | *53 | - | - | - | - | - | - | 5133 | 25996 | 114741 |
| 8 Tax-exempt securities | 20202 | - | - | - | - | - | - | - | - | - | - | 20181 | 21 |
| 9 Other current assets | 1133076 | - | *124 | *2656 | - | *2074 | *11375 | *6642 | 40688 | *35981 | 18389 | 83551 | 931596 |
| 10 Loans to stockholders | *10455 | - | - | - | - | - | - | *956 | *170 | 1676 | 10 | - | 7644 |
| 11 Mortgage and real estate loans | *1789 | - | - | - | - | - | - | *1789 | - | - | - | - | - |
| 12 Other investments | 1309261 | - | - | *1653 | - | *655 | *18596 | *24651 | *113839 | *48175 | 59359 | 114855 | 927480 |
| 13 Depreciable assets | 9203369 | - | - | *53907 | *1416 | *75216 | 131197 | *179984 | 142925 | 162052 | 169429 | 277539 | 8009705 |
| 14 Less: Accumulated depreciation | 4853604 | - | - | *35230 | *969 | *44763 | 80944 | *107984 | 88487 | 81733 | 95616 | 135819 | 4182058 |
| 15 Depletable assets | 1975229 | - | - | - | - | - | - | - | - | - | - | - | 1975229 |
| 16 Less: Accumulated depletion | 90035 | - | - | - | - | - | - | - | - | - | - | - | 90035 |
| 17 Land | 5127226 | - | - | - | - | - | *1345 | *1281 | *3971 | *7575 | 3937 | 5313 | 5103805 |
| 18 Intangible assets (Amortizable) | 1255551 | - | - | *4941 | - | *8505 | *7046 | *1534 | *20758 | *24120 | 15727 | 7320 | 1165599 |
| 19 Less: Accumulated amortization | 194383 | - | - | *1525 | - | *4890 | *3266 | *277 | *4341 | *5237 | 4552 | 3885 | 166408 |
| 20 Other assets | -1713770 | - | - | *872 | - | *2620 | *666 | *11304 | *-3231 | *10106 | 12986 | 25579 | -1774672 |
| 21 Total liabilities | 22729233 | - | *348 | *172509 | *22383 | *185409 | 439775 | *524083 | 550309 | 684520 | 731489 | 1019675 | 18398733 |
| 22 Accounts payable | 2132956 | - | - | *44946 | *2814 | *45493 | 95251 | *127572 | 79027 | 97216 | 72097 | 93156 | 1475384 |
| 23 Mort, notes, and bonds under 1 yr | 617888 | - | - | *3268 | - | *6777 | *61951 | *75722 | *42035 | *224188 | 22649 | 138540 | 42756 |
| 24 Other current liabilities | 4705018 | - | - | *31007 | - | *4742 | *37373 | *21472 | 25270 | *40060 | 56965 | 172799 | 4315329 |
| 25 Loans from stockholders | 209039 | - | - | *34999 | *35809 | *20187 | *16539 | *11241 | - | *23084 | 58441 | 6318 | 2422 |
| 26 Mort, notes, bonds, 1 yr or more | 9640218 | - | - | *28346 | - | *39500 | *30698 | *85296 | *65320 | *31034 | 153623 | 150264 | 9056137 |
| 27 Other liabilities | 7445975 | - | - | *-0 | - | *73 | *17725 | *15816 | 10663 | *18273 | 28196 | 29018 | 7326211 |
| 28 Net worth | -2021861 | - | *348 | *29942 | *-16240 | *68638 | 180237 | *186964 | 327994 | 250664 | 339518 | 429580 | -3819505 |
| 29 Capital stock | 980115 | - | *249 | *15551 | *4754 | *6881 | 22815 | *18556 | 26708 | 29895 | 35431 | 35553 | 783723 |
| 30 Paid-in or capital surplus | 1148710 | - | - | *32912 | - | *5225 | *15342 | *11500 | 38069 | *19526 | 75836 | 329303 | 620997 |
| 31 Retained earnings, appropriated | 125 | - | - | - | - | - | - | - | - | - | - | - | 125 |
| 32 Retained earnings-unappropriated | -4310028 | - | *99 | *68879 | *-20994 | *27039 | *78876 | *37128 | 217297 | *72901 | 218849 | 75835 | -5085939 |
| 33 Retained earnings (S Corp) | 458414 | - | - | *-26547 | - | *29493 | *76667 | *125060 | *96052 | *140529 | 17162 | - | - |
| 34 Less: Cost of treasury stock | 299197 | - | - | *60853 | - | - | *13463 | *5280 | *50131 | *12187 | 7760 | 11111 | 138411 |
| 35 Total receipts | 25193427 | *3657 | - | *460684 | *23216 | *652429 | 1323025 | *960924 | 1043239 | 1402003 | 1176008 | 1384424 | 16763818 |
| 36 Business receipts | 24087929 | - | - | *458117 | *23216 | *651806 | 1320797 | *935550 | 1034427 | 1391200 | 1155072 | 1360945 | 15756801 |
| 37 Interest | 344236 | - | - | *1511 | - | *293 | *23 | *765 | *1845 | *751 | 1693 | 4851 | 332504 |
| 38 Interest on govt. obligations | 4832 | - | - | - | - | - | - | - | *390 | *943 | 955 | 1260 | 1284 |
| 39 Rents | 47972 | - | - | - | - | - | 13 | *354 | *77 | *313 | 138 | 225 | 46853 |
| 40 Royalties | 179660 | - | - | - | - | - | - | *200 | *2462 | *1473 | 9907 | 4376 | 161241 |
| 41 Net S-T cap gain less net LT loss | 26014 | - | - | - | - | - | - | - | - | - | - | -6 | 26020 |
| 42 Net L-T cap gain less net ST loss | 128725 | - | - | - | - | *86 | - | *7413 | *1194 | 1302 | 321 | 137 | 118270 |
| 43 Net gain, noncapital assets | 15233 | - | - | *333 | - | *190 | *542 | *70 | *45 | *435 | 63 | 23 | 13532 |
| 44 Dividends, domestic corporations | 10216 | - | - | - | - | - | - | - | *1077 | *408 | 2 | 1429 | 7301 |
| 45 Dividends, foreign corporations | 12532 | - | - | - | - | - | - | - | - | - | 2598 | 1201 | 8733 |
| 46 Other receipts | 336078 | *3657 | - | *724 | - | *53 | *1651 | *16573 | 1721 | *5178 | 5260 | 9982 | 291278 |
| 47 Total deductions | 25065495 | *32721 | *137 | *445155 | *22691 | *620535 | 1289247 | *933219 | 996770 | 1375263 | 1120643 | 1345592 | 16883522 |
| 48 Cost of goods | 16766353 | - | - | *85256 | *12788 | *70874 | 197751 | *238167 | 157065 | *237845 | 280292 | 369405 | 2629755 |
| 49 Compensation of officers | 358269 | - | - | *23645 | - | *37603 | *54063 | *20946 | 14678 | *91472 | 21121 | 10420 | 84321 |
| 50 Salaries and wages | 1496517 | - | - | *38615 | *1975 | *38205 | *40048 | *58894 | 45919 | 57076 | 93408 | 93269 | 1029108 |
| 51 Repairs | 101701 | - | - | *3722 | - | *2280 | *1995 | *2185 | *1170 | *3231 | 2453 | 8769 | 75895 |
| 52 Bad debts | 43761 | - | - | *169 | - | *180 | *155 | *3548 | *2468 | *3759 | 3777 | 884 | 28822 |
| 53 Rent paid on business property | 339433 | - | - | *15275 | *2792 | *22113 | *11338 | *7754 | 2721 | *4534 | 14608 | 13668 | 244629 |
| 54 Taxes paid | 655870 | - | *81 | *12752 | *266 | *18930 | *23392 | *19037 | 20530 | 19303 | 34492 | 44896 | 462190 |
| 55 Interest paid | 1028755 | - | - | *3541 | - | *3703 | *9802 | *13861 | 7216 | *18235 | 28838 | 16286 | 927275 |
| 56 Contributions or gifts | 6861 | - | - | *4 | - | *67 | *16 | *50 | *472 | *343 | 1029 | 1685 | 3195 |
| 57 Amortization | 99463 | - | - | *311 | - | *1906 | *1252 | *157 | *1443 | *673 | 1218 | 1365 | 91139 |
| 58 Depreciation | 636562 | - | - | *4564 | *108 | *7181 | 13972 | *11355 | 10104 | 12493 | 12368 | 16483 | 547934 |
| 59 Depletion | 89196 | - | - | - | - | - | - | - | - | - | - | - | 89196 |
| 60 Advertising | 467089 | - | - | *3547 | - | *30496 | *6795 | *4071 | 17284 | *48652 | 38101 | 19218 | 298925 |
| 61 Pension, prof sh, stock, annuity | 78309 | - | - | - | - | - | *2929 | *1996 | *4205 | *5728 | 2345 | 11635 | 49470 |
| 62 Employee benefit programs | 256153 | - | - | *4333 | - | *6994 | *2604 | *11424 | 10123 | *14077 | 13130 | 13204 | 180263 |
| 63 Net loss, noncapital assets | 15710 | - | - | - | - | *13 | - | *314 | *101 | *140 | 197 | 77 | 14868 |
| 64 Other deductions | 2625496 | *32721 | *56 | *65399 | *4968 | *49307 | 69771 | *98927 | 91527 | 173476 | 93650 | 157172 | 1788521 |
| 65 Total receipts less total deducts | 127932 | *-29064 | *-137 | *15530 | *525 | *31894 | 33778 | *27705 | 46469 | 26741 | 55364 | 38831 | -119704 |
| 66 Constructive taxable income from related foreign corporations | 3357 | - | - | - | - | - | - | - | - | - | 1277 | - | 2081 |
| 67 Net income (less deficit), total | 126457 | *-29064 | *-137 | *15530 | *525 | *31894 | 33778 | *27705 | 46079 | 25798 | 55686 | 37571 | -118908 |
| 68 Net income, total | 610469 | - | - | *36347 | *525 | *31894 | *34904 | *36952 | 49284 | *48963 | 61037 | 43120 | 267443 |
| 69 Deficit, total | 484012 | *29064 | *137 | *20817 | - | - | *1127 | *9247 | *3205 | *23165 | 5351 | 5549 | 386351 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 102312 | *-29064 | - | *9271 | - | *27853 | *23769 | *22020 | *17344 | *27956 | 3164 | - | - |
| 73 Statutory special deductions, total | 86536 | - | - | *10869 | *525 | - | - | - | *754 | *285 | 1 | 1971 | 72130 |
| 74 Net operating loss deduction | *74598 | - | - | *10869 | *525 | - | - | - | - | - | - | - | 63204 |
| 75 Dividends received deduction | 11937 | - | - | - | - | - | - | - | *754 | *285 | 1 | 1971 | 8926 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 383383 | - | - | *4878 | - | *4042 | *11136 | *14932 | 31186 | *16830 | 57871 | 41150 | 201358 |
| 78 Income tax before credits, total | 135526 | - | - | *732 | - | *606 | *3273 | *4999 | 10836 | *5815 | 20015 | 14465 | 74786 |
| 79 Regular tax | 130864 | - | - | *732 | - | *606 | *3273 | *4999 | 10751 | *5810 | 20035 | 14234 | 70425 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *3451 | - | - | - | - | - | - | - | *84 | - | - | 178 | 3189 |
| 83 Environmental tax | 452 | - | - | - | - | - | - | - | -0 | *5 | 47 | 53 | 346 |
| 84 Foreign tax credit | 3568 | - | - | - | - | - | - | - | - | 22 | 979 | 1 | 2566 |
| 85 U.S. Possessions tax credit | 13654 | - | - | - | - | - | 684 | 466 | 7039 | 3066 | 2398 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2017 | - | - | - | - | - | - | - | *351 | - | 327 | 132 | 1208 |
| 89 Prior year minumum tax credit | 542 | - | - | - | - | - | - | - | - | - | - | - | 542 |
| 90 Income tax after credits, total | 115744 | - | - | *732 | - | *606 | *2589 | *4532 | *3445 | *2726 | 16310 | 14333 | 70470 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3140
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 276 | *73 | - | *114 | - | - | *32 | ** | 24 | *12 | 10 | 3 | 7 |
| 2 Total assets | 18903118 | - | - | *21466 | - | - | *42894 | ** | 347213 | *450466 | 731489 | 601438 | 16708152 |
| 3 Cash | 199876 | - | - | *339 | - | - | *4717 | ** | 18753 | *51492 | 34218 | 7481 | 82875 |
| 4 Notes and accounts receivable | 4412031 | - | - | *1110 | - | - | 9887 | ** | 102051 | *114141 | 234783 | 177136 | 3772923 |
| 5 Less: Allowance for bad debts | 56163 | - | - | - | - | - | 10 | - | *3195 | *2383 | 9220 | 10058 | 31296 |
| 6 Inventories | 2798131 | - | - | *10550 | - | - | *7863 | ** | 92151 | *139265 | 286908 | 239492 | 2021902 |
| 7 U.S. govt. obligations, total | 119874 | - | - | - | - | - | - | - | - | - | 5133 | - | 114741 |
| 8 Tax-exempt securities | 21 | - | - | - | - | - | - | - | - | - | - | - | 21 |
| 9 Other current assets | 1020662 | - | - | *864 | - | - | *9113 | - | *17816 | *29122 | 18389 | 45754 | 899604 |
| 10 Loans to stockholders | 7653 | - | - | - | - | - | - | - | - | - | 10 | - | 7644 |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 853653 | - | - | - | - | - | *5528 | - | *72626 | *46384 | 59359 | 44693 | 625064 |
| 13 Depreciable assets | 8096520 | - | - | *11941 | - | - | *5249 | ** | 89567 | *106762 | 169429 | 165264 | 7548307 |
| 14 Less: Accumulated depreciation | 4299305 | - | - | *4087 | - | - | *3089 | ** | 49947 | *49504 | 95616 | 81029 | 4016033 |
| 15 Depletable assets | 1975229 | - | - | - | - | - | - | - | - | - | - | - | 1975229 |
| 16 Less: Accumulated depletion | 90035 | - | - | - | - | - | - | - | - | - | - | - | 90035 |
| 17 Land | 5091612 | - | - | - | - | - | 50 | - | *2253 | *3776 | 3937 | 1416 | 5080180 |
| 18 Intangible assets (Amortizable) | 853807 | - | - | - | - | - | *6289 | - | *9083 | *4170 | 15727 | 5120 | 813418 |
| 19 Less: Accumulated amortization | 166989 | - | - | - | - | - | *2712 | - | *608 | *2040 | 4552 | 2891 | 154185 |
| 20 Other assets | -1913461 | - | - | *749 | - | - | 9 | ** | *-3337 | *9279 | 12986 | 9060 | -1942206 |
| 21 Total liabilities | 18903118 | - | - | *21466 | - | - | *42894 | ** | 347213 | *450466 | 731489 | 601438 | 16708152 |
| 22 Accounts payable | 1476344 | - | - | *4043 | - | - | *3020 | ** | 46088 | *73412 | 72097 | 50227 | 1227459 |
| 23 Mort, notes, and bonds under 1 yr | 269127 | - | - | - | - | - | *1212 | ** | *10838 | *88828 | 22649 | 116717 | 28884 |
| 24 Other current liabilities | 4350179 | - | - | *1069 | - | - | *10644 | ** | *16884 | *20802 | 56965 | 83617 | 4160197 |
| 25 Loans from stockholders | *92962 | - | - | *9016 | - | - | - | - | - | *23084 | 58441 | - | 2422 |
| 26 Mort, notes, bonds, 1 yr or more | 8549094 | - | - | *1300 | - | - | *9829 | - | *56036 | *13599 | 153623 | 77087 | 8237619 |
| 27 Other liabilities | 7148354 | - | - | - | - | - | - | - | *8197 | *14530 | 28196 | 15795 | 7081636 |
| 28 Net worth | -2982943 | - | - | *6038 | - | - | *18188 | ** | 209171 | *216211 | 339518 | 257995 | -4030064 |
| 29 Capital stock | 859733 | - | - | *4083 | - | - | *997 | ** | 20162 | *23187 | 35431 | 17525 | 758349 |
| 30 Paid-in or capital surplus | 846754 | - | - | *7690 | - | - | 1174 | ** | *32131 | *1013 | 75836 | 284354 | 444556 |
| 31 Retained earnings, appropriated | 125 | - | - | - | - | - | - | - | - | - | - | - | 125 |
| 32 Retained earnings-unappropriated | -4646431 | - | - | *4461 | - | - | 10030 | ** | 179474 | *69635 | 218849 | -34198 | -5094682 |
| 33 Retained earnings (S Corp) | *188177 | - | - | - | - | - | *12246 | - | *27535 | *131233 | 17162 | - | - |
| 34 Less: Cost of treasury stock | 231301 | - | - | *10196 | - | - | *6259 | - | *50131 | *8857 | 7760 | 9686 | 138411 |
| 35 Total receipts | 18485202 | *3657 | - | *60601 | - | - | *68358 | ** | 675719 | *912548 | 1176008 | 834323 | 14753987 |
| 36 Business receipts | 17648298 | - | - | *59242 | - | - | *68317 | ** | 672548 | *907850 | 1155072 | 819830 | 13965438 |
| 37 Interest | 316687 | - | - | *1356 | - | - | 3 | - | *1546 | *598 | 1693 | 1646 | 309847 |
| 38 Interest on govt. obligations | *1899 | - | - | - | - | - | - | - | - | *943 | 955 | - | 1 |
| 39 Rents | *43605 | - | - | - | - | - | 13 | - | *77 | *313 | 138 | 106 | 42958 |
| 40 Royalties | 67363 | - | - | - | - | - | - | - | - | - | 9907 | 4370 | 53086 |
| 41 Net S-T cap gain less net LT loss | 26020 | - | - | - | - | - | - | - | - | - | - | - | 26020 |
| 42 Net L-T cap gain less net ST loss | 118931 | - | - | - | - | - | - | - | *355 | - | 321 | 4 | 118251 |
| 43 Net gain, noncapital assets | 2444 | - | - | - | - | - | - | - | *45 | *216 | 63 | - | 2120 |
| 44 Dividends, domestic corporations | 8700 | - | - | - | - | - | - | - | *1077 | *408 | 2 | 315 | 6898 |
| 45 Dividends, foreign corporations | 5966 | - | - | - | - | - | - | - | - | - | 2598 | - | 3368 |
| 46 Other receipts | 245291 | *3657 | - | *3 | - | - | 27 | ** | *70 | *2221 | 5260 | 8052 | 226001 |
| 47 Total deductions | 18612785 | *32721 | - | *57273 | - | - | *64214 | ** | 638568 | *869404 | 1120643 | 816502 | 15013459 |
| 48 Cost of goods | 12221764 | - | - | *10550 | - | - | *7908 | ** | 105088 | *140969 | 280292 | 268388 | 2369985 |
| 49 Compensation of officers | 127671 | - | - | *1755 | - | - | *5487 | - | *9396 | *15638 | 21121 | 3402 | 70873 |
| 50 Salaries and wages | 1136692 | - | - | *1926 | - | - | 1 | - | *15978 | *31356 | 93408 | 61585 | 932438 |
| 51 Repairs | 80938 | - | - | *17 | - | - | *869 | - | *522 | *2388 | 2453 | 2674 | 72015 |
| 52 Bad debts | 35406 | - | - | - | - | - | 6 | - | *1225 | *1664 | 3777 | 644 | 28091 |
| 53 Rent paid on business property | 265242 | - | - | *2457 | - | - | *949 | - | *1158 | *2800 | 14608 | 9094 | 234176 |
| 54 Taxes paid | 520689 | - | - | *2187 | - | - | *1274 | - | 8867 | *13364 | 34492 | 37875 | 422630 |
| 55 Interest paid | 866296 | - | - | *1191 | - | - | 31 | ** | *4917 | *9001 | 28838 | 6164 | 816155 |
| 56 Contributions or gifts | 5372 | - | - | - | - | - | 1 | ** | *452 | *304 | 1029 | 1328 | 2259 |
| 57 Amortization | 38535 | - | - | - | - | - | *1252 | - | *319 | *101 | 1218 | 816 | 34830 |
| 58 Depreciation | 545104 | - | - | *1305 | - | - | *532 | ** | 6965 | *8692 | 12368 | 9443 | 505800 |
| 59 Depletion | 89196 | - | - | - | - | - | - | - | - | - | - | - | 89196 |
| 60 Advertising | 346741 | - | - | *156 | - | - | *1158 | - | *6727 | *29698 | 38101 | 16211 | 254690 |
| 61 Pension, prof sh, stock, annuity | 56337 | - | - | - | - | - | - | - | *3117 | *4542 | 2345 | 7771 | 38561 |
| 62 Employee benefit programs | 182542 | - | - | - | - | - | 211 | - | *7704 | *11534 | 13130 | 4006 | 145957 |
| 63 Net loss, noncapital assets | 14983 | - | - | - | - | - | - | - | 39 | - | 197 | 14 | 14734 |
| 64 Other deductions | 2079276 | *32721 | - | *10814 | - | - | *7274 | ** | 45583 | *120425 | 93650 | 118977 | 1649831 |
| 65 Total receipts less total deducts | -127583 | *-29064 | - | *3329 | - | - | *4144 | ** | 37152 | *43143 | 55364 | 17820 | -259472 |
| 66 Constructive taxable income from related foreign corporations | 2703 | - | - | - | - | - | - | - | - | - | 1277 | - | 1427 |
| 67 Net income (less deficit), total | -126779 | *-29064 | - | *3329 | - | - | *4144 | ** | 37152 | *42200 | 55686 | 17820 | -258046 |
| 68 Net income, total | 310153 | - | - | *9382 | - | - | *4144 | ** | *37708 | *46208 | 61037 | 23370 | 128304 |
| 69 Deficit, total | 436932 | *29064 | - | *6053 | - | - | - | - | *556 | *4008 | 5351 | 5549 | 386351 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *14312 | *-29064 | - | - | - | - | *2178 | - | *11679 | *26355 | 3164 | - | - |
| 73 Statutory special deductions, total | 17762 | - | - | *9382 | - | - | - | - | *754 | *285 | 1 | -0 | 7339 |
| 74 Net operating loss deduction | *9439 | - | - | *9382 | - | - | - | - | - | - | - | - | 57 |
| 75 Dividends received deduction | 8322 | - | - | - | - | - | - | - | *754 | *285 | 1 | -0 | 7282 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 250199 | - | - | - | - | - | 1966 | ** | *25275 | *15676 | 57871 | 23370 | 126042 |
| 78 Income tax before credits, total | 88212 | - | - | - | - | - | 685 | ** | *8826 | *5423 | 20015 | 8210 | 45054 |
| 79 Regular tax | 87122 | - | - | - | - | - | 685 | ** | *8741 | *5417 | 20035 | 8179 | 44064 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *84 | - | - | - | - | - | - | - | *84 | - | - | - | - |
| 83 Environmental tax | 247 | - | - | - | - | - | - | - | -0 | *5 | 47 | 31 | 163 |
| 84 Foreign tax credit | 3180 | - | - | - | - | - | - | - | - | - | 979 | - | 2201 |
| 85 U.S. Possessions tax credit | 12216 | - | - | - | - | - | 684 | ** | 6067 | 3066 | 2398 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1113 | - | - | - | - | - | - | - | - | - | 327 | 52 | 734 |
| 89 Prior year minumum tax credit | 542 | - | - | - | - | - | - | - | - | - | - | - | 542 |
| 90 Income tax after credits, total | 71161 | - | - | - | - | - | 1 | - | *2758 | *2356 | 16310 | 8158 | 41577 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products: Leather and leather products, not elsewhere classified

MINOR INDUSTRY 3198
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1842 | - | *249 | *981 | *73 | *275 | *166 | *71 | *13 | *7 | ** | 3 | 4 |
| 2 Total assets | 3826115 | - | *348 | *151043 | *22383 | *185409 | *396881 | *524083 | *203096 | *234054 | ** | 418237 | 1690580 |
| 3 Cash | 191978 | - | *223 | *30428 | *4237 | *17383 | *47842 | *33506 | *1994 | *9684 | ** | 4894 | 41786 |
| 4 Notes and accounts receivable | 820205 | - | - | *36781 | *4910 | *58062 | *95608 | *148183 | *60789 | *79339 | ** | 83074 | 253459 |
| 5 Less: Allowance for bad debts | 26495 | - | - | *2207 | - | - | *1274 | *2935 | - | *4230 | ** | 1920 | 13930 |
| 6 Inventories | 1059380 | - | - | *68181 | *12788 | *70548 | *189126 | *225451 | *51475 | *94495 | ** | 98948 | 248367 |
| 7 U.S. govt. obligations, total | *26049 | - | - | *53 | - | - | - | - | - | - | - | 25996 | - |
| 8 Tax-exempt securities | 20181 | - | - | - | - | - | - | - | - | - | - | 20181 | - |
| 9 Other current assets | 112414 | - | *124 | *1793 | - | *2074 | *2262 | *6642 | *22872 | *6858 | ** | 37796 | 31992 |
| 10 Loans to stockholders | *2802 | - | - | - | - | - | - | *956 | *170 | 1676 | - | - | - |
| 11 Mortgage and real estate loans | *1789 | - | - | - | - | - | - | *1789 | - | - | - | - | - |
| 12 Other investments | 455608 | - | - | *1653 | - | *655 | *13068 | *24651 | *41213 | *1790 | ** | 70162 | 302416 |
| 13 Depreciable assets | 1106849 | - | - | *41966 | *1416 | *75216 | *125948 | *179984 | *53358 | *55289 | ** | 112275 | 461398 |
| 14 Less: Accumulated depreciation | 554300 | - | - | *31143 | *969 | *44763 | *77856 | *107984 | *38541 | *32229 | ** | 54790 | 166025 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 35614 | - | - | - | - | - | *1295 | *1281 | *1718 | *3799 | - | 3897 | 23625 |
| 18 Intangible assets (Amortizable) | 401744 | - | - | *4941 | - | *8505 | *757 | *1534 | *11675 | 19950 | ** | 2201 | 352181 |
| 19 Less: Accumulated amortization | 27394 | - | - | *1525 | - | *4890 | *553 | *277 | *3733 | 3197 | ** | 994 | 12224 |
| 20 Other assets | 199691 | - | - | *123 | - | *2620 | *658 | *11304 | *105 | *828 | ** | 16519 | 167534 |
| 21 Total liabilities | 3826115 | - | *348 | *151043 | *22383 | *185409 | *396881 | *524083 | *203096 | *234054 | ** | 418237 | 1690580 |
| 22 Accounts payable | 656612 | - | - | *40904 | *2814 | *45493 | *92232 | *127572 | *32939 | *23804 | ** | 42928 | 247926 |
| 23 Mort, notes, and bonds under 1 yr | 348760 | - | - | *3268 | - | *6777 | *60739 | *75722 | *31198 | *135361 | ** | 21823 | 13872 |
| 24 Other current liabilities | 354839 | - | - | *29938 | - | *4742 | *26729 | *21472 | *8386 | *19258 | ** | 89182 | 155131 |
| 25 Loans from stockholders | 116077 | - | - | *25983 | *35809 | *20187 | *16539 | *11241 | - | - | - | 6318 | - |
| 26 Mort, notes, bonds, 1 yr or more | 1091124 | - | - | *27046 | - | *39500 | *20869 | *85296 | *9284 | *17434 | - | 73177 | 818518 |
| 27 Other liabilities | 297621 | - | - | *-0 | - | *73 | *17725 | *15816 | *2466 | *3743 | ** | 13223 | 244575 |
| 28 Net worth | 961082 | - | *348 | *23904 | *-16240 | *68638 | *162049 | *186964 | *118823 | *34453 | ** | 171585 | 210559 |
| 29 Capital stock | 120382 | - | *249 | *11468 | *4754 | *6881 | *21818 | *18556 | *6546 | *6708 | ** | 18028 | 25374 |
| 30 Paid-in or capital surplus | 301955 | - | - | *25222 | - | *5225 | *14168 | *11500 | *5938 | *18512 | ** | 44949 | 176441 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 336403 | - | *99 | *64418 | *-20994 | *27039 | *68846 | *37128 | *37823 | *3267 | ** | 110033 | 8743 |
| 33 Retained earnings (S Corp) | 270237 | - | - | *-26547 | - | *29493 | *64420 | *125060 | *68516 | *9295 | - | - | - |
| 34 Less: Cost of treasury stock | 67896 | - | - | *50657 | - | - | *7204 | *5280 | - | *3330 | - | 1425 | - |
| 35 Total receipts | 6708225 | - | - | *400083 | *23216 | *652429 | *1254666 | *960924 | *367520 | *489456 | ** | 550101 | 2009830 |
| 36 Business receipts | 6439631 | - | - | *398874 | *23216 | *651806 | *1252480 | *935550 | *361878 | *483349 | ** | 541115 | 1791362 |
| 37 Interest | 27549 | - | - | *155 | - | *293 | *20 | *765 | *299 | 154 | ** | 3206 | 22657 |
| 38 Interest on govt. obligations | *2934 | - | - | - | - | - | - | - | *390 | - | - | 1260 | 1283 |
| 39 Rents | *4367 | - | - | - | - | - | - | *354 | - | - | - | 118 | 3895 |
| 40 Royalties | *112297 | - | - | - | - | - | - | *200 | *2462 | *1473 | ** | 7 | 108156 |
| 41 Net S-T cap gain less net LT loss | -6 | - | - | - | - | - | - | - | - | - | - | -6 | - |
| 42 Net L-T cap gain less net ST loss | *9793 | - | - | - | - | *86 | - | *7413 | *839 | 1302 | - | 133 | 20 |
| 43 Net gain, noncapital assets | *12789 | - | - | *333 | - | *190 | *542 | *70 | - | *219 | ** | 23 | 11412 |
| 44 Dividends, domestic corporations | 1516 | - | - | - | - | - | - | - | - | - | - | 1114 | 402 |
| 45 Dividends, foreign corporations | 6566 | - | - | - | - | - | - | - | - | - | - | 1201 | 5365 |
| 46 Other receipts | 90787 | - | - | *721 | - | *53 | *1624 | *16573 | *1651 | *2958 | ** | 1930 | 65277 |
| 47 Total deductions | 6452710 | - | *137 | *387882 | *22691 | *620535 | *1225033 | *933219 | *358202 | *505858 | ** | 529090 | 1870063 |
| 48 Cost of goods | 4544588 | - | - | *74706 | *12788 | *70874 | *189843 | *238167 | *51978 | *96876 | ** | 101017 | 259770 |
| 49 Compensation of officers | 230597 | - | - | *21890 | - | *37603 | *48576 | *20946 | *5282 | *75834 | - | 7018 | 13449 |
| 50 Salaries and wages | 359825 | - | - | *36689 | *1975 | *38205 | *40047 | *58894 | *29942 | *25720 | ** | 31684 | 96670 |
| 51 Repairs | 20763 | - | - | *3705 | - | *2280 | *1125 | *2185 | *649 | *842 | ** | 6095 | 3881 |
| 52 Bad debts | 8354 | - | - | *169 | - | *180 | *149 | *3548 | *1243 | *2096 | ** | 240 | 730 |
| 53 Rent paid on business property | 74190 | - | - | *12818 | *2792 | *22113 | *10389 | *7754 | *1563 | *1735 | ** | 4574 | 10453 |
| 54 Taxes paid | 135181 | - | *81 | *10565 | *266 | *18930 | *22118 | *19037 | *11663 | *5939 | ** | 7021 | 39560 |
| 55 Interest paid | 162459 | - | - | *2350 | - | *3703 | *9770 | *13861 | *2299 | *9234 | ** | 10122 | 111120 |
| 56 Contributions or gifts | 1488 | - | - | *4 | - | *67 | *15 | *50 | *20 | *39 | ** | 357 | 937 |
| 57 Amortization | 60928 | - | - | *311 | - | *1906 | - | *157 | *1124 | *572 | ** | 549 | 56309 |
| 58 Depreciation | 91458 | - | - | *3259 | *108 | *7181 | *13441 | *11355 | *3139 | *3801 | ** | 7040 | 42133 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 120348 | - | - | *3391 | - | *30496 | *5637 | *4071 | *10557 | *18953 | ** | 3007 | 44235 |
| 61 Pension, prof sh, stock, annuity | 21972 | - | - | - | - | - | *2929 | *1996 | *1087 | *1187 | ** | 3864 | 10908 |
| 62 Employee benefit programs | 73610 | - | - | *4333 | - | *6994 | *2393 | *11424 | *2420 | *2543 | ** | 9198 | 34305 |
| 63 Net loss, noncapital assets | 727 | - | - | - | - | *13 | - | *314 | *63 | *140 | - | 63 | 135 |
| 64 Other deductions | 546220 | - | *56 | *54585 | *4968 | *49307 | *62497 | *98927 | *45944 | *53051 | ** | 38195 | 138690 |
| 65 Total receipts less total deducts | 255515 | - | *-137 | *12201 | *525 | *31894 | *29633 | *27705 | *9317 | *-16403 | ** | 21011 | 139768 |
| 66 Constructive taxable income from related foreign corporations | 654 | - | - | - | - | - | - | - | - | - | - | - | 654 |
| 67 Net income (less deficit), total | 253236 | - | *-137 | *12201 | *525 | *31894 | *29633 | *27705 | *8927 | *-16403 | ** | 19751 | 139138 |
| 68 Net income, total | 300316 | - | - | *26965 | *525 | *31894 | *30760 | *36952 | *11576 | *2754 | ** | 19751 | 139138 |
| 69 Deficit, total | *47081 | - | *137 | *14764 | - | - | *1127 | *9247 | *2649 | *19157 | - | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 88000 | - | - | *9271 | - | *27853 | *21591 | *22020 | *5665 | *1601 | - | - | - |
| 73 Statutory special deductions, total | *68774 | - | - | *1488 | *525 | - | - | - | - | - | - | 1971 | 64791 |
| 74 Net operating loss deduction | *65159 | - | - | *1488 | *525 | - | - | - | - | - | - | - | 63147 |
| 75 Dividends received deduction | 3615 | - | - | - | - | - | - | - | - | - | - | 1971 | 1644 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 133183 | - | - | *4878 | - | *4042 | *9169 | *14932 | *5911 | 1154 | ** | 17780 | 75317 |
| 78 Income tax before credits, total | 47314 | - | - | *732 | - | *606 | *2588 | *4999 | *2010 | 392 | ** | 6255 | 29732 |
| 79 Regular tax | 43743 | - | - | *732 | - | *606 | *2588 | *4999 | *2010 | 392 | ** | 6055 | 26361 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 3367 | - | - | - | - | - | - | - | - | - | - | 178 | 3189 |
| 83 Environmental tax | 204 | - | - | - | - | - | - | - | -0 | - | - | 22 | 183 |
| 84 Foreign tax credit | 389 | - | - | - | - | - | - | - | - | 22 | ** | 1 | 365 |
| 85 U.S. Possessions tax credit | 1438 | - | - | - | - | - | - | 466 | 972 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *905 | - | - | - | - | - | - | - | *351 | - | - | 79 | 474 |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 44583 | - | - | *732 | - | *606 | *2588 | *4532 | *687 | 370 | ** | 6174 | 28893 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 21
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 9418 | *168 | *2563 | 1691 | 1459 | 1278 | 1609 | 281 | 190 | 63 | 40 | 37 | 38 |
| 2 Total assets | 74590578 | - | *69564 | 280027 | 522013 | 869236 | 3522725 | 1908769 | 2806632 | 2243796 | 2693731 | 5845699 | 53828386 |
| 3 Cash | 2945435 | - | *24914 | 44791 | 55809 | 104977 | 390008 | 182433 | 214200 | 131050 | 160907 | 180525 | 1455820 |
| 4 Notes and accounts receivable | 12692097 | - | *8722 | 57151 | 183755 | 200249 | 881326 | 502526 | 742269 | 420078 | 483835 | 876841 | 8335347 |
| 5 Less: Allowance for bad debts | 460217 | - | - | - | *1870 | *1013 | 11317 | 6165 | 21802 | 10088 | 21849 | 37075 | 349039 |
| 6 Inventories | 6803916 | - | *6760 | 48026 | 116163 | 149089 | 578358 | 290348 | 431076 | 317811 | 437068 | 670394 | 3758820 |
| 7 U.S. govt. obligations, total | 187503 | - | - | - | - | *566 | *18196 | *32075 | *22896 | *50820 | 3492 | 58780 | 678 |
| 8 Tax-exempt securities | 70217 | - | - | - | - | - | *2346 | *1780 | *488 | *7075 | 38280 | 9010 | 11237 |
| 9 Other current assets | 2566056 | - | *5548 | *8198 | 13301 | 37549 | 96846 | 65190 | 137398 | 92967 | 99406 | 221501 | 1788154 |
| 10 Loans to stockholders | 163421 | - | *5880 | *23780 | *15228 | *13239 | 30244 | *2219 | *8237 | *9861 | 3922 | 80 | 50731 |
| 11 Mortgage and real estate loans | 42375 | - | - | *7028 | - | *9687 | *1184 | *273 | *15561 | - | - | 2996 | 5647 |
| 12 Other investments | 14085231 | - | - | *3831 | *26800 | 47442 | 205876 | 201506 | 192899 | 296372 | 226458 | 638186 | 12245862 |
| 13 Depreciable assets | 44725183 | - | *73663 | 290347 | 352227 | 895716 | 3524860 | 1365166 | 2010416 | 1583910 | 2178335 | 4015265 | 28435277 |
| 14 Less: Accumulated depreciation | 23611344 | - | *61224 | 212613 | 249443 | 630468 | 2398087 | 851997 | 1187058 | 887231 | 1244335 | 1855630 | 14033257 |
| 15 Depletable assets | 1271636 | - | - | - | - | - | *6892 | *27756 | *113109 | *39835 | 53187 | 125152 | 905705 |
| 16 Less: Accumulated depletion | 222029 | - | - | - | - | - | *3684 | *6705 | *41872 | *11393 | 25719 | 21280 | 111376 |
| 17 Land | 2136405 | - | - | *9274 | *3630 | 17488 | 138145 | 76954 | 105433 | 116680 | 115143 | 191529 | 1362129 |
| 18 Intangible assets (Amortizable) | 5819205 | - | *12366 | *2843 | *5683 | 17146 | 18734 | 84229 | 57317 | 53677 | 77764 | 569165 | 4920281 |
| 19 Less: Accumulated amortization | 1359231 | - | *8587 | *933 | *1804 | 8322 | *9262 | 78359 | 27058 | 32025 | 27010 | 71427 | 1094444 |
| 20 Other assets | 6734720 | - | *1523 | *-1696 | *2534 | 15890 | 52060 | 19538 | 33124 | 64398 | 134846 | 271688 | 6140815 |
| 21 Total liabilities | 74590578 | - | *69564 | 280027 | 522013 | 869236 | 3522725 | 1908769 | 2806632 | 2243796 | 2693731 | 5845699 | 53828386 |
| 22 Accounts payable | 5923710 | - | *5462 | *24281 | 150730 | 160995 | 587872 | 224082 | 379277 | 168922 | 194362 | 418773 | 3608953 |
| 23 Mort, notes, and bonds under 1 yr | 3126140 | - | *898 | *15872 | 76405 | 222807 | 282003 | 157615 | 254928 | 158880 | 201148 | 612162 | 1143423 |
| 24 Other current liabilities | 5685277 | - | *13083 | *25111 | 73265 | 84236 | 220567 | 118163 | 195877 | 131859 | 245464 | 425199 | 4152452 |
| 25 Loans from stockholders | 1910800 | - | *70007 | *48690 | *56133 | *78192 | 238064 | 95840 | 90327 | *69148 | 17417 | 134171 | 1012812 |
| 26 Mort, notes, bonds, 1 yr or more | 21839370 | - | *11918 | *66151 | 81893 | 179046 | 498932 | 202494 | 472032 | 321313 | 588806 | 1707195 | 17709591 |
| 27 Other liabilities | 8128248 | - | *-1747 | *1089 | *11202 | *6939 | 69625 | 16865 | 60917 | 110807 | 171579 | 318427 | 7362545 |
| 28 Net worth | 27977033 | - | *-30056 | 98832 | 72385 | 137021 | 1625664 | 1093711 | 1353274 | 1282867 | 1274955 | 2229771 | 18838609 |
| 29 Capital stock | 3943543 | - | *26143 | 222720 | 29706 | 88852 | 187907 | 98691 | 186776 | 103134 | 216391 | 427476 | 2355748 |
| 30 Paid-in or capital surplus | 18828481 | - | *16222 | *22015 | *65361 | 60355 | 115575 | 107843 | 237811 | 286761 | 362447 | 1582845 | 15971246 |
| 31 Retained earnings, appropriated | *352266 | - | - | - | - | - | - | - | *29501 | - | - | - | 322765 |
| 32 Retained earnings-unappropriated | 5397636 | - | *-29209 | -128873 | 59809 | 104211 | 891734 | 526910 | 551336 | 436812 | 522272 | 87075 | 2375558 |
| 33 Retained earnings (S Corp) | 2054321 | - | *-43213 | *5241 | *-70202 | *-66467 | 555153 | 395707 | 391881 | 498847 | 198167 | 189206 | - |
| 34 Less: Cost of treasury stock | 2599214 | - | - | *22271 | *12289 | *49930 | 124706 | 35440 | 44031 | 42687 | 24322 | 56830 | 2186709 |
| 35 Total receipts | 72908311 | *735891 | *256746 | 949826 | 1397346 | 2020807 | 7627466 | 3103577 | 4242874 | 2793173 | 3583466 | 6295717 | 39901422 |
| 36 Business receipts | 68931272 | *593677 | *256227 | 935321 | 1375541 | 1901051 | 7514012 | 3035591 | 4182803 | 2756350 | 3514541 | 6049669 | 36816489 |
| 37 Interest | 1513712 | *11067 | *212 | *1858 | 4715 | 4658 | 14330 | 9561 | 11515 | 5531 | 10873 | 40909 | 1398484 |
| 38 Interest on govt. obligations | 7490 | 637 | - | - | *21 | - | *556 | *1093 | *559 | *457 | 1383 | 747 | 2038 |
| 39 Rents | 111201 | *91 | - | - | *327 | *852 | 7942 | *4426 | 2006 | 2538 | 4117 | 6001 | 82900 |
| 40 Royalties | 461634 | - | - | - | - | - | - | *920 | *164 | *349 | 3873 | 9982 | 446346 |
| 41 Net S-T cap gain less net LT loss | *564 | - | - | - | - | *425 | *22 | *1 | *91 | - | 24 | - | 1 |
| 42 Net L-T cap gain less net ST loss | 301465 | *1421 | - | *1932 | *1574 | *15056 | 7191 | *3395 | *1767 | *877 | 8405 | 90515 | 169333 |
| 43 Net gain, noncapital assets | 254617 | 28420 | *306 | *2514 | *310 | *3466 | 26332 | 2103 | 14173 | 2390 | 3811 | 5681 | 165109 |
| 44 Dividends, domestic corporations | 35351 | 4 | - | - | *59 | - | *314 | *5 | *2924 | *1792 | 4003 | 7315 | 18936 |
| 45 Dividends, foreign corporations | 273472 | - | - | - | - | - | - | - | *61 | *1372 | 11469 | 6942 | 253628 |
| 46 Other receipts | 1017534 | *100575 | - | *8201 | 14798 | 95298 | 56767 | 46484 | 26812 | 21516 | 20967 | 77956 | 548158 |
| 47 Total deductions | 69456907 | *618901 | *274353 | 945179 | 1383072 | 1924888 | 7354445 | 2856011 | 4004062 | 2607094 | 3404611 | 5818739 | 38265553 |
| 48 Cost of goods | 44310085 | *70646 | *3173 | 48026 | 116163 | 152643 | 590901 | 296113 | 429763 | 328693 | 399821 | 655858 | 3011684 |
| 49 Compensation of officers | 988093 | *2031 | *42394 | *39551 | 88182 | 98447 | 284148 | 53514 | 77190 | 35640 | 38496 | 48785 | 179717 |
| 50 Salaries and wages | 4461503 | *28035 | *44049 | *142946 | 93737 | 175850 | 486937 | 183293 | 181348 | 142860 | 193307 | 307177 | 2481964 |
| 51 Repairs | 1163297 | *691 | *2116 | *15876 | 15856 | 38599 | 86873 | 21388 | 13252 | 10148 | 16509 | 89732 | 852258 |
| 52 Bad debts | 245098 | *8576 | *1937 | *5869 | 3845 | 8322 | 32219 | 9836 | 16235 | 4833 | 7428 | 11042 | 134956 |
| 53 Rent paid on business property | 766611 | *1715 | *18785 | *21274 | 33569 | 47586 | 77446 | 11901 | 19861 | 18332 | 26662 | 38900 | 450579 |
| 54 Taxes paid | 1756344 | *13305 | *15230 | 38386 | 39144 | 64740 | 206096 | 76912 | 79871 | 68633 | 73604 | 145185 | 935238 |
| 55 Interest paid | 3191831 | *15320 | *1415 | *5755 | 16222 | 32443 | 75920 | 28555 | 48612 | 47624 | 69427 | 184874 | 2665666 |
| 56 Contributions or gifts | 58304 | *204 | - | *117 | *641 | 755 | 3469 | 1217 | 2666 | 1064 | 1499 | 3107 | 43566 |
| 57 Amortization | 193594 | - | *4122 | *12236 | *2348 | 7176 | 6166 | 11273 | 4043 | 4906 | 8375 | 37227 | 95721 |
| 58 Depreciation | 2743371 | *32029 | *6056 | 26212 | 31680 | 75412 | 279548 | 97540 | 162429 | 125193 | 140976 | 277444 | 1488853 |
| 59 Depletion | 208083 | *11362 | - | - | - | - | *507 | *5287 | 4108 | 11714 | 14352 | 43058 | 117695 |
| 60 Advertising | 373143 | *1178 | *5978 | 2666 | 9941 | 9234 | 32473 | 10165 | 16608 | 10731 | 18033 | 34653 | 221483 |
| 61 Pension, prof sh, stock, annuity | 543540 | *2380 | - | *737 | *6343 | 6965 | 34762 | 16032 | 20396 | 18581 | 18490 | 22441 | 396412 |
| 62 Employee benefit programs | 1435157 | *3168 | *2950 | *2782 | 9473 | 21501 | 84808 | 42670 | 41397 | 73635 | 60841 | 116537 | 975396 |
| 63 Net loss, noncapital assets | 77745 | 234 | - | *6493 | *5212 | *1 | 1333 | *1187 | 1281 | 424 | 4889 | 7128 | 49561 |
| 64 Other deductions | 6941107 | *42410 | *49589 | 136742 | 139773 | 271437 | 642603 | 238654 | 264503 | 154335 | 187976 | 385591 | 4427492 |
| 65 Total receipts less total deducts | 3451404 | *116990 | *-17607 | 4647 | 14273 | 95920 | 273021 | 247566 | 238813 | 186079 | 178855 | 476978 | 1635869 |
| 66 Constructive taxable income from related foreign corporations | 184309 | - | - | - | - | - | - | - | *19 | - | 972 | 131 | 183187 |
| 67 Net income (less deficit), total | 3628224 | *116354 | *-17607 | 4647 | 14252 | 95920 | 272466 | 246473 | 238272 | 185621 | 178444 | 476363 | 1817018 |
| 68 Net income, total | 4552171 | *136540 | *835 | *27916 | 49683 | 123087 | 380334 | 280375 | 267171 | 227081 | 234916 | 513806 | 2310427 |
| 69 Deficit, total | 923947 | *20186 | *18442 | *23269 | *35431 | *27168 | 107869 | *33901 | *28898 | *41460 | 56472 | 37443 | 493409 |
| 70 Net income (less def), Form 1120-A | *-42 | - | *-42 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *95962 | *95962 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 684076 | *27052 | *-7403 | *14030 | *-12975 | *47765 | 165292 | 153516 | 75027 | 102799 | 42482 | 76491 | - |
| 73 Statutory special deductions, total | 777611 | *43107 | - | *9857 | *1799 | *21075 | 27170 | *9013 | 22883 | 19394 | 30449 | 67743 | 525122 |
| 74 Net operating loss deduction | 715801 | *43105 | - | *9857 | *1758 | *21075 | 26951 | *9009 | 20538 | *16924 | 18434 | 60490 | 487661 |
| 75 Dividends received deduction | 61810 | 3 | - | - | *41 | - | *219 | *4 | *2345 | *2470 | 12015 | 7253 | 37461 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3000738 | *66381 | - | *4029 | 33215 | 49656 | 137780 | 117846 | 165805 | 98625 | 162509 | 372260 | 1792632 |
| 78 Income tax before credits, total | 1076880 | *23042 | - | *604 | 6867 | 13910 | 43465 | 40534 | 56937 | 36269 | 56156 | 136268 | 662827 |
| 79 Regular tax | 1028403 | *22919 | - | *604 | 6608 | 13505 | 42713 | 40069 | 56424 | 33528 | 55479 | 129540 | 627015 |
| 80 Personal holding company tax | *259 | - | - | - | *259 | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 43762 | *22 | - | - | - | *402 | *752 | *427 | *449 | *2655 | 433 | 6186 | 32436 |
| 83 Environmental tax | 4120 | *102 | - | - | - | *4 | - | *38 | 65 | 86 | 198 | 542 | 3087 |
| 84 Foreign tax credit | 103652 | - | - | - | - | - | - | - | *130 | *62 | 971 | 469 | 102019 |
| 85 U.S. Possessions tax credit | 6863 | - | - | - | - | - | - | - | - | 2473 | 4391 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 4054 | - | - | - | - | - | - | - | - | - | -0 | - | 4053 |
| 88 General business credit | 9573 | 3320 | - | - | - | *87 | *263 | *271 | *22 | *662 | 304 | 4061 | 582 |
| 89 Prior year minumum tax credit | 30686 | 1142 | - | - | - | - | *1065 | - | *938 | *50 | 832 | 2223 | 24436 |
| 90 Income tax after credits, total | 922052 | *18580 | - | *604 | 6867 | 13823 | 42136 | 40263 | 55847 | 33022 | 49658 | 129515 | 531737 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 3225 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1368 | *** | *** | *129 | *214 | *119 | 208 | *16 | 29 | *13 | 5 | 8 | 11 |
| 2 Total assets | 35869863 | - | *** | *19135 | *81177 | *77852 | 538617 | *108173 | 456315 | *453427 | 362311 | 1256207 | 32508187 |
| 3 Cash | 917941 | - | *** | *2929 | *5827 | *1720 | 44779 | *14738 | *21787 | *34018 | 32312 | 34152 | 725311 |
| 4 Notes and accounts receivable | 6547218 | - | *** | *6972 | *45051 | *13138 | 169116 | *33022 | 146778 | *89046 | 66003 | 208519 | 5769572 |
| 5 Less: Allowance for bad debts | 212451 | - | *** | - | - | *264 | *2484 | *703 | *5637 | *2175 | 2347 | 10178 | 188664 |
| 6 Inventories | 2774375 | - | *** | *1394 | *17015 | *21998 | 121512 | *20711 | 88685 | *81846 | 63918 | 237816 | 2119481 |
| 7 U.S. govt. obligations, total | *1094 | - | *** | - | - | - | *1094 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *5146 | - | *** | - | - | - | - | - | - | *5146 | - | - | - |
| 9 Other current assets | 1290672 | - | *** | *1299 | *3800 | *3307 | 10642 | *681 | *11777 | *14269 | 7134 | 59189 | 1178575 |
| 10 Loans to stockholders | 33396 | - | *** | - | *2497 | - | *1952 | - | *27 | *2784 | - | - | 20653 |
| 11 Mortgage and real estate loans | *1184 | - | *** | - | - | - | *1184 | - | - | - | - | - | - |
| 12 Other investments | 8466905 | - | *** | - | - | - | *28057 | *5177 | *38125 | *42044 | 12325 | 64272 | 8276904 |
| 13 Depreciable assets | 19300584 | - | *** | *15600 | *21194 | *92209 | 356060 | *45803 | 270551 | *291994 | 362825 | 758385 | 17060952 |
| 14 Less: Accumulated depreciation | 10271508 | - | *** | *10881 | *15003 | *64026 | 210326 | *22123 | 127300 | *126158 | 194131 | 357057 | 9122786 |
| 15 Depletable assets | 73326 | - | *** | - | - | - | - | - | - | - | - | - | 73326 |
| 16 Less: Accumulated depletion | 14661 | - | *** | - | - | - | - | - | - | - | - | - | 14661 |
| 17 Land | 370160 | - | *** | - | - | - | *10068 | *9030 | 10266 | *4870 | 1293 | 24457 | 310175 |
| 18 Intangible assets (Amortizable) | 2296106 | - | *** | *2664 | *104 | *244 | *282 | *43 | *29427 | *23159 | - | 137725 | 2102458 |
| 19 Less: Accumulated amortization | 715561 | - | *** | *844 | *62 | *61 | *80 | *34 | *20491 | *18988 | - | 7217 | 667785 |
| 20 Other assets | 5005938 | - | *** | - | *753 | *9588 | *6761 | *1829 | *-7681 | *11574 | 12979 | 106143 | 4864676 |
| 21 Total liabilities | 35869863 | - | *** | *19135 | *81177 | *77852 | 538617 | *108173 | 456315 | *453427 | 362311 | 1256207 | 32508187 |
| 22 Accounts payable | 2779428 | - | *** | *1061 | *30522 | *22690 | 92963 | *8973 | 89715 | *30164 | 22395 | 163047 | 2312569 |
| 23 Mort, notes, and bonds under 1 yr | 1008164 | - | *** | - | *6439 | *15094 | 35505 | *2917 | *32305 | *39954 | 7827 | 93000 | 775123 |
| 24 Other current liabilities | 2849288 | - | *** | *1297 | *10913 | *3748 | 41661 | *8979 | 42712 | *26378 | 41564 | 135373 | 2528336 |
| 25 Loans from stockholders | 928881 | - | *** | - | *20606 | *9598 | *86740 | - | *1670 | *19346 | 8491 | 114051 | 665987 |
| 26 Mort, notes, bonds, 1 yr or more | 11800509 | - | *** | *1210 | *8137 | *40733 | *91515 | *14571 | *134175 | *100717 | 19112 | 432439 | 10945984 |
| 27 Other liabilities | 4701339 | - | *** | - | - | - | *8805 | *117 | *9667 | *23518 | 36313 | 72811 | 4551717 |
| 28 Net worth | 11802256 | - | *** | *15567 | *4560 | *-14010 | 181428 | *72616 | 146070 | *213350 | 226610 | 245485 | 10728471 |
| 29 Capital stock | 1593410 | - | *** | *5006 | *1548 | *2874 | 26238 | *1159 | 70363 | *35088 | 37234 | 143199 | 1269287 |
| 30 Paid-in or capital surplus | 9366845 | - | *** | - | *2888 | *22349 | *8060 | *15039 | *49129 | *27665 | 49609 | 443903 | 8748203 |
| 31 Retained earnings, appropriated | 298897 | - | *** | - | - | - | - | - | - | - | - | - | 298897 |
| 32 Retained earnings-unappropriated | 2368924 | - | *** | *18273 | *1532 | *-39484 | *71512 | *28167 | 28752 | *40090 | 111827 | -427132 | 2534488 |
| 33 Retained earnings (S Corp) | 358269 | - | *** | - | *-1409 | *6145 | *118480 | *29260 | - | *112542 | 27940 | 85515 | - |
| 34 Less: Cost of treasury stock | 2184089 | - | *** | *7712 | - | *5895 | *42861 | *1009 | *2172 | *2035 | - | - | 2122404 |
| 35 Total receipts | 29182216 | *** | *** | *56614 | *320349 | *158285 | 1169994 | *227980 | 985001 | *671671 | 540001 | 1993839 | 22901575 |
| 36 Business receipts | 26584374 | *** | *** | *56607 | *319909 | *153577 | 1148923 | *223752 | 979543 | *668616 | 535772 | 1956980 | 20412886 |
| 37 Interest | 1193611 | - | *** | *6 | *116 | *24 | *478 | *731 | *2030 | *1390 | 1364 | 3765 | 1183707 |
| 38 Interest on govt. obligations | *966 | *** | *** | - | - | - | *193 | *149 | - | *196 | 32 | 22 | - |
| 39 Rents | 63380 | - | *** | - | - | - | - | *1417 | *417 | *206 | 6 | 1573 | 59762 |
| 40 Royalties | 434961 | - | *** | - | - | - | - | - | *164 | - | - | 6580 | 428217 |
| 41 Net S-T cap gain less net LT loss | 1 | - | *** | - | - | - | - | - | - | - | - | - | 1 |
| 42 Net L-T cap gain less net ST loss | 159262 | - | *** | - | - | - | *54 | - | *347 | 3 | - | 5813 | 153046 |
| 43 Net gain, noncapital assets | 86740 | *** | *** | - | - | - | *183 | - | *63 | *19 | 67 | 1192 | 56800 |
| 44 Dividends, domestic corporations | 18715 | - | *** | - | - | - | *101 | - | - | *19 | 92 | 2220 | 16283 |
| 45 Dividends, foreign corporations | 206578 | - | *** | - | - | - | - | - | - | *478 | 1914 | 3214 | 200972 |
| 46 Other receipts | 433628 | *** | *** | - | *324 | *4683 | 20062 | *1931 | *2437 | *745 | 754 | 12482 | 389902 |
| 47 Total deductions | 27952480 | *** | *** | *53600 | *311944 | *172643 | 1112708 | *201744 | 942729 | *630528 | 487469 | 1840959 | 22061325 |
| 48 Cost of goods | 16069904 | *** | *** | *1394 | *17015 | *21998 | 121540 | *21033 | 88185 | *84387 | 53465 | 243280 | 1500821 |
| 49 Compensation of officers | 236470 | - | *** | *2500 | *32372 | *5335 | 37798 | *7586 | *11728 | *10744 | 2259 | 11758 | 93189 |
| 50 Salaries and wages | 1774849 | *** | *** | - | *35759 | *8175 | 49149 | *11041 | 20431 | *38835 | 22254 | 116641 | 1447062 |
| 51 Repairs | 670086 | - | *** | *108 | *3319 | *403 | 2176 | *67 | *686 | *3264 | 818 | 32320 | 626730 |
| 52 Bad debts | 88921 | - | *** | - | *268 | *681 | *3778 | *966 | *2670 | *1028 | 519 | 2723 | 74634 |
| 53 Rent paid on business property | 371581 | - | *** | *1658 | *10297 | *10409 | *11899 | *1851 | *4777 | *5498 | 8852 | 19355 | 291940 |
| 54 Taxes paid | 709844 | *** | *** | *2104 | *6322 | *3030 | 34600 | *5842 | 10988 | *17298 | 15159 | 47487 | 559523 |
| 55 Interest paid | 1991757 | *** | *** | *47 | *2085 | *4595 | 12374 | *1670 | 10513 | *14714 | 2841 | 42063 | 1900332 |
| 56 Contributions or gifts | 30487 | - | *** | *71 | *470 | - | *28 | *705 | *599 | *289 | 136 | 359 | 27830 |
| 57 Amortization | 73024 | - | *** | *533 | *794 | *4868 | *533 | *443 | *587 | *2948 | 386 | 8183 | 53748 |
| 58 Depreciation | 1045225 | *** | *** | *1070 | *3565 | *8639 | 29424 | *4069 | 24774 | *27889 | 31783 | 60341 | 852208 |
| 59 Depletion | 4952 | - | *** | - | - | - | - | - | - | - | - | - | 4952 |
| 60 Advertising | 164662 | *** | *** | *105 | *4164 | *924 | 5204 | *686 | 4804 | *4283 | 6603 | 12633 | 122427 |
| 61 Pension, prof sh, stock, annuity | 337787 | - | *** | - | *4805 | *33 | *3618 | *3418 | *1510 | *2522 | 3727 | 6531 | 311622 |
| 62 Employee benefit programs | 680073 | *** | *** | - | *5116 | - | *11240 | *6042 | *7598 | *16771 | 14359 | 43943 | 573724 |
| 63 Net loss, noncapital assets | 18677 | - | *** | - | - | - | *823 | *926 | *157 | *105 | 261 | 920 | 15485 |
| 64 Other deductions | 3684182 | *** | *** | *7767 | *39066 | *29824 | 84130 | *8532 | 45881 | *57108 | 30923 | 129766 | 3237468 |
| 65 Total receipts less total deducts | 1229736 | *** | *** | *3014 | *8404 | *-14358 | 57286 | *26236 | 42272 | *41144 | 52532 | 152880 | 840250 |
| 66 Constructive taxable income from related foreign corporations | 143245 | - | *** | - | - | - | - | - | - | - | 38 | - | 143207 |
| 67 Net income (less deficit), total | 1372016 | *** | *** | *3014 | *8404 | *-14358 | 57093 | *26087 | 42272 | *40948 | 52538 | 152859 | 983457 |
| 68 Net income, total | 1754419 | *** | *** | *3014 | *8404 | *920 | *85444 | *26087 | *50406 | *51995 | 52538 | 152859 | 1297594 |
| 69 Deficit, total | 382403 | - | *** | - | - | *15278 | *28350 | - | *8133 | *11048 | - | - | 314137 |
| 70 Net income (less def), Form 1120-A | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 172043 | *** | *** | - | *972 | *-3672 | *57083 | *9689 | - | *22250 | 9639 | 53988 | - |
| 73 Statutory special deductions, total | 185356 | - | *** | *2375 | - | - | *13733 | - | *4234 | *491 | 1824 | 19226 | 143474 |
| 74 Net operating loss deduction | 149638 | - | *** | *2375 | - | - | *13662 | - | *4234 | - | - | 19226 | 110141 |
| 75 Dividends received deduction | 35718 | - | *** | - | - | - | *71 | - | - | *491 | 1824 | - | 33333 |
| 76 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1381489 | - | *** | *639 | *7432 | - | *842 | *16398 | *46172 | *29255 | 41075 | 79645 | 1160030 |
| 78 Income tax before credits, total | 484964 | - | *** | *96 | *1499 | - | *330 | *5582 | *15791 | *9963 | 14061 | 28182 | 409459 |
| 79 Regular tax | 480589 | - | *** | *96 | *1499 | - | *126 | *5575 | *15699 | *9947 | 14007 | 27811 | 405829 |
| 80 Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2511 | - | *** | - | - | - | *204 | - | *82 | - | - | 260 | 1964 |
| 83 Environmental tax | 1865 | - | *** | - | - | - | - | *6 | *11 | *17 | 54 | 111 | 1666 |
| 84 Foreign tax credit | 80873 | - | *** | - | - | - | - | - | - | - | 39 | 424 | 80410 |
| 85 U.S. Possessions tax credit | 2460 | - | *** | - | - | - | - | - | - | 2460 | - | - | - |
| 86 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 4053 | - | *** | - | - | - | - | - | - | - | - | - | 4053 |
| 88 General business credit | *1655 | - | *** | - | - | - | - | - | *13 | *662 | - | 796 | 184 |
| 89 Prior year minumum tax credit | *7898 | - | *** | - | - | - | - | - | *508 | - | - | - | 7390 |
| 90 Income tax after credits, total | 388024 | - | *** | *96 | *1499 | - | *330 | *5582 | *15269 | *6841 | 14021 | 26962 | 317423 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3240
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 286 | *13 | - | - | *62 | *153 | *19 | *9 | - | *6 | 5 | 9 | 9 |
| 2 Total assets | 9693537 | - | - | - | *18982 | *94461 | *24097 | *50124 | - | *247670 | 354249 | 1394355 | 7509600 |
| 3 Cash | 285481 | - | - | - | *5611 | *246 | *384 | *4906 | - | *18881 | 24596 | 43505 | 187353 |
| 4 Notes and accounts receivable | 886123 | - | - | - | *5812 | *20068 | *6807 | *11740 | - | *21851 | 51046 | 136153 | 632647 |
| 5 Less: Allowance for bad debts | 81502 | - | - | - | - | - | - | - | - | *396 | 3325 | 13080 | 64702 |
| 6 Inventories | 687000 | - | - | - | - | *410 | *10520 | *196 | - | *27054 | 37612 | 117749 | 493459 |
| 7 U.S. govt. obligations, total | *62152 | - | - | - | - | - | - | - | - | *12706 | 1659 | 47786 | - |
| 8 Tax-exempt securities | *2546 | - | - | - | - | - | - | - | - | *1929 | 120 | 491 | 5 |
| 9 Other current assets | 338178 | - | - | - | *125 | *11793 | *520 | *2005 | - | *2585 | 15984 | 82866 | 222299 |
| 10 Loans to stockholders | *11231 | - | - | - | *19 | - | - | - | - | *773 | - | - | 10439 |
| 11 Mortgage and real estate loans | *273 | - | - | - | - | - | - | *273 | - | - | - | - | - |
| 12 Other investments | 2368773 | - | - | - | *130 | *7094 | *650 | *11150 | - | *69888 | 9696 | 67536 | 2202629 |
| 13 Depreciable assets | 6968024 | - | - | - | *20314 | *110568 | *25442 | *66880 | - | *164161 | 357131 | 1309431 | 4914098 |
| 14 Less: Accumulated depreciation | 3096777 | - | - | - | *14051 | *57484 | *20317 | *49070 | - | *102433 | 183419 | 599684 | 2070318 |
| 15 Depletable assets | 127702 | - | - | - | - | - | - | - | - | - | 1117 | 44301 | 82284 |
| 16 Less: Accumulated depletion | 17625 | - | - | - | - | - | - | - | - | - | 444 | 8033 | 9148 |
| 17 Land | 445460 | - | - | - | *1021 | *1092 | *91 | - | - | *26346 | 12277 | 47752 | 356882 |
| 18 Intangible assets (Amortizable) | 281345 | - | - | - | - | *87 | - | - | - | - | 6627 | 39777 | 234854 |
| 19 Less: Accumulated amortization | 67902 | - | - | - | - | *30 | - | - | - | - | 78 | 10778 | 57015 |
| 20 Other assets | 493056 | - | - | - | - | *617 | - | *2044 | - | *4326 | 23652 | 88584 | 373833 |
| 21 Total liabilities | 9693537 | - | - | - | *18982 | *94461 | *24097 | *50124 | - | *247670 | 354249 | 1394355 | 7509600 |
| 22 Accounts payable | 392039 | - | - | - | *4094 | *10106 | *7643 | *5650 | - | *7645 | 19302 | 76316 | 261284 |
| 23 Mort, notes, and bonds under 1 yr | 366324 | - | - | - | *1546 | *67 | *5578 | *7310 | - | *12301 | 34904 | 128123 | 176495 |
| 24 Other current liabilities | 539938 | - | - | - | *807 | *1482 | *609 | *1614 | - | *6025 | 20949 | 76213 | 432239 |
| 25 Loans from stockholders | *84046 | - | - | - | *2365 | *47112 | - | - | - | *28038 | - | - | 6531 |
| 26 Mort, notes, bonds, 1 yr or more | 2710633 | - | - | - | - | *15759 | *1622 | - | - | *15633 | 59470 | 440966 | 2177183 |
| 27 Other liabilities | 1239793 | - | - | - | - | *1762 | - | - | - | *33922 | 33292 | 104904 | 1065914 |
| 28 Net worth | 4360764 | - | - | - | *10170 | *18173 | *8644 | *35551 | - | *144108 | 186332 | 567833 | 3389955 |
| 29 Capital stock | 969990 | - | - | - | *617 | *2173 | *956 | *47 | - | *26668 | 34321 | 51985 | 853222 |
| 30 Paid-in or capital surplus | 3488620 | - | - | - | - | *11705 | - | - | - | *56294 | 98124 | 559506 | 2762992 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -157971 | - | - | - | *9553 | *1466 | *7687 | - | - | *3263 | 54891 | -9967 | -224865 |
| 33 Retained earnings (S Corp) | *96347 | - | - | - | - | *2828 | - | *35504 | - | *58015 | - | - | - |
| 34 Less: Cost of treasury stock | *36222 | - | - | - | - | - | - | - | - | *132 | 1004 | 33691 | 1394 |
| 35 Total receipts | 6878903 | *346070 | - | - | *63114 | *160814 | *48493 | *100875 | - | *189679 | 286134 | 1222354 | 4461371 |
| 36 Business receipts | 6437039 | *247683 | - | - | *63114 | *160246 | *48394 | *99536 | - | *180411 | 282918 | 1125103 | 4229633 |
| 37 Interest | 51336 | *3452 | - | - | - | *315 | *72 | - | - | *228 | 1137 | 7782 | 38350 |
| 38 Interest on govt. obligations | 232 | - | - | - | - | - | - | - | - | - | 5 | 50 | 177 |
| 39 Rents | 11878 | - | - | - | - | - | - | - | - | 12 | 81 | 281 | 11504 |
| 40 Royalties | 3111 | - | - | - | - | - | - | - | - | - | 30 | 112 | 2969 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 92384 | 1356 | - | - | - | - | - | - | - | - | 297 | 79796 | 10935 |
| 43 Net gain, noncapital assets | 95906 | 2 | - | - | - | - | - | *1054 | - | *156 | 40 | 988 | 93666 |
| 44 Dividends, domestic corporations | 3723 | - | - | - | - | - | - | - | - | - | 103 | 1509 | 2110 |
| 45 Dividends, foreign corporations | 1721 | - | - | - | - | - | - | - | - | - | - | - | 1721 |
| 46 Other receipts | 181574 | *93575 | - | - | - | *253 | *27 | *284 | - | *8872 | 1524 | 6733 | 70305 |
| 47 Total deductions | 6430928 | *290907 | - | - | *61111 | *156690 | *48597 | *91979 | - | *172932 | 265698 | 1074223 | 4268791 |
| 48 Cost of goods | 4003393 | *23134 | - | - | - | *410 | *10520 | *196 | - | *27054 | 25135 | 96684 | 472968 |
| 49 Compensation of officers | 60189 | - | - | - | *4646 | *4527 | *1153 | *1876 | - | *2093 | 1678 | 13156 | 31060 |
| 50 Salaries and wages | 395613 | *5048 | - | - | *4408 | *36800 | *4697 | *2504 | - | *4742 | 7707 | 27232 | 302476 |
| 51 Repairs | 104860 | *330 | - | - | *418 | *13017 | *4 | *-0 | - | *45 | 330 | 30186 | 60530 |
| 52 Bad debts | 24909 | *8213 | - | - | *73 | *293 | - | *47 | - | *268 | 1132 | 4029 | 10854 |
| 53 Rent paid on business property | 55126 | *343 | - | - | *1789 | *978 | *442 | *1125 | - | *278 | 1058 | 6073 | 43041 |
| 54 Taxes paid | 173153 | *2914 | - | - | *5257 | *8577 | *1110 | *3039 | - | *4505 | 5782 | 27207 | 114762 |
| 55 Interest paid | 270315 | *5611 | - | - | *251 | *883 | *642 | *724 | - | *6360 | 3587 | 38380 | 213876 |
| 56 Contributions or gifts | 1459 | *99 | - | - | *41 | - | - | - | - | *11 | 24 | 688 | 597 |
| 57 Amortization | 34493 | - | - | - | - | *13 | - | - | - | *594 | 1141 | 3688 | 29057 |
| 58 Depreciation | 335638 | *17358 | - | - | *1771 | *17397 | *1693 | *5419 | - | *7841 | 10891 | 63684 | 209583 |
| 59 Depletion | 90759 | *11362 | - | - | - | - | - | - | - | 11 | 1941 | 20929 | 56516 |
| 60 Advertising | 9034 | 22 | - | - | *188 | *204 | *269 | *50 | - | *400 | 182 | 1261 | 6459 |
| 61 Pension, prof sh, stock, annuity | 32602 | 99 | - | - | - | *466 | *304 | *1996 | - | *760 | 2089 | 2836 | 24053 |
| 62 Employee benefit programs | 176296 | *905 | - | - | *1356 | *784 | *1447 | *1852 | - | *1342 | 6351 | 15145 | 147115 |
| 63 Net loss, noncapital assets | *15836 | - | - | - | - | - | - | - | - | *42 | 11 | - | 15783 |
| 64 Other deductions | 647253 | *14039 | - | - | *8315 | *26876 | *3912 | *805 | - | *7011 | 10270 | 39574 | 536452 |
| 65 Total receipts less total deducts | 447976 | *55163 | - | - | *2003 | *4124 | *-104 | *8896 | - | *16747 | 20436 | 148131 | 192580 |
| 66 Constructive taxable income from related foreign corporations | 1109 | - | - | - | - | - | - | - | - | - | - | - | 1109 |
| 67 Net income (less deficit), total | 448852 | *55163 | - | - | *2003 | *4124 | *-104 | *8896 | - | *16747 | 20431 | 148081 | 193512 |
| 68 Net income, total | 612737 | *63697 | - | - | *2003 | *4124 | - | *8896 | - | *20430 | 20431 | 157268 | 335888 |
| 69 Deficit, total | *163884 | 8534 | - | - | - | - | *104 | - | - | 3683 | - | 9187 | 142377 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *55163 | *55163 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *27021 | - | - | - | - | *4124 | - | *8896 | - | *14001 | - | - | - |
| 73 Statutory special deductions, total | 271622 | *37223 | - | - | - | - | - | - | - | *6429 | 8864 | 13526 | 205581 |
| 74 Net operating loss deduction | 268697 | *37223 | - | - | - | - | - | - | - | *6429 | 8782 | 12318 | 203944 |
| 75 Dividends received deduction | 2925 | - | - | - | - | - | - | - | - | - | 81 | 1207 | 1636 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 314729 | *26474 | - | - | *2003 | - | - | - | - | - | 11568 | 144377 | 130308 |
| 78 Income tax before credits, total | 126173 | *9061 | - | - | *300 | - | - | - | - | *565 | 4165 | 50836 | 61246 |
| 79 Regular tax | 109314 | *9001 | - | - | *300 | - | - | - | - | - | 3933 | 50472 | 45608 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 15853 | - | - | - | - | - | - | - | - | *560 | 200 | 170 | 14922 |
| 83 Environmental tax | 746 | *59 | - | - | - | - | - | - | - | *5 | 21 | 194 | 467 |
| 84 Foreign tax credit | 16 | - | - | - | - | - | - | - | - | - | - | 16 | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2901 | - | - | - | - | - | - | - | - | - | - | 2749 | 152 |
| 89 Prior year minumum tax credit | 10358 | - | - | - | - | - | - | - | - | - | 432 | 2223 | 7703 |
| 90 Income tax after credits, total | 112897 | *9061 | - | - | *300 | - | - | - | - | *565 | 3733 | 45847 | 53391 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Concrete, gypsum, and plaster products

MINOR INDUSTRY 3270
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3392 | *12 | *399 | *704 | *342 | 673 | 955 | 133 | 117 | 23 | 14 | 8 | 11 |
| 2 Total assets | 16302444 | - | *7760 | *116162 | *134657 | 472820 | 2117120 | 987829 | 1656055 | 857231 | 876198 | 1324207 | 7752405 |
| 3 Cash | 1091651 | - | *734 | *13055 | *11184 | 53337 | 270391 | 99699 | 147454 | 46596 | 66542 | 53422 | 329238 |
| 4 Notes and accounts receivable | 3141008 | - | *5673 | *20519 | *47171 | 112828 | 505291 | 278147 | 419524 | 175981 | 153980 | 221249 | 1200646 |
| 5 Less: Allowance for bad debts | 78078 | - | - | - | *1511 | *544 | 6246 | *3908 | 10937 | *3596 | 5394 | 4384 | 41557 |
| 6 Inventories | 1496432 | - | *439 | *13383 | *33344 | 79947 | 259526 | 98137 | 139475 | 82131 | 121716 | 65469 | 602865 |
| 7 U.S. govt. obligations, total | 95931 | - | - | - | - | *566 | *7392 | *15830 | *22896 | *38113 | - | 10993 | 140 |
| 8 Tax-exempt securities | *15657 | - | - | - | - | - | *2346 | *890 | *488 | - | - | 8519 | 3413 |
| 9 Other current assets | 452638 | - | - | *6897 | *5403 | 11001 | 67135 | 33920 | 65109 | 39441 | 29927 | 34446 | 159359 |
| 10 Loans to stockholders | 75851 | - | - | *7773 | *7261 | *12564 | *16858 | *1906 | *7801 | - | 3922 | - | 17765 |
| 11 Mortgage and real estate loans | *39621 | - | - | *7028 | - | *9687 | - | - | *15561 | - | - | 2669 | 4676 |
| 12 Other investments | 1844990 | - | - | *587 | *4302 | *22000 | 89186 | 98399 | 122199 | 147578 | 55765 | 294757 | 1010217 |
| 13 Depreciable assets | 11299047 | - | *5929 | *153340 | *86490 | 516071 | 2460725 | 724951 | 1377357 | 570323 | 765975 | 882847 | 3755040 |
| 14 Less: Accumulated depreciation | 6174970 | - | *5135 | *113894 | *61041 | 374508 | 1688587 | 437086 | 833890 | 344126 | 471575 | 414728 | 1430399 |
| 15 Depletable assets | 854651 | - | - | - | - | - | *6892 | *23732 | *104229 | *23332 | 39223 | 57505 | 599739 |
| 16 Less: Accumulated depletion | 171317 | - | - | - | - | - | *3684 | *5547 | *40876 | *6557 | 24178 | 8358 | 82117 |
| 17 Land | 1065826 | - | - | *7475 | *228 | *16122 | 98177 | 44729 | 65765 | 63046 | 67248 | 75245 | 627793 |
| 18 Intangible assets (Amortizable) | 1063979 | - | - | - | *418 | *15971 | *10508 | *5428 | 27089 | *19175 | 52992 | 30364 | 902036 |
| 19 Less: Accumulated amortization | 176264 | - | - | - | *140 | *7783 | *1637 | *4508 | 6502 | *4411 | 21012 | 7605 | 122666 |
| 20 Other assets | 365791 | - | *120 | *-0 | *1548 | *5562 | 22848 | *13111 | 33312 | 10203 | 41070 | 21798 | 216219 |
| 21 Total liabilities | 16302444 | - | *7760 | *116162 | *134657 | 472820 | 2117120 | 987829 | 1656055 | 857231 | 876198 | 1324207 | 7752405 |
| 22 Accounts payable | 1668499 | - | - | *10415 | *15623 | 103889 | 361523 | 101392 | 193651 | 73438 | 62630 | 52241 | 693696 |
| 23 Mort, notes, and bonds under 1 yr | 1158086 | - | - | *13455 | *31691 | 199611 | 162843 | 91357 | 117061 | 47184 | 110903 | 237856 | 146127 |
| 24 Other current liabilities | 1203551 | - | *108 | *21133 | *14119 | 60544 | 137342 | 62897 | 108281 | 51306 | 66261 | 84823 | 596737 |
| 25 Loans from stockholders | 590306 | - | *18595 | *34693 | *32139 | *8030 | 65233 | *26483 | *72697 | *5113 | 6630 | - | 320693 |
| 26 Mort, notes, bonds, 1 yr or more | 4025421 | - | - | *22693 | *6270 | 114074 | 297474 | 95953 | 252580 | 75390 | 175279 | 208224 | 2777485 |
| 27 Other liabilities | 1283701 | - | - | *-0 | *374 | *4007 | 18798 | *12343 | 42904 | 36997 | 50432 | 45685 | 1072161 |
| 28 Net worth | 6372880 | - | *-10943 | *13772 | *34441 | -17335 | 1073907 | 597404 | 868881 | 567803 | 404063 | 695379 | 2145507 |
| 29 Capital stock | 691378 | - | *3193 | *33463 | *12069 | 67482 | 122387 | 69850 | 57686 | 36063 | 46909 | 13809 | 228467 |
| 30 Paid-in or capital surplus | 2999579 | - | - | *7330 | *9413 | *23591 | 83461 | *56045 | 134824 | 104472 | 77262 | 328780 | 2174401 |
| 31 Retained earnings, appropriated | *29505 | - | - | - | - | - | - | - | *29501 | - | - | - | 4 |
| 32 Retained earnings-unappropriated | 1929892 | - | - | *-21081 | *33390 | 48222 | 643430 | 307058 | 410213 | *241337 | 186532 | 284251 | -203458 |
| 33 Retained earnings (S Corp) | 943151 | - | *-14136 | - | *-19506 | *-121684 | 282817 | *181290 | 263929 | *190571 | 111331 | 68540 | - |
| 34 Less: Cost of treasury stock | 220625 | - | - | *5939 | *925 | *34945 | 58188 | *16838 | 27271 | *4639 | 17971 | - | 53908 |
| 35 Total receipts | 21112419 | *96045 | *19698 | *395352 | *238183 | 1042311 | 4552206 | 1467075 | 2220849 | 1069564 | 1299815 | 1182091 | 7529231 |
| 36 Business receipts | 20517684 | *95798 | *19698 | *386447 | *233637 | 930640 | 4500940 | 1418206 | 2174793 | 1053986 | 1270732 | 1130134 | 7302673 |
| 37 Interest | 189422 | - | - | *805 | *3166 | 3752 | 12136 | *5704 | 7039 | *2265 | 4756 | 12873 | 136925 |
| 38 Interest on govt. obligations | 3720 | - | - | - | - | - | *363 | *826 | *559 | *43 | 81 | 675 | 1174 |
| 39 Rents | 27033 | *73 | - | - | *86 | *852 | *7211 | *2945 | 1391 | *2262 | 1714 | 2215 | 8282 |
| 40 Royalties | 11897 | - | - | - | - | - | - | - | *202 | 2661 | 1177 | 7856 | |
| 41 Net S-T cap gain less net LT loss | *538 | - | - | - | - | *425 | *22 | - | *91 | - | -0 | - | - |
| 42 Net L-T cap gain less net ST loss | 37165 | *36 | - | *1932 | - | *15056 | *7137 | *3389 | *1420 | *79 | 260 | 2857 | 4999 |
| 43 Net gain, noncapital assets | 49064 | - | - | - | *310 | *3466 | 10958 | *898 | 13941 | 1845 | 1750 | 3290 | 12606 |
| 44 Dividends, domestic corporations | 9840 | - | - | - | - | - | *13 | *5 | *2924 | *1570 | 3160 | 1732 | 436 |
| 45 Dividends, foreign corporations | *14164 | - | - | - | - | - | - | - | *2 | *80 | 8591 | 1324 | 4166 |
| 46 Other receipts | 251893 | *138 | - | *6168 | *984 | 88120 | 13424 | 35102 | 18690 | 7232 | 6109 | 25813 | 50113 |
| 47 Total deductions | 20040499 | *89160 | *24865 | *392259 | *239804 | 1004476 | 4401765 | 1340779 | 2077934 | 989346 | 1221549 | 1092418 | 7166144 |
| 48 Cost of goods | 14140253 | *22786 | *439 | *13383 | *33344 | 83214 | 260446 | 102262 | 134563 | 83615 | 115762 | 71932 | 530837 |
| 49 Compensation of officers | 355978 | *85 | *7185 | *12256 | *4762 | 25623 | 160570 | 22127 | 46599 | *10411 | 16776 | 15144 | 34439 |
| 50 Salaries and wages | 1221198 | *11944 | - | *87474 | *12969 | 85681 | 300808 | 125492 | 106272 | 51537 | 66600 | 43075 | 329346 |
| 51 Repairs | 188641 | *362 | - | *5486 | *6865 | 21896 | 70761 | 11540 | 8388 | 4812 | 5767 | 9540 | 43226 |
| 52 Bad debts | 83431 | *85 | - | *2769 | *2148 | *3294 | 21173 | 6881 | 10819 | 2203 | 2536 | 2869 | 28653 |
| 53 Rent paid on business property | 161403 | *1200 | *445 | *4674 | *7002 | 23570 | 38959 | *4655 | 11132 | 4511 | 2593 | 3492 | 59169 |
| 54 Taxes paid | 508862 | *3150 | *1938 | *22656 | *5676 | 33814 | 122399 | 41225 | 53084 | 27248 | 21533 | 32592 | 143549 |
| 55 Interest paid | 542309 | *49 | - | *2012 | *5174 | 25542 | 43798 | 15706 | 23178 | 13925 | 29377 | 33922 | 349627 |
| 56 Contributions or gifts | 9696 | *1 | - | *9 | *27 | *605 | 2482 | *188 | 1703 | *618 | 662 | 1464 | 1935 |
| 57 Amortization | 22225 | - | - | - | *116 | *2240 | 4883 | *1056 | 3021 | *338 | 2190 | 1381 | 7000 |
| 58 Depreciation | 861955 | *1254 | - | *11368 | *6461 | 39728 | 197384 | 53689 | 114655 | 47392 | 56717 | 75160 | 258147 |
| 59 Depletion | 77218 | - | - | - | - | - | *507 | *2956 | *3758 | *4163 | 9033 | 8880 | 47922 |
| 60 Advertising | 80314 | *38 | *60 | *942 | *2337 | 5527 | 17104 | 4275 | 5434 | 2448 | 2430 | 1799 | 37920 |
| 61 Pension, prof sh, stock, annuity | 93454 | *124 | - | *737 | *193 | *2023 | 20310 | 7076 | 14112 | 8316 | 5117 | 7454 | 27992 |
| 62 Employee benefit programs | 293871 | *844 | - | *2637 | *1520 | 11779 | 53609 | 19377 | 24973 | 36066 | 9345 | 17723 | 115999 |
| 63 Net loss, noncapital assets | 19009 | - | - | - | *45 | *1 | *328 | *256 | *352 | *6 | 116 | 19 | 17886 |
| 64 Other deductions | 1380682 | *7415 | *7242 | *55693 | *21386 | 177065 | 380995 | 106765 | 101301 | 45619 | 51474 | 70558 | 355168 |
| 65 Total receipts less total deducts | 1071920 | *6885 | *-5167 | *3093 | *-1621 | 37835 | 150441 | 126296 | 142915 | 80218 | 78266 | 89672 | 363087 |
| 66 Constructive taxable income from related foreign corporations | *19681 | - | - | - | - | - | - | - | *15 | - | 118 | 4 | 19544 |
| 67 Net income (less deficit), total | 1087882 | *6885 | *-5167 | *3093 | *-1621 | 37835 | 150078 | 125470 | 142371 | 80175 | 78303 | 89001 | 381458 |
| 68 Net income, total | 1241353 | *6885 | - | *7751 | *10252 | 47274 | 209260 | 136036 | 151707 | 83122 | 86941 | 94566 | 407559 |
| 69 Deficit, total | 153471 | - | *5167 | *4659 | *11872 | *9439 | 59182 | *10565 | *9336 | *2947 | 8637 | 5565 | 26102 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 222109 | *1893 | *-5167 | - | *-10954 | *5829 | 59302 | *78860 | 38037 | *35799 | 9999 | 8509 | - |
| 73 Statutory special deductions, total | 188631 | - | - | *6036 | *382 | *21019 | *4918 | *9013 | 16692 | *4958 | 14111 | 11069 | 100433 |
| 74 Net operating loss deduction | 171534 | - | - | *6036 | *382 | *21019 | *4909 | *9009 | *14406 | *3779 | 4474 | 8549 | 98972 |
| 75 Dividends received deduction | 17097 | - | - | - | - | - | *9 | *4 | *2286 | *1179 | 9637 | 2520 | 1462 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 774547 | *4992 | - | *1715 | *9870 | *20426 | 104789 | *48163 | 93522 | *42208 | 63279 | 77040 | 308543 |
| 78 Income tax before credits, total | 266727 | *1697 | - | *257 | *2488 | 5321 | 33879 | *16828 | 32237 | *14621 | 21928 | 28340 | 109131 |
| 79 Regular tax | 261542 | *1697 | - | *257 | *2488 | *4915 | 33332 | *16377 | 31843 | *14355 | 21688 | 26701 | 107890 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 4283 | - | - | - | - | *402 | *547 | *427 | *352 | *228 | 133 | 1524 | 670 |
| 83 Environmental tax | 866 | - | - | - | - | *4 | - | *24 | *43 | *38 | 72 | 114 | 571 |
| 84 Foreign tax credit | *1823 | - | - | - | - | - | - | - | *130 | - | - | 4 | 1689 |
| 85 U.S. Possessions tax credit | 4403 | - | - | - | - | - | - | - | - | 12 | 4391 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 487 | - | - | - | - | - | *250 | - | *8 | - | 16 | 1 | 212 |
| 89 Prior year minumum tax credit | 8170 | - | - | - | - | - | *1065 | - | *208 | *50 | 385 | - | 6462 |
| 90 Income tax after credits, total | 251844 | *1697 | - | *257 | *2488 | 5321 | 32564 | *16828 | 31891 | *14558 | 17136 | 28335 | 100769 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Other nonmetallic mineral products

MINOR INDUSTRY 3298
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 4372 | *** | *** | *858 | 841 | *333 | 426 | 123 | 44 | 21 | 16 | 12 | 7 |
| 2 Total assets | 12724735 | *** | *** | *144730 | 287197 | *224102 | 842891 | 762644 | 694263 | 685468 | 1100973 | 1870930 | 6058194 |
| 3 Cash | 650361 | *** | *** | *28807 | 33186 | *49674 | 74455 | 63090 | 44958 | 31556 | 37458 | 49446 | 213920 |
| 4 Notes and accounts receivable | 2117748 | *** | *** | *29660 | 85721 | *54216 | 200112 | 179617 | 175966 | 133199 | 212807 | 310920 | 732481 |
| 5 Less: Allowance for bad debts | 88186 | *** | *** | - | *358 | *205 | *2587 | *1554 | 5229 | *3922 | 10782 | 9433 | 54116 |
| 6 Inventories | 1846109 | *** | *** | *33250 | 65803 | *46734 | 186801 | 171305 | 202916 | 126781 | 213822 | 249361 | 543015 |
| 7 U.S. govt. obligations, total | *28327 | *** | *** | - | - | - | *9710 | *16246 | - | - | 1833 | - | 538 |
| 8 Tax-exempt securities | *46869 | *** | *** | - | - | - | - | *890 | - | - | 38160 | - | 7818 |
| 9 Other current assets | 484568 | *** | *** | *1 | *3973 | *11447 | 18549 | 28585 | 60512 | 36671 | 46362 | 45000 | 227920 |
| 10 Loans to stockholders | 42943 | *** | *** | *16007 | *5451 | *676 | *11433 | *313 | *408 | *6305 | - | 80 | 1874 |
| 11 Mortgage and real estate loans | 1298 | *** | *** | - | - | - | - | - | - | - | - | 327 | 971 |
| 12 Other investments | 1404563 | *** | *** | *3244 | *22368 | *18348 | 87982 | *86779 | *32575 | *36862 | 148672 | 211621 | 756111 |
| 13 Depreciable assets | 7157527 | *** | *** | *121407 | 224229 | *176868 | 682634 | 527532 | 362509 | 557432 | 692404 | 1064602 | 2705188 |
| 14 Less: Accumulated depreciation | 4068089 | *** | *** | *87838 | 159348 | *134450 | 478857 | 343717 | 225868 | 314515 | 395209 | 484160 | 1409754 |
| 15 Depletable assets | 215957 | *** | *** | - | - | - | - | *4024 | *8880 | *16503 | 12848 | 23346 | 150357 |
| 16 Less: Accumulated depletion | 18426 | *** | *** | - | - | - | - | *1158 | *996 | *4836 | 1097 | 4890 | 5450 |
| 17 Land | 254959 | *** | *** | *1800 | *2380 | *275 | 29808 | 23196 | 29402 | 22417 | 34325 | 44076 | 67280 |
| 18 Intangible assets (Amortizable) | 2177775 | *** | *** | *179 | *5161 | *845 | *7944 | *78758 | *801 | *11344 | 18145 | 361299 | 1680933 |
| 19 Less: Accumulated amortization | 399504 | *** | *** | *89 | *1603 | *448 | *7544 | *73817 | *65 | *8626 | 5919 | 45827 | 246978 |
| 20 Other assets | 869935 | *** | *** | *-1696 | *233 | *123 | 22451 | *2554 | 7494 | *38296 | 57144 | 55163 | 686087 |
| 21 Total liabilities | 12724735 | *** | *** | *144730 | 287197 | *224102 | 842891 | 762644 | 694263 | 685468 | 1100973 | 1870930 | 6058194 |
| 22 Accounts payable | 1083744 | *** | *** | *12805 | 100491 | *24310 | 125743 | 108067 | 95911 | 57675 | 90035 | 127169 | 341405 |
| 23 Mort, notes, and bonds under 1 yr | 593568 | *** | *** | *2417 | *36730 | *8035 | 78077 | 56032 | 105562 | *59441 | 47514 | 153184 | 45678 |
| 24 Other current liabilities | 1092500 | *** | *** | *2682 | 47426 | *18462 | 40954 | 44673 | 44884 | 48149 | 116690 | 128790 | 595140 |
| 25 Loans from stockholders | 307567 | *** | *** | *13997 | *1022 | *13452 | 86090 | *69356 | *15960 | *16652 | 2297 | 20120 | 19601 |
| 26 Mort, notes, bonds, 1 yr or more | 3302807 | *** | *** | *42248 | *67487 | *8479 | 108321 | 91970 | 85277 | *129574 | 334945 | 625566 | 1808940 |
| 27 Other liabilities | 903415 | *** | *** | *1089 | *10827 | *1171 | *42021 | *4405 | *8346 | *16371 | 51542 | 95026 | 672754 |
| 28 Net worth | 5441133 | *** | *** | *69493 | 23215 | *150193 | 361685 | 388139 | 338323 | 357606 | 457951 | 721075 | 2574676 |
| 29 Capital stock | 688765 | *** | *** | *184251 | 15472 | *16322 | 38326 | 27635 | 58728 | 5315 | 97927 | 218483 | 4772 |
| 30 Paid-in or capital surplus | 2973437 | *** | *** | *14684 | *53059 | *2710 | 24055 | 36758 | *53858 | 98331 | 137454 | 250656 | 2285650 |
| 31 Retained earnings, appropriated | 23865 | *** | *** | - | - | - | - | - | - | - | - | - | 23865 |
| 32 Retained earnings-unappropriated | 1256791 | *** | *** | *-126064 | *15335 | *94006 | 169104 | 191685 | 112372 | *152122 | 169022 | 239923 | 269393 |
| 33 Retained earnings (S Corp) | 656554 | *** | *** | *5241 | *-49287 | *46244 | *153857 | *149654 | *127953 | *137720 | 58896 | 35151 | - |
| 34 Less: Cost of treasury stock | 158279 | *** | *** | *8619 | *11363 | *9089 | *23656 | *17593 | *14588 | *35881 | 5347 | 23139 | 9003 |
| 35 Total receipts | 15734772 | *** | *** | *497860 | 775700 | *659398 | 1856773 | 1307647 | 1037024 | 862258 | 1457516 | 1897433 | 5009244 |
| 36 Business receipts | 15392176 | *** | *** | *492267 | 758881 | *656589 | 1815754 | 1294095 | 1028468 | 853337 | 1425118 | 1837453 | 4871297 |
| 37 Interest | 79343 | *** | *** | *1046 | *1433 | *567 | 1644 | *3127 | 2445 | *1647 | 3617 | 16488 | 39501 |
| 38 Interest on govt. obligations | 2572 | *** | *** | - | *21 | - | - | *118 | - | *218 | 1265 | - | 686 |
| 39 Rents | 8910 | *** | *** | - | *241 | - | *731 | *64 | *198 | *58 | 2316 | 1932 | 3352 |
| 40 Royalties | 11666 | *** | *** | - | - | - | - | *920 | - | *147 | 1182 | 2113 | 7304 |
| 41 Net S-T cap gain less net LT loss | *25 | *** | *** | - | - | - | - | *1 | - | - | 24 | - | - |
| 42 Net L-T cap gain less net ST loss | 12654 | *** | *** | - | *1574 | - | - | *6 | - | *795 | 7848 | 2049 | 353 |
| 43 Net gain, noncapital assets | 22907 | *** | *** | *2514 | - | - | *15190 | *150 | *170 | *370 | 1955 | 212 | 2038 |
| 44 Dividends, domestic corporations | 3073 | *** | *** | - | *59 | - | *199 | - | - | *204 | 647 | 1854 | 107 |
| 45 Dividends, foreign corporations | *51008 | *** | *** | - | - | - | - | - | *59 | *814 | 963 | 2403 | 46769 |
| 46 Other receipts | 150439 | *** | *** | *2033 | *13491 | *2242 | 23254 | 9166 | 5684 | 4667 | 12581 | 32928 | 37837 |
| 47 Total deductions | 15033000 | *** | *** | *499320 | 770213 | *591079 | 1791376 | 1221509 | 983399 | 814289 | 1429895 | 1811138 | 4769292 |
| 48 Cost of goods | 10096535 | *** | *** | *33250 | 65803 | *47021 | 198395 | 172623 | 207015 | 133638 | 205459 | 243962 | 507059 |
| 49 Compensation of officers | 335456 | *** | *** | *24795 | *46401 | *62961 | 84627 | 21925 | 18863 | 12393 | 17783 | 8726 | 21029 |
| 50 Salaries and wages | 1069842 | *** | *** | *55473 | *40601 | *45194 | 132283 | 44256 | 54644 | 47746 | 96746 | 120229 | 403080 |
| 51 Repairs | 199710 | *** | *** | *10283 | *5254 | *3282 | 13932 | 9781 | 4178 | 2027 | 9593 | 17686 | 121772 |
| 52 Bad debts | 47838 | *** | *** | *3100 | *1356 | *4054 | 7268 | 1942 | 2747 | *1335 | 3241 | 1421 | 20816 |
| 53 Rent paid on business property | 178501 | *** | *** | *14941 | *14481 | *12630 | 26145 | *4269 | 3952 | 8045 | 14159 | 9981 | 56429 |
| 54 Taxes paid | 364485 | *** | *** | *13626 | 21890 | *19318 | 47988 | 26806 | 15799 | 19582 | 31129 | 37898 | 117405 |
| 55 Interest paid | 387451 | *** | *** | *3696 | 8711 | *1424 | 19106 | 10454 | 14920 | 12625 | 33622 | 70509 | 201832 |
| 56 Contributions or gifts | 16662 | *** | *** | *37 | *102 | *150 | *959 | *323 | *364 | *146 | 678 | 596 | 13204 |
| 57 Amortization | 63852 | *** | *** | *11703 | *1439 | *55 | *749 | *9773 | *435 | *1026 | 4658 | 23975 | 5916 |
| 58 Depreciation | 500554 | *** | *** | *13774 | 19884 | *9648 | 51047 | 34363 | 23000 | 42070 | 41585 | 78259 | 168915 |
| 59 Depletion | 35154 | *** | *** | - | - | - | - | *2332 | *350 | *7540 | 3379 | 13249 | 8305 |
| 60 Advertising | 119133 | *** | *** | *1620 | *3252 | *2579 | 9896 | 5155 | 6370 | 3600 | 8818 | 18960 | 54677 |
| 61 Pension, prof sh, stock, annuity | 79697 | *** | *** | - | *1345 | *4443 | *10529 | *3542 | 4774 | *6983 | 7557 | 5619 | 32746 |
| 62 Employee benefit programs | 284917 | *** | *** | *145 | *1480 | *8939 | 18513 | 15399 | 8826 | 19457 | 30786 | 39727 | 138558 |
| 63 Net loss, noncapital assets | 24223 | *** | *** | *6493 | *5167 | - | *182 | *6 | *772 | *271 | 4501 | 6189 | 407 |
| 64 Other deductions | 1228989 | *** | *** | *73282 | 71007 | *37673 | 173566 | 122553 | 117321 | 44597 | 95308 | 145694 | 298405 |
| 65 Total receipts less total deducts | 701772 | *** | *** | *-1460 | 5487 | *68319 | 65397 | 86138 | 53625 | 47970 | 27621 | 86295 | 239952 |
| 66 Constructive taxable income from related foreign corporations | *20274 | *** | *** | - | - | - | - | - | *4 | - | 815 | 128 | 19327 |
| 67 Net income (less deficit), total | 719474 | *** | *** | *-1460 | 5466 | *68319 | 65397 | 86020 | 53629 | 47751 | 27171 | 86423 | 258592 |
| 68 Net income, total | 943663 | *** | *** | *17151 | 29025 | *70770 | 85631 | 109357 | 65058 | *71533 | 75006 | 109114 | 269385 |
| 69 Deficit, total | 224189 | *** | *** | *18610 | *23559 | *2451 | *20233 | *23336 | *11429 | *23782 | 47834 | 22691 | 10793 |
| 70 Net income (less def), Form 1120-A | *-42 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *40799 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 262903 | *** | *** | *14030 | *-2994 | *41485 | *48906 | *56072 | *36989 | *30748 | 22844 | 13993 | - |
| 73 Statutory special deductions, total | 132002 | *** | *** | *1446 | *1417 | *55 | *8519 | - | *1957 | *7516 | 5650 | 23923 | 75634 |
| 74 Net operating loss deduction | 125932 | *** | *** | *1446 | *1376 | *55 | *8380 | - | *1898 | *6716 | 5178 | 20398 | 74604 |
| 75 Dividends received deduction | 6069 | *** | *** | - | *41 | - | *140 | - | *59 | *800 | 472 | 3525 | 1030 |
| 76 Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 529973 | *** | *** | *1675 | *13910 | *29230 | 32149 | *53285 | *26111 | *27162 | 46587 | 71198 | 193751 |
| 78 Income tax before credits, total | 199016 | *** | *** | *251 | *2580 | *8590 | 9255 | *18124 | *8909 | *11119 | 16002 | 28910 | 82990 |
| 79 Regular tax | 176959 | *** | *** | *251 | *2321 | *8590 | 9255 | *18117 | *8882 | *9226 | 15852 | 24557 | 67688 |
| 80 Personal holding company tax | *259 | *** | *** | - | *259 | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 21116 | *** | *** | - | - | - | - | - | *15 | *1867 | 100 | 4231 | 14881 |
| 83 Environmental tax | 642 | *** | *** | - | - | - | - | *7 | *11 | *26 | 50 | 122 | 383 |
| 84 Foreign tax credit | *20939 | *** | *** | - | - | - | - | - | - | *62 | 931 | 25 | 19921 |
| 85 U.S. Possessions tax credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | -0 | *** | *** | - | - | - | - | - | - | - | -0 | - | - |
| 88 General business credit | 4530 | *** | *** | - | - | *87 | *13 | *271 | *1 | - | 288 | 515 | 34 |
| 89 Prior year minumum tax credit | *4259 | *** | *** | - | - | - | - | - | *222 | - | 15 | - | 2881 |
| 90 Income tax after credits, total | 169287 | *** | *** | *251 | *2580 | *8503 | 9242 | *17853 | *8686 | *11057 | 14767 | 28370 | 60155 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries

MAJOR GROUP 22
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4807 | *376 | *918 | *249 | 763 | 418 | 1268 | 298 | 213 | 111 | 60 | 58 | 74 |
| 2 Total assets | 147372202 | - | *47616 | *32672 | 280860 | 294750 | 2720759 | 2069965 | 3437101 | 3756074 | 4273455 | 9886146 | 120572803 |
| 3 Cash | 5067288 | - | *742 | *11155 | *27629 | *27475 | 258896 | 151439 | 188360 | 193226 | 141236 | 369243 | 3697887 |
| 4 Notes and accounts receivable | 27505880 | - | - | *1063 | *83328 | *76848 | 805990 | 586462 | 926762 | 893381 | 1164587 | 1964013 | 21003447 |
| 5 Less: Allowance for bad debts | 468258 | - | - | - | *563 | *581 | 4456 | 5345 | 16785 | 14702 | 14847 | 38533 | 372446 |
| 6 Inventories | 19122251 | - | *3278 | *140 | *18221 | *63891 | 473351 | 409940 | 760196 | 780439 | 929225 | 2122673 | 13560896 |
| 7 U.S. govt. obligations, total | 289732 | - | - | - | - | - | *9165 | *12924 | *21707 | *63650 | 61 | 1553 | 180672 |
| 8 Tax-exempt securities | *25854 | - | - | - | - | - | - | - | *3279 | *171 | 20680 | 809 | 916 |
| 9 Other current assets | 5631292 | - | *2366 | *5005 | *7397 | *7746 | 78700 | 74086 | 111337 | 157138 | 156445 | 278897 | 4752172 |
| 10 Loans to stockholders | 387542 | - | *17429 | - | *1370 | *2199 | *26598 | *10818 | *15186 | *3127 | 4162 | - | 306653 |
| 11 Mortgage and real estate loans | *10424 | - | - | - | - | - | - | *5787 | - | *155 | 642 | 3839 | - |
| 12 Other investments | 22685240 | - | - | *7648 | *15509 | *8682 | 70385 | 123108 | 204153 | 153757 | 344286 | 722061 | 21035649 |
| 13 Depreciable assets | 96134275 | - | *172488 | *32562 | 352594 | 268756 | 2486540 | 1563771 | 2336840 | 2715587 | 2513557 | 6416302 | 77275278 |
| 14 Less: Accumulated depreciation | 47025603 | - | *154442 | *26606 | 233020 | 171450 | 1615356 | 979805 | 1287913 | 1440278 | 1271293 | 3040229 | 36805211 |
| 15 Depletable assets | 1750734 | - | - | - | - | - | - | - | *745 | - | 944 | 178204 | 1570840 |
| 16 Less: Accumulated depletion | 732363 | - | - | - | - | - | - | - | *745 | - | 351 | 167682 | 563585 |
| 17 Land | 1381197 | - | *5856 | - | *12072 | *6121 | 69021 | 40416 | 78963 | 61175 | 56368 | 135684 | 914522 |
| 18 Intangible assets (Amortizable) | 5505981 | - | - | - | *3145 | *7436 | 35297 | 25754 | 39277 | 142208 | 98163 | 454488 | 4700213 |
| 19 Less: Accumulated amortization | 831882 | - | - | - | *1877 | *2335 | 11571 | 5756 | 22862 | 68328 | 30449 | 61034 | 627670 |
| 20 Other assets | 10932619 | - | *-101 | *1704 | *-4946 | *-40 | 38200 | 56366 | 78601 | 115368 | 160038 | 544857 | 9942571 |
| 21 Total liabilities | 147372202 | - | *47616 | *32672 | 280860 | 294750 | 2720759 | 2069965 | 3437101 | 3756074 | 4273455 | 9886146 | 120572803 |
| 22 Accounts payable | 18463128 | - | *40102 | *6129 | *42801 | 61134 | 517676 | 305426 | 661776 | 569105 | 700359 | 1252154 | 14306467 |
| 23 Mort, notes, and bonds under 1 yr | 6314649 | - | *35375 | *92704 | *33967 | 34295 | 223855 | 184821 | 552683 | 486752 | 483311 | 627008 | 3559878 |
| 24 Other current liabilities | 14270913 | - | *46732 | *1363 | *34278 | 12413 | 177943 | 151654 | 266308 | 398480 | 345772 | 800238 | 12035732 |
| 25 Loans from stockholders | 2437266 | - | *4208 | *4262 | *15943 | *29141 | 165840 | *45957 | 120822 | *29227 | 41111 | 92195 | 1888560 |
| 26 Mort, notes, bonds, 1 yr or more | 29461325 | - | *3642 | *48027 | *65638 | *49547 | 550574 | 308101 | 473167 | 692693 | 906368 | 2693995 | 23669573 |
| 27 Other liabilities | 29247077 | - | *115753 | - | *4572 | *7649 | 124214 | 42069 | 112070 | 250412 | 603478 | 1683309 | 26303551 |
| 28 Net worth | 47177844 | - | *-198196 | *-119813 | 83661 | 100573 | 960658 | 1031937 | 1250276 | 1329404 | 1193056 | 2737247 | 38809041 |
| 29 Capital stock | 7684979 | - | *38054 | *27522 | 43795 | 111135 | 274837 | 284095 | 172836 | 206561 | 257402 | 858847 | 5409895 |
| 30 Paid-in or capital surplus | 35171531 | - | *5496 | - | *380 | *43874 | 274731 | 262685 | 363830 | 257156 | 767083 | 2249064 | 30947231 |
| 31 Retained earnings, appropriated | 29406 | - | - | - | - | *15 | *9570 | - | *5575 | - | 301 | 604 | 13340 |
| 32 Retained earnings-unappropriated | 3541731 | - | *-240638 | *-147335 | *64299 | *-56137 | -48068 | 304381 | 251554 | 368295 | -6380 | -478156 | 3529917 |
| 33 Retained earnings (S Corp) | 2530932 | - | - | - | *-8523 | *3115 | 613361 | 239919 | 502513 | 562592 | 276733 | 128820 | 212402 |
| 34 Less: Cost of treasury stock | 1780735 | - | *1108 | - | *16291 | *1429 | 163772 | *59143 | 46032 | 65201 | 102083 | 21931 | 1303744 |
| 35 Total receipts | 162423554 | *1614960 | *88575 | *72261 | 756131 | 932982 | 11106239 | 4544062 | 6879174 | 7030536 | 7706558 | 13548376 | 108143699 |
| 36 Business receipts | 157163078 | *1595771 | *82362 | *49285 | 749742 | 928407 | 11030993 | 4482153 | 6820716 | 6606867 | 7602378 | 13383276 | 103831130 |
| 37 Interest | 1247713 | *336 | *20 | *253 | *831 | *297 | 4925 | 7538 | 11237 | 8263 | 15412 | 33329 | 1165272 |
| 38 Interest on govt. obligations | 11359 | - | - | - | - | - | *157 | *1522 | *893 | *751 | 1186 | 709 | 6142 |
| 39 Rents | 137949 | - | - | - | - | *308 | *2319 | *3056 | *1600 | 2218 | 5065 | 15295 | 108087 |
| 40 Royalties | 351842 | - | 19 | - | *8 | - | *13 | *1226 | *4 | *1962 | 449 | 16401 | 331759 |
| 41 Net S-T cap gain less net LT loss | 933 | - | - | - | *312 | *28 | *574 | *305 | - | *271 | 336 | 1 | -892 |
| 42 Net L-T cap gain less net ST loss | 805845 | - | 272 | - | *3748 | *248 | *4389 | *24501 | *1097 | *11816 | 4481 | 13436 | 741858 |
| 43 Net gain, noncapital assets | 401397 | *15646 | *5875 | *16138 | - | *67 | 8224 | 9682 | 2528 | 3143 | 10909 | 18753 | 310431 |
| 44 Dividends, domestic corporations | 77943 | *90 | - | - | - | *144 | *1858 | *2040 | *707 | *118 | 455 | 2825 | 69707 |
| 45 Dividends, foreign corporations | 287266 | *1768 | - | - | - | - | - | - | - | *375 | 2195 | 7597 | 275332 |
| 46 Other receipts | 1938228 | *1348 | *28 | *6586 | *1490 | *3483 | 52788 | 12038 | 40392 | 394753 | 63694 | 56755 | 1304874 |
| 47 Total deductions | 159302693 | *1530928 | *113360 | *58864 | 708222 | 921635 | 10970228 | 4385688 | 6675368 | 6704064 | 7391451 | 13168190 | 106674697 |
| 48 Cost of goods | 123695163 | *105585 | *3278 | *140 | *19744 | *59989 | 469282 | 422879 | 771636 | 808244 | 826894 | 2055155 | 12137257 |
| 49 Compensation of officers | 1134871 | *16819 | *9220 | *9012 | *45462 | 47384 | 244950 | 116960 | 142144 | 88684 | 48383 | 80818 | 285034 |
| 50 Salaries and wages | 4996398 | *24788 | *3447 | - | *50275 | 56295 | 275414 | 143690 | 207290 | 272539 | 175284 | 453032 | 3334344 |
| 51 Repairs | 3034170 | *3443 | *81 | *1232 | *6069 | *2355 | 51002 | 21679 | 13977 | 80661 | 37463 | 112139 | 2704070 |
| 52 Bad debts | 191317 | *488 | 976 | - | - | *4959 | 33607 | 3244 | 11760 | 7163 | 5123 | 23451 | 100545 |
| 53 Rent paid on business property | 1018691 | *3466 | *1716 | *3334 | *4683 | *8899 | 36463 | 17603 | 12131 | 17486 | 15586 | 65469 | 831857 |
| 54 Taxes paid | 2681563 | *8373 | *4639 | *1815 | 29444 | 23119 | 164582 | 76879 | 116135 | 118925 | 98392 | 206116 | 1833144 |
| 55 Interest paid | 3188856 | *5776 | *352 | *643 | 9368 | 7580 | 76360 | 41327 | 90682 | 91599 | 103979 | 232474 | 2528717 |
| 56 Contributions or gifts | 72416 | *5 | - | *12 | *481 | *285 | 970 | 605 | 1914 | 1863 | 1532 | 5798 | 58951 |
| 57 Amortization | 302132 | *515 | - | - | *592 | *495 | 13450 | 6329 | 11923 | 6796 | 7151 | 46837 | 208043 |
| 58 Depreciation | 5546913 | *13252 | *5392 | *481 | 23668 | 17979 | 144744 | 106266 | 171309 | 176194 | 170157 | 422069 | 4295403 |
| 59 Depletion | 509017 | - | - | - | - | - | - | - | *62 | - | 1346 | 931 | 506678 |
| 60 Advertising | 222800 | *118 | *356 | *110 | *610 | *1765 | 11549 | 5658 | 9790 | 7355 | 5983 | 18710 | 160795 |
| 61 Pension, prof sh, stock, annuity | 2840894 | *1978 | 4925 | - | *6267 | *1537 | 31068 | 45613 | 32645 | 34077 | 29107 | 105890 | 2547789 |
| 62 Employee benefit programs | 2840058 | *4429 | *2999 | *1467 | *19056 | *15630 | 105391 | 54366 | 76651 | 109098 | 107464 | 214378 | 2129129 |
| 63 Net loss, noncapital assets | 103461 | *19 | 4117 | - | - | *7098 | *179 | *254 | 4334 | *1297 | 6555 | 11334 | 68273 |
| 64 Other deductions | 6923973 | *31548 | *17559 | *13585 | 64710 | 22423 | 306506 | 204975 | 262746 | 421746 | 159011 | 603509 | 4815655 |
| 65 Total receipts less total deducts | 3120860 | *84032 | *-24785 | *13397 | 47910 | 11347 | 136012 | 158374 | 203806 | 326472 | 315107 | 380186 | 1469002 |
| 66 Constructive taxable income from related foreign corporations | 229393 | - | - | - | - | - | - | - | - | *58 | - | 14662 | 214673 |
| 67 Net income (less deficit), total | 3338894 | *84032 | *-24785 | *13397 | 47910 | 11347 | 135855 | 156853 | 202913 | 325779 | 313921 | 394139 | 1677532 |
| 68 Net income, total | 5634422 | *84032 | *75 | *20644 | *54896 | *44027 | 253111 | 205906 | 269941 | 360335 | 375434 | 545042 | 3420979 |
| 69 Deficit, total | 2295528 | - | *24859 | *7247 | *6987 | *32681 | 117256 | *49053 | 67027 | 34556 | 61513 | 150903 | 1743447 |
| 70 Net income (less def), Form 1120-A | *2581 | - | - | - | *2581 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *3642 | *3642 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 839388 | *66607 | - | - | *19015 | *30362 | 153597 | 80611 | 161830 | 165589 | 106760 | 35191 | 19828 |
| 73 Statutory special deductions, total | 1323718 | *11632 | *72 | *18071 | *4236 | *9912 | 32588 | 35981 | *22597 | 20419 | 50089 | 80903 | 1037217 |
| 74 Net operating loss deduction | 1239252 | *9801 | *72 | *18071 | *4236 | *9811 | 31287 | *34553 | *22165 | *19962 | 47560 | 76244 | 965490 |
| 75 Dividends received deduction | 84465 | *1831 | - | - | - | *101 | *1301 | *1428 | *432 | *457 | 2529 | 4659 | 71727 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3464555 | *5793 | *2 | *2573 | *24658 | *3854 | 65179 | 71439 | 81660 | 174500 | 215851 | 431278 | 2387766 |
| 78 Income tax before credits, total | 1422508 | *1877 | *-0 | *386 | *5024 | *612 | 20066 | 26611 | 31595 | 62259 | 74118 | 165248 | 1034710 |
| 79 Regular tax | 1197948 | *1873 | *-0 | *386 | *5024 | *612 | 19308 | 24041 | 27782 | 59415 | 74347 | 149687 | 835474 |
| 80 Personal holding company tax | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 81 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 82 Alternative minumum tax | 224956 | - | - | - | - | - | *759 | *2543 | 3785 | *4672 | 4909 | 14853 | 193435 |
| 83 Environmental tax | 6769 | *4 | - | - | - | - | - | *27 | *29 | 140 | 275 | 708 | 5586 |
| 84 Foreign tax credit | 189991 | - | - | - | - | - | - | *39 | - | *6 | 524 | 7997 | 181425 |
| 85 U.S. Possessions tax credit | 2187 | - | - | - | - | - | - | - | 2187 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 106 | - | - | - | - | - | - | - | - | - | - | 106 | - |
| 88 General business credit | 22362 | - | - | - | *713 | - | *1548 | *293 | *35 | *338 | 1190 | 7285 | 10960 |
| 89 Prior year minumum tax credit | 40308 | - | - | - | - | - | *318 | *1263 | *918 | *1065 | 4499 | 4445 | 27799 |
| 90 Income tax after credits, total | 1167554 | *1877 | *-0 | *386 | *4311 | *612 | 18200 | 25015 | 28455 | 60850 | 67906 | 145415 | 814525 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Ferrous metal industries; miscellaneous primary metal products

MINOR INDUSTRY 3370
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2754 | *16 | *708 | *175 | *492 | *260 | 691 | 125 | 119 | 52 | 35 | 38 | 42 |
| 2 Total assets | 70247497 | - | *33828 | *17997 | *182982 | *183247 | 1613014 | 860028 | 1813351 | 1804084 | 2377562 | 6658255 | 54703148 |
| 3 Cash | 2995599 | - | *692 | *10378 | *13553 | *15302 | 94652 | 51586 | 100114 | 86929 | 81219 | 303590 | 2237585 |
| 4 Notes and accounts receivable | 12576335 | - | - | *1063 | *55680 | *41735 | 434769 | 244392 | 431895 | 363204 | 631234 | 1202566 | 9169797 |
| 5 Less: Allowance for bad debts | 228788 | - | - | - | - | *22 | *2740 | *2756 | 8765 | 8517 | 8889 | 26698 | 170401 |
| 6 Inventories | 10593670 | - | *3278 | *140 | *9435 | *49930 | 249019 | 128986 | 371932 | 398679 | 490910 | 1462563 | 7428798 |
| 7 U.S. govt. obligations, total | *209838 | - | - | - | - | - | - | *10077 | - | *31544 | 61 | 59 | 168096 |
| 8 Tax-exempt securities | *23016 | - | - | - | - | - | - | - | *3230 | - | 18061 | 809 | 916 |
| 9 Other current assets | 2508266 | - | *2366 | *460 | *1684 | *5323 | 41985 | 43219 | 57286 | 47865 | 71229 | 179793 | 2057056 |
| 10 Loans to stockholders | 59552 | - | *17429 | - | - | *1038 | *20177 | - | *4987 | *357 | 4162 | - | 11402 |
| 11 Mortgage and real estate loans | *10269 | - | - | - | - | - | - | *5787 | - | - | 642 | 3839 | - |
| 12 Other investments | 7103198 | - | - | - | *14685 | *7778 | 53737 | *73251 | 80233 | 80997 | 182462 | 516204 | 6093851 |
| 13 Depreciable assets | 48914568 | - | *30967 | *32562 | *207906 | *168837 | 1673526 | 697779 | 1346451 | 1391326 | 1680561 | 4342026 | 37342626 |
| 14 Less: Accumulated depreciation | 23935545 | - | *20803 | *26606 | *129492 | *111464 | 1057045 | 456818 | 666980 | 697464 | 923572 | 2055220 | 17790082 |
| 15 Depletable assets | 277572 | - | - | - | - | - | - | - | *745 | - | 944 | 178204 | 97678 |
| 16 Less: Accumulated depletion | 199071 | - | - | - | - | - | - | - | *745 | - | 351 | 167682 | 30293 |
| 17 Land | 725038 | - | - | - | *11309 | *4627 | 50946 | *12156 | 44250 | 35935 | 33043 | 88017 | 444757 |
| 18 Intangible assets (Amortizable) | 3745790 | - | - | - | *3145 | *1478 | 33385 | *16723 | 34538 | 33598 | 40096 | 318534 | 3264293 |
| 19 Less: Accumulated amortization | 228171 | - | - | - | *1877 | *1217 | *10897 | *3088 | 19029 | 10547 | 3165 | 40692 | 137659 |
| 20 Other assets | 5096361 | - | *-101 | - | *-3047 | *-98 | 31500 | *38734 | 33209 | 50178 | 78915 | 352343 | 4514728 |
| 21 Total liabilities | 70247497 | - | *33828 | *17997 | *182982 | *183247 | 1613014 | 860028 | 1813351 | 1804084 | 2377562 | 6658255 | 54703148 |
| 22 Accounts payable | 9134131 | - | 9618 | *4948 | *34305 | *32174 | 229036 | 125633 | 275255 | 214702 | 360657 | 830793 | 7017010 |
| 23 Mort, notes, and bonds under 1 yr | 2422795 | - | *6265 | - | *28791 | *17538 | 138757 | *70366 | 338951 | 174132 | 247898 | 468390 | 931706 |
| 24 Other current liabilities | 7260445 | - | *32743 | *279 | *25669 | *9155 | 103235 | 72697 | 130504 | 176746 | 210748 | 582626 | 5916043 |
| 25 Loans from stockholders | 360210 | - | *3060 | - | *11501 | *24541 | *67721 | *24068 | 56969 | *4081 | 19697 | 43392 | 105181 |
| 26 Mort, notes, bonds, 1 yr or more | 14855876 | - | *3642 | *48027 | *33397 | *45651 | 434869 | *153189 | 336384 | 307737 | 388140 | 1565905 | 11538937 |
| 27 Other liabilities | 17064041 | - | *115753 | - | *4572 | *7649 | 97609 | *31934 | 55843 | 117884 | 342686 | 1446751 | 14843360 |
| 28 Net worth | 19149999 | - | *-137254 | *-35257 | *44747 | *46541 | 541786 | 382141 | 619446 | 808802 | 807736 | 1720398 | 14350912 |
| 29 Capital stock | 3702582 | - | *14807 | *2730 | *32153 | *8656 | 205453 | 124698 | 117668 | 163311 | 191144 | 778854 | 2063108 |
| 30 Paid-in or capital surplus | 15565567 | - | 1103 | - | - | *43339 | 257301 | *87060 | 170728 | 168782 | 533589 | 1278954 | 13024712 |
| 31 Retained earnings, appropriated | *6081 | - | - | - | - | - | - | - | *638 | - | - | 604 | 4839 |
| 32 Retained earnings-unappropriated | -257159 | - | *-153163 | *-37987 | *21984 | *-7140 | -179286 | 83849 | 97893 | 210771 | -6002 | -328574 | 40495 |
| 33 Retained earnings (S Corp) | 1106428 | - | - | - | *-8523 | *3115 | 301904 | *98048 | 248572 | *303235 | 160077 | - | - |
| 34 Less: Cost of treasury stock | 973501 | - | - | - | *867 | *1429 | *43587 | *11514 | *16054 | *37297 | 71072 | 9440 | 782242 |
| 35 Total receipts | 79179782 | *159374 | *50331 | *49642 | *502818 | *583123 | 3365507 | 1763454 | 3113284 | 3027560 | 4071026 | 9257420 | 53236244 |
| 36 Business receipts | 77318413 | *146499 | *50005 | *49285 | *497356 | *580815 | 3312035 | 1746293 | 3094076 | 2986243 | 4022952 | 9134198 | 51698657 |
| 37 Interest | 709264 | *198 | 20 | *196 | *109 | *265 | 2916 | 4031 | 3243 | 3150 | 10540 | 21504 | 663091 |
| 38 Interest on govt. obligations | 8632 | - | - | - | - | - | *157 | *1371 | *194 | *355 | 784 | 709 | 5063 |
| 39 Rents | 64487 | - | - | - | - | *308 | *1765 | *2353 | *653 | *1361 | 3899 | 14058 | 40090 |
| 40 Royalties | 74512 | - | 19 | - | *8 | - | *13 | *-0 | *4 | *1954 | 433 | 15574 | 56507 |
| 41 Net S-T cap gain less net LT loss | *630 | - | - | - | *312 | *28 | *574 | *305 | - | - | 318 | 1 | -907 |
| 42 Net L-T cap gain less net ST loss | 127153 | - | 272 | - | *3748 | *33 | *1362 | *1489 | *100 | *11816 | 3229 | 13028 | 92076 |
| 43 Net gain, noncapital assets | 78507 | *10220 | - | - | - | *67 | *7734 | *1235 | 2100 | 2522 | 6052 | 5852 | 42724 |
| 44 Dividends, domestic corporations | 41243 | *90 | - | - | - | *144 | *1564 | *1237 | - | *103 | 346 | 2704 | 35055 |
| 45 Dividends, foreign corporations | 75260 | *1768 | - | - | - | - | - | - | - | *374 | 1637 | 5543 | 65937 |
| 46 Other receipts | 681682 | *599 | 15 | *161 | *1284 | *1462 | 37389 | 5140 | 12915 | 19680 | 20836 | 44249 | 537951 |
| 47 Total deductions | 78222997 | *136699 | *67870 | *54316 | *473716 | *560344 | 3370130 | 1714273 | 3025917 | 2868495 | 3903191 | 8973529 | 53074518 |
| 48 Cost of goods | 58351934 | *17687 | *3278 | *140 | *10958 | *45921 | 242428 | 129383 | 372010 | 407453 | 459177 | 1360813 | 6470609 |
| 49 Compensation of officers | 569611 | *638 | *8021 | *9012 | *33625 | *17010 | 133065 | 38451 | 52070 | 32537 | 34334 | 56321 | 154527 |
| 50 Salaries and wages | 2723567 | *4322 | 1155 | - | *35573 | *41006 | 173313 | 43313 | 92024 | 91264 | 106150 | 336802 | 1798645 |
| 51 Repairs | 2117502 | *177 | 10 | *1232 | *5763 | *1908 | 27911 | 5995 | 5937 | 8757 | 24290 | 105057 | 1930465 |
| 52 Bad debts | 88078 | *488 | 976 | - | - | *4959 | 15263 | *1016 | 4653 | 3358 | 3468 | 17640 | 36256 |
| 53 Rent paid on business property | 652981 | *415 | *370 | *3334 | *1362 | *4919 | 26046 | *5701 | 7098 | 7598 | 10700 | 48805 | 536634 |
| 54 Taxes paid | 1440765 | *1718 | *1835 | *1615 | *16302 | *11560 | 105560 | 36393 | 60858 | 48431 | 60974 | 142153 | 953365 |
| 55 Interest paid | 1645634 | *253 | *352 | *594 | *6658 | *5661 | 53061 | 21781 | 51025 | 28101 | 57803 | 129275 | 1291070 |
| 56 Contributions or gifts | 19934 | *5 | - | *12 | *82 | - | *469 | *451 | *599 | 641 | 1227 | 3407 | 13040 |
| 57 Amortization | 111911 | *490 | - | - | *592 | *249 | 10009 | *5224 | 11543 | 2963 | 2165 | 12276 | 66400 |
| 58 Depreciation | 2895729 | *3994 | *2258 | *481 | *17729 | *10554 | 96104 | 45816 | 105442 | 97408 | 103286 | 278750 | 2133907 |
| 59 Depletion | 63921 | - | - | - | - | - | - | - | *62 | - | 1346 | 931 | 61582 |
| 60 Advertising | 80948 | *29 | *332 | *110 | *543 | *1654 | 3849 | *1745 | 1934 | 4595 | 4001 | 10737 | 51420 |
| 61 Pension, prof sh, stock, annuity | 2478414 | *788 | 4925 | - | *2790 | *906 | 18761 | *33021 | 14786 | 24465 | 19187 | 82758 | 2276026 |
| 62 Employee benefit programs | 1972387 | *1358 | 1955 | *1467 | *6322 | *10792 | 67344 | 29267 | 32725 | 56139 | 75643 | 160231 | 1529142 |
| 63 Net loss, noncapital assets | 79874 | *9 | 4117 | - | - | *5071 | *78 | *129 | *276 | *892 | 5253 | 904 | 63144 |
| 64 Other deductions | 2929808 | *8779 | *6062 | *9285 | *51904 | *3768 | 166592 | 93905 | 113441 | 107117 | 112797 | 375811 | 1880348 |
| 65 Total receipts less total deducts | 956785 | *22675 | *-17539 | *-4674 | *29102 | *22778 | -4623 | 49181 | 87367 | 159065 | 167835 | 283891 | 161726 |
| 66 Constructive taxable income from related foreign corporations | 34037 | - | - | - | - | - | - | - | - | - | - | 14662 | 19375 |
| 67 Net income (less deficit), total | 982190 | *22675 | *-17539 | *-4674 | *29102 | *22778 | -4780 | 47810 | 87174 | 158710 | 167052 | 297844 | 176038 |
| 68 Net income, total | 2708583 | *22675 | *75 | *2573 | *36088 | *37972 | 106504 | 66326 | 135550 | 187249 | 205615 | 359190 | 1548766 |
| 69 Deficit, total | 1726392 | - | *17613 | *7247 | *6987 | *15194 | 111284 | *18516 | 48376 | *28539 | 38563 | 61346 | 1372728 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *641 | *641 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 379717 | *15466 | - | - | *19015 | *30362 | 63292 | *17584 | 88683 | *99551 | 45764 | - | - |
| 73 Statutory special deductions, total | 646597 | *1865 | *72 | - | *535 | *6653 | *20073 | *12651 | *14442 | *8274 | 20845 | 47372 | 513815 |
| 74 Net operating loss deduction | 596184 | *34 | *72 | - | *535 | *6552 | *18978 | *11784 | *14442 | *7828 | 18949 | 42797 | 474211 |
| 75 Dividends received deduction | 50412 | *1831 | - | - | - | *101 | *1095 | *866 | - | *446 | 1895 | 4575 | 39603 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1677721 | *5344 | *2 | *2573 | *9552 | *1058 | *21392 | *33135 | *27888 | 79685 | 137004 | 314071 | 1046017 |
| 78 Income tax before credits, total | 635403 | *1724 | *-0 | *386 | *2546 | *159 | *6653 | *13303 | 11284 | 29455 | 48647 | 117530 | 403715 |
| 79 Regular tax | 580527 | *1721 | *-0 | *386 | *2546 | *159 | *5894 | *11036 | *9482 | 27140 | 47072 | 109005 | 366086 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 51784 | - | - | - | - | - | *759 | *2267 | *1795 | *2099 | 1413 | 8043 | 35408 |
| 83 Environmental tax | 2936 | *3 | - | - | - | - | - | - | *7 | *60 | 161 | 483 | 2221 |
| 84 Foreign tax credit | 20646 | - | - | - | - | - | - | - | - | *6 | 524 | 7879 | 12237 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 106 | - | - | - | - | - | - | - | - | - | - | 106 | - |
| 88 General business credit | 13686 | - | - | - | - | - | - | *293 | *35 | 17 | 1190 | 6566 | 5585 |
| 89 Prior year minumum tax credit | 19682 | - | - | - | - | - | - | *117 | *296 | *472 | 2734 | 4445 | 11619 |
| 90 Income tax after credits, total | 581282 | *1724 | *-0 | *386 | *2546 | *159 | *6653 | *12893 | 10953 | 28961 | 44200 | 98533 | 374275 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Nonferrous metal industries

MINOR INDUSTRY 3380
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2054 | *360 | *211 | *73 | *271 | *158 | 577 | 173 | 95 | 59 | 25 | 20 | 32 |
| 2 Total assets | 77124705 | - | *13788 | *14675 | *97878 | *111503 | 1107745 | 1209937 | 1623750 | 1951989 | 1895893 | 3227891 | 65869654 |
| 3 Cash | 2071689 | - | *51 | *777 | *14075 | *12174 | 164244 | 99853 | 88245 | 106298 | 60017 | 65653 | 1460302 |
| 4 Notes and accounts receivable | 14929546 | - | - | - | *27647 | *35113 | 371221 | 342070 | 494867 | 530176 | 533354 | 761447 | 11833650 |
| 5 Less: Allowance for bad debts | 239470 | - | - | - | *563 | *559 | *1716 | *2588 | 8021 | 6186 | 5958 | 11835 | 202045 |
| 6 Inventories | 8528581 | - | - | - | *8786 | *13962 | 224331 | 280954 | 388264 | 381760 | 438315 | 660110 | 6132098 |
| 7 U.S. govt. obligations, total | 79895 | - | - | - | - | - | *9165 | *2848 | *21707 | *32106 | - | 1494 | 12576 |
| 8 Tax-exempt securities | *2838 | - | - | - | - | - | - | - | *49 | *171 | 2619 | - | - |
| 9 Other current assets | 3123026 | - | - | *4545 | *5714 | *2424 | 36716 | 30867 | 54051 | 109274 | 85216 | 99104 | 2695116 |
| 10 Loans to stockholders | 327990 | - | - | - | *1370 | *1161 | *6421 | *10818 | *10199 | *2770 | - | - | 295251 |
| 11 Mortgage and real estate loans | *155 | - | - | - | - | - | - | - | - | *155 | - | - | - |
| 12 Other investments | 15582042 | - | - | *7648 | *823 | *904 | 16648 | 49857 | 123920 | 72761 | 161824 | 205857 | 14941798 |
| 13 Depreciable assets | 47219706 | - | *141521 | - | *144688 | *99919 | 813014 | 865992 | 990388 | 1324261 | 832996 | 2074276 | 39932652 |
| 14 Less: Accumulated depreciation | 23090058 | - | *133639 | - | *103528 | *59986 | 558312 | 522987 | 620932 | 742815 | 347721 | 985009 | 19015129 |
| 15 Depletable assets | 1473162 | - | - | - | - | - | - | - | - | - | - | - | 1473162 |
| 16 Less: Accumulated depletion | 533292 | - | - | - | - | - | - | - | - | - | - | - | 533292 |
| 17 Land | 656158 | - | *5856 | - | *763 | *1494 | 18075 | 28260 | 34714 | 25240 | 23326 | 48668 | 469765 |
| 18 Intangible assets (Amortizable) | 1760191 | - | - | - | - | *5958 | *1912 | *9031 | *4739 | 108610 | 58067 | 135955 | 1435920 |
| 19 Less: Accumulated amortization | 603711 | - | - | - | - | *1117 | *674 | *2668 | *3833 | 57780 | 27284 | 20343 | 490011 |
| 20 Other assets | 5836258 | - | - | *1704 | *-1899 | *58 | 6700 | 17632 | 45392 | 65190 | 81123 | 192514 | 5427843 |
| 21 Total liabilities | 77124705 | - | *13788 | *14675 | *97878 | *111503 | 1107745 | 1209937 | 1623750 | 1951989 | 1895893 | 3227891 | 65869654 |
| 22 Accounts payable | 9328997 | - | *30484 | *1181 | *8495 | *28960 | 288639 | 179793 | 386521 | 354403 | 339702 | 421361 | 7289457 |
| 23 Mort, notes, and bonds under 1 yr | 3891854 | - | *29110 | *92704 | *5176 | *16756 | 85097 | 114454 | 213732 | 312621 | 235413 | 158618 | 2628172 |
| 24 Other current liabilities | 7010468 | - | *13989 | *1084 | *8609 | *3258 | 74708 | 78957 | 135803 | 221734 | 135024 | 217612 | 6119690 |
| 25 Loans from stockholders | 2077056 | - | *1147 | *4262 | *4442 | *4600 | 98119 | *21890 | *63852 | *25146 | 21414 | 48803 | 1783380 |
| 26 Mort, notes, bonds, 1 yr or more | 14605448 | - | - | - | *32242 | *3896 | 115705 | 154912 | 136783 | 384956 | 518228 | 1128089 | 12130636 |
| 27 Other liabilities | 12183036 | - | - | - | *-0 | - | *26605 | *10136 | 56228 | 132528 | 260792 | 236558 | 11460191 |
| 28 Net worth | 28027845 | - | *-60942 | *-84556 | *38913 | *54032 | 418872 | 649796 | 630830 | 520602 | 385319 | 1016849 | 24458129 |
| 29 Capital stock | 3982397 | - | *23247 | *24792 | *11642 | *102479 | 69384 | 159397 | 55168 | 43250 | 66258 | 79993 | 3346787 |
| 30 Paid-in or capital surplus | 19605964 | - | *4394 | - | *380 | *535 | *17430 | *175626 | 193102 | 88374 | 233494 | 970110 | 17922519 |
| 31 Retained earnings, appropriated | *23325 | - | - | - | - | *15 | *9570 | - | *4937 | - | 301 | - | 8501 |
| 32 Retained earnings-unappropriated | 3798890 | - | *-87475 | *-109348 | *42315 | *-48997 | 131217 | 220532 | 153661 | 157524 | -378 | -149583 | 3489421 |
| 33 Retained earnings (S Corp) | 1424504 | - | - | - | - | - | 311457 | *141871 | *253941 | *259358 | 116656 | 128820 | 212402 |
| 34 Less: Cost of treasury stock | 807234 | - | *1108 | - | *15424 | - | 120186 | *47629 | *29978 | *27904 | 31012 | 12491 | 521502 |
| 35 Total receipts | 83243771 | *1455586 | *38244 | *22619 | *253314 | *349859 | 7740732 | 2780609 | 3765890 | 4002977 | 3635532 | 4290956 | 54907454 |
| 36 Business receipts | 79844665 | *1449272 | *32356 | - | *252386 | *347592 | 7718958 | 2735860 | 3726639 | 3620624 | 3579426 | 4249078 | 52132472 |
| 37 Interest | 538449 | 138 | *-0 | *56 | *722 | *31 | 2009 | 3507 | 7995 | 5113 | 4872 | 11825 | 502181 |
| 38 Interest on govt. obligations | 2727 | - | - | - | - | - | - | *151 | *699 | *395 | 402 | - | 1079 |
| 39 Rents | 73462 | - | - | - | - | - | *555 | *703 | *947 | *857 | 1166 | 1237 | 67997 |
| 40 Royalties | 277330 | - | - | - | - | - | - | *1226 | - | *8 | 16 | 828 | 275252 |
| 41 Net S-T cap gain less net LT loss | *303 | - | - | - | - | - | - | - | - | *271 | 17 | - | 15 |
| 42 Net L-T cap gain less net ST loss | 678692 | - | - | - | - | *215 | *3027 | *23012 | *998 | - | 1251 | 408 | 649781 |
| 43 Net gain, noncapital assets | 322890 | *5426 | *5875 | *16138 | - | - | *490 | *8448 | *428 | 621 | 4857 | 12901 | 267706 |
| 44 Dividends, domestic corporations | 36700 | - | - | - | - | - | *295 | *803 | *707 | *15 | 109 | 120 | 34652 |
| 45 Dividends, foreign corporations | 212007 | - | - | - | - | - | - | - | - | -0 | 557 | 2054 | 209395 |
| 46 Other receipts | 1256546 | *749 | *13 | *6425 | *206 | *2022 | 15399 | 6898 | 27477 | 375072 | 42858 | 12506 | 766923 |
| 47 Total deductions | 81079696 | *1394229 | *45490 | *4548 | *234506 | *361291 | 7600098 | 2671415 | 3649451 | 3835569 | 3488260 | 4194661 | 53600179 |
| 48 Cost of goods | 65343229 | *87898 | - | - | *8786 | *14068 | 226854 | 293496 | 399626 | 400791 | 367718 | 694342 | 5666648 |
| 49 Compensation of officers | 565260 | *16181 | *1199 | - | *11837 | *30374 | 111886 | 78509 | 90074 | 56148 | 14049 | 24497 | 130507 |
| 50 Salaries and wages | 2272831 | *20466 | *2292 | - | *14702 | *15289 | 102101 | 100377 | 115266 | 181275 | 69134 | 116230 | 1535699 |
| 51 Repairs | 916668 | *3266 | *71 | - | *306 | *446 | 23091 | 15684 | 8040 | 71904 | 13173 | 7082 | 773605 |
| 52 Bad debts | 103239 | - | - | - | - | - | 18344 | 2228 | 7108 | 3805 | 1655 | 5811 | 64290 |
| 53 Rent paid on business property | 365710 | *3051 | *1345 | - | *3321 | *3980 | 10416 | 11902 | 5033 | 9888 | 4886 | 16665 | 295223 |
| 54 Taxes paid | 1240798 | *6656 | *2804 | *199 | *13142 | *11559 | 59022 | 40486 | 55277 | 70494 | 37418 | 63963 | 879779 |
| 55 Interest paid | 1543222 | *5523 | - | *49 | *2711 | *1919 | 23299 | 19546 | 39656 | 63498 | 46176 | 103199 | 1237646 |
| 56 Contributions or gifts | 52483 | - | - | - | *399 | *285 | *502 | *154 | 1315 | 1221 | 305 | 2391 | 45911 |
| 57 Amortization | 190221 | *25 | - | - | - | *246 | *3441 | *1105 | *381 | 3833 | 4986 | 34562 | 141643 |
| 58 Depreciation | 2651184 | *9258 | *3134 | - | *5939 | *7424 | 48641 | 60450 | 65867 | 78786 | 66871 | 143319 | 2161496 |
| 59 Depletion | 445096 | - | - | - | - | - | - | - | - | - | - | - | 445096 |
| 60 Advertising | 141852 | *89 | *24 | - | *67 | *111 | 7699 | 3914 | 7857 | 2760 | 1983 | 7973 | 109375 |
| 61 Pension, prof sh, stock, annuity | 362480 | *1190 | - | - | *3476 | *631 | 12306 | 12592 | 17859 | 9612 | 9920 | 23132 | 271762 |
| 62 Employee benefit programs | 867671 | *3071 | *1044 | - | *12733 | *4838 | 38048 | 25099 | 43925 | 52959 | 31821 | 54147 | 599987 |
| 63 Net loss, noncapital assets | 23587 | *11 | - | - | - | *2027 | *101 | *125 | 4058 | *405 | 1302 | 10430 | 5130 |
| 64 Other deductions | 3994165 | *22769 | *11497 | *4300 | *12806 | *18655 | 139915 | 111070 | 149305 | 314629 | 46214 | 227698 | 2935307 |
| 65 Total receipts less total deducts | 2164075 | *61357 | *-7246 | *18071 | *18808 | *-11432 | 140634 | 109194 | 116439 | 167407 | 147272 | 96295 | 1307276 |
| 66 Constructive taxable income from related foreign corporations | 195356 | - | - | - | - | - | - | - | - | *58 | - | - | 195298 |
| 67 Net income (less deficit), total | 2356704 | *61357 | *-7246 | *18071 | *18808 | *-11432 | 140634 | 109042 | 115739 | 167070 | 146870 | 96295 | 1501495 |
| 68 Net income, total | 2925839 | *61357 | - | *18071 | *18808 | *6055 | 146606 | 139580 | 134391 | 173086 | 169819 | 185852 | 1872213 |
| 69 Deficit, total | 569135 | - | *7246 | - | - | *17487 | *5972 | *30538 | *18651 | *6017 | 22950 | 89557 | 370718 |
| 70 Net income (less def), Form 1120-A | *2581 | - | - | - | *2581 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | 3001 | 3001 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 459671 | *51142 | - | - | - | - | 90305 | *63027 | *73147 | *66037 | 60995 | 35191 | 19828 |
| 73 Statutory special deductions, total | 677121 | *9767 | - | *18071 | *3701 | *3259 | *12515 | *23331 | *8155 | *12144 | 29244 | 33532 | 523403 |
| 74 Net operating loss deduction | 643068 | *9767 | - | *18071 | *3701 | *3259 | *12308 | *22769 | *7723 | *12133 | 28611 | 33448 | 491279 |
| 75 Dividends received deduction | 34053 | - | - | - | - | - | *206 | *562 | *432 | *11 | 633 | 84 | 32124 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1786834 | 449 | - | - | *15107 | *2796 | 43787 | *38304 | 53772 | 94815 | 78847 | 117207 | 1341749 |
| 78 Income tax before credits, total | 787105 | 153 | - | - | *2478 | *453 | 13414 | *13308 | 20312 | 32804 | 25472 | 47718 | 630994 |
| 79 Regular tax | 617422 | 152 | - | - | *2478 | *453 | 13414 | *13005 | 18299 | 32275 | 27275 | 40683 | 469387 |
| 80 Personal holding company tax | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 81 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 82 Alternative minumum tax | 173172 | - | - | - | - | - | - | *276 | *1990 | *2573 | 3496 | 6810 | 158027 |
| 83 Environmental tax | 3833 | -0 | - | - | - | - | - | *27 | *22 | 80 | 114 | 225 | 3365 |
| 84 Foreign tax credit | 169345 | - | - | - | - | - | - | *39 | - | - | - | 118 | 169188 |
| 85 U.S. Possessions tax credit | 2187 | - | - | - | - | - | - | - | 2187 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 8676 | - | - | - | *713 | - | *1548 | - | *-0 | *322 | - | 718 | 5375 |
| 89 Prior year minumum tax credit | 20625 | - | - | - | - | - | *318 | *1146 | *622 | *593 | 1766 | - | 16180 |
| 90 Income tax after credits, total | 586272 | 153 | - | - | *1765 | *453 | 11547 | *12122 | 17503 | 31890 | 23706 | 46882 | 440251 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 23
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 47514 | 1943 | 12826 | 8568 | 7308 | 6295 | 7814 | 1366 | 818 | 269 | 155 | 99 | 54 |
| 2 Total assets | 148307161 | - | 430183 | 1380698 | 2639833 | 4508153 | 16746664 | 9345970 | 12632706 | 9287803 | 10804996 | 14741579 | 65788576 |
| 3 Cash | 6774824 | - | 70860 | 273312 | 318855 | 643870 | 1618767 | 629063 | 650769 | 426513 | 388755 | 529755 | 1224304 |
| 4 Notes and accounts receivable | 31432778 | - | 101060 | 365143 | 818590 | 1343791 | 4695936 | 2676357 | 3345521 | 2290295 | 2551003 | 3420827 | 9824255 |
| 5 Less: Allowance for bad debts | 536006 | - | - | *934 | *3745 | 8896 | 33120 | 37112 | 55935 | 37220 | 67679 | 81992 | 209374 |
| 6 Inventories | 25705220 | - | 40011 | 192034 | 430071 | 858882 | 3852336 | 2026110 | 3025474 | 2149271 | 2351877 | 2823139 | 7956014 |
| 7 U.S. govt. obligations, total | 846002 | - | *12329 | - | *6393 | *13298 | *3575 | *73828 | 85748 | *39537 | 24414 | 127899 | 458983 |
| 8 Tax-exempt securities | 477187 | - | - | *4219 | *17219 | - | *55941 | *74024 | 89395 | *43200 | 45252 | 89068 | 58869 |
| 9 Other current assets | 6799507 | - | 6180 | 30389 | 34907 | 115041 | 537104 | 311355 | 440475 | 389965 | 366416 | 669307 | 3898369 |
| 10 Loans to stockholders | 957751 | - | *20932 | 50983 | 41858 | 76914 | 142317 | 58541 | 37014 | 9274 | 4317 | 13992 | 501608 |
| 11 Mortgage and real estate loans | 176853 | - | *1468 | 1 | *9505 | *3905 | *37160 | *37216 | 45355 | *1445 | 25864 | 4201 | 10733 |
| 12 Other investments | 18456545 | - | - | *14780 | 92674 | 137564 | 747171 | 332233 | 629575 | 581825 | 760898 | 1357238 | 13802587 |
| 13 Depreciable assets | 81011712 | - | 674170 | 1645183 | 2452197 | 3962582 | 12571477 | 6868221 | 8597057 | 5799674 | 6669484 | 7358908 | 24412760 |
| 14 Less: Accumulated depreciation | 45371693 | - | 530310 | 1251467 | 1680722 | 2787800 | 8178581 | 4147950 | 4974807 | 3104714 | 3350499 | 3519531 | 11845312 |
| 15 Depletable assets | 36202 | - | - | *17342 | *1592 | - | *9038 | *750 | *414 | *671 | 122 | 2347 | 3926 |
| 16 Less: Accumulated depletion | 12571 | - | - | *1742 | *101 | - | *7168 | *679 | *314 | *54 | - | - | 2513 |
| 17 Land | 2025386 | - | *15480 | *27399 | 43831 | 68860 | 271206 | 216158 | 187881 | 168019 | 178670 | 221664 | 626216 |
| 18 Intangible assets (Amortizable) | 9589442 | - | 27492 | *13675 | 100258 | 54741 | 295981 | 128511 | 338727 | 356453 | 568299 | 1320372 | 6384931 |
| 19 Less: Accumulated amortization | 1583202 | - | 20332 | *8640 | 69884 | 20540 | 121752 | 47093 | 115603 | 105350 | 146145 | 277300 | 650562 |
| 20 Other assets | 11521223 | - | 10843 | 9020 | 26335 | 45939 | 249277 | 146437 | 305959 | 278998 | 433948 | 681683 | 9332782 |
| 21 Total liabilities | 148307161 | - | 430183 | 1380698 | 2639833 | 4508153 | 16746664 | 9345970 | 12632706 | 9287803 | 10804996 | 14741579 | 65788576 |
| 22 Accounts payable | 16294330 | - | 70892 | 261221 | 373784 | 790698 | 2721916 | 1541386 | 1730452 | 1242324 | 1339645 | 1708721 | 4513291 |
| 23 Mort, notes, and bonds under 1 yr | 11104325 | - | 108408 | 175046 | 258218 | 390803 | 1898159 | 1071580 | 1338935 | 943748 | 972111 | 984683 | 2962636 |
| 24 Other current liabilities | 14797515 | - | 29714 | 113934 | 245371 | 279222 | 1782897 | 851676 | 1047296 | 723769 | 902837 | 1913020 | 6907780 |
| 25 Loans from stockholders | 3957857 | - | 235952 | 156080 | 537208 | 378192 | 849440 | 256719 | 168047 | 117161 | 205651 | 186104 | 867303 |
| 26 Mort, notes, bonds, 1 yr or more | 28794479 | - | 111176 | 220139 | 460506 | 754688 | 2700246 | 1576231 | 2277962 | 1714706 | 2661541 | 3146371 | 13170913 |
| 27 Other liabilities | 12875033 | - | *-287 | 16221 | 9860 | 39138 | 284127 | 334793 | 378513 | 451558 | 663950 | 1300070 | 9397088 |
| 28 Net worth | 60483622 | - | -125672 | 438058 | 754886 | 1875411 | 6509879 | 3713584 | 5691502 | 4094536 | 4059262 | 5502611 | 27969566 |
| 29 Capital stock | 7883495 | - | 102521 | 171510 | 225185 | 201841 | 879261 | 441642 | 616765 | 595223 | 791752 | 710658 | 3147135 |
| 30 Paid-in or capital surplus | 21177975 | - | 62306 | 74275 | 365446 | 165641 | 1245745 | 676846 | 830043 | 1026010 | 1605207 | 2072868 | 13053589 |
| 31 Retained earnings, appropriated | 123383 | - | - | - | - | - | *40512 | - | *24467 | 5992 | 11310 | 33871 | 7230 |
| 32 Retained earnings-unappropriated | 25287834 | - | -54628 | 175154 | 335029 | 1326394 | 2675907 | 1137415 | 2012337 | 1347643 | 1012464 | 1887720 | 13432399 |
| 33 Retained earnings (S Corp) | 10084735 | - | -158996 | 129645 | -88505 | 405251 | 2351994 | 1763445 | 2409579 | 1281900 | 801770 | 999753 | 188899 |
| 34 Less: Cost of treasury stock | 4073800 | - | *76874 | 112527 | 82270 | 223716 | 683541 | 305764 | 201689 | 162232 | 163242 | 202261 | 1859687 |
| 35 Total receipts | 217130645 | 1382278 | 2372530 | 4713802 | 7048869 | 10943647 | 35066546 | 18952705 | 22761260 | 15859102 | 16480473 | 19184396 | 62365038 |
| 36 Business receipts | 212140369 | 1299868 | 2347878 | 4659731 | 6952577 | 10858854 | 34734888 | 18785195 | 22514566 | 15648642 | 16225552 | 18827629 | 59284988 |
| 37 Interest | 1184777 | 10685 | *831 | 7585 | 8701 | 11886 | 45183 | 21657 | 28961 | 20083 | 54796 | 82161 | 892249 |
| 38 Interest on govt. obligations | 45131 | *157 | - | *294 | *11 | *373 | 4747 | 3109 | 4903 | 5680 | 5524 | 9544 | 10790 |
| 39 Rents | 226474 | 25 | - | *1085 | *4358 | 3009 | 22857 | 5551 | 17080 | 11848 | 15833 | 11026 | 133802 |
| 40 Royalties | 512821 | *431 | - | - | - | *2916 | *1356 | *1302 | *1275 | 8361 | 15508 | 17361 | 464312 |
| 41 Net S-T cap gain less net LT loss | 2084 | *37 | - | *848 | *279 | *183 | *105 | *37 | *165 | *85 | 238 | 37 | 70 |
| 42 Net L-T cap gain less net ST loss | 260886 | *13795 | *8500 | *14528 | *2638 | *2042 | 45748 | 23306 | 12331 | 6230 | 24641 | 31038 | 76089 |
| 43 Net gain, noncapital assets | 428623 | *2509 | *12290 | *14586 | 8424 | 5946 | 46393 | 16012 | 48691 | 19213 | 10133 | 23270 | 221157 |
| 44 Dividends, domestic corporations | 62301 | *2 | - | *16 | *275 | *1609 | 2253 | 891 | 5871 | 8266 | 5427 | 2540 | 35151 |
| 45 Dividends, foreign corporations | 616536 | *332 | - | - | - | - | *1493 | *112 | *1967 | 15096 | 8524 | 22007 | 567005 |
| 46 Other receipts | 1650643 | 54437 | 3031 | 15130 | 71605 | 56829 | 161524 | 95534 | 125451 | 115597 | 114297 | 157785 | 679423 |
| 47 Total deductions | 206031316 | 1437640 | 2375945 | 4624520 | 6803089 | 10603730 | 33557178 | 18106981 | 21471830 | 14957656 | 15705504 | 18300624 | 58086619 |
| 48 Cost of goods | 148361727 | 325769 | 40929 | 229353 | 413425 | 854311 | 3868493 | 2071425 | 3053759 | 2186574 | 2352037 | 2791967 | 8138273 |
| 49 Compensation of officers | 5506435 | 30635 | 195851 | 346226 | 578022 | 701588 | 1716105 | 618786 | 525833 | 226122 | 187141 | 148793 | 231333 |
| 50 Salaries and wages | 11901114 | 92307 | 266616 | 294301 | 538415 | 551162 | 1908555 | 897366 | 1058054 | 693288 | 771117 | 1022621 | 3807311 |
| 51 Repairs | 1193895 | 6751 | 34754 | 32246 | 41997 | 48689 | 169254 | 70963 | 89985 | 56748 | 62569 | 87387 | 492551 |
| 52 Bad debts | 420456 | 28055 | *12609 | *6677 | 17920 | 17288 | 97468 | 36688 | 32528 | 27168 | 17105 | 33684 | 93266 |
| 53 Rent paid on business property | 1712436 | 8048 | 134438 | 130742 | 142424 | 161289 | 340835 | 102991 | 99332 | 62120 | 78616 | 100763 | 350838 |
| 54 Taxes paid | 5023859 | 33160 | 118528 | 160513 | 249026 | 341378 | 984464 | 448697 | 549288 | 294281 | 301247 | 384664 | 1158613 |
| 55 Interest paid | 3903382 | 44914 | 20534 | 36379 | 84000 | 115760 | 417012 | 247905 | 301438 | 220158 | 287484 | 389742 | 1738056 |
| 56 Contributions or gifts | 89792 | 252 | *7 | 436 | 1732 | 2535 | 8585 | 5755 | 6428 | 4603 | 5466 | 7839 | 46153 |
| 57 Amortization | 467220 | 5924 | 7637 | *2517 | 13977 | 7704 | 33471 | 24525 | 35434 | 28371 | 42855 | 60676 | 204128 |
| 58 Depreciation | 5734117 | 32869 | 53400 | 144033 | 205844 | 300615 | 881770 | 441451 | 571875 | 424436 | 474589 | 531701 | 1671534 |
| 59 Depletion | 7345 | - | - | - | - | - | *2325 | *13 | *3302 | *43 | 39 | - | 1623 |
| 60 Advertising | 1760423 | 8528 | 21842 | 15270 | 26555 | 50173 | 139461 | 69452 | 120608 | 76856 | 79155 | 134231 | 1018292 |
| 61 Pension, prof sh, stock, annuity | 1347360 | 3963 | - | 30487 | 40627 | 61646 | 193809 | 93571 | 142926 | 96062 | 91681 | 97999 | 494590 |
| 62 Employee benefit programs | 3873844 | 19391 | *16258 | 56732 | 118353 | 137192 | 540467 | 284321 | 391808 | 222091 | 265580 | 380851 | 1440801 |
| 63 Net loss, noncapital assets | 179589 | 12857 | *4082 | *6441 | *16216 | 2210 | 22236 | 10886 | 27364 | 4411 | 11740 | 24231 | 36916 |
| 64 Other deductions | 14548322 | 102633 | 340532 | 446157 | 624760 | 796623 | 2291467 | 1084356 | 1301035 | 828206 | 937140 | 1258239 | 4537173 |
| 65 Total receipts less total deducts | 11099329 | -55362 | -3415 | 89282 | 245779 | 339917 | 1509368 | 845724 | 1289430 | 901446 | 774969 | 883771 | 4278419 |
| 66 Constructive taxable income from related foreign corporations | 433604 | - | - | - | - | - | - | *30 | - | *9036 | 1761 | 6545 | 416232 |
| 67 Net income (less deficit), total | 11487801 | -55519 | -3415 | 88988 | 245769 | 339544 | 1504621 | 842646 | 1284527 | 904802 | 771205 | 880772 | 4683861 |
| 68 Net income, total | 13138347 | 86404 | 106227 | 182434 | 368936 | 449062 | 1782899 | 1003792 | 1424294 | 1038085 | 914481 | 1035770 | 4745965 |
| 69 Deficit, total | 1650545 | 141923 | 109642 | 93446 | 123167 | 109517 | 278278 | 161146 | 139766 | 133283 | 143275 | 154998 | 62104 |
| 70 Net income (less def), Form 1120-A | -5486 | - | *-7749 | *1875 | *387 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *17664 | *17664 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 3257456 | *-53490 | 25038 | 105310 | 100599 | 197454 | 926659 | 450320 | 704424 | 409919 | 209086 | 145173 | 36964 |
| 73 Statutory special deductions, total | 1111664 | 34781 | 17251 | 23751 | 62997 | 52193 | 100635 | 53311 | 99356 | 50444 | 134174 | 56794 | 425977 |
| 74 Net operating loss deduction | 980143 | *34448 | 17251 | 23747 | 62804 | 51066 | 97924 | 52688 | 93350 | 45423 | 124043 | 47660 | 329740 |
| 75 Dividends received deduction | 131521 | *334 | - | *4 | *193 | *1127 | 2711 | 624 | 6006 | 5020 | 10131 | 9134 | 96237 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 8397693 | 51956 | *7785 | 47419 | 125971 | 167533 | 689684 | 462097 | 603902 | 574424 | 553431 | 830102 | 4283390 |
| 78 Income tax before credits, total | 2885440 | 18106 | *1168 | 8408 | 24147 | 38729 | 216046 | 158661 | 212461 | 199055 | 195889 | 290557 | 1522213 |
| 79 Regular tax | 2833567 | 17613 | *1168 | 7449 | 23991 | 38288 | 212849 | 156273 | 205125 | 194720 | 189428 | 287900 | 1498762 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | 42925 | *441 | - | 955 | *156 | *439 | 3189 | 2354 | 7683 | 3300 | 5564 | 2082 | 16761 |
| 83 Environmental tax | 8764 | *45 | - | 3 | - | - | *8 | 29 | 279 | 506 | 705 | 1060 | 6130 |
| 84 Foreign tax credit | 354836 | 45 | - | - | - | - | *5 | *9 | *371 | 9125 | 1993 | 9768 | 333520 |
| 85 U.S. Possessions tax credit | 4822 | 16 | - | - | - | - | 600 | 1404 | 2802 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | - | *2 | - | - | - | - |
| 88 General business credit | 30500 | 59 | *202 | - | *354 | *1130 | 1406 | *1246 | 4230 | 1900 | 1506 | 4611 | 13854 |
| 89 Prior year minumum tax credit | 37360 | *401 | - | - | *255 | *2006 | 3256 | 4853 | 3040 | 3467 | 4244 | 4761 | 11078 |
| 90 Income tax after credits, total | 2457920 | 17585 | *965 | 8408 | 23538 | 35594 | 210779 | 151148 | 202015 | 184564 | 188146 | 271417 | 1163761 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 126 | *3 | - | - | - | - | *95 | - | *17 | *5 | ** | 3 | 3 |
| 2 Total assets | 7274352 | - | - | - | - | - | *194714 | - | *273630 | *170612 | ** | 426585 | 6208811 |
| 3 Cash | 95269 | - | - | - | - | - | *13147 | - | *12634 | *13667 | ** | 27264 | 28557 |
| 4 Notes and accounts receivable | 1021954 | - | - | - | - | - | *33980 | - | *71707 | *49666 | ** | 84448 | 782152 |
| 5 Less: Allowance for bad debts | 12901 | - | - | - | - | - | - | - | *929 | *523 | ** | 2112 | 9337 |
| 6 Inventories | 1082528 | - | - | - | - | - | *17096 | - | *55949 | *29844 | ** | 60000 | 919639 |
| 7 U.S. govt. obligations, total | 4898 | - | - | - | - | - | - | - | 4898 | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 124687 | - | - | - | - | - | *120 | - | *8672 | *6272 | ** | 9067 | 100556 |
| 10 Loans to stockholders | *894 | - | - | - | - | - | *100 | - | *794 | - | - | - | - |
| 11 Mortgage and real estate loans | *1875 | - | - | - | - | - | *1875 | - | - | - | - | - | - |
| 12 Other investments | 873025 | - | - | - | - | - | *3613 | - | *10206 | *161 | ** | 13564 | 845482 |
| 13 Depreciable assets | 4529020 | - | - | - | - | - | *164167 | - | *250540 | *121356 | ** | 259990 | 3732967 |
| 14 Less: Accumulated depreciation | 2081376 | - | - | - | - | - | *53077 | - | *167589 | *61739 | ** | 79839 | 1719132 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 115988 | - | - | - | - | - | *6817 | - | *8240 | *3332 | - | 3138 | 94461 |
| 18 Intangible assets (Amortizable) | *1169398 | - | - | - | - | - | *3160 | - | - | 17924 | ** | 43969 | 1104345 |
| 19 Less: Accumulated amortization | *92673 | - | - | - | - | - | *23 | - | - | 10136 | ** | 5378 | 77136 |
| 20 Other assets | 441766 | - | - | - | - | - | *3739 | - | *18507 | *789 | ** | 12474 | 406256 |
| 21 Total liabilities | 7274352 | - | - | - | - | - | *194714 | - | *273630 | *170612 | ** | 426585 | 6208811 |
| 22 Accounts payable | 616618 | - | - | - | - | - | *11883 | - | *49437 | *19689 | ** | 58608 | 477000 |
| 23 Mort, notes, and bonds under 1 yr | 1253230 | - | - | - | - | - | *7795 | - | *39931 | *25027 | ** | 11468 | 1169009 |
| 24 Other current liabilities | 475023 | - | - | - | - | - | *10853 | - | *21826 | *16098 | ** | 32060 | 394186 |
| 25 Loans from stockholders | *16644 | - | - | - | - | - | *7447 | - | *9197 | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1971263 | - | - | - | - | - | *57740 | - | *16256 | *50149 | ** | 69946 | 1777172 |
| 27 Other liabilities | 384730 | - | - | - | - | - | *5424 | - | *10368 | *9680 | ** | 25144 | 334114 |
| 28 Net worth | 2556844 | - | - | - | - | - | *93572 | - | *126615 | *49969 | ** | 229359 | 2057329 |
| 29 Capital stock | 916945 | - | - | - | - | - | *17535 | - | *4782 | *4647 | ** | 23217 | 866765 |
| 30 Paid-in or capital surplus | 416422 | - | - | - | - | - | *9336 | - | *23608 | *6504 | ** | 109813 | 267162 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1343248 | - | - | - | - | - | *76519 | - | *60531 | 4145 | ** | 97423 | 1104628 |
| 33 Retained earnings (S Corp) | *68833 | - | - | - | - | - | *-8753 | - | *42865 | *34721 | - | - | - |
| 34 Less: Cost of treasury stock | *188603 | - | - | - | - | - | *1065 | - | *5171 | 49 | ** | 1093 | 181226 |
| 35 Total receipts | 8076790 | *22540 | - | - | - | - | *221006 | - | *519495 | *348398 | ** | 563669 | 6401682 |
| 36 Business receipts | 7769886 | *22540 | - | - | - | - | *218040 | - | *514655 | *343378 | ** | 555151 | 6116121 |
| 37 Interest | 26857 | - | - | - | - | - | *708 | - | 944 | - | - | 426 | 24779 |
| 38 Interest on govt. obligations | *131 | - | - | - | - | - | *5 | - | - | - | - | 126 | - |
| 39 Rents | 1399 | - | - | - | - | - | - | - | - | 8 | ** | 18 | 1373 |
| 40 Royalties | 50528 | - | - | - | - | - | - | - | - | - | - | 20 | 50508 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *8444 | - | - | - | - | - | *284 | - | *1305 | - | - | 3782 | 3072 |
| 43 Net gain, noncapital assets | *3089 | - | - | - | - | - | *1346 | - | *1261 | *27 | - | 455 | - |
| 44 Dividends, domestic corporations | *4723 | - | - | - | - | - | *97 | - | - | - | - | 129 | 4497 |
| 45 Dividends, foreign corporations | 43658 | - | - | - | - | - | - | - | - | - | - | 463 | 43195 |
| 46 Other receipts | 168075 | *-0 | - | - | - | - | *526 | - | *1329 | *4985 | ** | 3099 | 158136 |
| 47 Total deductions | 7825652 | *32534 | - | - | - | - | *207872 | - | *519305 | *339644 | ** | 527861 | 6198436 |
| 48 Cost of goods | 5966372 | *3564 | - | - | - | - | *17096 | - | *56045 | *30075 | ** | 56353 | 920596 |
| 49 Compensation of officers | 40349 | - | - | - | - | - | *5744 | - | *4391 | *10311 | ** | 4720 | 15182 |
| 50 Salaries and wages | 217046 | - | - | - | - | - | *10726 | - | *25135 | *6922 | ** | 18356 | 155908 |
| 51 Repairs | 178764 | - | - | - | - | - | *3298 | - | *2231 | *106 | ** | 720 | 172408 |
| 52 Bad debts | 7542 | - | - | - | - | - | *4838 | - | *733 | *350 | ** | 981 | 641 |
| 53 Rent paid on business property | 39324 | - | - | - | - | - | *2211 | - | *2535 | *1275 | ** | 2778 | 30525 |
| 54 Taxes paid | 160017 | - | - | - | - | - | *5992 | - | *7609 | *3376 | ** | 8578 | 134462 |
| 55 Interest paid | 194440 | *500 | - | - | - | - | *1346 | - | *6003 | *6552 | ** | 8265 | 171774 |
| 56 Contributions or gifts | 6241 | - | - | - | - | - | *494 | - | -0 | 4 | ** | 66 | 5677 |
| 57 Amortization | 15763 | - | - | - | - | - | *8 | - | *215 | *1635 | ** | 1306 | 12598 |
| 58 Depreciation | 315498 | *932 | - | - | - | - | *14438 | - | *14061 | *11867 | ** | 17790 | 256410 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 5033 | - | - | - | - | - | *281 | - | *405 | *200 | ** | 3283 | 865 |
| 61 Pension, prof sh, stock, annuity | 58401 | - | - | - | - | - | *508 | - | *1732 | *817 | ** | 4457 | 50888 |
| 62 Employee benefit programs | 171953 | - | - | - | - | - | *1496 | - | *3262 | *1065 | ** | 7532 | 158598 |
| 63 Net loss, noncapital assets | *27427 | *4820 | - | - | - | - | *1495 | - | - | 73 | ** | 603 | 20436 |
| 64 Other deductions | 421480 | *1525 | - | - | - | - | *19769 | - | *28670 | *11766 | ** | 25589 | 334161 |
| 65 Total receipts less total deducts | 251138 | *-9994 | - | - | - | - | *13134 | - | *190 | *8754 | ** | 35807 | 203246 |
| 66 Constructive taxable income from related foreign corporations | 26014 | - | - | - | - | - | - | - | - | - | - | 210 | 25805 |
| 67 Net income (less deficit), total | 277021 | *-9994 | - | - | - | - | *13129 | - | *190 | *8754 | ** | 35891 | 229050 |
| 68 Net income, total | 301448 | - | - | - | - | - | *23325 | - | *4426 | *8754 | ** | 35891 | 229050 |
| 69 Deficit, total | *24426 | *9994 | - | - | - | - | *10196 | - | *4236 | - | - | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *-5825 | - | - | - | - | - | *-8566 | - | *-1007 | *3749 | - | - | - |
| 73 Statutory special deductions, total | *13780 | - | - | - | - | - | *68 | - | - | - | - | 90 | 13622 |
| 74 Net operating loss deduction | 5804 | - | - | - | - | - | - | - | - | - | - | - | 5804 |
| 75 Dividends received deduction | *7976 | - | - | - | - | - | *68 | - | - | - | - | 90 | 7818 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 283895 | - | - | - | - | - | *23258 | - | *4402 | 5006 | ** | 35801 | 215428 |
| 78 Income tax before credits, total | 99714 | - | - | - | - | - | *7749 | - | *1899 | 1707 | ** | 12631 | 75728 |
| 79 Regular tax | 98825 | - | - | - | - | - | *7749 | - | *1501 | 1702 | ** | 12473 | 75400 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *513 | - | - | - | - | - | - | - | *398 | - | - | 115 | - |
| 83 Environmental tax | 376 | - | - | - | - | - | - | - | - | 5 | ** | 43 | 328 |
| 84 Foreign tax credit | 24171 | - | - | - | - | - | - | - | - | - | - | 1755 | 22415 |
| 85 U.S. Possessions tax credit | 1317 | - | - | - | - | - | - | - | 1317 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 143 | - | - | - | - | - | - | - | - | - | - | 143 | - |
| 89 Prior year minumum tax credit | 6195 | - | - | - | - | - | - | - | - | - | - | - | 6195 |
| 90 Income tax after credits, total | 67889 | - | - | - | - | - | *7749 | - | *582 | 1707 | ** | 10734 | 47117 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products

MINOR INDUSTRY 3428
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4008 | *288 | *713 | *950 | *462 | 485 | 863 | 121 | 76 | 19 | 15 | 7 | 9 |
| 2 Total assets | 20557819 | - | *22532 | *163064 | *168851 | 358954 | 1815873 | 837607 | 1153195 | 660931 | 1041969 | 928121 | 13406723 |
| 3 Cash | 517223 | - | *4111 | *24315 | *36254 | 41735 | 132383 | 64585 | 62631 | 10575 | 70590 | 16504 | 53540 |
| 4 Notes and accounts receivable | 3845022 | - | *5347 | *28933 | *24270 | 90693 | 476383 | 196085 | 254084 | 149807 | 218310 | 160681 | 2240429 |
| 5 Less: Allowance for bad debts | 92424 | - | - | *34 | *62 | *823 | 2296 | *1243 | 3518 | *2965 | 6488 | 3109 | 71885 |
| 6 Inventories | 3071547 | - | *566 | *41898 | *30681 | 61141 | 487109 | 203375 | 327443 | 187693 | 275408 | 137116 | 1319117 |
| 7 U.S. govt. obligations, total | *24389 | - | - | - | *6393 | - | *357 | - | *14299 | - | 3340 | - | - |
| 8 Tax-exempt securities | *30172 | - | - | - | - | - | *6351 | - | *21166 | - | - | 2655 | - |
| 9 Other current assets | 396204 | - | *40 | *2337 | *2591 | 3239 | 40382 | 9313 | 34922 | *17354 | 44023 | 22963 | 219042 |
| 10 Loans to stockholders | 50873 | - | - | *918 | - | *10735 | 36190 | *1864 | *1063 | - | 104 | - | - |
| 11 Mortgage and real estate loans | *33512 | - | - | - | - | *3905 | *2997 | - | *17231 | - | 7152 | - | 2227 |
| 12 Other investments | 3086017 | - | - | - | *61 | *12202 | 83084 | 34553 | 50376 | *63823 | 60041 | 153312 | 2628564 |
| 13 Depreciable assets | 9614659 | - | *59530 | *201087 | *199060 | 366187 | 1483986 | 735989 | 837987 | 374463 | 663321 | 418947 | 4274102 |
| 14 Less: Accumulated depreciation | 5585291 | - | *47443 | *137624 | *132660 | 245298 | 1011230 | 432548 | 515126 | 191766 | 380925 | 196469 | 2294202 |
| 15 Depletable assets | *3983 | - | - | - | - | - | *57 | - | - | - | - | - | 3926 |
| 16 Less: Accumulated depletion | *2567 | - | - | - | - | - | *53 | - | - | - | - | - | 2513 |
| 17 Land | 193328 | - | - | *2240 | *2217 | *6140 | 25942 | *9464 | 11728 | *5568 | 12148 | 8388 | 109494 |
| 18 Intangible assets (Amortizable) | 1580816 | - | *382 | *2613 | *2486 | *4285 | 59183 | *7683 | *19160 | *36021 | 55052 | 125321 | 1268631 |
| 19 Less: Accumulated amortization | 240248 | - | - | *2613 | *2439 | *431 | 20953 | *3586 | *8931 | *12695 | 16274 | 20906 | 151421 |
| 20 Other assets | 4030605 | - | - | *-1006 | *-0 | *5244 | 16001 | *12073 | 28682 | 23054 | 36167 | 102720 | 3807670 |
| 21 Total liabilities | 20557819 | - | *22532 | *163064 | *168851 | 358954 | 1815873 | 837607 | 1153195 | 660931 | 1041969 | 928121 | 13406723 |
| 22 Accounts payable | 1421387 | - | *17228 | *28499 | *23653 | 40696 | 272074 | 114653 | 119229 | 56754 | 68155 | 65903 | 614541 |
| 23 Mort, notes, and bonds under 1 yr | 1226406 | - | *17378 | - | *13416 | *70238 | 259010 | 143634 | 100319 | *63692 | 30014 | 44363 | 484343 |
| 24 Other current liabilities | 1741864 | - | *4847 | *5191 | *35686 | *6328 | 137502 | 65040 | 75622 | 45110 | 104689 | 65546 | 1196302 |
| 25 Loans from stockholders | 365080 | - | *1075 | *34671 | *171697 | *18412 | 92811 | *10692 | *29950 | *5045 | - | 402 | 325 |
| 26 Mort, notes, bonds, 1 yr or more | 4842423 | - | *8151 | *55941 | *27456 | *65245 | 264603 | 106616 | 203283 | 231099 | 153077 | 196255 | 3530696 |
| 27 Other liabilities | 693027 | - | - | *6649 | *144 | *10721 | 33172 | *27428 | 51480 | *24776 | 33057 | 139303 | 366298 |
| 28 Net worth | 10267633 | - | *-26147 | *32113 | *-103200 | 147314 | 756700 | 369544 | 573312 | 234454 | 652978 | 416348 | 7214217 |
| 29 Capital stock | 1107250 | - | *1675 | *13528 | *3886 | 18040 | 67803 | 59749 | 60794 | 16280 | 70304 | 16607 | 778586 |
| 30 Paid-in or capital surplus | 2716832 | - | *15866 | *16887 | - | *2092 | 80154 | *47527 | 39593 | *105013 | 139317 | 244860 | 2025524 |
| 31 Retained earnings, appropriated | *38634 | - | - | - | - | - | *27985 | - | *1656 | - | 8993 | - | - |
| 32 Retained earnings-unappropriated | 6834466 | - | *-18856 | *-1163 | *32875 | *72159 | 446768 | *24836 | 301825 | *58397 | 311742 | 94141 | 5511741 |
| 33 Retained earnings (S Corp) | 851225 | - | *-15292 | *3526 | *-135051 | *108555 | 190521 | *241033 | 200439 | *60393 | 136271 | 60831 | - |
| 34 Less: Cost of treasury stock | 1280774 | - | *9540 | *664 | *4909 | *53532 | 56530 | *3601 | *30995 | *5629 | 13649 | 91 | 1101635 |
| 35 Total receipts | 25051656 | *76080 | *94535 | *393226 | *428482 | 725834 | 3612809 | 1728058 | 2011347 | 953957 | 1523477 | 1004393 | 12499458 |
| 36 Business receipts | 23793023 | *49538 | *84548 | *391572 | *425874 | 723187 | 3560804 | 1723913 | 1985536 | 942005 | 1507578 | 989448 | 11409021 |
| 37 Interest | 331302 | *2325 | *-0 | *297 | *627 | *620 | 6691 | *648 | 5125 | *1044 | 6573 | 5256 | 302097 |
| 38 Interest on govt. obligations | 2239 | - | - | - | - | - | *410 | - | *752 | - | 363 | 166 | 547 |
| 39 Rents | 69652 | 18 | - | - | *455 | - | *2982 | - | *2304 | *165 | 617 | 410 | 62701 |
| 40 Royalties | 192589 | 255 | - | - | - | - | *1211 | - | *11 | *2800 | 1855 | 418 | 186040 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 34289 | - | *8490 | - | - | *185 | *14997 | *23 | *194 | - | 387 | - | 10012 |
| 43 Net gain, noncapital assets | 19905 | - | *969 | - | *1458 | - | *2847 | *681 | 6669 | *285 | 566 | 144 | 6287 |
| 44 Dividends, domestic corporations | 7278 | - | - | - | - | - | *4 | *147 | *160 | *5104 | 86 | 401 | 1376 |
| 45 Dividends, foreign corporations | 285550 | - | - | - | - | - | - | - | *1133 | - | 1540 | 1007 | 281869 |
| 46 Other receipts | 315831 | *23944 | *528 | *1357 | *68 | *1843 | 22863 | 2646 | 9463 | 2554 | 3912 | 7143 | 239508 |
| 47 Total deductions | 22877894 | *54865 | *97022 | *401187 | *390399 | 713888 | 3392893 | 1625849 | 1872425 | 890571 | 1416704 | 895062 | 11127028 |
| 48 Cost of goods | 14906954 | *49579 | *566 | *41898 | *31623 | 61948 | 493294 | 207530 | 325460 | 199953 | 279929 | 143418 | 1331078 |
| 49 Compensation of officers | 556319 | *232 | *2632 | *29867 | *19660 | 46533 | 216337 | 89790 | 52766 | *16666 | 20510 | 8108 | 53217 |
| 50 Salaries and wages | 1592952 | *3602 | *6233 | *32719 | *21037 | 14958 | 147822 | 73893 | 78525 | *54083 | 91249 | 55082 | 1013750 |
| 51 Repairs | 120925 | *54 | *1734 | *4683 | *5891 | *2565 | 17507 | 4295 | 8996 | *1319 | 6690 | 1478 | 65714 |
| 52 Bad debts | 72259 | *1966 | *254 | *1729 | *4716 | *684 | 5690 | 1670 | 4073 | *804 | 1351 | 1983 | 47339 |
| 53 Rent paid on business property | 181792 | *817 | *8440 | *5394 | *4654 | *7263 | 27935 | 8373 | 11493 | *2633 | 8706 | 4108 | 91976 |
| 54 Taxes paid | 574506 | *1792 | *3522 | *9698 | *14812 | 19323 | 110099 | 57035 | 53005 | 20150 | 30270 | 22395 | 232404 |
| 55 Interest paid | 606869 | *5574 | *3466 | *6391 | *17563 | 10473 | 41003 | 21280 | 29904 | 22579 | 18090 | 21147 | 409400 |
| 56 Contributions or gifts | 20146 | 81 | - | *3 | *38 | *272 | 1016 | *280 | 941 | *329 | 691 | 523 | 15972 |
| 57 Amortization | 54059 | *22 | *36 | *4 | *292 | *129 | 8137 | *2209 | 1332 | *2383 | 2537 | 4774 | 32204 |
| 58 Depreciation | 679431 | *610 | *6195 | *17522 | *16328 | 28623 | 89634 | 61686 | 56319 | 30823 | 46628 | 34412 | 290652 |
| 59 Depletion | *1606 | - | - | - | - | - | - | - | *18 | - | - | - | 1588 |
| 60 Advertising | 609213 | *30 | *272 | *1295 | *385 | *11733 | 15443 | 9298 | 18196 | *10375 | 11503 | 13897 | 516787 |
| 61 Pension, prof sh, stock, annuity | 174349 | 80 | - | *2601 | - | *6011 | 26979 | 9713 | 21524 | *7690 | 10186 | 4579 | 84986 |
| 62 Employee benefit programs | 536899 | *1331 | - | *3831 | *12096 | *10010 | 68420 | 42816 | 49118 | *11909 | 46287 | 25791 | 265288 |
| 63 Net loss, noncapital assets | 23063 | *87 | - | *973 | - | - | *5802 | *51 | *119 | *51 | 3414 | 5667 | 6898 |
| 64 Other deductions | 2166552 | *5017 | *16784 | *41208 | *24154 | 19504 | 263640 | 98060 | 134089 | 50608 | 119308 | 128733 | 1265447 |
| 65 Total receipts less total deducts | 2173762 | *21214 | *-2487 | *-7961 | *38083 | 11946 | 219916 | 102209 | 138923 | 63386 | 106772 | 109331 | 1372430 |
| 66 Constructive taxable income from related foreign corporations | 250550 | - | - | - | - | - | - | - | - | - | 703 | 2344 | 247504 |
| 67 Net income (less deficit), total | 2422074 | *21214 | *-2487 | *-7961 | *38083 | 11946 | 219506 | 102209 | 138170 | 63386 | 107112 | 111509 | 1619386 |
| 68 Net income, total | 2546651 | *21828 | *7247 | *5435 | *39352 | *27120 | 248360 | 105785 | 162784 | 63386 | 108924 | 121397 | 1635033 |
| 69 Deficit, total | 124577 | *613 | *9734 | *13396 | *1268 | *15174 | *28855 | *3576 | *24613 | - | 1812 | 9888 | 15647 |
| 70 Net income (less def), Form 1120-A | *392 | - | *392 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | 16999 | 16999 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 358291 | - | *773 | *-3164 | *15724 | *16283 | 99452 | *68009 | 82441 | *16354 | 22227 | 40191 | - |
| 73 Statutory special deductions, total | 145842 | *4829 | *6474 | *2425 | *8574 | 13 | *25853 | *11685 | *7568 | *4037 | 14955 | 12710 | 46717 |
| 74 Net operating loss deduction | 106163 | *4829 | *6474 | *2425 | *8574 | 13 | *25850 | *11582 | *6323 | *4037 | 14178 | 12392 | 9486 |
| 75 Dividends received deduction | 39678 | - | - | - | - | - | *3 | *103 | *1245 | *-0 | 778 | 318 | 37231 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2014777 | 16999 | - | *220 | *13785 | *9430 | 114606 | *26091 | 63812 | *42994 | 69930 | 68513 | 1588396 |
| 78 Income tax before credits, total | 701376 | 5935 | - | *33 | *3343 | *2883 | 36590 | *9052 | 22400 | *14683 | 24601 | 23930 | 557926 |
| 79 Regular tax | 696832 | 5825 | - | *33 | *3343 | *2731 | 36174 | *8789 | 21731 | *14615 | 23873 | 23779 | 555939 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2280 | 89 | - | - | - | *152 | *409 | *262 | *632 | *34 | 643 | 59 | - |
| 83 Environmental tax | 2264 | 21 | - | - | - | - | *8 | *1 | *37 | *35 | 84 | 92 | 1987 |
| 84 Foreign tax credit | 201775 | - | - | - | - | - | - | - | - | - | 540 | 1143 | 200092 |
| 85 U.S. Possessions tax credit | 1200 | - | - | - | - | - | - | - | 1200 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *-0 | - | - | - | - | - | - | - | *-0 | - | - | - | - |
| 88 General business credit | 8575 | 8 | - | - | - | - | *652 | *143 | *199 | - | 303 | 396 | 6875 |
| 89 Prior year minumum tax credit | 4187 | - | - | - | - | - | *30 | - | *175 | *816 | 110 | 1014 | 2041 |
| 90 Income tax after credits, total | 485638 | 5927 | - | *33 | *3343 | *2883 | 35907 | *8909 | 20827 | *13867 | 23648 | 21377 | 348918 |

1994 Corporation Source Book of Statistics of Income,
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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Plumbing and heating, except electric and warm air

| MINOR INDUSTRY 3430 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1497 | - | *813 | - | *303 | *41 | 228 | *43 | 40 | 16 | 5 | 5 | 3 |
| 2 Total assets | 11364163 | - | *22139 | - | *100708 | *20951 | 510617 | *291317 | 728832 | 550973 | 373681 | 939467 | 7825478 |
| 3 Cash | 270985 | - | *3123 | - | *3365 | - | 59992 | *7189 | 67978 | *64621 | 8949 | 35400 | 20368 |
| 4 Notes and accounts receivable | 1918509 | - | *2392 | - | *11743 | *3563 | 119601 | *64324 | 194131 | 147417 | 137869 | 230534 | 1006934 |
| 5 Less: Allowance for bad debts | 47776 | - | - | - | - | *78 | *2749 | *1628 | *3847 | *2784 | 3834 | 9813 | 23042 |
| 6 Inventories | 2085853 | - | *4756 | - | *24820 | *17454 | 197491 | *120849 | 210552 | 126123 | 74923 | 205738 | 1103147 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *17234 | - | - | - | *17219 | - | - | - | - | *15 | - | - | - |
| 9 Other current assets | 206645 | - | *1146 | - | *222 | *12 | 6738 | *6553 | 10528 | 37298 | 11184 | 56456 | 76507 |
| 10 Loans to stockholders | 29809 | - | *41 | - | *7542 | - | *12694 | *7863 | *1278 | - | 391 | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 2652847 | - | - | - | *15760 | - | *422 | *1712 | *49808 | *38525 | 7865 | 134246 | 2404508 |
| 13 Depreciable assets | 4419797 | - | *1635 | - | *47914 | *12603 | 287216 | *176253 | 372869 | 307075 | 233813 | 494948 | 2485470 |
| 14 Less: Accumulated depreciation | 2270047 | - | *327 | - | *33878 | *12603 | 181110 | *109832 | 235475 | 191271 | 114464 | 259477 | 1131610 |
| 15 Depletable assets | *386 | - | - | - | - | - | - | - | *386 | - | - | - | - |
| 16 Less: Accumulated depletion | *288 | - | - | - | - | - | - | - | *288 | - | - | - | - |
| 17 Land | 161773 | - | - | - | - | - | *5589 | *7022 | 26054 | *4776 | 7004 | 11127 | 100201 |
| 18 Intangible assets (Amortizable) | 1490640 | - | *176 | - | *19920 | - | *4016 | *4376 | *28254 | *7231 | 6742 | 39930 | 1379993 |
| 19 Less: Accumulated amortization | 184075 | - | *153 | - | *13291 | - | *3308 | - | *11180 | *2767 | 2668 | 15394 | 135316 |
| 20 Other assets | 611872 | - | *9348 | - | *-628 | - | *4023 | *6635 | *17785 | *14712 | 5908 | 15773 | 538317 |
| 21 Total liabilities | 11364163 | - | *22139 | - | *100708 | *20951 | 510617 | *291317 | 728832 | 550973 | 373681 | 939467 | 7825478 |
| 22 Accounts payable | 778507 | - | *1395 | - | *12775 | *1344 | 128963 | *32249 | 85339 | 45165 | 43360 | 65440 | 362476 |
| 23 Mort, notes, and bonds under 1 yr | 406529 | - | *19314 | - | *11823 | - | *102793 | *27173 | 129839 | *26809 | 8606 | 49453 | 30718 |
| 24 Other current liabilities | 1179010 | - | *111 | - | *32109 | *157 | 472366 | *16285 | 39061 | 37455 | 51028 | 180334 | 350103 |
| 25 Loans from stockholders | 200376 | - | *2044 | - | *91559 | - | *74951 | *11707 | *20116 | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 966640 | - | - | - | *13293 | *20069 | *49517 | *49705 | 83402 | *58446 | 91752 | 203856 | 396600 |
| 27 Other liabilities | 2039630 | - | - | - | *105 | - | *11185 | *5740 | *1987 | *33044 | 24493 | 76258 | 1886816 |
| 28 Net worth | 5793470 | - | *-726 | - | *-60956 | *-620 | -329158 | *148456 | 369088 | 350053 | 154442 | 364125 | 4798764 |
| 29 Capital stock | 770432 | - | *2052 | - | *23320 | *41 | 134919 | *3745 | 23679 | *8234 | 59345 | 10841 | 504256 |
| 30 Paid-in or capital surplus | 2481472 | - | *1835 | - | *2348 | *115 | *438350 | *30020 | *76699 | *-12845 | 63498 | 79972 | 1801481 |
| 31 Retained earnings, appropriated | *20932 | - | - | - | - | - | - | - | *13610 | 5992 | 1330 | - | - |
| 32 Retained earnings-unappropriated | 2524370 | - | *-4613 | - | *14865 | *-776 | -904768 | *92117 | *185240 | *204097 | 44899 | 379003 | 2514304 |
| 33 Retained earnings (S Corp) | 192180 | - | - | - | *-101488 | - | *2341 | *43658 | *71028 | *176641 | - | - | - |
| 34 Less: Cost of treasury stock | 195916 | - | - | - | - | - | - | *21084 | *1169 | *32065 | 14630 | 105691 | 21277 |
| 35 Total receipts | 13026406 | - | *75012 | - | *130275 | *43870 | 982635 | *532134 | 1131639 | 998183 | 626555 | 1455318 | 7050785 |
| 36 Business receipts | 12691265 | - | *75012 | - | *126342 | *43870 | 965925 | *518765 | 1121120 | 989970 | 614232 | 1436003 | 6800026 |
| 37 Interest | 156295 | - | - | - | *422 | - | *3128 | *187 | *1394 | *1529 | 3905 | 8450 | 137281 |
| 38 Interest on govt. obligations | 2731 | - | - | - | - | - | - | - | *74 | *1014 | 198 | 1191 | 254 |
| 39 Rents | 6033 | - | - | - | - | - | *1712 | - | *2206 | - | 960 | 79 | 1076 |
| 40 Royalties | 5471 | - | - | - | - | - | *12 | *10 | - | *337 | 3205 | 132 | 1776 |
| 41 Net S-T cap gain less net LT loss | *14 | - | - | - | - | - | - | - | - | *3 | - | 11 | - |
| 42 Net L-T cap gain less net ST loss | 14654 | - | - | - | *8 | - | *1908 | *1104 | *913 | *37 | 384 | 146 | 10155 |
| 43 Net gain, noncapital assets | 8228 | - | - | - | *111 | - | - | *926 | *3249 | *72 | 181 | 302 | 3387 |
| 44 Dividends, domestic corporations | 6333 | - | - | - | - | - | - | - | *186 | *104 | 404 | 294 | 5346 |
| 45 Dividends, foreign corporations | 110622 | - | - | - | - | - | - | - | - | *1346 | 830 | 1353 | 107093 |
| 46 Other receipts | 24761 | - | - | - | *3391 | - | 9950 | *11142 | 2499 | *3772 | 2257 | 7358 | -15609 |
| 47 Total deductions | 12120042 | - | *73239 | - | *144808 | *43616 | 962000 | *487372 | 1061303 | 904066 | 585121 | 1355082 | 6503434 |
| 48 Cost of goods | 8335771 | - | *4756 | - | *24820 | *17454 | 201890 | *116224 | 209002 | 132207 | 76416 | 209101 | 1103589 |
| 49 Compensation of officers | 156367 | - | *2698 | - | *16354 | *4333 | 33931 | *17669 | 25790 | *22523 | 9144 | 7167 | 16758 |
| 50 Salaries and wages | 742536 | - | *17097 | - | *19584 | *2838 | 55904 | *35241 | 52456 | 72376 | 44896 | 82929 | 359215 |
| 51 Repairs | 69321 | - | *256 | - | *730 | - | *2120 | *620 | 1729 | *1301 | 919 | 17107 | 44538 |
| 52 Bad debts | 31954 | - | - | - | *77 | *68 | *11834 | *1519 | 2255 | *1061 | 570 | 3595 | 10974 |
| 53 Rent paid on business property | 76118 | - | - | - | *5274 | - | 7772 | *2836 | 3853 | *3257 | 2849 | 11430 | 38848 |
| 54 Taxes paid | 298882 | - | *3819 | - | *4857 | *1263 | 34033 | *10849 | 23201 | 14061 | 11931 | 33900 | 160967 |
| 55 Interest paid | 361594 | - | - | - | *1723 | *47 | 19128 | *7902 | 12626 | *7425 | 13657 | 23575 | 275511 |
| 56 Contributions or gifts | 7770 | - | - | - | - | - | *250 | *247 | *334 | *527 | 482 | 688 | 5242 |
| 57 Amortization | 19584 | - | *39 | - | *7348 | - | *149 | *462 | *2457 | *442 | 674 | 922 | 7090 |
| 58 Depreciation | 297735 | - | *327 | - | *3479 | *610 | 19198 | *10375 | 23490 | 19327 | 16898 | 43887 | 160144 |
| 59 Depletion | *5637 | - | - | - | - | - | *2325 | - | *3277 | - | - | - | 34 |
| 60 Advertising | 328365 | - | *880 | - | *4731 | *500 | 10824 | *4342 | 13323 | 17585 | 10855 | 21448 | 243879 |
| 61 Pension, prof sh, stock, annuity | 63902 | - | - | - | *3537 | - | *418 | *1584 | *2913 | *14535 | 2016 | 11425 | 27473 |
| 62 Employee benefit programs | 239683 | - | *306 | - | *6417 | *962 | *13357 | *6689 | 12908 | *14177 | 11852 | 35969 | 137046 |
| 63 Net loss, noncapital assets | 4761 | - | - | - | - | - | *740 | - | *937 | *100 | 140 | 1504 | 1340 |
| 64 Other deductions | 1080062 | - | *7421 | - | *15007 | *9361 | 88154 | *42002 | 127504 | 118970 | 40861 | 145127 | 485655 |
| 65 Total receipts less total deducts | 906364 | - | *1773 | - | *-14533 | *254 | 20634 | *44762 | 70336 | 94117 | 41433 | 100236 | 547351 |
| 66 Constructive taxable income from related foreign corporations | 44587 | - | - | - | - | - | - | - | - | 108 | 409 | 83 | 43987 |
| 67 Net income (less deficit), total | 948220 | - | *1773 | - | *-14533 | *254 | 20634 | *44762 | 70263 | 93211 | 41645 | 99128 | 591083 |
| 68 Net income, total | 1001801 | - | *2296 | - | *6342 | *254 | *44932 | *44762 | 76300 | 93211 | 41986 | 100635 | 591083 |
| 69 Deficit, total | 53582 | - | *523 | - | *20875 | - | *24298 | - | *6038 | - | 342 | 1506 | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 51695 | - | - | - | *-17224 | - | *-1573 | *7498 | *27514 | *35479 | - | - | - |
| 73 Statutory special deductions, total | 79842 | - | - | - | - | - | *25668 | *9923 | *3418 | *2266 | 3288 | 1466 | 33812 |
| 74 Net operating loss deduction | 71421 | - | - | - | - | - | *25668 | *9923 | *3288 | *973 | 2968 | - | 28600 |
| 75 Dividends received deduction | 8422 | - | - | - | - | - | - | - | *130 | *1293 | 320 | 1466 | 5212 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 845863 | - | *2296 | - | *2691 | *254 | *18646 | *27341 | *44002 | *55497 | 38698 | 99168 | 557271 |
| 78 Income tax before credits, total | 295258 | - | *344 | - | *404 | *38 | *6175 | *9427 | *15091 | *19116 | 13484 | 34729 | 196450 |
| 79 Regular tax | 292888 | - | *344 | - | *404 | *38 | *6057 | *9235 | *14970 | *18906 | 13365 | 34523 | 195045 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1208 | - | - | - | - | - | *117 | *186 | *96 | - | 70 | 80 | 658 |
| 83 Environmental tax | 1009 | - | - | - | - | - | - | *6 | *25 | *57 | 49 | 126 | 747 |
| 84 Foreign tax credit | *47387 | - | - | - | - | - | - | - | - | *275 | 251 | 5 | 46855 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1994 | - | - | - | *354 | - | - | - | *955 | *148 | 37 | 368 | 131 |
| 89 Prior year minumum tax credit | *360 | - | - | - | - | - | - | *247 | *45 | *67 | - | - | - |
| 90 Income tax after credits, total | 245517 | - | *344 | - | *49 | *38 | *6175 | *9180 | *14091 | *18625 | 13195 | 34355 | 149464 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Fabricated structural metal products

MINOR INDUSTRY 3440
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 8229 | 329 | *1310 | 1465 | 1638 | 1137 | 1807 | 307 | 133 | 42 | 26 | 23 | 11 |
| 2 Total assets | 32754722 | - | *39308 | 241962 | 597361 | 848003 | 3944870 | 2020158 | 1936604 | 1553926 | 1873251 | 3483570 | 16215710 |
| 3 Cash | 1494006 | - | *9016 | 61708 | 86251 | 139491 | 333263 | 183310 | 103044 | 31391 | 60465 | 175918 | 310149 |
| 4 Notes and accounts receivable | 6789760 | - | *6641 | 81899 | 206625 | 292684 | 1250676 | 743836 | 627417 | 364723 | 557766 | 972607 | 1684886 |
| 5 Less: Allowance for bad debts | 126181 | - | - | *513 | *182 | *3009 | 7053 | 7835 | 8534 | 11409 | 21739 | 19150 | 46757 |
| 6 Inventories | 4469223 | - | *4878 | *30196 | 111132 | 194185 | 928079 | 343894 | 457793 | 421294 | 408611 | 603513 | 965650 |
| 7 U.S. govt. obligations, total | 504073 | - | - | - | - | *5599 | - | *4736 | *29885 | - | - | 4973 | 458881 |
| 8 Tax-exempt securities | *118870 | - | - | - | - | - | - | *5895 | - | - | 37501 | 75219 | 254 |
| 9 Other current assets | 3413280 | - | *558 | *1768 | 10927 | 34037 | 117109 | 72024 | 111740 | 93077 | 69531 | 133735 | 2768773 |
| 10 Loans to stockholders | 95008 | - | *1162 | *393 | *14373 | 11075 | 37396 | 20794 | *4863 | *3885 | 1067 | - | - |
| 11 Mortgage and real estate loans | 69551 | - | - | - | *6879 | - | *13299 | *11736 | *21432 | - | 16205 | - | - |
| 12 Other investments | 5251020 | - | - | *2971 | *9356 | *1229 | 143858 | 98816 | 85292 | 115517 | 153082 | 383997 | 4256902 |
| 13 Depreciable assets | 14326421 | - | *54962 | 118273 | 426852 | 624350 | 2544309 | 1183827 | 1094180 | 828329 | 970308 | 1411436 | 5069595 |
| 14 Less: Accumulated depreciation | 7959323 | - | *40020 | 83654 | 297199 | 477042 | 1601089 | 729715 | 656918 | 439723 | 548082 | 717347 | 2368533 |
| 15 Depletable assets | *27197 | - | - | *17342 | - | - | *8974 | *750 | - | *95 | 36 | - | - |
| 16 Less: Accumulated depletion | *9589 | - | - | *1742 | - | - | *7114 | *679 | - | *54 | - | - | - |
| 17 Land | 398823 | - | *199 | *4806 | *8231 | 12277 | 80452 | 56053 | 26286 | 31133 | 31551 | 60767 | 87067 |
| 18 Intangible assets (Amortizable) | 1303647 | - | - | *4707 | *21911 | *13337 | 111385 | 30926 | 11023 | 79784 | 103978 | 228403 | 698193 |
| 19 Less: Accumulated amortization | 371884 | - | - | *2628 | *12313 | *6166 | 41211 | 15195 | 2866 | 27379 | 15699 | 94764 | 153664 |
| 20 Other assets | 2960821 | - | *1913 | *6434 | *4518 | 5958 | 32538 | 16986 | 31967 | 63263 | 48669 | 264263 | 2484313 |
| 21 Total liabilities | 32754722 | - | *39308 | 241962 | 597361 | 848003 | 3944870 | 2020158 | 1936604 | 1553926 | 1873251 | 3483570 | 16215710 |
| 22 Accounts payable | 3661980 | - | *9778 | 124503 | 80503 | 175916 | 731648 | 361975 | 322627 | 224599 | 247021 | 537839 | 845570 |
| 23 Mort, notes, and bonds under 1 yr | 2385840 | - | *21872 | *80377 | 50367 | 60494 | 416684 | 288695 | 223546 | 224613 | 244289 | 174183 | 600719 |
| 24 Other current liabilities | 4322523 | - | *8199 | 35604 | 47069 | 50174 | 257951 | 215063 | 194796 | 132632 | 169699 | 571362 | 2639973 |
| 25 Loans from stockholders | 600882 | - | *7475 | *36225 | *38270 | 67397 | 103088 | *46745 | *30042 | *6944 | 3629 | - | 261066 |
| 26 Mort, notes, bonds, 1 yr or more | 5318242 | - | *3247 | *10063 | 113271 | 45570 | 584557 | 302310 | 346265 | 382813 | 581739 | 669559 | 2278846 |
| 27 Other liabilities | 5115675 | - | - | - | *6577 | *6592 | 89751 | 53890 | 74756 | 76714 | 79575 | 338818 | 4389001 |
| 28 Net worth | 11349581 | - | *-11264 | -44810 | 261302 | 441860 | 1761191 | 751480 | 744571 | 505610 | 547299 | 1191807 | 5200534 |
| 29 Capital stock | 1227822 | - | *2478 | 94730 | 39068 | 41510 | 263298 | 90203 | 113237 | 50025 | 116579 | 190665 | 226029 |
| 30 Paid-in or capital surplus | 4773691 | - | *3995 | *34260 | 62141 | *30215 | 155581 | 61551 | 89241 | 286425 | 380568 | 639127 | 3030587 |
| 31 Retained earnings, appropriated | *46770 | - | - | - | - | - | - | - | *6054 | - | - | 33486 | 7230 |
| 32 Retained earnings-unappropriated | 3809864 | - | *-14378 | -98190 | 195820 | 338365 | 801423 | 364918 | 95456 | 117333 | -100480 | 52876 | 2056720 |
| 33 Retained earnings (S Corp) | 2141443 | - | *-1334 | - | *-21679 | *58321 | 658559 | 276239 | 467558 | *101759 | 165616 | 308444 | 127960 |
| 34 Less: Cost of treasury stock | 650010 | - | *2026 | *75610 | *14048 | *26551 | 117670 | *41432 | 26975 | *49932 | 14984 | 32791 | 247993 |
| 35 Total receipts | 46238746 | 595311 | *232688 | 1095672 | 1784453 | 2206357 | 8921516 | 4322465 | 4054040 | 2703530 | 3283330 | 4738408 | 12300977 |
| 36 Business receipts | 45257912 | 586455 | *232262 | 1081905 | 1773109 | 2194585 | 8864087 | 4296148 | 4008868 | 2668426 | 3233416 | 4640784 | 11677868 |
| 37 Interest | 233147 | *5987 | - | *695 | 3981 | 3176 | 9744 | 8187 | 4381 | 1741 | 12238 | 19691 | 163325 |
| 38 Interest on govt. obligations | 12046 | - | - | - | - | - | *152 | *361 | *245 | - | 2535 | 5013 | 3740 |
| 39 Rents | 43694 | - | - | - | *269 | *864 | *2002 | *2517 | *1837 | *1920 | 5498 | 5935 | 22852 |
| 40 Royalties | 59125 | - | - | - | - | - | - | - | - | *263 | 981 | 847 | 57034 |
| 41 Net S-T cap gain less net LT loss | *218 | *37 | - | - | - | - | *98 | - | *18 | *60 | - | 5 | - |
| 42 Net L-T cap gain less net ST loss | 57365 | - | - | *2257 | *1099 | *542 | *4969 | *716 | *4755 | *1608 | 7898 | 1714 | 31806 |
| 43 Net gain, noncapital assets | 229347 | - | - | *25 | *3882 | *1378 | 12571 | 1783 | 11827 | 1961 | 3980 | 17630 | 174310 |
| 44 Dividends, domestic corporations | 12656 | *2 | - | - | - | *782 | *691 | *102 | *688 | 2 | 837 | 471 | 9082 |
| 45 Dividends, foreign corporations | 77423 | - | - | - | - | - | - | - | *254 | *272 | 414 | 7497 | 68985 |
| 46 Other receipts | 255813 | *2830 | *426 | *10789 | 2113 | 5029 | 27203 | 12651 | 21166 | 27277 | 15534 | 38821 | 91976 |
| 47 Total deductions | 44375896 | 637169 | *226507 | 1107142 | 1738034 | 2161955 | 8615507 | 4146084 | 3903900 | 2647443 | 3138205 | 4592778 | 11461172 |
| 48 Cost of goods | 33223828 | *109079 | *4878 | *37525 | 105235 | 194655 | 938981 | 343360 | 477651 | 411842 | 404618 | 608654 | 918029 |
| 49 Compensation of officers | 1087917 | *2584 | *20624 | 57558 | 152223 | 143461 | 340248 | 128512 | 82501 | 38606 | 37686 | 27028 | 56884 |
| 50 Salaries and wages | 2692253 | 29519 | *62762 | *61390 | 121116 | 129313 | 547791 | 192213 | 198234 | 140680 | 143167 | 272203 | 793865 |
| 51 Repairs | 167750 | 1582 | *438 | *4345 | 9553 | 8201 | 34200 | 15500 | 7252 | 12278 | 8349 | 15785 | 50269 |
| 52 Bad debts | 100818 | *1264 | *12057 | *538 | *4734 | 4512 | 35968 | 8739 | 9385 | 3927 | 4049 | 7072 | 8574 |
| 53 Rent paid on business property | 289538 | *3222 | *10607 | 21499 | 24100 | 30361 | 54243 | 23746 | 13707 | 12891 | 15657 | 22139 | 57367 |
| 54 Taxes paid | 896220 | 10041 | *9235 | 27155 | 48174 | 63719 | 217757 | 90257 | 98565 | 46311 | 45529 | 89578 | 149899 |
| 55 Interest paid | 679754 | 23014 | *2472 | *2936 | 15923 | 15296 | 82192 | 46892 | 57031 | 45924 | 52131 | 90211 | 245732 |
| 56 Contributions or gifts | 13856 | *12 | *5 | *100 | *487 | *455 | 2525 | 924 | 705 | 795 | 648 | 550 | 6650 |
| 57 Amortization | 143855 | *3344 | - | *1519 | *3280 | *2574 | 11349 | 3015 | 6792 | 3916 | 7537 | 11210 | 89316 |
| 58 Depreciation | 984679 | 14359 | *3400 | 12952 | 34636 | 37373 | 173652 | 70836 | 70535 | 55921 | 57170 | 91822 | 362023 |
| 59 Depletion | *99 | - | - | - | - | - | - | *11 | *7 | *43 | 38 | - | -0 |
| 60 Advertising | 194066 | *340 | *1170 | *1626 | 6305 | 6289 | 31237 | 9455 | 19282 | 14548 | 12632 | 23330 | 67852 |
| 61 Pension, prof sh, stock, annuity | 244412 | *515 | - | *2919 | *7785 | *6441 | 38024 | 16594 | 18579 | 9968 | 27413 | 26855 | 89319 |
| 62 Employee benefit programs | 696781 | *8904 | *12 | *12835 | 23873 | 21877 | 104665 | 45253 | 71332 | 33879 | 43137 | 84348 | 246666 |
| 63 Net loss, noncapital assets | 23619 | *1124 | - | *5016 | - | *509 | 7110 | *360 | 1057 | *1323 | 450 | 4686 | 1983 |
| 64 Other deductions | 2936451 | 30402 | *21110 | 88930 | 144829 | 137317 | 522994 | 227670 | 185773 | 120467 | 171348 | 288718 | 996893 |
| 65 Total receipts less total deducts | 1862850 | -41858 | *6181 | -11470 | 46418 | 44402 | 306009 | 176381 | 150140 | 56087 | 145125 | 145630 | 839805 |
| 66 Constructive taxable income from related foreign corporations | 50848 | - | - | - | - | - | - | - | - | - | 139 | 851 | 49858 |
| 67 Net income (less deficit), total | 1901652 | -41858 | *6181 | -11470 | 46418 | 44402 | 305857 | 176021 | 149895 | 56087 | 142728 | 141467 | 885923 |
| 68 Net income, total | 2300599 | *11116 | *18310 | *21603 | 67831 | 66339 | 372267 | 194484 | 191001 | 128627 | 158948 | 184151 | 885923 |
| 69 Deficit, total | 398947 | *52974 | *12130 | *33072 | *21413 | *21937 | 66410 | *18463 | *41106 | *72540 | 16219 | 42683 | - |
| 70 Net income (less def), Form 1120-A | *3047 | - | *2614 | *433 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *291 | *291 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 490457 | *-10998 | *-1071 | - | *16001 | *-5584 | 230285 | 78275 | 92303 | *40868 | 31623 | 9390 | 9365 |
| 73 Statutory special deductions, total | 208252 | *2612 | *4411 | *2958 | *10381 | *27042 | 14010 | *72 | 19017 | *4855 | 7185 | 20767 | 94944 |
| 74 Net operating loss deduction | 189647 | *2610 | *4411 | *2958 | *10381 | *26495 | 13526 | - | *18264 | *4581 | 6144 | 19428 | 80849 |
| 75 Dividends received deduction | 18605 | *2 | - | - | - | *547 | *484 | *72 | *753 | *274 | 1040 | 1339 | 14095 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1530143 | *8505 | *2841 | *18645 | 28846 | 33268 | 114824 | 104633 | 79922 | 82906 | 120146 | 153994 | 781614 |
| 78 Income tax before credits, total | 521818 | *2968 | *426 | *2883 | 4574 | 6981 | 34857 | 35382 | 28169 | 29874 | 41424 | 54244 | 280035 |
| 79 Regular tax | 510593 | *2811 | *426 | *2883 | 4574 | 6731 | 34082 | 35371 | 27136 | 28261 | 41205 | 53494 | 273619 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 9730 | *148 | - | - | - | *248 | *775 | - | *1574 | *1551 | 88 | 453 | 4893 |
| 83 Environmental tax | 1638 | *2 | - | - | - | - | - | *5 | *35 | 62 | 131 | 200 | 1202 |
| 84 Foreign tax credit | 32275 | - | - | - | - | - | - | *1 | *-0 | *29 | 727 | 654 | 30864 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | - | *2 | - | - | - | - |
| 88 General business credit | 5096 | - | - | - | - | *327 | *242 | - | *44 | *43 | 530 | 2179 | 1731 |
| 89 Prior year minumum tax credit | 6212 | - | - | - | *43 | *1545 | *1245 | - | *721 | *1049 | - | 247 | 1362 |
| 90 Income tax after credits, total | 478233 | *2968 | *426 | *2883 | 4531 | 5109 | 33370 | 35381 | 27402 | 28753 | 40167 | 51164 | 246078 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

MINOR INDUSTRY 3460
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 3627 | *169 | *802 | *722 | *222 | 519 | 795 | 161 | 138 | 52 | 26 | 18 | 3 |
| 2 Total assets | 15633705 | - | *31055 | *117521 | *91131 | 387614 | 1917231 | 1137823 | 2181578 | 1893600 | 1727395 | 2454194 | 3694561 |
| 3 Cash | 787147 | - | *3636 | *26965 | *690 | 82779 | 166090 | 99301 | 139558 | 91688 | 59460 | 64794 | 52186 |
| 4 Notes and accounts receivable | 3502052 | - | *6052 | *31238 | *32996 | 105442 | 587700 | 337310 | 563451 | 446525 | 329976 | 546896 | 514465 |
| 5 Less: Allowance for bad debts | 39661 | - | - | - | - | *467 | *1875 | 6833 | 5937 | 4242 | 2699 | 11211 | 6399 |
| 6 Inventories | 2764103 | - | *5539 | *12353 | *29870 | 58337 | 489457 | 260851 | 484360 | 375626 | 266314 | 336688 | 444708 |
| 7 U.S. govt. obligations, total | *79047 | - | - | - | - | - | - | *45248 | *14548 | *3741 | - | 15510 | - |
| 8 Tax-exempt securities | *38248 | - | - | *4219 | - | - | - | - | *8242 | *25787 | - | - | - |
| 9 Other current assets | 559994 | - | *818 | *2421 | *727 | 9031 | 45102 | 21612 | 69334 | 94740 | 38925 | 202649 | 74633 |
| 10 Loans to stockholders | 45189 | - | - | *5201 | *1000 | *3118 | *8800 | *6265 | *10847 | *2615 | 528 | 4814 | 2000 |
| 11 Mortgage and real estate loans | *10845 | - | - | - | - | - | *6035 | - | *4810 | - | - | - | - |
| 12 Other investments | 1459425 | - | - | *10019 | - | *12749 | 30829 | 27781 | 94605 | 42475 | 184533 | 111887 | 944547 |
| 13 Depreciable assets | 11205807 | - | *48171 | *114835 | *83687 | 405828 | 1786138 | 1049428 | 1669814 | 1505708 | 1261103 | 1756102 | 1524994 |
| 14 Less: Accumulated depreciation | 6382633 | - | *37449 | *90678 | *59789 | 294890 | 1246590 | 724766 | 946115 | 816285 | 564133 | 805766 | 796171 |
| 15 Depletable assets | *7 | - | - | - | - | - | *7 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 192746 | - | - | - | *1063 | *4363 | 25676 | 7303 | 22049 | 38306 | 22989 | 34229 | 36768 |
| 18 Intangible assets (Amortizable) | 522792 | - | *16130 | - | *577 | *6881 | 32178 | *2252 | 27619 | 30928 | 39584 | 145251 | 221392 |
| 19 Less: Accumulated amortization | 112964 | - | *12366 | - | *173 | *5579 | *14869 | *1022 | 18444 | *6397 | 4624 | 17466 | 32025 |
| 20 Other assets | 1001562 | - | *524 | *948 | *483 | *21 | 2552 | *13093 | 42835 | 62385 | 95440 | 69818 | 713462 |
| 21 Total liabilities | 15633705 | - | *31055 | *117521 | *91131 | 387614 | 1917231 | 1137823 | 2181578 | 1893600 | 1727395 | 2454194 | 3694561 |
| 22 Accounts payable | 2287667 | - | *233 | *18360 | *7145 | 47464 | 366493 | 221851 | 309628 | 279799 | 204264 | 306455 | 525975 |
| 23 Mort, notes, and bonds under 1 yr | 1222975 | - | *15800 | *3226 | *9366 | *29720 | 263592 | 114342 | 214910 | 204755 | 170413 | 155235 | 41617 |
| 24 Other current liabilities | 1479140 | - | *1406 | *1722 | *3878 | 34305 | 174933 | 89361 | 157613 | 138922 | 143469 | 466051 | 267481 |
| 25 Loans from stockholders | 316652 | - | - | *8324 | *12124 | *6182 | 81202 | *8858 | 36542 | *17080 | 114861 | 31479 | - |
| 26 Mort, notes, bonds, 1 yr or more | 2716274 | - | *1545 | *10525 | *13026 | *67598 | 281173 | 87223 | 398306 | 289930 | 327953 | 486236 | 752758 |
| 27 Other liabilities | 1296264 | - | *-4159 | *-0 | *-0 | - | 9294 | 16360 | 60098 | 95535 | 169133 | 127778 | 822224 |
| 28 Net worth | 6314733 | - | *16231 | *75364 | *45591 | 202344 | 740544 | 599828 | 1004481 | 867580 | 597302 | 880961 | 1284507 |
| 29 Capital stock | 686045 | - | *5984 | *14113 | *6406 | 15528 | 76135 | 33411 | 81144 | 115547 | 106355 | 183687 | 47734 |
| 30 Paid-in or capital surplus | 2208594 | - | *638 | *8884 | *935 | *4478 | 54790 | *11881 | 54725 | 193451 | 194127 | 137174 | 1547510 |
| 31 Retained earnings, appropriated | 860 | - | - | - | - | - | - | - | - | - | 860 | - | - |
| 32 Retained earnings-unappropriated | 2079082 | - | *13679 | *69822 | *-10353 | 136243 | 448597 | *145981 | 466180 | 279733 | 307591 | 496245 | -274638 |
| 33 Retained earnings (S Corp) | 1603801 | - | *-4071 | - | *49383 | *56807 | 207857 | 466562 | 429323 | 299689 | 23123 | 75128 | - |
| 34 Less: Cost of treasury stock | 263650 | - | - | *17456 | *780 | *10713 | 46835 | *58007 | *26893 | *20840 | 34754 | 11273 | 36100 |
| 35 Total receipts | 24914825 | *207047 | *119379 | *289006 | *154490 | 706607 | 4701679 | 2500749 | 3980653 | 3128105 | 2157869 | 3529560 | 3439682 |
| 36 Business receipts | 24575382 | *190349 | *119071 | *277639 | *153985 | 703414 | 4668461 | 2469477 | 3951345 | 3098715 | 2121132 | 3465325 | 3356470 |
| 37 Interest | 77288 | *100 | *308 | *1406 | *-0 | *1274 | 5307 | *3167 | 5002 | 2403 | 7980 | 9735 | 40605 |
| 38 Interest on govt. obligations | 5041 | - | - | *294 | - | *17 | *59 | - | *945 | 2857 | 691 | 179 | - |
| 39 Rents | 6736 | 7 | - | - | - | - | *1400 | *1 | *132 | *1517 | 537 | 404 | 2740 |
| 40 Royalties | 19421 | - | - | - | - | - | *1 | *702 | 149 | *217 | 4426 | 3543 | 10384 |
| 41 Net S-T cap gain less net LT loss | *314 | - | - | - | - | - | *5 | - | *48 | 22 | 238 | - | - |
| 42 Net L-T cap gain less net ST loss | 36922 | *13795 | - | - | - | *20 | *46 | *10184 | *2122 | *441 | 2251 | 8062 | - |
| 43 Net gain, noncapital assets | 35737 | *1957 | - | *9413 | *138 | - | 11100 | 5382 | 2126 | 3631 | 1147 | 843 | - |
| 44 Dividends, domestic corporations | 5170 | - | - | *6 | - | - | *162 | - | *957 | *158 | 3389 | 2 | 498 |
| 45 Dividends, foreign corporations | 6446 | - | - | - | - | - | - | - | - | *2658 | 35 | 3754 | - |
| 46 Other receipts | 146368 | *840 | - | *247 | *367 | *1883 | 15139 | 11838 | 17828 | 15486 | 16043 | 37712 | 28986 |
| 47 Total deductions | 23809796 | *197310 | *115349 | *288611 | *158594 | 705799 | 4486694 | 2374150 | 3708658 | 2906252 | 2097179 | 3367262 | 3403938 |
| 48 Cost of goods | 17843020 | *32848 | *5539 | *12353 | *30641 | 60149 | 498510 | 269282 | 495591 | 384044 | 264334 | 338387 | 446967 |
| 49 Compensation of officers | 617839 | *1061 | *8577 | *21021 | *22995 | 76940 | 189700 | 69517 | 104060 | 40589 | 32079 | 30322 | 20978 |
| 50 Salaries and wages | 1268715 | *6729 | *7117 | *27936 | *685 | 17779 | 233684 | 117065 | 137211 | 118406 | 66795 | 129222 | 406085 |
| 51 Repairs | 191025 | *4763 | *3118 | *964 | *546 | *1915 | 23426 | 14215 | 19779 | 12939 | 14069 | 13649 | 81641 |
| 52 Bad debts | 28989 | *137 | - | *380 | *144 | *643 | 4767 | 11118 | 1363 | 773 | 1221 | 3489 | 4955 |
| 53 Rent paid on business property | 147427 | *1053 | *2035 | *9923 | *4760 | *11647 | 41123 | 11798 | 17513 | 7423 | 7469 | 14059 | 18625 |
| 54 Taxes paid | 606487 | *9203 | *3556 | *15066 | *5650 | 27215 | 136092 | 56772 | 89418 | 63086 | 50870 | 83674 | 65886 |
| 55 Interest paid | 396815 | *4919 | *2090 | *3386 | *2755 | *9470 | 57045 | 20977 | 46220 | 34525 | 39886 | 64136 | 111406 |
| 56 Contributions or gifts | 7036 | *55 | *2 | *5 | - | *73 | 688 | *17 | 1358 | 699 | 1249 | 2213 | 677 |
| 57 Amortization | 37689 | *35 | *3226 | - | *58 | *394 | 3154 | *576 | 5159 | 4887 | 4705 | 5676 | 9820 |
| 58 Depreciation | 758551 | *5306 | *3072 | *10704 | *1666 | 25196 | 113624 | 47416 | 107680 | 105245 | 104462 | 135844 | 98337 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 45783 | *228 | *771 | *1798 | *338 | 1512 | 6291 | 4759 | 9904 | 5489 | 1941 | 10753 | 1998 |
| 61 Pension, prof sh, stock, annuity | 197507 | *776 | - | *567 | *8949 | *10883 | 19116 | 13624 | 31167 | 23778 | 14070 | 19030 | 55545 |
| 62 Employee benefit programs | 430894 | *2797 | - | *599 | *1108 | *8530 | 78891 | 43473 | 58994 | 50925 | 36488 | 77591 | 71497 |
| 63 Net loss, noncapital assets | 20847 | *6650 | *1841 | - | - | - | *1683 | *316 | 5934 | *445 | 1441 | 2072 | 464 |
| 64 Other deductions | 1211172 | *11249 | *18368 | *24295 | *11212 | 57661 | 224255 | 83720 | 166389 | 116303 | 88078 | 157736 | 251908 |
| 65 Total receipts less total deducts | 1105030 | *9737 | *4030 | *395 | *-4104 | 808 | 214985 | 126600 | 271995 | 221852 | 60690 | 162298 | 35744 |
| 66 Constructive taxable income from related foreign corporations | *1222 | - | - | - | - | - | - | - | - | *1205 | - | 17 | - |
| 67 Net income (less deficit), total | 1101210 | *9737 | *4030 | *101 | *-4104 | 792 | 214926 | 126600 | 271050 | 220200 | 59998 | 162136 | 35744 |
| 68 Net income, total | 1305951 | *24427 | *7350 | *8065 | *4972 | *10569 | 230760 | 150118 | 287867 | 232444 | 111288 | 191179 | 46911 |
| 69 Deficit, total | 204741 | *14691 | *3320 | *7964 | *9076 | *9777 | *15834 | *23518 | *16817 | *12244 | 51290 | 29044 | 11167 |
| 70 Net income (less def), Form 1120-A | *-3320 | - | *-3320 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 499159 | *-14691 | *4983 | - | *4972 | *2328 | 133447 | 91955 | 119704 | 125834 | 7319 | 23308 | - |
| 73 Statutory special deductions, total | 123536 | *10654 | - | *5944 | - | *151 | *3864 | *5832 | *10069 | *11069 | 27538 | 1504 | 46911 |
| 74 Net operating loss deduction | 117959 | *10654 | - | *5940 | - | *151 | *3751 | *5832 | *9400 | *10801 | 24919 | - | 46513 |
| 75 Dividends received deduction | 5577 | - | - | *4 | - | - | *113 | - | *670 | *269 | 2620 | 1504 | 398 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 626661 | *13774 | *2367 | *2121 | - | *5498 | 89043 | *33369 | 155005 | 95553 | 63564 | 166368 | - |
| 78 Income tax before credits, total | 217562 | *4910 | *355 | *318 | - | *1222 | 29354 | *12184 | 54126 | 33392 | 23075 | 57207 | 1420 |
| 79 Regular tax | 211286 | *4691 | *355 | *318 | - | *1222 | 28872 | *11240 | 52668 | 32489 | 21849 | 57582 | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6104 | *204 | - | - | - | - | *482 | *934 | *1322 | *706 | 943 | 167 | 1344 |
| 83 Environmental tax | 588 | 15 | - | - | - | - | - | *10 | 99 | 95 | 91 | 203 | 76 |
| 84 Foreign tax credit | *2089 | - | - | - | - | - | - | - | *234 | *1222 | 22 | 611 | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 3015 | 51 | *202 | - | - | *14 | *292 | *376 | *725 | *401 | 131 | 823 | - |
| 89 Prior year minumum tax credit | 5997 | - | - | - | - | *85 | *233 | *2137 | *1427 | *459 | 124 | 1532 | - |
| 90 Income tax after credits, total | 206461 | *4859 | *153 | *318 | - | *1122 | 28829 | *9671 | 51741 | 31310 | 22797 | 54241 | 1420 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Coating, engraving, and allied services

MINOR INDUSTRY 3470
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 3420 | *469 | *714 | *630 | *436 | 700 | 354 | *74 | *30 | *7 | 6 | ** | - |
| 2 Total assets | 3157602 | - | *30321 | *110458 | *158744 | 471372 | 664675 | *519201 | *448940 | *229563 | 524328 | ** | - |
| 3 Cash | 273016 | - | *4094 | *36824 | *23659 | 67670 | 72453 | *24671 | *15150 | *4934 | 23561 | ** | - |
| 4 Notes and accounts receivable | 753417 | - | *9009 | *27120 | *50062 | 140460 | 174603 | *131420 | *85468 | *55636 | 79639 | ** | - |
| 5 Less: Allowance for bad debts | 9177 | - | - | - | *511 | *1143 | *554 | *1379 | *1121 | *510 | 3958 | ** | - |
| 6 Inventories | 299659 | - | - | *266 | *5232 | 35757 | 51225 | *38068 | *44022 | *62364 | 62726 | ** | - |
| 7 U.S. govt. obligations, total | *12938 | - | - | - | - | - | - | - | - | *12913 | 25 | - | - |
| 8 Tax-exempt securities | 4007 | - | - | - | - | - | - | - | - | - | 4007 | - | - |
| 9 Other current assets | 80659 | - | - | *4907 | *1216 | 7105 | 20612 | *9981 | *13229 | *13341 | 10267 | ** | - |
| 10 Loans to stockholders | 16401 | - | - | - | - | *6636 | *2432 | - | *7332 | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 283715 | - | - | - | *1633 | *30386 | 61326 | *36951 | *23318 | *1616 | 128485 | ** | - |
| 13 Depreciable assets | 3278808 | - | *76861 | *198343 | *158170 | 561441 | 623136 | *636424 | *481954 | *210372 | 332107 | ** | - |
| 14 Less: Accumulated depreciation | 1990475 | - | *62300 | *159455 | *81250 | 415415 | 358131 | *374106 | *263867 | *138183 | 137769 | ** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 64131 | - | - | *1987 | - | *11864 | *8150 | *12801 | *16095 | *3617 | 9616 | ** | - |
| 18 Intangible assets (Amortizable) | 37182 | - | *49 | *972 | - | *4485 | *12675 | *1933 | *359 | *2481 | 14227 | ** | - |
| 19 Less: Accumulated amortization | 11672 | - | *10 | *507 | - | *1957 | *6309 | *762 | *261 | *174 | 1692 | ** | - |
| 20 Other assets | 64992 | - | *2618 | *-0 | *533 | *24083 | 3058 | *3197 | *27262 | *1154 | 3088 | ** | - |
| 21 Total liabilities | 3157602 | - | *30321 | *110458 | *158744 | 471372 | 664675 | *519201 | *448940 | *229563 | 524328 | ** | - |
| 22 Accounts payable | 450019 | - | *15368 | *15984 | *19628 | 106444 | 86691 | *69257 | *54541 | *30826 | 51281 | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 266252 | - | *3618 | *47846 | *12004 | 42499 | 47852 | *42616 | *50034 | *7117 | 12666 | ** | - |
| 24 Other current liabilities | 224258 | - | *1030 | *9050 | *8138 | 28933 | 46964 | *37712 | *41656 | *15297 | 35479 | ** | - |
| 25 Loans from stockholders | 253373 | - | *6929 | *8862 | *70713 | *96809 | *16499 | *49250 | *3353 | *883 | 75 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 685130 | - | *6719 | *5454 | *18459 | 143128 | 158303 | *111412 | *88960 | *17613 | 135082 | ** | - |
| 27 Other liabilities | 63363 | - | *-0 | *-0 | *-0 | *10098 | 8760 | *13198 | *8265 | *1806 | 21236 | ** | - |
| 28 Net worth | 1215208 | - | *-3342 | *23261 | *29803 | 43461 | 299605 | *195755 | *202132 | *156021 | 268511 | ** | - |
| 29 Capital stock | 103656 | - | *15585 | *12911 | *2215 | 15322 | 15056 | *4389 | *15962 | *4994 | 17222 | ** | - |
| 30 Paid-in or capital surplus | 229300 | - | - | *7418 | *31538 | 46045 | 30124 | *-16804 | *39138 | *20632 | 71209 | ** | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 728361 | - | *-15042 | *-4389 | *2300 | 176880 | 157543 | *135469 | *85143 | *59885 | 130572 | ** | - |
| 33 Retained earnings (S Corp) | 276418 | - | *2550 | *7320 | *-6250 | *-185849 | *132167 | *106171 | *87271 | *70509 | 62529 | ** | - |
| 34 Less: Cost of treasury stock | 122528 | - | *6434 | - | - | *8937 | *35285 | *33470 | *25383 | - | 13019 | ** | - |
| 35 Total receipts | 6813760 | *13018 | *389243 | *535835 | *459813 | 1274362 | 1448875 | *916673 | *717469 | *451099 | 607373 | ** | - |
| 36 Business receipts | 6738215 | *12985 | *389243 | *534801 | *455137 | 1269515 | 1423453 | *910744 | *712365 | *449610 | 580361 | ** | - |
| 37 Interest | 11779 | *33 | - | *411 | *17 | *778 | 2046 | *2053 | *1112 | *294 | 5034 | ** | - |
| 38 Interest on govt. obligations | *428 | - | - | - | - | - | - | - | *23 | - | 406 | ** | - |
| 39 Rents | 14480 | - | - | *624 | *1216 | *216 | *9335 | - | *733 | *70 | 2285 | ** | - |
| 40 Royalties | *3732 | - | - | - | - | *2916 | - | - | *728 | - | 88 | ** | - |
| 41 Net S-T cap gain less net LT loss | *16 | - | - | - | - | - | - | *16 | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *730 | - | - | - | - | *43 | *121 | - | - | - | 566 | - | - |
| 43 Net gain, noncapital assets | 3671 | - | - | - | - | *572 | *162 | *917 | *1316 | *6 | 697 | ** | - |
| 44 Dividends, domestic corporations | *594 | - | - | - | - | *11 | *226 | *131 | *226 | - | - | - | - |
| 45 Dividends, foreign corporations | 1182 | - | - | - | - | - | - | - | - | - | 1182 | - | - |
| 46 Other receipts | 38933 | - | - | *-0 | *3441 | *310 | 13532 | *2811 | *966 | *1119 | 16753 | ** | - |
| 47 Total deductions | 6418498 | *12124 | *380470 | *543874 | *440857 | 1217826 | 1320346 | *880096 | *670460 | *403203 | 549243 | ** | - |
| 48 Cost of goods | 4142290 | *2481 | - | *266 | *3845 | 28788 | 52851 | *39095 | *43161 | *62193 | 62280 | ** | - |
| 49 Compensation of officers | 329429 | *505 | *24708 | *63523 | *7497 | 94592 | 85382 | *21261 | *17589 | *7574 | 6798 | ** | - |
| 50 Salaries and wages | 379618 | *76 | *18750 | *24457 | *13849 | 103887 | 94682 | *49182 | *36074 | *14854 | 23807 | ** | - |
| 51 Repairs | 54316 | -0 | *4015 | *1480 | *3516 | 8457 | 14762 | *10561 | *504 | *7706 | 3314 | ** | - |
| 52 Bad debts | 11473 | - | - | - | *2508 | *2089 | 1465 | *2825 | *1490 | *746 | 349 | ** | - |
| 53 Rent paid on business property | 107194 | - | *20090 | *14703 | *8400 | 33008 | 20479 | *3250 | *1267 | *589 | 5408 | ** | - |
| 54 Taxes paid | 266477 | *414 | *41309 | *29352 | *12653 | 54897 | 48396 | *35819 | *19906 | *10200 | 13532 | ** | - |
| 55 Interest paid | 70629 | *250 | *3573 | *1203 | *4194 | 18320 | 15107 | *14396 | *8475 | *2138 | 2972 | ** | - |
| 56 Contributions or gifts | 1829 | *1 | - | *65 | *11 | *421 | *172 | *60 | *213 | *157 | 730 | ** | - |
| 57 Amortization | 4294 | *138 | *10 | *130 | - | *744 | *680 | *120 | *795 | *16 | 1662 | ** | - |
| 58 Depreciation | 230697 | *719 | *5203 | *13742 | *14376 | 46217 | 44373 | *39038 | *32720 | *13258 | 21050 | ** | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 18124 | *11 | *98 | *2738 | *4316 | 2133 | 2630 | *2447 | *1164 | *595 | 1992 | ** | - |
| 61 Pension, prof sh, stock, annuity | 33283 | *86 | - | - | *495 | *6321 | 8958 | *6066 | *3787 | *4952 | 2618 | ** | - |
| 62 Employee benefit programs | 127873 | *46 | *2418 | *19425 | *4690 | 16869 | 20398 | *35354 | *13231 | *9075 | 6368 | ** | - |
| 63 Net loss, noncapital assets | 2188 | *71 | - | *452 | - | *998 | - | *199 | *466 | *3 | - | - | - |
| 64 Other deductions | 638783 | *1123 | *55825 | *79297 | *49351 | 173694 | 129553 | *50365 | *32680 | *18620 | 48274 | ** | - |
| 65 Total receipts less total deducts | 395261 | *895 | *8773 | *-8039 | *18956 | 56535 | 128529 | *36577 | *47010 | *47896 | 58129 | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 394833 | *895 | *8773 | *-8039 | *18956 | 56535 | 128529 | *36577 | *46987 | *47896 | 57724 | ** | - |
| 68 Net income, total | 436783 | *1120 | *9800 | *12169 | *22720 | 69747 | 128862 | *36577 | *50169 | *47896 | 57724 | ** | - |
| 69 Deficit, total | 41950 | *225 | *1027 | *20208 | *3764 | *13212 | *333 | - | *3182 | - | - | - | - |
| 70 Net income (less def), Form 1120-A | *-2692 | - | - | *-2692 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 212257 | *-225 | *9488 | *3752 | *19557 | *25866 | *64451 | *16684 | *26062 | *30973 | 15650 | ** | - |
| 73 Statutory special deductions, total | 31850 | - | *312 | - | - | *10152 | *11150 | *92 | *7024 | *85 | 3035 | - | - |
| 74 Net operating loss deduction | *30251 | - | *312 | - | - | *10144 | *10992 | - | *6866 | *85 | 1853 | - | - |
| 75 Dividends received deduction | *1599 | - | - | - | - | *9 | *158 | *92 | *158 | - | 1182 | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 183866 | *1120 | - | *8417 | *3163 | 25144 | 53261 | *19801 | *17083 | *16838 | 39039 | ** | - |
| 78 Income tax before credits, total | 58234 | *377 | - | *1455 | *474 | 5692 | 17525 | *6697 | *6693 | *5739 | 13581 | ** | - |
| 79 Regular tax | 56983 | *377 | - | *1455 | *474 | 5692 | 17315 | *6657 | *5793 | *5725 | 13495 | ** | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1188 | - | - | - | - | - | *210 | *40 | *900 | - | 38 | - | - |
| 83 Environmental tax | *63 | - | - | - | - | - | - | - | *1 | *14 | 48 | ** | - |
| 84 Foreign tax credit | *57 | - | - | - | - | - | - | - | *57 | - | - | - | - |
| 85 U.S. Possessions tax credit | 127 | 16 | - | - | - | - | 111 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *949 | - | - | - | - | *440 | *27 | - | *326 | *11 | 145 | ** | - |
| 89 Prior year minumum tax credit | *773 | - | - | - | - | *112 | *553 | - | *87 | *22 | - | - | - |
| 90 Income tax after credits, total | 56328 | *361 | - | *1455 | *474 | 5140 | 16834 | *6697 | *6224 | *5706 | 13436 | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Ordnance and accessories except vehicles and guided missiles

| MINOR INDUSTRY 3480<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets<br>1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 625 | - | *409 | - | *62 | *58 | *69 | - | *15 | *3 | 4 | 5 | ** |
| 2 Total assets | 1718392 | - | *779 | - | *15997 | *36764 | *118946 | - | *275006 | *103034 | 223541 | 944322 | ** |
| 3 Cash | 85909 | - | *283 | - | *5757 | *2971 | *7691 | - | *2447 | *2686 | 2647 | 61427 | ** |
| 4 Notes and accounts receivable | 346854 | - | *61 | - | *4700 | *12301 | *27414 | - | *77697 | *31570 | 57119 | 135992 | ** |
| 5 Less: Allowance for bad debts | 10686 | - | - | - | - | - | - | - | *2459 | 75 | 414 | 7738 | ** |
| 6 Inventories | 460145 | - | *20 | - | *3430 | *12215 | *30206 | - | *83765 | *39309 | 57882 | 233318 | ** |
| 7 U.S. govt. obligations, total | 59002 | - | - | - | - | - | - | - | - | - | - | 59002 | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 59401 | - | - | - | *462 | *3606 | *978 | - | *5891 | *1834 | 6360 | 40271 | ** |
| 10 Loans to stockholders | *1488 | - | *415 | - | - | - | *516 | - | *557 | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | *22380 | - | - | - | - | - | *31 | - | 991 | - | 1542 | 19815 | - |
| 13 Depreciable assets | 804723 | - | - | - | *6742 | *30050 | *130356 | - | *126601 | *55251 | 111064 | 344659 | ** |
| 14 Less: Accumulated depreciation | 361512 | - | - | - | *5894 | *24658 | *78914 | - | *41988 | *31832 | 47696 | 130530 | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 20224 | - | - | - | - | - | *577 | - | *6116 | *580 | 2190 | 10762 | - |
| 18 Intangible assets (Amortizable) | 144357 | - | - | - | *118 | *279 | - | - | *1440 | 1919 | 29309 | 111291 | ** |
| 19 Less: Accumulated amortization | *6295 | - | - | - | *118 | - | - | - | *1166 | - | 197 | 4814 | ** |
| 20 Other assets | 92402 | - | - | - | *801 | *-0 | *92 | - | *15113 | 1792 | 3735 | 70869 | ** |
| 21 Total liabilities | 1718392 | - | *779 | - | *15997 | *36764 | *118946 | - | *275006 | *103034 | 223541 | 944322 | ** |
| 22 Accounts payable | 227610 | - | *51 | - | *426 | *1406 | *54725 | - | *42675 | *38417 | 33319 | 56589 | ** |
| 23 Mort, notes, and bonds under 1 yr | 205893 | - | - | - | - | - | *27071 | - | *52287 | - | 36803 | 89732 | - |
| 24 Other current liabilities | 220011 | - | - | - | *1114 | - | *30232 | - | *26792 | *21413 | 21446 | 119014 | ** |
| 25 Loans from stockholders | *6707 | - | - | - | - | *6707 | - | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 469966 | - | - | - | *7482 | - | *73508 | - | *47836 | *20115 | 71151 | 249874 | ** |
| 27 Other liabilities | 128374 | - | - | - | - | - | - | - | *15758 | 13633 | 18332 | 80651 | ** |
| 28 Net worth | 459831 | - | *728 | - | *6975 | *28651 | *-66589 | - | *89658 | *9456 | 42489 | 348462 | ** |
| 29 Capital stock | 64252 | - | *2149 | - | *143 | *58 | *8574 | - | *7256 | *15998 | 10296 | 19778 | - |
| 30 Paid-in or capital surplus | 333564 | - | - | - | - | - | *24947 | - | *16040 | *26079 | 109093 | 157405 | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 121494 | - | *-1421 | - | *6832 | - | *18561 | - | *33531 | *-32621 | -76575 | 173186 | ** |
| 33 Retained earnings (S Corp) | *-11247 | - | - | - | - | *28593 | *-72671 | - | *32831 | - | - | - | - |
| 34 Less: Cost of treasury stock | *48233 | - | - | - | - | - | *46001 | - | - | - | 325 | 1907 | - |
| 35 Total receipts | 2577351 | - | *2858 | - | *45441 | *69448 | *380621 | - | *554331 | *180205 | 360804 | 983644 | ** |
| 36 Business receipts | 2534027 | - | *2858 | - | *45441 | *69446 | *380221 | - | *547342 | *167322 | 352339 | 969059 | ** |
| 37 Interest | 11606 | - | - | - | - | - | *116 | - | *1492 | *683 | 4938 | 4376 | ** |
| 38 Interest on govt. obligations | 8 | - | - | - | - | - | - | - | - | - | - | 8 | - |
| 39 Rents | *4596 | - | - | - | - | - | *75 | - | *4333 | - | - | 189 | - |
| 40 Royalties | 779 | - | - | - | - | - | - | - | - | 221 | - | 558 | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *1 | - | - | - | - | - | - | - | *1 | - | - | - | - |
| 43 Net gain, noncapital assets | 235 | - | - | - | - | - | - | - | - | - | 235 | - | - |
| 44 Dividends, domestic corporations | 129 | - | - | - | - | - | - | - | - | - | - | 129 | - |
| 45 Dividends, foreign corporations | 1150 | - | - | - | - | - | - | - | - | - | 1150 | - | - |
| 46 Other receipts | 24819 | - | - | - | - | *1 | *210 | - | *1163 | *11978 | 2143 | 9324 | ** |
| 47 Total deductions | 2526506 | - | *3006 | - | *40107 | *68320 | *377422 | - | *551873 | *189920 | 376914 | 918944 | ** |
| 48 Cost of goods | 1849034 | - | *20 | - | *3430 | *12215 | *30206 | - | *62043 | *39309 | 57931 | 202719 | ** |
| 49 Compensation of officers | 53606 | - | - | - | *2951 | *16912 | *9202 | - | *9727 | *857 | 3413 | 10544 | ** |
| 50 Salaries and wages | 91966 | - | - | - | *4992 | *2954 | *37403 | - | *10441 | *3971 | 7183 | 25022 | ** |
| 51 Repairs | 3467 | - | - | - | *48 | *197 | *821 | - | *173 | *9 | 496 | 1722 | - |
| 52 Bad debts | *15923 | - | - | - | - | - | *44 | - | *38 | 11408 | 220 | 4213 | ** |
| 53 Rent paid on business property | 32230 | - | *204 | - | *533 | *2593 | *21518 | - | *1942 | *219 | 1889 | 3331 | - |
| 54 Taxes paid | 64475 | - | *184 | - | *978 | *3769 | *15793 | - | *22269 | *797 | 3123 | 17562 | ** |
| 55 Interest paid | 63719 | - | - | - | *829 | *670 | *6669 | - | *8548 | *7215 | 11008 | 28780 | ** |
| 56 Contributions or gifts | *375 | - | - | - | - | - | *7 | - | *133 | - | 17 | 218 | - |
| 57 Amortization | 6650 | - | - | - | - | - | - | - | *78 | 818 | 134 | 5620 | ** |
| 58 Depreciation | 68843 | - | - | - | *963 | *1194 | *10347 | - | *9113 | *3814 | 11321 | 32091 | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 14205 | - | - | - | *30 | - | *5922 | - | *2752 | 1554 | 938 | 3008 | - |
| 61 Pension, prof sh, stock, annuity | *10688 | - | - | - | - | - | - | - | *5317 | *1276 | 75 | 4020 | - |
| 62 Employee benefit programs | 28890 | - | - | - | - | - | *3483 | - | *13538 | *510 | 1368 | 9992 | ** |
| 63 Net loss, noncapital assets | *2071 | - | - | - | - | - | - | - | *33 | *100 | 1447 | 492 | - |
| 64 Other deductions | 220363 | - | *1356 | - | *3978 | *6506 | *27590 | - | *24356 | *10970 | 16908 | 128700 | ** |
| 65 Total receipts less total deducts | 50845 | - | *-148 | - | *5334 | *1127 | *3199 | - | *2458 | *-9715 | -16110 | 64700 | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 50837 | - | *-148 | - | *5334 | *1127 | *3199 | - | *2458 | *-9715 | -16110 | 64691 | ** |
| 68 Net income, total | 111239 | - | - | - | *5334 | *1127 | *6822 | - | *7109 | *1869 | 5882 | 83097 | - |
| 69 Deficit, total | 60402 | - | *148 | - | - | - | *3622 | - | *4651 | 11583 | 21992 | 18405 | ** |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *-2991 | - | - | - | - | *1127 | *-3198 | - | *-921 | - | - | - | - |
| 73 Statutory special deductions, total | *3018 | - | - | - | - | - | - | - | - | *1869 | 1150 | - | - |
| 74 Net operating loss deduction | *1869 | - | - | - | - | - | - | - | - | *1869 | - | - | - |
| 75 Dividends received deduction | 1150 | - | - | - | - | - | - | - | - | - | 1150 | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | *107819 | - | - | - | *5334 | - | *6397 | - | *7109 | - | 5882 | 83097 | - |
| 78 Income tax before credits, total | 37230 | - | - | - | *1081 | - | *2174 | - | *2416 | *30 | 2004 | 29525 | ** |
| 79 Regular tax | *36752 | - | - | - | *1081 | - | *2174 | - | *2413 | - | 2000 | 29084 | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *371 | - | - | - | - | - | - | - | *3 | *30 | - | 338 | ** |
| 83 Environmental tax | 107 | - | - | - | - | - | - | - | - | - | 4 | 103 | ** |
| 84 Foreign tax credit | 73 | - | - | - | - | - | - | - | - | - | - | 73 | - |
| 85 U.S. Possessions tax credit | 285 | - | - | - | - | - | - | - | 285 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 178 | - | - | - | - | - | - | - | - | - | 69 | 109 | - |
| 89 Prior year minumum tax credit | 426 | - | - | - | - | - | - | - | - | - | 426 | - | - |
| 90 Income tax after credits, total | 36268 | - | - | - | *1081 | - | *2174 | - | *2130 | *30 | 1509 | 29343 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Miscellaneous fabricated metal products

MINOR INDUSTRY 3490
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 25983 | 685 | 8065 | 4801 | 4185 | 3356 | 3603 | 660 | 369 | 125 | 72 | 37 | 25 |
| 2 Total assets | 55846408 | - | 284048 | 747694 | 1507042 | 2384495 | 7579738 | 4539864 | 5634921 | 4125164 | 5040829 | 5565320 | 18437294 |
| 3 Cash | 3251269 | - | 46596 | 123501 | 162881 | 309224 | 833749 | 250007 | 247326 | 206950 | 163083 | 148448 | 759505 |
| 4 Notes and accounts receivable | 13255211 | - | 71556 | 195953 | 488195 | 698647 | 2025578 | 1203381 | 1471565 | 1044951 | 1170325 | 1289671 | 3595388 |
| 5 Less: Allowance for bad debts | 197201 | - | - | *387 | *2990 | 3376 | 18593 | 18195 | 29589 | 14711 | 28547 | 28858 | 51955 |
| 6 Inventories | 11472162 | - | 24251 | 107322 | 224906 | 479793 | 1651673 | 1059072 | 1361592 | 907018 | 1206015 | 1246767 | 3203753 |
| 7 U.S. govt. obligations, total | 161654 | - | *12329 | - | - | *7699 | *3217 | *23844 | *22118 | *22882 | 21049 | 48414 | 102 |
| 8 Tax-exempt securities | 268656 | - | - | - | - | - | *49589 | *68129 | *59987 | *17399 | 3743 | 11194 | 58614 |
| 9 Other current assets | 1958638 | - | *3618 | 18956 | 18763 | 58012 | 306061 | 191873 | 186159 | 126048 | 186126 | 204166 | 658856 |
| 10 Loans to stockholders | 718091 | - | *19314 | *44472 | 18943 | 45350 | 44189 | 21755 | 10280 | *2773 | 2228 | 9179 | 499608 |
| 11 Mortgage and real estate loans | 61070 | - | *1468 | 1 | *2626 | - | *12955 | *25479 | *1883 | *1445 | 2507 | 4201 | 8505 |
| 12 Other investments | 4828116 | - | - | *1790 | *65863 | 80998 | 424007 | 132420 | 314978 | 319709 | 225350 | 540417 | 2722584 |
| 13 Depreciable assets | 32832478 | - | 433012 | 1012645 | 1529773 | 1962123 | 5552169 | 3086301 | 3763112 | 2397120 | 3097767 | 2672825 | 7325632 |
| 14 Less: Accumulated depreciation | 18741035 | - | 342771 | 780057 | 1070051 | 1317894 | 3648438 | 1776983 | 2147729 | 1233914 | 1557431 | 1330102 | 3535665 |
| 15 Depletable assets | *4629 | - | - | - | *1592 | - | - | - | *28 | *576 | 85 | 2347 | - |
| 16 Less: Accumulated depletion | *126 | - | - | - | *101 | - | - | - | *26 | - | - | - | - |
| 17 Land | 878373 | - | *15280 | *18365 | 32320 | 34216 | 118004 | 123515 | 71313 | 80708 | 93172 | 93254 | 198225 |
| 18 Intangible assets (Amortizable) | 3340612 | - | *10756 | *5383 | 55245 | 25474 | 73385 | 81341 | 250872 | 180163 | 319407 | 626207 | 1712377 |
| 19 Less: Accumulated amortization | 563390 | - | *7803 | *2893 | *41551 | 6406 | 35079 | 26528 | 72756 | 45803 | 104993 | 118577 | 101000 |
| 20 Other assets | 2317202 | - | *-3559 | 2643 | 20629 | 10634 | 187274 | 94453 | 123806 | 111850 | 240941 | 145766 | 1382765 |
| 21 Total liabilities | 55846408 | - | 284048 | 747694 | 1507042 | 2384495 | 7579738 | 4539864 | 5634921 | 4125164 | 5040829 | 5565320 | 18437294 |
| 22 Accounts payable | 6850544 | - | 26838 | 73874 | 229655 | 417428 | 1069438 | 741401 | 746976 | 547074 | 692245 | 617886 | 1687729 |
| 23 Mort, notes, and bonds under 1 yr | 4137201 | - | *30426 | 43598 | 161241 | 187851 | 773363 | 455120 | 528068 | 391735 | 469321 | 460249 | 636229 |
| 24 Other current liabilities | 5155686 | - | 14121 | 62366 | 117378 | 159324 | 652096 | 428215 | 489929 | 316843 | 377027 | 478653 | 2059734 |
| 25 Loans from stockholders | 2198143 | - | 218429 | 67997 | 152846 | 182687 | 473442 | 129467 | 38846 | 87209 | 87086 | 154223 | 605912 |
| 26 Mort, notes, bonds, 1 yr or more | 11824542 | - | 91514 | 138157 | 267518 | 413077 | 1230845 | 918964 | 1093655 | 664541 | 1300786 | 1270645 | 4434840 |
| 27 Other liabilities | 3153970 | - | *3872 | *9572 | 3034 | 11727 | 126541 | 218176 | 155800 | 196370 | 318124 | 512117 | 1598636 |
| 28 Net worth | 22526323 | - | -101152 | 352130 | 575370 | 1012400 | 3254013 | 1648521 | 2581647 | 1921392 | 1796240 | 2071547 | 7414214 |
| 29 Capital stock | 3007091 | - | 72597 | 36228 | 150148 | 111342 | 295941 | 250145 | 309911 | 379497 | 411653 | 265864 | 723765 |
| 30 Paid-in or capital surplus | 8018100 | - | *39971 | *6826 | 268485 | 82696 | 452463 | 542671 | 490999 | 400751 | 647396 | 704517 | 4381325 |
| 31 Retained earnings, appropriated | *16187 | - | - | - | - | - | *12528 | - | *3147 | - | 127 | 385 | - |
| 32 Retained earnings-unappropriated | 7846949 | - | -13998 | 209074 | 92690 | 603521 | 1631263 | 374094 | 784429 | 656673 | 394714 | 594846 | 2519643 |
| 33 Retained earnings (S Corp) | 4962082 | - | -140850 | 118800 | 126580 | 338825 | 1241974 | 629780 | 1078264 | 538188 | 414231 | 555351 | 60939 |
| 34 Less: Cost of treasury stock | 1324086 | - | *58874 | *18797 | 62533 | 123983 | 380155 | 148169 | 85103 | 53717 | 71881 | 49416 | 271458 |
| 35 Total receipts | 90431111 | 468282 | 1458816 | 2400062 | 4045915 | 5917169 | 14797405 | 8952625 | 9792286 | 7095624 | 7921066 | 6909405 | 20672454 |
| 36 Business receipts | 88780658 | 438001 | 1444886 | 2373814 | 3972689 | 5854837 | 14653897 | 8866149 | 9673333 | 6989217 | 7816494 | 6771859 | 19925482 |
| 37 Interest | 336504 | *2240 | *523 | 4775 | 3654 | 6038 | 17443 | 7415 | 9511 | 12389 | 14129 | 34226 | 224163 |
| 38 Interest on govt. obligations | 22507 | *157 | - | - | *11 | *356 | 4122 | 2748 | 2864 | *1809 | 1331 | 2861 | 6248 |
| 39 Rents | 79884 | - | - | *462 | *2418 | *1928 | 5351 | 3032 | 5536 | 8168 | 5936 | 3992 | 43061 |
| 40 Royalties | 181176 | *176 | - | - | - | - | *133 | *590 | *388 | *4522 | 4954 | 11843 | 158570 |
| 41 Net S-T cap gain less net LT loss | 1522 | - | - | *848 | *279 | *183 | *1 | *21 | *100 | - | - | 21 | 70 |
| 42 Net L-T cap gain less net ST loss | 108483 | - | *10 | *12271 | *1531 | *1253 | 23423 | *11279 | 3040 | 4143 | 13154 | 17334 | 21044 |
| 43 Net gain, noncapital assets | 128410 | *552 | *11322 | *5147 | *2835 | 3995 | 18368 | 6322 | 22244 | 13231 | 3327 | 3896 | 37173 |
| 44 Dividends, domestic corporations | 25417 | - | - | 10 | *275 | *816 | 1074 | *510 | 3655 | *2899 | 712 | 1114 | 14352 |
| 45 Dividends, foreign corporations | 90506 | *332 | - | - | - | - | *1493 | *112 | *579 | *10819 | 3373 | 7933 | 65863 |
| 46 Other receipts | 676043 | *26824 | *2076 | *2736 | 62224 | 47763 | 72100 | 54447 | 71037 | 48427 | 57656 | 54327 | 176427 |
| 47 Total deductions | 86077031 | 503638 | 1480353 | 2283706 | 3890290 | 5692326 | 14194442 | 8593430 | 9183908 | 6676556 | 7542136 | 6643635 | 19392611 |
| 48 Cost of goods | 62094457 | *128218 | 25169 | 137311 | 213831 | 479103 | 1635664 | 1095934 | 1384805 | 926951 | 1206530 | 1233335 | 3418014 |
| 49 Compensation of officers | 2664609 | *26253 | 136612 | 174258 | 356341 | 318816 | 835560 | 292037 | 229008 | 88996 | 77511 | 60904 | 68313 |
| 50 Salaries and wages | 4916027 | *52381 | 154656 | 147800 | 357153 | 279433 | 780542 | 429772 | 519980 | 281996 | 394019 | 439808 | 1078488 |
| 51 Repairs | 408326 | *352 | 25193 | 20774 | 21714 | 27354 | 73119 | 25772 | 49320 | 21091 | 28732 | 36926 | 77979 |
| 52 Bad debts | 151497 | *24688 | *298 | *4030 | 5742 | 9291 | 32862 | 10818 | 13191 | 8100 | 9345 | 12350 | 20783 |
| 53 Rent paid on business property | 838813 | *2956 | 93063 | 79224 | 94703 | 76418 | 165554 | 52987 | 47023 | 33832 | 36638 | 42917 | 113497 |
| 54 Taxes paid | 2156794 | 11710 | 56903 | 79242 | 161900 | 171192 | 416303 | 197965 | 235313 | 136302 | 145992 | 128977 | 414995 |
| 55 Interest paid | 1529563 | *10658 | 8933 | 22464 | 41014 | 61483 | 194520 | 136458 | 132631 | 93799 | 149740 | 153628 | 524233 |
| 56 Contributions or gifts | 32540 | *104 | - | *264 | 1196 | 1314 | 3433 | 4227 | 2744 | 2093 | 1650 | 3581 | 11936 |
| 57 Amortization | 185326 | *2385 | *4326 | *865 | *2999 | 3863 | 9994 | 18142 | 18605 | 14274 | 25606 | 31167 | 53100 |
| 58 Depreciation | 2398683 | *10943 | 35203 | 89113 | 134394 | 161403 | 416503 | 212100 | 257957 | 184183 | 217060 | 175855 | 503969 |
| 59 Depletion | *3 | - | - | - | - | - | - | *3 | - | - | 1 | - | - |
| 60 Advertising | 545634 | *7919 | 18650 | 7814 | 10451 | 28006 | 66834 | 39151 | 55582 | 26510 | 39294 | 58511 | 186912 |
| 61 Pension, prof sh, stock, annuity | 564816 | *2505 | - | *24399 | 19861 | 31990 | 99806 | 45991 | 57907 | 33045 | 35301 | 27633 | 186378 |
| 62 Employee benefit programs | 1640871 | *6312 | *13522 | 20042 | 70169 | 78944 | 249757 | 110735 | 169425 | 100549 | 120079 | 139629 | 561706 |
| 63 Net loss, noncapital assets | 75614 | *104 | *2241 | - | *16216 | *703 | 5405 | 9960 | 18817 | 2317 | 4849 | 9207 | 5795 |
| 64 Other deductions | 5873459 | 53318 | 219669 | 212427 | 376229 | 392579 | 1015513 | 582539 | 601574 | 380503 | 452364 | 383637 | 1203109 |
| 65 Total receipts less total deducts | 4354079 | -35355 | -21537 | 116356 | 155625 | 224844 | 602963 | 359194 | 608378 | 419068 | 378930 | 265770 | 1279843 |
| 66 Constructive taxable income from related foreign corporations | 60383 | - | - | - | - | - | - | *30 | - | *7723 | 511 | 3041 | 49079 |
| 67 Net income (less deficit), total | 4391955 | -35513 | -21537 | 116356 | 155614 | 224487 | 598841 | 356477 | 605515 | 424982 | 378109 | 265950 | 1322674 |
| 68 Net income, total | 5133875 | *27912 | 61224 | 135162 | 222385 | 273906 | 727571 | 472066 | 644637 | 461899 | 429729 | 319420 | 1357964 |
| 69 Deficit, total | 741920 | *63425 | 82760 | 18806 | 66771 | 49419 | 128730 | 115589 | 39122 | 36916 | 51621 | 53470 | 35290 |
| 70 Net income (less def), Form 1120-A | -2913 | - | *-7435 | *4135 | *387 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *374 | *374 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1654414 | *-27576 | 10865 | 104722 | 61568 | 157435 | 412360 | 187898 | 358329 | 156662 | 132267 | 72285 | 27598 |
| 73 Statutory special deductions, total | 505544 | *16686 | *6055 | *12425 | 44041 | 14835 | 20022 | 25708 | 52260 | 26263 | 77022 | 20257 | 189970 |
| 74 Net operating loss deduction | 457031 | *16354 | *6055 | *12425 | 43849 | 14263 | 18136 | 25351 | 49210 | *23078 | 73981 | 15840 | 158489 |
| 75 Dividends received deduction | 48514 | *332 | - | - | *193 | *571 | 1886 | *357 | 3051 | 3185 | 3042 | 4417 | 31481 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2804669 | *11558 | *281 | *18015 | 72153 | 93939 | 269649 | 250863 | 232567 | 275631 | 216172 | 223161 | 1140680 |
| 78 Income tax before credits, total | 954249 | *3916 | *42 | *3720 | 14271 | 21914 | 81622 | 85919 | 81666 | 94514 | 77720 | 78291 | 410654 |
| 79 Regular tax | 929408 | *3909 | *42 | *2761 | 14114 | 21874 | 80425 | 84981 | 78914 | 93022 | 73640 | 76965 | 398759 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | 21532 | - | - | 955 | *156 | *40 | *1196 | *931 | 2758 | *979 | 3781 | 871 | 9865 |
| 83 Environmental tax | 2720 | 7 | - | 3 | - | - | *-0 | *7 | 83 | 238 | 299 | 292 | 1790 |
| 84 Foreign tax credit | 47009 | 45 | - | - | - | - | *5 | *8 | *81 | 7599 | 452 | 5525 | 33294 |
| 85 U.S. Possessions tax credit | 1893 | - | - | - | - | - | 489 | 1404 | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 10550 | - | - | - | - | *349 | *193 | *728 | 1982 | *1296 | 291 | 594 | 5118 |
| 89 Prior year minumum tax credit | 13210 | *401 | - | - | *212 | *263 | 1195 | *2469 | *585 | *1053 | 3583 | 1968 | 1479 |
| 90 Income tax after credits, total | 881587 | *3470 | *42 | *3720 | 14059 | 21301 | 79740 | 81311 | 79018 | 84566 | 73395 | 70204 | 370763 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MAJOR GROUP 24<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets<br>1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 27835 | 958 | 7674 | 5131 | 3001 | 4145 | 4655 | 1089 | 582 | 232 | 144 | 111 | 114 |
| 2 Total assets | 273661777 | - | 204763 | 844852 | 1122178 | 2977015 | 10610138 | 7504297 | 8790406 | 7793020 | 10243115 | 16924684 | 206647308 |
| 3 Cash | 11631014 | - | 52851 | 116642 | 144754 | 358235 | 990049 | 680398 | 610047 | 516481 | 725454 | 1007454 | 6428650 |
| 4 Notes and accounts receivable | 79874173 | - | 35309 | 172660 | 310935 | 827905 | 2841505 | 2100937 | 2486335 | 2237435 | 2626716 | 3889330 | 62345105 |
| 5 Less: Allowance for bad debts | 1732070 | - | *7 | *235 | *1184 | 2930 | 33876 | 30856 | 47904 | 50289 | 70357 | 138471 | 1355962 |
| 6 Inventories | 40229710 | - | 23217 | 137201 | 210803 | 795029 | 2944839 | 2237683 | 2457880 | 2012733 | 2265772 | 3649698 | 23494855 |
| 7 U.S. govt. obligations, total | 1395229 | - | - | - | *9190 | *9867 | *5499 | *75043 | *60571 | *60891 | 21691 | 112918 | 1039559 |
| 8 Tax-exempt securities | 647791 | - | *4 | - | - | - | *22712 | *4392 | *3126 | *21359 | 131603 | 95823 | 368771 |
| 9 Other current assets | 16089492 | - | 17607 | 10853 | 22334 | 75787 | 411805 | 281287 | 433682 | 332855 | 581130 | 1077854 | 12844298 |
| 10 Loans to stockholders | 1069103 | - | *11409 | *27724 | 34994 | 66278 | 113926 | 47339 | 12783 | *20410 | 12551 | 88968 | 632722 |
| 11 Mortgage and real estate loans | 56802 | - | *3008 | - | *1925 | - | *9995 | *10405 | 52 | *1505 | 6414 | 6576 | 16920 |
| 12 Other investments | 40782346 | - | - | *27349 | 46997 | 60766 | 295745 | 317738 | 398048 | 562220 | 1022195 | 1610878 | 36440410 |
| 13 Depreciable assets | 122529471 | - | 339253 | 1029767 | 1062268 | 2573834 | 6910896 | 3566910 | 4492932 | 3522639 | 4054612 | 7305361 | 87670999 |
| 14 Less: Accumulated depreciation | 73401661 | - | 287557 | 690708 | 761646 | 1872317 | 4465665 | 2118323 | 2612603 | 2011604 | 2216285 | 4054389 | 52310566 |
| 15 Depletable assets | 115558 | - | - | *98 | - | - | - | - | *14296 | *959 | 1363 | 1174 | 97669 |
| 16 Less: Accumulated depletion | *32392 | - | - | *73 | - | - | - | - | *6850 | - | - | - | 25468 |
| 17 Land | 2738433 | - | *117 | *3438 | *19521 | 37061 | 145144 | 118721 | 109683 | 103523 | 156784 | 217028 | 1827414 |
| 18 Intangible assets (Amortizable) | 15696542 | - | *736 | *13171 | 8574 | 68002 | 208138 | 255828 | 193037 | 461487 | 731784 | 1679254 | 12076532 |
| 19 Less: Accumulated amortization | 3758546 | - | *576 | *8767 | *3745 | 38708 | 83575 | 133353 | 69490 | 158106 | 169297 | 550235 | 2542694 |
| 20 Other assets | 19730782 | - | 9392 | 5733 | 16457 | 18207 | 293001 | 90146 | 254780 | 158523 | 360986 | 925461 | 17598095 |
| 21 Total liabilities | 273661777 | - | 204763 | 844852 | 1122178 | 2977015 | 10610138 | 7504297 | 8790406 | 7793020 | 10243115 | 16924684 | 206647308 |
| 22 Accounts payable | 38005314 | - | 53379 | 121820 | 184499 | 522879 | 1505892 | 1296110 | 1304853 | 1303533 | 1305435 | 2313596 | 28093318 |
| 23 Mort, notes, and bonds under 1 yr | 25675526 | - | *31548 | 109151 | 74727 | 380622 | 1390875 | 1071896 | 1226145 | 834245 | 942999 | 1212915 | 18400403 |
| 24 Other current liabilities | 27519762 | - | 35528 | 80096 | 102029 | 263854 | 1323121 | 886518 | 1316874 | 962299 | 1187358 | 2530532 | 18831553 |
| 25 Loans from stockholders | 2987463 | - | 123565 | 147603 | 83813 | 208072 | 539457 | 258649 | 155585 | 163718 | 143846 | 234446 | 928709 |
| 26 Mort, notes, bonds, 1 yr or more | 54706611 | - | 49693 | 280366 | 183586 | 650744 | 1467540 | 892585 | 1206935 | 1021339 | 1643810 | 3074764 | 44235248 |
| 27 Other liabilities | 30182714 | - | *46108 | *2724 | 32690 | 15691 | 281475 | 124332 | 399551 | 342234 | 430274 | 1182893 | 27324742 |
| 28 Net worth | 94584387 | - | -135058 | 103091 | 460834 | 935153 | 4101778 | 2974207 | 3180464 | 3165652 | 4589393 | 6375537 | 68833335 |
| 29 Capital stock | 20873156 | - | 90850 | 517615 | 152967 | 754706 | 655030 | 433976 | 581820 | 505884 | 1060306 | 1394578 | 14725424 |
| 30 Paid-in or capital surplus | 59280791 | - | *36582 | 166528 | 77806 | 130825 | 1363774 | 1459907 | 1536917 | 1342486 | 2535332 | 4011809 | 46618823 |
| 31 Retained earnings, appropriated | 3333291 | - | *2081 | - | *16457 | - | *3216 | *2178 | *15215 | *13026 | 18737 | 19702 | 3242679 |
| 32 Retained earnings-unappropriated | 12650355 | - | -163050 | -412364 | 339240 | -235070 | 1335014 | 36940 | 213008 | 356728 | 909019 | 1019568 | 9251323 |
| 33 Retained earnings (S Corp) | 4794151 | - | *-41781 | *-122563 | -68030 | 399966 | 1038115 | 1145391 | 926903 | 1018915 | 332526 | 164709 | - |
| 34 Less: Cost of treasury stock | 6347357 | - | *59742 | *46123 | 57605 | 115274 | 293372 | 104185 | 93399 | 71386 | 266527 | 234829 | 5004914 |
| 35 Total receipts | 322513510 | 1435282 | 966725 | 2443286 | 3281404 | 7081336 | 20354139 | 13321379 | 13577284 | 11386583 | 12986210 | 20767661 | 214912220 |
| 36 Business receipts | 296228899 | 1365763 | 938562 | 2411680 | 3253363 | 7026847 | 20194762 | 13155809 | 13424284 | 11147389 | 12655093 | 19950640 | 190704707 |
| 37 Interest | 4141820 | 12599 | *242 | 1272 | 3591 | 9672 | 33178 | 21515 | 33654 | 43827 | 68038 | 229373 | 3684859 |
| 38 Interest on govt. obligations | 157984 | *23 | - | *81 | *123 | *70 | *1182 | 3469 | 1614 | 2529 | 11428 | 10702 | 126764 |
| 39 Rents | 563466 | *381 | *401 | *83 | *2454 | *3899 | 8473 | 10173 | 9198 | 17355 | 18429 | 38931 | 453689 |
| 40 Royalties | 12652490 | *18633 | *453 | *3790 | *5 | - | *3508 | *3687 | 7349 | 17047 | 28264 | 56314 | 12513441 |
| 41 Net S-T cap gain less net LT loss | 21381 | - | - | - | - | *28 | *3998 | - | *26 | *413 | 866 | 76 | 15974 |
| 42 Net L-T cap gain less net ST loss | 682495 | *3738 | - | *372 | *2064 | 11885 | 5017 | 7485 | 7979 | 2796 | 6553 | 80350 | 554254 |
| 43 Net gain, noncapital assets | 1135400 | 17348 | *10976 | *13217 | *9809 | 2657 | 13084 | 51435 | 8933 | 18976 | 23044 | 23222 | 942702 |
| 44 Dividends, domestic corporations | 177555 | 30 | *302 | - | *568 | *512 | 1722 | *1403 | 7054 | 4794 | 4159 | 42312 | 114698 |
| 45 Dividends, foreign corporations | 1711785 | 992 | - | - | - | - | *3419 | *2247 | 9670 | 8929 | 45644 | 78114 | 1562772 |
| 46 Other receipts | 5040234 | 15775 | *15789 | 12792 | 9427 | 25766 | 85796 | 64156 | 67523 | 122528 | 124692 | 257629 | 4238361 |
| 47 Total deductions | 313037540 | 1418280 | 1019789 | 2507607 | 3209496 | 6895460 | 19756265 | 12844532 | 12870754 | 10877312 | 12352133 | 20100571 | 209185341 |
| 48 Cost of goods | 201366144 | 520741 | 27567 | 133909 | 212787 | 794235 | 2931202 | 2283210 | 2486576 | 2067568 | 2305445 | 3658874 | 23419300 |
| 49 Compensation of officers | 4251250 | 30787 | *64746 | 265876 | 205747 | 467363 | 1113624 | 440211 | 311054 | 219045 | 200593 | 197502 | 734702 |
| 50 Salaries and wages | 27411656 | 182272 | 108710 | 330830 | 204999 | 352639 | 1251066 | 998944 | 945589 | 734870 | 1021528 | 1882997 | 19397212 |
| 51 Repairs | 3188778 | 11509 | 5325 | 16666 | 18659 | 29416 | 81590 | 36203 | 36903 | 39315 | 41466 | 96533 | 2775192 |
| 52 Bad debts | 975691 | *3579 | *13989 | 5430 | 17395 | 16002 | 41171 | 87052 | 23695 | 23274 | 74609 | 131666 | 537828 |
| 53 Rent paid on business property | 3488827 | 23783 | 32468 | 77216 | 50074 | 110237 | 214530 | 93995 | 76842 | 67775 | 86946 | 144863 | 2510097 |
| 54 Taxes paid | 6396352 | 31931 | 31990 | 81836 | 109295 | 249120 | 602113 | 292171 | 332550 | 236381 | 273469 | 390065 | 3765431 |
| 55 Interest paid | 7398133 | 60586 | 5837 | 32719 | 33240 | 92140 | 234949 | 169783 | 212099 | 161979 | 215290 | 503710 | 5675801 |
| 56 Contributions or gifts | 150473 | *119 | *16 | *818 | 1853 | 2094 | 8909 | 2508 | 5727 | 2279 | 5883 | 11691 | 108575 |
| 57 Amortization | 1082870 | *3019 | *184 | *3519 | *776 | 6174 | 29698 | 21640 | 23355 | 30223 | 37983 | 77280 | 849019 |
| 58 Depreciation | 9890583 | 28133 | 23091 | 83163 | 103863 | 183311 | 518115 | 258769 | 318767 | 278485 | 311464 | 591235 | 7192187 |
| 59 Depletion | *19360 | - | - | - | - | - | *3866 | - | - | *62 | - | 1 | 15431 |
| 60 Advertising | 3092911 | 7744 | 7097 | 13196 | 24484 | 48222 | 148924 | 116194 | 89591 | 59255 | 129659 | 158137 | 2290408 |
| 61 Pension, prof sh, stock, annuity | 3330485 | 6303 | *9276 | *12766 | 24262 | 28028 | 135846 | 65016 | 79126 | 66254 | 84682 | 123939 | 2694986 |
| 62 Employee benefit programs | 7061659 | 40224 | *10999 | 33008 | 41780 | 136977 | 285271 | 187378 | 231762 | 151482 | 211526 | 463315 | 5267936 |
| 63 Net loss, noncapital assets | 405588 | *1758 | *5519 | *1574 | *331 | 1105 | 5738 | 22304 | 6231 | 9933 | 11457 | 46964 | 292674 |
| 64 Other deductions | 33526780 | 77341 | 176260 | 324222 | 280776 | 504295 | 1531006 | 948830 | 1004338 | 704725 | 1123271 | 1548756 | 25302961 |
| 65 Total receipts less total deducts | 9475969 | 17001 | -53065 | -64320 | 71908 | 185877 | 597874 | 476848 | 706530 | 509271 | 634077 | 667090 | 5726879 |
| 66 Constructive taxable income from related foreign corporations | 1895736 | 2757 | - | - | - | - | - | - | *3026 | *7040 | 19043 | 40335 | 1823536 |
| 67 Net income (less deficit), total | 11213722 | 19736 | -53065 | -64402 | 71785 | 185807 | 596692 | 473379 | 707942 | 513782 | 641691 | 696723 | 7423651 |
| 68 Net income, total | 15084115 | 56444 | 30863 | 95254 | 121360 | 267823 | 1035176 | 714501 | 885579 | 686751 | 845443 | 1212979 | 9131942 |
| 69 Deficit, total | 3870393 | 36708 | 83928 | 159656 | 49575 | 82016 | 438485 | 241122 | 177638 | 172968 | 203751 | 516256 | 1708291 |
| 70 Net income (less def), Form 1120-A | *916 | - | *671 | *245 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *13230 | *13230 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1297364 | *-10321 | *-27157 | *-10486 | 15812 | 79931 | 255529 | 321354 | 300323 | 235475 | 85559 | 51346 | - |
| 73 Statutory special deductions, total | 1987698 | *14888 | *19937 | 23048 | 17071 | 47135 | 108711 | 47824 | 81104 | 79751 | 105420 | 254622 | 1188184 |
| 74 Net operating loss deduction | 1397694 | *13888 | *19937 | 23048 | 16620 | 46777 | 104168 | 44758 | 68825 | 71401 | 88064 | 196291 | 703916 |
| 75 Dividends received deduction | 590004 | 1000 | - | - | *451 | *359 | 4543 | *3066 | 12279 | 8351 | 17356 | 58331 | 484269 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 11494899 | *41782 | *7036 | 34795 | 55946 | 117101 | 563254 | 308091 | 495349 | 355190 | 657740 | 909227 | 7949388 |
| 78 Income tax before credits, total | 4014927 | 13878 | *1056 | 6424 | 10696 | 23353 | 183245 | 105538 | 170789 | 124017 | 230694 | 327692 | 2817546 |
| 79 Regular tax | 3950179 | *13573 | *1056 | 6424 | 10696 | 22796 | 178884 | 103848 | 168424 | 120989 | 225876 | 316267 | 2781349 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *794 | - | - | - | - | - | - | - | *260 | *530 | - | 5 | - |
| 82 Alternative minumum tax | 50545 | *279 | - | - | - | *558 | 4270 | *1667 | 1744 | 2068 | 5655 | 9680 | 24625 |
| 83 Environmental tax | 13789 | 26 | - | - | - | - | *4 | *23 | 199 | 321 | 712 | 1273 | 11232 |
| 84 Foreign tax credit | 566640 | 248 | - | - | - | - | *54 | *23 | 2411 | 2800 | 9247 | 31302 | 520555 |
| 85 U.S. Possessions tax credit | 44562 | - | - | - | - | - | 1208 | 439 | 531 | - | 17931 | - | 24453 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 1277 | - | - | - | - | - | - | - | - | - | - | - | 1277 |
| 88 General business credit | 262810 | 932 | - | - | - | *948 | 5287 | 1918 | 4737 | 2403 | 7512 | 5064 | 234010 |
| 89 Prior year minumum tax credit | 58365 | - | - | - | - | *81 | 2467 | *542 | 2435 | 1106 | 1217 | 10591 | 39927 |
| 90 Income tax after credits, total | 3081272 | 12698 | *1056 | 6424 | 10696 | 22324 | 174228 | 102616 | 160674 | 117710 | 194787 | 280736 | 1997325 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3520
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1826 | - | *632 | *237 | *169 | *300 | 303 | 128 | *24 | *13 | 8 | 6 | 5 |
| 2 Total assets | 18995328 | - | *14030 | *27553 | *55836 | *226739 | 657384 | 930933 | *349753 | *464486 | 602772 | 838241 | 14827602 |
| 3 Cash | 419849 | - | *3411 | *97 | *1985 | *37910 | 24608 | 75140 | *11778 | *25484 | 26810 | 17193 | 195432 |
| 4 Notes and accounts receivable | 10087647 | - | *2431 | *282 | *8267 | *23121 | 127554 | 253083 | *112928 | *149577 | 135235 | 239429 | 9035741 |
| 5 Less: Allowance for bad debts | 218257 | - | - | - | *501 | *191 | *2701 | *2470 | *1267 | *4973 | 1783 | 13481 | 190890 |
| 6 Inventories | 2751117 | - | *273 | *1917 | *34410 | *128635 | 327279 | 353558 | *121493 | *190746 | 189498 | 241115 | 1162193 |
| 7 U.S. govt. obligations, total | *3790 | - | - | - | - | *3790 | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | 49745 | - | - | - | - | - | - | - | - | - | 45650 | 4095 | - |
| 9 Other current assets | 294372 | - | *115 | - | *2599 | *950 | 10275 | 13876 | *3821 | *6385 | 31309 | 74633 | 150409 |
| 10 Loans to stockholders | 49018 | - | - | - | *3223 | *3790 | *2732 | *10467 | - | - | 2161 | 26395 | 250 |
| 11 Mortgage and real estate loans | *3645 | - | - | - | - | - | *3645 | - | - | - | - | - | - |
| 12 Other investments | 1660419 | - | - | *5177 | - | *9382 | *5655 | *9196 | *2403 | *15034 | 27538 | 36736 | 1549300 |
| 13 Depreciable assets | 6283535 | - | *30841 | *31491 | *10834 | *49881 | 265310 | 373263 | *142177 | *167411 | 218777 | 302176 | 4691375 |
| 14 Less: Accumulated depreciation | 3771518 | - | *23663 | *13758 | *4701 | *36080 | 168267 | 193808 | *83505 | *98237 | 101630 | 167738 | 2880130 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 119937 | - | - | - | - | *1922 | *12745 | 24233 | *1970 | *6948 | 2556 | 8649 | 60913 |
| 18 Intangible assets (Amortizable) | 611947 | - | *259 | *10831 | *158 | *17658 | *2923 | 7519 | *2154 | *2339 | 8964 | 28069 | 531072 |
| 19 Less: Accumulated amortization | 46403 | - | *259 | *8484 | *118 | *13233 | *1530 | *1874 | *1431 | *907 | - | 14298 | 4269 |
| 20 Other assets | 696485 | - | *623 | - | *-320 | *-795 | *47158 | 8751 | *37231 | *4679 | 17686 | 55267 | 526206 |
| 21 Total liabilities | 18995328 | - | *14030 | *27553 | *55836 | *226739 | 657384 | 930933 | *349753 | *464486 | 602772 | 838241 | 14827602 |
| 22 Accounts payable | 2747519 | - | *8859 | *1037 | *8334 | *57526 | 131063 | 82711 | *31315 | *43853 | 81402 | 124765 | 2176655 |
| 23 Mort, notes, and bonds under 1 yr | 1110304 | - | *6727 | *7839 | *7398 | *3790 | 81995 | 188832 | *81171 | *88874 | 66932 | 30779 | 545965 |
| 24 Other current liabilities | 1387154 | - | - | *52 | *5792 | *11220 | 66634 | 101038 | *58112 | *65899 | 72379 | 174083 | 831944 |
| 25 Loans from stockholders | 190087 | - | *22370 | *53651 | *2241 | *9161 | *5020 | *46154 | *22895 | *6286 | 1500 | 11451 | 9358 |
| 26 Mort, notes, bonds, 1 yr or more | 7052228 | - | - | - | *19810 | *61003 | 117651 | 109252 | *43467 | *32934 | 109583 | 159283 | 6399244 |
| 27 Other liabilities | 1552540 | - | - | - | *289 | *-0 | *3344 | *3189 | *4496 | *1513 | 3252 | 34950 | 1501508 |
| 28 Net worth | 4955495 | - | *-23925 | *-35027 | *11971 | *84038 | 251675 | 399757 | *108297 | *225128 | 267723 | 302929 | 3362927 |
| 29 Capital stock | 1708943 | - | *632 | *4286 | *947 | *6537 | 19809 | 5884 | *5093 | *27323 | 21059 | 20971 | 1596401 |
| 30 Paid-in or capital surplus | 1821504 | - | - | - | *610 | - | *9647 | *11227 | *16766 | *4800 | 23949 | 205037 | 1549470 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1117192 | - | *-2252 | *2020 | *13103 | *67266 | 146869 | *194907 | *51962 | *68907 | 187307 | 48843 | 338260 |
| 33 Retained earnings (S Corp) | 496748 | - | *-22305 | *-41332 | - | *10235 | *83916 | *197406 | *38593 | *134779 | 36832 | 58625 | - |
| 34 Less: Cost of treasury stock | 188892 | - | - | - | *2689 | - | *8565 | *9666 | *4117 | *10680 | 1423 | 30547 | 121204 |
| 35 Total receipts | 19960334 | - | *57366 | *6566 | *290629 | *399848 | 1307871 | 1690800 | *668762 | *577899 | 942743 | 1312029 | 12705822 |
| 36 Business receipts | 18378594 | - | *57366 | *6267 | *287587 | *397123 | 1293973 | 1671862 | *659096 | *567678 | 923216 | 1270623 | 11243804 |
| 37 Interest | 760346 | - | - | *126 | *215 | *2115 | 1757 | *3240 | *560 | *331 | 2166 | 10488 | 739349 |
| 38 Interest on govt. obligations | *6384 | - | - | - | - | - | - | - | - | *281 | 2232 | 252 | 3618 |
| 39 Rents | 73446 | - | - | - | - | *345 | *1325 | *117 | *2695 | *556 | 1587 | 1324 | 65496 |
| 40 Royalties | 9616 | - | - | - | - | - | *852 | - | - | *35 | 155 | 80 | 8494 |
| 41 Net S-T cap gain less net LT loss | *1681 | - | - | - | - | - | *2 | - | - | - | - | - | 1678 |
| 42 Net L-T cap gain less net ST loss | 82570 | - | - | *4 | - | *12 | *1053 | *225 | - | - | 48 | 34 | 81193 |
| 43 Net gain, noncapital assets | 47737 | - | - | - | - | *20 | *3739 | *6246 | *127 | *2215 | 185 | 1130 | 34075 |
| 44 Dividends, domestic corporations | 11935 | - | - | - | - | - | - | - | - | - | 103 | 66 | 11766 |
| 45 Dividends, foreign corporations | *14577 | - | - | - | - | - | *549 | - | - | *1665 | 881 | - | 11482 |
| 46 Other receipts | 573449 | - | - | *169 | *2827 | *233 | 4620 | 9110 | *6284 | *5137 | 12171 | 28032 | 504866 |
| 47 Total deductions | 18643728 | - | *57449 | *19636 | *286880 | *375755 | 1290795 | 1568444 | *611604 | *521478 | 879011 | 1241641 | 11791036 |
| 48 Cost of goods | 12162560 | - | *895 | *1917 | *34410 | *128635 | 311745 | 359080 | *116160 | *193907 | 191612 | 247983 | 1206362 |
| 49 Compensation of officers | 195283 | - | - | *5024 | - | *27107 | 41006 | 48262 | *17840 | *14702 | 12472 | 8047 | 20823 |
| 50 Salaries and wages | 916969 | - | - | - | *17203 | *19595 | 70869 | 79727 | *29551 | *27176 | 54251 | 67494 | 551104 |
| 51 Repairs | 315439 | - | *1235 | *29 | *45 | *436 | 7036 | 4729 | *1283 | *869 | 2001 | 7048 | 290728 |
| 52 Bad debts | 77863 | - | - | *97 | *98 | *9 | 2154 | 6081 | *503 | *1088 | 386 | 16389 | 51058 |
| 53 Rent paid on business property | 164851 | - | *556 | - | *1622 | *3806 | 6461 | 8025 | *1349 | *1218 | 2433 | 4463 | 134917 |
| 54 Taxes paid | 316371 | - | *1884 | *756 | *2034 | *8225 | 24360 | 30445 | *12642 | *11878 | 18243 | 11572 | 194333 |
| 55 Interest paid | 673670 | - | *910 | *797 | *3087 | *3189 | 15693 | 26733 | *11528 | *9232 | 15802 | 24572 | 562127 |
| 56 Contributions or gifts | 7904 | - | - | - | *103 | *10 | *911 | *749 | *202 | *12 | 561 | 1377 | 3979 |
| 57 Amortization | 15754 | - | - | *2166 | *32 | *1738 | *329 | *1247 | *573 | *285 | 1254 | 3870 | 4261 |
| 58 Depreciation | 452951 | - | *4029 | *3149 | *2306 | *3319 | 24582 | 33243 | *11605 | *16152 | 17724 | 24209 | 312633 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 214683 | - | *2269 | *2643 | *4030 | *5944 | 17261 | 23500 | *5547 | *3561 | 10416 | 13097 | 126415 |
| 61 Pension, prof sh, stock, annuity | 303099 | - | - | - | - | *2408 | *3931 | *7602 | *6818 | *1809 | 6049 | 5741 | 268742 |
| 62 Employee benefit programs | 562787 | - | *1536 | - | *323 | *1272 | 9374 | 13932 | *8001 | *4615 | 14105 | 30989 | 478640 |
| 63 Net loss, noncapital assets | 2503 | - | - | - | *153 | - | *101 | *459 | *574 | - | 132 | 202 | 883 |
| 64 Other deductions | 2261040 | - | *9507 | *2317 | *25406 | *46364 | 102330 | 82989 | *45575 | *45294 | 54500 | 128699 | 1718061 |
| 65 Total receipts less total deducts | 1316606 | - | *-83 | *-13070 | *3749 | *24093 | 17075 | 122355 | *57159 | *56422 | 63732 | 70388 | 914786 |
| 66 Constructive taxable income from related foreign corporations | *11396 | - | - | - | - | - | - | - | - | *39 | - | - | 11357 |
| 67 Net income (less deficit), total | 1321619 | - | *-83 | *-13070 | *3749 | *24093 | 17075 | 122355 | *57159 | *56179 | 61500 | 70137 | 922525 |
| 68 Net income, total | 1367849 | - | *2997 | - | *3749 | *24206 | 36207 | 125866 | *57159 | *60529 | 64134 | 70479 | 922525 |
| 69 Deficit, total | 46231 | - | *3079 | *13070 | - | *113 | *19132 | *3510 | - | *4350 | 2634 | 342 | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 183308 | - | *-3079 | *-7163 | - | *10941 | *16218 | *69526 | *32184 | *35487 | 9045 | 20149 | - |
| 73 Statutory special deductions, total | 120774 | - | *2997 | - | *1971 | - | *2277 | - | *1176 | *10076 | 952 | 24342 | 76983 |
| 74 Net operating loss deduction | 99940 | - | *2997 | - | *1971 | - | *1728 | - | *1176 | *8411 | - | 24328 | 59329 |
| 75 Dividends received deduction | 20834 | - | - | - | - | - | *549 | - | - | *1665 | 952 | 14 | 17654 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1049723 | - | - | - | *1778 | *13265 | 18261 | *56340 | *23799 | *10616 | 54136 | 25988 | 845542 |
| 78 Income tax before credits, total | 365803 | - | - | - | *267 | *2835 | 4660 | *19068 | *8098 | *3794 | 18587 | 10166 | 298328 |
| 79 Regular tax | 362088 | - | - | - | *267 | *2835 | 4660 | *19062 | *8092 | *3609 | 18524 | 9096 | 295943 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *2353 | - | - | - | - | - | - | - | - | *169 | - | 1017 | 1167 |
| 83 Environmental tax | 1362 | - | - | - | - | - | - | *6 | *6 | *16 | 63 | 53 | 1217 |
| 84 Foreign tax credit | 5144 | - | - | - | - | - | - | - | - | - | 89 | - | 5055 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1601 | - | - | - | - | - | *169 | *240 | *358 | *84 | 218 | 260 | 271 |
| 89 Prior year minumum tax credit | *855 | - | - | - | - | - | *377 | *354 | *125 | - | - | - | - |
| 90 Income tax after credits, total | 358202 | - | - | - | *267 | *2835 | 4114 | *18473 | *7615 | *3710 | 18280 | 9906 | 293002 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2466 | *20 | *985 | *204 | *193 | 440 | 383 | 119 | 58 | 18 | 12 | 17 | 17 |
| 2 Total assets | 42737560 | - | *20960 | *30052 | *79319 | 353668 | 946849 | 765447 | 917088 | 626254 | 868752 | 2731522 | 35397649 |
| 3 Cash | 709802 | - | *12295 | *752 | *5010 | *42300 | 83011 | 61785 | 73120 | *10652 | 46051 | 150308 | 224518 |
| 4 Notes and accounts receivable | 15150297 | - | *450 | *4681 | *46331 | 110742 | 179089 | 212330 | 247605 | 171005 | 205498 | 693523 | 13279044 |
| 5 Less: Allowance for bad debts | 140972 | - | - | - | - | *413 | *1806 | *1660 | *2411 | *5371 | 4109 | 17317 | 107885 |
| 6 Inventories | 5675117 | - | *276 | *12100 | *24034 | 120840 | 402179 | 288306 | 320398 | 244180 | 239723 | 745401 | 3277680 |
| 7 U.S. govt. obligations, total | *53782 | - | - | - | - | - | - | - | - | *191 | - | 34925 | 18666 |
| 8 Tax-exempt securities | *151815 | - | - | - | - | - | *7724 | - | - | - | 25632 | - | 118460 |
| 9 Other current assets | 1709104 | - | *7 | *1788 | *29 | *12902 | 13036 | 23044 | 31531 | *21923 | 14545 | 89906 | 1500392 |
| 10 Loans to stockholders | 229959 | - | - | - | - | *5056 | *1900 | *206 | - | *1 | 770 | - | 222025 |
| 11 Mortgage and real estate loans | *6678 | - | - | - | - | - | *6078 | - | - | *274 | 325 | - | - |
| 12 Other investments | 8507077 | - | - | *3251 | - | *728 | *28846 | *10333 | *14404 | *22348 | 76190 | 178772 | 8172205 |
| 13 Depreciable assets | 15176645 | - | *9814 | *40531 | *9253 | 163798 | 532477 | 400209 | 363830 | 273970 | 384769 | 1117902 | 11880092 |
| 14 Less: Accumulated depreciation | 8777266 | - | *1882 | *33051 | *7573 | 101066 | 378520 | 256598 | 191920 | 161027 | 202425 | 632263 | 6810942 |
| 15 Depletable assets | 48260 | - | - | - | - | - | - | - | - | - | - | - | 48260 |
| 16 Less: Accumulated depletion | 8584 | - | - | - | - | - | - | - | - | - | - | - | 8584 |
| 17 Land | 370903 | - | - | - | - | *849 | *8493 | *21090 | 11097 | *8005 | 20677 | 30325 | 270367 |
| 18 Intangible assets (Amortizable) | 2655125 | - | - | - | *3505 | *169 | *15770 | *20604 | *40645 | *42121 | 41007 | 252654 | 2238650 |
| 19 Less: Accumulated amortization | 502247 | - | - | - | *1737 | *18 | *3554 | *17605 | *6312 | *15232 | 9469 | 70994 | 377326 |
| 20 Other assets | 1722065 | - | - | - | *468 | *-2219 | 52127 | *3402 | 15100 | *13213 | 29570 | 158379 | 1452025 |
| 21 Total liabilities | 42737560 | - | *20960 | *30052 | *79319 | 353668 | 946849 | 765447 | 917088 | 626254 | 868752 | 2731522 | 35397649 |
| 22 Accounts payable | 8402224 | - | *7927 | *4711 | *23643 | 70051 | 139548 | 151516 | 160204 | 82563 | 102241 | 398837 | 7260984 |
| 23 Mort, notes, and bonds under 1 yr | 3588457 | - | *2102 | *7491 | *8662 | *48852 | 124406 | *31742 | 156424 | *102708 | 67933 | 362664 | 2675474 |
| 24 Other current liabilities | 2550415 | - | *3148 | *980 | *583 | 40995 | 99998 | 46973 | 125444 | 36292 | 78145 | 328127 | 1789730 |
| 25 Loans from stockholders | 400808 | - | *5799 | *989 | *2094 | *17089 | *91255 | *3 | *40542 | *60186 | 67757 | -0 | 115093 |
| 26 Mort, notes, bonds, 1 yr or more | 9307122 | - | *7923 | - | *150 | *48349 | 114031 | *156251 | 189319 | *123958 | 124371 | 443886 | 8098884 |
| 27 Other liabilities | 4422214 | - | *-0 | - | - | *1376 | *51019 | *10713 | *5575 | *37247 | 65892 | 184164 | 4066228 |
| 28 Net worth | 14066321 | - | *-5940 | *15882 | *44186 | 126956 | 326593 | 368249 | 239580 | 183300 | 362414 | 1013844 | 11391256 |
| 29 Capital stock | 1714020 | - | *46284 | *6584 | *38791 | 9932 | 26617 | 24640 | 41182 | 30732 | 111921 | 89891 | 1287447 |
| 30 Paid-in or capital surplus | 9677614 | - | *13696 | *1669 | - | *7400 | 95002 | *73308 | 76936 | *169046 | 123166 | 885442 | 8231950 |
| 31 Retained earnings, appropriated | 76852 | - | - | - | - | - | - | - | - | - | 28 | 1079 | 75745 |
| 32 Retained earnings-unappropriated | 2966649 | - | *-54795 | *12038 | - | *53001 | 68642 | *149221 | 90384 | -14061 | 127305 | 43799 | 2491116 |
| 33 Retained earnings (S Corp) | 444318 | - | *-11124 | - | *5396 | *73224 | *182028 | *156376 | *38419 | - | - | - | - |
| 34 Less: Cost of treasury stock | 813132 | - | - | *4408 | - | *16601 | *45695 | *35295 | *7342 | *2417 | 5 | 6367 | 695002 |
| 35 Total receipts | 41736215 | *408278 | *111276 | *97056 | *182756 | 919548 | 1348621 | 1576458 | 1445606 | 773814 | 1226153 | 4080984 | 29565666 |
| 36 Business receipts | 39548022 | *386373 | *108192 | *96610 | *182681 | 910678 | 1341876 | 1561929 | 1430937 | 733227 | 1186003 | 3902416 | 27707101 |
| 37 Interest | 711637 | 2641 | *62 | *82 | - | *955 | 2293 | *3123 | 2019 | *3590 | 7830 | 78258 | 610784 |
| 38 Interest on govt. obligations | 9857 | - | - | - | - | - | *231 | *10 | - | - | 599 | 875 | 8142 |
| 39 Rents | 182944 | 36 | - | *83 | - | *407 | *657 | *32 | *126 | *1125 | 1772 | 2695 | 176010 |
| 40 Royalties | 204884 | 16998 | - | - | - | - | - | - | *436 | *9713 | 872 | 9516 | 167349 |
| 41 Net S-T cap gain less net LT loss | *224 | - | - | - | - | *28 | - | - | - | - | - | - | 196 |
| 42 Net L-T cap gain less net ST loss | 180889 | - | - | - | - | *950 | *591 | - | - | *72 | 580 | 13343 | 165354 |
| 43 Net gain, noncapital assets | 100955 | 430 | *3008 | - | - | *136 | *450 | *1912 | *3285 | *1024 | 1753 | 7770 | 81187 |
| 44 Dividends, domestic corporations | 34191 | - | - | - | - | - | - | - | *1 | - | 62 | 656 | 33473 |
| 45 Dividends, foreign corporations | 305177 | - | - | - | - | - | - | - | - | *517 | 22711 | 6599 | 275350 |
| 46 Other receipts | 457436 | 1800 | *14 | *281 | *75 | *6394 | 2522 | 9452 | 8803 | 24547 | 3971 | 58856 | 340720 |
| 47 Total deductions | 39735738 | *400771 | *126205 | *101119 | *153400 | 881836 | 1314854 | 1499967 | 1442780 | 739184 | 1187346 | 3999987 | 27888289 |
| 48 Cost of goods | 29161811 | *185853 | *276 | *12188 | *24034 | 122020 | 376262 | 280396 | 318051 | 260292 | 249110 | 739430 | 3340113 |
| 49 Compensation of officers | 430715 | *3701 | - | *12836 | *3417 | 40719 | 94315 | 84385 | 24382 | 9435 | 10315 | 29466 | 117744 |
| 50 Salaries and wages | 2002591 | *88142 | *16844 | *3185 | *17491 | 50828 | 64396 | 89207 | 69137 | 71113 | 78553 | 272872 | 1180822 |
| 51 Repairs | 294965 | *7600 | *653 | *181 | *268 | *5189 | 6207 | 1754 | 4060 | 5153 | 4979 | 24615 | 234307 |
| 52 Bad debts | 71463 | - | *11573 | - | *610 | *3315 | 1270 | *2194 | 1863 | 2434 | 3505 | 9634 | 35066 |
| 53 Rent paid on business property | 353831 | *5650 | *1049 | *501 | *1343 | 15110 | 15413 | 7739 | 5980 | *4823 | 7378 | 21098 | 267748 |
| 54 Taxes paid | 770630 | *11646 | *1241 | *2476 | *2106 | 25356 | 34815 | 40025 | 27930 | 14199 | 17555 | 57344 | 535938 |
| 55 Interest paid | 1135143 | *25434 | *358 | *873 | *565 | 10054 | 15422 | 11669 | 20268 | 13219 | 20256 | 137051 | 879975 |
| 56 Contributions or gifts | 15848 | 77 | - | *81 | - | *200 | *122 | *187 | *298 | *234 | 230 | 1212 | 13207 |
| 57 Amortization | 98719 | -1235 | - | - | - | *40 | *1273 | *1974 | 3045 | *1874 | 3654 | 12017 | 76075 |
| 58 Depreciation | 1218824 | *5623 | *3247 | *2468 | *785 | 21658 | 26077 | 26693 | 23573 | 19971 | 22350 | 60165 | 1006214 |
| 59 Depletion | 13292 | - | - | - | - | - | - | - | - | - | - | 1 | 13291 |
| 60 Advertising | 156088 | *230 | *114 | *172 | *2233 | 5536 | 6176 | 6712 | 7916 | 2790 | 4453 | 15837 | 103921 |
| 61 Pension, prof sh, stock, annuity | 405748 | 2902 | - | - | - | *270 | *3452 | *1339 | 7358 | *6927 | 13719 | 34815 | 334967 |
| 62 Employee benefit programs | 863076 | *14716 | - | *270 | *1652 | *5027 | 18889 | *17271 | 17415 | *18795 | 14729 | 62214 | 692098 |
| 63 Net loss, noncapital assets | 6844 | - | - | - | - | *207 | - | *533 | *111 | *3903 | 55 | 1596 | 440 |
| 64 Other deductions | 2736150 | *-6208 | *14782 | *5368 | *14583 | 86079 | 76749 | 94945 | 84180 | 74053 | 109872 | 257010 | 1924737 |
| 65 Total receipts less total deducts | 2000478 | *7507 | *-14930 | *-4063 | *29356 | 37712 | 33767 | 76491 | 2826 | 34630 | 38807 | 80997 | 1677377 |
| 66 Constructive taxable income from related foreign corporations | 280715 | - | - | - | - | - | - | - | - | - | 1076 | 2335 | 277304 |
| 67 Net income (less deficit), total | 2271335 | *7507 | *-14930 | *-4063 | *29356 | 37712 | 33536 | 76480 | 2826 | 34630 | 39285 | 82457 | 1946539 |
| 68 Net income, total | 2474115 | 8647 | *7379 | *2071 | *29356 | 37712 | 55527 | *91430 | 39168 | *36257 | 51697 | 139722 | 1975149 |
| 69 Deficit, total | 202780 | *1140 | *22309 | *6134 | - | - | *21990 | *14950 | *36342 | *1626 | 12412 | 57266 | 28609 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 129562 | - | *-6990 | - | *29356 | *23731 | *40050 | *39134 | *4282 | - | - | - | - |
| 73 Statutory special deductions, total | 387094 | - | *7379 | *1345 | - | *3873 | *8815 | *6230 | *1731 | *22113 | 11476 | 64350 | 259782 |
| 74 Net operating loss deduction | 213630 | - | *7379 | *1345 | - | *3873 | *8815 | *6230 | *1731 | *21596 | 9435 | 63081 | 90144 |
| 75 Dividends received deduction | 173464 | - | - | - | - | - | - | - | *-0 | *517 | 2041 | 1269 | 169637 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1943146 | 8647 | - | *726 | - | *10109 | *6662 | *41497 | *29350 | *14144 | 41030 | 75506 | 1715475 |
| 78 Income tax before credits, total | 683973 | 2962 | - | *109 | - | *2250 | *2185 | *14162 | 10338 | *5600 | 14378 | 26916 | 605075 |
| 79 Regular tax | 676128 | 2952 | - | *109 | - | *2074 | *1748 | *14070 | *9925 | *4848 | 14137 | 25948 | 600319 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *260 | - | - | - | - | - | - | - | *260 | - | - | - | - |
| 82 Alternative minumum tax | 4603 | - | - | - | - | *176 | *437 | *90 | *12 | *727 | 114 | 816 | 2231 |
| 83 Environmental tax | 2595 | 10 | - | - | - | - | - | *2 | *6 | *25 | 53 | 153 | 2346 |
| 84 Foreign tax credit | 151305 | 248 | - | - | - | - | - | - | - | *25 | 7 | 1924 | 149101 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 1277 | - | - | - | - | - | - | - | - | - | - | - | 1277 |
| 88 General business credit | 105884 | 932 | - | - | - | *12 | *22 | - | *24 | *13 | 484 | 1333 | 103065 |
| 89 Prior year minumum tax credit | *12313 | - | - | - | - | - | - | - | *94 | *286 | - | 444 | 11490 |
| 90 Income tax after credits, total | 413194 | 1782 | - | *109 | - | *2238 | *2163 | *14162 | 10220 | *5276 | 13887 | 23215 | 340142 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3540
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7331 | *438 | *1941 | *869 | 889 | 1663 | 1161 | 133 | 152 | 46 | 16 | 15 | 8 |
| 2 Total assets | 21482618 | - | *74996 | *158434 | 336977 | 1178942 | 2746618 | 830491 | 2231695 | 1554355 | 1092727 | 2398068 | 8879314 |
| 3 Cash | 1052866 | - | *18516 | *15510 | 52546 | 154480 | 214758 | 73988 | 140379 | 27189 | 58013 | 92611 | 204875 |
| 4 Notes and accounts receivable | 5322412 | - | *21069 | *42913 | 100179 | 332421 | 750630 | 241355 | 651408 | 469630 | 268670 | 524702 | 1919435 |
| 5 Less: Allowance for bad debts | 66886 | - | - | *69 | - | *1148 | *1638 | *1344 | 6661 | 3762 | 4785 | 6270 | 41209 |
| 6 Inventories | 3946888 | - | *7838 | *3100 | 41245 | 191946 | 616830 | 190987 | 576793 | 430177 | 243859 | 507735 | 1136377 |
| 7 U.S. govt. obligations, total | 55002 | - | - | - | - | *6077 | *46 | *10261 | *17208 | *7609 | - | 13803 | - |
| 8 Tax-exempt securities | *20852 | - | - | - | - | - | *5404 | - | *927 | - | - | 14521 | - |
| 9 Other current assets | 724301 | - | *859 | *1363 | 4441 | 28888 | 102294 | 56571 | 101995 | 27297 | 115129 | 81549 | 203917 |
| 10 Loans to stockholders | 456999 | - | *7491 | *5680 | *190 | 14152 | 24688 | *6856 | *1229 | *13096 | 395 | 297 | 382924 |
| 11 Mortgage and real estate loans | *15978 | - | *3008 | - | *1925 | - | - | - | - | - | 6090 | 4884 | 72 |
| 12 Other investments | 2415891 | - | - | - | *9516 | 37254 | 63366 | 16993 | 89707 | 69457 | 59374 | 342340 | 1727884 |
| 13 Depreciable assets | 11754037 | - | *148103 | *241631 | 479592 | 1272683 | 2273732 | 688660 | 1414234 | 999360 | 513027 | 1135150 | 2587864 |
| 14 Less: Accumulated depreciation | 7157575 | - | *131963 | *151718 | 353463 | 892362 | 1428792 | 476125 | 838070 | 561976 | 270512 | 645525 | 1407068 |
| 15 Depletable assets | *98 | - | - | *98 | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *73 | - | - | *73 | - | - | - | - | - | - | - | - | - |
| 17 Land | 238994 | - | - | - | *1307 | *22456 | 48087 | 8738 | 36302 | 15240 | 18051 | 25761 | 63054 |
| 18 Intangible assets (Amortizable) | 2325509 | - | *138 | *120 | *680 | *8118 | 73415 | *57891 | 7434 | 45892 | 57158 | 144128 | 1930534 |
| 19 Less: Accumulated amortization | 271900 | - | *99 | *120 | *94 | *3097 | 25873 | *56388 | 2155 | *4461 | 9919 | 20962 | 148732 |
| 20 Other assets | 649224 | - | *37 | - | *-1087 | 7074 | 29671 | *12048 | 40965 | 19607 | 38178 | 183346 | 319386 |
| 21 Total liabilities | 21482618 | - | *74996 | *158434 | 336977 | 1178942 | 2746618 | 830491 | 2231695 | 1554355 | 1092727 | 2398068 | 8879314 |
| 22 Accounts payable | 3349428 | - | *21624 | *6908 | 29948 | 118795 | 322593 | 138123 | 388116 | 289568 | 114588 | 415301 | 1503864 |
| 23 Mort, notes, and bonds under 1 yr | 2151596 | - | *17855 | *13392 | *11061 | 113010 | 371964 | 165270 | 436239 | 240953 | 164970 | 117157 | 499725 |
| 24 Other current liabilities | 2070596 | - | *10564 | *15778 | 33804 | 105393 | 339137 | 86289 | 346985 | 154477 | 137422 | 250506 | 590241 |
| 25 Loans from stockholders | 645563 | - | *73254 | *721 | *5156 | 53805 | 116735 | *10407 | 22732 | *9992 | 14866 | 2725 | 335171 |
| 26 Mort, notes, bonds, 1 yr or more | 5453217 | - | *23488 | *57732 | *69993 | 236526 | 388216 | 95988 | 300665 | 226163 | 138463 | 302049 | 3613934 |
| 27 Other liabilities | 1162503 | - | *41278 | - | *5013 | 7570 | 22018 | *10401 | 66884 | 69887 | 68421 | 213043 | 657988 |
| 28 Net worth | 6649716 | - | *-113067 | *63903 | 182001 | 543842 | 1185955 | 324014 | 670074 | 563316 | 453998 | 1097287 | 1678392 |
| 29 Capital stock | 1147969 | - | *12258 | *9751 | 11551 | 42162 | 96348 | 46707 | 61925 | 88401 | 56953 | 96169 | 625745 |
| 30 Paid-in or capital surplus | 3929038 | - | *18828 | *9075 | *3478 | 20536 | 123999 | *8794 | 297039 | 29635 | 149004 | 546211 | 2722439 |
| 31 Retained earnings, appropriated | *27215 | - | *2081 | - | - | - | - | - | *905 | - | - | 8537 | 15691 |
| 32 Retained earnings-unappropriated | 543386 | - | *-131546 | *23646 | 184538 | 371945 | 621440 | 133591 | 50898 | 263950 | 181251 | 487952 | -1644278 |
| 33 Retained earnings (S Corp) | 1315740 | - | - | *25393 | *9234 | *145605 | 413785 | *163620 | 283915 | 202249 | 71940 | - | - |
| 34 Less: Cost of treasury stock | 313631 | - | *14688 | *3961 | *26799 | 36406 | 69616 | *28698 | 24608 | *20919 | 5150 | 41582 | 41204 |
| 35 Total receipts | 29116274 | *316920 | *285328 | *444776 | 782018 | 2631614 | 5293984 | 1375249 | 3392259 | 2450703 | 1375447 | 2539827 | 8228148 |
| 36 Business receipts | 28574892 | *300119 | *284352 | *434019 | 776507 | 2620227 | 5264401 | 1367526 | 3356247 | 2422039 | 1362040 | 2472582 | 7914833 |
| 37 Interest | 83355 | *7397 | *118 | *411 | 1174 | 2531 | 3964 | *1474 | 4658 | 2053 | 5055 | 12203 | 42316 |
| 38 Interest on govt. obligations | 1923 | - | - | - | - | *70 | *341 | - | *492 | *6 | 114 | 864 | 36 |
| 39 Rents | 17789 | *309 | - | - | *2454 | *631 | *1225 | *699 | 3229 | *2483 | 560 | 1814 | 4385 |
| 40 Royalties | 212299 | 42 | *453 | - | - | - | *2316 | - | *3283 | *157 | 200 | 4813 | 201035 |
| 41 Net S-T cap gain less net LT loss | *44 | - | - | - | - | - | *18 | - | *26 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 20893 | *3550 | - | - | - | *3450 | *2170 | *910 | *6015 | *1035 | 708 | 437 | 2617 |
| 43 Net gain, noncapital assets | 33901 | *3708 | *400 | *10346 | *37 | *1500 | 3360 | *2846 | 780 | 2119 | 552 | 4915 | 3337 |
| 44 Dividends, domestic corporations | 7499 | 12 | - | - | *568 | *453 | *129 | *12 | *1904 | *1776 | 423 | 1896 | 325 |
| 45 Dividends, foreign corporations | 46784 | 815 | - | - | - | - | *1592 | - | *1510 | *1078 | 1004 | 26336 | 14450 |
| 46 Other receipts | 116895 | *968 | *5 | *-0 | *1277 | 2752 | 14469 | 1781 | 14116 | 17958 | 4790 | 13966 | 44815 |
| 47 Total deductions | 28021330 | *310770 | *291113 | *400982 | 753919 | 2568929 | 5004895 | 1322221 | 3224322 | 2324448 | 1313802 | 2361894 | 8144035 |
| 48 Cost of goods | 18735820 | *66999 | *13259 | *3100 | 41245 | 193992 | 617003 | 191807 | 591843 | 436097 | 254657 | 429885 | 1144210 |
| 49 Compensation of officers | 975931 | *9893 | *25402 | *55662 | 92083 | 253222 | 281255 | 47309 | 75458 | 43196 | 33798 | 25730 | 32922 |
| 50 Salaries and wages | 1808718 | *32457 | *16760 | *92374 | 23969 | 84015 | 266238 | 83463 | 188379 | 106867 | 56287 | 180226 | 677683 |
| 51 Repairs | 177885 | *1290 | *1480 | *2194 | 8114 | 11324 | 20504 | 5370 | 12243 | 10135 | 4521 | 11348 | 89362 |
| 52 Bad debts | 38095 | *1842 | *1367 | *36 | *1691 | 1528 | 12175 | *1732 | 2871 | 1499 | 1487 | 2576 | 9291 |
| 53 Rent paid on business property | 297049 | *3444 | *13695 | *9839 | 23191 | 43634 | 51788 | *9819 | 15968 | 9876 | 5709 | 10585 | 99500 |
| 54 Taxes paid | 1009859 | *4792 | *9286 | *19159 | 33560 | 126578 | 184645 | 49107 | 94792 | 58934 | 28581 | 55831 | 344593 |
| 55 Interest paid | 713551 | *17828 | *1890 | *6890 | 6153 | 37590 | 62450 | 21833 | 57350 | 35506 | 24632 | 33506 | 407923 |
| 56 Contributions or gifts | 14478 | 22 | - | *21 | *183 | 1010 | 4681 | *341 | 3021 | *622 | 459 | 1745 | 2373 |
| 57 Amortization | 109459 | *713 | *28 | *18 | *58 | *1790 | 6573 | *588 | 3861 | 7979 | 1501 | 4974 | 81377 |
| 58 Depreciation | 827018 | *3808 | *4755 | *14825 | 35536 | 97865 | 184990 | 44746 | 85491 | 75344 | 37449 | 70398 | 171812 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 288952 | *2797 | *2315 | *2448 | 1350 | 7882 | 29556 | 7710 | 17129 | 7224 | 6077 | 28495 | 175967 |
| 61 Pension, prof sh, stock, annuity | 208577 | *2234 | - | *6509 | *2095 | 20218 | 60070 | 10446 | 24883 | 11155 | 5664 | 19304 | 46000 |
| 62 Employee benefit programs | 641586 | *10706 | *4521 | *8391 | 16825 | 88216 | 84611 | 35065 | 57824 | 35135 | 28987 | 81305 | 190000 |
| 63 Net loss, noncapital assets | 11670 | *476 | *5519 | - | *178 | *503 | 888 | *388 | 289 | *234 | 1179 | 544 | 1472 |
| 64 Other deductions | 2162682 | *6013 | *34577 | *40099 | 59873 | 145043 | 338647 | 51240 | 211546 | 109113 | 76328 | 120642 | 969562 |
| 65 Total receipts less total deducts | 1094945 | *6150 | *-5785 | *43794 | 28100 | 62685 | 289089 | 53027 | 167937 | 126255 | 61645 | 177933 | 84113 |
| 66 Constructive taxable income from related foreign corporations | 90602 | - | - | - | - | - | - | - | - | - | 38 | 11065 | 79499 |
| 67 Net income (less deficit), total | 1183624 | *6150 | *-5785 | *43794 | 28100 | 62615 | 288749 | 53027 | 167445 | 126249 | 61569 | 188134 | 163577 |
| 68 Net income, total | 1425440 | *13305 | *9066 | *45777 | 36139 | 98464 | 339753 | 71195 | 203326 | 137954 | 77321 | 193778 | 199362 |
| 69 Deficit, total | 241816 | *7155 | *14851 | *1983 | *8039 | *35849 | *51005 | *18168 | 35881 | *11705 | 15751 | 5644 | 35785 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1334 | *-1334 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 369161 | - | *1524 | *35114 | *3928 | *7479 | 127003 | *32853 | 69143 | 68890 | 23227 | - | - |
| 73 Statutory special deductions, total | 221630 | *3285 | *1241 | *5705 | *3801 | *12760 | 19518 | *6452 | 15109 | *9242 | 14822 | 25097 | 104597 |
| 74 Net operating loss deduction | 196359 | *2462 | *1241 | *5705 | *3351 | *12442 | 17836 | *6444 | *12260 | *6922 | 13583 | 19954 | 94158 |
| 75 Dividends received deduction | 25271 | 823 | - | - | *451 | *317 | *1682 | *9 | *2849 | *2319 | 1239 | 5143 | 10439 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 780011 | *10069 | *6301 | *4958 | *21823 | 61204 | 170931 | *30169 | 117428 | 53160 | 40276 | 168927 | 94765 |
| 78 Income tax before credits, total | 261304 | *2802 | *945 | *1733 | *3845 | 12289 | 56148 | *10643 | 40438 | 18423 | 15756 | 61153 | 37130 |
| 79 Regular tax | 249542 | *2779 | *945 | *1733 | *3845 | 12274 | 54458 | *10134 | 40003 | 18073 | 13728 | 58554 | 33016 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 10995 | *17 | - | - | - | *15 | *1599 | *509 | *372 | *325 | 1970 | 2336 | 3851 |
| 83 Environmental tax | 610 | 6 | - | - | - | - | *4 | - | *39 | *42 | 58 | 213 | 249 |
| 84 Foreign tax credit | 12573 | - | - | - | - | - | - | - | *162 | *38 | 492 | 10672 | 1209 |
| 85 U.S. Possessions tax credit | 540 | - | - | - | - | - | 540 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 5120 | - | - | - | - | *692 | *903 | *497 | *1480 | *1029 | 194 | 325 | - |
| 89 Prior year minumum tax credit | 4196 | - | - | - | - | *62 | *1594 | *65 | *639 | *655 | 37 | 1143 | - |
| 90 Income tax after credits, total | 238875 | *2802 | *945 | *1733 | *3845 | 11536 | 53111 | *10080 | 38157 | 16701 | 15032 | 49013 | 35921 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4119 | *251 | *928 | *556 | *424 | *361 | 1115 | 218 | 137 | 70 | 27 | 23 | 9 |
| 2 Total assets | 21735827 | - | *26449 | *102126 | *138848 | *255429 | 2494915 | 1442319 | 2052100 | 2255961 | 1928119 | 3356585 | 7682975 |
| 3 Cash | 1538359 | - | *3195 | *14306 | *27650 | *22075 | 226487 | 129608 | 148726 | 219379 | 105458 | 316743 | 324731 |
| 4 Notes and accounts receivable | 6325389 | - | *2299 | *15798 | *35230 | *68766 | 717070 | 352462 | 575101 | 653287 | 469561 | 857575 | 2578240 |
| 5 Less: Allowance for bad debts | 141698 | - | - | - | - | *404 | 8995 | 2964 | 9169 | 8528 | 6617 | 24639 | 80383 |
| 6 Inventories | 4444546 | - | *1333 | *30342 | *19945 | *66822 | 678333 | 408250 | 574336 | 509048 | 412611 | 675368 | 1068159 |
| 7 U.S. govt. obligations, total | 152135 | - | - | - | - | - | - | *44358 | *20100 | *37659 | 8691 | 41327 | - |
| 8 Tax-exempt securities | *132060 | - | - | - | - | - | *9584 | - | *1141 | *9369 | 34768 | 77198 | - |
| 9 Other current assets | 1190876 | - | *16324 | *115 | *5498 | *2495 | 135399 | 60627 | 121858 | 105339 | 111022 | 261793 | 370407 |
| 10 Loans to stockholders | 165252 | - | - | *1091 | *5863 | *34818 | 29087 | *18497 | *8324 | *1557 | 8666 | 57349 | - |
| 11 Mortgage and real estate loans | *3884 | - | - | - | - | - | *272 | *3384 | - | *131 | - | - | 98 |
| 12 Other investments | 2284469 | - | - | - | *739 | *4384 | 40711 | 59659 | 116515 | 208567 | 253743 | 267659 | 1332492 |
| 13 Depreciable assets | 8259897 | - | *26113 | *137065 | *105035 | *229407 | 1300144 | 624675 | 921606 | 873358 | 842648 | 1078289 | 2121557 |
| 14 Less: Accumulated depreciation | 4524458 | - | *22818 | *98697 | *72636 | *189896 | 729108 | 335586 | 549516 | 493246 | 458104 | 581990 | 992861 |
| 15 Depletable assets | *75 | - | - | - | - | - | - | - | - | *45 | - | 31 | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 256290 | - | - | *1540 | *7610 | *7169 | 20665 | 25990 | 18570 | 34202 | 28169 | 30442 | 81932 |
| 18 Intangible assets (Amortizable) | 1263343 | - | *143 | *617 | *2150 | *7349 | 37085 | 70189 | 24149 | 84706 | 61647 | 426903 | 548405 |
| 19 Less: Accumulated amortization | 508728 | - | *143 | *66 | *1559 | *2449 | 19547 | 21049 | 10572 | 36878 | 13352 | 252854 | 150259 |
| 20 Other assets | 894136 | - | *3 | *15 | *3323 | *4892 | 57727 | 4220 | 90931 | 57967 | 69209 | 125391 | 480458 |
| 21 Total liabilities | 21735827 | - | *26449 | *102126 | *138848 | *255429 | 2494915 | 1442319 | 2052100 | 2255961 | 1928119 | 3356585 | 7682975 |
| 22 Accounts payable | 3266051 | - | *1454 | *14734 | *38718 | *46447 | 331610 | 222563 | 306608 | 390480 | 297354 | 445709 | 1170374 |
| 23 Mort, notes, and bonds under 1 yr | 2054804 | - | - | *27289 | *7562 | *32756 | 412491 | 196676 | 263136 | 149547 | 122574 | 178482 | 664290 |
| 24 Other current liabilities | 3252631 | - | *14084 | *21284 | *7809 | *14965 | 405918 | 165255 | 256587 | 332198 | 241284 | 667761 | 1125487 |
| 25 Loans from stockholders | 517925 | - | *17124 | *59101 | *37204 | *6854 | 43856 | *74169 | 30011 | *22555 | 20913 | 127042 | 79096 |
| 26 Mort, notes, bonds, 1 yr or more | 3408019 | - | *1464 | *62137 | *6889 | *93848 | 355666 | 163483 | 268189 | 263640 | 341300 | 705367 | 1146036 |
| 27 Other liabilities | 1269271 | - | *-1603 | - | *1135 | *676 | 33568 | 61375 | 134085 | 70614 | 41680 | 148704 | 779036 |
| 28 Net worth | 7967125 | - | *-6075 | *-82419 | *39531 | *59884 | 911807 | 558797 | 793484 | 1026926 | 863015 | 1083520 | 2718656 |
| 29 Capital stock | 1346152 | - | *2396 | *9793 | *15206 | *10100 | 149660 | 62095 | 103853 | 134168 | 125054 | 226832 | 506994 |
| 30 Paid-in or capital surplus | 5345561 | - | - | *36672 | *14920 | *70565 | 264993 | 236221 | 342069 | 246952 | 401871 | 542857 | 3188440 |
| 31 Retained earnings, appropriated | *74823 | - | - | - | - | - | *10 | *2178 | - | - | 16195 | - | 56440 |
| 32 Retained earnings-unappropriated | 246544 | - | *885 | *-24073 | *31552 | *-69787 | 365273 | -31036 | 214961 | 274193 | 277197 | 227125 | -1019745 |
| 33 Retained earnings (S Corp) | 1141572 | - | *-9356 | *-104811 | *-1155 | *75231 | 186961 | 293205 | 166187 | 382942 | 46285 | 106085 | - |
| 34 Less: Cost of treasury stock | 187526 | - | - | - | *20992 | *26225 | 55089 | *3864 | *33586 | *11328 | 3588 | 19379 | 13474 |
| 35 Total receipts | 27818441 | *311107 | *103852 | *180457 | *388828 | *486120 | 4953916 | 2413080 | 2954083 | 3035228 | 2258382 | 4192915 | 6540473 |
| 36 Business receipts | 26913016 | *290444 | *103733 | *178179 | *386511 | *470848 | 4919100 | 2349978 | 2917456 | 2959258 | 2209993 | 3987937 | 6139580 |
| 37 Interest | 212356 | *931 | *3 | *178 | *620 | *28 | 4924 | 2634 | 15267 | 18886 | 8127 | 27902 | 132857 |
| 38 Interest on govt. obligations | 7414 | - | - | - | - | - | *316 | *1388 | *657 | *852 | 1595 | 2606 | - |
| 39 Rents | 107761 | *35 | - | - | - | *65 | *2528 | *6170 | *439 | *10873 | 1556 | 9533 | 76562 |
| 40 Royalties | 45309 | *188 | - | - | - | - | *340 | *396 | *1760 | *5403 | 833 | 19264 | 17126 |
| 41 Net S-T cap gain less net LT loss | *388 | - | - | - | - | - | - | - | - | *388 | - | - | - |
| 42 Net L-T cap gain less net ST loss | 70580 | 188 | - | - | - | *6456 | *291 | *560 | *363 | *1519 | 1155 | 55962 | 4085 |
| 43 Net gain, noncapital assets | 72066 | *9024 | - | - | - | *572 | 1112 | *33661 | 657 | 10022 | 11434 | 2540 | 3044 |
| 44 Dividends, domestic corporations | 43993 | - | - | - | - | - | *99 | *300 | *77 | *765 | 2241 | 34747 | 5764 |
| 45 Dividends, foreign corporations | 76307 | 177 | - | - | - | - | *404 | *17 | *1120 | *2690 | 3642 | 19558 | 48698 |
| 46 Other receipts | 269250 | *10121 | *117 | *2100 | *1697 | *8151 | 24804 | 17977 | 16285 | 24571 | 17806 | 32865 | 112757 |
| 47 Total deductions | 26904477 | *308410 | *109525 | *232746 | *389606 | *473511 | 4756157 | 2320204 | 2810706 | 2911131 | 2104755 | 3916450 | 6571277 |
| 48 Cost of goods | 18799434 | *117466 | - | *26962 | *20615 | *67458 | 695002 | 424955 | 587182 | 518287 | 418721 | 699526 | 1127269 |
| 49 Compensation of officers | 681794 | *3289 | - | *12857 | *32698 | *33913 | 287635 | 71574 | 67974 | 48095 | 30404 | 42878 | 50478 |
| 50 Salaries and wages | 2121936 | *30001 | *61613 | *31647 | *5968 | *34676 | 302042 | 193421 | 211653 | 194727 | 176904 | 325403 | 553881 |
| 51 Repairs | 96717 | *1833 | *284 | *1509 | *4077 | *1418 | 19578 | 9305 | 5436 | 9678 | 7408 | 12212 | 23978 |
| 52 Bad debts | 116860 | *832 | - | *4085 | *12096 | *4035 | 13139 | 39321 | 10251 | 7414 | 4007 | 2787 | 18893 |
| 53 Rent paid on business property | 244486 | *13117 | *2399 | *6599 | *5990 | *9757 | 55328 | 16872 | 14506 | 19315 | 14398 | 22534 | 63669 |
| 54 Taxes paid | 596527 | *4197 | *5083 | *6151 | *15473 | *16656 | 143508 | 55477 | 65351 | 69306 | 62447 | 73261 | 79616 |
| 55 Interest paid | 524073 | *4480 | *169 | *6715 | *2764 | *9882 | 61271 | 30270 | 45540 | 33461 | 46969 | 79663 | 202889 |
| 56 Contributions or gifts | 10284 | *19 | - | - | - | *32 | 1037 | *126 | 554 | 690 | 2475 | 4276 | 1075 |
| 57 Amortization | 65666 | *1044 | - | *38 | *378 | *906 | 10948 | 3796 | 4617 | 6718 | 4496 | 13586 | 19140 |
| 58 Depreciation | 637674 | *11469 | *1766 | *9668 | *11334 | *12794 | 117803 | 39392 | 67759 | 79882 | 55903 | 80862 | 149044 |
| 59 Depletion | *3925 | - | - | - | - | - | *3866 | - | - | *59 | - | - | - |
| 60 Advertising | 172075 | *1599 | - | *306 | *2764 | *2502 | 32281 | 19445 | 21155 | 13683 | 10846 | 25825 | 41667 |
| 61 Pension, prof sh, stock, annuity | 190209 | *194 | *9276 | - | *690 | *3754 | 25599 | 13878 | 13868 | 23899 | 18360 | 19433 | 61259 |
| 62 Employee benefit programs | 527015 | *3458 | - | *3748 | *7099 | *6555 | 68384 | 38941 | 59287 | 34659 | 48282 | 79564 | 177038 |
| 63 Net loss, noncapital assets | 32875 | *332 | - | *1301 | - | - | *155 | *18836 | *1568 | *796 | 2362 | 2019 | 5506 |
| 64 Other deductions | 2082927 | *40848 | *14406 | *73239 | *10946 | *38299 | 380433 | 211448 | 221103 | 185475 | 160112 | 315930 | 430689 |
| 65 Total receipts less total deducts | 913964 | *2697 | *-5672 | *-52290 | *-778 | *12609 | 197759 | 92876 | 143377 | 124098 | 153628 | 276465 | -30804 |
| 66 Constructive taxable income from related foreign corporations | 85923 | 2757 | - | - | - | - | - | - | *730 | *612 | 8861 | 9919 | 63045 |
| 67 Net income (less deficit), total | 992474 | *5454 | *-5672 | *-52290 | *-778 | *12609 | 197443 | 91488 | 143450 | 123857 | 160894 | 283778 | 32241 |
| 68 Net income, total | 1445588 | *20763 | *1306 | *1953 | *4831 | *31707 | 285617 | 144182 | 187724 | 150921 | 165037 | 306234 | 145313 |
| 69 Deficit, total | 453115 | *15309 | *6978 | *54242 | *5610 | *19098 | 88175 | *52693 | *44274 | *27064 | 4144 | 22456 | 113072 |
| 70 Net income (less def), Form 1120-A | *-1451 | - | *-1451 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *14625 | *14625 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 305837 | *-10321 | *1306 | *-39071 | *-209 | *17349 | 72878 | 106909 | 65960 | 46854 | 12987 | 31197 | - |
| 73 Statutory special deductions, total | 219899 | 177 | - | *1953 | *1313 | *10406 | *13640 | *3116 | *24366 | 26443 | 13119 | 60356 | 65010 |
| 74 Net operating loss deduction | 170181 | - | - | *1953 | *1313 | *10406 | *13168 | *3052 | *23246 | *24483 | 8536 | 23309 | 60717 |
| 75 Dividends received deduction | 49718 | 177 | - | - | - | - | *473 | *64 | *1120 | *1961 | 4583 | 37047 | 4293 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 826632 | *20763 | - | - | - | *3952 | 159951 | *34221 | 97029 | 74590 | 139682 | 216142 | 80303 |
| 78 Income tax before credits, total | 288909 | *7100 | - | - | - | *625 | 52147 | *12061 | 33471 | 26268 | 49133 | 77189 | 30914 |
| 79 Regular tax | 279556 | *7059 | - | - | - | *625 | 50898 | *11431 | 32970 | 25451 | 47826 | 75375 | 27920 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 8148 | *41 | - | - | - | - | *1249 | *630 | *461 | *658 | 1130 | 1219 | 2759 |
| 83 Environmental tax | 719 | - | - | - | - | - | - | - | *41 | 69 | 142 | 280 | 188 |
| 84 Foreign tax credit | 38962 | - | - | - | - | - | *54 | *23 | *845 | *430 | 4376 | 11245 | 21989 |
| 85 U.S. Possessions tax credit | 17 | - | - | - | - | - | 17 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 7583 | - | - | - | - | - | *2009 | - | *923 | *707 | 1198 | 420 | 2325 |
| 89 Prior year minumum tax credit | 1749 | - | - | - | - | - | *212 | *106 | *135 | *8 | 194 | 1094 | - |
| 90 Income tax after credits, total | 240598 | *7100 | - | - | - | *625 | 49854 | *11932 | 31568 | 25124 | 43365 | 64429 | 6600 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: General industrial machinery

| MINOR INDUSTRY 3560<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 3837 | *4 | *1233 | *888 | *153 | 479 | 676 | 208 | 93 | 37 | 28 | 19 | 19 |
| 2 Total assets | 29697151 | - | *39839 | *130887 | *66201 | 320909 | 1451228 | 1492386 | 1371172 | 1242696 | 1984162 | 3012178 | 18585494 |
| 3 Cash | 827553 | - | *8988 | *9089 | *13144 | 21406 | 143972 | 112337 | 81618 | 105725 | 125691 | 86140 | 119442 |
| 4 Notes and accounts receivable | 5941867 | - | *7181 | *22613 | *8555 | 88245 | 434399 | 474268 | 354379 | 327661 | 433747 | 505451 | 3285370 |
| 5 Less: Allowance for bad debts | 113480 | - | - | *166 | - | - | 5323 | 6385 | 7169 | 6667 | 12512 | 13912 | 61346 |
| 6 Inventories | 5574891 | - | *6583 | *34074 | *1839 | 119034 | 357649 | 456720 | 342440 | 270786 | 477088 | 689403 | 2819277 |
| 7 U.S. govt. obligations, total | *27683 | - | - | - | - | - | - | 1761 | *3059 | - | - | 22863 | - |
| 8 Tax-exempt securities | *38565 | - | - | - | - | - | - | - | - | *11991 | 19755 | 9 | 6811 |
| 9 Other current assets | 1324362 | - | *223 | *545 | - | 12135 | 46844 | 58715 | 80272 | 77418 | 114063 | 165883 | 768264 |
| 10 Loans to stockholders | 66294 | - | *3903 | *2934 | *22 | - | *31469 | *9947 | *2282 | *5588 | - | 65 | 10084 |
| 11 Mortgage and real estate loans | *1827 | - | - | - | - | - | - | - | - | *183 | - | 1383 | 261 |
| 12 Other investments | 3945743 | - | - | *15596 | *2681 | *1568 | 58061 | 140587 | 92020 | 102834 | 221389 | 275821 | 3035187 |
| 13 Depreciable assets | 15800229 | - | *75576 | *170578 | *64625 | 235177 | 1020714 | 577396 | 726416 | 572585 | 840417 | 1792642 | 9724101 |
| 14 Less: Accumulated depreciation | 8739107 | - | *67893 | *130595 | *29534 | 160387 | 702703 | 377320 | 398760 | 339204 | 459131 | 972960 | 5100620 |
| 15 Depletable assets | *65982 | - | - | - | - | - | - | - | *14296 | *915 | 1363 | - | 49408 |
| 16 Less: Accumulated depletion | *23735 | - | - | - | - | - | - | - | *6850 | - | - | - | 16885 |
| 17 Land | 386963 | - | *108 | *690 | *4758 | *171 | 12561 | *16151 | 17494 | 11096 | 30996 | 58902 | 234034 |
| 18 Intangible assets (Amortizable) | 4153146 | - | - | *1512 | *33 | *2511 | *14226 | 20535 | 62067 | 112028 | 220314 | 308490 | 3411430 |
| 19 Less: Accumulated amortization | 889351 | - | - | *24 | *20 | *748 | *5160 | *5754 | 17114 | *32495 | 49997 | 49521 | 728518 |
| 20 Other assets | 1307718 | - | *5170 | *4042 | *97 | *1797 | 44518 | 13428 | 24723 | 22253 | 20980 | 141518 | 1029193 |
| 21 Total liabilities | 29697151 | - | *39839 | *130887 | *66201 | 320909 | 1451228 | 1492386 | 1371172 | 1242696 | 1984162 | 3012178 | 18585494 |
| 22 Accounts payable | 2742562 | - | *4183 | *11736 | *2736 | 65920 | 212680 | 326723 | 182546 | 203959 | 247622 | 272505 | 1211953 |
| 23 Mort, notes, and bonds under 1 yr | 3123299 | - | *846 | *9146 | *2943 | *22734 | 193136 | 206019 | 94735 | 116203 | 243923 | 259288 | 1974326 |
| 24 Other current liabilities | 3304000 | - | *6820 | *12899 | *23286 | 14861 | 165426 | 239252 | 136147 | 122666 | 218076 | 296875 | 2067692 |
| 25 Loans from stockholders | 456058 | - | *2587 | *150 | - | *65883 | 94377 | *69773 | *21493 | *41849 | 199 | 3145 | 156603 |
| 26 Mort, notes, bonds, 1 yr or more | 5464335 | - | *13793 | *54960 | *766 | *52549 | 239817 | 125949 | 213966 | 127005 | 406204 | 579772 | 3649554 |
| 27 Other liabilities | 2440141 | - | *6210 | - | *18476 | *5104 | *15181 | *24944 | 47756 | 76463 | 93551 | 280918 | 1871538 |
| 28 Net worth | 12166756 | - | *5400 | *41996 | *17994 | 93857 | 530611 | 499727 | 674529 | 554551 | 774587 | 1319675 | 7653828 |
| 29 Capital stock | 2620530 | - | *15834 | *7882 | *47553 | 10621 | 45283 | 92747 | 48573 | 66687 | 182818 | 314161 | 1788371 |
| 30 Paid-in or capital surplus | 5083615 | - | *3687 | *31083 | *8689 | *9014 | 120890 | 253182 | 151496 | 44346 | 273979 | 496894 | 3690356 |
| 31 Retained earnings, appropriated | *19380 | - | - | - | - | - | *3206 | - | - | *13026 | - | 1850 | 1298 |
| 32 Retained earnings-unappropriated | 4441140 | - | *12688 | *4412 | *32165 | 54158 | 230397 | 58745 | 360721 | 240773 | 350321 | 566660 | 2530100 |
| 33 Retained earnings (S Corp) | 587906 | - | *8 | - | *-70412 | *42741 | *177746 | *100409 | *129375 | *208038 | - | - | - |
| 34 Less: Cost of treasury stock | 585814 | - | *26818 | *1380 | - | *22677 | 46911 | *5356 | *15635 | *18319 | 32531 | 59889 | 356297 |
| 35 Total receipts | 35410951 | *80928 | *223014 | *390327 | *757723 | 611007 | 2931685 | 2437060 | 2066383 | 1887884 | 2319380 | 3296028 | 18409531 |
| 36 Business receipts | 34483353 | *73602 | *207188 | *377537 | *755806 | 607274 | 2897952 | 2394952 | 2039535 | 1857565 | 2257420 | 3206260 | 17808261 |
| 37 Interest | 166366 | 229 | *59 | *176 | *118 | *1740 | 5480 | 5016 | 2502 | 12461 | 9302 | 15426 | 113857 |
| 38 Interest on govt. obligations | 5061 | *23 | - | - | - | - | - | *1015 | *269 | *974 | 1301 | 382 | 1099 |
| 39 Rents | 24599 | 1 | - | - | - | *1044 | *834 | *2973 | *1527 | *846 | 1034 | 3686 | 12654 |
| 40 Royalties | 101706 | 216 | - | - | - | - | - | *3016 | *1322 | *1154 | 7582 | 7494 | 80921 |
| 41 Net S-T cap gain less net LT loss | *166 | - | - | - | - | - | - | - | - | *25 | - | 76 | 66 |
| 42 Net L-T cap gain less net ST loss | 76597 | - | - | *368 | - | - | *88 | *4287 | *534 | *151 | 2368 | 6427 | 62374 |
| 43 Net gain, noncapital assets | 70843 | 4100 | *7568 | *2719 | *189 | *87 | *1445 | *6368 | 2715 | *3309 | 4593 | 2618 | 35132 |
| 44 Dividends, domestic corporations | 29943 | - | - | - | - | - | *33 | *763 | *4884 | *1200 | 519 | 595 | 21950 |
| 45 Dividends, foreign corporations | 197222 | - | - | - | - | - | - | *2230 | *945 | *2064 | 7640 | 15193 | 169150 |
| 46 Other receipts | 255094 | *2757 | *8199 | *9526 | *1611 | *862 | 25853 | 16440 | 12150 | 8135 | 27621 | 37872 | 104069 |
| 47 Total deductions | 33794916 | *73167 | *248370 | *390806 | *764097 | 588486 | 2815450 | 2402700 | 1903744 | 1766510 | 2188047 | 3028890 | 17624650 |
| 48 Cost of goods | 22880985 | *22139 | *6318 | *34074 | *1839 | 112485 | 361259 | 485869 | 343404 | 281354 | 488623 | 693382 | 2671595 |
| 49 Compensation of officers | 614935 | *929 | *19180 | *28916 | *30119 | *31467 | 177546 | 79953 | 50492 | 58792 | 33311 | 31046 | 73185 |
| 50 Salaries and wages | 2617149 | *9733 | *5138 | *56098 | *68002 | 35334 | 215091 | 212585 | 141677 | 108876 | 161280 | 247869 | 1355467 |
| 51 Repairs | 308249 | *281 | *1600 | *4069 | *2087 | *807 | 8131 | 6714 | 3654 | 5198 | 3980 | 9223 | 262505 |
| 52 Bad debts | 76656 | *144 | *1049 | *201 | *312 | *2906 | 3284 | 23514 | 1256 | 6357 | 5268 | 2326 | 30038 |
| 53 Rent paid on business property | 309583 | *278 | *5906 | *15398 | *4567 | *10641 | 36711 | 25602 | 10360 | 7868 | 10351 | 12284 | 169617 |
| 54 Taxes paid | 898510 | *2876 | *11083 | *11890 | *15141 | 22572 | 95737 | 42759 | 60613 | 31681 | 42550 | 87033 | 474574 |
| 55 Interest paid | 673526 | *1632 | *1605 | *6311 | *9410 | *12175 | 40606 | 33490 | 26780 | 28202 | 28519 | 60196 | 424599 |
| 56 Contributions or gifts | 29268 | *2 | - | *195 | *383 | *110 | 529 | *126 | 970 | 447 | 1104 | 2343 | 23060 |
| 57 Amortization | 65076 | 4 | - | *1045 | *6 | *255 | 757 | 2708 | 2510 | 2208 | 11181 | 9836 | 34566 |
| 58 Depreciation | 1057031 | *1055 | *3038 | *14395 | *23941 | 17423 | 64494 | 38172 | 50235 | 33944 | 58385 | 144368 | 607581 |
| 59 Depletion | *2110 | - | - | - | - | - | - | - | - | *4 | - | - | 2107 |
| 60 Advertising | 223518 | *443 | *849 | *3073 | *3238 | 3044 | 23716 | 16028 | 10327 | 11328 | 14483 | 22484 | 114506 |
| 61 Pension, prof sh, stock, annuity | 354848 | *131 | - | - | *4148 | *249 | 20571 | 10326 | 11302 | 12166 | 16844 | 17224 | 261887 |
| 62 Employee benefit programs | 839659 | *2962 | *917 | *6234 | *4859 | *13978 | 49724 | 34877 | 33217 | 19897 | 40667 | 89263 | 543064 |
| 63 Net loss, noncapital assets | 63717 | - | - | - | - | *271 | *432 | *1040 | *751 | *3688 | 899 | 5435 | 51201 |
| 64 Other deductions | 2780095 | *12607 | *62800 | *43648 | *75935 | 42569 | 227706 | 199785 | 139875 | 119317 | 204882 | 210575 | 1440396 |
| 65 Total receipts less total deducts | 1616035 | *7761 | *-25356 | *-479 | *-6374 | 22521 | 116235 | 34360 | 162639 | 121374 | 131334 | 267138 | 784881 |
| 66 Constructive taxable income from related foreign corporations | 152342 | - | - | - | - | - | - | - | - | *6116 | 4151 | 14180 | 127896 |
| 67 Net income (less deficit), total | 1763316 | *7739 | *-25356 | *-479 | *-6374 | 22521 | 116235 | 33345 | 162370 | 126517 | 134184 | 280936 | 911678 |
| 68 Net income, total | 2200514 | *7739 | *766 | *10242 | *6572 | *34359 | 145920 | 79487 | 167611 | 140598 | 176063 | 295236 | 1135923 |
| 69 Deficit, total | 437198 | - | *26122 | *10721 | *12946 | *11838 | *29685 | *46142 | *5241 | *14081 | 41879 | 14300 | 224245 |
| 70 Net income (less def), Form 1120-A | *-5082 | - | *-5082 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 83102 | - | *-20979 | - | *-12946 | *7711 | *28523 | *-5423 | *41648 | *44568 | - | - | - |
| 73 Statutory special deductions, total | 239357 | 5436 | *720 | *3978 | - | *10605 | 22981 | *18919 | *14537 | *3913 | 17521 | 37973 | 102773 |
| 74 Net operating loss deduction | 171267 | 5436 | *720 | *3978 | - | *10605 | *22958 | *16156 | *9725 | *2044 | 14732 | 34618 | 50293 |
| 75 Dividends received deduction | 68090 | - | - | - | - | - | *23 | *2764 | *4811 | *1869 | 2789 | 3354 | 52479 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1803420 | *2302 | *45 | *6263 | *6572 | *12366 | 86584 | 40608 | 109674 | 89830 | 158593 | 257263 | 1033318 |
| 78 Income tax before credits, total | 632526 | *897 | *7 | *939 | *1004 | *2415 | 27941 | 13814 | 38047 | 31271 | 53543 | 93604 | 369043 |
| 79 Regular tax | 619765 | *783 | *7 | *939 | *1004 | *2049 | 27555 | 13562 | 37321 | 30612 | 54679 | 89748 | 361505 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *534 | - | - | - | - | - | - | - | - | *530 | - | 5 | - |
| 82 Alternative minumum tax | 11738 | 109 | - | - | - | *366 | *386 | *252 | *676 | *28 | 403 | 3503 | 6016 |
| 83 Environmental tax | 2120 | 6 | - | - | - | - | - | - | *50 | *75 | 119 | 348 | 1522 |
| 84 Foreign tax credit | 86427 | - | - | - | - | - | - | - | *1 | *2061 | 2201 | 5610 | 76554 |
| 85 U.S. Possessions tax credit | 19552 | - | - | - | - | - | 651 | 439 | 531 | - | 17931 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 11677 | - | - | - | - | *140 | *527 | *32 | *192 | *107 | 1620 | 1605 | 7454 |
| 89 Prior year minumum tax credit | 10199 | - | - | - | - | - | *162 | - | *983 | *73 | 375 | 4743 | 3862 |
| 90 Income tax after credits, total | 504671 | *897 | *7 | *939 | *1004 | *2275 | 26601 | 13343 | 36340 | 29030 | 31415 | 81646 | 281172 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Office, computing, and accounting machines

MINOR INDUSTRY 3570
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2063 | *223 | *921 | *276 | ** | *117 | 285 | 105 | 34 | 21 | 27 | 18 | 38 |
| 2 Total assets | 112007030 | - | *2877 | *56067 | ** | *87862 | 686761 | 805041 | 574138 | 707257 | 2007172 | 2742151 | 104337705 |
| 3 Cash | 5911325 | - | *608 | *3920 | - | *14851 | 117186 | 123114 | 52374 | 84516 | 293530 | 247482 | 4973746 |
| 4 Notes and accounts receivable | 30957595 | - | *1880 | *21740 | ** | *26463 | 222528 | 281767 | 204496 | 295839 | 647338 | 679689 | 28575855 |
| 5 Less: Allowance for bad debts | 912785 | - | *7 | - | - | - | 4721 | 11602 | 13164 | 15565 | 28545 | 49804 | 789378 |
| 6 Inventories | 12848094 | - | *95 | *10237 | ** | *13377 | 143560 | 245937 | 125601 | 137837 | 312228 | 403340 | 11455883 |
| 7 U.S. govt. obligations, total | *1058286 | - | - | - | - | - | *5453 | *65 | 7449 | *15432 | 8995 | - | 1020893 |
| 8 Tax-exempt securities | *249303 | - | *4 | - | - | - | - | - | - | - | 5799 | - | 243500 |
| 9 Other current assets | 9313244 | - | *78 | *3178 | - | *896 | 32583 | 32454 | 33314 | 29888 | 120137 | 224110 | 8836606 |
| 10 Loans to stockholders | *16295 | - | *15 | *10676 | - | *675 | *2836 | - | *323 | 10 | 86 | - | 1675 |
| 11 Mortgage and real estate loans | *16543 | - | *-0 | - | - | - | - | - | 52 | - | - | - | 16490 |
| 12 Other investments | 18908641 | - | - | - | - | - | *45946 | *12613 | *42360 | *30504 | 219603 | 363747 | 18193868 |
| 13 Depreciable assets | 52520809 | - | *3574 | *35857 | ** | *49858 | 357178 | 205240 | 195074 | 269425 | 556044 | 1141243 | 49707316 |
| 14 Less: Accumulated depreciation | 33365420 | - | *3464 | *30179 | ** | *27340 | 266344 | 126294 | 112462 | 192849 | 350404 | 698793 | 31557290 |
| 15 Depletable assets | 1143 | - | - | - | - | - | - | - | - | - | - | 1143 | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 1106635 | - | *8 | - | - | - | *9811 | *1727 | *3508 | *12007 | 20575 | 41985 | 1017013 |
| 18 Intangible assets (Amortizable) | 3118583 | - | - | - | - | *9239 | *18181 | *19525 | *32207 | *50145 | 138100 | 294648 | 2556538 |
| 19 Less: Accumulated amortization | 1318740 | - | - | - | - | *739 | *10668 | *9848 | *18660 | *27359 | 44523 | 102864 | 1104078 |
| 20 Other assets | 11577477 | - | *86 | *638 | ** | *582 | 13233 | 30342 | 21667 | *17429 | 108210 | 196224 | 11189068 |
| 21 Total liabilities | 112007030 | - | *2877 | *56067 | ** | *87862 | 686761 | 805041 | 574138 | 707257 | 2007172 | 2742151 | 104337705 |
| 22 Accounts payable | 13023052 | - | *9332 | *65356 | ** | *23888 | 170643 | 208584 | 117152 | 157379 | 247364 | 296210 | 11727142 |
| 23 Mort, notes, and bonds under 1 yr | 12468567 | - | - | *22634 | ** | *121019 | 40700 | 83694 | 43800 | 53227 | 120915 | 165842 | 11816737 |
| 24 Other current liabilities | 11320000 | - | *363 | *13889 | ** | *9331 | 115512 | 112214 | 186591 | 115061 | 242182 | 627306 | 9897552 |
| 25 Loans from stockholders | 338198 | - | *2231 | - | - | *17243 | *50186 | *24794 | *12848 | 647 | 470 | 88951 | 140828 |
| 26 Mort, notes, bonds, 1 yr or more | 17653643 | - | - | *8518 | ** | *221 | 51789 | 55515 | 83961 | *22523 | 220022 | 549162 | 16661933 |
| 27 Other liabilities | 16709719 | - | *222 | *-0 | - | - | 6882 | *-3361 | *109735 | *74148 | 84869 | 137580 | 16299644 |
| 28 Net worth | 40493853 | - | *-9271 | *-54330 | ** | *-83839 | 251050 | 323599 | 20050 | 284272 | 1091351 | 877100 | 37793870 |
| 29 Capital stock | 10861050 | - | *4342 | *402170 | ** | *632534 | 178600 | 173685 | 213454 | 46652 | 405907 | 288356 | 8515348 |
| 30 Paid-in or capital surplus | 28275875 | - | *371 | *18339 | ** | *7025 | 343561 | 780506 | *489795 | 732447 | 1096991 | 1113872 | 23692966 |
| 31 Retained earnings, appropriated | *3104782 | - | - | - | - | - | - | - | *14309 | - | - | 188 | 3090285 |
| 32 Retained earnings-unappropriated | 1880913 | - | *-13945 | *-469036 | ** | *-723398 | -288135 | -720559 | -708648 | -535543 | -339235 | -513622 | 6193034 |
| 33 Retained earnings (S Corp) | 220772 | - | *19 | *-5803 | - | - | *21679 | *97455 | *11711 | *40715 | 54995 | - | - |
| 34 Less: Cost of treasury stock | 3849538 | - | *59 | - | - | - | *4655 | *7489 | *571 | - | 127308 | 11694 | 3697762 |
| 35 Total receipts | 130334703 | *146 | *49434 | *428213 | ** | *396466 | 1828497 | 1783143 | 1055840 | 1394621 | 2493932 | 3224028 | 117680384 |
| 36 Business receipts | 111070934 | *146 | *41578 | *428045 | ** | *395941 | 1814932 | 1775854 | 1043307 | 1366832 | 2402264 | 3056571 | 98745463 |
| 37 Interest | 1971836 | - | - | *69 | - | *254 | 5850 | 3650 | 3752 | 5015 | 19752 | 56022 | 1877471 |
| 38 Interest on govt. obligations | 122208 | - | - | - | - | - | - | *549 | - | 415 | 4601 | 3031 | 113611 |
| 39 Rents | 96782 | - | *401 | - | - | - | *190 | 9 | *353 | 277 | 2415 | 7427 | 85709 |
| 40 Royalties | 11949697 | - | - | - | - | - | - | *276 | *486 | *339 | 17938 | 13018 | 11917640 |
| 41 Net S-T cap gain less net LT loss | 13621 | - | - | - | - | - | - | - | - | - | 171 | - | 13450 |
| 42 Net L-T cap gain less net ST loss | 239679 | - | - | - | - | - | *146 | 326 | *479 | - | - | 4047 | 234681 |
| 43 Net gain, noncapital assets | 783254 | - | - | - | - | - | - | *117 | *38 | *32 | 568 | 3947 | 778552 |
| 44 Dividends, domestic corporations | 42408 | - | - | - | - | - | *417 | - | *133 | *107 | 413 | 3780 | 37558 |
| 45 Dividends, foreign corporations | 920247 | - | - | - | - | - | *874 | - | *4023 | - | 3018 | 7681 | 904650 |
| 46 Other receipts | 3124037 | - | *7455 | *99 | - | *270 | 6088 | 2362 | 3269 | 21604 | 42792 | 68501 | 2971599 |
| 47 Total deductions | 129307913 | *228 | *51506 | *494720 | ** | *400487 | 1915108 | 1767120 | 1046393 | 1402754 | 2453617 | 3498001 | 116277978 |
| 48 Cost of goods | 73893061 | - | - | *10237 | ** | *13377 | 146823 | 249194 | 132723 | 145304 | 311514 | 485586 | 11558653 |
| 49 Compensation of officers | 690841 | - | *14009 | *35935 | ** | *5168 | 104648 | 39128 | 28087 | 27444 | 39785 | 38384 | 358252 |
| 50 Salaries and wages | 15214958 | - | *1368 | *37635 | ** | *14736 | 160429 | 171027 | 161985 | 142041 | 337192 | 656180 | 13532364 |
| 51 Repairs | 1796927 | - | - | *510 | ** | *115 | 3770 | 2728 | 4471 | 4302 | 8811 | 28271 | 1743949 |
| 52 Bad debts | 517947 | - | - | 468 | ** | *17 | 2058 | 10162 | 1981 | *3027 | 54949 | 93758 | 351526 |
| 53 Rent paid on business property | 1792755 | - | *126 | *8099 | ** | *4045 | 19719 | 10802 | 14527 | 18167 | 31544 | 58965 | 1626761 |
| 54 Taxes paid | 2046167 | *12 | *1504 | *4738 | ** | *4721 | 31827 | 24742 | 21871 | 22594 | 57579 | 65901 | 1810677 |
| 55 Interest paid | 2843476 | - | *67 | *2063 | ** | *5541 | 10038 | 14495 | 21986 | 13112 | 35595 | 95167 | 2645412 |
| 56 Contributions or gifts | 42522 | - | - | - | - | *15 | *722 | *50 | *98 | *34 | 487 | 269 | 40847 |
| 57 Amortization | 589602 | - | *117 | 44 | ** | *626 | 4928 | 3346 | *5153 | 2381 | 8383 | 17569 | 547054 |
| 58 Depreciation | 4814378 | - | - | *3506 | ** | *774 | 25612 | 21268 | 22795 | 24092 | 58995 | 159161 | 4498175 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1658957 | - | - | *1077 | ** | *5596 | 15759 | 27666 | 13765 | 14186 | 56861 | 39867 | 1484181 |
| 61 Pension, prof sh, stock, annuity | 1701469 | - | - | - | - | - | *8188 | *7202 | *2825 | *2498 | 3895 | 15280 | 1661581 |
| 62 Employee benefit programs | 2873664 | - | *205 | *716 | - | *763 | 10036 | 21458 | 22744 | 11132 | 25054 | 82745 | 2698810 |
| 63 Net loss, noncapital assets | 258493 | - | - | 273 | ** | - | *2581 | *244 | *1624 | *1146 | 5708 | 25998 | 220918 |
| 64 Other deductions | 18572696 | *78 | *14338 | *58452 | ** | *26498 | 147246 | 190279 | 161363 | 84350 | 323298 | 424243 | 17142551 |
| 65 Total receipts less total deducts | 1026790 | *-83 | *-2072 | *-66507 | ** | *-4021 | -86612 | 16024 | 9447 | -8133 | 40315 | -273973 | 1402406 |
| 66 Constructive taxable income from related foreign corporations | 974460 | - | - | - | - | - | - | - | *601 | - | 524 | 1141 | 972194 |
| 67 Net income (less deficit), total | 1879042 | *-83 | *-2072 | *-66507 | ** | *-4021 | -86612 | 15474 | 10048 | -8549 | 36238 | -275864 | 2260989 |
| 68 Net income, total | 4020423 | - | *7651 | - | - | *1090 | *52936 | *84179 | *51464 | 72419 | 150720 | 127454 | 3472509 |
| 69 Deficit, total | 2141381 | *83 | *9723 | *66507 | ** | *5112 | 139548 | *68705 | *41416 | *80968 | 114481 | 403318 | 1211520 |
| 70 Net income (less def), Form 1120-A | *7204 | - | *7204 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-61 | *-61 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 57952 | - | *51 | *-1119 | - | - | *-22597 | *34995 | *6342 | *20761 | 19520 | - | - |
| 73 Statutory special deductions, total | 577958 | - | *7600 | - | - | *804 | *1193 | *11665 | *10388 | *6403 | 26380 | 38640 | 474885 |
| 74 Net operating loss deduction | 374508 | - | *7600 | - | - | *804 | 26 | *11665 | *8340 | *6383 | 24414 | 28647 | 286628 |
| 75 Dividends received deduction | 203449 | - | - | - | - | - | *1166 | - | *2048 | 20 | 1965 | 9993 | 188257 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3367161 | - | - | - | - | *286 | *51743 | *37519 | *34735 | *45256 | 105481 | 89189 | 3002951 |
| 78 Income tax before credits, total | 1186937 | - | - | - | - | *43 | *17219 | *12862 | *11799 | *15571 | 36732 | 32202 | 1060509 |
| 79 Regular tax | 1175422 | - | - | - | - | *43 | *17219 | *12664 | *11781 | *15413 | 36349 | 31216 | 1050738 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6948 | - | - | - | - | - | - | *186 | - | *105 | 248 | 742 | 5666 |
| 83 Environmental tax | 4440 | - | - | - | - | - | - | *12 | *18 | *44 | 135 | 140 | 4091 |
| 84 Foreign tax credit | 157684 | - | - | - | - | - | - | - | *704 | - | 619 | 610 | 155751 |
| 85 U.S. Possessions tax credit | 24453 | - | - | - | - | - | - | - | - | - | - | - | 24453 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 102660 | - | - | - | - | - | *524 | *642 | *869 | *247 | 2529 | 961 | 96888 |
| 89 Prior year minumum tax credit | *17136 | - | - | - | - | - | - | - | *160 | - | 167 | 774 | 16034 |
| 90 Income tax after credits, total | 885005 | - | - | - | - | *43 | *16695 | *12220 | *10066 | *15324 | 33416 | 29857 | 767384 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Other machinery, except electrical

MINOR INDUSTRY 3598
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 6193 | *21 | *1035 | 2102 | 1173 | 784 | 732 | 179 | 85 | 27 | 25 | 12 | 18 |
| 2 Total assets | 27006263 | - | *25611 | 339733 | 444998 | 553466 | 1626383 | 1237680 | 1294460 | 942012 | 1759411 | 1845939 | 16936570 |
| 3 Cash | 1171259 | - | *5838 | 72968 | 44418 | 65213 | 180026 | 104427 | 102052 | 43535 | 69901 | 96977 | 385905 |
| 4 Notes and accounts receivable | 6088966 | - | - | 64634 | 112373 | 178146 | 410236 | 285672 | 340418 | 170437 | 466668 | 388961 | 3671420 |
| 5 Less: Allowance for bad debts | 137992 | - | - | - | *683 | *774 | 8691 | 4431 | 8064 | 5424 | 12006 | 13048 | 84871 |
| 6 Inventories | 4989057 | - | *6820 | 45431 | 89331 | 154375 | 419009 | 293925 | 396821 | 229959 | 390765 | 387337 | 2575285 |
| 7 U.S. govt. obligations, total | *44549 | - | - | - | *9190 | - | - | *18598 | *12755 | - | 4005 | - | - |
| 8 Tax-exempt securities | *5450 | - | - | - | - | - | - | *4392 | *1058 | - | - | - | - |
| 9 Other current assets | 1533232 | - | - | *3865 | 9767 | 17521 | 71373 | 36000 | 60890 | 64606 | 74925 | 179981 | 1014303 |
| 10 Loans to stockholders | 85287 | - | - | *7342 | *25696 | *7787 | *21215 | *1366 | *624 | *158 | 472 | 4862 | 15765 |
| 11 Mortgage and real estate loans | *8247 | - | - | - | - | - | - | *7022 | - | *917 | - | 309 | - |
| 12 Other investments | 3060107 | - | - | *3325 | *34062 | *7450 | 53159 | 68357 | 40641 | 113477 | 164359 | 145802 | 2429475 |
| 13 Depreciable assets | 12734319 | - | *45232 | 372614 | 392929 | 573030 | 1161341 | 697466 | 729595 | 366530 | 698930 | 737959 | 6958694 |
| 14 Less: Accumulated depreciation | 7066318 | - | *35874 | 232710 | 293738 | 465185 | 791930 | 352591 | 438370 | 165065 | 374079 | 355120 | 3561656 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 258711 | - | - | *1209 | *5845 | *4494 | 32781 | 20792 | 20740 | 16024 | 35760 | 20965 | 100101 |
| 18 Intangible assets (Amortizable) | 1568890 | - | *196 | *91 | *2049 | *22957 | 46539 | 59565 | 24381 | 124256 | 204593 | 224362 | 859902 |
| 19 Less: Accumulated amortization | 221177 | - | *75 | *73 | *217 | *18424 | 17243 | *20834 | 13245 | 40774 | 42037 | 38742 | 29514 |
| 20 Other assets | 2883676 | - | *3474 | *1038 | *13976 | 6876 | 48568 | 17955 | 24164 | 23377 | 77154 | 65336 | 2601760 |
| 21 Total liabilities | 27006263 | - | *25611 | 339733 | 444998 | 553466 | 1626383 | 1237680 | 1294460 | 942012 | 1759411 | 1845939 | 16936570 |
| 22 Accounts payable | 4474478 | - | - | 17339 | 81119 | 140253 | 197755 | 165890 | 118911 | 135732 | 214865 | 360268 | 3042346 |
| 23 Mort, notes, and bonds under 1 yr | 1178499 | - | *4018 | *21359 | 37100 | 38461 | 166182 | 199663 | 150640 | 82733 | 155752 | 98703 | 223887 |
| 24 Other current liabilities | 3634968 | - | *548 | 15214 | 30756 | 67089 | 130497 | 135497 | 207007 | 135706 | 197870 | 185875 | 2528908 |
| 25 Loans from stockholders | 438824 | - | *200 | *32991 | *37118 | *38037 | 138029 | *33349 | *5064 | *22203 | 38141 | 1132 | 92560 |
| 26 Mort, notes, bonds, 1 yr or more | 6368047 | - | *3025 | *97020 | 85978 | 158248 | 200369 | 186146 | 107368 | 225117 | 303866 | 335246 | 4665663 |
| 27 Other liabilities | 2626327 | - | - | *2724 | *7776 | *965 | 149464 | 17072 | 31020 | 12362 | 72610 | 183534 | 2148801 |
| 28 Net worth | 8285120 | - | *17819 | 153085 | 165151 | 110413 | 644087 | 500063 | 674449 | 328159 | 776306 | 681181 | 4234406 |
| 29 Capital stock | 1474493 | - | *9104 | 77149 | 38920 | 42820 | 138712 | 28219 | 107739 | 111921 | 156595 | 358198 | 405117 |
| 30 Paid-in or capital surplus | 5147584 | - | - | *69690 | *50110 | *16284 | 405684 | 96670 | 162816 | 115259 | 466372 | 221496 | 3543203 |
| 31 Retained earnings, appropriated | *30240 | - | - | - | *16457 | - | - | - | - | - | 2514 | 8048 | 3220 |
| 32 Retained earnings-unappropriated | 1454530 | - | *25915 | 38630 | 77882 | 11745 | 190529 | 252072 | 152730 | 58508 | 124873 | 158810 | 362836 |
| 33 Retained earnings (S Corp) | 587095 | - | *977 | *3991 | *-11093 | *52929 | *-27999 | *136920 | 258703 | *50194 | 122474 | - | - |
| 34 Less: Cost of treasury stock | 408822 | - | *18177 | *36374 | *7125 | *13365 | 62839 | *13817 | *7539 | *7723 | 96522 | 65371 | 79971 |
| 35 Total receipts | 38136590 | *317903 | *136454 | 895892 | 879450 | 1636733 | 2689567 | 2045590 | 1994351 | 1266432 | 2370173 | 2121850 | 21782196 |
| 36 Business receipts | 37260087 | *315079 | *136152 | 891022 | 864272 | 1624756 | 2662528 | 2033709 | 1977706 | 1240789 | 2314157 | 2054252 | 21145665 |
| 37 Interest | 235925 | 1401 | - | *229 | *1463 | 2050 | 8911 | 2377 | 4896 | 1491 | 15807 | 29074 | 168226 |
| 38 Interest on govt. obligations | 5138 | - | - | *81 | *123 | - | *294 | *506 | *196 | - | 987 | 2692 | 258 |
| 39 Rents | 60145 | - | - | - | - | *1407 | *1715 | *173 | *828 | *1194 | 9504 | 12450 | 32873 |
| 40 Royalties | 128978 | 1189 | - | *3790 | *5 | - | - | - | *62 | *247 | 684 | 2127 | 120875 |
| 41 Net S-T cap gain less net LT loss | *5257 | - | - | - | - | - | *3978 | - | - | - | 695 | - | 584 |
| 42 Net L-T cap gain less net ST loss | 11286 | - | - | - | *2064 | *1016 | *679 | *1177 | *588 | *19 | 1694 | 99 | 3950 |
| 43 Net gain, noncapital assets | 26645 | *85 | - | *152 | *9582 | *341 | *2978 | *286 | 1332 | *255 | 3959 | 301 | 7374 |
| 44 Dividends, domestic corporations | 7585 | 18 | *302 | - | - | *59 | *1045 | *328 | *56 | *946 | 398 | 572 | 3863 |
| 45 Dividends, foreign corporations | 151472 | - | - | - | - | - | - | - | *2072 | *914 | 6747 | 2747 | 138992 |
| 46 Other receipts | 244073 | *130 | - | *618 | *1940 | 7104 | 7440 | 7035 | 6616 | 20576 | 15541 | 17536 | 159535 |
| 47 Total deductions | 36629439 | *324934 | *135621 | 867598 | 861594 | 1606456 | 2659006 | 1963876 | 1831205 | 1211808 | 2225557 | 2053708 | 20888077 |
| 48 Cost of goods | 25732473 | *128284 | *6820 | 45431 | 90644 | 156267 | 423108 | 291909 | 397214 | 232328 | 391209 | 363083 | 2371098 |
| 49 Compensation of officers | 661750 | *12974 | *6155 | 114646 | 47430 | 75767 | 127218 | 69600 | 46821 | 17380 | 40508 | 21951 | 81299 |
| 50 Salaries and wages | 2729335 | *21939 | *6987 | 109891 | 72366 | 113456 | 172002 | 169515 | 143207 | 84070 | 157061 | 132953 | 1545890 |
| 51 Repairs | 198596 | 505 | *74 | 8174 | 4069 | 10126 | 16365 | 5602 | 5756 | 3981 | 9766 | 3816 | 130364 |
| 52 Bad debts | 76807 | 761 | - | *543 | *2589 | *4193 | 7090 | 4047 | 4970 | *1455 | 5007 | 4195 | 41956 |
| 53 Rent paid on business property | 326273 | 1294 | *8738 | 36780 | 13361 | 23243 | 29109 | 15135 | 14153 | 6508 | 15134 | 14934 | 147885 |
| 54 Taxes paid | 758289 | *8408 | *1909 | 36666 | 40982 | 45012 | 87220 | 49617 | 49350 | 27788 | 46514 | 39124 | 325700 |
| 55 Interest paid | 834694 | *11212 | *837 | 9070 | 11262 | 13709 | 29469 | 31293 | 28647 | 29248 | 43517 | 73555 | 552876 |
| 56 Contributions or gifts | 30169 | - | *16 | *522 | *1185 | *716 | *907 | *927 | 584 | 239 | 568 | 468 | 24035 |
| 57 Amortization | 138592 | 2492 | *39 | *208 | *303 | *818 | 4890 | 7980 | 3596 | 8779 | 7515 | 15428 | 86545 |
| 58 Depreciation | 882708 | *6177 | *6256 | 35152 | 29962 | 29479 | 74556 | 55255 | 57310 | 29101 | 60658 | 52073 | 446728 |
| 59 Depletion | 33 | - | - | - | - | - | - | - | - | - | - | - | 33 |
| 60 Advertising | 378639 | *2676 | *1552 | 3476 | 10868 | 17718 | 24174 | 15132 | 13752 | 6484 | 26523 | 12533 | 243750 |
| 61 Pension, prof sh, stock, annuity | 166534 | *842 | - | *6257 | *17328 | *1129 | 14035 | 14224 | 12073 | 7801 | 20152 | 12141 | 60551 |
| 62 Employee benefit programs | 753873 | *8382 | *3819 | *13649 | *11023 | 21166 | 44253 | 25834 | 33274 | 27248 | 39701 | 37237 | 488286 |
| 63 Net loss, noncapital assets | 29485 | 950 | - | - | - | *124 | 1581 | *803 | *1313 | *167 | 1122 | 11171 | 12255 |
| 64 Other deductions | 2931188 | *24003 | *25851 | 101099 | 94034 | 119442 | 257895 | 118144 | 140695 | 87123 | 194280 | 91657 | 1676966 |
| 65 Total receipts less total deducts | 1507151 | *-7031 | *833 | 28295 | 17855 | 30278 | 30560 | 81714 | 163146 | 54625 | 144616 | 68141 | 894119 |
| 66 Constructive taxable income from related foreign corporations | 300298 | - | - | - | - | - | - | - | *1695 | *273 | 4393 | 1696 | 292241 |
| 67 Net income (less deficit), total | 1802312 | *-7031 | *833 | 28213 | 17732 | 30278 | 30266 | 81208 | 164645 | 54898 | 148022 | 67146 | 1186102 |
| 68 Net income, total | 2150185 | *5990 | *1699 | 35211 | 40712 | 40284 | 119216 | 118162 | 179128 | 88072 | 160472 | 80076 | 1281162 |
| 69 Deficit, total | 347873 | 13021 | *866 | *6998 | *22979 | *10006 | 88950 | *36954 | *14483 | *33174 | 12450 | 12930 | 95060 |
| 70 Net income (less def), Form 1120-A | *245 | - | - | *245 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 168442 | - | *1010 | *1753 | *-4316 | *12720 | *-6546 | *43360 | 80766 | *18916 | 20780 | - | - |
| 73 Statutory special deductions, total | 220985 | *5990 | - | *10067 | *9985 | *8687 | 40287 | *1441 | *13798 | *1561 | 21150 | 3864 | 104155 |
| 74 Net operating loss deduction | 171809 | *5990 | - | *10067 | *9985 | *8646 | *39637 | *1211 | *12348 | *1561 | 17364 | 2353 | 62646 |
| 75 Dividends received deduction | 49177 | - | - | - | - | *41 | *650 | *229 | *1450 | *-0 | 3786 | 1510 | 41509 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1724805 | - | *689 | *22848 | *25773 | *15920 | 69123 | 67737 | 83334 | 67595 | 118542 | 76212 | 1177033 |
| 78 Income tax before credits, total | 595475 | 116 | *103 | *3643 | *5580 | *2896 | 22944 | 22928 | 28599 | 23089 | 42565 | 26463 | 416548 |
| 79 Regular tax | 587680 | - | *103 | *3643 | *5580 | *2896 | 22345 | 22924 | 28334 | 22983 | 40633 | 26330 | 411908 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 5760 | 112 | - | - | - | - | *599 | - | *223 | *56 | 1790 | 47 | 2934 |
| 83 Environmental tax | 1945 | 4 | - | - | - | - | - | *4 | *38 | *51 | 142 | 86 | 1619 |
| 84 Foreign tax credit | 114545 | - | - | - | - | - | - | - | *700 | *247 | 1462 | 1241 | 110896 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 28285 | - | - | - | - | *105 | *1131 | *506 | *891 | *216 | 1268 | 161 | 24007 |
| 89 Prior year minumum tax credit | 11917 | - | - | - | - | *19 | *123 | *17 | *299 | *83 | 443 | 2392 | 8541 |
| 90 Income tax after credits, total | 440728 | 116 | *103 | *3643 | *5580 | *2772 | 21690 | 22406 | 26708 | 22544 | 39392 | 22668 | 273105 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 25
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 22145 | 1445 | 8199 | 2414 | 2065 | 2185 | 3628 | 847 | 604 | 261 | 193 | 168 | 136 |
| 2 Total assets | 552436449 | - | 199738 | 394071 | 757441 | 1550928 | 8057755 | 5996037 | 9429450 | 9264495 | 13478258 | 26303625 | 477004652 |
| 3 Cash | 22195536 | - | 13664 | 76894 | 146496 | 211233 | 817131 | 745968 | 790033 | 1152302 | 1881835 | 2848456 | 13511526 |
| 4 Notes and accounts receivable | 130234911 | - | 60714 | 120831 | 210707 | 457740 | 2426147 | 1781939 | 2579992 | 2439595 | 3489192 | 5980860 | 110687193 |
| 5 Less: Allowance for bad debts | 4023141 | - | - | *2492 | *10280 | 6169 | 43353 | 43345 | 80782 | 88446 | 124463 | 217399 | 3406412 |
| 6 Inventories | 46305693 | - | 77844 | 81259 | 155125 | 400449 | 2304520 | 1640215 | 2393967 | 1916952 | 2673434 | 4514848 | 30147082 |
| 7 U.S. govt. obligations, total | 1379198 | - | *722 | - | *26152 | *7467 | *13807 | *44493 | *49565 | 94910 | 68393 | 153581 | 920108 |
| 8 Tax-exempt securities | 8591294 | - | - | - | - | - | *8342 | *10009 | *35891 | *95985 | 66130 | 249646 | 8125292 |
| 9 Other current assets | 66973458 | - | *1008 | 11760 | 17211 | 79139 | 267190 | 215632 | 582748 | 535491 | 925825 | 1764867 | 62572587 |
| 10 Loans to stockholders | 894507 | - | *5488 | *13840 | *16558 | 47659 | 61319 | 29917 | 69774 | 41911 | 30625 | 26223 | 551192 |
| 11 Mortgage and real estate loans | 3258771 | - | - | *8183 | - | - | *4986 | *472 | *4741 | *6324 | 4164 | 5418 | 3224484 |
| 12 Other investments | 124770846 | - | *832 | *1978 | *3656 | 43468 | 274605 | 240867 | 697573 | 593179 | 967798 | 2642676 | 119304213 |
| 13 Depreciable assets | 186401582 | - | 180918 | 147566 | 353900 | 820998 | 3899282 | 2751267 | 4396412 | 4039858 | 5178437 | 11237465 | 153395478 |
| 14 Less: Accumulated depreciation | 99919474 | - | 144422 | 90367 | 193518 | 562708 | 2421303 | 1714514 | 2674337 | 2241661 | 2781416 | 5908134 | 81187096 |
| 15 Depletable assets | *38229 | - | - | *33 | - | - | - | - | - | *312 | 29 | 2919 | 34936 |
| 16 Less: Accumulated depletion | *20156 | - | - | *7 | - | - | - | - | - | *312 | 29 | 2512 | 17295 |
| 17 Land | 2947724 | - | - | - | *3424 | 28707 | 157429 | 99446 | 114274 | 108778 | 115597 | 359256 | 1960813 |
| 18 Intangible assets (Amortizable) | 27757956 | - | 3743 | *35113 | 26247 | 19167 | 284351 | 186304 | 476388 | 370369 | 867047 | 2074259 | 23414969 |
| 19 Less: Accumulated amortization | 5958131 | - | 3089 | *22129 | 13424 | 7726 | 77365 | 60048 | 193458 | 95058 | 246705 | 571221 | 4667909 |
| 20 Other assets | 40607646 | - | 2315 | 11610 | 15186 | 11503 | 80668 | 67414 | 186669 | 294006 | 362365 | 1142418 | 38433491 |
| 21 Total liabilities | 552436449 | - | 199738 | 394071 | 757441 | 1550928 | 8057755 | 5996037 | 9429450 | 9264495 | 13478258 | 26303625 | 477004652 |
| 22 Accounts payable | 49285675 | - | 40130 | 80305 | 119857 | 342748 | 1546070 | 917816 | 1310093 | 1216700 | 1551565 | 2672965 | 39487426 |
| 23 Mort, notes, and bonds under 1 yr | 129374458 | - | 88494 | 54716 | 57667 | 200087 | 880800 | 789706 | 1144840 | 681751 | 903502 | 1742936 | 122829960 |
| 24 Other current liabilities | 76272676 | - | 106510 | 42148 | 71937 | 145569 | 948458 | 724832 | 1181429 | 941274 | 1542544 | 3089751 | 67478224 |
| 25 Loans from stockholders | 4223536 | - | 130817 | 146991 | 293215 | 177679 | 529294 | 117222 | 302693 | 65216 | 173639 | 181626 | 2105144 |
| 26 Mort, notes, bonds, 1 yr or more | 76943106 | - | *23205 | *56726 | 48061 | 367494 | 1100264 | 737316 | 1091246 | 1063710 | 1925327 | 3768405 | 66761351 |
| 27 Other liabilities | 49347937 | - | *15115 | *80899 | *10758 | 26342 | 272324 | 173415 | 488576 | 419979 | 423371 | 1332549 | 46104609 |
| 28 Net worth | 166989061 | - | -204532 | -67714 | 155947 | 291008 | 2780545 | 2535729 | 3910573 | 4875865 | 6958309 | 13515392 | 132237939 |
| 29 Capital stock | 21553895 | - | 71280 | 199845 | 148417 | 278246 | 1228350 | 1525567 | 1167157 | 1487210 | 1943559 | 2887314 | 10616950 |
| 30 Paid-in or capital surplus | 79130753 | - | *130653 | *71982 | 550506 | 515502 | 1136061 | 1434452 | 2087426 | 3261759 | 4557431 | 7653486 | 57731495 |
| 31 Retained earnings, appropriated | 48899 | - | - | - | - | - | - | *3001 | - | - | 2243 | 5368 | 38288 |
| 32 Retained earnings-unappropriated | 72294676 | - | -262116 | -166677 | -430684 | -390486 | -409460 | -985566 | -342520 | -325940 | 77264 | 2655070 | 72875790 |
| 33 Retained earnings (S Corp) | 4355617 | - | -142953 | *-171486 | *-98117 | 19697 | 1098179 | 770367 | 1197604 | 582416 | 601896 | 498014 | - |
| 34 Less: Cost of treasury stock | 10394780 | - | *1397 | *1379 | *14176 | 131949 | 272585 | 212092 | 199095 | 129580 | 224085 | 183859 | 9024583 |
| 35 Total receipts | 425663995 | 3518366 | 830567 | 1315661 | 1888615 | 3637412 | 17044032 | 11201311 | 15366283 | 13962086 | 18032250 | 33402505 | 305464906 |
| 36 Business receipts | 395896363 | 3398140 | 811686 | 1305855 | 1783687 | 3601734 | 16774739 | 11062808 | 15097546 | 13630499 | 17661506 | 32250547 | 278517616 |
| 37 Interest | 14060967 | 17804 | *37 | *1241 | 2575 | 7408 | 22777 | 24752 | 34251 | 61734 | 89213 | 173707 | 13625467 |
| 38 Interest on govt. obligations | 763109 | *1650 | - | - | - | *56 | 1203 | *684 | 6152 | 9211 | 18589 | 42848 | 682717 |
| 39 Rents | 715428 | 593 | - | *338 | *218 | *2184 | 3946 | 2273 | *8223 | 10581 | 10045 | 27399 | 649630 |
| 40 Royalties | 4044577 | 1410 | *4649 | *638 | - | *37 | *22063 | *1403 | 16720 | 73510 | 310843 | 3534821 | |
| 41 Net S-T cap gain less net LT loss | 113688 | - | - | *154 | - | - | - | *11230 | *6277 | - | 10078 | 493 | 85457 |
| 42 Net L-T cap gain less net ST loss | 1807734 | *22168 | *5937 | - | *14004 | - | 84369 | 9391 | 11291 | 31501 | 12239 | 196393 | 1420442 |
| 43 Net gain, noncapital assets | 1374456 | *14085 | - | *96 | *82696 | 8160 | 7944 | 4895 | 20563 | 8956 | 7163 | 13056 | 1206843 |
| 44 Dividends, domestic corporations | 301747 | *13176 | - | - | *24 | *97 | *2964 | *2520 | 5348 | 4668 | 4657 | 15505 | 252788 |
| 45 Dividends, foreign corporations | 2233031 | *9055 | - | - | - | - | *215 | *9155 | 13140 | 26978 | 28627 | 164130 | 1981729 |
| 46 Other receipts | 4352894 | 40285 | *8259 | 7339 | 5412 | 17736 | 123814 | 72201 | 146772 | 99475 | 116623 | 207584 | 3507394 |
| 47 Total deductions | 399369046 | 3389371 | 853420 | 1394354 | 1936121 | 3606183 | 16598890 | 10982275 | 14662516 | 13366247 | 17159817 | 31395249 | 284024604 |
| 48 Cost of goods | 252248837 | 1196433 | 77108 | 80736 | 160567 | 408928 | 2358603 | 1681311 | 2440485 | 1990102 | 2757681 | 4722241 | 29847261 |
| 49 Compensation of officers | 4496625 | 42962 | *94230 | 141369 | 155541 | 249757 | 1026705 | 389221 | 385158 | 235682 | 260970 | 368804 | 1146226 |
| 50 Salaries and wages | 39212450 | 266395 | 99199 | 190996 | 212073 | 399154 | 1489698 | 929253 | 1186522 | 1101616 | 1540985 | 3057374 | 28739184 |
| 51 Repairs | 2596832 | 13788 | 3413 | 3339 | 6307 | 26382 | 64091 | 35447 | 45601 | 40180 | 60687 | 137415 | 2160183 |
| 52 Bad debts | 1360240 | 8869 | *173 | *4220 | *4214 | 8403 | 36583 | 38333 | 47143 | 36433 | 60092 | 64075 | 1051703 |
| 53 Rent paid on business property | 4349060 | 68226 | 35351 | 55418 | 51467 | 70507 | 224088 | 91955 | 138582 | 107350 | 155522 | 246627 | 3103968 |
| 54 Taxes paid | 8076099 | 60227 | 31697 | 33944 | 55012 | 96996 | 438622 | 290933 | 318313 | 240745 | 309445 | 570510 | 5629655 |
| 55 Interest paid | 17303098 | 75468 | 19998 | 9266 | 65894 | 41625 | 211008 | 131841 | 165297 | 171590 | 240857 | 457580 | 15712674 |
| 56 Contributions or gifts | 255858 | *567 | *19 | *12 | *70 | 358 | 3894 | 3130 | 5166 | 1683 | 4985 | 13158 | 222816 |
| 57 Amortization | 1279008 | 14030 | *687 | *6194 | 2962 | 2586 | 31389 | 19690 | 30270 | 34676 | 63374 | 102700 | 970449 |
| 58 Depreciation | 20474708 | 92717 | 16211 | 19760 | 42282 | 62540 | 318231 | 219843 | 350215 | 327484 | 496372 | 1029623 | 17499431 |
| 59 Depletion | *552 | - | - | - | - | - | - | - | - | *17 | -0 | - | 534 |
| 60 Advertising | 4633083 | 29374 | 10044 | 16130 | 9433 | 41568 | 176230 | 133859 | 145556 | 116357 | 205858 | 494004 | 3254671 |
| 61 Pension, prof sh, stock, annuity | 2820178 | 19793 | *386 | *3219 | *6785 | 33609 | 84921 | 37461 | 55246 | 60430 | 68190 | 128891 | 2321248 |
| 62 Employee benefit programs | 7441499 | 33198 | *2442 | 13269 | 17507 | 45543 | 199702 | 138062 | 216796 | 216265 | 266501 | 563325 | 5728888 |
| 63 Net loss, noncapital assets | 300822 | 4449 | *31 | *3119 | *6590 | *130 | 21540 | 4693 | 11589 | 15499 | 20738 | 27391 | 185053 |
| 64 Other deductions | 32520100 | 338708 | 187296 | 225286 | 168274 | 442711 | 1512065 | 1055516 | 1456211 | 1385054 | 1730953 | 3306087 | 20711940 |
| 65 Total receipts less total deducts | 26294949 | 128996 | -22853 | -78693 | -47506 | 31229 | 445142 | 219036 | 703767 | 595840 | 872434 | 2007256 | 21440302 |
| 66 Constructive taxable income from related foreign corporations | 2516555 | *3174 | - | - | - | - | - | *165 | *5327 | 12484 | 14851 | 39131 | 2441423 |
| 67 Net income (less deficit), total | 28048394 | 130519 | -22853 | -78693 | -47506 | 31173 | 443939 | 218517 | 702942 | 599113 | 868695 | 2003540 | 23199008 |
| 68 Net income, total | 31666447 | 272515 | 36261 | 72325 | 76188 | 162949 | 938032 | 623423 | 1099122 | 986202 | 1220121 | 2355161 | 23824148 |
| 69 Deficit, total | 3618053 | 141996 | 59114 | 151018 | 123695 | 131776 | 494093 | 404906 | 396181 | 387089 | 351426 | 351622 | 625140 |
| 70 Net income (less def), Form 1120-A | *-20638 | - | *-8090 | *-12828 | *281 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -13816 | -13816 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1689297 | *-961 | -8367 | *-13727 | *-14651 | 23071 | 365208 | 227605 | 476950 | 242067 | 231709 | 160394 | - |
| 73 Statutory special deductions, total | 3500721 | 62225 | *14804 | *6164 | *21186 | *12818 | 131692 | 93178 | 93427 | 112141 | 175327 | 373044 | 2404717 |
| 74 Net operating loss deduction | 2201993 | *39998 | *14804 | *6164 | *21167 | *12750 | 130762 | 82727 | 82113 | 92527 | 155540 | 278775 | 1284666 |
| 75 Dividends received deduction | 1298728 | *22227 | - | - | *19 | *68 | *930 | 10451 | 11314 | 19614 | 19786 | 94269 | 1120051 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 26204799 | 201328 | *6579 | *29488 | 37484 | 57530 | 385399 | 284749 | 503540 | 633396 | 808242 | 1823906 | 21433157 |
| 78 Income tax before credits, total | 9255508 | 70846 | *1005 | *5861 | 6860 | 12225 | 125856 | 97976 | 173232 | 221010 | 284878 | 650116 | 7605643 |
| 79 Regular tax | 9120302 | 70036 | *1005 | *5861 | 6860 | 12225 | 124562 | 96434 | 171153 | 216820 | 277854 | 634327 | 7503164 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 326 | - | - | - | - | - | - | - | - | - | 2 | - | 323 |
| 82 Alternative minumum tax | 67039 | *540 | - | - | - | - | *1279 | *1517 | 1091 | 3484 | 6340 | 13457 | 39331 |
| 83 Environmental tax | 34005 | 269 | - | - | - | - | *14 | *25 | 266 | 443 | 838 | 2228 | 29920 |
| 84 Foreign tax credit | 1330210 | 1591 | - | - | - | - | *171 | - | *2717 | 8405 | 9338 | 27693 | 1280295 |
| 85 U.S. Possessions tax credit | 285537 | - | - | - | - | - | 3083 | 3154 | 6473 | 54301 | 30937 | 62592 | 124997 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 1104 | - | - | - | - | - | - | - | - | - | - | - | 1104 |
| 88 General business credit | 404320 | *1189 | - | *467 | *3 | *1112 | 4773 | 1860 | 9663 | 9065 | 17699 | 30073 | 328416 |
| 89 Prior year minumum tax credit | 170397 | - | - | - | - | *252 | *168 | *664 | 1946 | *995 | 1716 | 8563 | 156092 |
| 90 Income tax after credits, total | 7063939 | 68066 | *1005 | *5394 | 6857 | 10861 | 117660 | 92298 | 152433 | 148244 | 225188 | 521194 | 5714739 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Household appliances

MINOR INDUSTRY 3630
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 266 | *3 | - | - | *88 | *37 | *68 | *16 | *18 | *10 | 8 | 10 | 8 |
| 2 Total assets | 15898068 | - | - | - | *26752 | *24723 | *168794 | *117616 | *257095 | *369823 | 530285 | 1487178 | 12915802 |
| 3 Cash | 280348 | - | - | - | *2232 | *730 | *2316 | *14103 | *7956 | *21997 | 15784 | 47123 | 168107 |
| 4 Notes and accounts receivable | 3375593 | - | - | - | - | *19473 | *62609 | *37407 | *79356 | *115137 | 169581 | 416230 | 2475801 |
| 5 Less: Allowance for bad debts | 78748 | - | - | - | - | - | *463 | - | *925 | *2844 | 2497 | 7995 | 64023 |
| 6 Inventories | 3088327 | - | - | - | *17171 | *4 | *62924 | *18140 | *91583 | *114107 | 79799 | 359886 | 2344713 |
| 7 U.S. govt. obligations, total | *102 | - | - | - | - | - | - | - | - | *102 | - | - | - |
| 8 Tax-exempt securities | *17570 | - | - | - | - | - | - | - | - | *6696 | - | 10471 | 403 |
| 9 Other current assets | 569018 | - | - | - | - | - | *3785 | *2888 | *10843 | *6292 | 22849 | 33798 | 488564 |
| 10 Loans to stockholders | *1023 | - | - | - | - | *529 | - | *494 | - | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 1970563 | - | - | - | - | - | *1376 | *1018 | *4266 | *2153 | 61045 | 79402 | 1821302 |
| 13 Depreciable assets | 7599800 | - | - | - | *7767 | *12948 | *48210 | *54266 | *142274 | *170332 | 371782 | 592165 | 6200056 |
| 14 Less: Accumulated depreciation | 4018385 | - | - | - | *4270 | *8960 | *17092 | *18950 | *86928 | *79566 | 211910 | 288694 | 3302013 |
| 15 Depletable assets | 2919 | - | - | - | - | - | - | - | - | - | - | 2919 | - |
| 16 Less: Accumulated depletion | 2512 | - | - | - | - | - | - | - | - | - | - | 2512 | - |
| 17 Land | 133576 | - | - | - | - | - | *740 | *5548 | *4097 | *4327 | 7824 | 11885 | 99155 |
| 18 Intangible assets (Amortizable) | 1706889 | - | - | - | *4303 | - | *1821 | *404 | *1812 | *188 | 7738 | 215180 | 1475444 |
| 19 Less: Accumulated amortization | 310003 | - | - | - | *859 | - | *165 | *7 | *1731 | *138 | 688 | 33295 | 273121 |
| 20 Other assets | 1561988 | - | - | - | *408 | - | *2734 | *2305 | *4493 | *11040 | 8980 | 50616 | 1481413 |
| 21 Total liabilities | 15898068 | - | - | - | *26752 | *24723 | *168794 | *117616 | *257095 | *369823 | 530285 | 1487178 | 12915802 |
| 22 Accounts payable | 1515820 | - | - | - | - | *7478 | *87977 | *22773 | *53460 | *73744 | 47633 | 162366 | 1060389 |
| 23 Mort, notes, and bonds under 1 yr | 989805 | - | - | - | *1874 | *575 | *20630 | *7457 | *29901 | *30773 | 45590 | 138311 | 714695 |
| 24 Other current liabilities | 1583379 | - | - | - | *45 | *1105 | *14017 | *20840 | *31420 | *37676 | 53940 | 168882 | 1255453 |
| 25 Loans from stockholders | *61995 | - | - | - | *43051 | *2027 | *9731 | - | *7046 | - | - | - | 141 |
| 26 Mort, notes, bonds, 1 yr or more | 3391617 | - | - | - | - | - | *13981 | *17382 | *5970 | *20656 | 113464 | 308365 | 2911798 |
| 27 Other liabilities | 2095709 | - | - | - | - | *813 | - | - | *7050 | *37451 | 30096 | 15247 | 2005052 |
| 28 Net worth | 6259742 | - | - | - | *-18219 | *12725 | *22458 | *49164 | *122249 | *169523 | 239563 | 694007 | 4968273 |
| 29 Capital stock | 694793 | - | - | - | *8812 | *28 | *575 | *1715 | *19805 | *81300 | 80546 | 203426 | 298585 |
| 30 Paid-in or capital surplus | 2644938 | - | - | - | - | - | *29991 | *2928 | *921 | *16353 | 137389 | 294378 | 2162977 |
| 31 Retained earnings, appropriated | 673 | - | - | - | - | - | - | - | - | - | - | - | 673 |
| 32 Retained earnings-unappropriated | 3536392 | - | - | - | - | *12696 | *-2869 | *26229 | *79111 | *80078 | 27475 | 162919 | 3150754 |
| 33 Retained earnings (S Corp) | *136220 | - | - | - | *-27031 | - | *7615 | *19082 | *23006 | - | 65525 | 48023 | - |
| 34 Less: Cost of treasury stock | 753273 | - | - | - | - | - | *12854 | *791 | *594 | *8208 | 71372 | 14739 | 644715 |
| 35 Total receipts | 22043681 | *50959 | - | - | *5232 | *84666 | *354141 | *298874 | *664952 | *926557 | 854249 | 2248896 | 16555156 |
| 36 Business receipts | 21436218 | 20329 | - | - | *5232 | *84654 | *352928 | *297443 | *655444 | *921188 | 848656 | 2230708 | 16019636 |
| 37 Interest | 159430 | *1 | - | - | - | *12 | *404 | *86 | *496 | *987 | 2437 | 3942 | 151065 |
| 38 Interest on govt. obligations | *1400 | - | - | - | - | - | - | *7 | - | *439 | 362 | 549 | 44 |
| 39 Rents | 5634 | - | - | - | - | - | *143 | - | - | *213 | 1069 | 1256 | 2953 |
| 40 Royalties | 233265 | - | - | - | - | - | - | - | - | - | - | 408 | 232857 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *29753 | 16051 | - | - | - | - | - | *8 | *1 | - | - | 159 | 13533 |
| 43 Net gain, noncapital assets | 1618 | - | - | - | - | - | - | *165 | *618 | *16 | 90 | 20 | 709 |
| 44 Dividends, domestic corporations | 1081 | - | - | - | - | - | - | *155 | - | *17 | 2 | 117 | 790 |
| 45 Dividends, foreign corporations | 44594 | - | - | - | - | - | - | - | - | *77 | 297 | 373 | 43847 |
| 46 Other receipts | 130688 | *14577 | - | - | - | - | *666 | *1009 | *8393 | *3621 | 1337 | 11365 | 89721 |
| 47 Total deductions | 21024195 | *21914 | - | - | *15084 | *80991 | *355786 | *256498 | *627352 | *894329 | 841965 | 2123310 | 15806965 |
| 48 Cost of goods | 16251191 | 2306 | - | - | *17171 | *4 | *64084 | *18140 | *91433 | *114851 | 84069 | 325369 | 2314791 |
| 49 Compensation of officers | 86264 | 456 | - | - | *449 | *5982 | *4530 | *5539 | *8031 | *7083 | 6550 | 8197 | 39447 |
| 50 Salaries and wages | 1167447 | 1706 | - | - | - | *21506 | *25562 | *24216 | *17339 | *11798 | 96204 | 84971 | 884145 |
| 51 Repairs | 71158 | 114 | - | - | - | *144 | *1310 | *1591 | *497 | *615 | 2047 | 3856 | 60985 |
| 52 Bad debts | 42829 | - | - | - | - | - | *1218 | *740 | *684 | *749 | 1714 | 2418 | 35307 |
| 53 Rent paid on business property | 150908 | 448 | - | - | *4244 | *2143 | *4232 | *3154 | *2522 | *1014 | 10559 | 5410 | 117181 |
| 54 Taxes paid | 341568 | *479 | - | - | *784 | *2406 | *6438 | *6328 | *12752 | *7602 | 17013 | 25904 | 261862 |
| 55 Interest paid | 516917 | 571 | - | - | *1685 | *156 | *6905 | *252 | *6218 | *6167 | 29854 | 30420 | 434690 |
| 56 Contributions or gifts | 15993 | - | - | - | - | - | - | *176 | *132 | *105 | 680 | 957 | 13943 |
| 57 Amortization | 36768 | - | - | - | *253 | - | *994 | *8 | *193 | *25 | 6073 | 4398 | 24823 |
| 58 Depreciation | 550026 | 422 | - | - | *1522 | *2694 | *4041 | *3981 | *8906 | *16249 | 28681 | 51077 | 432452 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 592185 | 119 | - | - | *181 | *853 | *7114 | *2114 | *6538 | *3790 | 23737 | 91014 | 456724 |
| 61 Pension, prof sh, stock, annuity | 93906 | 45 | - | - | - | - | - | *302 | *1190 | *1732 | 4785 | 3215 | 82637 |
| 62 Employee benefit programs | 538732 | 394 | - | - | *485 | *3129 | *2081 | *1214 | *2098 | *14597 | 9326 | 15436 | 489972 |
| 63 Net loss, noncapital assets | 11122 | *456 | - | - | - | - | *116 | - | *87 | *399 | 122 | 708 | 9232 |
| 64 Other deductions | 557181 | 1264 | - | - | *1615 | *10797 | *34661 | *26110 | *43674 | *56659 | 99135 | 131369 | 151896 |
| 65 Total receipts less total deducts | 1019486 | *29045 | - | - | *-9851 | *3674 | *-1645 | *42376 | *37600 | *32228 | 12284 | 125585 | 748191 |
| 66 Constructive taxable income from related foreign corporations | *300201 | *129 | - | - | - | - | - | - | - | - | 4065 | - | 296007 |
| 67 Net income (less deficit), total | 1318287 | *29173 | - | - | *-9851 | *3674 | *-1645 | *42369 | *37600 | *31789 | 15987 | 125037 | 1044153 |
| 68 Net income, total | 1387045 | *29173 | - | - | - | *3674 | *3980 | *42369 | *41608 | *37231 | 43232 | 132234 | 1053541 |
| 69 Deficit, total | 68758 | - | - | - | *9851 | - | *5625 | - | *4009 | *5442 | 27245 | 7198 | 9388 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *39222 | - | - | - | *-9851 | - | *1905 | *10341 | *13533 | - | 3819 | 19476 | - |
| 73 Statutory special deductions, total | 118758 | *27474 | - | - | - | - | *1111 | *108 | *2137 | *5946 | 3525 | 16247 | 62209 |
| 74 Net operating loss deduction | 107458 | *27474 | - | - | - | - | *1111 | - | *2137 | 5859 | 3227 | 15793 | 51857 |
| 75 Dividends received deduction | 11301 | - | - | - | - | - | - | *108 | - | *87 | 298 | 455 | 10352 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1219432 | 1700 | - | - | - | *3674 | *964 | *31920 | *25938 | *31300 | 36066 | 96531 | 991337 |
| 78 Income tax before credits, total | 427622 | *900 | - | - | - | *816 | *165 | *10860 | *8789 | *10737 | 12420 | 34707 | 348229 |
| 79 Regular tax | 424516 | 578 | - | - | - | *816 | *165 | *10853 | *8770 | *10689 | 12275 | 33490 | 346880 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1479 | *292 | - | - | - | - | - | - | - | - | 107 | 1080 | - |
| 83 Environmental tax | 1627 | *29 | - | - | - | - | - | *8 | *19 | *48 | 39 | 136 | 1348 |
| 84 Foreign tax credit | 120621 | - | - | - | - | - | - | - | - | - | 1343 | 299 | 118978 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 5972 | 277 | - | - | - | *346 | *93 | - | - | 928 | 243 | 131 | 3954 |
| 89 Prior year minumum tax credit | 3903 | - | - | - | - | - | - | - | - | 236 | - | 1560 | 2107 |
| 90 Income tax after credits, total | 297126 | *623 | - | - | - | *470 | *72 | *10860 | *8789 | *9572 | 10834 | 32717 | 223189 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Radio, television, and communication equipment

MINOR INDUSTRY 3665
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2188 | *27 | *797 | *140 | *428 | *205 | 325 | 48 | 92 | 44 | 33 | 22 | 27 |
| 2 Total assets | 49099394 | - | *23276 | *16717 | *156271 | *131059 | 807524 | 325181 | 1468048 | 1502074 | 2368174 | 3254039 | 39047030 |
| 3 Cash | 3479317 | - | *735 | *95 | *58492 | *5141 | 106799 | 43434 | 200050 | 230157 | 436138 | 436129 | 1962148 |
| 4 Notes and accounts receivable | 12174284 | - | *9985 | *5508 | *55439 | *37900 | 214398 | 70682 | 354387 | 414082 | 547676 | 860864 | 9603363 |
| 5 Less: Allowance for bad debts | 385314 | - | - | - | *6086 | *88 | 7922 | *1439 | 10899 | 18014 | 14005 | 27872 | 298990 |
| 6 Inventories | 7371573 | - | *8522 | *10928 | *25326 | *32452 | 188246 | 101547 | 360815 | 274918 | 505124 | 615825 | 5247872 |
| 7 U.S. govt. obligations, total | 157154 | - | - | - | - | - | - | *1187 | - | *19792 | 22055 | 7025 | 107096 |
| 8 Tax-exempt securities | *223279 | - | - | - | - | - | - | - | *7246 | - | 5252 | 29766 | 181016 |
| 9 Other current assets | 3336276 | - | - | - | *2357 | - | 17663 | 14662 | 105375 | 76280 | 98742 | 196786 | 2824413 |
| 10 Loans to stockholders | 373032 | - | - | - | - | *14633 | *2460 | *1217 | *50785 | *2594 | 3346 | - | 297997 |
| 11 Mortgage and real estate loans | *2531 | - | - | - | - | - | - | - | - | *2474 | - | - | 57 |
| 12 Other investments | 6933426 | - | - | - | *3534 | *8657 | *55747 | *23831 | 75489 | 101693 | 216220 | 235856 | 6212400 |
| 13 Depreciable assets | 21806880 | - | *5362 | *1666 | *30672 | *55414 | 342179 | 107131 | 544344 | 613026 | 804892 | 1174220 | 18127973 |
| 14 Less: Accumulated depreciation | 11389155 | - | *1466 | *1666 | *13918 | *29854 | 219128 | 54943 | 311470 | 322240 | 435167 | 607346 | 9391956 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 366910 | - | - | - | - | *5076 | *1890 | *9394 | 17971 | 16104 | 16378 | 21804 | 278294 |
| 18 Intangible assets (Amortizable) | 3700181 | - | *60 | - | *428 | *1980 | *107255 | *2182 | 50671 | 98432 | 142161 | 295114 | 3001898 |
| 19 Less: Accumulated amortization | 716736 | - | *21 | - | *160 | *439 | *5290 | *1223 | 4808 | 37883 | 28892 | 94857 | 543162 |
| 20 Other assets | 1665755 | - | *99 | *186 | *186 | *189 | *3228 | *7519 | 28093 | 30662 | 48255 | 110726 | 1436612 |
| 21 Total liabilities | 49099394 | - | *23276 | *16717 | *156271 | *131059 | 807524 | 325181 | 1468048 | 1502074 | 2368174 | 3254039 | 39047030 |
| 22 Accounts payable | 6282986 | - | *9941 | *10924 | *38634 | *39445 | 123793 | 32740 | 131197 | 234477 | 274989 | 260471 | 5126376 |
| 23 Mort, notes, and bonds under 1 yr | 3838042 | - | *591 | *3211 | *323 | *11308 | 118638 | *67736 | 183461 | 87136 | 180634 | 307476 | 2877526 |
| 24 Other current liabilities | 6810044 | - | *95 | *1187 | *20924 | *14221 | 94242 | 24563 | 185307 | 125022 | 248578 | 491622 | 5604282 |
| 25 Loans from stockholders | 618698 | - | *60085 | *965 | *55666 | *5028 | *81339 | *2324 | *28892 | *12610 | 44856 | 15 | 326918 |
| 26 Mort, notes, bonds, 1 yr or more | 5951991 | - | *12628 | - | *12599 | *94870 | 66760 | *27976 | 159920 | 127655 | 129123 | 635228 | 4685232 |
| 27 Other liabilities | 3453717 | - | *32 | - | *10599 | - | *193490 | *2893 | 72504 | 48728 | 22058 | 21950 | 3081463 |
| 28 Net worth | 22143915 | - | *-60096 | *430 | *17527 | *-33813 | 129263 | 166948 | 706767 | 866445 | 1467936 | 1537276 | 17345232 |
| 29 Capital stock | 3642903 | - | *12573 | *140 | *34835 | *14298 | 328958 | 72764 | 214520 | 161003 | 305238 | 241067 | 2257507 |
| 30 Paid-in or capital surplus | 15276343 | - | *3990 | - | *335435 | *42521 | 387940 | *154563 | 360210 | 1054548 | 1042842 | 1053797 | 10840496 |
| 31 Retained earnings, appropriated | 7372 | - | - | - | - | - | - | - | - | - | - | - | 7372 |
| 32 Retained earnings-unappropriated | 3362730 | - | *-76659 | *290 | *-337510 | *-18932 | -502924 | *-161937 | -55435 | -396574 | 175803 | 258145 | 4478462 |
| 33 Retained earnings (S Corp) | 275578 | - | - | - | *-12051 | *-53576 | *-76749 | *103145 | 242036 | *86178 | -13405 | - | - |
| 34 Less: Cost of treasury stock | 421010 | - | - | - | *3182 | *18124 | *7963 | *1588 | *54564 | *38709 | 42541 | 15733 | 238605 |
| 35 Total receipts | 63366415 | *262227 | *37968 | *87332 | *367955 | *235327 | 1678719 | 570255 | 2128959 | 1885581 | 3210245 | 4516320 | 48385528 |
| 36 Business receipts | 60872684 | *261754 | *37968 | *87332 | *352915 | *234010 | 1581681 | 554580 | 2102451 | 1804847 | 3158990 | 4455318 | 46240838 |
| 37 Interest | 320271 | *191 | - | - | *456 | *1 | 2609 | *1140 | 8203 | 10472 | 19593 | 21412 | 256195 |
| 38 Interest on govt. obligations | 20793 | 86 | - | - | - | - | - | *209 | *232 | *797 | 4848 | 3301 | 11321 |
| 39 Rents | 116144 | - | - | - | *14 | - | *75 | - | *20 | *2444 | 898 | 7702 | 104991 |
| 40 Royalties | 959651 | - | - | - | - | - | *10 | - | - | *31484 | 4771 | 3051 | 920336 |
| 41 Net S-T cap gain less net LT loss | 3863 | - | - | - | - | - | - | - | - | - | 1245 | - | 2618 |
| 42 Net L-T cap gain less net ST loss | 187829 | - | - | - | *14004 | - | *78774 | - | *325 | *15052 | 158 | 85 | 79432 |
| 43 Net gain, noncapital assets | 40281 | - | - | - | - | *256 | *3059 | *3 | *2680 | 2506 | 438 | 3744 | 27595 |
| 44 Dividends, domestic corporations | 9182 | - | - | - | *24 | *49 | - | - | *1107 | *820 | 377 | 121 | 6684 |
| 45 Dividends, foreign corporations | 299830 | - | - | - | - | - | - | - | *2497 | *1337 | 3200 | 7674 | 285121 |
| 46 Other receipts | 535889 | *196 | *-0 | - | *542 | *1011 | 12511 | 14323 | 11444 | 15823 | 15728 | 13913 | 450397 |
| 47 Total deductions | 59654675 | *256894 | *40522 | *86787 | *345737 | *236416 | 1722155 | 573638 | 1989201 | 1825805 | 3081426 | 4339272 | 45156822 |
| 48 Cost of goods | 37117359 | *46879 | *8522 | *10928 | *25415 | *32452 | 193634 | 104075 | 386921 | 304973 | 482136 | 720757 | 5177567 |
| 49 Compensation of officers | 671302 | *7230 | - | *14214 | *23874 | *7996 | 97047 | 17290 | 68453 | 44334 | 45073 | 48840 | 296952 |
| 50 Salaries and wages | 6331608 | *32899 | *845 | *6388 | *32190 | *32769 | 191256 | 213468 | 232301 | 289412 | 424249 | 4813554 |
| 51 Repairs | 251142 | *1143 | *293 | *240 | *2522 | *605 | 7774 | *1534 | 6726 | 7013 | 13257 | 10776 | 199259 |
| 52 Bad debts | 124601 | *144 | - | *454 | *8 | *428 | 4513 | *12640 | 5336 | 4829 | 13920 | 6481 | 75849 |
| 53 Rent paid on business property | 608740 | *5238 | *1361 | *1720 | *7910 | *4354 | 22859 | *3727 | 21424 | 27194 | 35430 | 33428 | 444094 |
| 54 Taxes paid | 1055466 | *7667 | *223 | *1489 | *7818 | *6333 | 36491 | 15877 | 48006 | 30959 | 50330 | 86695 | 763579 |
| 55 Interest paid | 840477 | *30263 | *1298 | *289 | *1021 | *5960 | 33708 | *7530 | 20560 | 22925 | 29272 | 73792 | 613858 |
| 56 Contributions or gifts | 46923 | *-0 | - | - | - | - | *128 | *8 | *173 | *204 | 1563 | 1718 | 43128 |
| 57 Amortization | 120940 | *243 | *12 | - | *90 | *286 | 3750 | *615 | 1282 | 4432 | 8050 | 14638 | 87543 |
| 58 Depreciation | 2714549 | *4638 | *1466 | *155 | *4767 | *4614 | 30183 | 11706 | 49088 | 59959 | 74182 | 126977 | 2346813 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 738094 | *1421 | *869 | *2363 | *1902 | *1861 | 25290 | *7634 | 19496 | 22600 | 23108 | 66661 | 564888 |
| 61 Pension, prof sh, stock, annuity | 491861 | *2350 | - | - | *1422 | - | *2540 | *1942 | 7140 | 9444 | 11777 | 12493 | 442752 |
| 62 Employee benefit programs | 1285411 | *1700 | - | - | *2336 | *860 | 24906 | *5331 | 28108 | 29728 | 47545 | 65157 | 1079740 |
| 63 Net loss, noncapital assets | 79548 | *29 | - | - | - | - | *765 | *60 | 496 | *4161 | 4858 | 3061 | 66117 |
| 64 Other deductions | 7176654 | *18926 | *18171 | *11460 | *40452 | *33287 | 288867 | 73949 | 182849 | 249945 | 366151 | 508358 | 5384236 |
| 65 Total receipts less total deducts | 3711740 | *5334 | *-2555 | *545 | *22218 | *-1090 | -43436 | -3383 | 139758 | 59776 | 128819 | 177048 | 3228705 |
| 66 Constructive taxable income from related foreign corporations | 395839 | - | - | - | - | - | - | - | - | *4723 | 1688 | 632 | 388796 |
| 67 Net income (less deficit), total | 4086786 | *5247 | *-2555 | *545 | *22218 | *-1090 | -43436 | -3592 | 139526 | 63702 | 125660 | 174379 | 3606180 |
| 68 Net income, total | 4641611 | *16122 | *2361 | *545 | *22879 | *5253 | 59948 | *51756 | 204589 | 110690 | 197177 | 222183 | 3748108 |
| 69 Deficit, total | 554825 | *10874 | *4915 | - | *660 | *6343 | 103384 | *55348 | *65063 | *46988 | 71517 | 47804 | 141928 |
| 70 Net income (less def), Form 1120-A | *-823 | - | *-823 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 171606 | - | - | - | *2009 | *-117 | *-168 | *35966 | 102651 | *34422 | -3158 | - | - |
| 73 Statutory special deductions, total | 591459 | *3463 | *2361 | - | *9549 | *34 | *34741 | *10657 | 19088 | 25381 | 26810 | 25677 | 433699 |
| 74 Net operating loss deduction | 380657 | *3463 | *2361 | - | *9530 | - | *34741 | *10657 | *15856 | 23994 | 23429 | 20209 | 236418 |
| 75 Dividends received deduction | 210802 | - | - | - | *19 | *34 | - | - | *3232 | *1386 | 3381 | 5468 | 197282 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3866134 | *12659 | - | *545 | *10966 | - | *24302 | *1195 | 80367 | 50623 | 170415 | 197276 | 3317786 |
| 78 Income tax before credits, total | 1372417 | *4380 | - | *82 | *2335 | - | *7992 | *567 | 27514 | 18820 | 60652 | 69735 | 1180340 |
| 79 Regular tax | 1347273 | *4293 | - | *82 | *2335 | - | *7485 | *406 | 27264 | 17242 | 58678 | 68591 | 1160898 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 2 | - | - | - | - | - | - | - | - | - | 2 | - | - |
| 82 Alternative minumum tax | 19437 | *79 | - | - | - | - | *508 | *161 | *189 | *1291 | 1819 | 867 | 14524 |
| 83 Environmental tax | 5144 | *8 | - | - | - | - | - | - | *61 | *41 | 153 | 248 | 4632 |
| 84 Foreign tax credit | 209605 | - | - | - | - | - | - | - | *117 | *2001 | 392 | 604 | 206491 |
| 85 U.S. Possessions tax credit | 35199 | - | - | - | - | - | - | - | - | 4474 | 9146 | - | 21580 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 115650 | *147 | - | - | - | - | *1173 | - | *3510 | *107 | 6495 | 4778 | 99440 |
| 89 Prior year minumum tax credit | 5131 | - | - | - | - | - | - | - | *341 | - | 100 | 3125 | 1566 |
| 90 Income tax after credits, total | 1006830 | *4232 | - | *82 | *2335 | - | *6820 | *567 | 23545 | 12238 | 44519 | 61229 | 851264 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Electronic components and accessories

MINOR INDUSTRY 3670
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 12228 | 1325 | 4298 | 1363 | 962 | 1152 | 2076 | 426 | 273 | 118 | 85 | 82 | 68 |
| 2 Total assets | 150669594 | - | 145917 | 220090 | 340539 | 820888 | 4442017 | 3063112 | 4441923 | 4372369 | 6012185 | 13333009 | 113477546 |
| 3 Cash | 11747603 | - | 8033 | 49513 | 47931 | 124761 | 488636 | 387570 | 344852 | 628898 | 1053061 | 1820023 | 6794325 |
| 4 Notes and accounts receivable | 33927713 | - | 43395 | 70133 | 104041 | 231230 | 1253216 | 920889 | 1224514 | 1097519 | 1624178 | 2853270 | 24505327 |
| 5 Less: Allowance for bad debts | 1126866 | - | - | - | *4194 | *983 | 21735 | 26511 | 50593 | 33067 | 79693 | 132593 | 777497 |
| 6 Inventories | 21564673 | - | 65692 | 37918 | 73405 | 199937 | 1223819 | 842657 | 1085473 | 900395 | 1108782 | 1967008 | 14059586 |
| 7 U.S. govt. obligations, total | 209810 | - | *722 | - | - | - | *3989 | *28380 | *22269 | *40679 | 582 | 9894 | 103295 |
| 8 Tax-exempt securities | 598053 | - | - | - | - | - | *6992 | *1840 | *18312 | *47933 | 27970 | 154445 | 340560 |
| 9 Other current assets | 8607112 | - | *1008 | *10276 | 12290 | 44637 | 177593 | 135436 | 294601 | 225320 | 524773 | 1079111 | 6102067 |
| 10 Loans to stockholders | 269845 | - | *4617 | - | *8608 | *20813 | 42039 | *390 | *6641 | *2049 | 10805 | 14896 | 158986 |
| 11 Mortgage and real estate loans | 23498 | - | - | *8183 | - | - | *3242 | - | *4272 | - | 4164 | 1421 | 2215 |
| 12 Other investments | 27446624 | - | - | - | - | *26081 | 173846 | 68259 | 391286 | 248430 | 342931 | 1428455 | 24767336 |
| 13 Depreciable assets | 63314023 | - | 104077 | 87534 | 192033 | 387542 | 2217097 | 1640767 | 2142379 | 2105895 | 2133591 | 6060614 | 46242493 |
| 14 Less: Accumulated depreciation | 32965808 | - | 82665 | 50040 | 117911 | 232655 | 1366996 | 1035326 | 1311941 | 1194733 | 1162460 | 3295299 | 23115784 |
| 15 Depletable assets | 12776 | - | - | - | - | - | - | - | - | - | - | - | 12776 |
| 16 Less: Accumulated depletion | 7712 | - | - | - | - | - | - | - | - | - | - | - | 7712 |
| 17 Land | 1623895 | - | - | - | *1094 | *12687 | 122172 | 50946 | 50547 | 50660 | 38956 | 216647 | 1080185 |
| 18 Intangible assets (Amortizable) | 7101380 | - | *2793 | *6892 | *16543 | *8391 | 120797 | 54514 | 190471 | 176545 | 318796 | 761837 | 5443802 |
| 19 Less: Accumulated amortization | 1476935 | - | *2480 | *1144 | *8608 | *3301 | 55918 | 28823 | 73012 | 34358 | 82762 | 256621 | 929908 |
| 20 Other assets | 9799910 | - | *724 | *825 | *15308 | *1747 | 53228 | 22125 | 101853 | 110201 | 148507 | 649899 | 8695493 |
| 21 Total liabilities | 150669594 | - | 145917 | 220090 | 340539 | 820888 | 4442017 | 3063112 | 4441923 | 4372369 | 6012185 | 13333009 | 113477546 |
| 22 Accounts payable | 17873438 | - | 25724 | 51383 | 47548 | 156117 | 832383 | 487516 | 671147 | 551560 | 766315 | 1446798 | 12836947 |
| 23 Mort, notes, and bonds under 1 yr | 9103879 | - | *86296 | *23068 | *11169 | 110140 | 477386 | 451018 | 614729 | 373330 | 242810 | 892011 | 5821922 |
| 24 Other current liabilities | 17734682 | - | 101296 | *21562 | 16467 | 67532 | 497897 | 413142 | 567392 | 479534 | 831668 | 1463457 | 13274734 |
| 25 Loans from stockholders | 2468791 | - | *32032 | 91111 | *153821 | 127300 | 361902 | 100823 | 111534 | *23805 | 90901 | 152959 | 1222603 |
| 26 Mort, notes, bonds, 1 yr or more | 21626662 | - | *10063 | *25549 | *23181 | 196618 | 632886 | 337300 | 546255 | 575160 | 869718 | 1255995 | 17153936 |
| 27 Other liabilities | 12201510 | - | *15083 | *-0 | *160 | *22423 | 55796 | 86819 | 320873 | 236809 | 179300 | 958639 | 10325608 |
| 28 Net worth | 69660632 | - | -124577 | 7415 | 88193 | 140758 | 1583768 | 1186493 | 1609992 | 2132171 | 3031474 | 7163149 | 52841796 |
| 29 Capital stock | 10438606 | - | 49764 | 129285 | 60033 | 149531 | 432802 | 1027710 | 546435 | 844515 | 1220669 | 2071883 | 3905979 |
| 30 Paid-in or capital surplus | 36285209 | - | *126663 | - | *49063 | *268908 | 582121 | 853282 | 1259376 | 1276066 | 2014354 | 4267973 | 25587404 |
| 31 Retained earnings, appropriated | 38101 | - | - | - | - | - | - | *1156 | - | - | 2243 | 4460 | 30243 |
| 32 Retained earnings-unappropriated | 22885063 | - | -190303 | -136044 | 75186 | -244623 | -8684 | -888732 | -590439 | -165631 | -195435 | 603426 | 24626340 |
| 33 Retained earnings (S Corp) | 1950722 | - | *-109306 | *15553 | *-86922 | *51135 | 745077 | 306061 | 442200 | 221779 | 40464 | 324680 | - |
| 34 Less: Cost of treasury stock | 1937069 | - | *1397 | *1379 | *9167 | *84193 | 167548 | 112983 | 47581 | 44557 | 50822 | 109273 | 1308171 |
| 35 Total receipts | 188637207 | 1436363 | 501214 | 865469 | 863650 | 1897837 | 9303285 | 5912374 | 6995505 | 6899301 | 8410596 | 16205073 | 129346541 |
| 36 Business receipts | 181570425 | 1384823 | 493008 | 859812 | 846730 | 1874954 | 9222449 | 5851353 | 6857686 | 6772850 | 8207353 | 15380234 | 123819174 |
| 37 Interest | 1544497 | 9087 | *16 | *994 | 1128 | 4358 | 13747 | 12991 | 17824 | 32301 | 45831 | 80369 | 1325851 |
| 38 Interest on govt. obligations | 119403 | -0 | - | - | - | *56 | *1077 | *37 | 3920 | 4054 | 9584 | 30984 | 69692 |
| 39 Rents | 239919 | 471 | - | *335 | *203 | *904 | *1851 | *664 | *7797 | *7232 | 4694 | 13966 | 201801 |
| 40 Royalties | 2109746 | 184 | - | - | - | *37 | *10195 | *144 | *11631 | 19428 | 55442 | 273328 | 1739357 |
| 41 Net S-T cap gain less net LT loss | 35793 | - | - | - | - | - | - | - | *6277 | - | 8820 | 212 | 20484 |
| 42 Net L-T cap gain less net ST loss | 429505 | *6117 | - | - | - | - | *3981 | *1307 | 10438 | 14201 | 9795 | 167900 | 215767 |
| 43 Net gain, noncapital assets | 89236 | *14022 | - | *96 | *11845 | *5148 | 4136 | 3061 | 14413 | 2475 | 1915 | 3543 | 28582 |
| 44 Dividends, domestic corporations | 93232 | 13162 | - | - | - | *41 | *2533 | *1676 | *2141 | *3325 | 2424 | 7420 | 60509 |
| 45 Dividends, foreign corporations | 1236638 | - | - | - | - | - | *215 | *522 | *7868 | 13412 | 18175 | 119506 | 1076940 |
| 46 Other receipts | 1168814 | 8496 | *8190 | *4232 | *3744 | 12338 | 43102 | 40620 | 55509 | 30023 | 46563 | 127611 | 788386 |
| 47 Total deductions | 175582017 | 1398739 | 522207 | 909565 | 871042 | 1898446 | 9022225 | 5857131 | 6761713 | 6627361 | 7993661 | 15108551 | 118611377 |
| 48 Cost of goods | 122802720 | 427536 | 64957 | *38747 | 72998 | 206662 | 1259804 | 875833 | 1084691 | 931953 | 1186925 | 2111677 | 15280598 |
| 49 Compensation of officers | 2261412 | 19033 | *25209 | 86160 | 95105 | 141018 | 570114 | 192248 | 164302 | 110568 | 121328 | 219133 | 517193 |
| 50 Salaries and wages | 14382592 | 91272 | *35498 | 136172 | 115770 | 240903 | 827324 | 466178 | 578009 | 518492 | 683372 | 1599604 | 9089998 |
| 51 Repairs | 832416 | 4180 | 1567 | *1225 | 2958 | 22177 | 35883 | 19188 | 20959 | 18835 | 28741 | 75847 | 600855 |
| 52 Bad debts | 308697 | 4740 | - | *3131 | *3446 | 5090 | 18523 | 13213 | 23948 | 18017 | 29829 | 37425 | 151335 |
| 53 Rent paid on business property | 1531242 | 40334 | 18153 | 36309 | 23105 | 40937 | 120149 | 55277 | 73052 | 54541 | 71150 | 117403 | 880833 |
| 54 Taxes paid | 3707292 | 19844 | 12503 | 20972 | 27465 | 58371 | 259402 | 151349 | 158365 | 117877 | 132708 | 253089 | 2495346 |
| 55 Interest paid | 2676952 | 22266 | *18032 | *5034 | 8807 | 20685 | 113352 | 72246 | 89214 | 95285 | 87567 | 196765 | 1947699 |
| 56 Contributions or gifts | 100122 | 56 | *19 | - | *52 | *231 | 2651 | 251 | 1402 | 585 | 1633 | 6075 | 87168 |
| 57 Amortization | 563240 | 2142 | *527 | *731 | *663 | *844 | 14097 | 8007 | 18902 | 18320 | 37063 | 40596 | 421348 |
| 58 Depreciation | 6161748 | 30653 | 9116 | 11355 | 17940 | 30035 | 181071 | 128377 | 178937 | 157806 | 226769 | 542023 | 4647666 |
| 59 Depletion | 236 | - | - | - | - | - | - | - | - | - | - | - | 236 |
| 60 Advertising | 1822207 | 12373 | 8221 | *5008 | 3959 | 22181 | 93125 | 59456 | 65297 | 47800 | 76840 | 193560 | 1234386 |
| 61 Pension, prof sh, stock, annuity | 1226324 | 1543 | *386 | *2545 | *5362 | 26833 | 50158 | 19343 | 17269 | 32576 | 23836 | 62194 | 984279 |
| 62 Employee benefit programs | 2849518 | 17103 | *173 | *9442 | *9275 | 27959 | 111479 | 81405 | 97611 | 104037 | 126878 | 252450 | 2011706 |
| 63 Net loss, noncapital assets | 152056 | 2324 | *31 | 2260 | *6590 | *58 | 8223 | 2526 | 6670 | 7702 | 13134 | 10914 | 91625 |
| 64 Other deductions | 14203243 | 103819 | 105530 | 142061 | 61575 | 258769 | 705686 | 538648 | 655093 | 595464 | 693379 | 1508323 | 8834895 |
| 65 Total receipts less total deducts | 13055190 | 37624 | -20993 | -44096 | -7391 | -609 | 281060 | 55243 | 233792 | 271940 | 416934 | 1096522 | 10735165 |
| 66 Constructive taxable income from related foreign corporations | 805522 | - | - | - | - | - | - | *165 | *4004 | *2459 | 8533 | 27847 | 762514 |
| 67 Net income (less deficit), total | 13741309 | 37624 | -20993 | -44096 | -7391 | -665 | 279983 | 55371 | 233875 | 270346 | 415884 | 1093385 | 11427987 |
| 68 Net income, total | 15679493 | 91893 | 24872 | *37667 | *44038 | 80172 | 530767 | 292969 | 458438 | 486516 | 563635 | 1275497 | 11793028 |
| 69 Deficit, total | 1938184 | 54269 | 45866 | *81763 | *51429 | *80838 | 250784 | 237597 | 224563 | 216170 | 147751 | 182112 | 365042 |
| 70 Net income (less def), Form 1120-A | *-20096 | - | *-7267 | *-12828 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *81 | *81 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 794926 | *-961 | *-5246 | *19094 | *9726 | *-9270 | 241150 | 86156 | 159345 | 102338 | 92199 | 100395 | - |
| 73 Statutory special deductions, total | 1518228 | *20830 | *11900 | *6164 | *9337 | *9167 | 53805 | 42142 | 46694 | 47943 | 95002 | 268146 | 907098 |
| 74 Net operating loss deduction | 771519 | *7668 | *11900 | *6164 | *9337 | *9138 | 53177 | 41138 | 40945 | 33553 | 86409 | 208290 | 263801 |
| 75 Dividends received deduction | 746710 | 13162 | - | - | - | *29 | *628 | *1005 | *5749 | 14390 | 8593 | 59857 | 643297 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 13223251 | *61834 | *1453 | *12409 | *19546 | 36517 | 187313 | 154080 | 238977 | 337779 | 377045 | 905394 | 10890904 |
| 78 Income tax before credits, total | 4645768 | *21685 | *218 | *1887 | *3381 | 8162 | 60654 | 52586 | 81700 | 117110 | 132174 | 326044 | 3840167 |
| 79 Regular tax | 4602904 | *21471 | *218 | *1887 | *3381 | 8162 | 60090 | 52200 | 81246 | 115512 | 129629 | 315057 | 3814052 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 23271 | *144 | - | - | - | - | *563 | *373 | *339 | *1335 | 2269 | 9567 | 8682 |
| 83 Environmental tax | 15958 | *70 | - | - | - | - | *1 | *14 | 115 | 258 | 433 | 1265 | 13803 |
| 84 Foreign tax credit | 584493 | 96 | - | - | - | - | - | - | *1840 | *2438 | 6666 | 14073 | 559379 |
| 85 U.S. Possessions tax credit | 36012 | - | - | - | - | - | 2026 | 2691 | 1363 | 18484 | 5114 | 6335 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 261 | - | - | - | - | - | - | - | - | - | - | - | 261 |
| 88 General business credit | 233721 | 173 | - | - | *3 | *627 | 2536 | *1430 | 3823 | 6084 | 6766 | 18163 | 194116 |
| 89 Prior year minumum tax credit | 37904 | - | - | - | - | *2 | *88 | *377 | *1255 | *699 | 412 | 2579 | 32492 |
| 90 Income tax after credits, total | 3753376 | *21416 | *218 | *1887 | *3378 | 7533 | 56003 | 48089 | 73419 | 89405 | 113215 | 284894 | 3053919 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7464 | 90 | 3104 | 911 | 587 | 791 | 1160 | 357 | 222 | 89 | 66 | 53 | 33 |
| 2 Total assets | 336769393 | - | 30545 | 157263 | 233879 | 574257 | 2639420 | 2490128 | 3262384 | 3020229 | 4567615 | 8229399 | 311564274 |
| 3 Cash | 6688268 | - | *4896 | 27286 | 37840 | 80602 | 219380 | 300861 | 237175 | 271249 | 376852 | 545182 | 4586945 |
| 4 Notes and accounts receivable | 80757322 | - | *7334 | 45190 | *51227 | 169137 | 895924 | 752962 | 921734 | 812858 | 1147758 | 1850497 | 74102702 |
| 5 Less: Allowance for bad debts | 2432214 | - | - | *2492 | - | *5098 | 13233 | 15395 | 18365 | 34521 | 28268 | 48939 | 2265902 |
| 6 Inventories | 14281120 | - | *3630 | *32412 | *39223 | 168056 | 829531 | 677871 | 856096 | 627532 | 979728 | 1572129 | 8494910 |
| 7 U.S. govt. obligations, total | 1012132 | - | - | - | *26152 | *7467 | *9818 | *14927 | *27296 | *34336 | 45756 | 136662 | 709718 |
| 8 Tax-exempt securities | 7752392 | - | - | - | - | - | *1349 | *8169 | *10334 | *41356 | 32908 | 54964 | 7603312 |
| 9 Other current assets | 54461052 | - | - | *1484 | *2564 | 34502 | 68150 | 62647 | 171930 | 227599 | 279461 | 455172 | 53157543 |
| 10 Loans to stockholders | 250607 | - | *870 | *13840 | *7950 | *11684 | 16820 | *27816 | *12348 | *37267 | 16474 | 11327 | 94209 |
| 11 Mortgage and real estate loans | *3232742 | - | - | - | - | - | *1744 | *472 | *469 | *3850 | - | 3997 | 3222211 |
| 12 Other investments | 88420233 | - | *832 | *1978 | *122 | *8731 | 43636 | 147759 | 226533 | 240903 | 347602 | 898963 | 86503174 |
| 13 Depreciable assets | 93680880 | - | *71479 | 58366 | 123428 | 365095 | 1291796 | 949102 | 1567414 | 1150605 | 1868172 | 3410466 | 82824957 |
| 14 Less: Accumulated depreciation | 51546126 | - | *60291 | 38661 | 57419 | 291238 | 818086 | 605294 | 963998 | 645122 | 971879 | 1716795 | 45377343 |
| 15 Depletable assets | *22534 | - | - | *33 | - | - | - | - | - | *312 | 29 | - | 22160 |
| 16 Less: Accumulated depletion | *9932 | - | - | *7 | - | - | - | - | - | *312 | 29 | - | 9583 |
| 17 Land | 823343 | - | - | - | *2330 | *10945 | 32627 | 33557 | 41660 | 37687 | 52439 | 108920 | 503179 |
| 18 Intangible assets (Amortizable) | 15249505 | - | *890 | *28221 | *4973 | *8796 | 54478 | 129204 | 233434 | 95204 | 398352 | 802128 | 13493826 |
| 19 Less: Accumulated amortization | 3454457 | - | *588 | *20985 | *3797 | *3985 | 15991 | 29994 | 113907 | 22679 | 134363 | 186449 | 2921718 |
| 20 Other assets | 27579993 | - | *1493 | *10598 | *-715 | *9566 | 21478 | 35465 | 52231 | 142103 | 156622 | 331177 | 26819973 |
| 21 Total liabilities | 336769393 | - | 30545 | 157263 | 233879 | 574257 | 2639420 | 2490128 | 3262384 | 3020229 | 4567615 | 8229399 | 311564274 |
| 22 Accounts payable | 23613431 | - | *4465 | *17997 | *33675 | 139708 | 501918 | 374787 | 454289 | 356919 | 462629 | 803330 | 20463713 |
| 23 Mort, notes, and bonds under 1 yr | 115442732 | - | *1606 | *28437 | *44300 | 78063 | 264146 | 263496 | 316749 | 190511 | 434469 | 405138 | 113415817 |
| 24 Other current liabilities | 50144572 | - | *5119 | *19399 | 34500 | 62710 | 342302 | 266287 | 397310 | 299042 | 408359 | 965790 | 47343755 |
| 25 Loans from stockholders | 1074052 | - | *38700 | *54915 | *40677 | *43325 | 76323 | *14075 | 155220 | *28801 | 37883 | 28652 | 555481 |
| 26 Mort, notes, bonds, 1 yr or more | 45972836 | - | *514 | *31177 | *12282 | 76006 | 386637 | 354657 | 379101 | 340239 | 813022 | 1568815 | 42010384 |
| 27 Other liabilities | 31597000 | - | - | *80898 | *-0 | *3107 | 23038 | 83702 | 88148 | 96991 | 191917 | 336713 | 30692486 |
| 28 Net worth | 68924771 | - | -19859 | -75560 | 68446 | 171338 | 1045057 | 1133124 | 1471566 | 1707726 | 2219336 | 4120961 | 57082637 |
| 29 Capital stock | 6777594 | - | 8943 | 70419 | 44738 | 114388 | 466015 | 423378 | 386398 | 400392 | 337107 | 370938 | 4154879 |
| 30 Paid-in or capital surplus | 24924262 | - | - | *71982 | *166007 | 204073 | 136009 | 423679 | 466919 | 914792 | 1362846 | 2037338 | 19140617 |
| 31 Retained earnings, appropriated | *2753 | - | - | - | - | - | - | *1846 | - | - | - | 908 | - |
| 32 Retained earnings-unappropriated | 42510492 | - | *4846 | *-30923 | -168359 | -139628 | 105017 | 38874 | 224244 | 156187 | 69421 | 1630580 | 40620233 |
| 33 Retained earnings (S Corp) | 1993097 | - | *-33648 | *-187039 | *27887 | *22138 | 422236 | 342079 | 490361 | 274459 | 509312 | 125311 | - |
| 34 Less: Cost of treasury stock | 7283428 | - | - | - | *1827 | *29632 | 84220 | 96731 | 96355 | 38105 | 59350 | 44114 | 6833093 |
| 35 Total receipts | 151616692 | 1768818 | 291386 | 362860 | 651778 | 1419583 | 5707887 | 4419808 | 5576867 | 4250647 | 5557161 | 10432217 | 111177681 |
| 36 Business receipts | 132017036 | 1731235 | *280710 | 358710 | 578810 | 1408116 | 5617682 | 4359432 | 5481965 | 4131614 | 5446507 | 10184287 | 92437969 |
| 37 Interest | 12036769 | *8525 | *20 | *247 | *991 | 3038 | 6017 | 10535 | 7728 | 17973 | 21353 | 67985 | 11892356 |
| 38 Interest on govt. obligations | 621513 | *1564 | - | - | - | - | *126 | *431 | 2000 | 3922 | 3795 | 8015 | 601661 |
| 39 Rents | 353731 | 121 | - | *3 | - | *1279 | *1877 | *1609 | *406 | *693 | 3384 | 4475 | 339885 |
| 40 Royalties | 741915 | 1226 | *4649 | *638 | - | - | *11858 | *1259 | *5089 | 27573 | 13297 | 34056 | 642271 |
| 41 Net S-T cap gain less net LT loss | 74032 | - | - | *154 | - | - | - | *11230 | - | - | 14 | 281 | 62354 |
| 42 Net L-T cap gain less net ST loss | 1160648 | - | *5937 | - | - | - | *1614 | *8076 | *527 | *2248 | 2286 | 28249 | 1111711 |
| 43 Net gain, noncapital assets | 1243321 | 63 | - | - | *70851 | *2757 | *749 | *1665 | 2853 | 3959 | 4719 | 5749 | 1149957 |
| 44 Dividends, domestic corporations | 198252 | *14 | - | - | - | *6 | *431 | *690 | *2099 | *505 | 1854 | 7847 | 184805 |
| 45 Dividends, foreign corporations | 651970 | *9055 | - | - | - | - | - | *8633 | *2775 | *12151 | 6956 | 36577 | 575821 |
| 46 Other receipts | 2517504 | *17015 | *70 | *3108 | *1125 | 4386 | 67534 | 16249 | 71426 | 50009 | 52995 | 54696 | 2178892 |
| 47 Total deductions | 143108160 | 1711824 | 290691 | 398001 | 704260 | 1390329 | 5498724 | 4295009 | 5284250 | 4018751 | 5242765 | 9824116 | 104449440 |
| 48 Cost of goods | 76077567 | 719712 | *3630 | *31061 | *44983 | 169811 | 841081 | 683264 | 877440 | 638326 | 1004550 | 1564437 | 7074305 |
| 49 Compensation of officers | 1477647 | *16243 | *69021 | *40995 | 36113 | 94761 | 355014 | 174144 | 144373 | 73697 | 88019 | 92634 | 292634 |
| 50 Salaries and wages | 17330802 | 140518 | *62856 | 48436 | 64114 | 103975 | 445556 | 376582 | 377706 | 339024 | 471998 | 948550 | 13951487 |
| 51 Repairs | 1442116 | 8351 | *1553 | *1874 | *827 | 3457 | 19124 | 13134 | 17418 | 13716 | 16642 | 46935 | 1299084 |
| 52 Bad debts | 884113 | *3985 | *173 | *635 | *760 | 2885 | 12330 | 11741 | 17175 | 12838 | 14629 | 17751 | 789213 |
| 53 Rent paid on business property | 2058169 | 22205 | *15836 | *17389 | 16209 | 23073 | 76848 | 29796 | 41584 | 24601 | 38384 | 90386 | 1661859 |
| 54 Taxes paid | 2971774 | 32237 | *18971 | 11484 | 18945 | 29886 | 136290 | 117380 | 99190 | 84307 | 109394 | 204821 | 2108868 |
| 55 Interest paid | 13268752 | 22368 | *668 | 3943 | *54381 | 14824 | 57043 | 51813 | 49306 | 47213 | 94164 | 156603 | 12716426 |
| 56 Contributions or gifts | 92819 | *511 | - | *12 | *19 | *127 | 1115 | 2694 | 3459 | 789 | 1109 | 4408 | 78577 |
| 57 Amortization | 558060 | 11645 | *148 | *5463 | *1956 | *1456 | 12549 | 11060 | 9894 | 11900 | 12188 | 43068 | 436735 |
| 58 Depreciation | 11048385 | 57004 | *5630 | 8249 | 18054 | 25197 | 102935 | 75779 | 113284 | 93469 | 166739 | 309546 | 10072500 |
| 59 Depletion | *315 | - | - | - | - | - | - | - | - | *17 | -0 | - | 298 |
| 60 Advertising | 1480597 | *15460 | *953 | *8759 | *3390 | 16673 | 50701 | 64655 | 54224 | 42167 | 82172 | 142769 | 998673 |
| 61 Pension, prof sh, stock, annuity | 1008086 | *15855 | - | *674 | - | *6776 | 32223 | 15874 | 29646 | 16679 | 27792 | 50988 | 811580 |
| 62 Employee benefit programs | 2767838 | 14001 | *2269 | *3827 | *5411 | 13595 | 61237 | 50110 | 88980 | 67904 | 82752 | 230282 | 2147470 |
| 63 Net loss, noncapital assets | 58096 | 1639 | - | *859 | - | *72 | *12436 | 2107 | 4337 | 3237 | 2624 | 12707 | 18079 |
| 64 Other deductions | 10583022 | 214699 | 63596 | 71764 | 64632 | 139857 | 482851 | 416808 | 574595 | 482985 | 572287 | 1158037 | 6340913 |
| 65 Total receipts less total deducts | 8508532 | 56994 | 695 | -35142 | -52482 | 29254 | 209163 | 124800 | 292617 | 231896 | 314396 | 608100 | 6728241 |
| 66 Constructive taxable income from related foreign corporations | 1014994 | 3045 | - | - | - | - | - | - | *1323 | *5302 | 564 | 10653 | 994107 |
| 67 Net income (less deficit), total | 8902013 | 58475 | 695 | -35142 | -52482 | 29254 | 209037 | 124369 | 291940 | 233276 | 311165 | 610738 | 7120687 |
| 68 Net income, total | 9958298 | *135327 | *9028 | *34112 | *9272 | 73849 | 343336 | 236329 | 394487 | 351766 | 416076 | 725246 | 7229470 |
| 69 Deficit, total | 1056285 | 76852 | *8333 | *69254 | *61754 | *44595 | 134299 | 111960 | 102546 | 118489 | 104912 | 114508 | 108783 |
| 70 Net income (less def), Form 1120-A | *281 | - | - | - | *281 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-13897 | *-13897 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 683543 | - | *-3121 | *-32821 | *-16536 | *32458 | 122320 | 95142 | 201421 | 105307 | 138849 | 40523 | - |
| 73 Statutory special deductions, total | 1272275 | *10459 | *543 | - | *2299 | *3617 | 42036 | 40270 | 25508 | 32871 | 49990 | 62973 | 1001710 |
| 74 Net operating loss deduction | 942360 | *1394 | *543 | - | *2299 | *3612 | 41734 | *30932 | *23174 | 29121 | 42476 | 34484 | 732590 |
| 75 Dividends received deduction | 329915 | *9065 | - | - | - | *5 | *302 | *9338 | *2334 | *3750 | 7514 | 28489 | 269120 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 7895982 | *125136 | *5126 | *16534 | *6973 | *17339 | 172820 | 97554 | 158257 | 213693 | 224716 | 624704 | 6233130 |
| 78 Income tax before credits, total | 2809701 | *43881 | *787 | *3892 | *1144 | *3247 | 57045 | 33963 | 55230 | 74343 | 79632 | 219629 | 2236908 |
| 79 Regular tax | 2745609 | *43694 | *787 | *3892 | *1144 | *3247 | 56822 | 32976 | 53873 | 73378 | 77272 | 217189 | 2181333 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 323 | - | - | - | - | - | - | - | - | - | - | - | 323 |
| 82 Alternative minumum tax | 22852 | 25 | - | - | - | - | *209 | *984 | *563 | 858 | 2146 | 1943 | 16124 |
| 83 Environmental tax | 11276 | 162 | - | - | - | - | *14 | *3 | 71 | 96 | 214 | 579 | 10137 |
| 84 Foreign tax credit | 415491 | 1494 | - | - | - | - | *171 | - | *760 | *3966 | 936 | 12717 | 395447 |
| 85 U.S. Possessions tax credit | 214326 | - | - | - | - | - | 1057 | 463 | 5110 | 31344 | 16678 | 56257 | 103417 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 843 | - | - | - | - | - | - | - | - | - | - | - | 843 |
| 88 General business credit | 48977 | *592 | - | *467 | - | *139 | *972 | *430 | 2330 | 1945 | 4194 | 7001 | 30906 |
| 89 Prior year minumum tax credit | 123458 | - | - | - | - | *251 | *80 | *287 | *350 | *59 | 1205 | 1300 | 119927 |
| 90 Income tax after credits, total | 2006607 | *41795 | *787 | *3425 | *1144 | *2858 | 54765 | 32783 | 46680 | 37029 | 56620 | 142355 | 1586367 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 26
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3161 | *241 | *1122 | *184 | *189 | *351 | 589 | 164 | 77 | 89 | 59 | 42 | 52 |
| 2 Total assets | 453846693 | - | *40060 | *26246 | *71933 | *267970 | 1248665 | 1147210 | 1163400 | 2957376 | 4092534 | 6719999 | 436111299 |
| 3 Cash | 9470943 | - | *1860 | *11081 | *14117 | *30436 | 115078 | 55120 | 69816 | 200844 | 245224 | 287649 | 8439717 |
| 4 Notes and accounts receivable | 139973130 | - | *347 | *2996 | *14559 | *84814 | 254660 | 303744 | 276345 | 727460 | 936260 | 1646672 | 135725273 |
| 5 Less: Allowance for bad debts | 1184590 | - | - | - | - | *340 | *2736 | *2238 | 4173 | 7843 | 10107 | 13720 | 1143431 |
| 6 Inventories | 21790998 | - | *30545 | *4552 | *17685 | *64847 | 407358 | 321970 | 314036 | 753117 | 748594 | 1173157 | 17955137 |
| 7 U.S. govt. obligations, total | 8305956 | - | - | - | - | - | - | - | *4908 | *9853 | - | 70551 | 8220644 |
| 8 Tax-exempt securities | 3382969 | - | - | - | - | - | *65301 | - | *2866 | *2506 | 31588 | - | 3280709 |
| 9 Other current assets | 19691599 | - | *54 | *4108 | *686 | *9489 | 38343 | 53044 | 28041 | 75543 | 142973 | 486858 | 18852460 |
| 10 Loans to stockholders | 439861 | - | - | - | *210 | *33 | *16599 | *3447 | *4478 | *1366 | 2379 | 2784 | 408564 |
| 11 Mortgage and real estate loans | 2839865 | - | - | - | - | - | - | - | - | - | 21 | - | 2839844 |
| 12 Other investments | 88188943 | - | - | - | - | *391 | *32165 | 11031 | 63651 | 123859 | 205787 | 464274 | 87287784 |
| 13 Depreciable assets | 187539559 | - | *14720 | *5316 | *48029 | *76131 | 596407 | 688197 | 658892 | 1537273 | 2675096 | 3636672 | 177602827 |
| 14 Less: Accumulated depreciation | 91320898 | - | *8789 | *4136 | *23373 | *38218 | 291972 | 326049 | 299766 | 701754 | 1210734 | 1652412 | 86763695 |
| 15 Depletable assets | 1600 | - | - | - | - | - | - | - | - | - | - | 1094 | 505 |
| 16 Less: Accumulated depletion | 856 | - | - | - | - | - | - | - | - | - | - | 527 | 329 |
| 17 Land | 1713185 | - | - | - | - | *603 | *13093 | 12290 | 18271 | 30538 | 46330 | 70733 | 1521328 |
| 18 Intangible assets (Amortizable) | 12631467 | - | *431 | *500 | - | *1672 | 6038 | *28187 | 30127 | 143341 | 124608 | 304664 | 11991900 |
| 19 Less: Accumulated amortization | 2174314 | - | *258 | *425 | - | *292 | *2243 | *7270 | *17586 | 21771 | 38323 | 51780 | 2034365 |
| 20 Other assets | 52557277 | - | *1151 | *2254 | *20 | *38403 | *574 | 5736 | 13495 | 83044 | 192840 | 293329 | 51926429 |
| 21 Total liabilities | 453846693 | - | *40060 | *26246 | *71933 | *267970 | 1248665 | 1147210 | 1163400 | 2957376 | 4092534 | 6719999 | 436111299 |
| 22 Accounts payable | 41897775 | - | *1180 | *4777 | *682 | *68610 | 270548 | 173326 | 213634 | 522495 | 715069 | 1096172 | 38831283 |
| 23 Mort, notes, and bonds under 1 yr | 76783281 | - | *2932 | *122 | *1039 | *23574 | 159545 | 131633 | 158028 | 355121 | 499168 | 370423 | 75081697 |
| 24 Other current liabilities | 44760540 | - | *81 | *6792 | *11507 | *26781 | 91855 | 95671 | 128063 | 228389 | 401580 | 707958 | 43061863 |
| 25 Loans from stockholders | 1641660 | - | *22172 | *34691 | *21801 | *9799 | 152826 | *3763 | *46835 | 85267 | 90186 | 52127 | 1122191 |
| 26 Mort, notes, bonds, 1 yr or more | 92838064 | - | *7571 | - | *11377 | *32903 | 194867 | 175362 | 181947 | 621866 | 525411 | 1375208 | 89711553 |
| 27 Other liabilities | 108088272 | - | *6126 | - | *385 | *3170 | 32832 | *51607 | 16554 | 95953 | 186548 | 519802 | 107175295 |
| 28 Net worth | 87837101 | - | *-1 | *-20136 | *25144 | *103132 | 346193 | 515848 | 418339 | 1048283 | 1674572 | 2598310 | 81127417 |
| 29 Capital stock | 10184392 | - | *3150 | *7357 | *189 | *52707 | 166557 | 76059 | 36788 | 272334 | 485627 | 808070 | 8275554 |
| 30 Paid-in or capital surplus | 60181465 | - | *1102 | *893 | - | *87069 | 111688 | 32665 | 150014 | 476000 | 739500 | 783533 | 57799003 |
| 31 Retained earnings, appropriated | *22533 | - | - | - | - | - | *5716 | - | - | - | 2808 | - | 14008 |
| 32 Retained earnings-unappropriated | 16689948 | - | *-4027 | - | *33642 | *-71982 | -19089 | 107489 | 59570 | 6298 | 371242 | 675860 | 15530947 |
| 33 Retained earnings (S Corp) | 1394566 | - | - | *-28386 | - | *35354 | *86044 | 324303 | 176450 | 294238 | 90908 | 415655 | - |
| 34 Less: Cost of treasury stock | 635804 | - | *225 | - | *8687 | *16 | *4724 | *24667 | *4482 | *586 | 15512 | 84809 | 492095 |
| 35 Total receipts | 426533996 | *884596 | *123244 | *161983 | *155126 | *636135 | 3505574 | 2716092 | 2374737 | 5057166 | 7474916 | 11544843 | 391899586 |
| 36 Business receipts | 391204540 | *834257 | *123244 | *161272 | *150103 | *628355 | 3453302 | 2689767 | 2356169 | 4995924 | 7398131 | 11422432 | 356991582 |
| 37 Interest | 14042152 | *3980 | - | - | *26 | *201 | 4288 | *1234 | 4112 | 11340 | 17937 | 38197 | 13960837 |
| 38 Interest on govt. obligations | 198526 | - | - | - | - | - | *2148 | *12 | *47 | *695 | 2985 | 2523 | 190116 |
| 39 Rents | 11892201 | 249 | - | - | - | - | *7188 | *26 | *846 | *1452 | 1159 | 5176 | 11876104 |
| 40 Royalties | 345692 | 190 | - | - | - | - | *2281 | *202 | - | *176 | 5382 | 9519 | 327941 |
| 41 Net S-T cap gain less net LT loss | *8939 | - | - | - | - | - | - | - | *40 | - | 582 | - | 8316 |
| 42 Net L-T cap gain less net ST loss | 703719 | *244 | - | - | - | - | *799 | - | *4 | *455 | 1678 | 15517 | 685022 |
| 43 Net gain, noncapital assets | 2794531 | *1575 | - | - | *4326 | *8 | *7158 | 11161 | 889 | 7468 | 2724 | 34203 | 2725020 |
| 44 Dividends, domestic corporations | 150211 | - | - | - | - | - | - | *6 | *581 | *415 | 2578 | 3614 | 143017 |
| 45 Dividends, foreign corporations | 1303202 | 500 | - | - | - | - | - | *2 | *819 | *157 | 308 | 28071 | 1273345 |
| 46 Other receipts | 3890284 | *43600 | - | *711 | *670 | *7571 | 28410 | 13682 | 11229 | 39083 | 41451 | -14410 | 3718287 |
| 47 Total deductions | 415132372 | *889637 | *123543 | *154995 | *155358 | *673737 | 3405235 | 2576387 | 2209650 | 4887906 | 7121736 | 11059362 | 381874826 |
| 48 Cost of goods | 300590899 | *262295 | *30545 | *4552 | *17685 | *64847 | 398682 | 320072 | 321623 | 751905 | 721591 | 1125270 | 17404963 |
| 49 Compensation of officers | 798855 | *3525 | *4238 | *11566 | *6093 | *26631 | 110101 | 118911 | 40012 | 41070 | 39622 | 58165 | 338921 |
| 50 Salaries and wages | 15633350 | *38844 | - | *13481 | *9223 | *27572 | 188110 | 135849 | 84901 | 185564 | 212225 | 367196 | 14370386 |
| 51 Repairs | 2766584 | *1032 | *520 | *62 | *2292 | *413 | 13127 | 14514 | 6526 | 7307 | 26167 | 58048 | 2636578 |
| 52 Bad debts | 862267 | *432 | *4 | - | - | *1052 | 7576 | 5182 | 2095 | 6700 | 6122 | 16201 | 816903 |
| 53 Rent paid on business property | 2972506 | *5248 | *5684 | *1500 | *3739 | *8409 | 19079 | 22474 | 8850 | 18031 | 19375 | 42737 | 2817380 |
| 54 Taxes paid | 6628005 | *11664 | *2615 | *5044 | *4402 | *24938 | 69933 | 52270 | 47828 | 77691 | 100293 | 175959 | 6055368 |
| 55 Interest paid | 13754084 | *21158 | *548 | *719 | *4890 | *4713 | 33646 | 28561 | 27767 | 70348 | 80323 | 155780 | 13325631 |
| 56 Contributions or gifts | 127564 | *148 | - | - | *10 | - | 502 | *497 | *108 | 970 | 3252 | 2066 | 120010 |
| 57 Amortization | 468486 | *9215 | *86 | *100 | - | *553 | 757 | 3358 | 3057 | 11043 | 8203 | 14131 | 417982 |
| 58 Depreciation | 24207651 | *13955 | *2375 | *564 | *4775 | *6803 | 50641 | 67835 | 71923 | 154427 | 263131 | 289479 | 23281742 |
| 59 Depletion | 19729 | - | - | - | - | - | - | - | - | - | 98 | - | 19632 |
| 60 Advertising | 3981157 | *1662 | *987 | *671 | *1027 | *3190 | 23254 | 13430 | 13779 | 21076 | 15332 | 45125 | 3841625 |
| 61 Pension, prof sh, stock, annuity | 12922603 | *3762 | - | - | *522 | *1335 | 13111 | *3578 | 7807 | 14625 | 18795 | 47883 | 12811185 |
| 62 Employee benefit programs | 5750071 | *6001 | *32 | - | *880 | *12437 | 30753 | 28244 | 22864 | 55384 | 84256 | 215284 | 5293936 |
| 63 Net loss, noncapital assets | 54830 | - | - | - | - | *8633 | *2335 | *424 | *1339 | 1180 | 1883 | 1792 | 37244 |
| 64 Other deductions | 23593729 | *77533 | *20028 | *17826 | *19473 | *45460 | 188294 | 128550 | 136422 | 209493 | 219653 | 361855 | 22169142 |
| 65 Total receipts less total deducts | 11401624 | *-5041 | *-299 | *6988 | *-233 | *-37602 | 100339 | 139705 | 165087 | 169260 | 353179 | 485481 | 10024760 |
| 66 Constructive taxable income from related foreign corporations | 4219216 | - | - | - | - | - | - | - | - | - | - | 11219 | 4207996 |
| 67 Net income (less deficit), total | 15422314 | *-5041 | *-299 | *6988 | *-233 | *-37602 | 98191 | 139693 | 165040 | 168565 | 350195 | 494177 | 14042641 |
| 68 Net income, total | 16072625 | *36678 | *4964 | *18538 | *4442 | *21411 | 150474 | 169255 | 184429 | 244151 | 394513 | 592308 | 14251463 |
| 69 Deficit, total | 650311 | *41719 | *5263 | *11550 | *4675 | *59013 | *52283 | *29562 | *19389 | 75586 | 44318 | 98131 | 208822 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 476793 | *909 | *2116 | *6988 | - | *15554 | *38309 | 119736 | 97282 | 66018 | 21499 | 108382 | - |
| 73 Statutory special deductions, total | 1694761 | - | - | - | - | - | *46046 | *3596 | *16179 | 23666 | 66653 | 107999 | 1430622 |
| 74 Net operating loss deduction | 1417593 | - | - | - | - | - | *46046 | *3592 | *14990 | 23356 | 64577 | 89099 | 1175933 |
| 75 Dividends received deduction | 277168 | - | - | - | - | - | - | *4 | *1189 | *310 | 2076 | 18900 | 254689 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 13821532 | *21404 | *241 | - | *4442 | *5856 | 54265 | *37482 | 71113 | 136290 | 306016 | 363298 | 12821122 |
| 78 Income tax before credits, total | 4888134 | *7178 | *36 | - | *796 | *1644 | 18255 | *12716 | 24258 | 49381 | 112010 | 132258 | 4529603 |
| 79 Regular tax | 4828685 | *7159 | *36 | - | *796 | *1644 | 17064 | *12699 | 24143 | 46384 | 105456 | 126218 | 4487087 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 32769 | 12 | - | - | - | - | *1191 | *14 | *509 | *2691 | 6145 | 5530 | 16677 |
| 83 Environmental tax | 22020 | *7 | - | - | - | - | - | *3 | *47 | 117 | 406 | 510 | 20931 |
| 84 Foreign tax credit | 1700051 | - | - | - | - | - | - | - | - | *18 | 188 | 8861 | 1690984 |
| 85 U.S. Possessions tax credit | 14187 | - | - | - | - | - | - | - | - | - | 3534 | 10653 | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 35 | - | - | - | - | - | - | - | - | - | - | - | 35 |
| 88 General business credit | 500694 | *36 | - | - | - | - | - | *7 | *25 | *693 | 540 | 3272 | 496121 |
| 89 Prior year minumum tax credit | 44727 | - | - | - | - | - | *139 | - | *924 | *2723 | 5163 | 5173 | 30605 |
| 90 Income tax after credits, total | 2628439 | *7142 | *36 | - | *796 | *1644 | 18116 | *12708 | 23308 | 45948 | 102584 | 104298 | 2311857 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 27
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4857 | *24 | *2002 | *790 | *330 | 458 | 738 | 231 | 155 | 41 | 17 | 29 | 41 |
| 2 Total assets | 147908062 | - | *48921 | *136748 | *122494 | 336075 | 1602368 | 1543700 | 2527654 | 1379010 | 1145960 | 4453594 | 134611538 |
| 3 Cash | 4103830 | - | *21922 | *46251 | *8284 | 51111 | 145629 | 93563 | 139309 | 81238 | 44017 | 374946 | 3097560 |
| 4 Notes and accounts receivable | 30573622 | - | *8678 | *51124 | *30421 | 68043 | 297866 | 376716 | 572663 | 218693 | 206481 | 951323 | 27791613 |
| 5 Less: Allowance for bad debts | 792538 | - | - | - | *82 | - | 2750 | 4721 | 12658 | 5504 | 4723 | 32343 | 729756 |
| 6 Inventories | 27766401 | - | *5205 | *5816 | *43556 | *119363 | 488406 | 323041 | 634213 | 379863 | 191502 | 988478 | 24586959 |
| 7 U.S. govt. obligations, total | *417477 | - | - | - | - | - | - | *49 | *757 | 1935 | 640 | - | 414096 |
| 8 Tax-exempt securities | *768244 | - | - | - | - | - | *10728 | *113 | - | - | - | 19941 | 737463 |
| 9 Other current assets | 8057112 | - | *20 | *4012 | *1602 | *3974 | 90631 | 101654 | 196482 | 78741 | 64587 | 334155 | 7181253 |
| 10 Loans to stockholders | 923625 | - | - | *498 | *31 | *15 | *3924 | *20631 | 13673 | *7312 | 2110 | 14218 | 861213 |
| 11 Mortgage and real estate loans | 240592 | - | - | - | - | *4401 | *13223 | *15408 | *1868 | - | - | 128 | 205564 |
| 12 Other investments | 18362191 | - | - | - | - | - | 99656 | 57242 | 90437 | 78007 | 69501 | 242681 | 17724665 |
| 13 Depreciable assets | 74541308 | - | *55709 | *123497 | *47649 | 213186 | 775768 | 956196 | 1415224 | 612377 | 740477 | 1920636 | 67680589 |
| 14 Less: Accumulated depreciation | 40982778 | - | *47933 | *95700 | *23041 | 135993 | 443637 | 555280 | 753772 | 294473 | 337529 | 1004418 | 37291004 |
| 15 Depletable assets | *164093 | - | - | - | - | - | - | 476 | *1074 | *11304 | - | - | 151239 |
| 16 Less: Accumulated depletion | *37004 | - | - | - | - | - | - | 455 | *255 | *132 | - | - | 36162 |
| 17 Land | 1752488 | - | - | - | *10276 | *3689 | 53850 | 46063 | 46217 | 40608 | 26121 | 69063 | 1456602 |
| 18 Intangible assets (Amortizable) | 8409262 | - | *2867 | *1136 | *3280 | *637 | 6459 | *49424 | 146245 | 93211 | 94759 | 264649 | 7746595 |
| 19 Less: Accumulated amortization | 883102 | - | *515 | *238 | *210 | *633 | 3554 | *2130 | 62536 | 34061 | 9402 | 75368 | 694456 |
| 20 Other assets | 14523240 | - | *2967 | *351 | *728 | *8283 | 66168 | 65711 | 98713 | 109890 | 57417 | 385505 | 13727505 |
| 21 Total liabilities | 147908062 | - | *48921 | *136748 | *122494 | 336075 | 1602368 | 1543700 | 2527654 | 1379010 | 1145960 | 4453594 | 134611538 |
| 22 Accounts payable | 16232002 | - | *8477 | *57900 | *32423 | 196852 | 222689 | 231761 | 347512 | 197415 | 127676 | 738103 | 14071195 |
| 23 Mort, notes, and bonds under 1 yr | 6146054 | - | *663 | *13503 | *6572 | *97924 | 193251 | 278888 | 374294 | 165332 | 105090 | 226608 | 4683927 |
| 24 Other current liabilities | 30167392 | - | *4921 | *5175 | *9905 | 107320 | 144923 | 111063 | 263697 | 173813 | 192737 | 609400 | 28544439 |
| 25 Loans from stockholders | 1075903 | - | *6373 | - | *15416 | *22639 | 196386 | 85278 | *105010 | *14256 | 13617 | 46117 | 570811 |
| 26 Mort, notes, bonds, 1 yr or more | 28963828 | - | *3142 | *42653 | *22036 | 263794 | 261837 | 173564 | 544151 | 344764 | 307437 | 1040267 | 25960184 |
| 27 Other liabilities | 20993269 | - | - | - | *41280 | *-0 | *46143 | *26648 | 113395 | 319245 | 110655 | 293504 | 20042398 |
| 28 Net worth | 44329614 | - | *25344 | *17516 | *-5138 | -352454 | 537139 | 636498 | 779596 | 164185 | 288747 | 1499595 | 40738584 |
| 29 Capital stock | 9330965 | - | *4171 | *2857 | *3413 | 3532 | 131287 | 236043 | 274570 | 174809 | 135478 | 573276 | 7791527 |
| 30 Paid-in or capital surplus | 11320351 | - | *18780 | *47152 | *1215 | *85114 | 300309 | 153797 | 346729 | 176107 | 195380 | 1375630 | 8620139 |
| 31 Retained earnings, appropriated | *146908 | - | - | - | *231 | - | - | *147 | *4361 | - | 264 | - | 141904 |
| 32 Retained earnings-unappropriated | 27028315 | - | *-2992 | *-66482 | *-27817 | *-235787 | -142198 | 251078 | 22678 | -175056 | -91909 | -543912 | 28040711 |
| 33 Retained earnings (S Corp) | 792262 | - | *5385 | *36835 | *17820 | *-199915 | 272411 | *35020 | 227561 | *1521 | 60587 | 335038 | - |
| 34 Less: Cost of treasury stock | 4289186 | - | - | *2845 | - | *5399 | *24670 | *39587 | *96302 | *13196 | 11051 | 240438 | 3855698 |
| 35 Total receipts | 163752202 | *1080243 | *237029 | *492831 | *530003 | 710462 | 2664890 | 2751599 | 4657372 | 1824776 | 1692919 | 6789370 | 140320708 |
| 36 Business receipts | 155516605 | *1049132 | *236706 | *486055 | *529729 | 702527 | 2640428 | 2670710 | 4584407 | 1762609 | 1661500 | 6512277 | 132680524 |
| 37 Interest | 2787876 | *13364 | *269 | *206 | *52 | *6236 | 2866 | 8154 | 10387 | 11405 | 4547 | 42363 | 2688026 |
| 38 Interest on govt. obligations | 32712 | 317 | - | - | - | - | *271 | *77 | *647 | *235 | 72 | 5670 | 25423 |
| 39 Rents | 1211189 | 2061 | - | - | - | *755 | *30 | *1145 | 2527 | *15351 | 365 | 13068 | 1175887 |
| 40 Royalties | 451244 | 1648 | - | - | - | - | - | *504 | *65 | *1658 | 1569 | 14432 | 431367 |
| 41 Net S-T cap gain less net LT loss | *3560 | 45 | - | - | - | - | - | 894 | *86 | *15 | - | 33 | 2487 |
| 42 Net L-T cap gain less net ST loss | 108772 | 723 | - | - | - | - | - | *7953 | *1209 | 7017 | 180 | 9756 | 81933 |
| 43 Net gain, noncapital assets | 591474 | *556 | - | - | - | *17 | *912 | 12509 | 12465 | *4367 | 131 | 120398 | 440119 |
| 44 Dividends, domestic corporations | 106256 | - | - | - | - | *1 | - | *17 | *260 | *76 | 55 | 1120 | 104728 |
| 45 Dividends, foreign corporations | 1167944 | 3552 | - | - | - | - | - | - | *415 | *448 | 337 | 3111 | 1160081 |
| 46 Other receipts | 1774571 | *8844 | *54 | *6570 | *222 | *927 | 20384 | 49635 | 44905 | 21594 | 24162 | 67142 | 1530132 |
| 47 Total deductions | 158985076 | *1076832 | *235166 | *492069 | *510114 | 760690 | 2601946 | 2688785 | 4590322 | 1770356 | 1711168 | 6420179 | 136127448 |
| 48 Cost of goods | 117716002 | *207552 | *5205 | *4939 | *39533 | *119363 | 485953 | 353530 | 650308 | 388435 | 175966 | 1011460 | 16367513 |
| 49 Compensation of officers | 861387 | *30383 | *40402 | *7992 | *21401 | *8351 | 68483 | 94844 | 90882 | 19197 | 19924 | 49513 | 410016 |
| 50 Salaries and wages | 8644625 | *31591 | *33506 | *27933 | *15864 | *83947 | 166086 | 141924 | 239355 | 72164 | 62175 | 232528 | 7537552 |
| 51 Repairs | 929720 | *737 | *1285 | *7357 | *1303 | *1989 | 13737 | 16313 | 22219 | 4159 | 6201 | 26261 | 828158 |
| 52 Bad debts | 252335 | *392 | *382 | *5 | *179 | *982 | 4312 | 13559 | 10862 | 3864 | 10918 | 7506 | 199373 |
| 53 Rent paid on business property | 1200872 | *4430 | *16047 | *21824 | *1352 | *8508 | 25637 | 43010 | 30104 | 9157 | 9777 | 30513 | 1000516 |
| 54 Taxes paid | 2997306 | *3973 | *10084 | *11812 | *12098 | 22469 | 67328 | 73084 | 105768 | 28755 | 28272 | 135118 | 2498544 |
| 55 Interest paid | 3996615 | *22077 | *455 | *4752 | *2970 | 21572 | 32951 | 37054 | 87714 | 50085 | 41291 | 131790 | 3563905 |
| 56 Contributions or gifts | 88689 | *139 | *5 | - | *7 | *54 | *222 | *412 | 928 | 348 | 767 | 1010 | 84797 |
| 57 Amortization | 283980 | *4395 | *186 | *426 | *210 | *291 | 1267 | 2180 | 17192 | 5429 | 10308 | 23235 | 218861 |
| 58 Depreciation | 3827513 | *29422 | *6104 | *18382 | *5318 | 20336 | 58911 | 64914 | 95870 | 46322 | 58022 | 134113 | 3289798 |
| 59 Depletion | *26784 | - | - | - | - | - | - | 75 | *81 | - | - | - | 26627 |
| 60 Advertising | 402339 | *1959 | *457 | *250 | *3204 | *5045 | 26579 | 18498 | 21157 | 12697 | 6903 | 17554 | 288038 |
| 61 Pension, prof sh, stock, annuity | 1066302 | *927 | *1289 | *2384 | - | *193 | *6464 | 12574 | 16842 | 11355 | 11270 | 45045 | 957960 |
| 62 Employee benefit programs | 3587597 | *4456 | *1638 | *12301 | *3012 | *2375 | 32069 | 39875 | 79546 | 22503 | 18966 | 153449 | 3217408 |
| 63 Net loss, noncapital assets | 260162 | 9126 | - | *7473 | - | - | *11918 | *561 | 19281 | *198 | 710 | 7615 | 203280 |
| 64 Other deductions | 12842848 | *71176 | *41612 | *29870 | *36936 | 81331 | 166979 | 138762 | 268340 | 130166 | 137677 | 266343 | 11473656 |
| 65 Total receipts less total deducts | 4767127 | *3411 | *1863 | *762 | *19889 | -50228 | 62944 | 62814 | 67050 | 54420 | -18249 | 369190 | 4193260 |
| 66 Constructive taxable income from related foreign corporations | 1205087 | - | - | - | - | - | - | - | *413 | - | 259 | 1012 | 1203402 |
| 67 Net income (less deficit), total | 5939502 | *3094 | *1863 | *762 | *19889 | -50228 | 62673 | 62737 | 66817 | 54185 | -18062 | 364533 | 5371240 |
| 68 Net income, total | 7282652 | *70930 | *5090 | *22779 | *21399 | *24131 | 160674 | 131837 | 140396 | 89167 | 49488 | 427633 | 6139129 |
| 69 Deficit, total | 1343150 | *67836 | *3227 | *22017 | *1510 | *74359 | 98001 | 69100 | 73580 | *34982 | 67550 | 63100 | 767889 |
| 70 Net income (less def), Form 1120-A | *-745 | - | *-678 | *-68 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *300 | *300 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 214672 | - | *296 | *15446 | *18033 | *-35942 | 75724 | *28303 | 40068 | *7027 | -10615 | 76332 | - |
| 73 Statutory special deductions, total | 810601 | 19501 | - | - | - | *1004 | *6594 | *19285 | 32243 | *13974 | 10193 | 109913 | 597894 |
| 74 Net operating loss deduction | 386495 | 18270 | - | - | - | *1003 | *6594 | *19285 | 31647 | *13526 | 9811 | 107367 | 178992 |
| 75 Dividends received deduction | 424106 | 1231 | - | - | - | *-0 | - | *-0 | *597 | *449 | 381 | 2546 | 418902 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 6080078 | *52660 | *3954 | - | *3366 | *7074 | *16788 | 60221 | 58423 | 68164 | 38612 | 223618 | 5547198 |
| 78 Income tax before credits, total | 2242522 | *18525 | *7 | - | *505 | *1568 | *4890 | 20650 | 20540 | 23430 | 15714 | 81607 | 2055086 |
| 79 Regular tax | 2120999 | *18222 | *7 | - | *505 | *1568 | *4890 | 20442 | 19744 | 23192 | 13268 | 78068 | 1941093 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 2008 | - | - | - | - | - | - | - | - | - | - | 13 | 1995 |
| 82 Alternative minumum tax | 103247 | - | - | - | - | - | - | *144 | *772 | *172 | 366 | 3137 | 98656 |
| 83 Environmental tax | 8390 | *76 | - | - | - | - | - | *17 | *24 | 66 | 53 | 385 | 7769 |
| 84 Foreign tax credit | 719977 | - | - | - | - | - | - | - | *24 | - | 57 | 3421 | 716475 |
| 85 U.S. Possessions tax credit | 426 | - | - | - | - | - | 75 | - | 351 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 33974 | - | - | - | - | - | *78 | *1392 | *657 | 49 | 4 | 1934 | 29860 |
| 89 Prior year minumum tax credit | 34991 | 238 | - | - | - | - | - | *199 | *505 | *556 | 1266 | 2723 | 29505 |
| 90 Income tax after credits, total | 1453153 | *18288 | *7 | - | *505 | *1568 | *4736 | 19060 | 19003 | 22824 | 14387 | 73529 | 1279246 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3725
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1160 | *5 | *181 | *384 | *100 | *124 | *151 | 96 | 63 | *12 | 5 | 11 | 27 |
| 2 Total assets | 124803361 | - | *12521 | *68110 | *34420 | *68577 | *291454 | 596372 | 1024545 | *403331 | 399036 | 1691868 | 120213127 |
| 3 Cash | 1965530 | - | *12521 | *24331 | *293 | *5439 | *43595 | 26805 | 52224 | *25977 | 20624 | 84027 | 1669695 |
| 4 Notes and accounts receivable | 25576914 | - | - | *25077 | *7200 | *22056 | *76340 | 196824 | 186006 | *44919 | 48290 | 272762 | 24697441 |
| 5 Less: Allowance for bad debts | 739333 | - | - | - | *82 | - | - | *2421 | 6379 | *1821 | 890 | 13573 | 714166 |
| 6 Inventories | 24095821 | - | - | - | *18480 | *30890 | *58748 | 179202 | 333544 | *104248 | 48189 | 427041 | 22895480 |
| 7 U.S. govt. obligations, total | *414144 | - | - | - | - | - | - | *49 | - | - | - | - | 414096 |
| 8 Tax-exempt securities | *768244 | - | - | - | - | - | *10728 | *113 | - | - | - | 19941 | 737463 |
| 9 Other current assets | 6419298 | - | - | *1605 | *1464 | *940 | *5089 | 38140 | 117056 | *12619 | 8334 | 85089 | 6148961 |
| 10 Loans to stockholders | 312022 | - | - | *498 | - | - | *1177 | *4047 | *6884 | *6022 | - | 14218 | 279177 |
| 11 Mortgage and real estate loans | *223453 | - | - | - | - | - | *2544 | *15217 | - | - | - | 128 | 205564 |
| 12 Other investments | 15458956 | - | - | - | - | - | *28388 | *8574 | 39829 | *12224 | 16620 | 132749 | 15220570 |
| 13 Depreciable assets | 64867786 | - | *9410 | *104426 | *13889 | *49621 | *191200 | 385682 | 358597 | *279494 | 234986 | 828205 | 62412276 |
| 14 Less: Accumulated depreciation | 36056476 | - | *9410 | *88351 | *7520 | *39121 | *143431 | 273732 | 172323 | *192697 | 82919 | 477478 | 34569494 |
| 15 Depletable assets | *53995 | - | - | - | - | - | - | - | *1074 | *11304 | - | - | 41617 |
| 16 Less: Accumulated depletion | *8554 | - | - | - | - | - | - | - | *255 | *132 | - | - | 8167 |
| 17 Land | 1417267 | - | - | - | - | - | *15771 | *1597 | *10428 | *21508 | 11374 | 23182 | 1333408 |
| 18 Intangible assets (Amortizable) | 7878394 | - | - | *503 | - | - | *1630 | *1767 | 101839 | *40738 | 56090 | 114347 | 7561481 |
| 19 Less: Accumulated amortization | 758788 | - | - | *143 | - | - | *1008 | *357 | 39827 | *20594 | 8167 | 26618 | 662074 |
| 20 Other assets | 12914686 | - | - | *165 | *696 | *-1248 | *682 | *14866 | 35848 | *59523 | 46506 | 207848 | 12549800 |
| 21 Total liabilities | 124803361 | - | *12521 | *68110 | *34420 | *68577 | *291454 | 596372 | 1024545 | *403331 | 399036 | 1691868 | 120213127 |
| 22 Accounts payable | 11416487 | - | - | *5586 | *5737 | *18856 | *50343 | 107718 | 133212 | *43092 | 14674 | 108407 | 10928861 |
| 23 Mort, notes, and bonds under 1 yr | 4701562 | - | - | *10431 | *5664 | - | *23846 | 73558 | 149429 | *50657 | 67185 | 108570 | 4212222 |
| 24 Other current liabilities | 27913453 | - | - | *5137 | *6307 | *58982 | *15464 | 38900 | 113970 | *63792 | 63100 | 255610 | 27292192 |
| 25 Loans from stockholders | 133780 | - | - | - | *4934 | - | *3325 | *15924 | 139 | *59 | 5927 | 43673 | 59799 |
| 26 Mort, notes, bonds, 1 yr or more | 25371436 | - | - | - | *3055 | *114060 | *30154 | *70182 | 280380 | *135431 | 116714 | 650262 | 23971197 |
| 27 Other liabilities | 19153386 | - | - | - | *35003 | - | *39908 | *1850 | 84372 | *180896 | 89668 | 199071 | 18522620 |
| 28 Net worth | 36113257 | - | *12521 | *46956 | *-26280 | *-123322 | *128416 | 288240 | 263043 | *-70596 | 41767 | 326276 | 35226236 |
| 29 Capital stock | 8204534 | - | *181 | *2471 | *2245 | *307 | *17405 | 19741 | 97595 | *102250 | 70460 | 480833 | 7411047 |
| 30 Paid-in or capital surplus | 7229542 | - | *12339 | *30430 | - | *52359 | *-1735 | *8292 | 258062 | *21682 | 95923 | 959438 | 5792752 |
| 31 Retained earnings, appropriated | *126836 | - | - | - | *231 | - | - | *147 | *4361 | - | - | - | 122097 |
| 32 Retained earnings-unappropriated | 23860921 | - | - | - | *-28757 | *-523 | *-35789 | *180325 | -21100 | *-188462 | -124486 | -993224 | 25072938 |
| 33 Retained earnings (S Corp) | 186112 | - | - | *14055 | - | *-175464 | *162127 | *103205 | *1512 | - | - | 80676 | - |
| 34 Less: Cost of treasury stock | 3494689 | - | - | - | - | - | *13592 | *23469 | *77387 | *6067 | 129 | 201447 | 3172598 |
| 35 Total receipts | 129873862 | *893933 | *815 | *134796 | *118843 | *54202 | *606425 | 1176354 | 1801979 | *444374 | 269700 | 1864846 | 122507594 |
| 36 Business receipts | 122623471 | *863264 | *578 | *134796 | *118776 | *54202 | *603483 | 1144737 | 1775913 | *433526 | 265992 | 1688913 | 115539291 |
| 37 Interest | 2634037 | *13312 | *237 | - | - | - | *653 | *962 | 5872 | *1672 | 1750 | 25062 | 2584517 |
| 38 Interest on govt. obligations | 14186 | 317 | - | - | - | - | *271 | *77 | - | - | - | 1993 | 11528 |
| 39 Rents | 1075278 | 2061 | - | - | - | - | *30 | *1102 | *587 | *86 | 147 | 10332 | 1060931 |
| 40 Royalties | 401203 | 1648 | - | - | - | - | - | *504 | *13 | *114 | 153 | 1484 | 397286 |
| 41 Net S-T cap gain less net LT loss | *2460 | 45 | - | - | - | - | - | - | *86 | - | - | - | 2329 |
| 42 Net L-T cap gain less net ST loss | 77739 | 723 | - | - | - | - | - | *9 | *518 | 961 | 39 | 8771 | 66719 |
| 43 Net gain, noncapital assets | 469226 | 210 | - | - | - | - | - | *2951 | *766 | *2145 | 25 | 118237 | 344893 |
| 44 Dividends, domestic corporations | 89469 | - | - | - | - | - | - | *17 | *31 | *75 | -0 | 828 | 88518 |
| 45 Dividends, foreign corporations | 1130984 | 3552 | - | - | - | - | - | - | *238 | *448 | - | 1323 | 1125422 |
| 46 Other receipts | 1355811 | *8801 | *-0 | - | *68 | - | *1988 | 25995 | 17955 | *5346 | 1595 | 7903 | 1286160 |
| 47 Total deductions | 126442336 | *896224 | *1493 | *142130 | *117785 | *90139 | *595692 | 1130251 | 1792569 | *460470 | 297535 | 1766710 | 119151341 |
| 48 Cost of goods | 92153758 | *166495 | - | - | *13792 | *30890 | *59282 | 190571 | 347737 | *109556 | 49182 | 435227 | 13528979 |
| 49 Compensation of officers | 461469 | *26763 | - | - | *7445 | *4037 | *25847 | 31163 | 32848 | *6136 | 5297 | 21179 | 300754 |
| 50 Salaries and wages | 7204065 | *23197 | - | *22832 | *7982 | *19649 | *49474 | 69697 | 81613 | *15031 | 13987 | 69219 | 6831385 |
| 51 Repairs | 756861 | *454 | - | *7357 | *393 | *691 | *1709 | *3517 | 2908 | *606 | 798 | 13672 | 724756 |
| 52 Bad debts | 208308 | *311 | - | - | *179 | - | *112 | *2331 | 3824 | *593 | 54 | 4343 | 196561 |
| 53 Rent paid on business property | 983513 | *3455 | *611 | *5747 | *387 | *2287 | *10359 | 17295 | 10135 | *1321 | 2228 | 14128 | 915562 |
| 54 Taxes paid | 2331443 | *3176 | *5 | *7591 | *2872 | *3173 | *18748 | 31734 | 29925 | *8888 | 3016 | 55126 | 2167190 |
| 55 Interest paid | 3514800 | *19537 | - | *310 | *1050 | *7621 | *5096 | 11235 | 38808 | *22224 | 16774 | 84311 | 3307835 |
| 56 Contributions or gifts | 77383 | 85 | - | - | - | - | *112 | *47 | *42 | *135 | 1 | 190 | 76771 |
| 57 Amortization | 257128 | *4341 | - | *331 | - | *44 | *125 | *652 | 10288 | *3566 | 7875 | 18146 | 211760 |
| 58 Depreciation | 3119946 | *26652 | *150 | *11262 | *2037 | *5185 | *10172 | 16316 | 29310 | *12839 | 29850 | 55405 | 2920766 |
| 59 Depletion | *16875 | - | - | - | - | - | - | - | *81 | - | - | - | 16794 |
| 60 Advertising | 229987 | *44 | *49 | - | *2155 | *380 | *2440 | *975 | 3539 | *2600 | 589 | 3936 | 213281 |
| 61 Pension, prof sh, stock, annuity | 896672 | *44 | - | *2384 | - | - | *844 | *9826 | 4010 | *2144 | 217 | 22535 | 854668 |
| 62 Employee benefit programs | 3103427 | *1384 | - | *3862 | *1907 | *1262 | *11340 | 21591 | 26920 | *6962 | 3590 | 52303 | 2972306 |
| 63 Net loss, noncapital assets | 89850 | 9126 | - | - | - | - | *9307 | - | *14195 | - | 435 | 5086 | 51700 |
| 64 Other deductions | 11036852 | *62084 | *646 | *17449 | *12900 | *13835 | *23120 | 37329 | 112710 | *49574 | 41587 | 60692 | 10604926 |
| 65 Total receipts less total deducts | 3431526 | *-2291 | *-678 | *-7333 | *1058 | *-35936 | *10734 | 46102 | 9410 | *-16096 | -27835 | 98137 | 3356254 |
| 66 Constructive taxable income from related foreign corporations | 1191447 | - | - | - | - | - | - | - | - | - | 259 | 582 | 1190606 |
| 67 Net income (less deficit), total | 4608787 | *-2608 | *-678 | *-7333 | *1058 | *-35936 | *10463 | 46025 | 9410 | *-16096 | -27576 | 96726 | 4535331 |
| 68 Net income, total | 5627474 | 55775 | - | - | *2568 | - | *47957 | *63161 | 41381 | *13748 | 4612 | 135109 | 5263163 |
| 69 Deficit, total | 1018687 | *58382 | *678 | *7333 | *1510 | *35936 | *37494 | *17135 | *31971 | *29844 | 32188 | 38383 | 727832 |
| 70 Net income (less def), Form 1120-A | *-678 | - | *-678 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -7538 | - | - | *-7333 | - | *-35124 | *12460 | *31581 | *8878 | - | - | -17999 | - |
| 73 Statutory special deductions, total | 632544 | 19501 | - | - | - | - | - | - | *16049 | *3752 | 4612 | 90485 | 498147 |
| 74 Net operating loss deduction | 248957 | 18270 | - | - | - | - | - | - | *15789 | *3303 | 4612 | 89388 | 117595 |
| 75 Dividends received deduction | 383587 | 1231 | - | - | - | - | - | - | *260 | *448 | -0 | 1096 | 380552 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4911143 | 37505 | - | - | *2568 | - | *7670 | *21365 | *16376 | 9997 | - | 44683 | 4770979 |
| 78 Income tax before credits, total | 1826211 | 13420 | - | - | *385 | - | *2552 | *7261 | 5739 | *3487 | 252 | 17475 | 1775640 |
| 79 Regular tax | 1717276 | 13127 | - | - | *385 | - | *2552 | *7261 | *5437 | 3399 | - | 15549 | 1669566 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 1953 | - | - | - | - | - | - | - | - | - | - | - | 1953 |
| 82 Alternative minumum tax | 94027 | - | - | - | - | - | - | - | *290 | *78 | 236 | 1779 | 91645 |
| 83 Environmental tax | 7148 | 66 | - | - | - | - | - | - | *13 | *10 | 9 | 147 | 6902 |
| 84 Foreign tax credit | 715193 | - | - | - | - | - | - | - | *24 | - | - | 2129 | 713040 |
| 85 U.S. Possessions tax credit | 351 | - | - | - | - | - | - | - | 351 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 28828 | - | - | - | - | - | - | *1387 | - | - | - | 433 | 27008 |
| 89 Prior year minumum tax credit | *31998 | 238 | - | - | - | - | - | - | *97 | - | - | 2158 | 29505 |
| 90 Income tax after credits, total | 1049841 | 13182 | - | - | *385 | - | *2552 | *5875 | 5267 | *3487 | 252 | 12755 | 1006087 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Ship and boat building and repairing

MINOR INDUSTRY 3730
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2572 | *15 | *1601 | *137 | *67 | *209 | 367 | 100 | 53 | *9 | 6 | 3 | 5 |
| 2 Total assets | 10864881 | - | *35368 | *31362 | *20506 | *171393 | 757504 | 683323 | 776336 | *261893 | 387153 | 369291 | 7370752 |
| 3 Cash | 1525478 | - | *9180 | *21883 | *942 | *44084 | 61335 | 51312 | 56815 | *12537 | 18061 | 87556 | 1161772 |
| 4 Notes and accounts receivable | 2322979 | - | *8678 | *4082 | *4756 | *9282 | 87318 | 138465 | 169032 | *27685 | 75829 | 37362 | 1760489 |
| 5 Less: Allowance for bad debts | 20836 | - | - | - | - | - | *1150 | *2300 | *2472 | *433 | 2025 | 6134 | 6322 |
| 6 Inventories | 1280986 | - | *5205 | *3851 | *8467 | *63874 | 194243 | 108882 | 94840 | *58341 | 29212 | 3974 | 710095 |
| 7 U.S. govt. obligations, total | *3332 | - | - | - | - | - | - | - | *757 | 1935 | 640 | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 1006847 | - | *20 | *821 | *138 | *114 | 71414 | 51300 | 50140 | *8078 | 47827 | 80479 | 696517 |
| 10 Loans to stockholders | 44034 | - | - | - | - | *15 | *2738 | *16584 | *6100 | 291 | 2110 | - | 16197 |
| 11 Mortgage and real estate loans | *15442 | - | - | - | - | *4401 | *10679 | *191 | *171 | - | - | - | - |
| 12 Other investments | 1553448 | - | - | - | - | - | *66499 | *22966 | *38382 | *18850 | 47152 | 8236 | 1351363 |
| 13 Depreciable assets | 4561813 | - | *46299 | - | *9506 | *125475 | 380155 | 416035 | 618620 | *142244 | 340641 | 241696 | 2241142 |
| 14 Less: Accumulated depreciation | 2680902 | - | *38523 | - | *3303 | *83521 | 204102 | 209957 | 337112 | *34210 | 185144 | 142633 | 1442397 |
| 15 Depletable assets | 101201 | - | - | - | - | - | - | 476 | - | - | - | - | 100725 |
| 16 Less: Accumulated depletion | 27571 | - | - | - | - | - | - | 455 | - | - | - | - | 27116 |
| 17 Land | 182022 | - | - | - | - | *3689 | *25053 | *44247 | *21115 | *10098 | 9163 | 26253 | 42404 |
| 18 Intangible assets (Amortizable) | 138136 | - | *1904 | *633 | - | *633 | *2436 | *14670 | *31761 | *16622 | 3860 | - | 65618 |
| 19 Less: Accumulated amortization | 35810 | - | *362 | *95 | - | *633 | *1187 | *1740 | *16611 | *3234 | 501 | - | 11448 |
| 20 Other assets | 894282 | - | *2967 | *186 | - | *3981 | *62074 | *32646 | 44797 | *3089 | 327 | 32502 | 711712 |
| 21 Total liabilities | 10864881 | - | *35368 | *31362 | *20506 | *171393 | 757504 | 683323 | 776336 | *261893 | 387153 | 369291 | 7370752 |
| 22 Accounts payable | 2810018 | - | *8477 | *4622 | *4355 | *146337 | 61323 | 107281 | 109898 | *37026 | 47433 | 25267 | 2257999 |
| 23 Mort, notes, and bonds under 1 yr | 663894 | - | *663 | *3072 | *908 | *89495 | 119551 | 154722 | 75060 | *35474 | 22569 | 17471 | 144908 |
| 24 Other current liabilities | 1072581 | - | *4921 | *39 | *202 | *42982 | 90161 | 62626 | 71838 | *26639 | 82450 | 71041 | 619682 |
| 25 Loans from stockholders | 289225 | - | *5110 | - | *6475 | *1325 | *67244 | *69354 | *101175 | *14197 | 2012 | - | 22334 |
| 26 Mort, notes, bonds, 1 yr or more | 1238631 | - | *3142 | - | - | *117361 | 146188 | *98697 | *134000 | *80248 | 80347 | 40402 | 538247 |
| 27 Other liabilities | 1119616 | - | - | - | *6278 | *-0 | *26989 | *14852 | *16295 | *20363 | 18828 | 21788 | 994224 |
| 28 Net worth | 3670915 | - | *13054 | *23629 | *2289 | *-226107 | 246048 | 175790 | 268071 | *47946 | 133515 | 193322 | 2793358 |
| 29 Capital stock | 698809 | - | *2668 | *137 | *135 | *2180 | 79263 | 127949 | 153416 | *3997 | 56637 | 2474 | 269951 |
| 30 Paid-in or capital surplus | 1950437 | - | *6441 | *3403 | *1215 | *24220 | 189307 | *39724 | *27111 | *95514 | 18903 | 42241 | 1502360 |
| 31 Retained earnings, appropriated | 20072 | - | - | - | - | - | - | - | - | - | 264 | - | 19808 |
| 32 Retained earnings-unappropriated | 1451581 | - | *-1439 | *-2690 | *940 | *-235876 | *-88595 | 52345 | *-34043 | *-49518 | 8046 | 158107 | 1644304 |
| 33 Retained earnings (S Corp) | 255357 | - | *5385 | *22779 | - | *-11233 | 68564 | *-29545 | *138821 | *-1 | 60587 | - | - |
| 34 Less: Cost of treasury stock | 705341 | - | - | - | - | *5399 | *2491 | *14683 | *17233 | *2047 | 10922 | 9500 | 643065 |
| 35 Total receipts | 13578969 | *23060 | *236019 | *200498 | *33942 | *450157 | 919053 | 1300680 | 1403871 | *312155 | 621903 | 376294 | 7701338 |
| 36 Business receipts | 13238165 | *22699 | *235933 | *193721 | *33929 | *442992 | 904284 | 1267322 | 1371052 | *297913 | 616598 | 365286 | 7486435 |
| 37 Interest | 53277 | - | *32 | *206 | *12 | *6235 | *116 | 5988 | *2980 | *486 | 2342 | 7633 | 27246 |
| 38 Interest on govt. obligations | *13293 | - | - | - | - | - | - | - | *647 | - | -0 | 670 | 11976 |
| 39 Rents | 37091 | - | - | - | - | *755 | - | *5 | *1335 | *2384 | 68 | - | 32544 |
| 40 Royalties | 3053 | - | - | - | - | - | - | - | - | - | - | - | 3053 |
| 41 Net S-T cap gain less net LT loss | 926 | - | - | - | - | - | - | 894 | - | - | - | 33 | - |
| 42 Net L-T cap gain less net ST loss | *21124 | - | - | - | - | - | - | *2044 | *58 | 6056 | - | 33 | 12934 |
| 43 Net gain, noncapital assets | 19228 | *318 | - | - | - | *17 | *641 | *1146 | *11609 | 2020 | 79 | 1314 | 2084 |
| 44 Dividends, domestic corporations | *13544 | - | - | - | - | *1 | - | *1 | *228 | - | 55 | 230 | 13030 |
| 45 Dividends, foreign corporations | 30696 | - | - | - | - | - | - | - | - | - | - | 6 | 30690 |
| 46 Other receipts | 148570 | *43 | *54 | *6570 | - | *158 | *14011 | 23280 | 15962 | *3296 | 2761 | 1088 | 81347 |
| 47 Total deductions | 13245433 | *32214 | *231925 | *181051 | *33144 | *482529 | 908979 | 1299787 | 1387461 | *294665 | 628021 | 354502 | 7411156 |
| 48 Cost of goods | 10424412 | *6956 | *5205 | *2973 | *8467 | *63874 | 190164 | *126759 | 90643 | *59823 | 12476 | 2905 | 1726754 |
| 49 Compensation of officers | 245205 | - | *40402 | *1138 | - | *4264 | 26070 | *57771 | 20890 | *3728 | 8757 | 3168 | 79016 |
| 50 Salaries and wages | 440122 | *3239 | *33506 | *1129 | *2628 | *49026 | 62254 | 63976 | 67274 | *10276 | 18707 | 18697 | 109410 |
| 51 Repairs | 66946 | *214 | *1167 | - | *116 | *1152 | 8326 | 12343 | 15613 | *994 | 1483 | 2746 | 22792 |
| 52 Bad debts | 28679 | *81 | *382 | *5 | - | *588 | *668 | *11091 | 5131 | *370 | 9871 | 110 | 380 |
| 53 Rent paid on business property | 107900 | *975 | *15435 | *5711 | *945 | *2150 | 8412 | *25224 | 14191 | *1344 | 7442 | 4155 | 21916 |
| 54 Taxes paid | 285476 | *483 | *10080 | *893 | *635 | *17101 | 27612 | 36232 | 45501 | *2717 | 13451 | 11037 | 119734 |
| 55 Interest paid | 190577 | *261 | *455 | *630 | *416 | *5959 | 18130 | 22476 | 23173 | *7597 | 11829 | 5491 | 94162 |
| 56 Contributions or gifts | 4222 | - | *5 | - | *7 | *54 | *13 | *336 | *740 | 5 | 212 | 65 | 2787 |
| 57 Amortization | 10159 | *9 | *34 | *95 | - | - | *353 | *1445 | *4420 | *952 | 894 | 13 | 1945 |
| 58 Depreciation | 248415 | *684 | *5954 | *540 | *1381 | *10373 | 29120 | 31619 | 34572 | *8612 | 14257 | 8615 | 102689 |
| 59 Depletion | 9365 | - | - | - | - | - | - | 75 | - | - | - | - | 9290 |
| 60 Advertising | 67151 | *168 | *408 | *250 | *418 | *3144 | 15831 | 15941 | 11333 | *3377 | 483 | 569 | 15229 |
| 61 Pension, prof sh, stock, annuity | 90678 | - | *1289 | - | - | *193 | *4776 | *1387 | *6315 | - | 8941 | 3143 | 64633 |
| 62 Employee benefit programs | 223258 | *88 | *1638 | *8439 | *231 | *1112 | 13001 | *15366 | 37221 | *3924 | 6847 | 19191 | 116200 |
| 63 Net loss, noncapital assets | 161163 | - | - | *7473 | - | - | *2554 | - | *3922 | *153 | 142 | - | 146920 |
| 64 Other deductions | 641704 | *2716 | *39535 | *8911 | *3018 | *55858 | 77091 | 88696 | 75303 | *11738 | 49198 | 21540 | 208100 |
| 65 Total receipts less total deducts | 333537 | *-9153 | *4094 | *19447 | *798 | *-32372 | 10073 | 893 | 16410 | *17491 | -6118 | 21793 | 290182 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 320243 | *-9153 | *4094 | *19447 | *798 | *-32372 | 10073 | 893 | 15763 | *17491 | -6118 | 21122 | 278206 |
| 68 Net income, total | 531806 | *300 | *5090 | *22779 | *798 | *5966 | 49237 | *42154 | *37393 | *21804 | 22613 | 25433 | 298238 |
| 69 Deficit, total | 211563 | *9454 | *996 | *3333 | - | *38338 | *39164 | *41262 | *21630 | *4314 | 28731 | 4311 | 20032 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *300 | *300 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 25845 | - | *296 | *22779 | - | *-16871 | 20639 | *-5878 | *15496 | *-1 | -10615 | - | - |
| 73 Statutory special deductions, total | 134848 | - | - | - | - | *1004 | *5706 | *8616 | *7758 | *9427 | 4161 | 1060 | 97115 |
| 74 Net operating loss deduction | 98342 | - | - | - | - | *1003 | *5706 | *8616 | *7598 | *9427 | 4117 | 889 | 60985 |
| 75 Dividends received deduction | *36506 | - | - | - | - | *-0 | - | *-0 | *160 | - | 44 | 171 | 36130 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 306388 | *300 | *3954 | - | *798 | *4962 | *525 | *33538 | *6498 | *12377 | 17768 | 24544 | 201123 |
| 78 Income tax before credits, total | 108989 | *45 | *7 | - | *120 | *1246 | *119 | *11399 | *2657 | *4324 | 8278 | 8565 | 72230 |
| 79 Regular tax | 104404 | *45 | *7 | - | *120 | *1246 | *119 | *11373 | *2175 | *4224 | 6185 | 8518 | 70393 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 55 | - | - | - | - | - | - | - | - | - | - | 13 | 41 |
| 82 Alternative minumum tax | 2327 | - | - | - | - | - | - | *14 | *483 | *80 | 50 | - | 1700 |
| 83 Environmental tax | 179 | - | - | - | - | - | - | *12 | - | *19 | 23 | 30 | 95 |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | 75 | - | - | - | - | - | 75 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *1941 | - | - | - | - | - | - | 6 | *531 | - | - | 1213 | 191 |
| 89 Prior year minumum tax credit | *1738 | - | - | - | - | - | - | *199 | *191 | 82 | 1266 | - | - |
| 90 Income tax after credits, total | 105235 | *45 | *7 | - | *120 | *1246 | *43 | *11194 | *1935 | *4242 | 7012 | 7352 | 72039 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Other transportatation equipment, except motor vehicles

MINOR INDUSTRY 3798
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1124 | *3 | *220 | *268 | *163 | *125 | 219 | *36 | 39 | 20 | 6 | 15 | 9 |
| 2 Total assets | 12239820 | - | *1033 | *37276 | *67568 | *96105 | 553410 | *264005 | 726773 | 713786 | 359771 | 2392434 | 7027659 |
| 3 Cash | 612822 | - | *221 | *37 | *7049 | *1588 | 40699 | *15446 | *30269 | 42725 | 5332 | 203363 | 266093 |
| 4 Notes and accounts receivable | 2673729 | - | - | *21965 | *18465 | *36706 | 134208 | *41427 | 217625 | 146089 | 82362 | 641199 | 1333682 |
| 5 Less: Allowance for bad debts | 32370 | - | - | - | - | - | *1600 | - | *3807 | *3251 | 1808 | 12636 | 9268 |
| 6 Inventories | 2389594 | - | - | *1966 | *16609 | *24599 | 235415 | *34956 | 205829 | 217273 | 114101 | 557463 | 981384 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 630966 | - | - | *1586 | - | *2919 | 14128 | *12215 | 29286 | 58044 | 8425 | 168587 | 335776 |
| 10 Loans to stockholders | 567568 | - | - | - | *31 | - | *9 | - | *688 | *1000 | - | - | 565840 |
| 11 Mortgage and real estate loans | *1697 | - | - | - | - | - | - | - | *1697 | - | - | - | - |
| 12 Other investments | 1349788 | - | - | - | - | - | *4769 | *25703 | *12226 | *46933 | 5729 | 101695 | 1152732 |
| 13 Depreciable assets | 5111710 | - | - | *19072 | *24255 | *38090 | 204413 | *154479 | 438008 | 190638 | 164850 | 850734 | 3027170 |
| 14 Less: Accumulated depreciation | 2245400 | - | - | *7349 | *12218 | *13352 | 96104 | *71591 | 244337 | 67566 | 69465 | 384306 | 1279113 |
| 15 Depletable assets | 8897 | - | - | - | - | - | - | - | - | - | - | - | 8897 |
| 16 Less: Accumulated depletion | 879 | - | - | - | - | - | - | - | - | - | - | - | 879 |
| 17 Land | 153199 | - | - | - | *10276 | - | *13026 | *219 | 14673 | *9002 | 5585 | 19628 | 80791 |
| 18 Intangible assets (Amortizable) | 392732 | - | *963 | - | *3280 | *4 | *2394 | *32987 | *12646 | *35851 | 34810 | 150302 | 119495 |
| 19 Less: Accumulated amortization | 88504 | - | *152 | - | *210 | *-0 | *1360 | *33 | *6098 | *10232 | 734 | 48750 | 20934 |
| 20 Other assets | 714272 | - | - | - | *31 | *5551 | *3412 | *18199 | 18068 | 47279 | 10585 | 145155 | 465993 |
| 21 Total liabilities | 12239820 | - | *1033 | *37276 | *67568 | *96105 | 553410 | *264005 | 726773 | 713786 | 359771 | 2392434 | 7027659 |
| 22 Accounts payable | 2005498 | - | - | *47692 | *22331 | *31658 | 111023 | *16762 | 104401 | 117297 | 65569 | 604429 | 884334 |
| 23 Mort, notes, and bonds under 1 yr | 780598 | - | - | - | - | *8429 | *49855 | *50608 | 149805 | 79200 | 15337 | 100567 | 326797 |
| 24 Other current liabilities | 1181358 | - | - | - | *3396 | *5356 | 39298 | *9536 | 77889 | 83382 | 47187 | 282749 | 632565 |
| 25 Loans from stockholders | 652897 | - | *1264 | - | *4007 | *21314 | *125817 | - | *3696 | - | 5678 | 2444 | 488678 |
| 26 Mort, notes, bonds, 1 yr or more | 2353761 | - | - | *42653 | *18981 | *32373 | 85495 | *4684 | 129771 | *129085 | 110375 | 349603 | 1450740 |
| 27 Other liabilities | 720267 | - | - | - | - | - | *-20753 | *9947 | *12728 | 117986 | 2160 | 72645 | 525553 |
| 28 Net worth | 4545442 | - | *-231 | *-53069 | *18853 | *-3025 | 162676 | *172468 | 248482 | 186835 | 113465 | 979997 | 2718991 |
| 29 Capital stock | 427622 | - | *1322 | *249 | *1033 | *1045 | 34619 | *88353 | 23559 | 68562 | 8381 | 89969 | 110529 |
| 30 Paid-in or capital surplus | 2140371 | - | - | *13319 | - | *8536 | *112737 | *105781 | *61557 | *58910 | 80553 | 373951 | 1325027 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1715812 | - | *-1553 | *-63791 | - | *612 | *-17814 | *18409 | *77821 | 62924 | 24531 | 291205 | 1323469 |
| 33 Retained earnings (S Corp) | 350793 | - | - | - | *17820 | *-13218 | *41720 | *-38640 | *87228 | *1521 | - | 254362 | - |
| 34 Less: Cost of treasury stock | 89157 | - | - | *2845 | - | - | *8587 | *1435 | *1682 | *5082 | - | 29491 | 40035 |
| 35 Total receipts | 20299371 | *163250 | *195 | *157537 | *377219 | *206102 | 1139412 | *274566 | 1451522 | 1068246 | 801317 | 4548229 | 10111776 |
| 36 Business receipts | 19654969 | *163169 | *195 | *157537 | *377024 | *205333 | 1132661 | *258651 | 1437442 | 1031169 | 778911 | 4458077 | 9654799 |
| 37 Interest | 100561 | *53 | - | - | *40 | *-0 | *2097 | *1204 | *1534 | 9246 | 456 | 9668 | 76263 |
| 38 Interest on govt. obligations | 5232 | - | - | - | - | - | - | - | - | *235 | 72 | 3007 | 1918 |
| 39 Rents | 98820 | - | - | - | - | - | - | *38 | *605 | *12881 | 150 | 2735 | 82412 |
| 40 Royalties | 46989 | - | - | - | - | - | - | - | *52 | *1544 | 1416 | 12948 | 31028 |
| 41 Net S-T cap gain less net LT loss | *174 | - | - | - | - | - | - | - | - | *15 | - | - | 158 |
| 42 Net L-T cap gain less net ST loss | 9909 | - | - | - | - | - | - | 5901 | *634 | - | 142 | 952 | 2281 |
| 43 Net gain, noncapital assets | 103020 | *28 | - | - | - | - | *270 | *8412 | *90 | *202 | 28 | 847 | 93143 |
| 44 Dividends, domestic corporations | *3243 | - | - | - | - | - | - | - | *1 | *1 | - | 62 | 3180 |
| 45 Dividends, foreign corporations | *6264 | - | - | - | - | - | - | - | *177 | - | 337 | 1782 | 3969 |
| 46 Other receipts | 270190 | - | - | - | *155 | *768 | *4384 | *360 | 10989 | *12952 | 19806 | 58151 | 162624 |
| 47 Total deductions | 19297307 | *148395 | *1748 | *168889 | *359185 | *188022 | 1097275 | *258747 | 1410292 | 1015222 | 785612 | 4298968 | 9564952 |
| 48 Cost of goods | 15137832 | *34101 | - | *1966 | *17274 | *24599 | 236507 | *36200 | 211928 | 219056 | 114307 | 573329 | 1111780 |
| 49 Compensation of officers | 154713 | *3620 | - | *6854 | *13956 | *49 | *16567 | *5909 | 37144 | *9333 | 5870 | 25166 | 30246 |
| 50 Salaries and wages | 1000438 | *5155 | - | *3972 | *5255 | *15272 | 54358 | *8251 | 90468 | 46857 | 29482 | 144613 | 596756 |
| 51 Repairs | 105913 | *69 | *119 | - | *794 | *145 | 3703 | *453 | 3698 | 2560 | 3920 | 9843 | 80610 |
| 52 Bad debts | 15349 | - | - | - | - | *394 | *3532 | *137 | 1908 | *2901 | 993 | 3053 | 2432 |
| 53 Rent paid on business property | 109459 | - | - | *10366 | *20 | *4072 | *6866 | *490 | 5778 | 6491 | 107 | 12230 | 63039 |
| 54 Taxes paid | 380387 | *315 | - | *3328 | *8591 | *2196 | 20968 | *5118 | 30342 | 17149 | 11806 | 68955 | 211620 |
| 55 Interest paid | 291238 | *2280 | - | *3813 | *1503 | *7992 | 9726 | *3343 | 25733 | 20265 | 12688 | 41988 | 161907 |
| 56 Contributions or gifts | 7084 | *54 | - | - | - | - | *97 | *29 | *146 | *208 | 554 | 755 | 5239 |
| 57 Amortization | 16692 | *45 | *152 | - | *210 | *246 | *789 | *83 | *2484 | 911 | 1540 | 5077 | 5156 |
| 58 Depreciation | 459152 | *2085 | - | *6580 | *1900 | *4777 | 19619 | *16979 | 31989 | 24871 | 13915 | 70094 | 266342 |
| 59 Depletion | 543 | - | - | - | - | - | - | - | - | - | - | - | 543 |
| 60 Advertising | 105200 | *1747 | - | - | *631 | *1521 | 8308 | *1581 | 6285 | 6720 | 5830 | 13049 | 59528 |
| 61 Pension, prof sh, stock, annuity | 78952 | *883 | - | - | - | - | *843 | *1360 | *6517 | *9211 | 2112 | 19366 | 38659 |
| 62 Employee benefit programs | 260912 | *2984 | - | - | *875 | - | *7728 | *2918 | *15405 | *11617 | 8529 | 81955 | 128902 |
| 63 Net loss, noncapital assets | 9150 | - | - | - | - | - | *58 | *561 | *1164 | *46 | 133 | 2528 | 4660 |
| 64 Other deductions | 1164292 | *6376 | *1431 | *3510 | *21017 | *11638 | 66768 | *12736 | 80326 | 68854 | 46892 | 184111 | 660630 |
| 65 Total receipts less total deducts | 1002064 | *14855 | *-1553 | *-11351 | *18033 | *18080 | 42137 | *15819 | 41230 | 53025 | 15704 | 249261 | 546824 |
| 66 Constructive taxable income from related foreign corporations | *13640 | - | - | - | - | - | - | - | *413 | - | - | 430 | 12796 |
| 67 Net income (less deficit), total | 1010472 | *14855 | *-1553 | *-11351 | *18033 | *18080 | 42137 | *15819 | 41644 | 52789 | 15633 | 246684 | 557703 |
| 68 Net income, total | 1123372 | *14855 | - | - | *18033 | *18165 | *63480 | *26522 | *61622 | *53614 | 22263 | 267090 | 577728 |
| 69 Deficit, total | 112900 | - | *1553 | *11351 | - | *85 | *21343 | *10703 | *19979 | *824 | 6630 | 20406 | 20025 |
| 70 Net income (less def), Form 1120-A | *-68 | - | - | *-68 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 196364 | - | - | - | *18033 | *16053 | *42624 | *2600 | *15695 | *7028 | - | 94331 | - |
| 73 Statutory special deductions, total | 43209 | - | - | - | - | - | *888 | *10669 | *8436 | *796 | 1419 | 18368 | 2633 |
| 74 Net operating loss deduction | 39196 | - | - | - | - | - | *888 | *10669 | *8259 | *795 | 1082 | 17089 | 412 |
| 75 Dividends received deduction | 4013 | - | - | - | - | - | - | - | *177 | *-0 | 337 | 1278 | 2220 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 862547 | *14855 | - | - | - | *2112 | *8593 | *5317 | *35550 | *45790 | 20844 | 154391 | 575095 |
| 78 Income tax before credits, total | 307321 | *5061 | - | - | - | *322 | *2220 | *1991 | *12143 | *15619 | 7184 | 55567 | 207216 |
| 79 Regular tax | 299319 | *5051 | - | - | - | *322 | *2220 | *1808 | *12132 | *15569 | 7083 | 54001 | 201134 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *6892 | - | - | - | - | - | - | 130 | - | *13 | 81 | 1358 | 5310 |
| 83 Environmental tax | 1063 | *10 | - | - | - | - | - | 5 | *11 | *36 | 21 | 208 | 772 |
| 84 Foreign tax credit | 4784 | - | - | - | - | - | - | - | - | - | 57 | 1292 | 3435 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 3205 | - | - | - | - | - | *78 | - | *125 | 49 | 4 | 288 | 2661 |
| 89 Prior year minumum tax credit | *1255 | - | - | - | - | - | - | - | *216 | *474 | - | 565 | - |
| 90 Income tax after credits, total | 298077 | *5061 | - | - | - | *322 | *2141 | *1991 | *11801 | *15095 | 7123 | 53423 | 201120 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 28
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 10685 | 94 | 4961 | *839 | 1431 | 822 | 1604 | 357 | 255 | 130 | 67 | 62 | 63 |
| 2 Total assets | 145265391 | - | 215081 | *120869 | 542410 | 548190 | 3906357 | 2352617 | 3960850 | 4606969 | 4942200 | 9749666 | 114320183 |
| 3 Cash | 7105985 | - | 44928 | *11607 | 93874 | 99994 | 432805 | 356510 | 499307 | 433584 | 359520 | 656214 | 4117642 |
| 4 Notes and accounts receivable | 34218482 | - | 50217 | *55800 | 98390 | 173573 | 1065261 | 649050 | 940942 | 1063932 | 1092823 | 1830604 | 27197890 |
| 5 Less: Allowance for bad debts | 840920 | - | - | - | *692 | *7062 | 20982 | 18214 | 32915 | 34714 | 39897 | 60308 | 626135 |
| 6 Inventories | 16801812 | - | 35580 | *29796 | 78847 | 133621 | 1101237 | 636500 | 902015 | 933409 | 837805 | 1427009 | 10685992 |
| 7 U.S. govt. obligations, total | 9111654 | - | - | - | *5801 | - | *61851 | - | *17967 | *52182 | 29488 | 62876 | 8881489 |
| 8 Tax-exempt securities | 2144175 | - | - | - | - | 305 | *17295 | *1801 | *3831 | *82080 | 21668 | 133248 | 1883949 |
| 9 Other current assets | 8554932 | - | *6511 | *2002 | 34003 | 40441 | 165791 | 93168 | 288715 | 262879 | 396052 | 642005 | 6623363 |
| 10 Loans to stockholders | 1361452 | - | *22529 | *3605 | *10577 | *7141 | 33897 | *1874 | *6723 | *2428 | 12236 | 1050 | 1259393 |
| 11 Mortgage and real estate loans | 175880 | - | - | - | *49861 | - | *2640 | - | *3535 | *5862 | 1888 | 84624 | 27470 |
| 12 Other investments | 27276203 | - | *112 | - | *43045 | *9660 | 226356 | 59352 | 330391 | 547639 | 480012 | 1851564 | 23728071 |
| 13 Depreciable assets | 47045360 | - | 156973 | *54027 | 194633 | 243903 | 1481800 | 968774 | 1738727 | 1645378 | 1806792 | 3172316 | 35582035 |
| 14 Less: Accumulated depreciation | 24863341 | - | 108761 | *38130 | 111780 | 169394 | 931930 | 536024 | 957819 | 806919 | 894707 | 1544728 | 18763149 |
| 15 Depletable assets | *9949 | - | - | - | - | - | *82 | - | *1769 | 237 | - | 6960 | 900 |
| 16 Less: Accumulated depletion | *738 | - | - | - | - | - | *13 | - | - | 71 | - | 422 | 232 |
| 17 Land | 1222618 | - | *661 | *143 | *1025 | *16 | 24944 | 32849 | 56748 | 69028 | 65799 | 104349 | 867055 |
| 18 Intangible assets (Amortizable) | 9507272 | - | *13099 | *85 | *55528 | *12041 | 180667 | 96927 | 125849 | 299540 | 490320 | 1014812 | 7218403 |
| 19 Less: Accumulated amortization | 2602433 | - | *5613 | *29 | *17380 | *2498 | 65919 | 40823 | 57681 | 100058 | 113513 | 251638 | 1947281 |
| 20 Other assets | 9037050 | - | *-1154 | *1962 | *6678 | *6447 | 130575 | 50872 | 92746 | 150553 | 395915 | 619129 | 7583329 |
| 21 Total liabilities | 145265391 | - | 215081 | *120869 | 542410 | 548190 | 3906357 | 2352617 | 3960850 | 4606969 | 4942200 | 9749666 | 114320183 |
| 22 Accounts payable | 15505120 | - | 36985 | *21827 | 79589 | 104395 | 520262 | 301773 | 394381 | 452506 | 375489 | 502769 | 12715145 |
| 23 Mort, notes, and bonds under 1 yr | 10355121 | - | *7155 | *4281 | *44132 | 67128 | 521727 | 237468 | 280760 | 263413 | 165287 | 548939 | 8214831 |
| 24 Other current liabilities | 23289037 | - | 39895 | *33930 | 30299 | 40630 | 556679 | 282153 | 415776 | 499784 | 560528 | 851000 | 19978362 |
| 25 Loans from stockholders | 1903584 | - | *41947 | *6916 | 85554 | 116912 | 206990 | *60147 | *45734 | *22903 | 39437 | 142852 | 1134191 |
| 26 Mort, notes, bonds, 1 yr or more | 19708866 | - | *64110 | *5811 | 94375 | 74124 | 638788 | 249234 | 456738 | 623963 | 831065 | 1154452 | 15516204 |
| 27 Other liabilities | 18882566 | - | *8051 | - | *10683 | *8995 | 43887 | 114635 | 67947 | 185291 | 128682 | 398399 | 17915995 |
| 28 Net worth | 55621097 | - | 16937 | *48103 | 197777 | 136006 | 1418024 | 1107206 | 2299514 | 2559108 | 2841712 | 6151254 | 38845455 |
| 29 Capital stock | 8366606 | - | 672822 | *21031 | 283157 | 258864 | 701364 | 1132854 | 701894 | 644084 | 333463 | 602983 | 3014090 |
| 30 Paid-in or capital surplus | 25423999 | - | *-4299 | *1426 | *146444 | *169354 | 2124089 | 939869 | 1435025 | 1836879 | 1941558 | 3158709 | 13674946 |
| 31 Retained earnings, appropriated | 3770412 | - | - | - | - | *404 | - | - | *1031 | *5686 | - | 43388 | 3719903 |
| 32 Retained earnings-unappropriated | 21924355 | - | -634527 | *17516 | -209058 | -315382 | -1835120 | -992209 | -118581 | 97244 | 421312 | 2359076 | 23134085 |
| 33 Retained earnings (S Corp) | 1429226 | - | *-1382 | *16729 | *-16338 | *50133 | 479317 | *38884 | 361252 | *127700 | 208950 | 163980 | - |
| 34 Less: Cost of treasury stock | 5293502 | - | *15677 | *8600 | *6426 | *27367 | 51628 | 12192 | 81105 | 152485 | 63571 | 176882 | 4697570 |
| 35 Total receipts | 137571864 | 441919 | 1031648 | *317256 | 941545 | 1202058 | 7283933 | 3651254 | 5211723 | 5367446 | 5584224 | 9226415 | 97312442 |
| 36 Business receipts | 123821628 | 430795 | 1028741 | *317006 | 928781 | 1171273 | 7112807 | 3554650 | 5034376 | 5230863 | 5388346 | 8700249 | 84923741 |
| 37 Interest | 2326764 | *2174 | *1076 | *131 | *524 | 1762 | 14195 | 15607 | 36511 | 39267 | 38037 | 188843 | 1988637 |
| 38 Interest on govt. obligations | 165429 | *740 | - | - | - | - | *1318 | *1001 | 2754 | 5495 | 5712 | 11085 | 137325 |
| 39 Rents | 1301190 | *18 | - | - | - | *3741 | *686 | *1667 | 6644 | *5718 | 9521 | 61708 | 1211487 |
| 40 Royalties | 2135546 | - | - | - | - | - | *9274 | *3585 | *1934 | 12694 | 8530 | 46410 | 2053120 |
| 41 Net S-T cap gain less net LT loss | 77213 | - | - | *26 | *609 | - | *3852 | - | *377 | *105 | - | 150 | 72094 |
| 42 Net L-T cap gain less net ST loss | 3150663 | - | - | *12 | - | - | *13791 | *19357 | *36530 | *7372 | 9101 | 12649 | 3051852 |
| 43 Net gain, noncapital assets | 451980 | *5847 | - | - | *4015 | *139 | 20629 | 2325 | 7181 | 2762 | 552 | 10020 | 398510 |
| 44 Dividends, domestic corporations | 62768 | - | - | - | *90 | *57 | *3258 | *317 | 1435 | 4893 | 2758 | 5228 | 44731 |
| 45 Dividends, foreign corporations | 1809327 | *478 | - | - | - | - | *7916 | *705 | 7206 | 10175 | 30159 | 96469 | 1656220 |
| 46 Other receipts | 2269355 | *1867 | *1831 | *80 | *7525 | 25087 | 96208 | 52042 | 76776 | 48103 | 91508 | 93603 | 1774725 |
| 47 Total deductions | 127522353 | 498762 | 1048748 | *312956 | 950008 | 1245975 | 7199814 | 3695207 | 5017136 | 5201495 | 5202031 | 8254521 | 88895699 |
| 48 Cost of goods | 71721463 | *143533 | 35335 | *29796 | 83577 | 133002 | 1149719 | 763984 | 923522 | 964157 | 847711 | 1468272 | 10980358 |
| 49 Compensation of officers | 1804628 | *29572 | *81097 | *58563 | 135233 | 86688 | 375341 | 139001 | 149311 | 113414 | 94942 | 115423 | 426042 |
| 50 Salaries and wages | 16706742 | 60085 | 126765 | *55227 | 153240 | 204502 | 781451 | 500488 | 613154 | 667628 | 730871 | 937012 | 11876320 |
| 51 Repairs | 493700 | *1016 | 5343 | *989 | *3973 | 4603 | 25019 | 14155 | 19710 | 20409 | 25319 | 33213 | 339950 |
| 52 Bad debts | 493985 | *11797 | *161 | *787 | *797 | 4103 | 22203 | 10909 | 16630 | 57113 | 17695 | 20061 | 331728 |
| 53 Rent paid on business property | 1597978 | *5796 | 64874 | *6227 | 35326 | 41806 | 120001 | 55333 | 59049 | 48102 | 48236 | 78787 | 1034439 |
| 54 Taxes paid | 3027784 | 12131 | 28807 | *13936 | 37790 | 38899 | 186546 | 98139 | 129737 | 134287 | 134691 | 173708 | 2039113 |
| 55 Interest paid | 3240890 | 7546 | *7105 | *653 | 11121 | 16297 | 94667 | 45648 | 70595 | 79889 | 78389 | 182400 | 2646581 |
| 56 Contributions or gifts | 145528 | - | *138 | *32 | *103 | *383 | 777 | 2047 | 2756 | 2678 | 4862 | 7478 | 124275 |
| 57 Amortization | 502195 | *621 | *5170 | *1111 | *2475 | 4141 | 33742 | 11997 | 22267 | 28781 | 43539 | 51053 | 297298 |
| 58 Depreciation | 3733787 | 9059 | 15357 | *4379 | 13545 | 19925 | 137829 | 77385 | 146542 | 143558 | 147014 | 291151 | 2728042 |
| 59 Depletion | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 60 Advertising | 2453324 | *14459 | 27817 | *1854 | 20097 | 26577 | 99473 | 60814 | 78800 | 136017 | 74226 | 89360 | 1823831 |
| 61 Pension, prof sh, stock, annuity | 1358338 | *6356 | *18662 | *1710 | *13442 | *12091 | 38485 | 18890 | 34350 | 32618 | 33281 | 51122 | 1097331 |
| 62 Employee benefit programs | 2901771 | *9539 | *4163 | *6165 | *8930 | 29155 | 116167 | 59315 | 105399 | 87859 | 114256 | 192643 | 2168180 |
| 63 Net loss, noncapital assets | 118268 | *299 | - | *2310 | - | *9078 | 6375 | 965 | 6218 | 8189 | 4868 | 10405 | 69561 |
| 64 Other deductions | 17221967 | 71179 | 184382 | *35208 | 140609 | 164451 | 1009283 | 643738 | 759237 | 794079 | 755626 | 1174080 | 11490095 |
| 65 Total receipts less total deducts | 10049511 | -56844 | -17100 | *4300 | -8463 | -43916 | 84119 | -43953 | 194587 | 165951 | 382193 | 971894 | 8416744 |
| 66 Constructive taxable income from related foreign corporations | 1618355 | *298 | - | - | - | - | *1294 | - | *64458 | *3816 | 10864 | 54896 | 1482729 |
| 67 Net income (less deficit), total | 11502438 | -57286 | -17100 | *4300 | -8463 | -43916 | 84096 | -44953 | 256291 | 164271 | 387345 | 1015705 | 9762148 |
| 68 Net income, total | 13472890 | *24024 | *25871 | *14535 | 64445 | 69462 | 441599 | 235605 | 500630 | 469720 | 480294 | 1108352 | 10038354 |
| 69 Deficit, total | 1970453 | 81310 | 42971 | *10235 | 72908 | *113378 | 357503 | 280558 | 244339 | 305449 | 92949 | 92647 | 276206 |
| 70 Net income (less def), Form 1120-A | *-12580 | - | *-8691 | *-2403 | *-1486 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-10864 | *-10864 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 642797 | *22671 | *13529 | *-1862 | *38587 | *28092 | 189578 | *41202 | 146288 | *53996 | 51330 | 59387 | - |
| 73 Statutory special deductions, total | 1079237 | *478 | *578 | - | *5288 | *4624 | 93075 | 42695 | 63403 | 40592 | 54204 | 148308 | 625991 |
| 74 Net operating loss deduction | 542888 | - | *578 | - | *5264 | *4584 | 82878 | *41826 | 56333 | 27169 | 36587 | 112026 | 175643 |
| 75 Dividends received deduction | 536349 | *478 | - | - | *24 | *40 | *10197 | *869 | 7070 | 13424 | 17617 | 36282 | 450348 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 11706012 | *1353 | *9175 | *14535 | *4075 | *32356 | 135842 | 149398 | 290939 | 375134 | 375752 | 900657 | 9416795 |
| 78 Income tax before credits, total | 4113063 | *409 | *1376 | *2533 | *611 | *8960 | 44451 | 51623 | 102483 | 130490 | 132316 | 319060 | 3318750 |
| 79 Regular tax | 4076324 | *409 | *1376 | *2533 | *611 | *8960 | 43581 | 50633 | 99666 | 129170 | 129560 | 314092 | 3295734 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 8717 | - | - | - | - | - | - | - | - | - | - | - | 8717 |
| 82 Alternative minumum tax | 29021 | - | - | - | - | - | *863 | *912 | 2577 | *1087 | 2339 | 4144 | 17099 |
| 83 Environmental tax | 13529 | - | - | - | - | - | *7 | *7 | 241 | 234 | 417 | 823 | 11801 |
| 84 Foreign tax credit | 979025 | - | - | - | - | -0 | - | *65 | *23099 | *1830 | 9089 | 29227 | 915715 |
| 85 U.S. Possessions tax credit | 360879 | - | - | - | - | 132 | 1475 | 3426 | 6693 | 33371 | 6348 | 101398 | 208035 |
| 86 Orphan drug credit | 1501 | - | - | - | - | - | - | - | - | - | - | - | 1501 |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 96597 | - | - | *805 | - | *222 | 2518 | *6169 | 6273 | 3776 | 5789 | 7681 | 63364 |
| 89 Prior year minumum tax credit | 18387 | - | - | - | - | - | *71 | *369 | 1424 | *1914 | 484 | 2022 | 12104 |
| 90 Income tax after credits, total | 2656673 | *409 | *1376 | *1728 | *611 | *8606 | 40386 | 41594 | 64995 | 89598 | 110606 | 178733 | 2118031 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Scientific instruments and measuring devices; watches and clocks

MINOR INDUSTRY 3815
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3281 | *32 | *800 | *551 | *444 | 400 | 665 | 164 | 106 | 55 | 22 | 20 | 22 |
| 2 Total assets | 45906699 | - | *26964 | *86039 | *168538 | 267765 | 1724326 | 1039570 | 1599018 | 1949856 | 1477296 | 3270570 | 34296758 |
| 3 Cash | 3348936 | - | *5177 | *9173 | *12754 | 50380 | 176839 | 99776 | 113086 | 122175 | 112836 | 218369 | 2428371 |
| 4 Notes and accounts receivable | 12258359 | - | *6097 | *38766 | *28922 | 96386 | 511653 | 281045 | 408094 | 480119 | 359769 | 624663 | 9422845 |
| 5 Less: Allowance for bad debts | 139245 | - | - | - | - | *971 | 7373 | 5379 | 7540 | 9097 | 7497 | 14985 | 86403 |
| 6 Inventories | 7729336 | - | *2752 | *24436 | *25472 | *62859 | 557160 | 317049 | 432165 | 456953 | 284041 | 454283 | 5112166 |
| 7 U.S. govt. obligations, total | *98181 | - | - | - | - | - | *58590 | - | *14302 | *9255 | 16034 | - | - |
| 8 Tax-exempt securities | 77199 | - | - | - | - | 305 | *6308 | *182 | *109 | *70081 | 2 | 212 | - |
| 9 Other current assets | 1534883 | - | - | *2001 | *13608 | *6229 | 78525 | 32247 | 84087 | 90900 | 80580 | 274785 | 871921 |
| 10 Loans to stockholders | 151127 | - | *1299 | *3605 | *9608 | *4056 | *5149 | *709 | *4593 | *1792 | 1045 | 1050 | 118220 |
| 11 Mortgage and real estate loans | *53728 | - | - | - | *45979 | - | - | - | - | *5862 | 1888 | - | - |
| 12 Other investments | 7559259 | - | - | - | - | *4973 | *10211 | *13598 | 178633 | 262450 | 210727 | 605479 | 6273188 |
| 13 Depreciable assets | 16698148 | - | *16441 | *24480 | *59772 | 119292 | 685777 | 548585 | 721715 | 724265 | 628182 | 1165996 | 12003644 |
| 14 Less: Accumulated depreciation | 9178909 | - | *5248 | *16885 | *27956 | 81504 | 417783 | 308615 | 444840 | 409614 | 397046 | 665176 | 6404241 |
| 15 Depletable assets | *8729 | - | - | - | - | - | - | - | *1769 | - | - | 6960 | - |
| 16 Less: Accumulated depletion | 422 | - | - | - | - | - | - | - | - | - | - | 422 | - |
| 17 Land | 549445 | - | - | - | - | - | *18743 | 15160 | 21802 | 27795 | 27578 | 40265 | 398103 |
| 18 Intangible assets (Amortizable) | 3277681 | - | - | *80 | *142 | *3739 | 29765 | 56641 | 38449 | 120786 | 95415 | 313235 | 2619429 |
| 19 Less: Accumulated amortization | 846274 | - | - | *28 | - | *1823 | 12190 | 27278 | 17422 | 47342 | 38232 | 63233 | 638726 |
| 20 Other assets | 2726539 | - | *445 | *411 | *237 | *3844 | 22951 | 15851 | 50019 | 43475 | 101975 | 309090 | 2178241 |
| 21 Total liabilities | 45906699 | - | *26964 | *86039 | *168538 | 267765 | 1724326 | 1039570 | 1599018 | 1949856 | 1477296 | 3270570 | 34296758 |
| 22 Accounts payable | 6013053 | - | *34 | *14138 | *19522 | 54985 | 247951 | 169689 | 135186 | 229893 | 122342 | 146103 | 4873211 |
| 23 Mort, notes, and bonds under 1 yr | 3727276 | - | - | *3305 | - | *16845 | 168244 | 130280 | 97781 | 145082 | 52692 | 110274 | 3002773 |
| 24 Other current liabilities | 5374131 | - | *587 | *27050 | *3478 | 22220 | 164718 | 125973 | 189990 | 245328 | 181164 | 331424 | 4082199 |
| 25 Loans from stockholders | 1141791 | - | *4808 | *5470 | *36477 | *76652 | 80305 | *14432 | *14441 | *11910 | 10354 | 142852 | 744090 |
| 26 Mort, notes, bonds, 1 yr or more | 6476752 | - | - | *2569 | *7829 | *18186 | 238014 | 109090 | 168153 | 318291 | 163252 | 387579 | 5063790 |
| 27 Other liabilities | 1939504 | - | - | - | *9897 | *12427 | *3372 | *43423 | 17540 | 51499 | 45417 | 218074 | 1537856 |
| 28 Net worth | 21234191 | - | *21535 | *33508 | *91335 | 66451 | 821722 | 446683 | 975927 | 947853 | 902074 | 1934264 | 14992839 |
| 29 Capital stock | 2339690 | - | *842 | *5413 | *85699 | 200347 | 65227 | 111279 | 327242 | 163338 | 73446 | 162680 | 1144177 |
| 30 Paid-in or capital surplus | 9081429 | - | *6210 | *145 | *42911 | *109834 | 1116739 | 167708 | 255586 | 662936 | 322788 | 1429983 | 4966590 |
| 31 Retained earnings, appropriated | *10749 | - | - | - | - | - | - | - | *484 | *774 | - | 1739 | 7752 |
| 32 Retained earnings-unappropriated | 9794805 | - | *7400 | *15520 | *-36345 | *-255619 | -583550 | 131965 | 224044 | 156575 | 409934 | 391109 | 9333772 |
| 33 Retained earnings (S Corp) | 789493 | - | *10337 | *16729 | *-79 | *38228 | *246893 | *44778 | *227214 | *85726 | 119666 | - | - |
| 34 Less: Cost of treasury stock | 781975 | - | *3254 | *4300 | *852 | *26339 | *23587 | *9047 | 58642 | 121496 | 23760 | 51247 | 459452 |
| 35 Total receipts | 56303203 | *185256 | *24823 | *160542 | *242451 | 645099 | 3394102 | 1816699 | 2189574 | 2574613 | 2054677 | 2902593 | 40112774 |
| 36 Business receipts | 53025246 | *178145 | *24596 | *160341 | *235017 | 624335 | 3318478 | 1790477 | 2144448 | 2530770 | 1999502 | 2744480 | 37274656 |
| 37 Interest | 475656 | *242 | - | *123 | *100 | *981 | 4083 | 3488 | 11494 | 8080 | 7214 | 50476 | 389375 |
| 38 Interest on govt. obligations | 15103 | *740 | - | - | - | - | *665 | *939 | *1317 | *3652 | 2185 | 1539 | 4067 |
| 39 Rents | 469939 | - | - | - | - | *3741 | *494 | *639 | *2474 | *2059 | 5446 | 8972 | 446113 |
| 40 Royalties | 1159274 | - | - | - | - | - | *6680 | *203 | *1242 | *7685 | 882 | 15020 | 1127562 |
| 41 Net S-T cap gain less net LT loss | *71300 | - | - | *26 | *609 | - | *3846 | - | - | - | - | 82 | 66737 |
| 42 Net L-T cap gain less net ST loss | 96226 | - | - | *12 | - | - | *12373 | *7134 | - | *33 | 1163 | 6580 | 68931 |
| 43 Net gain, noncapital assets | 72825 | *5847 | - | - | *4015 | *139 | *4288 | *2118 | 5817 | 2219 | 181 | 3487 | 44714 |
| 44 Dividends, domestic corporations | 18893 | - | - | - | *56 | - | *576 | - | *985 | *2032 | 665 | 3845 | 10734 |
| 45 Dividends, foreign corporations | 402723 | - | - | - | - | - | *6996 | *31 | *1986 | *963 | 18952 | 42542 | 331253 |
| 46 Other receipts | 496019 | *282 | *227 | *40 | *2654 | *15903 | 35621 | 11671 | 19811 | 17118 | 18488 | 25571 | 348632 |
| 47 Total deductions | 53257695 | *186179 | *21276 | *156898 | *215329 | 658137 | 3238981 | 1770912 | 2071691 | 2523969 | 1875339 | 2737178 | 37801805 |
| 48 Cost of goods | 34850384 | *23443 | *2752 | *24436 | *25472 | *63591 | 591950 | 444450 | 437628 | 474245 | 290835 | 478463 | 5045098 |
| 49 Compensation of officers | 661719 | *18864 | *1545 | *25478 | *18236 | *38012 | 183051 | 57394 | 58990 | 46605 | 25135 | 40132 | 148278 |
| 50 Salaries and wages | 5924442 | *19962 | - | *6812 | *51836 | 127912 | 317118 | 202637 | 273740 | 305298 | 279670 | 348735 | 3990722 |
| 51 Repairs | 216606 | *440 | - | *115 | *1713 | 2428 | 11118 | 5987 | 7606 | 7516 | 11282 | 13517 | 154885 |
| 52 Bad debts | 58628 | *340 | - | *11 | - | *1128 | 3412 | 2614 | 3350 | 1750 | 2408 | 7426 | 36190 |
| 53 Rent paid on business property | 462291 | *1719 | - | *1845 | *15562 | *15134 | 46920 | 16341 | 22678 | 22553 | 20901 | 30844 | 267793 |
| 54 Taxes paid | 1220592 | *5905 | *458 | *5640 | *15408 | 18022 | 96793 | 53067 | 57883 | 64982 | 55480 | 71692 | 775262 |
| 55 Interest paid | 803749 | *2045 | *251 | *68 | *1376 | *8963 | 38288 | 24453 | 22741 | 50901 | 17461 | 75099 | 562102 |
| 56 Contributions or gifts | 55737 | - | - | *32 | - | *357 | *247 | *405 | 1346 | 700 | 2741 | 2593 | 47317 |
| 57 Amortization | 169275 | *81 | - | *172 | - | *767 | 6954 | 2091 | 6504 | 11203 | 13664 | 11335 | 116506 |
| 58 Depreciation | 1546964 | *3704 | *1639 | *1718 | *2888 | 11033 | 59123 | 33231 | 52612 | 63670 | 42302 | 84042 | 1191001 |
| 59 Depletion | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 60 Advertising | 718162 | *5706 | - | *308 | *3909 | 17242 | 41574 | 17622 | 31302 | 64052 | 28326 | 28463 | 479659 |
| 61 Pension, prof sh, stock, annuity | 614428 | *5476 | - | - | *5807 | *4261 | 24102 | 13472 | 18151 | 18567 | 15834 | 27972 | 480786 |
| 62 Employee benefit programs | 919122 | *3606 | - | *5993 | *2517 | *11892 | 52303 | 32724 | 53931 | 37676 | 52262 | 79892 | 586326 |
| 63 Net loss, noncapital assets | 58524 | *30 | - | - | - | *220 | *921 | *431 | *875 | 5207 | 1051 | 2423 | 47365 |
| 64 Other deductions | 4977066 | *16741 | *4379 | *12468 | *24758 | 74152 | 399173 | 228165 | 280158 | 306858 | 194383 | 273402 | 3162429 |
| 65 Total receipts less total deducts | 3045509 | *-923 | *3547 | *3645 | *27122 | -13038 | 155121 | 45787 | 117884 | 50644 | 179338 | 165415 | 2310968 |
| 66 Constructive taxable income from related foreign corporations | 416450 | *298 | - | - | - | - | - | - | - | *757 | 8743 | 27431 | 379220 |
| 67 Net income (less deficit), total | 3446856 | *-1365 | *3547 | *3645 | *27122 | -13038 | 154456 | 44848 | 116567 | 47749 | 185897 | 191308 | 2686121 |
| 68 Net income, total | 3909508 | *23818 | *5625 | *11222 | *31855 | *42318 | 222648 | 117847 | 157105 | 133921 | 189584 | 234294 | 2739271 |
| 69 Deficit, total | 462653 | *25183 | *2078 | *7578 | *4733 | *55356 | *68192 | *72998 | *40538 | 86172 | 3687 | 42987 | 53150 |
| 70 Net income (less def), Form 1120-A | *-8731 | - | *-1530 | *-5715 | *-1486 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-2035 | *-2035 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 292335 | *22671 | *5625 | *-1862 | *26918 | *18505 | *73829 | *25258 | *67502 | *21589 | 32300 | - | - |
| 73 Statutory special deductions, total | 474698 | - | - | - | *2479 | *1464 | *65527 | *7849 | 13134 | *9211 | 9903 | 61793 | 303338 |
| 74 Net operating loss deduction | 226853 | - | - | - | *2479 | *1464 | *58127 | *7824 | *11037 | *6748 | 1956 | 41613 | 95604 |
| 75 Dividends received deduction | 247845 | - | - | - | - | - | *7400 | *25 | *2097 | *2462 | 7947 | 20180 | 207734 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3143897 | *1147 | - | *11222 | *2458 | *22349 | 84394 | 84828 | 76468 | 103121 | 147381 | 172502 | 2438026 |
| 78 Income tax before credits, total | 1102246 | *378 | - | *2036 | *369 | *6078 | 27993 | 29282 | 26214 | 35356 | 51257 | 61736 | 861547 |
| 79 Regular tax | 1089561 | *378 | - | *2036 | *369 | *6078 | 27310 | 28676 | 25995 | 35094 | 50841 | 59687 | 853097 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 9267 | - | - | - | - | - | *682 | *529 | *194 | *188 | 259 | 1823 | 5590 |
| 83 Environmental tax | 3369 | - | - | - | - | - | - | *4 | *24 | 74 | 157 | 226 | 2883 |
| 84 Foreign tax credit | 208000 | - | - | - | - | - | - | *14 | *416 | *867 | 6963 | 11043 | 188697 |
| 85 U.S. Possessions tax credit | 130358 | - | - | - | - | 60 | 794 | 725 | 1876 | - | - | 7989 | 118914 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 47923 | - | - | *805 | - | *222 | *2020 | *3251 | *3313 | *2628 | 2162 | 1908 | 31615 |
| 89 Prior year minumum tax credit | 5039 | - | - | - | - | - | *71 | *310 | *1041 | *1897 | 159 | 216 | 1346 |
| 90 Income tax after credits, total | 710926 | *378 | - | *1231 | *369 | *5796 | 25107 | 24981 | 19568 | 29964 | 41974 | 40582 | 520976 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Optical, medical and ophthalmic goods

MINOR INDUSTRY 3845
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 6400 | *62 | 3490 | *288 | 862 | 379 | 808 | 183 | 138 | 71 | 39 | 42 | 37 |
| 2 Total assets | 50222584 | - | 159313 | *34830 | 319073 | 258082 | 1911833 | 1259942 | 2173238 | 2495692 | 2822898 | 6479096 | 32308587 |
| 3 Cash | 3230466 | - | 35876 | *2434 | 81035 | 47090 | 246170 | 255296 | 371149 | 309232 | 213012 | 437846 | 1231327 |
| 4 Notes and accounts receivable | 10906552 | - | *44121 | *17034 | *67083 | 74963 | 507282 | 360006 | 476371 | 535113 | 616010 | 1205941 | 7002628 |
| 5 Less: Allowance for bad debts | 336231 | - | - | - | *692 | *6091 | 12321 | 12835 | 23664 | 24297 | 26788 | 45323 | 184220 |
| 6 Inventories | 7011529 | - | *32828 | *5361 | *42653 | 62111 | 461008 | 298439 | 412671 | 411647 | 451551 | 972727 | 3860533 |
| 7 U.S. govt. obligations, total | 346499 | - | - | - | *5801 | - | *3261 | - | *3665 | *42927 | 13454 | 62876 | 214515 |
| 8 Tax-exempt securities | 309796 | - | - | - | - | - | *10987 | 1618 | 3722 | 11999 | 21666 | 133035 | 126769 |
| 9 Other current assets | 3212937 | - | *6511 | 1 | *20184 | *32691 | 80050 | 60167 | 200087 | 169163 | 221910 | 367220 | 2054954 |
| 10 Loans to stockholders | 40617 | - | *6162 | - | *735 | *1703 | *16444 | *1166 | *2130 | *636 | 11190 | - | 451 |
| 11 Mortgage and real estate loans | *103032 | - | - | - | *3882 | - | *2640 | - | *3535 | - | - | 84624 | 8350 |
| 12 Other investments | 9854303 | - | *112 | - | *43045 | *4688 | 136590 | 45755 | 136452 | 278098 | 235884 | 1246085 | 7727593 |
| 13 Depreciable assets | 15423093 | - | 113475 | *29547 | 98140 | 112225 | 689253 | 401570 | 920173 | 885996 | 990972 | 2006321 | 9175421 |
| 14 Less: Accumulated depreciation | 7303429 | - | 84714 | *21245 | *58151 | 81543 | 434797 | 222199 | 452100 | 386769 | 439169 | 879552 | 4243191 |
| 15 Depletable assets | *320 | - | - | - | - | - | *82 | - | - | 237 | - | - | - |
| 16 Less: Accumulated depletion | *83 | - | - | - | - | - | *13 | - | - | 71 | - | - | - |
| 17 Land | 477815 | - | *661 | *143 | - | *16 | *5024 | *9246 | 31329 | 40447 | 30554 | 64084 | 296311 |
| 18 Intangible assets (Amortizable) | 5595363 | - | *11494 | 5 | *11718 | *8302 | 149433 | 40286 | 86896 | 163272 | 370586 | 701577 | 4051795 |
| 19 Less: Accumulated amortization | 1607875 | - | *5613 | -0 | *2800 | *675 | 52750 | 13545 | 39905 | 48812 | 72573 | 188405 | 1182796 |
| 20 Other assets | 2957881 | - | *-1599 | *1551 | *6441 | *2603 | 103490 | 34973 | 40726 | 106874 | 184638 | 310039 | 2168147 |
| 21 Total liabilities | 50222584 | - | 159313 | *34830 | 319073 | 258082 | 1911833 | 1259942 | 2173238 | 2495692 | 2822898 | 6479096 | 32308587 |
| 22 Accounts payable | 5370314 | - | 36951 | *7689 | *47271 | 44041 | 237139 | 119456 | 239794 | 185761 | 183682 | 356667 | 3911862 |
| 23 Mort, notes, and bonds under 1 yr | 3368562 | - | *6406 | *976 | *43373 | *50283 | 321337 | 106573 | 164448 | 97809 | 72562 | 438665 | 2066128 |
| 24 Other current liabilities | 6102521 | - | *29347 | *6881 | *21360 | *17466 | 360410 | 152601 | 198591 | 232167 | 317045 | 519575 | 4247078 |
| 25 Loans from stockholders | 474818 | - | *21680 | *1446 | *48861 | *35379 | 116805 | *45292 | *31292 | *10993 | 29084 | - | 133985 |
| 26 Mort, notes, bonds, 1 yr or more | 7079347 | - | *58344 | *3243 | *37470 | *55938 | 366797 | 135044 | 258962 | 286196 | 503085 | 766873 | 4607395 |
| 27 Other liabilities | 3252409 | - | *830 | - | *619 | *-3432 | 36280 | 71213 | 42734 | 90679 | 62856 | 180326 | 2770303 |
| 28 Net worth | 24574614 | - | 5754 | *14595 | 120119 | 58407 | 473063 | 629763 | 1237417 | 1592087 | 1654584 | 4216990 | 14571836 |
| 29 Capital stock | 4663620 | - | 671698 | *15618 | 91726 | 57964 | 631995 | 1021565 | 371591 | 472353 | 229065 | 440303 | 659742 |
| 30 Paid-in or capital surplus | 15171231 | - | *2755 | *1281 | *103533 | *59520 | 882140 | 771995 | 1157940 | 1118851 | 1231896 | 1728727 | 8112593 |
| 31 Retained earnings, appropriated | *47770 | - | - | - | - | *404 | - | - | *547 | *4912 | - | 41648 | 258 |
| 32 Retained earnings-unappropriated | 5373676 | - | -637139 | *1996 | *-160217 | -71386 | -1247447 | -1154759 | -360483 | -15015 | 144150 | 1967966 | 6906009 |
| 33 Retained earnings (S Corp) | 693624 | - | *-19137 | - | *87845 | *11905 | 233490 | *-5893 | *90176 | *41975 | 89284 | 163980 | - |
| 34 Less: Cost of treasury stock | 1375307 | - | *12422 | *4300 | *2769 | - | 27114 | *3145 | 22355 | *30989 | 39811 | 125635 | 1106766 |
| 35 Total receipts | 46745547 | *256662 | 725121 | *156714 | 663275 | 502704 | 3498067 | 1722646 | 2655003 | 2683970 | 2777861 | 6323822 | 24779702 |
| 36 Business receipts | 43929761 | *252649 | 722487 | *156665 | 657945 | 492801 | 3406867 | 1653264 | 2523501 | 2591326 | 2662319 | 5955769 | 22854168 |
| 37 Interest | 615626 | *1932 | *1031 | *9 | *424 | *662 | 6105 | 12090 | 24949 | 31103 | 25898 | 138367 | 373056 |
| 38 Interest on govt. obligations | 43311 | - | - | - | - | - | *652 | *62 | *1437 | *1844 | 3169 | 9546 | 26601 |
| 39 Rents | 204827 | *18 | - | - | - | - | *77 | *1028 | *4170 | *3659 | 2950 | 52736 | 140188 |
| 40 Royalties | 309522 | - | - | - | - | - | *2594 | *3382 | *691 | *5009 | 7648 | 31391 | 258807 |
| 41 Net S-T cap gain less net LT loss | *563 | - | - | - | - | - | *7 | - | *377 | *105 | - | 68 | 6 |
| 42 Net L-T cap gain less net ST loss | 274282 | - | - | - | - | - | *1418 | *12223 | *36497 | *7338 | 7938 | 6069 | 202799 |
| 43 Net gain, noncapital assets | 67667 | - | - | - | - | - | 16341 | *207 | *1252 | *544 | 119 | 6533 | 42671 |
| 44 Dividends, domestic corporations | 27042 | - | - | - | *35 | *57 | *2682 | *317 | *450 | *2861 | 2087 | 1383 | 17170 |
| 45 Dividends, foreign corporations | 325303 | *478 | - | - | - | - | *920 | *674 | *5220 | *9211 | 9626 | 53927 | 245247 |
| 46 Other receipts | 947643 | *1585 | *1604 | *40 | *4871 | *9184 | 60404 | 39400 | 56458 | 30970 | 56106 | 68032 | 618989 |
| 47 Total deductions | 44014740 | *312583 | 752167 | *156059 | 691440 | 532651 | 3567939 | 1811250 | 2612434 | 2564662 | 2586229 | 5517343 | 22909984 |
| 48 Cost of goods | 23145092 | *120090 | *32583 | *5361 | *47383 | *60760 | 472065 | 298522 | 423108 | 423510 | 454720 | 989809 | 4005611 |
| 49 Compensation of officers | 1019507 | *10707 | *78628 | *33085 | *116996 | *47730 | 163900 | 78377 | 85972 | 64946 | 65929 | 75292 | 197945 |
| 50 Salaries and wages | 6211077 | *40123 | *87771 | *48415 | 100715 | 68255 | 427188 | 290694 | 301129 | 347184 | 369517 | 588277 | 3541808 |
| 51 Repairs | 219221 | *577 | 4219 | *874 | *2261 | 1823 | 12784 | 7795 | 10791 | 11977 | 10955 | 19696 | 135472 |
| 52 Bad debts | 300035 | *11457 | *161 | *775 | *797 | *2916 | 18339 | 8073 | 12848 | 53910 | 10319 | 12635 | 167804 |
| 53 Rent paid on business property | 647949 | *4077 | 60034 | *4382 | *18143 | 26110 | 62826 | 38992 | 34204 | 24684 | 18961 | 47943 | 307593 |
| 54 Taxes paid | 1025645 | *6226 | 25074 | *8295 | 20187 | 19472 | 77785 | 43629 | 64638 | 67957 | 66023 | 102016 | 524343 |
| 55 Interest paid | 993951 | *5500 | *4970 | *585 | *4983 | 6948 | 49769 | 20671 | 45376 | 27628 | 43255 | 107302 | 676964 |
| 56 Contributions or gifts | 47688 | - | *138 | - | *103 | *26 | 501 | *1642 | 1397 | 1978 | 1907 | 4885 | 35112 |
| 57 Amortization | 264919 | *540 | *5086 | *939 | *956 | *3103 | 26295 | 9905 | 15672 | 17375 | 20149 | 39718 | 125181 |
| 58 Depreciation | 1459798 | *5356 | 8867 | *2661 | 9183 | 8034 | 72498 | 42615 | 86794 | 78143 | 81738 | 207109 | 856800 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 697021 | *8753 | *23578 | *1545 | *14929 | *7515 | 53192 | 41990 | 43692 | 71487 | 41046 | 60897 | 328397 |
| 61 Pension, prof sh, stock, annuity | 319970 | 880 | *18662 | *1710 | *7635 | *7830 | 13131 | 5418 | 12841 | 14050 | 14819 | 23151 | 199844 |
| 62 Employee benefit programs | 1040236 | *5933 | *3779 | *172 | *6412 | 16112 | 56600 | 26058 | 47094 | 48835 | 57286 | 112751 | 659203 |
| 63 Net loss, noncapital assets | 57645 | *269 | - | *2310 | - | *8858 | 4181 | *534 | 5234 | 2982 | 3100 | 7982 | 22196 |
| 64 Other deductions | 6564985 | *54437 | 141597 | *22739 | 108126 | 85977 | 559798 | 413915 | 448821 | 472402 | 459931 | 900678 | 2896563 |
| 65 Total receipts less total deducts | 2730807 | *-55921 | -27045 | *655 | -28165 | -29947 | -69872 | -88604 | 42569 | 119307 | 191632 | 806479 | 1869718 |
| 66 Constructive taxable income from related foreign corporations | 494835 | - | - | - | - | - | *1294 | - | *64458 | 3059 | 2120 | 27465 | 396439 |
| 67 Net income (less deficit), total | 3182331 | *-55921 | -27045 | *655 | -28165 | -29947 | -69230 | -88666 | 105591 | 120522 | 190582 | 824397 | 2239556 |
| 68 Net income, total | 4644356 | *207 | *12167 | *3312 | *32590 | *27144 | 211510 | 117758 | 309391 | 335189 | 258418 | 874058 | 2462612 |
| 69 Deficit, total | 1462025 | *56127 | 39212 | *2657 | *60754 | *57091 | 280740 | 206424 | 203800 | 214667 | 67836 | 49660 | 223056 |
| 70 Net income (less def), Form 1120-A | *-3849 | - | *-7161 | *3312 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-8829 | *-8829 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 310816 | - | *-176 | - | *16282 | *9588 | 113553 | *15944 | *44802 | *32407 | 19030 | 59387 | - |
| 73 Statutory special deductions, total | 418235 | *478 | *578 | - | *2809 | *3160 | *27548 | *34846 | 50268 | 31382 | 28893 | 86516 | 151757 |
| 74 Net operating loss deduction | 298492 | - | *578 | - | *2785 | *3120 | *24751 | *34002 | *45295 | *20420 | 20803 | 70414 | 76323 |
| 75 Dividends received deduction | 119743 | *478 | - | - | *24 | *40 | *2797 | *844 | *4973 | 10961 | 8090 | 16102 | 75434 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3873652 | *207 | *9175 | *3312 | *1617 | *10007 | 46203 | 64570 | 214321 | 271403 | 211487 | 728156 | 2313194 |
| 78 Income tax before credits, total | 1362142 | *31 | *1376 | *497 | *243 | *2883 | 14772 | 22342 | 76087 | 94929 | 73322 | 257324 | 818338 |
| 79 Regular tax | 1346051 | *31 | *1376 | *497 | *243 | *2883 | 14585 | 21956 | 73632 | 93871 | 72888 | 254405 | 809686 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 11700 | - | - | - | - | - | *180 | *382 | *2240 | *899 | 210 | 2321 | 5467 |
| 83 Environmental tax | 4178 | - | - | - | - | - | *7 | *3 | 216 | 159 | 224 | 598 | 2971 |
| 84 Foreign tax credit | 255099 | - | - | - | - | -0 | - | *51 | *22683 | *963 | 2124 | 18184 | 211094 |
| 85 U.S. Possessions tax credit | 230522 | - | - | - | - | 73 | 681 | 2701 | 4817 | 33371 | 6348 | 93409 | 89121 |
| 86 Orphan drug credit | 1501 | - | - | - | - | - | - | - | - | - | - | - | 1501 |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 47987 | - | - | - | - | - | *498 | *2918 | 2960 | *1135 | 3283 | 5773 | 31421 |
| 89 Prior year minumum tax credit | 11760 | - | - | - | - | - | - | *59 | *383 | *17 | 324 | 1806 | 9170 |
| 90 Income tax after credits, total | 815274 | *31 | *1376 | *497 | *243 | *2810 | 13593 | 16612 | 45244 | 59443 | 61242 | 138151 | 476031 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1004 | - | *670 | - | *126 | *42 | *131 | *10 | *11 | *4 | 6 | ** | 4 |
| 2 Total assets | 49136108 | - | *28804 | - | *54799 | *22343 | *270198 | *53105 | *188593 | *161420 | 642007 | ** | 47714839 |
| 3 Cash | 526583 | - | *3874 | - | *85 | *2524 | *9796 | *1438 | *15073 | *2177 | 33672 | ** | 457944 |
| 4 Notes and accounts receivable | 11053571 | - | - | - | *2385 | *2223 | *46326 | *7999 | *56477 | *48700 | 117044 | ** | 10772416 |
| 5 Less: Allowance for bad debts | 365444 | - | - | - | - | - | *1288 | - | *1712 | *1321 | 5612 | ** | 355512 |
| 6 Inventories | 2060947 | - | - | - | *10722 | *8651 | *83068 | *21013 | *57179 | *64809 | 102213 | ** | 1713293 |
| 7 U.S. govt. obligations, total | 8666974 | - | - | - | - | - | - | - | - | - | - | - | 8666974 |
| 8 Tax-exempt securities | 1757180 | - | - | - | - | - | - | - | - | - | - | - | 1757180 |
| 9 Other current assets | 3807112 | - | - | - | *211 | *1522 | *7217 | *754 | *4541 | *2817 | 93562 | ** | 3696488 |
| 10 Loans to stockholders | *1169709 | - | *15067 | - | *234 | *1382 | *12303 | - | - | - | - | - | 1140722 |
| 11 Mortgage and real estate loans | 19120 | - | - | - | - | - | - | - | - | - | - | - | 19120 |
| 12 Other investments | 9862642 | - | - | - | - | - | *79554 | - | *15306 | *7090 | 33401 | ** | 9727291 |
| 13 Depreciable assets | 14924118 | - | *27057 | - | *36722 | *12386 | *106770 | *18619 | *96840 | *35117 | 187638 | ** | 14402970 |
| 14 Less: Accumulated depreciation | 8381003 | - | *18799 | - | *25674 | *6346 | *79350 | *5209 | *60879 | *10536 | 58491 | ** | 8115717 |
| 15 Depletable assets | 900 | - | - | - | - | - | - | - | - | - | - | - | 900 |
| 16 Less: Accumulated depletion | 232 | - | - | - | - | - | - | - | - | - | - | - | 232 |
| 17 Land | 195358 | - | - | - | *1025 | - | *1178 | *8444 | *3618 | *786 | 7667 | ** | 172641 |
| 18 Intangible assets (Amortizable) | 634228 | - | *1605 | - | *43669 | - | *1469 | - | *504 | *15482 | 24320 | ** | 547179 |
| 19 Less: Accumulated amortization | 148285 | - | - | - | *14580 | - | *979 | - | *354 | *3905 | 2708 | ** | 125759 |
| 20 Other assets | 3352631 | - | - | - | - | - | *4134 | *49 | *2000 | *204 | 109302 | ** | 3236941 |
| 21 Total liabilities | 49136108 | - | *28804 | - | *54799 | *22343 | *270198 | *53105 | *188593 | *161420 | 642007 | ** | 47714839 |
| 22 Accounts payable | 4121753 | - | - | - | *12797 | *5369 | *35171 | *12628 | *19400 | *36853 | 69465 | ** | 3930072 |
| 23 Mort, notes, and bonds under 1 yr | 3259284 | - | *749 | - | *759 | - | *32145 | *614 | *18531 | *20522 | 40033 | ** | 3145930 |
| 24 Other current liabilities | 11812385 | - | *9962 | - | *5461 | *943 | *31551 | *3579 | *27195 | *22289 | 62319 | ** | 11649085 |
| 25 Loans from stockholders | *286975 | - | *15459 | - | *216 | *4882 | *9879 | *423 | - | - | - | - | 256116 |
| 26 Mort, notes, bonds, 1 yr or more | 6152767 | - | *5766 | - | *49075 | - | *33978 | *5100 | *29624 | *19476 | 164728 | ** | 5845020 |
| 27 Other liabilities | 13690653 | - | *7221 | - | *167 | - | *4235 | - | *7672 | *43112 | 20409 | ** | 13607835 |
| 28 Net worth | 9812291 | - | *-10352 | - | *-13676 | *11149 | *123239 | *30760 | *86170 | *19168 | 285053 | ** | 9280780 |
| 29 Capital stock | 1363295 | - | *282 | - | *105731 | *554 | *4142 | *10 | *3060 | *8393 | 30952 | ** | 1210171 |
| 30 Paid-in or capital surplus | 1171339 | - | *-13264 | - | - | - | *125210 | *166 | *21499 | *55091 | 386874 | ** | 595763 |
| 31 Retained earnings, appropriated | 3711894 | - | - | - | - | - | - | - | - | - | - | - | 3711894 |
| 32 Retained earnings-unappropriated | 6755874 | - | *-4788 | - | *-12497 | *11623 | *-4123 | *30585 | *17858 | *-44316 | -132773 | ** | 6894304 |
| 33 Retained earnings (S Corp) | *-53891 | - | *7418 | - | *-104105 | - | *-1065 | - | *43861 | - | - | - | - |
| 34 Less: Cost of treasury stock | *3136220 | - | - | - | *2805 | *1028 | *926 | - | *108 | - | - | - | 3131352 |
| 35 Total receipts | 34523114 | - | *281704 | - | *35819 | *54256 | *391765 | *111909 | *367146 | *108864 | 751686 | ** | 32419967 |
| 36 Business receipts | 26866620 | - | *281658 | - | *35819 | *54137 | *387462 | *110909 | *366427 | *108766 | 726525 | ** | 24794918 |
| 37 Interest | 1235482 | - | *46 | - | - | *119 | *4006 | *29 | *68 | *83 | 4925 | ** | 1226206 |
| 38 Interest on govt. obligations | 107015 | - | - | - | - | - | - | - | - | - | 358 | - | 106658 |
| 39 Rents | *626424 | - | - | - | - | - | *114 | - | - | - | 1125 | - | 625186 |
| 40 Royalties | 666751 | - | - | - | - | - | - | - | - | - | - | - | 666751 |
| 41 Net S-T cap gain less net LT loss | 5350 | - | - | - | - | - | - | - | - | - | - | - | 5350 |
| 42 Net L-T cap gain less net ST loss | *2780155 | - | - | - | - | - | - | - | *33 | - | - | - | 2780122 |
| 43 Net gain, noncapital assets | *311488 | - | - | - | - | - | - | - | *112 | - | 252 | ** | 311125 |
| 44 Dividends, domestic corporations | *16833 | - | - | - | - | - | - | - | *-0 | - | 6 | - | 16827 |
| 45 Dividends, foreign corporations | 1081301 | - | - | - | - | - | - | - | - | - | 1581 | - | 1079720 |
| 46 Other receipts | 825693 | - | *-0 | - | - | - | *182 | *971 | *507 | *15 | 16914 | ** | 807104 |
| 47 Total deductions | 30249918 | - | *275305 | - | *43240 | *55187 | *392895 | *113045 | *333012 | *112864 | 740462 | ** | 28183909 |
| 48 Cost of goods | 13725988 | - | - | - | *10722 | *8651 | *85705 | *21013 | *62786 | *66403 | 102156 | ** | 1929650 |
| 49 Compensation of officers | 123401 | - | *924 | - | - | *947 | *28391 | *3230 | *4349 | *1863 | 3878 | ** | 79820 |
| 50 Salaries and wages | 4571223 | - | *38994 | - | *689 | *8335 | *37145 | *7157 | *38285 | *15146 | 81684 | ** | 4343789 |
| 51 Repairs | 57873 | - | *1125 | - | - | *352 | *1117 | *373 | *1314 | *917 | 3082 | ** | 49593 |
| 52 Bad debts | 135322 | - | - | - | - | *59 | *452 | *222 | *432 | *1454 | 4968 | ** | 127734 |
| 53 Rent paid on business property | 487737 | - | *4840 | - | *1621 | *562 | *10256 | - | *2167 | *865 | 8374 | ** | 459052 |
| 54 Taxes paid | 781547 | - | *3275 | - | *2195 | *1405 | *11969 | *1443 | *7217 | *1347 | 13188 | ** | 739508 |
| 55 Interest paid | 1443190 | - | *1884 | - | *4762 | *386 | *6610 | *524 | *2477 | *1360 | 17673 | ** | 1407514 |
| 56 Contributions or gifts | 42103 | - | - | - | - | - | *29 | - | *12 | - | 214 | ** | 41847 |
| 57 Amortization | 68001 | - | *84 | - | *1518 | *271 | *494 | - | *92 | *203 | 9726 | ** | 55611 |
| 58 Depreciation | 727025 | - | *4851 | - | *1474 | *858 | *6209 | *1539 | *7136 | *1745 | 22973 | ** | 680241 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1038141 | - | *4239 | - | *1259 | *1819 | *4707 | *1203 | *3806 | *478 | 4855 | ** | 1015774 |
| 61 Pension, prof sh, stock, annuity | 423940 | - | - | - | - | - | *1252 | - | *3359 | - | 2627 | ** | 416702 |
| 62 Employee benefit programs | 942413 | - | *384 | - | - | *1152 | *7264 | *533 | *4373 | *1348 | 4707 | ** | 922652 |
| 63 Net loss, noncapital assets | *2099 | - | - | - | - | - | *1273 | - | *109 | - | 717 | ** | - |
| 64 Other deductions | 5679916 | - | *38406 | - | *7725 | *4323 | *50312 | *1658 | *30259 | *14819 | 101311 | ** | 5431104 |
| 65 Total receipts less total deducts | 4273196 | - | *6398 | - | *-7421 | *-931 | *-1130 | *-1136 | *34134 | *-4000 | 11224 | ** | 4236057 |
| 66 Constructive taxable income from related foreign corporations | 707071 | - | - | - | - | - | - | - | - | - | - | - | 707071 |
| 67 Net income (less deficit), total | 4873251 | - | *6398 | - | *-7421 | *-931 | *-1130 | *-1136 | *34134 | *-4000 | 10866 | ** | 4836470 |
| 68 Net income, total | 4919026 | - | *8079 | - | - | - | *7441 | - | *34134 | *610 | 32292 | ** | 4836470 |
| 69 Deficit, total | 45775 | - | *1681 | - | *7421 | *931 | *8571 | *1136 | - | *4610 | 21425 | ** | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *39646 | - | *8079 | - | *-4613 | - | *2196 | - | *33984 | - | - | - | - |
| 73 Statutory special deductions, total | *186305 | - | - | - | - | - | - | - | *-0 | - | 15408 | ** | 170896 |
| 74 Net operating loss deduction | 17543 | - | - | - | - | - | - | - | - | - | 13828 | ** | 3716 |
| 75 Dividends received deduction | *168762 | - | - | - | - | - | - | - | *-0 | - | 1581 | - | 167181 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4688462 | - | - | - | - | - | *5245 | - | *150 | *610 | 16883 | ** | 4665574 |
| 78 Income tax before credits, total | 1648675 | - | - | - | - | - | *1686 | - | *182 | *205 | 7737 | ** | 1638865 |
| 79 Regular tax | 1640712 | - | - | - | - | - | *1686 | - | *39 | *205 | 5831 | ** | 1632951 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 8717 | - | - | - | - | - | - | - | - | - | - | - | 8717 |
| 82 Alternative minumum tax | *8054 | - | - | - | - | - | - | - | *143 | - | 1869 | ** | 6042 |
| 83 Environmental tax | 5982 | - | - | - | - | - | - | - | - | - | 37 | ** | 5946 |
| 84 Foreign tax credit | 515927 | - | - | - | - | - | - | - | - | - | 3 | - | 515924 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *687 | - | - | - | - | - | - | - | - | *14 | 344 | - | 329 |
| 89 Prior year minumum tax credit | 1588 | - | - | - | - | - | - | - | - | - | - | - | 1588 |
| 90 Income tax after credits, total | 1130474 | - | - | - | - | - | *1686 | - | *182 | *191 | 7390 | ** | 1121024 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous Manufacturing and manufacturing not allocable

MAJOR GROUP 29
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 27196 | 1732 | 13268 | 3727 | 3023 | 1738 | 2688 | 404 | 317 | 130 | 80 | 53 | 35 |
| 2 Total assets | 75589955 | - | 422385 | 528238 | 1038969 | 1253605 | 5561341 | 2790334 | 5012881 | 4376751 | 5854373 | 8333635 | 40417443 |
| 3 Cash | 4751645 | - | 54061 | 37565 | 136309 | 134684 | 543251 | 196177 | 426616 | 396634 | 327636 | 596756 | 1901956 |
| 4 Notes and accounts receivable | 14907767 | - | 86722 | 179177 | 272983 | 330072 | 1677606 | 761000 | 1463044 | 1168579 | 1454376 | 1822525 | 5691683 |
| 5 Less: Allowance for bad debts | 790702 | - | *833 | *3104 | *3356 | *3681 | 25941 | 23752 | 48246 | 37182 | 100502 | 83194 | 460911 |
| 6 Inventories | 11128137 | - | 90011 | 126241 | 237326 | 376894 | 1464529 | 735335 | 1230737 | 988641 | 1298937 | 1465502 | 3113985 |
| 7 U.S. govt. obligations, total | 479946 | - | *9273 | - | - | - | *23590 | *2700 | *6366 | - | 51259 | 4116 | 382643 |
| 8 Tax-exempt securities | 1355238 | - | - | - | - | - | *4028 | *1037 | *14424 | 29128 | 22751 | 103459 | 1180411 |
| 9 Other current assets | 3533411 | - | 34683 | 8462 | 48429 | 22920 | 174577 | 122328 | 231779 | 175324 | 376363 | 439067 | 1899478 |
| 10 Loans to stockholders | 410005 | - | 38514 | *14693 | 29214 | *25046 | 26801 | *3149 | 56035 | *32099 | 41985 | 14840 | 127629 |
| 11 Mortgage and real estate loans | 148043 | - | - | *10722 | *3472 | *2296 | *2966 | - | *771 | - | 4884 | 898 | 122034 |
| 12 Other investments | 15501991 | - | *6881 | *10066 | *19143 | 26162 | 179861 | 139986 | 184427 | 367345 | 395236 | 1029520 | 13143364 |
| 13 Depreciable assets | 27410799 | - | 335130 | 443701 | 554959 | 777616 | 2846595 | 1767070 | 2110215 | 1977815 | 2608229 | 3329145 | 10660325 |
| 14 Less: Accumulated depreciation | 14325688 | - | 255974 | 330502 | 333608 | 479463 | 1691126 | 1044251 | 1096300 | 1128890 | 1291719 | 1628873 | 5044982 |
| 15 Depletable assets | *5305 | - | *101 | - | - | *3201 | *1 | - | - | - | 1932 | - | 71 |
| 16 Less: Accumulated depletion | *4214 | - | *52 | - | - | *3201 | *1 | - | - | - | 911 | - | 49 |
| 17 Land | 714081 | - | - | *2995 | *13299 | *12059 | 77107 | 54998 | 58061 | 52424 | 76110 | 109150 | 257878 |
| 18 Intangible assets (Amortizable) | 8151316 | - | 25599 | *17094 | 49095 | 35010 | 251399 | 64605 | 297842 | 250658 | 442064 | 911418 | 5806531 |
| 19 Less: Accumulated amortization | 1785497 | - | 9334 | *2959 | 5637 | 9047 | 75594 | 38700 | 130729 | 52473 | 85335 | 211818 | 1163871 |
| 20 Other assets | 3998373 | - | 7603 | 14088 | 17341 | 3037 | 81693 | 48651 | 207840 | 156648 | 231079 | 431125 | 2799269 |
| 21 Total liabilities | 75589955 | - | 422385 | 528238 | 1038969 | 1253605 | 5561341 | 2790334 | 5012881 | 4376751 | 5854373 | 8333635 | 40417443 |
| 22 Accounts payable | 6885933 | - | 63231 | 98630 | 190843 | 280177 | 833954 | 386877 | 754327 | 531544 | 618245 | 822133 | 2305973 |
| 23 Mort, notes, and bonds under 1 yr | 5807003 | - | 89695 | 46317 | 81322 | 53006 | 733999 | 404069 | 664846 | 520821 | 742578 | 1108920 | 1361431 |
| 24 Other current liabilities | 12941313 | - | 109533 | 40154 | 76868 | 84199 | 510109 | 271312 | 500328 | 585766 | 625815 | 985017 | 9152213 |
| 25 Loans from stockholders | 2636447 | - | 434481 | 111474 | 142641 | 66516 | 483221 | 124468 | 153123 | 53738 | 49720 | 49001 | 968064 |
| 26 Mort, notes, bonds, 1 yr or more | 14849597 | - | 73454 | 74816 | 150264 | 342701 | 810142 | 382325 | 646073 | 868184 | 1198747 | 1606811 | 8696081 |
| 27 Other liabilities | 4270614 | - | *-171 | *4504 | *13428 | 222 | 249562 | 135469 | 76043 | 177972 | 270491 | 373743 | 2969353 |
| 28 Net worth | 28199048 | - | -347838 | 152344 | 383605 | 426785 | 1940352 | 1085815 | 2218141 | 1638726 | 2348777 | 3388012 | 14964329 |
| 29 Capital stock | 5622154 | - | 111647 | 68849 | 137228 | 92543 | 810215 | 489320 | 737962 | 319650 | 454456 | 605205 | 1795079 |
| 30 Paid-in or capital surplus | 13583973 | - | 176126 | *55199 | 169256 | 170020 | 1224421 | 406905 | 1147836 | 1195521 | 1463751 | 2477996 | 5096942 |
| 31 Retained earnings, appropriated | 63588 | - | - | - | - | - | - | - | *3538 | *27623 | 10321 | 6560 | 15546 |
| 32 Retained earnings-unappropriated | 8705282 | - | -141028 | 36320 | 101023 | 70428 | -595231 | 62624 | -133179 | -240975 | 191524 | 415280 | 8938497 |
| 33 Retained earnings (S Corp) | 1953389 | - | -469278 | 13105 | 74172 | 144988 | 645430 | 196543 | 580638 | 422488 | 309287 | 36015 | - |
| 34 Less: Cost of treasury stock | 1729338 | - | *25304 | *21129 | 98075 | *51194 | 144484 | 69576 | 118653 | 85581 | 80561 | 153045 | 881736 |
| 35 Total receipts | 87885647 | 790256 | 2007408 | 1618429 | 2756370 | 2557471 | 11902963 | 4986836 | 8353887 | 6205041 | 8576200 | 9794110 | 28336676 |
| 36 Business receipts | 84239388 | 769409 | 1987111 | 1609460 | 2724257 | 2521644 | 11581724 | 4919193 | 8198821 | 6074461 | 8206941 | 9431233 | 26215134 |
| 37 Interest | 651707 | *1385 | *884 | *1047 | 3874 | 3382 | 12127 | 6873 | 23561 | 23538 | 47382 | 89609 | 438043 |
| 38 Interest on govt. obligations | 88826 | *70 | - | - | - | - | *856 | *579 | 2045 | *2656 | 4753 | 11131 | 66735 |
| 39 Rents | 106136 | *115 | - | *684 | *1463 | *3003 | *5451 | *1848 | 4537 | *3027 | 14712 | 9629 | 61665 |
| 40 Royalties | 480671 | *698 | - | - | *-0 | *9 | *3602 | *541 | *1773 | 4712 | 13497 | 78937 | 376903 |
| 41 Net S-T cap gain less net LT loss | 17375 | - | - | - | - | - | - | - | *889 | *1423 | -0 | 1409 | 13653 |
| 42 Net L-T cap gain less net ST loss | 197265 | *15204 | *21 | *776 | *10 | *2472 | *37199 | *1416 | *21169 | *10734 | 14869 | 11047 | 82347 |
| 43 Net gain, noncapital assets | 118468 | *2403 | *1050 | *284 | *4233 | *3916 | 24254 | 560 | 9585 | 6109 | 17955 | 5495 | 42626 |
| 44 Dividends, domestic corporations | 394244 | 4 | *94 | *13 | *915 | *224 | *42 | *409 | *437 | 299 | 3724 | 10465 | 377619 |
| 45 Dividends, foreign corporations | 334601 | - | - | - | - | - | - | *2355 | *3930 | *5137 | 8262 | 28816 | 286101 |
| 46 Other receipts | 1256966 | *968 | 18248 | 6166 | 21617 | 22821 | 237708 | 53061 | 87140 | 72945 | 244105 | 116340 | 375849 |
| 47 Total deductions | 83919802 | 730557 | 2011086 | 1617258 | 2707081 | 2530968 | 11740939 | 4822671 | 8087871 | 6001959 | 8578730 | 9302395 | 25788287 |
| 48 Cost of goods | 52606729 | *224496 | 89502 | 124022 | 240021 | 381416 | 1471835 | 724557 | 1249555 | 1037974 | 1324427 | 1518242 | 3103042 |
| 49 Compensation of officers | 2165442 | *25736 | 133315 | 129688 | 269851 | 158041 | 537452 | 167375 | 222739 | 110525 | 105229 | 88112 | 217381 |
| 50 Salaries and wages | 6852192 | 54439 | 180548 | 214767 | 194446 | 157185 | 727547 | 336476 | 622212 | 460657 | 556755 | 802249 | 2544910 |
| 51 Repairs | 397369 | 2042 | 11978 | 14326 | 10651 | 15059 | 30126 | 22632 | 22551 | 19753 | 23697 | 39798 | 184755 |
| 52 Bad debts | 586148 | *1045 | 4467 | *6858 | 22750 | 5760 | 194088 | 14527 | 25418 | 29645 | 119079 | 55818 | 106692 |
| 53 Rent paid on business property | 1049865 | 9631 | 94077 | 56832 | 59832 | 40780 | 171758 | 47667 | 60630 | 47828 | 60634 | 99632 | 300566 |
| 54 Taxes paid | 1811221 | 10871 | 59018 | 59551 | 78502 | 76802 | 276277 | 115466 | 165213 | 122405 | 154468 | 168851 | 523798 |
| 55 Interest paid | 1861788 | *9633 | 42356 | 19655 | 27783 | 32121 | 152610 | 77311 | 133562 | 112741 | 172099 | 223231 | 858687 |
| 56 Contributions or gifts | 53515 | *339 | *122 | *121 | *283 | 617 | 3318 | 763 | 3077 | 1987 | 2611 | 3931 | 36346 |
| 57 Amortization | 369425 | *3031 | 2517 | *332 | 555 | *3481 | 19923 | 50986 | 26885 | 22107 | 27824 | 35725 | 176061 |
| 58 Depreciation | 2116148 | 15418 | 26323 | 29512 | 59243 | 59700 | 253504 | 120094 | 165249 | 152984 | 238429 | 240099 | 755594 |
| 59 Depletion | *1694 | - | - | - | *100 | - | - | - | - | - | 1187 | 287 | 120 |
| 60 Advertising | 2483448 | 5889 | 29657 | 10163 | 69234 | 23368 | 142892 | 54296 | 136469 | 113746 | 170516 | 216924 | 1510294 |
| 61 Pension, prof sh, stock, annuity | 439081 | *2060 | *1353 | *1141 | *10599 | *13000 | 48000 | 22300 | 36343 | 29682 | 43870 | 56838 | 173894 |
| 62 Employee benefit programs | 1333198 | *15133 | 11812 | 17416 | 18969 | 25225 | 145282 | 61537 | 123888 | 68566 | 133256 | 207639 | 504475 |
| 63 Net loss, noncapital assets | 141508 | *4661 | *6121 | - | *1823 | *74 | 41455 | 2976 | 9933 | 12828 | 13888 | 14652 | 33096 |
| 64 Other deductions | 9651031 | 48291 | 441715 | 198153 | 370795 | 252902 | 1232700 | 548876 | 799510 | 634119 | 1175461 | 1142764 | 2805745 |
| 65 Total receipts less total deducts | 3965845 | 59698 | -3678 | 1172 | 49290 | 26504 | 162024 | 164165 | 266016 | 203082 | -2531 | 491714 | 2548389 |
| 66 Constructive taxable income from related foreign corporations | 234084 | 1600 | - | - | - | - | - | - | *12632 | - | 1493 | 9281 | 209078 |
| 67 Net income (less deficit), total | 4111104 | 61228 | -3678 | 1172 | 49290 | 26504 | 161169 | 163586 | 276603 | 200426 | -5790 | 489864 | 2690732 |
| 68 Net income, total | 6062263 | 75600 | 136536 | 57094 | 106397 | 84089 | 658919 | 291432 | 449405 | 373746 | 459286 | 639910 | 2729848 |
| 69 Deficit, total | 1951159 | *14372 | 140214 | 55923 | 57108 | *57585 | 497751 | 127846 | 172802 | 173320 | 465076 | 150046 | 39116 |
| 70 Net income (less def), Form 1120-A | *-5466 | *-125 | *-7370 | *2759 | *-730 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-4319 | *-4319 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 905408 | *6336 | 17769 | 4116 | 55793 | 32099 | 239957 | 103367 | 157694 | 97193 | 113192 | 77892 | - |
| 73 Statutory special deductions, total | 751815 | *20180 | 31854 | *17867 | *27713 | *15974 | 76230 | 14289 | 41175 | 30017 | 63812 | 60874 | 351829 |
| 74 Net operating loss deduction | 398542 | *20180 | *31788 | *17858 | *27072 | *15817 | 76201 | *11648 | 39552 | 25824 | 55930 | 36710 | 39962 |
| 75 Dividends received deduction | 353272 | - | *66 | *9 | *641 | *157 | *29 | *2641 | 1623 | 4193 | 7882 | 24164 | 311867 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4094198 | *43127 | 11509 | *5850 | 18398 | 34001 | 229740 | 130747 | 236919 | 225585 | 280445 | 499579 | 2378297 |
| 78 Income tax before credits, total | 1419342 | *15626 | 1726 | *878 | 2939 | 7390 | 73684 | 44417 | 82136 | 75351 | 98327 | 175894 | 840975 |
| 79 Regular tax | 1401179 | *14913 | 1726 | *878 | 2939 | 6770 | 72416 | 44169 | 80434 | 74863 | 96333 | 173913 | 831826 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | -0 | - | - |
| 82 Alternative minumum tax | 13449 | *660 | - | - | - | *619 | *1262 | *229 | 1569 | *360 | 1655 | 1278 | 5817 |
| 83 Environmental tax | 4641 | *54 | - | - | - | - | *6 | *20 | 133 | 132 | 331 | 634 | 3332 |
| 84 Foreign tax credit | 199908 | 3379 | - | - | - | - | *37 | - | *4687 | *140 | 2694 | 6494 | 182477 |
| 85 U.S. Possessions tax credit | 22466 | - | - | - | - | - | 653 | 2039 | 4184 | 12808 | 2782 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *-0 | - | - | - | - | - | - | - | *-0 | - | - | - | - |
| 88 General business credit | 56746 | - | - | - | - | *575 | *1721 | *1051 | 2478 | *1730 | 2288 | 3598 | 43306 |
| 89 Prior year minumum tax credit | 57700 | 378 | - | - | - | *79 | *134 | *147 | *1791 | *1054 | 3061 | 1490 | 49565 |
| 90 Income tax after credits, total | 1082521 | *11869 | 1726 | *878 | 2939 | 6736 | 71139 | 41181 | 68995 | 59618 | 87502 | 164312 | 565626 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 186474 | 11593 | 98695 | 29374 | 16915 | 11963 | 13363 | 1845 | 1321 | 464 | 303 | 223 | 415 |
| 2 Total assets | 1826272914 | - | 3026364 | 4928790 | 5964234 | 8505721 | 29190022 | 12795430 | 20197848 | 16020119 | 21566126 | 36068325 | 1668009935 |
| 3 Cash | 38195442 | - | 667179 | 887071 | 943955 | 1131735 | 2898888 | 1316318 | 1631236 | 1311728 | 1540188 | 1600249 | 24266894 |
| 4 Notes and accounts receivable | 189748025 | - | 282256 | 783864 | 1293825 | 2004090 | 6435994 | 2530084 | 3910702 | 2726756 | 3499948 | 4558449 | 161722057 |
| 5 Less: Allowance for bad debts | 5871898 | - | *27 | *1566 | 15929 | 35137 | 97149 | 42562 | 93034 | 92088 | 137908 | 147524 | 5208976 |
| 6 Inventories | 29690927 | - | 41654 | 89145 | 144474 | 150238 | 567143 | 338452 | 368729 | 283813 | 389831 | 582702 | 26734744 |
| 7 U.S. govt. obligations, total | 5955113 | - | - | - | *2770 | *8171 | 118337 | 101026 | 220134 | 133691 | 150270 | 156351 | 5064362 |
| 8 Tax-exempt securities | 2712597 | - | *1 | - | - | - | 61114 | *48969 | 169152 | *35693 | 70279 | 69923 | 2257467 |
| 9 Other current assets | 72673380 | - | 134694 | 166561 | 472875 | 368494 | 1513265 | 627883 | 1256191 | 794429 | 1220329 | 2037686 | 64080972 |
| 10 Loans to stockholders | 2988623 | - | 200226 | 248166 | 234044 | 165580 | 527579 | 121041 | 169647 | 98950 | 165207 | 170796 | 887388 |
| 11 Mortgage and real estate loans | 2477596 | - | *19695 | *14530 | *7901 | *64842 | 108951 | *31914 | *22494 | *14952 | 46387 | 36625 | 2109305 |
| 12 Other investments | 287280388 | - | 86139 | 111711 | 188244 | 427227 | 2111484 | 1077122 | 1770377 | 1270704 | 1966982 | 3675640 | 274594758 |
| 13 Depreciable assets | 1540708657 | - | 4006546 | 5786158 | 6816349 | 8862982 | 28322425 | 10925529 | 16301267 | 13225507 | 15335533 | 25251800 | 1405874562 |
| 14 Less: Accumulated depreciation | 608881522 | - | 2721586 | 3810960 | 4684933 | 5480545 | 16166265 | 5599335 | 7629091 | 5928438 | 6534048 | 9849782 | 540476538 |
| 15 Depletable assets | 11318929 | - | *13155 | *44443 | *422 | *11741 | *105086 | *26135 | *28869 | *1505 | 97150 | 555660 | 10434763 |
| 16 Less: Accumulated depletion | 5400429 | - | *11230 | *1204 | *351 | *463 | *99443 | *16494 | *10089 | *837 | 57954 | 217540 | 4984825 |
| 17 Land | 14531947 | - | *33300 | 80075 | 124983 | 290259 | 871984 | 355921 | 515975 | 402817 | 517915 | 540131 | 10798587 |
| 18 Intangible assets (Amortizable) | 114408925 | - | 105705 | 128272 | 182458 | 398851 | 2024066 | 943025 | 1305940 | 1515051 | 3027037 | 6624715 | 98153804 |
| 19 Less: Accumulated amortization | 17811665 | - | 42540 | 74788 | 72132 | 213572 | 769157 | 255458 | 436499 | 401683 | 761585 | 1268122 | 13516129 |
| 20 Other assets | 151547879 | - | 211198 | 477311 | 325278 | 351226 | 655720 | 265861 | 695847 | 627569 | 1030566 | 1690565 | 145216739 |
| 21 Total liabilities | 1826272914 | - | 3026364 | 4928790 | 5964234 | 8505721 | 29190022 | 12795430 | 20197848 | 16020119 | 21566126 | 36068325 | 1668009935 |
| 22 Accounts payable | 96952871 | - | 342660 | 614478 | 979241 | 1260753 | 4230927 | 1528013 | 2138748 | 1833763 | 2019125 | 3565627 | 78439536 |
| 23 Mort, notes, and bonds under 1 yr | 98924590 | - | 442913 | 453199 | 579245 | 832950 | 3135281 | 1303161 | 2055075 | 1373650 | 1998485 | 2031548 | 84719082 |
| 24 Other current liabilities | 148111901 | - | 172774 | 507924 | 566774 | 601318 | 2257880 | 1063806 | 2056370 | 1525952 | 2064405 | 4539652 | 132755046 |
| 25 Loans from stockholders | 12868814 | - | 1229922 | 978348 | 655674 | 979554 | 2483050 | 1108563 | 392107 | 290364 | 175851 | 301904 | 4273477 |
| 26 Mort, notes, bonds, 1 yr or more | 525332216 | - | 1007987 | 1634303 | 1809885 | 2357365 | 9106380 | 3920935 | 6971377 | 5492886 | 8276398 | 15115211 | 469639489 |
| 27 Other liabilities | 325003169 | - | 62120 | 50671 | 174005 | 416138 | 1325711 | 741299 | 1516719 | 1486549 | 1323541 | 4026693 | 313879723 |
| 28 Net worth | 619079353 | - | -232011 | 689868 | 1199409 | 2057643 | 6650792 | 3129652 | 5067452 | 4016955 | 5708319 | 6487691 | 584303582 |
| 29 Capital stock | 180032821 | - | 651546 | 570937 | 532371 | 879690 | 1908990 | 780575 | 887802 | 795838 | 1550321 | 2376580 | 169098174 |
| 30 Paid-in or capital surplus | 331447049 | - | 584388 | 408054 | 548179 | 1309578 | 3719220 | 1718119 | 2881880 | 2535037 | 3371388 | 8700825 | 305670380 |
| 31 Retained earnings, appropriated | 3512122 | - | *5116 | *42802 | *8791 | *16126 | 134636 | *76648 | *167234 | *39260 | 23932 | 11070 | 2986507 |
| 32 Retained earnings-unappropriated | 119587195 | - | -651735 | 488049 | 634312 | 692851 | 1528349 | 413129 | 434825 | 280975 | 423846 | -4884239 | 120226832 |
| 33 Retained earnings (S Corp) | 1842011 | - | -717926 | -512192 | -398364 | -537112 | -48082 | 416137 | 1046328 | 617836 | 912633 | 777037 | 285716 |
| 34 Less: Cost of treasury stock | 17341846 | - | 103399 | 307783 | 125880 | 303489 | 592321 | 274956 | 350616 | 251991 | 573801 | 493582 | 13964027 |
| 35 Total receipts | 1103212254 | 5791348 | 23703066 | 18535636 | 17026881 | 21565990 | 59974657 | 20527899 | 27908114 | 21043295 | 22583577 | 28509496 | 836042296 |
| 36 Business receipts | 1041837215 | 4877614 | 23346108 | 18184470 | 16613065 | 21072405 | 58544587 | 19936526 | 26739515 | 20050035 | 20956656 | 26917167 | 784599065 |
| 37 Interest | 17690272 | 37930 | 8161 | 17695 | 23640 | 41802 | 100159 | 58113 | 92042 | 87016 | 427248 | 392311 | 16404155 |
| 38 Interest on govt. obligations | 296276 | *224 | - | *775 | - | *431 | 6604 | 6586 | 13973 | 3911 | 10833 | 7449 | 245489 |
| 39 Rents | 10239020 | 26488 | *3187 | 22868 | 41721 | 23790 | 192257 | 37941 | 149773 | 104954 | 97597 | 143208 | 9395237 |
| 40 Royalties | 631069 | 5 | - | *1738 | *89 | *233 | *4325 | *13 | 15437 | 7685 | 571 | 1130 | 599843 |
| 41 Net S-T cap gain less net LT loss | 228719 | *118 | - | *7310 | *86 | *2682 | *452 | *12511 | *7545 | *6516 | 2716 | 25179 | 163604 |
| 42 Net L-T cap gain less net ST loss | 4156896 | 340907 | *19879 | 23863 | 46114 | 30735 | 95132 | 55762 | 198105 | 74190 | 131623 | 235574 | 2905011 |
| 43 Net gain, noncapital assets | 4471023 | 344291 | 73396 | 87136 | 136602 | 84607 | 258628 | 87476 | 208731 | 109093 | 208136 | 108615 | 2764313 |
| 44 Dividends, domestic corporations | 628520 | *9585 | - | *2152 | *1215 | *1064 | 11470 | 5220 | 22796 | 10887 | 5869 | 10207 | 548056 |
| 45 Dividends, foreign corporations | 828416 | - | - | - | - | - | - | - | *126 | 1106 | 48 | 2273 | 824864 |
| 46 Other receipts | 22204827 | 154185 | 252336 | 187628 | 164349 | 308240 | 761043 | 327752 | 460071 | 587901 | 742280 | 666383 | 17592658 |
| 47 Total deductions | 1036075113 | 5479903 | 23542493 | 18232127 | 16781835 | 21384951 | 58734228 | 19939207 | 27151943 | 20438147 | 21757624 | 27747487 | 774885168 |
| 48 Cost of goods | 404065646 | 26993 | 36296 | 83299 | 136608 | 101847 | 449016 | 328442 | 247673 | 227730 | 275120 | 418191 | 10663319 |
| 49 Compensation of officers | 9250489 | 124160 | 1055943 | 830779 | 828150 | 841165 | 1711427 | 398319 | 516479 | 244435 | 288432 | 262223 | 2148976 |
| 50 Salaries and wages | 116702494 | 397000 | 2335020 | 1995359 | 2295750 | 3014895 | 7743694 | 2411528 | 3583200 | 2904699 | 2972398 | 3430015 | 83618936 |
| 51 Repairs | 34475792 | 122972 | 524768 | 441685 | 403966 | 500181 | 1177609 | 293653 | 532678 | 320348 | 348270 | 589902 | 29219760 |
| 52 Bad debts | 9412652 | 28858 | 60841 | 20549 | 49062 | 46421 | 221715 | 54205 | 117606 | 124802 | 138755 | 471169 | 8078668 |
| 53 Rent paid on business property | 33319649 | 170710 | 784255 | 579495 | 452700 | 555756 | 1436501 | 577998 | 927520 | 836221 | 1020661 | 779707 | 25198126 |
| 54 Taxes paid | 48873937 | 149448 | 548323 | 741519 | 607393 | 802049 | 2016714 | 704606 | 974307 | 778162 | 901128 | 954764 | 39695526 |
| 55 Interest paid | 54341492 | 176325 | 130252 | 218295 | 200279 | 296312 | 991022 | 490171 | 667616 | 509996 | 1019933 | 1331628 | 48309664 |
| 56 Contributions or gifts | 873937 | 1055 | 3205 | 2390 | 4131 | 4339 | 13557 | 5696 | 6847 | 4531 | 7196 | 12137 | 808854 |
| 57 Amortization | 6445583 | 26290 | 17838 | 12913 | 24999 | 43308 | 170615 | 82108 | 129165 | 162609 | 175380 | 410642 | 5189715 |
| 58 Depreciation | 93040862 | 251789 | 495045 | 699966 | 707714 | 908457 | 2775344 | 1025464 | 1385861 | 1181018 | 1331221 | 2006711 | 80272273 |
| 59 Depletion | 941182 | *6236 | *1034 | *1083 | *392 | *1108 | *495 | *91 | *909 | *4608 | 5993 | 12365 | 906868 |
| 60 Advertising | 8281867 | 27829 | 134201 | 92149 | 86144 | 117305 | 296858 | 129870 | 134650 | 111693 | 144894 | 217258 | 6789015 |
| 61 Pension, prof sh, stock, annuity | 7510538 | 10879 | 20670 | 22919 | 22755 | 54988 | 214217 | 71020 | 128532 | 77459 | 102553 | 139151 | 6645396 |
| 62 Employee benefit programs | 24654432 | 29645 | 82861 | 198692 | 155471 | 233751 | 677962 | 291064 | 496338 | 367758 | 348336 | 483539 | 21289016 |
| 63 Net loss, noncapital assets | 2007713 | 18135 | 17903 | *4339 | 13676 | 36868 | 17459 | 36598 | 22707 | 30654 | 17477 | 29651 | 1762247 |
| 64 Other deductions | 181876849 | 1525943 | 6136201 | 4639816 | 3617942 | 5153276 | 10840472 | 3298775 | 5326259 | 3277326 | 3769981 | 5115769 | 129175090 |
| 65 Total receipts less total deducts | 67137141 | 311445 | 160573 | 303508 | 245046 | 181038 | 1240429 | 588692 | 756171 | 605148 | 825953 | 762010 | 61157128 |
| 66 Constructive taxable income from related foreign corporations | 1424236 | 1022 | - | - | - | - | - | - | *8795 | *6530 | 2961 | 28639 | 1376288 |
| 67 Net income (less deficit), total | 68265100 | 312242 | 160573 | 302733 | 245046 | 180607 | 1233825 | 582106 | 750993 | 607767 | 818081 | 783200 | 62287927 |
| 68 Net income, total | 80677627 | 824384 | 790182 | 723902 | 648314 | 716441 | 2313024 | 1043698 | 1463013 | 1046616 | 1285709 | 1977048 | 67845295 |
| 69 Deficit, total | 12412526 | 512142 | 629609 | 421169 | 403268 | 535834 | 1079198 | 461591 | 712020 | 438849 | 467628 | 1193849 | 5557369 |
| 70 Net income (less def), Form 1120-A | 10528 | *332 | 6400 | *4121 | *-324 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -163407 | -163407 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2502109 | 73798 | 314835 | 229911 | 116484 | 26287 | 651476 | 269951 | 268397 | 146203 | 232615 | 140302 | 31849 |
| 73 Statutory special deductions, total | 7333258 | 246814 | 93821 | 125316 | 123008 | 118796 | 226667 | 73673 | 265145 | 150571 | 152886 | 351970 | 5404591 |
| 74 Net operating loss deduction | 6697696 | 240105 | 93821 | 123810 | 122214 | 118051 | 218515 | 69872 | 243801 | 142852 | 146515 | 344377 | 4833762 |
| 75 Dividends received deduction | 534720 | *6710 | - | *1506 | *794 | *745 | 8152 | 3801 | 21343 | 7718 | 4877 | 7584 | 471489 |
| 76 Public utility div paid deduction | 99426 | - | - | - | - | - | - | - | - | - | 77 | 9 | 99340 |
| 77 Income subject to tax | 68699538 | 377498 | 101699 | 160113 | 182352 | 279698 | 907392 | 458535 | 753987 | 669379 | 875122 | 1466200 | 62467564 |
| 78 Income tax before credits, total | 25104099 | 128690 | 15173 | 27492 | 33663 | 66919 | 295505 | 160093 | 265827 | 242664 | 313107 | 532904 | 23022063 |
| 79 Regular tax | 23829209 | 125518 | 15168 | 27284 | 32989 | 64957 | 282191 | 154162 | 256084 | 228869 | 300950 | 507384 | 21833653 |
| 80 Personal holding company tax | *5 | - | *5 | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 40429 | - | - | - | - | - | - | - | - | - | - | 2 | 40427 |
| 82 Alternative minumum tax | 1122760 | *2703 | - | *208 | *674 | 1963 | 13262 | 5844 | 9267 | 12400 | 11794 | 23322 | 1041324 |
| 83 Environmental tax | 108801 | 449 | - | - | - | - | *65 | 87 | 485 | 637 | 1075 | 2192 | 103811 |
| 84 Foreign tax credit | 956050 | 725 | - | - | - | - | *3535 | *3232 | *7563 | *2041 | 2264 | 7851 | 928840 |
| 85 U.S. Possessions tax credit | 91734 | - | - | - | - | - | 330 | - | 321 | - | - | - | 91083 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 207739 | 35 | - | - | - | - | - | - | - | 29 | 50 | 24 | 207601 |
| 88 General business credit | 710060 | *3908 | - | *595 | *512 | 1536 | 3706 | *1084 | 9468 | 3060 | 4731 | 10515 | 670946 |
| 89 Prior year minumum tax credit | 794956 | *16001 | - | *907 | *1024 | *1169 | 6724 | 5145 | 7564 | 7391 | 7568 | 6613 | 734849 |
| 90 Income tax after credits, total | 22343520 | 108021 | 15173 | 25990 | 32127 | 64214 | 281209 | 150632 | 240911 | 230142 | 298494 | 507902 | 20388704 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation

MAJOR GROUP 30
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 151981 | 9709 | 83133 | 24888 | 13735 | 9069 | 9066 | 1097 | 698 | 256 | 142 | 92 | 95 |
| 2 Total assets | 327508862 | - | 2607814 | 4186071 | 4838319 | 6461948 | 19875424 | 7542125 | 10770986 | 8794878 | 10103103 | 15568003 | 236760190 |
| 3 Cash | 16446007 | - | 575448 | 753882 | 772267 | 880704 | 1879183 | 771318 | 631720 | 638701 | 661256 | 641189 | 8240340 |
| 4 Notes and accounts receivable | 40418573 | - | 223022 | 679291 | 1016829 | 1654396 | 4724559 | 1761183 | 2737351 | 1685611 | 2152142 | 2564312 | 21219876 |
| 5 Less: Allowance for bad debts | 1121665 | - | *27 | *1545 | *12889 | 30768 | 44276 | 20493 | 50084 | 54304 | 60372 | 74766 | 772141 |
| 6 Inventories | 5029261 | - | 14263 | 65895 | 72444 | 89204 | 427910 | 233694 | 182894 | 168154 | 194058 | 327703 | 3253044 |
| 7 U.S. govt. obligations, total | 693585 | - | - | - | *2770 | *4330 | *42233 | *21750 | 63397 | *59312 | 117768 | 60376 | 321647 |
| 8 Tax-exempt securities | 390590 | - | *1 | - | - | - | *23172 | - | 118763 | *27882 | 31945 | 43918 | 144909 |
| 9 Other current assets | 16848419 | - | 124419 | 144242 | 296342 | 341028 | 1205638 | 343455 | 770681 | 451416 | 620301 | 1186332 | 11364565 |
| 10 Loans to stockholders | 1573074 | - | 164992 | 201534 | 201683 | 128692 | 371551 | 74233 | 98473 | 48781 | 32496 | 97544 | 153097 |
| 11 Mortgage and real estate loans | 826134 | - | *19695 | *14530 | *833 | *64842 | 83323 | *18853 | *15671 | *5721 | 35172 | 34663 | 532829 |
| 12 Other investments | 36978221 | - | 75809 | 106038 | 159121 | 228513 | 1115884 | 417892 | 622245 | 636575 | 954032 | 1641264 | 31020849 |
| 13 Depreciable assets | 304281721 | - | 3380992 | 5006662 | 5908882 | 6891463 | 20739509 | 7400969 | 9346171 | 8020801 | 7550047 | 12498067 | 217538158 |
| 14 Less: Accumulated depreciation | 124871391 | - | 2265842 | 3337209 | 4076704 | 4303473 | 11946570 | 3829023 | 4600664 | 3627979 | 3317197 | 5102984 | 78463746 |
| 15 Depletable assets | 404787 | - | *13155 | *44443 | *422 | *6792 | *3887 | *26135 | *6963 | *389 | 3668 | 2448 | 296485 |
| 16 Less: Accumulated depletion | 190813 | - | *11230 | *1204 | *351 | *463 | *2366 | *16494 | *4152 | *379 | 1746 | 32 | 152397 |
| 17 Land | 5247473 | - | *32237 | 74268 | 110161 | 184512 | 578393 | 166467 | 367046 | 264866 | 316615 | 341666 | 2811242 |
| 18 Intangible assets (Amortizable) | 9915217 | - | 95310 | 69181 | 87937 | 171732 | 578342 | 157074 | 184988 | 297839 | 503020 | 611678 | 7158116 |
| 19 Less: Accumulated amortization | 2767422 | - | 41245 | 44002 | 37333 | 80305 | 199604 | 56848 | 62948 | 66795 | 147910 | 106065 | 1924366 |
| 20 Other assets | 17407089 | - | 206814 | 410066 | 335903 | 230748 | 294655 | 71958 | 342474 | 238288 | 457805 | 800692 | 14017685 |
| 21 Total liabilities | 327508862 | - | 2607814 | 4186071 | 4838319 | 6461948 | 19875424 | 7542125 | 10770986 | 8794878 | 10103103 | 15568003 | 236760190 |
| 22 Accounts payable | 29753210 | - | 293972 | 535973 | 780706 | 1062113 | 3061002 | 1198821 | 1302904 | 1144711 | 1399785 | 1901052 | 17072171 |
| 23 Mort, notes, and bonds under 1 yr | 17139955 | - | 401840 | 387460 | 454378 | 714020 | 2280923 | 940751 | 1261892 | 827798 | 923636 | 1133648 | 7813609 |
| 24 Other current liabilities | 41346962 | - | 139348 | 278372 | 438541 | 395734 | 1559410 | 653611 | 1245851 | 989656 | 1105493 | 3101584 | 31439362 |
| 25 Loans from stockholders | 6016830 | - | 1015150 | 895447 | 406427 | 564067 | 1626024 | 240558 | 108074 | 247473 | 38370 | 201349 | 673892 |
| 26 Mort, notes, bonds, 1 yr or more | 88466917 | - | 821041 | 1377164 | 1508258 | 1721011 | 5364233 | 1962137 | 3280494 | 2816725 | 2840005 | 5189607 | 61586241 |
| 27 Other liabilities | 54883004 | - | 50397 | 42599 | 48635 | 292770 | 642976 | 311677 | 559730 | 766932 | 509685 | 2294878 | 49362724 |
| 28 Net worth | 89901984 | - | -113934 | 669056 | 1201374 | 1712234 | 5340856 | 2234570 | 3012041 | 2001583 | 3286130 | 1745885 | 68812191 |
| 29 Capital stock | 20621988 | - | 568799 | 362156 | 296069 | 384611 | 942800 | 521580 | 395134 | 354782 | 671819 | 656732 | 15467507 |
| 30 Paid-in or capital surplus | 52216640 | - | 441387 | 302562 | 346449 | 1058614 | 2014577 | 859178 | 965154 | 733771 | 1362254 | 3505115 | 40627579 |
| 31 Retained earnings, appropriated | 171724 | - | *3619 | *42802 | *8791 | *607 | *61518 | *562 | *14193 | *8311 | 3456 | 4516 | 23348 |
| 32 Retained earnings-unappropriated | 19085632 | - | -373564 | 478956 | 665616 | 924781 | 2253867 | 514862 | 866104 | 518247 | 985010 | -3076282 | 15328034 |
| 33 Retained earnings (S Corp) | 2502798 | - | -658199 | -238314 | -2065 | -438440 | 442156 | 471780 | 888132 | 520439 | 621395 | 815978 | 79936 |
| 34 Less: Cost of treasury stock | 4696798 | - | 95975 | 279106 | 113487 | 217941 | 374061 | 133393 | 116678 | 133967 | 357805 | 160173 | 2714214 |
| 35 Total receipts | 411686128 | 2882641 | 20120976 | 14807331 | 14725052 | 18057050 | 47262756 | 16318820 | 20400820 | 14398635 | 14259421 | 16493101 | 211959524 |
| 36 Business receipts | 394817027 | 2608701 | 19810509 | 14521829 | 14376720 | 17661909 | 46286957 | 16013253 | 19783490 | 13618854 | 13552966 | 15792030 | 200789811 |
| 37 Interest | 3960761 | 12071 | 7686 | 12972 | 19126 | 35066 | 61925 | 28133 | 34758 | 49236 | 72163 | 159817 | 3467808 |
| 38 Interest on govt. obligations | 43481 | *207 | - | *468 | - | *431 | 3485 | 1600 | 8620 | 2429 | 4878 | 3574 | 17789 |
| 39 Rents | 3534582 | 13073 | *3187 | 22321 | 41283 | 23456 | 179288 | 27228 | 137740 | 95042 | 77813 | 126194 | 2787957 |
| 40 Royalties | 139351 | - | - | *1737 | *89 | - | *97 | - | *129 | *4194 | 73 | 160 | 132872 |
| 41 Net S-T cap gain less net LT loss | 15120 | *118 | - | *317 | *86 | *1735 | *399 | *-0 | *7513 | *2470 | 144 | 1212 | 1124 |
| 42 Net L-T cap gain less net ST loss | 847065 | *38899 | *3398 | *23603 | 18474 | 29007 | 45302 | 10659 | 7635 | 40801 | 56940 | 37343 | 535004 |
| 43 Net gain, noncapital assets | 2069359 | 108565 | 52415 | 82298 | 98048 | 80150 | 206952 | 72821 | 120686 | 97760 | 80405 | 82127 | 987133 |
| 44 Dividends, domestic corporations | 97781 | *223 | - | *2152 | *944 | *761 | 6923 | *2934 | 19455 | 9487 | 4297 | 5321 | 45284 |
| 45 Dividends, foreign corporations | 71863 | - | - | - | - | - | - | - | *126 | 200 | 48 | 1428 | 70062 |
| 46 Other receipts | 6089737 | 100784 | 243782 | 139634 | 170282 | 224535 | 471428 | 162193 | 280668 | 478162 | 409695 | 283895 | 3124679 |
| 47 Total deductions | 403081553 | 2955250 | 20014835 | 14616294 | 14495052 | 17958033 | 46296149 | 15950943 | 19872852 | 13982142 | 13935399 | 16084483 | 206920122 |
| 48 Cost of goods | 146316058 | *9975 | *10659 | 61143 | 66759 | 43522 | 349744 | 241024 | 118109 | 139796 | 119282 | 232143 | 333050 |
| 49 Compensation of officers | 5735268 | 33306 | 846959 | 690878 | 661690 | 644828 | 1271431 | 267516 | 320378 | 137326 | 153734 | 136064 | 571160 |
| 50 Salaries and wages | 72036773 | 223553 | 2078384 | 1783757 | 2019511 | 2392675 | 6183463 | 1978040 | 2825459 | 2233052 | 2254871 | 2297060 | 45766948 |
| 51 Repairs | 12535600 | 79940 | 459788 | 401465 | 382002 | 435196 | 983919 | 217495 | 375404 | 216199 | 278035 | 458763 | 8247394 |
| 52 Bad debts | 1648669 | 16683 | 21700 | 14228 | 39044 | 26648 | 115217 | 22289 | 59989 | 43342 | 47712 | 385864 | 855953 |
| 53 Rent paid on business property | 22559790 | 137561 | 687842 | 457671 | 399348 | 490619 | 1221190 | 500160 | 811349 | 750885 | 921726 | 568511 | 15612928 |
| 54 Taxes paid | 15369420 | 73745 | 476919 | 519887 | 534387 | 685330 | 1583054 | 519954 | 757845 | 617893 | 517421 | 596141 | 8486846 |
| 55 Interest paid | 10345128 | 42260 | 117664 | 182629 | 167916 | 217071 | 606497 | 209431 | 305041 | 272006 | 314186 | 430146 | 7480281 |
| 56 Contributions or gifts | 134063 | 550 | 2858 | 2354 | 3349 | 3642 | 10831 | 1855 | 4182 | 2612 | 1380 | 4915 | 95537 |
| 57 Amortization | 807833 | 3073 | 13634 | 5636 | 8397 | 20320 | 67166 | 17754 | 32257 | 18613 | 27602 | 32181 | 561201 |
| 58 Depreciation | 22998404 | 102666 | 439796 | 619605 | 610434 | 733888 | 2152496 | 727446 | 865734 | 757732 | 721105 | 1047310 | 14220192 |
| 59 Depletion | 121253 | *25 | *1034 | *1083 | *392 | *1108 | *469 | *91 | *57 | *1675 | 1659 | 11 | 113650 |
| 60 Advertising | 2360528 | 20701 | 109968 | 69646 | 61638 | 64715 | 168342 | 72009 | 88501 | 62008 | 71892 | 71303 | 1499805 |
| 61 Pension, prof sh, stock, annuity | 3776726 | 6128 | *15036 | 19103 | 22196 | 44488 | 159196 | 55032 | 101179 | 54309 | 55285 | 94876 | 3149896 |
| 62 Employee benefit programs | 10844138 | 14374 | 67691 | 181323 | 141262 | 210986 | 550698 | 246287 | 433380 | 303390 | 262673 | 316586 | 8115487 |
| 63 Net loss, noncapital assets | 280241 | *8492 | *16746 | *4196 | *13156 | 36237 | 8531 | 22995 | 5154 | 24805 | 3458 | 7802 | 128667 |
| 64 Other deductions | 75211660 | 1089652 | 4462824 | 3768309 | 3263522 | 4423065 | 8239927 | 2573067 | 3720990 | 2258762 | 2258075 | 2932650 | 36220817 |
| 65 Total receipts less total deducts | 8604575 | -72609 | 106141 | 191037 | 230000 | 99018 | 966607 | 367877 | 527968 | 416493 | 324023 | 408618 | 5039401 |
| 66 Constructive taxable income from related foreign corporations | 196070 | 1022 | - | - | - | - | - | - | *2696 | *6515 | 2145 | 27238 | 156454 |
| 67 Net income (less deficit), total | 8757163 | -71794 | 106141 | 190569 | 230000 | 98587 | 963122 | 366277 | 522045 | 420580 | 321290 | 432281 | 5178066 |
| 68 Net income, total | 15131687 | 210831 | 566354 | 509032 | 475020 | 474058 | 1521655 | 573551 | 760642 | 606074 | 480503 | 1085661 | 7868307 |
| 69 Deficit, total | 6374523 | 282625 | 460213 | 318463 | 245020 | 375472 | 558533 | 207274 | 238597 | 185494 | 159212 | 653380 | 2690241 |
| 70 Net income (less def), Form 1120-A | 27133 | *347 | 16243 | *10867 | *-324 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -176788 | -176788 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1723730 | 51190 | 175180 | 140955 | 126748 | -12860 | 421592 | 192777 | 275037 | 105364 | 92407 | 120439 | 34901 |
| 73 Statutory special deductions, total | 2180591 | 49456 | 69487 | 89732 | 72827 | 80826 | 177781 | 42487 | 70258 | 91356 | 102748 | 63927 | 1269706 |
| 74 Net operating loss deduction | 2033099 | 49300 | 69487 | 88225 | 72223 | 80293 | 172812 | 40382 | 51792 | 84630 | 97627 | 60047 | 1166280 |
| 75 Dividends received deduction | 87658 | *156 | - | *1506 | *604 | *532 | 4969 | *2105 | 18466 | 6726 | 3704 | 3880 | 45009 |
| 76 Public utility div paid deduction | 58417 | - | - | - | - | - | - | - | - | - | - | - | 58417 |
| 77 Income subject to tax | 10010667 | 77009 | 83561 | 138222 | 147694 | 223851 | 635844 | 216343 | 358547 | 385554 | 266311 | 887292 | 6590439 |
| 78 Income tax before credits, total | 3747994 | 22434 | 12452 | 23196 | 26493 | 53512 | 209956 | 76672 | 126532 | 139958 | 99180 | 320928 | 2636682 |
| 79 Regular tax | 3362981 | 21810 | 12447 | 22988 | 26004 | 52165 | 197643 | 72445 | 121580 | 132071 | 90549 | 308004 | 2305277 |
| 80 Personal holding company tax | *5 | - | *5 | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 44 | - | - | - | - | - | - | - | - | - | - | - | 44 |
| 82 Alternative minumum tax | 370333 | *616 | - | *208 | *489 | 1347 | 12284 | 4213 | 4796 | 7501 | 9001 | 11760 | 318118 |
| 83 Environmental tax | 15292 | *7 | - | - | - | - | *29 | *15 | 166 | 385 | 342 | 1155 | 13193 |
| 84 Foreign tax credit | 112378 | 725 | - | - | - | - | *3246 | - | *2273 | 1982 | 2253 | 7409 | 94492 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 28334 | - | - | - | - | - | - | - | - | - | 6 | - | 28329 |
| 88 General business credit | 102989 | *798 | - | *595 | *446 | *1081 | 2484 | *793 | 4796 | 2646 | 2735 | 4468 | 82147 |
| 89 Prior year minumum tax credit | 224719 | *474 | - | *907 | *1024 | *1169 | 5590 | 3439 | 2906 | 5566 | 2883 | 3523 | 197238 |
| 90 Income tax after credits, total | 3279573 | 20437 | 12452 | 21694 | 25023 | 51262 | 198635 | 72440 | 116558 | 129763 | 91304 | 305528 | 2234475 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Railroad transportation

MINOR INDUSTRY 4000
RETURNS WITH AND WITHOUT NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Size of Total Assets | | | | | | | |
| 1 | Number of returns | 422 | *38 | - | *143 | *69 | - | *63 | *50 | *15 | *13 | 10 | 4 | 17 |
| 2 | Total assets | 96563455 | - | - | *34061 | *21668 | - | *156095 | *392971 | *228635 | *506732 | 706178 | 594797 | 93922319 |
| 3 | Cash | 1608634 | - | - | *1008 | *1733 | - | *8354 | *22191 | *6532 | *16764 | 30407 | 22489 | 1499155 |
| 4 | Notes and accounts receivable | 6116811 | - | - | *5992 | *34 | - | *24833 | *35492 | *36996 | *64043 | 105122 | 58128 | 5786170 |
| 5 | Less: Allowance for bad debts | 319165 | - | - | - | - | - | - | *33 | *409 | *2685 | 1512 | 1297 | 313229 |
| 6 | Inventories | 953786 | - | - | - | - | - | *561 | *4399 | *5181 | *16800 | 12079 | 6311 | 908456 |
| 7 | U.S. govt. obligations, total | *48478 | - | - | - | - | - | - | *19317 | - | *8863 | 13525 | - | 6772 |
| 8 | Tax-exempt securities | 31031 | - | - | - | - | - | - | - | - | - | - | - | 31031 |
| 9 | Other current assets | 3063598 | - | - | *12613 | - | - | *36907 | *4958 | *11293 | *15990 | 20057 | 29903 | 2931878 |
| 10 | Loans to stockholders | *31514 | - | - | - | *2382 | - | - | *1045 | - | *727 | - | - | 27360 |
| 11 | Mortgage and real estate loans | *500 | - | - | - | - | - | - | - | - | *50 | 450 | - | - |
| 12 | Other investments | 15648037 | - | - | - | *2647 | - | *11152 | *47606 | *8859 | *3477 | 21385 | 16154 | 15536758 |
| 13 | Depreciable assets | 95255255 | - | - | *17485 | *50535 | - | *118773 | *307379 | *252044 | *549946 | 623434 | 507286 | 92828374 |
| 14 | Less: Accumulated depreciation | 29519241 | - | - | *17485 | *39445 | - | *40433 | *89006 | *98653 | *247339 | 178996 | 94287 | 28713596 |
| 15 | Depletable assets | *114489 | - | - | - | - | - | - | - | - | *379 | - | 33 | 114077 |
| 16 | Less: Accumulated depletion | *74846 | - | - | - | - | - | - | - | - | *379 | - | - | 74467 |
| 17 | Land | 1204997 | - | - | *14447 | *3629 | - | *3953 | *31067 | *1855 | *25089 | 37651 | 15770 | 1071535 |
| 18 | Intangible assets (Amortizable) | 1016422 | - | - | - | - | - | *21 | *16893 | *199 | *33826 | 3579 | 41643 | 920259 |
| 19 | Less: Accumulated amortization | 56237 | - | - | - | - | - | *21 | *10222 | *199 | *3786 | 46 | 8042 | 33920 |
| 20 | Other assets | 1439392 | - | - | - | *153 | - | *-8005 | *1884 | *4937 | *24967 | 19044 | 706 | 1395704 |
| 21 | Total liabilities | 96563455 | - | - | *34061 | *21668 | - | *156095 | *392971 | *228635 | *506732 | 706178 | 594797 | 93922319 |
| 22 | Accounts payable | 4524307 | - | - | - | - | - | *36149 | *42907 | *29141 | *53453 | 90337 | 38953 | 4233366 |
| 23 | Mort, notes, and bonds under 1 yr | 1489536 | - | - | *35 | *6876 | - | *42232 | *12076 | *18784 | *13291 | 16076 | 21857 | 1358308 |
| 24 | Other current liabilities | 9480187 | - | - | - | *419 | - | *6614 | *13598 | *9830 | *36337 | 54665 | 62943 | 9295781 |
| 25 | Loans from stockholders | *174249 | - | - | - | - | - | *391 | *678 | *1801 | *56916 | - | 71620 | 42842 |
| 26 | Mort, notes, bonds, 1 yr or more | 20308841 | - | - | - | *4271 | - | *56128 | *119204 | *96638 | *115113 | 201985 | 124152 | 19591351 |
| 27 | Other liabilities | 24116072 | - | - | - | - | - | *5924 | *24763 | *19160 | *58214 | 78253 | 79497 | 23850261 |
| 28 | Net worth | 36470262 | - | - | *34026 | *10102 | - | *8656 | *179744 | *53281 | *173408 | 264862 | 195773 | 35550410 |
| 29 | Capital stock | 11748325 | - | - | *22 | *34 | - | *15385 | *30988 | *3919 | *3862 | 46315 | 35391 | 11612411 |
| 30 | Paid-in or capital surplus | 21141287 | - | - | *21478 | - | - | *41635 | - | *22575 | *49656 | 43685 | 70394 | 20891864 |
| 31 | Retained earnings, appropriated | 21622 | - | - | - | - | - | - | - | - | - | - | 4386 | 17236 |
| 32 | Retained earnings-unappropriated | 5340464 | - | - | *12526 | *10068 | - | *-46769 | *139969 | *11766 | *145635 | 175050 | 85603 | 4806618 |
| 33 | Retained earnings (S Corp) | *105214 | - | - | - | - | - | - | *10255 | *15022 | - | - | - | 79936 |
| 34 | Less: Cost of treasury stock | 1886650 | - | - | - | - | - | *1594 | *1468 | - | *25745 | 187 | 1 | 1857655 |
| 35 | Total receipts | 51677204 | *112447 | - | *2755 | *60040 | - | *239180 | *284286 | *166399 | *341604 | 399719 | 333187 | 49737585 |
| 36 | Business receipts | 47064300 | *107502 | - | *2149 | *53632 | - | *222610 | *276945 | *162936 | *317781 | 365531 | 294716 | 45260498 |
| 37 | Interest | 1447957 | 202 | - | *607 | *22 | - | *380 | *1865 | *723 | *3035 | 1537 | 926 | 1438659 |
| 38 | Interest on govt. obligations | 4363 | - | - | - | - | - | - | - | - | - | 339 | - | 4024 |
| 39 | Rents | 997400 | *2349 | - | - | *388 | - | *1302 | *1548 | *256 | *6100 | 15768 | 9997 | 959692 |
| 40 | Royalties | 59557 | - | - | - | - | - | - | - | - | *9 | 64 | - | 59484 |
| 41 | Net S-T cap gain less net LT loss | 27 | - | - | - | - | - | - | - | - | - | - | 27 | - |
| 42 | Net L-T cap gain less net ST loss | 347401 | 61 | - | - | *2331 | - | *973 | *79 | *46 | *3377 | 1229 | 14698 | 324605 |
| 43 | Net gain, noncapital assets | 271072 | 88 | - | - | *1923 | - | *10057 | *965 | *2393 | *1198 | 717 | 7250 | 246481 |
| 44 | Dividends, domestic corporations | 16440 | - | - | - | - | - | *10 | *2394 | - | *135 | 20 | -0 | 13881 |
| 45 | Dividends, foreign corporations | 12314 | - | - | - | - | - | - | - | - | - | - | - | 12314 |
| 46 | Other receipts | 1456375 | *2245 | - | - | *1744 | - | *3849 | *490 | *45 | *9969 | 14514 | 5572 | 1417947 |
| 47 | Total deductions | 49352912 | *135675 | - | *2388 | *56417 | - | *239620 | *273064 | *157519 | *331638 | 374312 | 301069 | 47481210 |
| 48 | Cost of goods | 16511403 | 2747 | - | - | - | - | - | *3232 | *5409 | *9409 | - | 2138 | 44124 |
| 49 | Compensation of officers | 178264 | *885 | - | - | *1788 | - | *2775 | *769 | *1277 | *3951 | 6045 | 5083 | 155691 |
| 50 | Salaries and wages | 8972679 | *3063 | - | - | *9334 | - | *59402 | *7581 | *31303 | *55946 | 58146 | 77386 | 8670519 |
| 51 | Repairs | 2206902 | *516 | - | - | *4943 | - | *21855 | *383 | *1436 | *10537 | 9550 | 7022 | 2150661 |
| 52 | Bad debts | 297002 | - | - | - | - | - | - | *564 | *629 | *733 | 478 | 633 | 293964 |
| 53 | Rent paid on business property | 3867224 | *4904 | - | - | *638 | - | *34948 | *137 | *1014 | *21514 | 12513 | 16756 | 3774799 |
| 54 | Taxes paid | 3087157 | *5188 | - | *260 | *4420 | - | *11914 | *15916 | *9980 | *21429 | 26460 | 20677 | 2970912 |
| 55 | Interest paid | 2782307 | *6444 | - | - | *1479 | - | *3747 | *13477 | *7212 | *14704 | 16119 | 18379 | 2700749 |
| 56 | Contributions or gifts | 48223 | 46 | - | - | *7 | - | *13 | *3 | *23 | *80 | 137 | 42 | 47873 |
| 57 | Amortization | 101503 | *97 | - | - | *24 | - | - | *3700 | *45 | *310 | 1079 | 1835 | 94413 |
| 58 | Depreciation | 3773868 | *4859 | - | - | *5968 | - | *11200 | *36220 | *18066 | *35964 | 31199 | 30922 | 3599471 |
| 59 | Depletion | 83713 | - | - | - | - | - | - | *5 | - | *-0 | - | - | 83707 |
| 60 | Advertising | 86301 | *60 | - | - | *41 | - | *285 | *2825 | *469 | *1244 | 92 | 93 | 81191 |
| 61 | Pension, prof sh, stock, annuity | 249133 | 29 | - | - | - | - | *12 | *779 | *2126 | *1105 | 6580 | 694 | 237808 |
| 62 | Employee benefit programs | 1666457 | *160 | - | - | *62 | - | *8015 | *1142 | *3149 | *14360 | 7880 | 8658 | 1623031 |
| 63 | Net loss, noncapital assets | *62547 | - | - | - | - | - | *245 | *-0 | - | - | - | 3 | 62299 |
| 64 | Other deductions | 5378229 | *7634 | - | - | *27714 | - | *84867 | *12032 | *25034 | *48620 | 70149 | 46740 | 5055438 |
| 65 | Total receipts less total deducts | 2324292 | *-23228 | - | *367 | *3623 | - | *-439 | *11222 | *8880 | *9967 | 25407 | 32118 | 2256375 |
| 66 | Constructive taxable income from related foreign corporations | 54266 | - | - | - | - | - | - | - | - | - | - | - | 54266 |
| 67 | Net income (less deficit), total | 2374195 | *-23228 | - | *367 | *3623 | - | *-439 | *11222 | *8880 | *9967 | 25068 | 32118 | 2306617 |
| 68 | Net income, total | 3457451 | *11853 | - | *367 | *3623 | - | *15896 | *26453 | *13237 | *16146 | 32542 | 32118 | 3305215 |
| 69 | Deficit, total | 1083256 | *35081 | - | - | - | - | *16335 | *15231 | *4357 | *6179 | 7474 | - | 998599 |
| 70 | Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Net income (less def), Form 1120F | *-34947 | *-34947 | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Net income (less def), Form 1120S | *51734 | *11440 | - | - | - | - | - | *-3311 | *8704 | - | - | - | 34901 |
| 73 | Statutory special deductions, total | 310695 | - | - | - | - | - | *3428 | *1676 | - | *94 | 5857 | 6923 | 292717 |
| 74 | Net operating loss deduction | 298038 | - | - | - | - | - | *3421 | - | - | - | 5843 | 6922 | 281851 |
| 75 | Dividends received deduction | 12657 | - | - | - | - | - | *7 | *1676 | - | *94 | 14 | -0 | 10866 |
| 76 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | Income subject to tax | 3087851 | 413 | - | *367 | *3623 | - | *12468 | *24777 | *285 | *16052 | 26685 | 25196 | 2977985 |
| 78 | Income tax before credits, total | 1133362 | 151 | - | *55 | *562 | - | *4782 | *8487 | *344 | *5690 | 10270 | 8988 | 1094033 |
| 79 | Regular tax | 1078853 | 140 | - | *55 | *562 | - | *4046 | *8424 | *55 | *5450 | 9073 | 8754 | 1042295 |
| 80 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | Recapture of investment credit | 44 | - | - | - | - | - | - | - | - | - | - | - | 44 |
| 82 | Alternative minumum tax | 49462 | 11 | - | - | - | - | *730 | *63 | *289 | 231 | 1164 | 199 | 46776 |
| 83 | Environmental tax | 4985 | - | - | - | - | - | *6 | - | - | *9 | 33 | 35 | 4901 |
| 84 | Foreign tax credit | 15386 | - | - | - | - | - | - | - | - | - | - | 69 | 15316 |
| 85 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Nonconventional source fuel credit | 28329 | - | - | - | - | - | - | - | - | - | - | - | 28329 |
| 88 | General business credit | 54493 | - | - | *55 | - | - | - | *234 | *55 | *351 | 847 | - | 52951 |
| 89 | Prior year minumum tax credit | 116421 | - | - | - | - | - | - | *308 | - | *496 | - | 894 | 114723 |
| 90 | Income tax after credits, total | 918733 | 151 | - | - | *562 | - | *4782 | *7945 | *289 | *4843 | 9423 | 8024 | 882714 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Local and interurban passenger transit

MINOR INDUSTRY 4100
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 18075 | *504 | 10906 | 3805 | 1671 | *356 | 704 | *65 | 47 | *10 | 5 | ** | 3 |
| 2 Total assets | 6644129 | - | 344848 | 649274 | 549391 | *249031 | 1718961 | *430322 | 748532 | *298428 | 528910 | ** | 1126433 |
| 3 Cash | 415576 | - | 38995 | 43789 | 30480 | *29489 | 132045 | *32950 | 39580 | *26358 | 7167 | ** | 34723 |
| 4 Notes and accounts receivable | 946139 | - | *4753 | 63563 | *45328 | *70969 | 299735 | *35750 | 121627 | *68052 | 105824 | ** | 130539 |
| 5 Less: Allowance for bad debts | 81287 | - | *27 | - | - | *24054 | *2627 | *3214 | *1649 | *12070 | 13770 | ** | 23876 |
| 6 Inventories | 82587 | - | *47 | *716 | *3031 | *770 | 47876 | *8843 | *4668 | *2868 | 7760 | ** | 6007 |
| 7 U.S. govt. obligations, total | *2855 | - | - | - | - | - | *1015 | - | *38 | 1802 | - | - | - |
| 8 Tax-exempt securities | *11599 | - | *1 | - | - | - | *844 | - | *568 | *10186 | - | - | - |
| 9 Other current assets | 415348 | - | 7509 | *45313 | 34901 | *7883 | 98019 | *24666 | 103742 | *14306 | 15191 | ** | 63819 |
| 10 Loans to stockholders | 252876 | - | *13137 | *39946 | *34518 | *84 | 28270 | *2167 | *11956 | - | 2867 | - | 119930 |
| 11 Mortgage and real estate loans | 766 | - | - | - | - | - | - | - | - | 766 | - | - | - |
| 12 Other investments | 361005 | - | *29925 | *20496 | *30300 | *934 | 145910 | *27226 | 76836 | *22897 | 4991 | ** | 1491 |
| 13 Depreciable assets | 5855974 | - | 315477 | 453682 | 362895 | *343918 | 2276420 | *655034 | 594762 | *153522 | 210181 | ** | 490084 |
| 14 Less: Accumulated depreciation | 3448177 | - | 182438 | 294924 | 254927 | *220153 | 1410463 | *394649 | 337402 | *78753 | 107231 | ** | 167237 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 168589 | - | *142 | *2684 | *4792 | *1221 | 33928 | *5857 | *31917 | *4692 | 5885 | ** | 77471 |
| 18 Intangible assets (Amortizable) | 752903 | - | *17769 | *14025 | *33241 | *54420 | 84543 | *11919 | *16031 | *71508 | 120110 | ** | 329336 |
| 19 Less: Accumulated amortization | 109613 | - | *2121 | *4523 | *7935 | *18884 | 26142 | *8360 | *2461 | *12327 | 3203 | ** | 23656 |
| 20 Other assets | 1016985 | - | 101679 | 264505 | 232767 | *2434 | 9589 | *32132 | 88320 | *24620 | 173138 | ** | 87802 |
| 21 Total liabilities | 6644129 | - | 344848 | 649274 | 549391 | *249031 | 1718961 | *430322 | 748532 | *298428 | 528910 | ** | 1126433 |
| 22 Accounts payable | 375988 | - | *2830 | 10824 | *30663 | *9882 | 92342 | *35402 | 53501 | *22788 | 12064 | ** | 105691 |
| 23 Mort, notes, and bonds under 1 yr | 648838 | - | 30450 | 60473 | *40708 | *56301 | 214490 | *51438 | 96396 | *19773 | 62399 | ** | 16411 |
| 24 Other current liabilities | 671005 | - | 12864 | *8878 | 21981 | *16164 | 143761 | *79360 | 136272 | *35610 | 33082 | ** | 183032 |
| 25 Loans from stockholders | 342455 | - | 117984 | 99920 | *39486 | *682 | 64023 | *9220 | *4949 | - | - | - | 6190 |
| 26 Mort, notes, bonds, 1 yr or more | 2151388 | - | 126567 | 324257 | 266688 | *134660 | 398867 | *175824 | *200446 | *80519 | 116570 | ** | 326989 |
| 27 Other liabilities | 379326 | - | *10133 | *1965 | *12008 | *-0 | 106682 | *8661 | *117748 | *31198 | 24609 | ** | 66322 |
| 28 Net worth | 2075129 | - | 44021 | 142956 | 137856 | *31342 | 698795 | *70416 | 139219 | *108539 | 280186 | ** | 421799 |
| 29 Capital stock | 456292 | - | 69906 | 62806 | 26098 | *7089 | 70801 | *18312 | 51169 | *14175 | 14257 | ** | 121679 |
| 30 Paid-in or capital surplus | 824733 | - | *29787 | *24326 | *13041 | - | *69536 | *41875 | *12207 | *29321 | 310062 | ** | 294577 |
| 31 Retained earnings, appropriated | *39293 | - | *3619 | *17327 | - | - | *18348 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 667636 | - | -40590 | 49966 | 102040 | *36796 | 415364 | *31173 | *29521 | *77743 | -39918 | ** | 5542 |
| 33 Retained earnings (S Corp) | 320368 | - | -3201 | *-11468 | *10152 | - | 295861 | *-18304 | *47329 | - | - | - | - |
| 34 Less: Cost of treasury stock | 233194 | - | *15500 | - | *13476 | *12543 | 171116 | *2640 | *1006 | *12700 | 4214 | ** | - |
| 35 Total receipts | 11045479 | *166490 | 601151 | 843380 | 971821 | *639927 | 3732242 | *979468 | 1270513 | *417738 | 450000 | ** | 972748 |
| 36 Business receipts | 10652816 | *143369 | 560443 | 782581 | 931358 | *637257 | 3654615 | *941421 | 1239559 | *405707 | 439649 | ** | 916856 |
| 37 Interest | 24583 | *11 | *93 | *304 | *2077 | *258 | 4298 | *1968 | *3157 | *1235 | 1020 | ** | 10162 |
| 38 Interest on govt. obligations | *2306 | - | - | - | - | - | *56 | *294 | *1270 | *686 | - | - | - |
| 39 Rents | 34297 | - | *1149 | *11810 | *2245 | - | *8274 | - | *9107 | 402 | 1281 | ** | 29 |
| 40 Royalties | *3409 | - | - | - | - | - | - | - | - | *2981 | - | - | 428 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 33020 | *22846 | - | *5 | *2815 | - | *570 | *5565 | *845 | 375 | - | - | - |
| 43 Net gain, noncapital assets | 45359 | - | *3542 | *1838 | *11664 | *1411 | 19616 | *4009 | *2051 | *210 | 922 | ** | 96 |
| 44 Dividends, domestic corporations | *3508 | *204 | - | - | *112 | - | *3001 | *6 | - | 62 | - | - | 122 |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 246181 | *61 | *35923 | *46840 | 21551 | *1001 | 41812 | *26206 | *14524 | *6081 | 7128 | ** | 45054 |
| 47 Total deductions | 10810236 | *135289 | 604462 | 841961 | 935795 | *653176 | 3589961 | *960523 | 1285019 | *393421 | 445154 | ** | 965475 |
| 48 Cost of goods | 2945115 | - | - | *716 | *2725 | *770 | *18128 | *8509 | - | - | 1354 | - | 2860 |
| 49 Compensation of officers | 339073 | *6272 | 34250 | 48707 | 49248 | *21972 | 125629 | *20280 | *12697 | *9297 | 4137 | ** | 6583 |
| 50 Salaries and wages | 2595389 | *11246 | 98714 | 158258 | 196777 | *151430 | 828972 | *264016 | 309695 | *151857 | 140479 | ** | 283944 |
| 51 Repairs | 339022 | *1905 | 39269 | 32982 | 56803 | *13043 | 103084 | *20203 | 20000 | *12311 | 13265 | ** | 26157 |
| 52 Bad debts | 65261 | *338 | - | *662 | - | *1291 | 2850 | *969 | *2576 | *15916 | 21894 | ** | 18766 |
| 53 Rent paid on business property | 339953 | *3607 | 45149 | 27060 | 18223 | *15785 | 84713 | *17058 | 19400 | *15400 | 19226 | ** | 74332 |
| 54 Taxes paid | 572042 | *8482 | 28081 | 49258 | 52349 | *21849 | 176697 | *51636 | 81163 | *16457 | 28578 | ** | 57492 |
| 55 Interest paid | 244965 | *1458 | 14357 | 39540 | 23783 | *9756 | 53676 | *19125 | 19830 | *4892 | 9227 | ** | 49320 |
| 56 Contributions or gifts | 5613 | *19 | *852 | *252 | *76 | *175 | 3178 | *353 | *63 | *246 | 364 | ** | 37 |
| 57 Amortization | 33750 | *750 | *1759 | *601 | *2068 | *6971 | *6046 | *401 | *627 | *3739 | 1642 | ** | 9146 |
| 58 Depreciation | 627510 | *5699 | 39860 | 78062 | 35123 | *33731 | 218975 | *84474 | 50186 | *20181 | 19886 | ** | 41332 |
| 59 Depletion | *2117 | - | *1034 | *1083 | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 91732 | *411 | 11978 | 9051 | 4753 | *1786 | 21977 | *5887 | 3084 | *4437 | 1674 | ** | 26694 |
| 61 Pension, prof sh, stock, annuity | 63867 | *1478 | - | - | *959 | *2151 | 21072 | *1737 | *21272 | *11357 | 2619 | ** | 1222 |
| 62 Employee benefit programs | 338177 | *742 | *3471 | *6219 | *11954 | *13246 | 75242 | *33842 | 98366 | *18116 | 12965 | ** | 64013 |
| 63 Net loss, noncapital assets | 10376 | *168 | - | *180 | *561 | *424 | *1414 | *41 | *291 | - | - | - | 7298 |
| 64 Other deductions | 2196274 | *8948 | 245074 | 261216 | 172062 | *92004 | 716460 | *207312 | 166499 | *56796 | 49133 | ** | 220770 |
| 65 Total receipts less total deducts | 235242 | *31202 | -3311 | 1419 | 36026 | *-13249 | 142282 | *18945 | -14506 | *24317 | 4846 | ** | 7273 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 232936 | *31202 | -3311 | 1419 | 36026 | *-13249 | 142225 | *18651 | -15777 | *23632 | 4846 | ** | 7273 |
| 68 Net income, total | 423752 | *31677 | 36373 | 39295 | 50912 | *4601 | 153454 | *29397 | *21906 | *23632 | 7646 | ** | 24860 |
| 69 Deficit, total | 190816 | *475 | 39684 | 37876 | *14886 | *17850 | *11228 | *10746 | *37682 | - | 2800 | ** | 17588 |
| 70 Net income (less def), Form 1120-A | *6296 | - | *6505 | - | *-209 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 68114 | - | 21790 | *-10818 | *21557 | - | *39646 | *-441 | *-3619 | - | - | - | - |
| 73 Statutory special deductions, total | 73010 | *25337 | *828 | *1909 | *5941 | *189 | *27434 | *6033 | *2554 | *1581 | 300 | ** | 902 |
| 74 Net operating loss deduction | 70542 | *25194 | *828 | *1909 | *5863 | *189 | *25333 | *6029 | *2554 | *1538 | 300 | ** | 804 |
| 75 Dividends received deduction | *2468 | *143 | - | - | *78 | - | *2101 | *4 | - | 43 | - | - | 98 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 212364 | *6482 | *8069 | *25507 | *13207 | *4412 | 82934 | *13059 | *5242 | *22050 | 7345 | ** | 24056 |
| 78 Income tax before credits, total | 66982 | *2226 | *1211 | *4222 | *2059 | *826 | 30565 | *5082 | *1863 | *7546 | 3129 | ** | 8255 |
| 79 Regular tax | 61467 | *2226 | *1211 | *4222 | *2059 | *664 | 26919 | *4194 | *1773 | *7482 | 2496 | ** | 8222 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 5455 | - | - | - | - | *162 | *3646 | *888 | *90 | *45 | 624 | - | - |
| 83 Environmental tax | *60 | - | - | - | - | - | - | - | - | *19 | 9 | ** | 32 |
| 84 Foreign tax credit | 384 | - | - | - | - | - | - | - | - | - | - | - | 384 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *816 | - | - | - | *46 | *234 | *401 | - | - | - | 61 | ** | 73 |
| 89 Prior year minumum tax credit | *1701 | - | - | *878 | - | - | *379 | *245 | - | - | 181 | ** | 19 |
| 90 Income tax after credits, total | 64082 | *2226 | *1211 | *3344 | *2013 | *592 | 29786 | *4837 | *1863 | *7546 | 2886 | ** | 7778 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Trucking and warehousing

MINOR INDUSTRY 4200
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 73551 | 5513 | 36987 | 12644 | 7383 | 5185 | 4768 | 506 | 330 | 119 | 56 | 35 | 25 |
| 2 Total assets | 72079600 | - | 1151462 | 2095354 | 2641832 | 3757366 | 10287046 | 3444126 | 5013646 | 4072345 | 3896148 | 5708057 | 30012216 |
| 3 Cash | 3938922 | - | 200119 | 351575 | 407693 | 479475 | 937729 | 306265 | 211994 | 225122 | 182682 | 184761 | 451508 |
| 4 Notes and accounts receivable | 14749901 | - | 98244 | 307016 | 483816 | 990830 | 2686402 | 901212 | 1196099 | 790322 | 779896 | 924885 | 5591179 |
| 5 Less: Allowance for bad debts | 251098 | - | - | *344 | *7684 | 2946 | 28392 | 8569 | 16608 | 13772 | 27306 | 23447 | 122031 |
| 6 Inventories | 822629 | - | *550 | 38333 | 32870 | 29444 | 151903 | 158833 | 28550 | 61968 | 55004 | 77217 | 187955 |
| 7 U.S. govt. obligations, total | 333811 | - | - | - | *234 | - | *24479 | *2433 | *15714 | *24088 | 63341 | 15953 | 187568 |
| 8 Tax-exempt securities | 220145 | - | - | - | - | - | *16397 | - | *34351 | *3673 | 8279 | 43918 | 113527 |
| 9 Other current assets | 4379147 | - | 77840 | 55389 | 197308 | 191869 | 623434 | 140303 | 295909 | 211032 | 259491 | 363274 | 1963299 |
| 10 Loans to stockholders | 742425 | - | 88972 | 93663 | 143944 | 77678 | 133037 | 62771 | 54138 | 31849 | 6670 | 46259 | 3445 |
| 11 Mortgage and real estate loans | 216703 | - | *16702 | *7392 | - | *64563 | *71432 | *12087 | *13480 | 1006 | 1292 | 2986 | 25762 |
| 12 Other investments | 7160061 | - | *2558 | 34297 | 71404 | 117663 | 536553 | 134443 | 284023 | 274163 | 245623 | 604824 | 4854510 |
| 13 Depreciable assets | 70768255 | - | 1896926 | 3093640 | 4263608 | 4721036 | 11351607 | 3650219 | 4764307 | 3838328 | 3449033 | 4886786 | 24852765 |
| 14 Less: Accumulated depreciation | 37465788 | - | 1280901 | 2017132 | 3090503 | 3139207 | 6856197 | 2044153 | 2241022 | 1696478 | 1478515 | 2061549 | 11560132 |
| 15 Depletable assets | 67534 | - | *10483 | *17432 | - | *6792 | *3887 | *26135 | - | *10 | 1969 | - | 825 |
| 16 Less: Accumulated depletion | *30092 | - | *9328 | *1204 | - | *463 | *2366 | *16494 | - | - | 142 | - | 96 |
| 17 Land | 2754636 | - | *1156 | 30036 | 77913 | 113035 | 383989 | 71634 | 230928 | 162984 | 162129 | 208307 | 1312526 |
| 18 Intangible assets (Amortizable) | 2298520 | - | 26827 | 47247 | 44280 | 60965 | 232557 | 86678 | 28327 | 86432 | 146328 | 264637 | 1274241 |
| 19 Less: Accumulated amortization | 568279 | - | 20499 | 35101 | 22993 | 24069 | 79808 | 27940 | 8803 | 17938 | 39818 | 45064 | 246245 |
| 20 Other assets | 1942167 | - | 41814 | 73115 | 39942 | 70701 | 100401 | -11732 | 122258 | 89555 | 80192 | 214308 | 1121612 |
| 21 Total liabilities | 72079600 | - | 1151462 | 2095354 | 2641832 | 3757366 | 10287046 | 3444126 | 5013646 | 4072345 | 3896148 | 5708057 | 30012216 |
| 22 Accounts payable | 9400891 | - | 91968 | 188156 | 264609 | 471326 | 1339276 | 546896 | 406363 | 287858 | 355584 | 459886 | 4988970 |
| 23 Mort, notes, and bonds under 1 yr | 5370362 | - | 220595 | 260055 | 317307 | 454845 | 1370528 | 482309 | 612218 | 484699 | 339141 | 293343 | 535322 |
| 24 Other current liabilities | 5992903 | - | 54257 | 135706 | 179911 | 227672 | 697050 | 266182 | 481433 | 335203 | 378600 | 402467 | 2834420 |
| 25 Loans from stockholders | 1927760 | - | 249395 | 230879 | 178066 | 228686 | 389447 | 35410 | 32333 | 45635 | 2286 | 37100 | 498524 |
| 26 Mort, notes, bonds, 1 yr or more | 18541329 | - | 446181 | 803910 | 908929 | 1010724 | 2999610 | 936988 | 1668395 | 1323583 | 1436643 | 1613664 | 5392702 |
| 27 Other liabilities | 5342454 | - | 16257 | 18854 | 26822 | 140346 | 218208 | 98337 | 156364 | 301261 | 176706 | 416093 | 3773204 |
| 28 Net worth | 25503901 | - | 72809 | 457796 | 766188 | 1223768 | 3272927 | 1078004 | 1656539 | 1294105 | 1207187 | 2485504 | 11989073 |
| 29 Capital stock | 2060497 | - | 172806 | 155508 | 146787 | 159996 | 395741 | 131498 | 152177 | 84219 | 88427 | 178614 | 394725 |
| 30 Paid-in or capital surplus | 6064943 | - | 53519 | 101535 | 112195 | 144202 | 320400 | 119207 | 196996 | 141280 | 407565 | 672797 | 3795248 |
| 31 Retained earnings, appropriated | *43547 | - | - | - | - | *607 | *34644 | - | - | *8295 | - | - | - |
| 32 Retained earnings-unappropriated | 14396140 | - | -38952 | 275111 | 465538 | 755640 | 1612132 | 379634 | 766556 | 575621 | 415381 | 1256759 | 7932719 |
| 33 Retained earnings (S Corp) | 3768707 | - | -79396 | 67631 | 108513 | 265287 | 1009553 | 529451 | 604873 | 515254 | 308704 | 438837 | - |
| 34 Less: Cost of treasury stock | 829934 | - | *35168 | *141988 | 66846 | 101964 | 99543 | 81786 | 64063 | 30564 | 12889 | 61504 | 133619 |
| 35 Total receipts | 152122215 | 785995 | 6610573 | 7639028 | 9007014 | 11308686 | 26866927 | 8325035 | 9347662 | 6901215 | 6571461 | 7363282 | 51395335 |
| 36 Business receipts | 148396095 | 689562 | 6529558 | 7534945 | 8761479 | 11171326 | 26399510 | 8195785 | 9032024 | 6531376 | 6307349 | 7173476 | 50069706 |
| 37 Interest | 441378 | 4462 | 3001 | 6378 | 10038 | 20205 | 32177 | 8573 | 12373 | 17004 | 16332 | 45615 | 265221 |
| 38 Interest on govt. obligations | 19004 | *169 | - | *287 | - | *335 | 2769 | *1263 | *1476 | *406 | 728 | 1975 | 9596 |
| 39 Rents | 959782 | *288 | *1184 | *5077 | 30899 | *10173 | 80165 | 17385 | 66599 | 65713 | 21539 | 42599 | 618161 |
| 40 Royalties | 36424 | - | - | *1737 | - | - | - | - | - | *1203 | 2 | 142 | 33340 |
| 41 Net S-T cap gain less net LT loss | 3611 | *9 | - | - | *86 | *57 | *384 | *-0 | *59 | *2377 | 94 | 510 | 35 |
| 42 Net L-T cap gain less net ST loss | 208617 | *15385 | *3398 | *19762 | 12274 | 15425 | 25783 | *4000 | *2599 | 12801 | 25163 | 9693 | 62335 |
| 43 Net gain, noncapital assets | 813711 | 67819 | 35668 | 52136 | 83439 | 56247 | 110035 | 40573 | 73357 | 63782 | 56792 | 42024 | 131840 |
| 44 Dividends, domestic corporations | 33075 | - | - | *199 | *751 | *301 | 1850 | *180 | *17985 | 3250 | 270 | 3262 | 5026 |
| 45 Dividends, foreign corporations | 9804 | - | - | - | - | - | - | - | -0 | 200 | - | 908 | 8696 |
| 46 Other receipts | 1200714 | *8301 | 37764 | 18508 | 108049 | 34618 | 214254 | 57275 | 141192 | 203103 | 143192 | 43078 | 191380 |
| 47 Total deductions | 147223009 | 714888 | 6392220 | 7471214 | 8846786 | 11062668 | 26082822 | 8075430 | 9108854 | 6688430 | 6396221 | 7014539 | 49368936 |
| 48 Cost of goods | 46375040 | *386 | *550 | *34975 | 28095 | 20392 | 115047 | 151875 | 9714 | 55010 | 28489 | 43500 | 49864 |
| 49 Compensation of officers | 2903508 | 16820 | 384767 | 416682 | 388774 | 394679 | 675826 | 129661 | 161499 | 62244 | 59804 | 63898 | 148853 |
| 50 Salaries and wages | 29807658 | 83365 | 898531 | 973577 | 1344926 | 1517145 | 3686245 | 1016646 | 1575217 | 1340751 | 1176508 | 1322041 | 14872707 |
| 51 Repairs | 3911145 | 26424 | 332069 | 289490 | 251732 | 291775 | 555203 | 140543 | 157476 | 105474 | 111794 | 166958 | 1482208 |
| 52 Bad debts | 291782 | *12146 | *4569 | *6480 | 16500 | 16879 | 76736 | 8399 | 32631 | 8963 | 14236 | 13120 | 81124 |
| 53 Rent paid on business property | 5823586 | 57305 | 346253 | 250340 | 274719 | 343358 | 826736 | 389712 | 470184 | 518304 | 560070 | 324247 | 1462360 |
| 54 Taxes paid | 7055650 | 36534 | 256593 | 332768 | 379655 | 468410 | 1059190 | 307362 | 459981 | 410021 | 327370 | 364804 | 2652962 |
| 55 Interest paid | 2065088 | 10798 | 63523 | 94260 | 109512 | 132679 | 366478 | 115937 | 154682 | 135615 | 141834 | 152918 | 586852 |
| 56 Contributions or gifts | 34541 | *316 | 1067 | 921 | 1183 | 2006 | 5596 | 955 | 1002 | 626 | 508 | 2409 | 17952 |
| 57 Amortization | 105748 | *173 | 2845 | 2449 | 4008 | 2872 | 26113 | 10665 | 3844 | 7168 | 9972 | 4827 | 30813 |
| 58 Depreciation | 7737824 | 30999 | 289984 | 377243 | 460775 | 539484 | 1305873 | 430103 | 523930 | 447617 | 433015 | 589515 | 2309286 |
| 59 Depletion | 4836 | *25 | - | - | *392 | *1108 | *454 | - | *47 | *1675 | 753 | 8 | 374 |
| 60 Advertising | 453984 | *1546 | 12274 | 19690 | 27256 | 29503 | 67897 | 15256 | 20900 | 12373 | 10735 | 16140 | 220415 |
| 61 Pension, prof sh, stock, annuity | 1379005 | *1465 | *7768 | *12296 | *12104 | 26339 | 102941 | 42174 | 56228 | 22772 | 28425 | 49215 | 1017279 |
| 62 Employee benefit programs | 4645735 | *6769 | 32682 | 146102 | 106919 | 157129 | 366067 | 153740 | 237295 | 189721 | 155720 | 150116 | 2943477 |
| 63 Net loss, noncapital assets | 72369 | *5903 | *11615 | *1393 | *3626 | 7716 | 4733 | *19545 | 1435 | *1986 | 421 | 948 | 13047 |
| 64 Other deductions | 34555511 | 217404 | 2191388 | 2186484 | 2361854 | 3130890 | 5424109 | 1434559 | 2139533 | 1441625 | 1159266 | 1497938 | 11370459 |
| 65 Total receipts less total deducts | 4899206 | 71108 | 218353 | 167814 | 160228 | 246019 | 784104 | 249605 | 238808 | 212785 | 175240 | 348744 | 2026399 |
| 66 Constructive taxable income from related foreign corporations | 18858 | - | - | - | - | - | - | - | - | 6088 | 127 | 214 | 12429 |
| 67 Net income (less deficit), total | 4899060 | 70939 | 218353 | 167527 | 160228 | 245684 | 781336 | 248341 | 237332 | 218466 | 174639 | 346982 | 2029232 |
| 68 Net income, total | 5698388 | 105237 | 337632 | 289553 | 264534 | 314295 | 933385 | 286841 | 284572 | 266609 | 199478 | 363280 | 2052972 |
| 69 Deficit, total | 799328 | 34298 | 119279 | 122026 | 104306 | 68611 | 152050 | *38500 | 47240 | 48143 | 24839 | 16298 | 23740 |
| 70 Net income (less def), Form 1120-A | 12834 | *389 | 4773 | *7651 | *22 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-732 | *-732 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1485262 | *53226 | 178288 | 159720 | 86350 | 91948 | 404120 | 168394 | 125466 | 92964 | 33286 | 91500 | - |
| 73 Statutory special deductions, total | 574491 | *1939 | 49290 | 51889 | 44025 | 54268 | 97647 | *14303 | 43333 | 23639 | 74872 | 23172 | 96114 |
| 74 Net operating loss deduction | 546282 | *1939 | 49290 | 51749 | 43500 | 54057 | 96350 | *14126 | 25924 | *21237 | 74683 | 20841 | 92584 |
| 75 Dividends received deduction | 28209 | - | - | *139 | *526 | *211 | 1297 | *177 | *17409 | 2402 | 189 | 2331 | 3530 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3367265 | *47698 | 53228 | 65015 | 82908 | 139825 | 354659 | 91985 | 102866 | 140313 | 83239 | 248671 | 1956858 |
| 78 Income tax before credits, total | 1145739 | 16353 | 8038 | 11197 | 15153 | 32765 | 113151 | 33525 | 37932 | 52786 | 33386 | 90889 | 700561 |
| 79 Regular tax | 1102846 | *15762 | 8034 | 10989 | 14699 | 31826 | 109770 | 30597 | 34882 | 47843 | 28217 | 85888 | 684340 |
| 80 Personal holding company tax | *5 | - | *5 | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 38671 | *590 | - | *208 | *454 | *939 | 3379 | *2929 | 3034 | 4811 | 5028 | 4649 | 12651 |
| 83 Environmental tax | 4219 | *1 | - | - | - | - | *3 | - | *26 | 132 | 141 | 343 | 3573 |
| 84 Foreign tax credit | 8152 | - | - | - | - | - | - | - | *14 | 1982 | 86 | 639 | 5432 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 21386 | *798 | - | *472 | *287 | *369 | *611 | *543 | *1880 | *1829 | 1230 | 2172 | 11194 |
| 89 Prior year minumum tax credit | 25313 | *247 | - | - | *1024 | *599 | 4769 | *1577 | *1778 | *2026 | 1364 | 2556 | 9373 |
| 90 Income tax after credits, total | 1090888 | 15307 | 8038 | 10725 | 13842 | 31797 | 107772 | 31405 | 34260 | 46949 | 30706 | 85523 | 674562 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: water transportation

MINOR INDUSTRY 4400
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 8798 | 278 | 3746 | 1485 | 1104 | 1060 | 878 | 82 | 86 | 18 | 25 | 18 | 17 |
| 2 Total assets | 23774254 | - | 138433 | 264283 | 392056 | 781190 | 1849148 | 547857 | 1329249 | 670617 | 1761455 | 2774652 | 13265315 |
| 3 Cash | 1110037 | - | 26928 | *51174 | 58324 | 96418 | 187618 | 25705 | 108462 | 45634 | 86327 | 142618 | 280828 |
| 4 Notes and accounts receivable | 2743875 | - | *27217 | *45648 | *76509 | 84655 | 242082 | *125322 | 254697 | 118344 | 276623 | 427609 | 1065169 |
| 5 Less: Allowance for bad debts | 98048 | - | - | - | - | *255 | *5001 | *1644 | 2734 | *3595 | 5933 | 29395 | 49492 |
| 6 Inventories | 409616 | - | *3994 | *17841 | *16354 | *10933 | 67594 | *8866 | 13953 | *5618 | 22920 | 63339 | 178202 |
| 7 U.S. govt. obligations, total | 100873 | - | - | - | - | - | - | - | *3809 | *1221 | 38459 | 43903 | 13481 |
| 8 Tax-exempt securities | *68306 | - | - | - | - | - | - | - | *55800 | - | 12505 | - | - |
| 9 Other current assets | 1233080 | - | *1610 | *3073 | *15892 | 25348 | 190195 | *54997 | 92084 | 14429 | 95515 | 97082 | 642856 |
| 10 Loans to stockholders | 77498 | - | *2016 | *13317 | *1858 | *12843 | 10919 | *2760 | *17029 | *2637 | 13029 | 1090 | - |
| 11 Mortgage and real estate loans | *72876 | - | - | - | - | - | *1209 | *4565 | - | - | 33430 | 30504 | 3169 |
| 12 Other investments | 4695267 | - | *18840 | - | *8623 | *14574 | 159925 | *29211 | 32359 | *71876 | 233357 | 397583 | 3728919 |
| 13 Depreciable assets | 20696493 | - | 180036 | *483311 | 409796 | 688734 | 1889307 | 582900 | 1335914 | 855571 | 1589973 | 1946912 | 10734040 |
| 14 Less: Accumulated depreciation | 9886054 | - | 126704 | *389318 | 198045 | 270790 | 1048632 | 320313 | 635935 | 460434 | 780615 | 795001 | 4860267 |
| 15 Depletable assets | 51767 | - | - | - | - | - | - | - | - | - | 1453 | - | 50314 |
| 16 Less: Accumulated depletion | 41947 | - | - | - | - | - | - | - | - | - | 1453 | - | 40493 |
| 17 Land | 451469 | - | *2953 | *17447 | *688 | *55786 | 94388 | *28192 | 42007 | *7271 | 61865 | 32166 | 108706 |
| 18 Intangible assets (Amortizable) | 353311 | - | *174 | - | *1510 | *2375 | *38356 | *6353 | 17166 | *12605 | 47713 | 65358 | 161701 |
| 19 Less: Accumulated amortization | 146600 | - | *144 | - | *392 | *296 | *15789 | *3516 | 8431 | *7629 | 13033 | 30087 | 67286 |
| 20 Other assets | 1882435 | - | *1514 | *21788 | *939 | 60866 | 36978 | *4459 | 3069 | *7066 | 49320 | 380970 | 1315467 |
| 21 Total liabilities | 23774254 | - | 138433 | 264283 | 392056 | 781190 | 1849148 | 547857 | 1329249 | 670617 | 1761455 | 2774652 | 13265315 |
| 22 Accounts payable | 2059011 | - | *1759 | *44547 | *49387 | 106735 | 170257 | *118209 | 125657 | 102934 | 173606 | 438689 | 727233 |
| 23 Mort, notes, and bonds under 1 yr | 1299714 | - | *2169 | *447 | *38055 | 54122 | 152341 | *164405 | 143065 | *36003 | 136472 | 133660 | 438976 |
| 24 Other current liabilities | 1646828 | - | *3750 | *16312 | *32209 | 11341 | 173585 | 17186 | 66588 | 32310 | 166441 | 157846 | 969260 |
| 25 Loans from stockholders | 984343 | - | *27170 | *320358 | *101959 | *135948 | 178399 | *155694 | *22708 | *9276 | 30796 | 2035 | - |
| 26 Mort, notes, bonds, 1 yr or more | 7123811 | - | *74414 | *11722 | *63104 | 323868 | 568991 | *128051 | 371260 | 218051 | 539761 | 795926 | 4028662 |
| 27 Other liabilities | 2671480 | - | *-0 | *18388 | *6918 | *14500 | 118121 | *10260 | 108728 | 62709 | 108014 | 341850 | 1881991 |
| 28 Net worth | 7989067 | - | 29171 | *-147490 | 100426 | 134676 | 487453 | -45948 | 491242 | 209334 | 606366 | 904645 | 5219193 |
| 29 Capital stock | 815559 | - | 50028 | *29631 | 56567 | 9717 | 100383 | 51079 | 33874 | 25681 | 83434 | 64159 | 311006 |
| 30 Paid-in or capital surplus | 3066863 | - | *109075 | *3354 | *58296 | *157996 | 249694 | *6846 | 284901 | 105093 | 47202 | 652429 | 1391976 |
| 31 Retained earnings, appropriated | *18489 | - | - | - | *8791 | - | - | - | - | - | 3456 | 130 | 6112 |
| 32 Retained earnings-unappropriated | 4617738 | - | -19480 | *67435 | *52261 | 36227 | 192004 | *33312 | 13955 | *81019 | 411367 | 107922 | 3641717 |
| 33 Retained earnings (S Corp) | -250043 | - | *-96041 | *-243273 | *-65415 | -42790 | -21543 | *-127527 | *180804 | *-2167 | 70292 | 97616 | - |
| 34 Less: Cost of treasury stock | 279540 | - | *14411 | *4637 | *10075 | *26475 | *33085 | *9659 | *22291 | *292 | 9385 | 17611 | 131620 |
| 35 Total receipts | 23858167 | 773997 | 667071 | 526627 | 1004414 | 1347524 | 2459054 | 648271 | 1587242 | 742288 | 1559101 | 2318558 | 10224018 |
| 36 Business receipts | 22557582 | *686503 | 649573 | *512255 | 999901 | 1333913 | 2346195 | 612952 | 1484618 | 718352 | 1494833 | 2241967 | 9476521 |
| 37 Interest | 366685 | *3779 | *124 | *1264 | *1449 | *946 | 3934 | *1770 | 6372 | *5641 | 14518 | 31468 | 295420 |
| 38 Interest on govt. obligations | 4378 | - | - | - | - | - | - | *17 | *3552 | - | 590 | 220 | - |
| 39 Rents | 218478 | *1110 | *295 | *1637 | *1773 | *655 | *40323 | *6788 | *35920 | *2856 | 9939 | 2139 | 115043 |
| 40 Royalties | *3106 | - | - | - | - | - | *97 | - | - | *1 | 1 | 17 | 2990 |
| 41 Net S-T cap gain less net LT loss | *7528 | *110 | - | - | - | - | - | - | *7384 | - | - | - | 34 |
| 42 Net L-T cap gain less net ST loss | 36165 | *342 | - | *470 | - | - | *3645 | *230 | *597 | *1517 | 8643 | 4060 | 16661 |
| 43 Net gain, noncapital assets | 192775 | *11065 | *1816 | *420 | - | *11220 | *27356 | *13115 | 27004 | *8587 | 4813 | 10606 | 76773 |
| 44 Dividends, domestic corporations | 9404 | *9 | - | - | *1 | - | *330 | - | *76 | *347 | 3425 | 1089 | 4127 |
| 45 Dividends, foreign corporations | 14648 | - | - | - | - | - | - | - | - | - | 29 | 101 | 14518 |
| 46 Other receipts | 447417 | *71081 | *15262 | *10582 | *1290 | *789 | 37175 | *13399 | 21720 | 4987 | 22310 | 26891 | 221929 |
| 47 Total deductions | 23366339 | 852943 | 674602 | 544118 | 1019725 | 1362054 | 2373499 | 633844 | 1495325 | 734057 | 1502482 | 2239790 | 9933901 |
| 48 Cost of goods | 11891038 | - | *3994 | *17841 | *15197 | *10606 | 65603 | *7074 | *10014 | *3201 | 14567 | 29957 | 123199 |
| 49 Compensation of officers | 391566 | *1654 | *41387 | *22239 | *37298 | 37637 | 86841 | *11817 | 38035 | *12646 | 22204 | 24037 | 55771 |
| 50 Salaries and wages | 2273395 | *4678 | *63986 | *58256 | 158706 | 207393 | 321535 | *82155 | 161721 | 67927 | 125786 | 190837 | 830415 |
| 51 Repairs | 691462 | *961 | *16874 | *8829 | 42656 | 80469 | 127734 | *15292 | 46641 | 22190 | 33715 | 56227 | 239873 |
| 52 Bad debts | 45339 | -0 | *888 | *538 | - | *664 | 9057 | *1776 | 4784 | *809 | 2606 | 4741 | 19476 |
| 53 Rent paid on business property | 559579 | *976 | *35591 | *18213 | 33947 | 30679 | 56880 | *15437 | 32092 | *4915 | 44742 | 34862 | 251245 |
| 54 Taxes paid | 482280 | *3902 | 19551 | *15125 | 25375 | 44899 | 81313 | 22022 | 55368 | 17228 | 34791 | 40133 | 122573 |
| 55 Interest paid | 804169 | *6653 | *2160 | *5287 | 11278 | 26327 | 51697 | 26725 | 37528 | 20235 | 53126 | 76359 | 486794 |
| 56 Contributions or gifts | 12567 | *139 | *10 | *207 | *6 | *205 | 518 | *175 | *586 | *842 | 217 | 1198 | 8464 |
| 57 Amortization | 39138 | *240 | - | - | *837 | *98 | 3599 | *846 | 1098 | *933 | 6869 | 4181 | 20436 |
| 58 Depreciation | 1183618 | 21896 | 11680 | *19318 | 29575 | 50151 | 104321 | 39613 | 89594 | 53787 | 104117 | 100865 | 558702 |
| 59 Depletion | *5379 | - | - | - | - | - | *15 | - | - | *-0 | 901 | 3 | 4460 |
| 60 Advertising | 95505 | *10942 | *4219 | *1822 | *2895 | 3820 | 20547 | *1730 | 14716 | *1241 | 3761 | 3239 | 26572 |
| 61 Pension, prof sh, stock, annuity | 82989 | *3 | *4553 | *774 | *1587 | *1716 | *3345 | *502 | 5578 | *2860 | 5660 | 7709 | 48703 |
| 62 Employee benefit programs | 404842 | *3 | *1922 | *1301 | *8403 | *6882 | 18680 | *3124 | 13551 | *10742 | 21652 | 48847 | 269737 |
| 63 Net loss, noncapital assets | 5142 | 164 | - | - | - | *211 | *43 | *102 | *1729 | *2509 | 99 | 241 | 45 |
| 64 Other deductions | 4398333 | 557836 | 386692 | 73461 | 194287 | 617120 | 532905 | 127825 | 258885 | 106323 | 235585 | 195050 | 1112364 |
| 65 Total receipts less total deducts | 491827 | -78946 | -7531 | -17491 | -15311 | -14530 | 85555 | 14427 | 91917 | 8232 | 56619 | 78769 | 290117 |
| 66 Constructive taxable income from related foreign corporations | 63055 | - | - | - | - | - | - | - | - | *262 | 2018 | 9428 | 51347 |
| 67 Net income (less deficit), total | 550504 | -78946 | -7531 | -17491 | -15311 | -14530 | 85555 | 14410 | 88366 | 8494 | 58047 | 87977 | 341464 |
| 68 Net income, total | 1036803 | *29915 | *24574 | *20785 | *11357 | 47165 | 126445 | *45267 | 108098 | *26160 | 85402 | 106207 | 405429 |
| 69 Deficit, total | 486299 | *108861 | *32105 | *38276 | *26669 | *61694 | 40890 | *30856 | *19732 | *17666 | 27355 | 18229 | 63965 |
| 70 Net income (less def), Form 1120-A | *5197 | - | *146 | *1640 | *3411 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-94925 | *-94925 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -9859 | - | *-7795 | *-29608 | *-15274 | -17621 | 27021 | *-17609 | *41486 | *777 | 1866 | 6898 | - |
| 73 Statutory special deductions, total | 193161 | *17268 | *4679 | *4379 | *1 | *9532 | *26839 | *19039 | *6648 | *11424 | 4460 | 15520 | 73372 |
| 74 Net operating loss deduction | 123517 | *17261 | *4679 | *4379 | - | *9532 | *26609 | *19039 | *6594 | *11151 | - | 14655 | 9618 |
| 75 Dividends received deduction | 9811 | *6 | - | - | *1 | - | *231 | - | *54 | *273 | 3043 | 865 | 5337 |
| 76 Public utility div paid deduction | 58417 | - | - | - | - | - | - | - | - | - | - | - | 58417 |
| 77 Income subject to tax | 689886 | *12647 | *237 | *8945 | *9478 | *12670 | 43231 | *20926 | 52895 | *13959 | 75599 | 81015 | 358283 |
| 78 Income tax before credits, total | 247430 | *637 | *35 | *1342 | *1422 | *2557 | 13343 | *7435 | 18048 | *5338 | 26820 | 29492 | 140962 |
| 79 Regular tax | 227493 | *636 | *35 | *1342 | *1422 | *2557 | 12896 | *7093 | 17984 | *4746 | 25773 | 27846 | 125162 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 19046 | - | - | - | - | - | *438 | *334 | *37 | *572 | 967 | 1542 | 15157 |
| 83 Environmental tax | 891 | *2 | - | - | - | - | *8 | *8 | *27 | *20 | 80 | 104 | 642 |
| 84 Foreign tax credit | 24726 | - | - | - | - | - | *37 | - | - | - | 2167 | 2568 | 19954 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 6 | - | - | - | - | - | - | - | - | - | 6 | - | - |
| 88 General business credit | 14292 | - | - | - | *50 | *163 | *239 | *16 | *1174 | *266 | 337 | 394 | 11654 |
| 89 Prior year minumum tax credit | 7133 | *227 | - | - | - | - | *372 | *1309 | *311 | 210 | 89 | - | 4615 |
| 90 Income tax after credits, total | 201273 | *410 | *35 | *1342 | *1372 | *2394 | 12694 | *6110 | 16563 | *4863 | 24220 | 26530 | 104739 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation by air

MINOR INDUSTRY 4500
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 7741 | 1162 | 3233 | *1241 | 605 | 585 | 643 | 123 | 65 | 34 | 12 | 18 | 21 |
| 2 Total assets | 94774873 | - | 94955 | *210691 | 206611 | 414135 | 1450544 | 836549 | 958540 | 1180717 | 809568 | 3033771 | 85578792 |
| 3 Cash | 6349697 | - | 16429 | *52806 | *25808 | 25237 | 79449 | 38634 | 59364 | 130281 | 116922 | 230506 | 5574260 |
| 4 Notes and accounts receivable | 9199370 | - | *11742 | *28406 | *48988 | 46527 | 192123 | 96514 | 294053 | 262649 | 185874 | 379508 | 7652986 |
| 5 Less: Allowance for bad debts | 285253 | - | - | - | *1293 | *158 | *284 | *1743 | 7845 | 15798 | 2144 | 10684 | 245303 |
| 6 Inventories | 2422222 | - | *1984 | *1468 | *9210 | *11996 | 118313 | *12320 | 102168 | *67896 | 33908 | 163212 | 1899749 |
| 7 U.S. govt. obligations, total | *121853 | - | - | - | - | - | - | - | *11372 | - | 316 | - | 110165 |
| 8 Tax-exempt securities | *23367 | - | - | - | - | - | - | - | *12205 | - | 11162 | - | - |
| 9 Other current assets | 5608408 | - | *5296 | *6545 | *5081 | 49322 | 9471 | 19004 | 93664 | 53421 | 43109 | 388415 | 4935081 |
| 10 Loans to stockholders | 43562 | - | - | *11433 | *2966 | *2992 | *406 | 151 | *6046 | *12276 | 333 | 6959 | - |
| 11 Mortgage and real estate loans | *15816 | - | - | - | - | - | *10682 | *66 | - | 3899 | - | 1169 | - |
| 12 Other investments | 3715610 | - | *-0 | *22400 | *3724 | *32033 | *29638 | *100022 | 2938 | 38477 | 101716 | 134384 | 3250278 |
| 13 Depreciable assets | 84935666 | - | *144940 | *229613 | *203352 | 431463 | 2043760 | 742314 | 613535 | 882582 | 451579 | 2133652 | 77058874 |
| 14 Less: Accumulated depreciation | 30859403 | - | *86174 | *142465 | *110991 | 233652 | 1053588 | 179558 | 277898 | 341413 | 206299 | 706495 | 27520871 |
| 15 Depletable assets | 106103 | - | - | - | - | - | - | - | - | - | - | - | 106103 |
| 16 Less: Accumulated depletion | 31703 | - | - | - | - | - | - | - | - | - | - | - | 31703 |
| 17 Land | 207026 | - | - | - | *19891 | *3259 | *12097 | *1673 | *9193 | *877 | 5464 | 2706 | 151864 |
| 18 Intangible assets (Amortizable) | 4355089 | - | *1039 | *1497 | *2232 | *9525 | *4004 | *1468 | *3841 | 74430 | 50103 | 204086 | 4002862 |
| 19 Less: Accumulated amortization | 1508481 | - | *208 | *1108 | *2232 | *3342 | *2264 | *267 | *735 | 14486 | 27401 | 16028 | 1440409 |
| 20 Other assets | 10355925 | - | *-95 | *95 | *-124 | *38933 | 6737 | *5950 | 36640 | 25626 | 44927 | 122381 | 10074856 |
| 21 Total liabilities | 94774873 | - | 94955 | *210691 | 206611 | 414135 | 1450544 | 836549 | 958540 | 1180717 | 809568 | 3033771 | 85578792 |
| 22 Accounts payable | 7957849 | - | *66 | *70762 | *54328 | 36597 | 137105 | 73330 | 213250 | 310021 | 160134 | 569450 | 6332806 |
| 23 Mort, notes, and bonds under 1 yr | 4200476 | - | *19507 | *11061 | *13931 | *43787 | 120537 | *31666 | 104574 | 156407 | 68277 | 175856 | 3454871 |
| 24 Other current liabilities | 19214202 | - | *50 | *32110 | *22021 | *19686 | 50176 | 52842 | 195803 | 303631 | 114752 | 2087720 | 16335412 |
| 25 Loans from stockholders | 955799 | - | *162241 | *103952 | *54674 | *81807 | 465453 | *30498 | *684 | *31127 | 1530 | 9347 | 14487 |
| 26 Mort, notes, bonds, 1 yr or more | 32874313 | - | *9336 | *89902 | *67763 | *57103 | 537362 | 270973 | 235247 | 378541 | 187268 | 1681826 | 29358993 |
| 27 Other liabilities | 19740570 | - | *-9658 | *608 | *193 | *43939 | *78470 | *22967 | 19083 | 174782 | 16887 | 1003092 | 18390207 |
| 28 Net worth | 9831664 | - | -86588 | *-97704 | -6299 | 131216 | 61441 | 354273 | 189900 | -173792 | 260720 | -2493520 | 11692016 |
| 29 Capital stock | 3887338 | - | 20501 | *17490 | *26008 | 126844 | 189096 | 240436 | 49048 | 33564 | 7821 | 264989 | 2911542 |
| 30 Paid-in or capital surplus | 16845923 | - | *4490 | *62936 | *199840 | 695762 | 857306 | 518517 | 227893 | 311534 | 210837 | 1770797 | 11986011 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -8522076 | - | *-29522 | *-67589 | *-87879 | -120430 | -38864 | *-244396 | -142769 | -443744 | -27845 | -4621314 | -2697723 |
| 33 Retained earnings (S Corp) | -1641989 | - | *-82056 | *-34452 | *-144269 | *-545291 | -932386 | -141124 | *58046 | *-23115 | 69907 | 132750 | - |
| 34 Less: Cost of treasury stock | 737531 | - | - | *76089 | - | *25668 | *13711 | *19160 | *2318 | *52031 | - | 40741 | 507813 |
| 35 Total receipts | 107130536 | 437580 | *262262 | *541852 | *393330 | 400757 | 1583034 | 775178 | 2427115 | 2772351 | 1128519 | 2956106 | 93452452 |
| 36 Business receipts | 103027756 | *400075 | *258118 | *526080 | *389816 | 377917 | 1531493 | 758010 | 2408278 | 2684001 | 1075888 | 2750529 | 89867550 |
| 37 Interest | 1298074 | *2339 | *107 | *1552 | *421 | *1191 | *1310 | *483 | 1644 | 6813 | 4356 | 47163 | 1230696 |
| 38 Interest on govt. obligations | 6032 | - | - | - | - | - | - | - | *873 | *67 | 303 | 677 | 4112 |
| 39 Rents | 675627 | *824 | - | *3582 | - | *11243 | *14798 | 29 | *173 | *4739 | 13956 | 42906 | 583380 |
| 40 Royalties | 36039 | - | - | - | - | - | - | - | - | - | 6 | - | 36033 |
| 41 Net S-T cap gain less net LT loss | 1105 | - | - | - | - | - | - | - | - | - | 50 | - | 1055 |
| 42 Net L-T cap gain less net ST loss | 151434 | 264 | - | - | *349 | - | - | - | *1754 | *14459 | 488 | 7152 | 126970 |
| 43 Net gain, noncapital assets | 558983 | *20085 | - | *183 | *213 | *1408 | *5589 | *3641 | *5462 | *8468 | 9125 | 20423 | 484387 |
| 44 Dividends, domestic corporations | 6833 | - | - | - | - | - | *50 | 23 | *7 | *106 | 2 | 87 | 6558 |
| 45 Dividends, foreign corporations | 26697 | - | - | - | - | - | - | - | - | - | - | 18 | 26679 |
| 46 Other receipts | 1341957 | *13994 | *4037 | *10456 | *2532 | *8999 | 29794 | 12993 | 8924 | 53697 | 24346 | 87153 | 1085032 |
| 47 Total deductions | 107694122 | 483082 | 263083 | *571938 | *434577 | 497074 | 1702081 | 829437 | 2442316 | 2758577 | 1120027 | 3441223 | 93150708 |
| 48 Cost of goods | 27861573 | - | *1984 | *1468 | *10035 | *11753 | *114663 | *52308 | *71177 | *63145 | 26444 | 145498 | 75864 |
| 49 Compensation of officers | 381351 | *2964 | *19930 | *7976 | *17450 | *11282 | 42944 | *9868 | 36937 | 18325 | 9890 | 20298 | 183487 |
| 50 Salaries and wages | 22227486 | *45197 | *75189 | *51469 | *25843 | *79265 | 168579 | *94018 | 298047 | 332347 | 172126 | 361732 | 20523675 |
| 51 Repairs | 4487245 | *40703 | *13695 | *9921 | *4543 | 12950 | 44315 | 14455 | 115069 | 36196 | 83979 | 148498 | 3962921 |
| 52 Bad debts | 834994 | *3368 | - | *4152 | *15674 | *764 | *3328 | *1559 | 4334 | 12592 | 1330 | 363403 | 424490 |
| 53 Rent paid on business property | 10556066 | *49018 | *36955 | *35872 | *24956 | 22300 | 29788 | 20722 | 196722 | 136718 | 153686 | 139416 | 9709913 |
| 54 Taxes paid | 2808631 | *9450 | 9943 | *9584 | *11993 | 13160 | 36701 | 14071 | 50374 | 54835 | 22935 | 63789 | 2511797 |
| 55 Interest paid | 3385302 | *13276 | *1548 | *12007 | *3782 | 15002 | 34569 | 11693 | 24008 | 33828 | 20054 | 101065 | 3114470 |
| 56 Contributions or gifts | 18598 | *2 | *120 | *46 | - | *60 | *5 | *28 | *89 | *48 | 28 | 158 | 18015 |
| 57 Amortization | 423357 | *785 | *92 | *847 | *338 | *581 | *2981 | *242 | *2314 | 3072 | 3111 | 19247 | 389746 |
| 58 Depreciation | 7336513 | 22197 | *12210 | *30790 | *21439 | 47796 | 147779 | 47640 | 70017 | 62844 | 37029 | 210177 | 6626594 |
| 59 Depletion | 23722 | - | - | - | - | - | - | 86 | - | - | 5 | - | 23631 |
| 60 Advertising | 1227615 | *5908 | *387 | *1651 | *1360 | *3828 | 3656 | *4780 | 19147 | 16460 | 7769 | 30388 | 1132280 |
| 61 Pension, prof sh, stock, annuity | 1873653 | *764 | - | *2915 | *891 | *1162 | *4756 | *289 | *2919 | 12492 | 2713 | 21710 | 1823042 |
| 62 Employee benefit programs | 3319107 | *2284 | *4059 | *424 | *2118 | *6033 | *8921 | *7552 | 30270 | 28962 | 16086 | 65632 | 3146766 |
| 63 Net loss, noncapital assets | 71017 | - | - | - | *8840 | 1500 | *442 | *191 | *1194 | *18546 | 272 | 4853 | 35177 |
| 64 Other deductions | 20857891 | 202834 | 52116 | *172128 | *78415 | 97208 | 222356 | 103932 | 449852 | 327226 | 302472 | 878494 | 17970856 |
| 65 Total receipts less total deducts | -563586 | -45502 | -821 | *-30085 | *-41246 | -96317 | -119047 | -54259 | -15201 | 13774 | 8492 | -485117 | 301744 |
| 66 Constructive taxable income from related foreign corporations | *35149 | - | - | - | - | - | - | - | *54 | - | - | - | 35094 |
| 67 Net income (less deficit), total | -534469 | -45502 | -821 | *-30085 | *-41246 | -96317 | -119047 | -54259 | -16020 | 13708 | 8189 | -485794 | 332726 |
| 68 Net income, total | 2364515 | *17173 | *7533 | *7437 | *24325 | *3488 | *45451 | *21965 | 90129 | *87996 | 49488 | 117000 | 1892530 |
| 69 Deficit, total | 2898983 | 62675 | *8354 | *37522 | *65571 | 99805 | 164498 | *76224 | *106149 | 74288 | 41299 | 602794 | 1559804 |
| 70 Net income (less def), Form 1120-A | *-82 | *-42 | *-41 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-45170 | *-45170 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -89550 | *13425 | *1247 | *-29410 | *-18114 | *-35291 | -81564 | *-56342 | *43350 | *7108 | 32671 | 33371 | - |
| 73 Statutory special deductions, total | 825236 | - | - | - | *837 | - | *358 | *1204 | *5056 | *40279 | 4175 | 16650 | 756676 |
| 74 Net operating loss deduction | 812370 | - | - | - | *837 | - | *319 | *1187 | *5051 | *40277 | 4174 | 16584 | 743942 |
| 75 Dividends received deduction | 12866 | - | - | - | - | - | *40 | 17 | *5 | *3 | 1 | 66 | 12734 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1312047 | *2448 | *1095 | *1807 | - | *3488 | *7203 | *13817 | *29505 | *37169 | 12643 | 67017 | 1135854 |
| 78 Income tax before credits, total | 686911 | *832 | *164 | *271 | - | *691 | *2181 | *4698 | *10270 | *14250 | 4469 | 28429 | 620656 |
| 79 Regular tax | 456536 | *832 | *164 | *271 | - | *691 | *2181 | *4698 | *9956 | *12883 | 4288 | 23122 | 397449 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 226531 | - | - | - | - | - | - | - | *296 | *1308 | 167 | 5189 | 219571 |
| 83 Environmental tax | 3844 | - | - | - | - | - | - | - | *18 | *58 | 14 | 118 | 3636 |
| 84 Foreign tax credit | *51883 | - | - | - | - | - | - | - | *2243 | - | - | 78 | 49561 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *6657 | - | - | - | - | - | - | - | *995 | - | - | 1872 | 3790 |
| 89 Prior year minumum tax credit | *67568 | - | - | - | - | - | - | - | *115 | *1997 | - | 68 | 65388 |
| 90 Income tax after credits, total | 560803 | *832 | *164 | *271 | - | *691 | *2181 | *4698 | *6917 | *12252 | 4469 | 26410 | 501917 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Pipe lines, except natural gas

| MINOR INDUSTRY 4600 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 164 | - | - | - | *69 | - | *42 | *17 | *18 | *11 | 3 | 4 | ** |
| 2 Total assets | 2642808 | - | - | - | *22062 | - | *136958 | *110850 | *285512 | *374185 | 198614 | 1514628 | ** |
| 3 Cash | 62919 | - | - | - | *6661 | - | *458 | *23437 | *16999 | *12968 | 2166 | 231 | ** |
| 4 Notes and accounts receivable | 432841 | - | - | - | *9269 | - | *36240 | *11263 | *30139 | *40193 | 32296 | 273441 | ** |
| 5 Less: Allowance for bad debts | *1569 | - | - | - | *1558 | - | - | - | - | - | 11 | - | - |
| 6 Inventories | 17539 | - | - | - | - | - | *3745 | *1823 | *636 | 3447 | 4845 | 3044 | - |
| 7 U.S. govt. obligations, total | *1566 | - | - | - | - | - | - | - | - | *1563 | 3 | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 143712 | - | - | - | - | - | *122 | *1491 | *19587 | *10614 | 27511 | 84387 | ** |
| 10 Loans to stockholders | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 154464 | - | - | - | *7690 | - | *2152 | *140 | *4195 | *76188 | 21931 | 42169 | ** |
| 13 Depreciable assets | 3897363 | - | - | - | - | - | *135706 | *243977 | *571848 | *638399 | 190174 | 2117260 | ** |
| 14 Less: Accumulated depreciation | 2182445 | - | - | - | - | - | *41496 | *172367 | *372815 | *426576 | 80754 | 1088437 | ** |
| 15 Depletable assets | 2393 | - | - | - | - | - | - | - | - | - | 20 | 2374 | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 22294 | - | - | - | - | - | *32 | *111 | *1443 | *11636 | 221 | 8851 | ** |
| 18 Intangible assets (Amortizable) | *1609 | - | - | - | - | - | - | - | *772 | *796 | - | 41 | ** |
| 19 Less: Accumulated amortization | *769 | - | - | - | - | - | - | - | *450 | *318 | - | - | - |
| 20 Other assets | 90889 | - | - | - | - | - | - | *976 | *13159 | *5276 | 212 | 71267 | ** |
| 21 Total liabilities | 2642808 | - | - | - | *22062 | - | *136958 | *110850 | *285512 | *374185 | 198614 | 1514628 | ** |
| 22 Accounts payable | 250157 | - | - | - | *65255 | - | *31912 | *18890 | *16818 | *14446 | 22551 | 80285 | ** |
| 23 Mort, notes, and bonds under 1 yr | 225123 | - | - | - | - | - | - | *3735 | *9595 | *18736 | 27442 | 165616 | ** |
| 24 Other current liabilities | 132902 | - | - | - | - | - | *3687 | *11072 | *34381 | *16387 | 36983 | 30393 | ** |
| 25 Loans from stockholders | *31093 | - | - | - | - | - | - | *4601 | *23123 | - | 3369 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 901439 | - | - | - | - | - | - | *17860 | *21064 | *167648 | 35214 | 659653 | ** |
| 27 Other liabilities | 608272 | - | - | - | - | - | *-13085 | *18277 | *47327 | *80208 | 7670 | 467876 | ** |
| 28 Net worth | 493822 | - | - | - | *-43193 | - | *114444 | *36415 | *133205 | *76759 | 65385 | 110806 | ** |
| 29 Capital stock | 183365 | - | - | - | *87 | - | *33543 | *12713 | *31131 | *36980 | 62 | 68849 | ** |
| 30 Paid-in or capital surplus | 175080 | - | - | - | - | - | *88044 | - | *3514 | *13648 | 52248 | 17626 | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 135641 | - | - | - | *-43280 | - | *-7143 | *23702 | *92015 | *32937 | 13078 | 24331 | ** |
| 33 Retained earnings (S Corp) | *8928 | - | - | - | - | - | - | - | *8928 | - | - | - | - |
| 34 Less: Cost of treasury stock | *9191 | - | - | - | - | - | - | - | *2383 | *6805 | 2 | - | - |
| 35 Total receipts | 1671143 | - | - | - | *5922 | - | *39696 | *105537 | *256724 | *296397 | 89087 | 877780 | ** |
| 36 Business receipts | 1519119 | - | - | - | - | - | *27069 | *94241 | *247807 | *257788 | 81654 | 810560 | ** |
| 37 Interest | 33021 | - | - | - | - | - | *60 | *527 | *964 | *1318 | 6973 | 23178 | ** |
| 38 Interest on govt. obligations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 39 Rents | 10569 | - | - | - | - | - | - | *43 | *2349 | *8073 | 71 | 33 | ** |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *12870 | - | - | - | - | - | *12530 | - | *-0 | *1 | 190 | 149 | ** |
| 43 Net gain, noncapital assets | 390 | - | - | - | - | - | - | *6 | *114 | 270 | - | - | - |
| 44 Dividends, domestic corporations | 20 | - | - | - | - | - | - | - | - | - | - | 20 | ** |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 95155 | - | - | - | *5922 | - | *37 | *10720 | *5489 | *28947 | 199 | 43841 | ** |
| 47 Total deductions | 1058987 | - | - | - | *327 | - | *51655 | *71333 | *158628 | *190721 | 80431 | 505891 | ** |
| 48 Cost of goods | 385496 | - | - | - | - | - | *1385 | - | - | 494 | 4845 | - | - |
| 49 Compensation of officers | *8956 | - | - | - | - | - | - | - | *2911 | *2996 | 279 | 2770 | ** |
| 50 Salaries and wages | 90828 | - | - | - | - | - | *3806 | - | *19518 | *14913 | 9326 | 43265 | ** |
| 51 Repairs | 105902 | - | - | - | - | - | *1238 | *8412 | *14122 | *15716 | 1516 | 64897 | ** |
| 52 Bad debts | *103 | - | - | - | - | - | - | - | - | *101 | 2 | - | - |
| 53 Rent paid on business property | 9483 | - | - | - | - | - | *94 | *1927 | *2032 | *1789 | 390 | 3253 | ** |
| 54 Taxes paid | 107379 | - | - | - | - | - | *1496 | *5956 | *16772 | *26350 | 2392 | 54413 | ** |
| 55 Interest paid | 88382 | - | - | - | - | - | *53 | *1146 | *3733 | *24353 | 5675 | 53423 | ** |
| 56 Contributions or gifts | 443 | - | - | - | - | - | - | *30 | *17 | *38 | 15 | 344 | ** |
| 57 Amortization | 1211 | - | - | - | *321 | - | - | *3 | *279 | *131 | 80 | 396 | ** |
| 58 Depreciation | 77942 | - | - | - | - | - | *5011 | *3958 | *8422 | *11050 | 6982 | 42520 | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | *28 | - | - | - | - | - | *15 | *12 | - | - | 1 | - | - |
| 61 Pension, prof sh, stock, annuity | 6869 | - | - | - | - | - | - | - | 174 | 137 | 470 | 6087 | ** |
| 62 Employee benefit programs | 16902 | - | - | - | - | - | - | - | *2521 | *3282 | 1002 | 10097 | ** |
| 63 Net loss, noncapital assets | *3040 | - | - | - | - | - | *82 | *986 | - | 17 | 847 | 1108 | ** |
| 64 Other deductions | 156021 | - | - | - | *6 | - | *33769 | *42860 | *34144 | *15728 | -955 | 30468 | ** |
| 65 Total receipts less total deducts | 612156 | - | - | - | *5595 | - | *-11959 | *34204 | *98096 | *105676 | 8656 | 371888 | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 612156 | - | - | - | *5595 | - | *-11959 | *34204 | *98096 | *105676 | 8656 | 371888 | ** |
| 68 Net income, total | 637711 | - | - | - | *5595 | - | *9437 | *34204 | *98096 | *108872 | 9618 | 371888 | ** |
| 69 Deficit, total | *25554 | - | - | - | - | - | *21395 | - | - | 3196 | 963 | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *12877 | - | - | - | - | - | - | - | *12877 | - | - | - | - |
| 73 Statutory special deductions, total | *4750 | - | - | - | *389 | - | - | - | - | *112 | 3731 | 519 | ** |
| 74 Net operating loss deduction | *4736 | - | - | - | *389 | - | - | - | - | *112 | 3731 | 505 | ** |
| 75 Dividends received deduction | 14 | - | - | - | - | - | - | - | - | - | - | 14 | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 620083 | - | - | - | *5206 | - | *9437 | *34204 | *85218 | *108761 | 5888 | 371369 | ** |
| 78 Income tax before credits, total | 215795 | - | - | - | *962 | - | *3458 | *11636 | *29115 | *37718 | 2480 | 130425 | ** |
| 79 Regular tax | 214433 | - | - | - | *962 | - | *3208 | *11630 | *29043 | *37609 | 2002 | 129979 | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *713 | - | - | - | - | - | *246 | - | - | - | 466 | - | - |
| 83 Environmental tax | 649 | - | - | - | - | - | *3 | *7 | *73 | *109 | 12 | 446 | ** |
| 84 Foreign tax credit | *4667 | - | - | - | - | - | *3208 | - | *16 | - | - | 1443 | ** |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 247 | - | - | - | - | - | - | - | - | - | 247 | - | - |
| 89 Prior year minumum tax credit | *467 | - | - | - | - | - | - | - | *113 | - | 354 | - | - |
| 90 Income tax after credits, total | 210415 | - | - | - | *962 | - | *249 | *11636 | *28987 | *37718 | 1880 | 128983 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation services, not elsewhere classified

MINOR INDUSTRY 4700
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 43232 | 2213 | 28262 | 5569 | 2835 | 1884 | 1969 | 255 | 138 | 51 | 30 | 13 | 12 |
| 2 Total assets | 31029743 | - | 878116 | 932408 | 1004699 | 1260226 | 4276672 | 1779450 | 2206871 | 1691856 | 2202231 | 1942099 | 12855115 |
| 3 Cash | 2960222 | - | 292977 | 253529 | 241568 | 250086 | 533531 | 322136 | 188789 | 181573 | 235586 | 60583 | 399865 |
| 4 Notes and accounts receivable | 6229636 | - | 81067 | 228665 | 352885 | 461416 | 1243143 | 555629 | 803740 | 342008 | 666508 | 500741 | 993834 |
| 5 Less: Allowance for bad debts | 85245 | - | - | *1201 | *2354 | *3355 | 7972 | 5290 | 20840 | 6383 | 9695 | 9944 | 18211 |
| 6 Inventories | 320882 | - | *7688 | *7537 | *10979 | *36060 | 37918 | 38610 | 27738 | *9557 | 57542 | 14580 | 72674 |
| 7 U.S. govt. obligations, total | 84148 | - | - | - | *2536 | *4330 | *16739 | - | *32463 | *21775 | 2124 | 520 | 3661 |
| 8 Tax-exempt securities | *36143 | - | - | - | - | - | *5931 | - | *15838 | *14023 | - | - | 351 |
| 9 Other current assets | 2005125 | - | 32164 | 21307 | 43161 | 66606 | 247491 | 98037 | 154403 | 131625 | 159428 | 223271 | 827633 |
| 10 Loans to stockholders | 425199 | - | 60867 | 43175 | *16015 | 35095 | 198918 | *5338 | *9304 | *1291 | 9597 | 43236 | 2363 |
| 11 Mortgage and real estate loans | *519473 | - | *2994 | *7138 | *833 | *279 | - | *2136 | *2191 | - | - | 5 | 503898 |
| 12 Other investments | 5243777 | - | *24486 | *28844 | 34734 | 63309 | 230553 | 79245 | 213036 | 149497 | 325030 | 446150 | 3648892 |
| 13 Depreciable assets | 22872714 | - | 843613 | 728931 | 618697 | 706313 | 2923938 | 1219147 | 1213761 | 1102452 | 1035673 | 906170 | 11574020 |
| 14 Less: Accumulated depreciation | 11510284 | - | 589625 | 475886 | 382793 | 439671 | 1495760 | 628977 | 636939 | 376986 | 484787 | 357216 | 5641644 |
| 15 Depletable assets | *62500 | - | *2672 | *27011 | *422 | - | - | - | *6963 | - | 226 | 41 | 25166 |
| 16 Less: Accumulated depletion | *12225 | - | *1903 | - | *351 | - | - | - | *4152 | - | 150 | 32 | 5638 |
| 17 Land | 438463 | - | *27986 | *9653 | *3249 | *11212 | 50006 | *27932 | 49703 | 52317 | 43400 | 73865 | 89140 |
| 18 Intangible assets (Amortizable) | 1137364 | - | 49502 | *6412 | 6673 | 44447 | 218860 | *33762 | 118652 | *18241 | 135186 | 35913 | 469716 |
| 19 Less: Accumulated amortization | 377443 | - | 18274 | *3269 | 3780 | 33713 | 75581 | *6543 | 41870 | *10312 | 64409 | 6844 | 112850 |
| 20 Other assets | 679295 | - | 61902 | 50564 | 62226 | 57813 | 148956 | 38288 | 74091 | 61178 | 90972 | 11060 | 22244 |
| 21 Total liabilities | 31029743 | - | 878116 | 932408 | 1004699 | 1260226 | 4276672 | 1779450 | 2206871 | 1691856 | 2202231 | 1942099 | 12855115 |
| 22 Accounts payable | 5185007 | - | 197349 | 221685 | 316465 | 437573 | 1253962 | 363187 | 458173 | 353211 | 585509 | 313789 | 684105 |
| 23 Mort, notes, and bonds under 1 yr | 3905906 | - | 129119 | 55389 | 37502 | 104965 | 380795 | 195121 | 277260 | 98890 | 273830 | 343316 | 2009720 |
| 24 Other current liabilities | 4208935 | - | 68427 | 85366 | 182000 | 120872 | 484535 | 213369 | 321544 | 230178 | 320970 | 360215 | 1821458 |
| 25 Loans from stockholders | 1601130 | - | 458359 | 140338 | 32242 | 116945 | 528310 | *4457 | *22476 | *104519 | 390 | 81247 | 111849 |
| 26 Mort, notes, bonds, 1 yr or more | 6565797 | - | 164544 | 147374 | 197504 | 194656 | 803274 | 313239 | 687444 | 533270 | 322564 | 314385 | 2887544 |
| 27 Other liabilities | 2024829 | - | 33665 | 2784 | *2693 | *93985 | 128657 | 128412 | 91320 | 58558 | 97546 | -13530 | 1400739 |
| 28 Net worth | 7538139 | - | -173347 | 279472 | 236294 | 191231 | 697139 | 561666 | 348654 | 313230 | 601423 | 542677 | 3939700 |
| 29 Capital stock | 1470611 | - | 255558 | 96700 | 40486 | 80965 | 137850 | 36554 | 73817 | 156302 | 431504 | 44730 | 116144 |
| 30 Paid-in or capital surplus | 4097812 | - | 244516 | 88933 | -36923 | 60654 | 387961 | 172733 | 217069 | 83239 | 290655 | 321072 | 2267903 |
| 31 Retained earnings, appropriated | *48772 | - | - | *25476 | - | - | *8525 | *562 | *14193 | *16 | - | - | - |
| 32 Retained earnings-unappropriated | 2450088 | - | -245020 | 141507 | 166867 | 216548 | 127144 | 151468 | 95061 | 49037 | 37899 | 70416 | 1639161 |
| 33 Retained earnings (S Corp) | 191612 | - | -397505 | -16752 | *88954 | *-115647 | 90671 | 219028 | *-26869 | *30466 | 172491 | 146775 | - |
| 34 Less: Cost of treasury stock | 720757 | - | *30896 | *56392 | *23090 | 51290 | 55012 | *18680 | *24617 | *5830 | 331128 | 40316 | 83507 |
| 35 Total receipts | 64181384 | 606132 | 11979919 | 5253687 | 3282510 | 4360156 | 12342622 | 5201045 | 5345165 | 2927041 | 4061534 | 2644188 | 6177386 |
| 36 Business receipts | 61599360 | 581690 | 11812817 | 5163819 | 3240533 | 4141495 | 12105464 | 5133900 | 5208268 | 2703850 | 3788062 | 2520783 | 5198679 |
| 37 Interest | 349063 | *1279 | 4360 | 2867 | 5120 | 12466 | 19766 | 12946 | 9525 | 14189 | 27428 | 11468 | 227649 |
| 38 Interest on govt. obligations | 7398 | 39 | - | *181 | - | *97 | *660 | *25 | *1448 | *1270 | 2918 | 703 | 57 |
| 39 Rents | 638429 | 8503 | *558 | *215 | *5978 | *1385 | 34427 | *1435 | 23337 | *7159 | 15258 | 28521 | 511652 |
| 40 Royalties | *816 | - | - | - | *89 | - | - | - | *129 | - | - | - | 598 |
| 41 Net S-T cap gain less net LT loss | 2849 | - | - | *317 | - | *1679 | *15 | - | *70 | *94 | - | 675 | -0 |
| 42 Net L-T cap gain less net ST loss | 57557 | 1 | - | *3367 | *705 | *13582 | *1800 | *786 | *1794 | *8270 | 21227 | 1592 | 4432 |
| 43 Net gain, noncapital assets | 187070 | *9509 | *11389 | *27722 | *810 | *9864 | 34300 | *10512 | 10306 | *15244 | 8035 | 1823 | 47556 |
| 44 Dividends, domestic corporations | 28502 | 10 | - | *1953 | *81 | *459 | *1682 | *331 | *1387 | *5587 | 580 | 863 | 15569 |
| 45 Dividends, foreign corporations | *8401 | - | - | - | - | - | - | - | *126 | - | 19 | 401 | 7856 |
| 46 Other receipts | 1301939 | *5102 | 150795 | 53247 | 29194 | 179128 | 144507 | 41110 | 88774 | 171377 | 198007 | 77360 | 163338 |
| 47 Total deductions | 63575948 | 633374 | 12080467 | 5184674 | 3201425 | 4383061 | 12256511 | 5107312 | 5225190 | 2885299 | 4016770 | 2581972 | 6019892 |
| 48 Cost of goods | 40346394 | *6841 | *4131 | *6143 | *10708 | - | *34917 | *18026 | *21796 | *8537 | 43583 | 11049 | 37137 |
| 49 Compensation of officers | 1532550 | *4709 | 366625 | 195273 | 167133 | 179259 | 337416 | 95121 | 67022 | 27865 | 51376 | 19976 | 20774 |
| 50 Salaries and wages | 6069338 | 76004 | 941963 | 542197 | 283924 | 437442 | 1114925 | 513624 | 429959 | 269312 | 572500 | 301800 | 585688 |
| 51 Repairs | 793921 | *9432 | 57880 | 60243 | 21325 | 36958 | 130490 | 18206 | 20660 | 13775 | 24216 | 15161 | 385574 |
| 52 Bad debts | 114189 | 832 | 16243 | 2395 | 6870 | 7051 | 23247 | 9022 | 15034 | 4229 | 7167 | 3966 | 18133 |
| 53 Rent paid on business property | 1403899 | 21751 | 223893 | 126186 | 46865 | 78497 | 188032 | 55168 | 89906 | 52245 | 131100 | 49977 | 340279 |
| 54 Taxes paid | 1256282 | 10188 | 162751 | 112891 | 60595 | 137013 | 215744 | 102990 | 84207 | 71573 | 74895 | 52323 | 171111 |
| 55 Interest paid | 974914 | *3631 | 36075 | 31535 | 18082 | 33306 | 96278 | 21328 | 58048 | 38379 | 68152 | 28003 | 542097 |
| 56 Contributions or gifts | 14077 | 28 | *809 | *927 | 2077 | 1196 | 1522 | *311 | 2403 | *731 | 112 | 764 | 3196 |
| 57 Amortization | 103127 | *1029 | 8938 | *1739 | *801 | 9797 | 28426 | 1896 | 24051 | 3261 | 4849 | 1695 | 16647 |
| 58 Depreciation | 2261129 | *17016 | 86062 | 114192 | 57553 | 62727 | 359337 | 85439 | 105520 | 126289 | 88877 | 73312 | 1084807 |
| 59 Depletion | *1487 | - | - | - | - | - | - | - | *10 | - | - | - | 1478 |
| 60 Advertising | 405362 | 1835 | 81110 | 37432 | 25332 | 25777 | 53965 | 41520 | 30184 | 26252 | 47860 | 21443 | 12654 |
| 61 Pension, prof sh, stock, annuity | 121208 | 2391 | *2716 | *3118 | *6655 | 13121 | 27070 | 9550 | 12883 | *3585 | 8817 | 9461 | 21842 |
| 62 Employee benefit programs | 452917 | *4417 | 25557 | 27277 | 11807 | 27696 | 73774 | 46887 | 48228 | 38207 | 47368 | 33235 | 68463 |
| 63 Net loss, noncapital assets | 55751 | *2258 | *5131 | *2623 | *129 | *26386 | *1573 | *2130 | 504 | 1747 | 1819 | 649 | 10801 |
| 64 Other deductions | 7669401 | 94996 | 1587554 | 1075020 | 429183 | 485843 | 1225460 | 644546 | 647041 | 262444 | 442425 | 283959 | 490929 |
| 65 Total receipts less total deducts | 605437 | -27242 | -100548 | 69013 | 81085 | -22905 | 86111 | 93732 | 119975 | 41742 | 44763 | 62216 | 157494 |
| 66 Constructive taxable income from related foreign corporations | *24742 | 1022 | - | - | - | - | - | - | *2642 | *165 | - | 17596 | 3317 |
| 67 Net income (less deficit), total | 622781 | -26259 | -100548 | 68832 | 81085 | -23002 | 85451 | 93707 | 121169 | 40637 | 41845 | 79109 | 160754 |
| 68 Net income, total | 1513066 | *14976 | 160242 | 151595 | 114673 | 104510 | 237587 | 129424 | 144605 | 76659 | 96328 | 95167 | 187301 |
| 69 Deficit, total | 890285 | *41235 | 260791 | 82763 | 33588 | 127511 | 152136 | 35717 | *23436 | *36022 | 54483 | 16058 | 26547 |
| 70 Net income (less def), Form 1120-A | 2888 | - | *4860 | *1577 | *-3549 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1014 | *-1014 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 205153 | *-26902 | -18350 | 51071 | *52229 | *-51895 | 32368 | 102087 | *46774 | *4515 | 24585 | -11330 | - |
| 73 Statutory special deductions, total | 199248 | *4912 | 14690 | 31555 | 21635 | 16836 | 22075 | *231 | 12667 | *14226 | 9353 | 1144 | 49925 |
| 74 Net operating loss deduction | 177614 | *4906 | 14690 | *30188 | 21635 | 16515 | 20780 | - | *11669 | *10315 | 8896 | 540 | 37480 |
| 75 Dividends received deduction | 21634 | 7 | - | *1367 | - | *322 | *1294 | *231 | *997 | *3911 | 457 | 604 | 12445 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 721171 | *7320 | 20931 | 36581 | 33271 | 63456 | 125913 | *17575 | 82535 | 47251 | 54911 | 94024 | 137404 |
| 78 Income tax before credits, total | 251775 | *2234 | 3003 | 6109 | 6334 | 16672 | 42476 | *5810 | 28960 | 16631 | 18626 | 32705 | 72215 |
| 79 Regular tax | 221353 | *2213 | 3003 | 6109 | 6300 | 16426 | 38623 | *5810 | 27886 | 16058 | 18701 | 32415 | 47808 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 30455 | *16 | - | - | *34 | *246 | *3844 | - | *1051 | *534 | 585 | 181 | 23964 |
| 83 Environmental tax | 643 | 5 | - | - | - | - | *8 | - | *24 | *38 | 53 | 109 | 407 |
| 84 Foreign tax credit | 7181 | 725 | - | - | - | - | - | - | - | - | - | 2612 | 3844 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 5098 | - | - | *68 | *63 | *315 | *1233 | - | *691 | *200 | 12 | 31 | 2484 |
| 89 Prior year minumum tax credit | 6117 | - | - | *30 | - | *570 | *71 | - | *590 | *837 | 894 | 5 | 3121 |
| 90 Income tax after credits, total | 233379 | *1509 | 3003 | 6012 | 6272 | 15787 | 41171 | *5810 | 27679 | 15593 | 17719 | 30058 | 62765 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication

MAJOR GROUP 31
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 20150 | 1125 | 9687 | 2095 | 1861 | 1591 | 2317 | 583 | 451 | 139 | 114 | 83 | 105 |
| 2 Total assets | 646128410 | - | 234580 | 320220 | 662060 | 1166574 | 4822442 | 4094843 | 6818597 | 4775442 | 8017722 | 12942835 | 602273095 |
| 3 Cash | 13389135 | - | 55577 | 42792 | 88421 | 139574 | 661246 | 447739 | 694580 | 371754 | 682299 | 635402 | 9569751 |
| 4 Notes and accounts receivable | 99235176 | - | 18016 | 59338 | 123960 | 257166 | 895019 | 538753 | 858747 | 711980 | 957134 | 1304325 | 93510737 |
| 5 Less: Allowance for bad debts | 3549998 | - | - | *21 | *2877 | 3718 | 32827 | 20103 | 36288 | 30182 | 50859 | 50958 | 3322165 |
| 6 Inventories | 8269220 | - | *17625 | *18736 | 49437 | *30581 | 104442 | 78329 | 128056 | 58896 | 130001 | 87615 | 7565501 |
| 7 U.S. govt. obligations, total | 2849548 | - | - | - | - | - | *76104 | *76155 | 132715 | 53146 | 28975 | 85559 | 2396894 |
| 8 Tax-exempt securities | 1773885 | - | - | - | - | - | *37942 | *29836 | 50389 | *7811 | 32916 | 26005 | 1588986 |
| 9 Other current assets | 27763604 | - | 8141 | 8546 | 172032 | 14942 | 166803 | 224711 | 430626 | 207733 | 413556 | 604524 | 25511991 |
| 10 Loans to stockholders | 539510 | - | 24141 | *29454 | *14008 | *23626 | 58892 | 36683 | 39374 | 35595 | 91788 | 73111 | 112839 |
| 11 Mortgage and real estate loans | 103440 | - | - | - | - | - | *6336 | *12945 | *4464 | *9231 | 350 | 227 | 69887 |
| 12 Other investments | 159063356 | - | *394 | *3171 | *19773 | 138359 | 565119 | 550998 | 1011520 | 407549 | 722266 | 1242482 | 154401725 |
| 13 Depreciable assets | 424802759 | - | 402593 | 178494 | 520713 | 991817 | 3407471 | 2908976 | 4664900 | 3416151 | 5081058 | 6367402 | 396863184 |
| 14 Less: Accumulated depreciation | 193776535 | - | 304991 | 87048 | 345152 | 595779 | 1897874 | 1397008 | 2097946 | 1541192 | 2298857 | 2651769 | 180558919 |
| 15 Depletable assets | *11373 | - | - | - | - | - | *174 | - | - | - | - | - | 11199 |
| 16 Less: Accumulated depletion | 1209 | - | - | - | - | - | - | - | - | - | - | - | 1209 |
| 17 Land | 3638411 | - | - | *3530 | *5222 | 53048 | 50585 | 38072 | 48531 | 45565 | 72804 | 95629 | 3225426 |
| 18 Intangible assets (Amortizable) | 94402528 | - | 9710 | *35519 | 53099 | 129997 | 864461 | 603119 | 938742 | 1078452 | 2334162 | 5770102 | 82585166 |
| 19 Less: Accumulated amortization | 12781997 | - | 854 | *23213 | 13730 | 74421 | 248706 | 188303 | 317259 | 297453 | 546802 | 1110732 | 9960524 |
| 20 Other assets | 20396203 | - | *4229 | *50919 | -22846 | 61381 | 107257 | 153941 | 267446 | 240406 | 366931 | 463913 | 18702627 |
| 21 Total liabilities | 646128410 | - | 234580 | 320220 | 662060 | 1166574 | 4822442 | 4094843 | 6818597 | 4775442 | 8017722 | 12942835 | 602273095 |
| 22 Accounts payable | 29837919 | - | 15182 | 65763 | 96319 | 119908 | 552280 | 252028 | 489078 | 361252 | 414756 | 1024004 | 26447349 |
| 23 Mort, notes, and bonds under 1 yr | 47209635 | - | 35878 | *50880 | 43192 | 66739 | 407505 | 228015 | 483618 | 256389 | 671351 | 390253 | 44575815 |
| 24 Other current liabilities | 55842921 | - | 13354 | 158560 | 70520 | 156401 | 382871 | 338929 | 615384 | 432226 | 633713 | 993549 | 52047414 |
| 25 Loans from stockholders | 4501326 | - | 188717 | *28113 | 200373 | 349647 | 570032 | 802183 | 244739 | *38481 | 114251 | 39670 | 1925121 |
| 26 Mort, notes, bonds, 1 yr or more | 168803693 | - | 157802 | 119394 | 165142 | 403608 | 2474989 | 1647331 | 2895544 | 2060724 | 3819294 | 7414313 | 147645550 |
| 27 Other liabilities | 96918988 | - | *8832 | *4179 | *100481 | 80467 | 127543 | 215793 | 528146 | 389624 | 522867 | 769600 | 94171457 |
| 28 Net worth | 243013929 | - | -185184 | -106669 | -13967 | -10196 | 307223 | 610564 | 1562089 | 1236747 | 1841489 | 2311446 | 235460389 |
| 29 Capital stock | 47957198 | - | 58194 | 143854 | 209272 | 445771 | 721385 | 249884 | 414025 | 315804 | 674638 | 1195871 | 43528500 |
| 30 Paid-in or capital surplus | 192249899 | - | 70073 | *9260 | 123164 | 125395 | 1219418 | 731279 | 1666301 | 991240 | 1163028 | 3909565 | 182241177 |
| 31 Retained earnings, appropriated | 412350 | - | *1497 | - | - | *15518 | *72218 | *76085 | *153040 | *24648 | 18597 | 5523 | 45223 |
| 32 Retained earnings-unappropriated | 12727392 | - | -280537 | *-15596 | 51860 | -374661 | -860232 | -282562 | -466843 | 34048 | -80116 | -2544552 | 17546582 |
| 33 Retained earnings (S Corp) | -1287439 | - | -26987 | -244177 | -398264 | -150266 | -726251 | -89531 | -13655 | -54468 | 253958 | -43576 | 205780 |
| 34 Less: Cost of treasury stock | 9045472 | - | *7424 | *10 | - | 71954 | 119314 | 74591 | 190779 | 74525 | 188615 | 211385 | 8106874 |
| 35 Total receipts | 326654945 | 1337810 | 1621039 | 2759272 | 1307142 | 2225093 | 6467951 | 3113553 | 4359185 | 3413005 | 4434451 | 6099361 | 289517083 |
| 36 Business receipts | 298476102 | 949739 | 1575559 | 2715021 | 1250426 | 2163888 | 6180100 | 2867379 | 3945820 | 3268380 | 3986273 | 5467142 | 264106376 |
| 37 Interest | 7861864 | 17766 | *299 | *2592 | 1960 | 3716 | 29636 | 26919 | 47568 | 19137 | 115074 | 179554 | 7417642 |
| 38 Interest on govt. obligations | 121196 | *17 | - | - | - | - | 3119 | *2248 | 3851 | 1429 | 5235 | 2823 | 102474 |
| 39 Rents | 4607283 | *744 | - | *547 | *192 | *16 | 3239 | 7362 | 7507 | 7107 | 15768 | 7418 | 4557383 |
| 40 Royalties | 322479 | - | - | - | - | - | - | *13 | *15230 | *1548 | 1 | 103 | 305584 |
| 41 Net S-T cap gain less net LT loss | 79267 | - | - | *6993 | - | - | *52 | *12473 | *32 | *4038 | 2461 | 6396 | 46822 |
| 42 Net L-T cap gain less net ST loss | 2361549 | *270754 | *16481 | - | *26625 | - | 39068 | 40550 | 186799 | *26807 | 36829 | 184386 | 1533249 |
| 43 Net gain, noncapital assets | 1356937 | 114101 | *20083 | *981 | *38516 | *2469 | 40689 | 8921 | 33292 | 5646 | 125239 | 20302 | 946698 |
| 44 Dividends, domestic corporations | 196041 | 1379 | - | - | - | *303 | 3313 | 2281 | 3307 | 1195 | 1413 | 3702 | 179147 |
| 45 Dividends, foreign corporations | 556427 | - | - | - | - | - | - | - | - | 906 | - | 7 | 555514 |
| 46 Other receipts | 10715799 | -16691 | *8617 | 33138 | -10576 | 54701 | 168735 | 145407 | 115780 | 76811 | 146156 | 227528 | 9766193 |
| 47 Total deductions | 296819585 | 1130227 | 1598002 | 2755584 | 1299216 | 2239446 | 6387097 | 2953351 | 4169868 | 3296139 | 4135749 | 5889699 | 260965207 |
| 48 Cost of goods | 89267803 | *519 | *15871 | *17718 | *47255 | *29039 | 83356 | 61691 | 85858 | 46492 | 116322 | 48665 | 5918918 |
| 49 Compensation of officers | 1817770 | 68501 | 160273 | 107371 | 75947 | 148315 | 225559 | 115640 | 88509 | 62528 | 87590 | 85273 | 592265 |
| 50 Salaries and wages | 29404920 | 145024 | 152227 | 119639 | 182471 | 481903 | 956759 | 383689 | 471298 | 457848 | 562404 | 822238 | 24669420 |
| 51 Repairs | 10080584 | 18895 | 19179 | 9114 | 10529 | 22298 | 81496 | 67905 | 103296 | 49316 | 52042 | 55467 | 9591049 |
| 52 Bad debts | 6258515 | 11337 | *37918 | *4694 | 8165 | 14903 | 83051 | 27792 | 48225 | 65108 | 61047 | 65642 | 5830633 |
| 53 Rent paid on business property | 6414027 | 27271 | 69314 | 80540 | 32535 | 45372 | 108355 | 57104 | 76254 | 54523 | 62171 | 161754 | 5638835 |
| 54 Taxes paid | 12418118 | 45180 | 45078 | 196976 | 35507 | 76338 | 196051 | 121315 | 126558 | 102270 | 218385 | 169244 | 11085216 |
| 55 Interest paid | 18504794 | 60734 | 7066 | 19147 | 17292 | 52340 | 236810 | 256806 | 266302 | 177022 | 407121 | 629396 | 16374757 |
| 56 Contributions or gifts | 433533 | *183 | *290 | *21 | *199 | *485 | 1888 | 3832 | 1717 | 1130 | 4904 | 5316 | 413569 |
| 57 Amortization | 4449025 | 24729 | 4150 | *5281 | *10017 | 14555 | 59546 | 58223 | 76148 | 126832 | 129769 | 328612 | 3611162 |
| 58 Depreciation | 34688957 | 74864 | 36263 | 21109 | 63308 | 107866 | 308538 | 237725 | 359629 | 293608 | 395997 | 574389 | 32215660 |
| 59 Depletion | 13348 | - | - | - | - | - | - | - | - | - | - | 67 | 13282 |
| 60 Advertising | 5441055 | 6742 | 11021 | 15110 | 19274 | 46821 | 109783 | 56623 | 40750 | 45166 | 66217 | 138340 | 4885207 |
| 61 Pension, prof sh, stock, annuity | 1332511 | *3419 | *5633 | *1866 | *89 | *7180 | 25902 | 12756 | 13185 | 10776 | 16676 | 26096 | 1208933 |
| 62 Employee benefit programs | 8945791 | 11700 | *13860 | *8322 | 5614 | 16973 | 47590 | 25996 | 31310 | 33119 | 43888 | 100220 | 8607199 |
| 63 Net loss, noncapital assets | 1032104 | *647 | *1046 | - | *493 | *362 | 4587 | 13268 | 11529 | 4692 | 3589 | 16287 | 975603 |
| 64 Other deductions | 66316729 | 224970 | 336240 | 660632 | 220607 | 483746 | 1184366 | 628674 | 1072369 | 696838 | 1085169 | 1545061 | 58178057 |
| 65 Total receipts less total deducts | 29835359 | 207583 | 23037 | 3689 | 7926 | -14353 | 80854 | 160202 | 189317 | 116866 | 298702 | 209663 | 28551876 |
| 66 Constructive taxable income from related foreign corporations | 1091770 | - | - | - | - | - | - | - | *6099 | - | 809 | 1033 | 1083830 |
| 67 Net income (less deficit), total | 30805934 | 207566 | 23037 | 3689 | 7926 | -14353 | 77736 | 157954 | 191564 | 115436 | 294276 | 207873 | 29533232 |
| 68 Net income, total | 34802750 | 396860 | 158671 | 90919 | 138273 | 134856 | 467711 | 387887 | 537895 | 295522 | 528860 | 612651 | 31052643 |
| 69 Deficit, total | 3996816 | 189295 | 135634 | *87230 | 130347 | 149209 | 389975 | 229933 | 346331 | 180086 | 234584 | 404779 | 1519412 |
| 70 Net income (less def), Form 1120-A | *-17437 | - | *-10690 | *-6747 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-79 | *-79 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 278824 | -7186 | 96018 | -5039 | -28234 | -21936 | 64341 | 33884 | -9950 | -1751 | 135798 | 25931 | -3051 |
| 73 Statutory special deductions, total | 2191072 | *88531 | *19930 | *16111 | *48702 | *19777 | 44893 | 28213 | 155303 | 40721 | 43632 | 275090 | 1410168 |
| 74 Net operating loss deduction | 2066015 | *87566 | *19930 | *16111 | *48702 | *19565 | *42574 | *26520 | 152449 | 39885 | 42558 | 272636 | 1297520 |
| 75 Dividends received deduction | 124774 | 965 | - | - | - | *212 | 2319 | 1693 | 2854 | 836 | 1072 | 2455 | 112368 |
| 76 Public utility div paid deduction | 283 | - | - | - | - | - | - | - | - | - | 2 | - | 280 |
| 77 Income subject to tax | 31520242 | 234415 | *11803 | *11584 | 23383 | 27596 | 180157 | 228457 | 309976 | 200477 | 348718 | 312762 | 29630914 |
| 78 Income tax before credits, total | 11131612 | 80939 | *1770 | *2748 | 5439 | 6457 | 56820 | 78902 | 108847 | 71422 | 122590 | 117665 | 10478012 |
| 79 Regular tax | 10984669 | 80634 | *1770 | *2748 | 5254 | 5842 | 56274 | 77198 | 105340 | 68453 | 120018 | 108316 | 10352820 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 10770 | - | - | - | - | - | - | - | - | - | - | 2 | 10767 |
| 82 Alternative minumum tax | 85810 | - | - | - | *185 | *615 | *531 | *1631 | 3257 | 2034 | 2173 | 8675 | 66709 |
| 83 Environmental tax | 46246 | *305 | - | - | - | - | 29 | 73 | 250 | 179 | 399 | 671 | 44341 |
| 84 Foreign tax credit | 816912 | - | - | - | - | - | - | *3232 | *5290 | *59 | 4 | 169 | 808158 |
| 85 U.S. Possessions tax credit | 91734 | - | - | - | - | - | 330 | - | 321 | - | - | - | 91083 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 15740 | - | - | - | - | - | - | - | - | - | - | - | 15740 |
| 88 General business credit | 316566 | *3110 | - | - | *66 | *455 | *27 | *291 | *1320 | 366 | 1660 | 4627 | 304644 |
| 89 Prior year minumum tax credit | 261975 | 7687 | - | - | - | - | *931 | *1707 | *3463 | *1694 | 3073 | 1405 | 242016 |
| 90 Income tax after credits, total | 9628685 | 70143 | *1770 | *2748 | 5373 | 6002 | 55532 | 73673 | 98452 | 69304 | 117853 | 111465 | 9016370 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Telephone, telegraph, and other communication services

MINOR INDUSTRY 4825
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 13664 | 367 | 8078 | 1371 | 1062 | 498 | 1375 | 357 | 322 | 78 | 67 | 34 | 53 |
| 2 Total assets | 506198374 | - | 206847 | 195315 | 375884 | 353130 | 3049057 | 2601855 | 4863333 | 2632062 | 4657250 | 5094788 | 482168853 |
| 3 Cash | 9097865 | - | 49154 | 19043 | 52655 | 48759 | 509601 | 304013 | 559517 | 227295 | 437669 | 363931 | 6526228 |
| 4 Notes and accounts receivable | 89271463 | - | *12756 | *42310 | 90580 | 97137 | 614987 | 345108 | 601074 | 397599 | 626679 | 751563 | 85691669 |
| 5 Less: Allowance for bad debts | 3100806 | - | - | *21 | - | *885 | 24921 | 13128 | 18616 | 18725 | 35966 | 27561 | 2960984 |
| 6 Inventories | 5688337 | - | *17396 | *18736 | 49437 | *15701 | 99015 | 73951 | 124915 | 48013 | 82805 | 74591 | 5083775 |
| 7 U.S. govt. obligations, total | 1186459 | - | - | - | - | - | *76104 | *71341 | 120329 | *52778 | 21521 | 62284 | 782102 |
| 8 Tax-exempt securities | 1161394 | - | - | - | - | - | *37942 | *26822 | *29102 | *7468 | 1570 | 26005 | 1032486 |
| 9 Other current assets | 21406163 | - | *6607 | *4495 | 39794 | *2764 | 118777 | 108277 | 289801 | 85270 | 222156 | 200531 | 20327691 |
| 10 Loans to stockholders | 366510 | - | *21414 | *29454 | *994 | *2387 | 21335 | *12737 | 22638 | *29372 | 80445 | 33384 | 112348 |
| 11 Mortgage and real estate loans | *22070 | - | - | - | - | - | - | *12945 | *4464 | *1865 | 195 | - | 2600 |
| 12 Other investments | 136656007 | - | *394 | *1849 | *15901 | *7800 | 404824 | 290139 | 690571 | 261398 | 496513 | 564588 | 133922030 |
| 13 Depreciable assets | 379580716 | - | 310981 | 95999 | 276060 | 308653 | 2187077 | 2061434 | 3529425 | 2152524 | 3458731 | 3142394 | 362057439 |
| 14 Less: Accumulated depreciation | 173107471 | - | 224407 | 54102 | 190646 | 187233 | 1154529 | 880292 | 1451994 | 900383 | 1437706 | 1174194 | 165451986 |
| 15 Depletable assets | *9684 | - | - | - | - | - | *174 | - | - | - | - | - | 9510 |
| 16 Less: Accumulated depletion | 609 | - | - | - | - | - | - | - | - | - | - | - | 609 |
| 17 Land | 2226491 | - | - | *1954 | *575 | *24480 | 14928 | 22214 | 30180 | 18352 | 24919 | 36996 | 2051892 |
| 18 Intangible assets (Amortizable) | 29363259 | - | 9632 | *25245 | *4336 | *63439 | 177652 | 147399 | 255183 | 243960 | 647314 | 1059587 | 26729512 |
| 19 Less: Accumulated amortization | 4273227 | - | 830 | *20323 | *1581 | *48357 | 87998 | 31859 | 80905 | 68263 | 114013 | 132385 | 3686713 |
| 20 Other assets | 10644069 | - | *3749 | *30677 | *37779 | *18485 | 54087 | 50753 | 157648 | 93538 | 144418 | 113074 | 9939862 |
| 21 Total liabilities | 506198374 | - | 206847 | 195315 | 375884 | 353130 | 3049057 | 2601855 | 4863333 | 2632062 | 4657250 | 5094788 | 482168853 |
| 22 Accounts payable | 26475359 | - | 14315 | *56250 | 86418 | 67609 | 397369 | 180771 | 414390 | 216823 | 300856 | 589105 | 24151453 |
| 23 Mort, notes, and bonds under 1 yr | 42510646 | - | *30765 | *6202 | *27543 | *30412 | 128354 | 92888 | 190297 | 130139 | 268417 | 170923 | 41434707 |
| 24 Other current liabilities | 42688779 | - | 9362 | *17455 | 31681 | 42300 | 267086 | 118283 | 398852 | 181672 | 403571 | 482794 | 40735723 |
| 25 Loans from stockholders | 2669632 | - | 153172 | *8355 | *36700 | *46856 | 165397 | *122404 | 138262 | - | 70730 | 34678 | 1893078 |
| 26 Mort, notes, bonds, 1 yr or more | 104754224 | - | *98156 | *92739 | *14125 | 161723 | 1403185 | 890128 | 1925903 | 991423 | 1871451 | 1638847 | 95666543 |
| 27 Other liabilities | 77433219 | - | *8832 | *4179 | *3567 | *44348 | 99935 | 130247 | 354923 | 162833 | 303958 | 171320 | 76149076 |
| 28 Net worth | 209666516 | - | -107755 | 10135 | 175851 | -40120 | 587731 | 1067134 | 1440706 | 949172 | 1438267 | 2007121 | 202138273 |
| 29 Capital stock | 41646047 | - | 44353 | 114094 | 36583 | 24025 | 333809 | 122092 | 355449 | 136931 | 360737 | 515634 | 39602341 |
| 30 Paid-in or capital surplus | 156287003 | - | *65042 | *4771 | *66290 | *91923 | 556854 | 342389 | 913085 | 426874 | 761575 | 1419713 | 151638487 |
| 31 Retained earnings, appropriated | 362619 | - | *1497 | - | - | - | *68670 | *76085 | *153040 | *24648 | 15268 | 4429 | 18982 |
| 32 Retained earnings-unappropriated | 16078930 | - | -217052 | *14982 | 105660 | *-46314 | -266628 | 437486 | -6793 | 311443 | 360763 | 186370 | 15199012 |
| 33 Retained earnings (S Corp) | 29659 | - | 5829 | *-123712 | *-32683 | *-98449 | -73862 | *100788 | 125303 | *75340 | 51105 | - | - |
| 34 Less: Cost of treasury stock | 4737744 | - | *7424 | - | - | *11305 | 31110 | *11706 | 99379 | *26064 | 111180 | 119025 | 4320549 |
| 35 Total receipts | 268385166 | 654695 | 1432119 | 2625603 | 942747 | 1096812 | 4708466 | 1742100 | 3105488 | 2074476 | 2487970 | 2877218 | 244637472 |
| 36 Business receipts | 247088155 | 618941 | 1423107 | 2585540 | 936517 | 1099987 | 4571889 | 1638932 | 2861001 | 1999071 | 2336002 | 2598374 | 224418793 |
| 37 Interest | 5614824 | *4533 | *299 | *2119 | 990 | *1807 | 23710 | 19411 | 32605 | 11204 | 23734 | 53928 | 5440486 |
| 38 Interest on govt. obligations | 101392 | - | - | - | - | - | *2234 | *1680 | 2575 | 709 | 2825 | 2536 | 88831 |
| 39 Rents | 4446140 | *388 | - | - | *192 | - | *1788 | 5839 | 5227 | *3942 | 12324 | 3889 | 4412551 |
| 40 Royalties | 277405 | - | - | - | - | - | - | *13 | *15094 | *564 | 1 | 103 | 261629 |
| 41 Net S-T cap gain less net LT loss | 54242 | - | - | *6993 | - | - | *14 | *8779 | *32 | *302 | 2393 | 1717 | 34012 |
| 42 Net L-T cap gain less net ST loss | 1191905 | *11062 | - | - | *93 | - | *10808 | *17940 | 91330 | *5886 | 6233 | 104102 | 944451 |
| 43 Net gain, noncapital assets | 637803 | *26715 | *95 | - | *180 | *60 | *20841 | 3793 | 25581 | 1004 | 2181 | 6297 | 551056 |
| 44 Dividends, domestic corporations | 165895 | - | - | - | - | *5 | 3313 | 2154 | 3307 | *585 | 1309 | 588 | 154635 |
| 45 Dividends, foreign corporations | 543982 | - | - | - | - | - | - | - | - | 906 | - | 7 | 543069 |
| 46 Other receipts | 8263425 | -6944 | *8617 | *30951 | *4775 | *-5046 | 73869 | 43560 | 68737 | 50303 | 100967 | 105677 | 7787960 |
| 47 Total deductions | 242930291 | 708394 | 1429714 | 2588988 | 943465 | 1088332 | 4606537 | 1623173 | 2986898 | 1975708 | 2376650 | 2696420 | 219906011 |
| 48 Cost of goods | 73799896 | *519 | *15642 | *17718 | *47255 | *15701 | 80739 | 57471 | 85744 | 36343 | 71895 | 47267 | 4298393 |
| 49 Compensation of officers | 988171 | *9835 | 131248 | *103823 | 54389 | 56456 | 140871 | 42155 | 60297 | 32523 | 37534 | 34990 | 284050 |
| 50 Salaries and wages | 21803823 | 92525 | 120490 | *84779 | 105654 | 208151 | 448431 | 166589 | 269240 | 198488 | 275736 | 324074 | 19509665 |
| 51 Repairs | 9728555 | 16995 | 14867 | 8673 | 7620 | 6907 | 59360 | 57019 | 92887 | 36751 | 37436 | 23996 | 9366045 |
| 52 Bad debts | 5912379 | *8756 | *36561 | *186 | *3624 | *5661 | 64500 | 22770 | 38308 | 38739 | 42205 | 38412 | 5612657 |
| 53 Rent paid on business property | 5465188 | 22473 | 55439 | 78653 | 17846 | 26239 | 70482 | 23474 | 53009 | 28160 | 35605 | 79465 | 4974344 |
| 54 Taxes paid | 10060062 | 18597 | 37413 | 187897 | 21322 | 28025 | 116199 | 57033 | 78716 | 43042 | 72520 | 67035 | 9332263 |
| 55 Interest paid | 12053455 | 13490 | 4910 | 12501 | 5892 | 15735 | 110755 | 88406 | 144241 | 68213 | 129110 | 128484 | 11331717 |
| 56 Contributions or gifts | 390190 | *1 | *279 | *21 | *133 | *17 | 1057 | 3095 | 1045 | 337 | 1245 | 2681 | 380279 |
| 57 Amortization | 1779862 | *3243 | 4051 | *4076 | *150 | *13134 | 18815 | 24127 | 30159 | 32555 | 37497 | 48758 | 1563298 |
| 58 Depreciation | 31130199 | 54300 | 26330 | 12788 | 38947 | 46865 | 211201 | 158279 | 274251 | 171776 | 268657 | 282979 | 29583826 |
| 59 Depletion | 13279 | - | - | - | - | - | - | - | - | - | - | - | 13279 |
| 60 Advertising | 4397133 | 2062 | 8840 | 10394 | 9101 | 11570 | 58123 | 21049 | 19262 | 14885 | 18165 | 48221 | 4175461 |
| 61 Pension, prof sh, stock, annuity | 1091634 | *2943 | *3735 | *1866 | - | *5063 | 20850 | 10218 | 8974 | 5836 | 9471 | 16552 | 1006124 |
| 62 Employee benefit programs | 8169167 | *8963 | *10338 | *7448 | *3287 | *3509 | 30038 | 10830 | 19157 | 21372 | 22281 | 48995 | 7982949 |
| 63 Net loss, noncapital assets | 965002 | *596 | *1046 | - | - | *101 | 4299 | 12865 | 7803 | 2012 | 3020 | 2348 | 930913 |
| 64 Other deductions | 55182295 | 102802 | 279998 | 620038 | 108531 | 150083 | 705985 | 386383 | 688373 | 344484 | 647610 | 629601 | 50518405 |
| 65 Total receipts less total deducts | 25454875 | -53699 | 2405 | 36614 | -718 | 8481 | 101929 | 118927 | 118590 | 98768 | 111320 | 180798 | 24731461 |
| 66 Constructive taxable income from related foreign corporations | 1033348 | - | - | - | - | - | - | - | *6099 | - | 809 | - | 1026440 |
| 67 Net income (less deficit), total | 26386831 | -53699 | 2405 | 36614 | -718 | 8481 | 99694 | 117247 | 122114 | 98058 | 109304 | 178262 | 25669070 |
| 68 Net income, total | 28578456 | *37091 | 122631 | *74995 | 42459 | 78097 | 326944 | 230008 | 334993 | 161862 | 251970 | 313654 | 26603753 |
| 69 Deficit, total | 2191625 | 90790 | 120226 | *38381 | *43177 | *69616 | 227250 | 112761 | 212879 | 63803 | 142666 | 135392 | 934683 |
| 70 Net income (less def), Form 1120-A | *-17437 | - | *-10690 | *-6747 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-79 | *-79 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 281752 | *-27830 | 91093 | *28376 | *-4153 | *5907 | 81733 | 50419 | 3213 | *26828 | 26165 | - | - |
| 73 Statutory special deductions, total | 763226 | - | *2057 | *3401 | *2806 | *9782 | 16070 | 12480 | 78358 | 6899 | 17360 | 106269 | 507745 |
| 74 Net operating loss deduction | 659384 | - | *2057 | *3401 | *2806 | *9778 | *13751 | *10877 | 75504 | *6490 | 16358 | 105857 | 412505 |
| 75 Dividends received deduction | 103559 | - | - | - | - | *4 | 2319 | 1603 | 2854 | *409 | 999 | 412 | 94960 |
| 76 Public utility div paid deduction | 283 | - | - | - | - | - | - | - | - | - | 2 | - | 280 |
| 77 Income subject to tax | 27212919 | *16498 | *11472 | *11584 | *17067 | *14776 | 153180 | 147484 | 199632 | 128033 | 207752 | 207385 | 26098056 |
| 78 Income tax before credits, total | 9562638 | *5619 | *1721 | *2748 | *3633 | *3879 | 48386 | 50884 | 69752 | 45802 | 72901 | 75168 | 9182145 |
| 79 Regular tax | 9485470 | *5609 | *1721 | *2748 | *3633 | *3346 | 48217 | 49667 | 67494 | 43629 | 71062 | 71895 | 9116448 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 10720 | - | - | - | - | - | - | - | - | - | - | 2 | 10717 |
| 82 Alternative minumum tax | 22846 | - | - | - | - | *533 | *184 | *1192 | 2152 | *1318 | 1606 | 2901 | 12960 |
| 83 Environmental tax | 39484 | *9 | - | - | - | - | - | *25 | 106 | 97 | 233 | 369 | 38645 |
| 84 Foreign tax credit | 792023 | - | - | - | - | - | - | *3232 | *93 | *59 | 4 | 169 | 788466 |
| 85 U.S. Possessions tax credit | 91734 | - | - | - | - | - | 330 | - | 321 | - | - | - | 91083 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 15740 | - | - | - | - | - | - | - | - | - | - | - | 15740 |
| 88 General business credit | 290588 | - | - | - | *66 | *234 | *27 | *291 | *997 | 269 | 1132 | 1516 | 286056 |
| 89 Prior year minumum tax credit | 213514 | - | - | - | - | - | *931 | *1540 | *1817 | *734 | 1504 | 1405 | 205584 |
| 90 Income tax after credits, total | 8159039 | *5619 | *1721 | *2748 | *3567 | *3645 | 47099 | 45822 | 66524 | 44739 | 70261 | 72078 | 7795217 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 6486 | 758 | *1608 | *724 | 799 | 1093 | 942 | 225 | 128 | 61 | 46 | 49 | 52 |
| 2 Total assets | 139930036 | - | *27734 | *124905 | 286176 | 813444 | 1773385 | 1492988 | 1955264 | 2143380 | 3360472 | 7848046 | 120104242 |
| 3 Cash | 4291270 | - | *6423 | *23750 | 35766 | 90815 | 151645 | 143725 | 135063 | 144458 | 244630 | 271471 | 3043523 |
| 4 Notes and accounts receivable | 9963713 | - | *5260 | *17028 | *33379 | 160030 | 280032 | 193645 | 257673 | 314381 | 330455 | 552762 | 7819068 |
| 5 Less: Allowance for bad debts | 449192 | - | - | - | *2877 | *2833 | 7906 | 6975 | 17672 | 11457 | 14893 | 23398 | 361181 |
| 6 Inventories | 2580883 | - | *228 | - | - | *14880 | *5427 | *4378 | *3141 | *10882 | 47197 | 13024 | 2481726 |
| 7 U.S. govt. obligations, total | 1663089 | - | - | - | - | - | - | *4813 | 12386 | *368 | 7454 | 23275 | 1614792 |
| 8 Tax-exempt securities | *612491 | - | - | - | - | - | - | *3015 | *21288 | *343 | 31345 | - | 556501 |
| 9 Other current assets | 6357441 | - | *1534 | *4051 | *132238 | 12178 | 48025 | 116435 | 140825 | 122463 | 191401 | 403993 | 5184299 |
| 10 Loans to stockholders | 173000 | - | *2727 | - | *13014 | *21238 | *37557 | *23946 | *16736 | *6223 | 11342 | 39727 | 490 |
| 11 Mortgage and real estate loans | 81370 | - | - | - | - | - | *6336 | - | - | *7366 | 155 | 227 | 67286 |
| 12 Other investments | 22407350 | - | - | *1323 | *3872 | 130558 | 160295 | 260860 | 320949 | 146151 | 225753 | 677894 | 20479695 |
| 13 Depreciable assets | 45222043 | - | *91612 | *82495 | 244653 | 683165 | 1220394 | 847542 | 1135475 | 1263628 | 1622327 | 3225007 | 34805745 |
| 14 Less: Accumulated depreciation | 20669064 | - | *80584 | *32946 | 154507 | 408546 | 743346 | 516716 | 645953 | 640809 | 861150 | 1477575 | 15106933 |
| 15 Depletable assets | 1689 | - | - | - | - | - | - | - | - | - | - | - | 1689 |
| 16 Less: Accumulated depletion | 600 | - | - | - | - | - | - | - | - | - | - | - | 600 |
| 17 Land | 1411921 | - | - | *1577 | *4647 | 28568 | 35656 | 15858 | 18351 | 27213 | 47884 | 58633 | 1173533 |
| 18 Intangible assets (Amortizable) | 65039269 | - | *78 | *10275 | *48763 | 66559 | 686808 | 455720 | 683559 | 834492 | 1686848 | 4710515 | 55855653 |
| 19 Less: Accumulated amortization | 8508771 | - | *25 | *2890 | *12149 | 26064 | 160708 | 156444 | 236354 | 229190 | 432790 | 978347 | 6273811 |
| 20 Other assets | 9752134 | - | *480 | *20243 | -60625 | 42895 | 53170 | 103188 | 109798 | 146868 | 222513 | 350839 | 8762765 |
| 21 Total liabilities | 139930036 | - | *27734 | *124905 | 286176 | 813444 | 1773385 | 1492988 | 1955264 | 2143380 | 3360472 | 7848046 | 120104242 |
| 22 Accounts payable | 3362560 | - | *868 | *9512 | 9901 | 52299 | 154911 | 71257 | 74688 | 144429 | 113900 | 434898 | 2295896 |
| 23 Mort, notes, and bonds under 1 yr | 4698988 | - | *5113 | *44678 | *15649 | 36327 | 279151 | 135127 | 293322 | 126250 | 402935 | 219330 | 3141108 |
| 24 Other current liabilities | 13154142 | - | *3992 | *141105 | 38839 | 114101 | 115785 | 220647 | 216531 | 250554 | 230142 | 510755 | 11311691 |
| 25 Loans from stockholders | 1831694 | - | *35545 | *19758 | *163674 | 302790 | 404635 | *679779 | 106476 | *38481 | 43521 | 4992 | 32044 |
| 26 Mort, notes, bonds, 1 yr or more | 64049469 | - | *59646 | *26656 | *151017 | 241885 | 1071803 | 757203 | 969641 | 1069301 | 1947843 | 5775466 | 51979007 |
| 27 Other liabilities | 19485770 | - | *-1 | - | *96915 | *36119 | 27608 | 85546 | 173223 | 226791 | 218909 | 598280 | 18022381 |
| 28 Net worth | 33347413 | - | *-77430 | *-116804 | -189818 | 29924 | -280508 | -456571 | 121383 | 287575 | 403222 | 304325 | 33322115 |
| 29 Capital stock | 6311151 | - | *13841 | *29760 | 172690 | 421746 | 387576 | 127793 | 58576 | 178872 | 313901 | 680237 | 3926159 |
| 30 Paid-in or capital surplus | 35962896 | - | *5031 | *4489 | *56874 | *33472 | 662564 | 388889 | 753216 | 564365 | 401453 | 2489852 | 30602690 |
| 31 Retained earnings, appropriated | *49731 | - | - | - | - | *15518 | *3548 | - | - | - | 3329 | 1094 | 26242 |
| 32 Retained earnings-unappropriated | -3351538 | - | *-63485 | *-30578 | *-53800 | -328347 | -593604 | -720048 | -460050 | -277395 | -440879 | -2730922 | 2347570 |
| 33 Retained earnings (S Corp) | -1317098 | - | *-32817 | *-120465 | *-365582 | -51818 | -652389 | -190319 | -138959 | *-129808 | 202853 | -43576 | 205780 |
| 34 Less: Cost of treasury stock | 4307728 | - | - | *10 | - | *60649 | *88204 | *62885 | *91401 | *48461 | 77435 | 92360 | 3786325 |
| 35 Total receipts | 58269778 | 683115 | *188920 | *133670 | 364395 | 1128281 | 1759485 | 1371453 | 1253697 | 1338529 | 1946481 | 3222143 | 44879610 |
| 36 Business receipts | 51387947 | 330798 | *152451 | *129481 | 313909 | 1063901 | 1608211 | 1228447 | 1084819 | 1269309 | 1650271 | 2868768 | 39687583 |
| 37 Interest | 2247040 | 13233 | - | *473 | *970 | 1910 | 5926 | 7508 | 14963 | 7933 | 91340 | 125626 | 1977157 |
| 38 Interest on govt. obligations | 19804 | *17 | - | - | - | - | *884 | *568 | *1276 | *720 | 2409 | 286 | 13643 |
| 39 Rents | 161143 | *356 | - | *547 | - | *16 | *1451 | *1522 | *2280 | 3165 | 3445 | 3529 | 144832 |
| 40 Royalties | 45074 | - | - | - | - | - | - | - | *136 | *983 | - | - | 43955 |
| 41 Net S-T cap gain less net LT loss | 25026 | - | - | - | - | - | *38 | *3694 | - | *3737 | 69 | 4679 | 12809 |
| 42 Net L-T cap gain less net ST loss | 1169644 | *259692 | *16481 | - | *26532 | - | *28260 | *22610 | 95468 | *20921 | 30596 | 80284 | 588798 |
| 43 Net gain, noncapital assets | 719134 | 87386 | *19988 | *981 | *38335 | *2409 | *19848 | *5128 | 7712 | 4643 | 123058 | 14004 | 395643 |
| 44 Dividends, domestic corporations | 30146 | 1379 | - | - | - | *298 | - | *128 | - | *610 | 104 | 3114 | 24513 |
| 45 Dividends, foreign corporations | 12445 | - | - | - | - | - | - | - | - | - | - | - | 12445 |
| 46 Other receipts | 2452374 | -9747 | - | *2188 | *-15351 | 59747 | 94866 | 101847 | 47043 | 26508 | 45189 | 121852 | 1978233 |
| 47 Total deductions | 53889294 | 421833 | *168288 | *166595 | 355751 | 1151115 | 1780559 | 1330177 | 1182970 | 1320431 | 1759100 | 3193279 | 41059196 |
| 48 Cost of goods | 15467907 | - | *228 | - | - | *13338 | *2618 | *4221 | *113 | *10149 | 44427 | 1398 | 1620525 |
| 49 Compensation of officers | 829599 | 58666 | *29025 | *3547 | *21558 | 91860 | 84688 | 73485 | 28211 | 30005 | 50056 | 50283 | 308215 |
| 50 Salaries and wages | 7601097 | 52499 | *31737 | *34860 | 76817 | 273752 | 508328 | 217099 | 202059 | 259360 | 286668 | 498163 | 5159756 |
| 51 Repairs | 352029 | 1899 | *4311 | *441 | 2910 | 15391 | 22136 | 10886 | 10409 | 12564 | 14606 | 31471 | 225004 |
| 52 Bad debts | 346136 | 2582 | *1357 | *4508 | *4541 | 9242 | 18551 | 5021 | 9917 | 26369 | 18842 | 27230 | 217976 |
| 53 Rent paid on business property | 948840 | 4798 | *13875 | *1888 | 14689 | 19134 | 37873 | 33630 | 23246 | 26362 | 26566 | 82290 | 664490 |
| 54 Taxes paid | 2358056 | 26583 | *7665 | *9079 | 14185 | 48313 | 79852 | 64282 | 47842 | 59228 | 145866 | 102208 | 1752953 |
| 55 Interest paid | 6451339 | 47244 | *2156 | *6646 | 11400 | 36605 | 126055 | 168400 | 122061 | 108810 | 278011 | 500912 | 5043041 |
| 56 Contributions or gifts | 43343 | *183 | *11 | - | *66 | *467 | *831 | *737 | 673 | *793 | 3659 | 2635 | 33290 |
| 57 Amortization | 2669162 | 21486 | *99 | *1205 | *9868 | *1421 | 40731 | 34096 | 45989 | 94276 | 92272 | 279854 | 2047865 |
| 58 Depreciation | 3558758 | 20565 | *9934 | *8321 | 24361 | 61001 | 97337 | 79446 | 85378 | 121831 | 127340 | 291410 | 2631834 |
| 59 Depletion | 69 | - | - | - | - | - | - | - | - | - | - | 67 | 2 |
| 60 Advertising | 1043922 | *4681 | *2180 | *4716 | 10172 | 35252 | 51661 | 35573 | 21488 | 30281 | 48052 | 90118 | 709746 |
| 61 Pension, prof sh, stock, annuity | 240878 | 476 | *1898 | - | *89 | *2117 | 5052 | *2538 | 4211 | 4940 | 7205 | 9544 | 202808 |
| 62 Employee benefit programs | 776624 | *2738 | *3522 | *874 | *2327 | 13464 | 17552 | 15166 | 12153 | 11747 | 21607 | 51224 | 624250 |
| 63 Net loss, noncapital assets | 67102 | *52 | - | - | *493 | *261 | *288 | *403 | 3727 | 2680 | 569 | 13939 | 44690 |
| 64 Other deductions | 11134433 | 122167 | *56242 | *40594 | 112077 | 333663 | 478381 | 242290 | 383996 | 352354 | 437559 | 915459 | 7659652 |
| 65 Total receipts less total deducts | 4380484 | 261282 | *20632 | *-32926 | 8644 | -22834 | -21074 | 41275 | 70727 | 18098 | 187381 | 28864 | 3820414 |
| 66 Constructive taxable income from related foreign corporations | 58423 | - | - | - | - | - | - | - | - | - | - | 1033 | 57390 |
| 67 Net income (less deficit), total | 4419103 | 261265 | *20632 | *-32926 | 8644 | -22834 | -21959 | 40707 | 69450 | 17378 | 184972 | 29611 | 3864162 |
| 68 Net income, total | 6224294 | 359769 | *36040 | *15924 | *95814 | 56759 | 140767 | 157879 | 202902 | 133661 | 276890 | 298998 | 4448890 |
| 69 Deficit, total | 1805191 | *98504 | *15408 | *48850 | *87170 | 79593 | 162726 | 117172 | 133452 | 116283 | 91918 | 269387 | 584729 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -2929 | 20644 | *4925 | *-33415 | *-24081 | -27843 | -17393 | -16535 | -13163 | *-28579 | 109633 | 25931 | -3051 |
| 73 Statutory special deductions, total | 1427846 | *88531 | *17873 | *12711 | *45895 | *9996 | *28823 | *15732 | 76945 | 33822 | 26273 | 168822 | 902423 |
| 74 Net operating loss deduction | 1406631 | *87566 | *17873 | *12711 | *45895 | *9787 | *28823 | *15643 | 76945 | *33395 | 26200 | 166779 | 885015 |
| 75 Dividends received deduction | 21215 | 965 | - | - | - | *209 | - | *90 | - | *427 | 73 | 2043 | 17408 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4307323 | 217917 | *331 | - | *6316 | *12820 | *26978 | *80974 | 110343 | *72444 | 140966 | 105377 | 3532858 |
| 78 Income tax before credits, total | 1568974 | 75321 | *50 | - | *1806 | *2578 | *8434 | 28018 | 39095 | 25621 | 49689 | 42497 | 1295867 |
| 79 Regular tax | 1499199 | 75025 | *50 | - | *1621 | *2496 | *8057 | *27531 | 37846 | *24823 | 48956 | 36421 | 1236373 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 50 | - | - | - | - | - | - | - | - | - | - | - | 50 |
| 82 Alternative minumum tax | 62964 | - | - | - | *185 | *82 | *347 | *438 | *1105 | *716 | 567 | 5774 | 53749 |
| 83 Environmental tax | 6762 | *295 | - | - | - | - | 29 | *48 | 144 | 82 | 166 | 302 | 5695 |
| 84 Foreign tax credit | 24889 | - | - | - | - | - | - | - | 5197 | - | - | - | 19692 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 25978 | *3110 | - | - | - | *221 | - | - | *323 | 97 | 528 | 3110 | 18589 |
| 89 Prior year minumum tax credit | 48461 | 7687 | - | - | - | - | - | *167 | *1646 | *960 | 1569 | - | 36433 |
| 90 Income tax after credits, total | 1469646 | 64524 | *50 | - | *1806 | *2357 | *8434 | 27851 | 31928 | 24564 | 47592 | 39387 | 1221153 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services

MAJOR GROUP 32
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 14344 | 760 | 5875 | 2391 | 1319 | 1302 | 1980 | 165 | 172 | 70 | 47 | 47 | 215 |
| 2 Total assets | 852635643 | - | 183969 | 422499 | 463856 | 877199 | 4492156 | 1158461 | 2608265 | 2449799 | 3445301 | 7557487 | 828976650 |
| 3 Cash | 8360300 | - | 36154 | 90397 | 83267 | 111457 | 358460 | 97261 | 304936 | 301273 | 196633 | 323658 | 6456803 |
| 4 Notes and accounts receivable | 50094276 | - | 41217 | 45234 | 153036 | 92528 | 816416 | 230148 | 314604 | 329164 | 390672 | 689813 | 46991444 |
| 5 Less: Allowance for bad debts | 1200236 | - | - | - | *163 | *651 | 20046 | *1967 | 6662 | 7601 | 26677 | 21799 | 1114669 |
| 6 Inventories | 16392445 | - | *9766 | *4513 | *22593 | *30452 | 34792 | *26429 | 57779 | 56764 | 65772 | 167384 | 15916200 |
| 7 U.S. govt. obligations, total | 2411980 | - | - | - | - | *3840 | - | *3121 | *24023 | *21232 | 3526 | 10416 | 2345821 |
| 8 Tax-exempt securities | 548122 | - | - | - | - | - | - | *19133 | - | - | 5418 | - | 523572 |
| 9 Other current assets | 28061357 | - | *2134 | *13773 | *4501 | 12525 | 140824 | 59716 | 54885 | 135280 | 186471 | 246830 | 27204417 |
| 10 Loans to stockholders | 876039 | - | *11093 | *17178 | *18353 | *13263 | 97136 | *10125 | *31800 | *14575 | 40924 | 142 | 621452 |
| 11 Mortgage and real estate loans | 1548022 | - | - | - | *7068 | - | *19292 | *115 | *2359 | - | 10864 | 1735 | 1506589 |
| 12 Other investments | 91238811 | - | *9936 | *2502 | *9351 | *60355 | 430481 | *108232 | 136612 | 226580 | 290684 | 791894 | 89172184 |
| 13 Depreciable assets | 811624178 | - | 222961 | 601002 | 386753 | 979702 | 4175445 | 615584 | 2290196 | 1788555 | 2704428 | 6386332 | 791473220 |
| 14 Less: Accumulated depreciation | 290233596 | - | 150753 | 386703 | 263077 | 581293 | 2321821 | 373304 | 930481 | 759268 | 917995 | 2095029 | 281453872 |
| 15 Depletable assets | 10902768 | - | - | - | - | *4949 | *101024 | - | *21906 | *1116 | 93482 | 553212 | 10127079 |
| 16 Less: Accumulated depletion | 5208407 | - | - | - | - | - | *97077 | - | *5937 | *458 | 56208 | 217508 | 4831219 |
| 17 Land | 5646063 | - | *1063 | *2277 | *9601 | 52698 | 243006 | 151382 | 100398 | 92386 | 128496 | 102836 | 4761920 |
| 18 Intangible assets (Amortizable) | 10091180 | - | *685 | *23572 | *41422 | 97121 | 581264 | 182831 | 182210 | 138761 | 189855 | 242935 | 8410523 |
| 19 Less: Accumulated amortization | 2262246 | - | *441 | *7573 | *21069 | *58845 | 320847 | 10308 | 56292 | 37435 | 66872 | 51325 | 1631239 |
| 20 Other assets | 113744587 | - | *155 | *16325 | 12221 | 59098 | 253808 | 39963 | 85927 | 148875 | 205830 | 425960 | 112496427 |
| 21 Total liabilities | 852635643 | - | 183969 | 422499 | 463856 | 877199 | 4492156 | 1158461 | 2608265 | 2449799 | 3445301 | 7557487 | 828976650 |
| 22 Accounts payable | 37361742 | - | *33506 | *12742 | 102216 | 78731 | 617646 | 77164 | 346767 | 327800 | 204584 | 640571 | 34920017 |
| 23 Mort, notes, and bonds under 1 yr | 34575001 | - | *5195 | *14858 | *81675 | 52191 | 446854 | 134396 | 309565 | 289463 | 403498 | 507648 | 32329657 |
| 24 Other current liabilities | 50922019 | - | 20072 | 70992 | 57713 | 49183 | 315600 | 71266 | 195135 | 104070 | 325200 | 444518 | 49268270 |
| 25 Loans from stockholders | 2350658 | - | *26055 | *54789 | *48875 | 65841 | 286994 | *65823 | *39294 | *4410 | 23231 | 60884 | 1674464 |
| 26 Mort, notes, bonds, 1 yr or more | 268061606 | - | *29144 | *137744 | 136484 | 232746 | 1267158 | 311467 | 795339 | 615437 | 1617099 | 2511291 | 260407697 |
| 27 Other liabilities | 173201177 | - | *2891 | *3893 | *24889 | 42901 | 555192 | 213828 | 428843 | 329993 | 290989 | 962215 | 170345542 |
| 28 Net worth | 286163440 | - | 67107 | 127481 | 12003 | 355605 | 1002713 | 284519 | 493322 | 778625 | 580700 | 2430361 | 280031003 |
| 29 Capital stock | 111453635 | - | 24553 | 64928 | 27030 | 49307 | 244805 | 9110 | 78642 | 125253 | 203864 | 523977 | 110102167 |
| 30 Paid-in or capital surplus | 86980509 | - | *72928 | *96232 | *78565 | 125568 | 485226 | *127663 | 250425 | 810026 | 846106 | 1286146 | 82801624 |
| 31 Retained earnings, appropriated | 2928049 | - | - | - | - | - | *901 | - | - | *6301 | 1880 | 1031 | 2917936 |
| 32 Retained earnings-unappropriated | 87774171 | - | 2366 | 24690 | -83164 | 142730 | 134714 | *180828 | 35564 | -271320 | -481047 | 736595 | 87352216 |
| 33 Retained earnings (S Corp) | 626652 | - | *-32740 | *-29701 | *1965 | *51595 | 236014 | *33888 | 171851 | *151864 | 37280 | 4635 | - |
| 34 Less: Cost of treasury stock | 3599576 | - | - | *28667 | *12394 | *13594 | 98946 | *66971 | *43160 | *43499 | 27382 | 122024 | 3142939 |
| 35 Total receipts | 364871182 | 1570897 | 1961052 | 969033 | 994687 | 1283846 | 6243950 | 1095526 | 3148109 | 3231655 | 3889705 | 5917034 | 334565689 |
| 36 Business receipts | 348544085 | 1319174 | 1960041 | 947620 | 985919 | 1246609 | 6077530 | 1055894 | 3010206 | 3162801 | 3417417 | 5657995 | 319702879 |
| 37 Interest | 5867647 | 8092 | *175 | *2132 | *2554 | 3019 | 8598 | *3061 | 9716 | 18643 | 240011 | 52940 | 5518706 |
| 38 Interest on govt. obligations | 131599 | - | - | *307 | - | - | *-0 | *2738 | *1503 | *52 | 721 | 1053 | 125226 |
| 39 Rents | 2097156 | 12671 | - | - | *246 | *318 | *9730 | *3351 | *4526 | 2805 | 4016 | 9597 | 2049896 |
| 40 Royalties | 169239 | 5 | - | *1 | - | *233 | *4229 | - | *78 | *1943 | 497 | 866 | 161387 |
| 41 Net S-T cap gain less net LT loss | 134332 | - | - | - | - | *947 | - | *38 | - | *7 | 110 | 17571 | 115658 |
| 42 Net L-T cap gain less net ST loss | 948282 | *31254 | - | *260 | *1015 | *1728 | *10762 | *4553 | *3671 | *6582 | 37854 | 13845 | 836758 |
| 43 Net gain, noncapital assets | 1044727 | *121625 | *898 | *3857 | *38 | *1987 | 10987 | *5734 | 54753 | 5687 | 2492 | 6186 | 830482 |
| 44 Dividends, domestic corporations | 334698 | 7983 | - | - | *271 | - | *1234 | *5 | *34 | *205 | 158 | 1183 | 323624 |
| 45 Dividends, foreign corporations | 200126 | - | - | - | - | - | - | - | - | - | - | 838 | 199288 |
| 46 Other receipts | 5399291 | 70092 | *-63 | *14856 | *4644 | 29004 | 120881 | 20152 | 63623 | 32929 | 186429 | 154960 | 4701786 |
| 47 Total deductions | 336173975 | 1394426 | 1929657 | 860249 | 987567 | 1187473 | 6050982 | 1034912 | 3109223 | 3159866 | 3686476 | 5773304 | 306999838 |
| 48 Cost of goods | 168481785 | *16499 | *9766 | *4437 | *22593 | *29286 | 15916 | *25727 | 43706 | 41442 | 39516 | 137384 | 4411351 |
| 49 Compensation of officers | 1697450 | *22354 | *48710 | *32531 | 90513 | 48022 | 214437 | *15163 | 107593 | 44582 | 47108 | 40887 | 985551 |
| 50 Salaries and wages | 15260801 | *28423 | *104409 | 91963 | 93768 | 140316 | 603473 | 49800 | 286442 | 213798 | 155123 | 310717 | 13182568 |
| 51 Repairs | 11859608 | *24137 | 45801 | 31105 | 11435 | 42687 | 112194 | 8254 | 53978 | 54833 | 18193 | 75672 | 11381317 |
| 52 Bad debts | 1505467 | *837 | *1222 | *1627 | *1853 | 4870 | 23447 | *4124 | 9393 | 16352 | 29996 | 19663 | 1392082 |
| 53 Rent paid on business property | 4345832 | *5878 | *27099 | 41284 | 20817 | 19764 | 106957 | 20735 | 39916 | 30812 | 36765 | 49442 | 3946363 |
| 54 Taxes paid | 21086399 | 30523 | 26326 | 24656 | 37499 | 40380 | 237608 | 63337 | 89905 | 57999 | 165322 | 189380 | 20123464 |
| 55 Interest paid | 25491571 | 73332 | *5522 | 16518 | 15071 | 26901 | 147715 | 23934 | 96273 | 60968 | 298626 | 272086 | 24454625 |
| 56 Contributions or gifts | 306341 | *322 | *57 | *15 | *584 | *213 | 838 | *10 | 948 | 789 | 911 | 1906 | 299748 |
| 57 Amortization | 1188725 | *-1512 | *54 | *1996 | *6585 | *8433 | 43904 | 6131 | 20760 | 17164 | 18009 | 49849 | 1017352 |
| 58 Depreciation | 35353502 | 74259 | 18986 | 59252 | 33971 | 66703 | 314309 | 60293 | 160498 | 129678 | 214120 | 385013 | 33836421 |
| 59 Depletion | 806581 | 6212 | - | - | - | - | *26 | - | *852 | *2933 | 4335 | 12287 | 779936 |
| 60 Advertising | 480284 | *385 | *13213 | 7393 | 5233 | 5769 | 18732 | 1238 | 5399 | 4520 | 6785 | 7615 | 404003 |
| 61 Pension, prof sh, stock, annuity | 2401301 | *1331 | - | *1950 | *471 | *3319 | 29118 | *3232 | 14167 | 12374 | 30593 | 18179 | 2286567 |
| 62 Employee benefit programs | 4864503 | *3571 | *1310 | *9047 | *8595 | 5792 | 79674 | 18781 | 31647 | 31249 | 41775 | 66734 | 4566329 |
| 63 Net loss, noncapital assets | 695367 | *8996 | *112 | *143 | *27 | *269 | *4341 | *334 | *6023 | *1156 | 10430 | 5561 | 657976 |
| 64 Other deductions | 40348460 | 211321 | 1337137 | 210874 | 133813 | 246465 | 1416178 | 97035 | 532901 | 321725 | 426736 | 638058 | 34776216 |
| 65 Total receipts less total deducts | 28697207 | 176471 | 31395 | 108783 | 7120 | 96374 | 192968 | 60613 | 38886 | 71788 | 203228 | 143729 | 27565851 |
| 66 Constructive taxable income from related foreign corporations | 136395 | - | - | - | - | - | - | - | - | *14 | 8 | 369 | 136004 |
| 67 Net income (less deficit), total | 28702003 | 176471 | 31395 | 108476 | 7120 | 96374 | 192968 | 57875 | 37384 | 71751 | 202515 | 143046 | 27576629 |
| 68 Net income, total | 30743190 | *216693 | 65157 | 123952 | *35021 | 107527 | 323658 | 82260 | 164476 | 145019 | 276346 | 278736 | 28924345 |
| 69 Deficit, total | 2041188 | *40223 | *33762 | *15476 | 27901 | *11153 | 130691 | *24385 | 127092 | 73269 | 73831 | 135690 | 1347716 |
| 70 Net income (less def), Form 1120-A | *832 | *-15 | *847 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *13460 | *13460 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 499555 | *29794 | *43637 | *93995 | *17970 | *61083 | 165544 | *43290 | 3309 | *42590 | 4410 | -6068 | - |
| 73 Statutory special deductions, total | 2961596 | *108827 | *4405 | *19473 | *1479 | *18193 | *3993 | *2974 | *39584 | 18493 | 6505 | 12953 | 2724717 |
| 74 Net operating loss deduction | 2598582 | *103239 | *4405 | *19473 | *1289 | *18193 | *3130 | *2971 | *39560 | *18337 | 6330 | 11694 | 2369962 |
| 75 Dividends received deduction | 322287 | 5588 | - | - | *190 | - | *864 | *3 | *24 | *156 | 101 | 1250 | 314112 |
| 76 Public utility div paid deduction | 40726 | - | - | - | - | - | - | - | - | - | 75 | 9 | 40643 |
| 77 Income subject to tax | 27168629 | *66074 | *6335 | *10307 | *11275 | 28251 | 91391 | *13734 | 85465 | 83348 | 260093 | 266146 | 26246211 |
| 78 Income tax before credits, total | 10224493 | *25317 | *950 | *1548 | *1731 | 6950 | 28729 | *4519 | 30447 | 31284 | 91338 | 94311 | 9907369 |
| 79 Regular tax | 9481559 | *23074 | *950 | *1548 | *1731 | 6950 | 28275 | *4519 | 29165 | 28345 | 90383 | 91063 | 9175556 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 29616 | - | - | - | - | - | - | - | - | - | - | - | 29616 |
| 82 Alternative minumum tax | 666617 | *2087 | - | - | - | - | *448 | - | *1214 | *2865 | 621 | 2887 | 656496 |
| 83 Environmental tax | 47263 | 136 | - | - | - | - | *7 | - | *69 | 73 | 334 | 366 | 46278 |
| 84 Foreign tax credit | 26760 | - | - | - | - | - | *290 | - | - | - | 6 | 274 | 26190 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 163665 | 35 | - | - | - | - | - | - | - | 29 | 44 | 24 | 163532 |
| 88 General business credit | 290506 | - | - | - | - | - | *1195 | - | *3352 | *48 | 336 | 1419 | 284155 |
| 89 Prior year minumum tax credit | 308262 | *7840 | - | - | - | - | *203 | - | *1195 | *131 | 1613 | 1685 | 295595 |
| 90 Income tax after credits, total | 9435262 | *17442 | *950 | *1548 | *1731 | 6950 | 27041 | *4519 | 25900 | 31075 | 89338 | 90909 | 9137859 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Electric services

MINOR INDUSTRY 4910
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1025 | *41 | *388 | *204 | *88 | - | *152 | *24 | *13 | *8 | 13 | 15 | 79 |
| 2 Total assets | 413813122 | - | *7926 | *27943 | *27876 | - | *449463 | *203830 | *207194 | *260620 | 962492 | 2414098 | 409251681 |
| 3 Cash | 2789107 | - | *4051 | *15963 | *818 | - | *15308 | *16878 | *11851 | *15590 | 88692 | 115918 | 2504038 |
| 4 Notes and accounts receivable | 14751249 | - | - | - | *5968 | - | *34842 | *1524 | *13912 | *7463 | 32712 | 134357 | 14520472 |
| 5 Less: Allowance for bad debts | 390811 | - | - | - | - | - | - | - | *30 | *17 | 14697 | 4421 | 371647 |
| 6 Inventories | 6938901 | - | *593 | - | *3635 | - | *2961 | - | *16459 | *1217 | 3590 | 42423 | 6868023 |
| 7 U.S. govt. obligations, total | 1840959 | - | - | - | - | - | - | - | - | - | 2924 | 6354 | 1831682 |
| 8 Tax-exempt securities | 253024 | - | - | - | - | - | - | - | - | - | - | - | 253024 |
| 9 Other current assets | 13663190 | - | - | *5555 | *79 | - | *2387 | *4354 | *5422 | *28917 | 84327 | 59800 | 13472349 |
| 10 Loans to stockholders | 595163 | - | - | - | - | - | - | - | - | - | - | - | 595163 |
| 11 Mortgage and real estate loans | 245859 | - | - | - | - | - | - | - | - | - | - | 1569 | 244290 |
| 12 Other investments | 43161159 | - | - | - | - | - | *96394 | - | *16428 | *63905 | 210535 | 359725 | 42414172 |
| 13 Depreciable assets | 406590103 | - | *15917 | *35949 | *23472 | - | *269238 | *2156 | *165414 | *119874 | 625145 | 2332914 | 403000023 |
| 14 Less: Accumulated depreciation | 141037578 | - | *12636 | *29524 | *6954 | - | *79283 | *908 | *40371 | *29772 | 165803 | 713908 | 139958419 |
| 15 Depletable assets | 841029 | - | - | - | - | - | - | - | - | - | 66580 | 24300 | 750149 |
| 16 Less: Accumulated depletion | 187129 | - | - | - | - | - | - | - | - | - | 46335 | 5948 | 134846 |
| 17 Land | 1630144 | - | - | - | - | - | *26546 | *94677 | *1812 | *9124 | 7415 | 5087 | 1485482 |
| 18 Intangible assets (Amortizable) | 2625305 | - | - | - | *8761 | - | *6279 | *68455 | *1304 | *423 | 35988 | 42719 | 2461376 |
| 19 Less: Accumulated amortization | 278190 | - | - | - | *7902 | - | *2942 | *72 | *730 | - | 12832 | 12893 | 240819 |
| 20 Other assets | 59781636 | - | - | - | - | - | *77733 | *16765 | *15723 | *43896 | 44250 | 26102 | 59557168 |
| 21 Total liabilities | 413813122 | - | *7926 | *27943 | *27876 | - | *449463 | *203830 | *207194 | *260620 | 962492 | 2414098 | 409251681 |
| 22 Accounts payable | 10922712 | - | - | - | *35621 | - | *22970 | *2056 | *52739 | *5974 | 26909 | 253236 | 10523208 |
| 23 Mort, notes, and bonds under 1 yr | 12260856 | - | - | - | *65311 | - | *10749 | *715 | *9651 | *1255 | 56471 | 234835 | 11881870 |
| 24 Other current liabilities | 26434911 | - | - | *49540 | *24984 | - | *10849 | *12696 | *8747 | *2848 | 168590 | 109303 | 26047353 |
| 25 Loans from stockholders | 353032 | - | *18596 | *1740 | *1236 | - | *64596 | *8208 | - | *672 | 2888 | - | 255095 |
| 26 Mort, notes, bonds, 1 yr or more | 137083350 | - | *3915 | *1897 | *7808 | - | *183576 | *136049 | *89901 | *125453 | 703495 | 1114773 | 134716483 |
| 27 Other liabilities | 89891804 | - | - | - | - | - | *123397 | *66686 | *54837 | *12336 | -172352 | 224979 | 89581922 |
| 28 Net worth | 136866458 | - | *-14585 | *-25235 | *-107084 | - | *33325 | *-22580 | *-8680 | *112083 | 176492 | 476973 | 136245750 |
| 29 Capital stock | 60076617 | - | *194 | *409 | *604 | - | *17407 | *127 | *17746 | *2064 | 77249 | 122277 | 59838539 |
| 30 Paid-in or capital surplus | 37001510 | - | *143 | *34907 | *47231 | - | *61579 | *22764 | *1565 | *58487 | 465437 | 262840 | 36046558 |
| 31 Retained earnings, appropriated | 2383065 | - | - | - | - | - | - | - | - | - | 1621 | - | 2381444 |
| 32 Retained earnings-unappropriated | 38754913 | - | - | - | *-154919 | - | *-9788 | *-45471 | *-1186 | *10742 | -364553 | 93058 | 39227030 |
| 33 Retained earnings (S Corp) | *-52549 | - | *-14922 | *-60550 | - | - | *-35874 | - | 10203 | *41761 | 2197 | 4635 | - |
| 34 Less: Cost of treasury stock | 1297098 | - | - | - | - | - | - | - | 37009 | 972 | 5459 | 5837 | 1247821 |
| 35 Total receipts | 139048237 | *99574 | *93054 | *101915 | *60449 | - | *168710 | *7242 | *193288 | *44112 | 1633914 | 1283864 | 135362116 |
| 36 Business receipts | 132727271 | *37548 | *93054 | *101915 | *60449 | - | *177499 | *5854 | *192109 | *40298 | 1302127 | 1236842 | 129479577 |
| 37 Interest | 2195127 | *1162 | - | - | - | - | *988 | *252 | *840 | *2005 | 218318 | 15812 | 1955751 |
| 38 Interest on govt. obligations | 79285 | - | - | - | - | - | - | - | - | - | 11 | 122 | 79153 |
| 39 Rents | 1137290 | - | - | - | - | - | - | - | *412 | - | 2354 | 2631 | 1131892 |
| 40 Royalties | 67387 | - | - | - | - | - | *2897 | - | *56 | - | - | - | 64434 |
| 41 Net S-T cap gain less net LT loss | 82705 | - | - | - | - | - | - | - | - | - | -72 | 11500 | 71277 |
| 42 Net L-T cap gain less net ST loss | 142720 | - | - | - | - | - | - | - | - | *1715 | 19642 | 9328 | 112036 |
| 43 Net gain, noncapital assets | 254376 | - | - | - | - | - | *196 | - | *56 | *92 | 736 | 497 | 252798 |
| 44 Dividends, domestic corporations | 209928 | - | - | - | - | - | - | - | *19 | - | 133 | 360 | 209416 |
| 45 Dividends, foreign corporations | 66929 | - | - | - | - | - | - | - | - | - | - | 436 | 66493 |
| 46 Other receipts | 2085219 | *60864 | - | - | - | - | *-12870 | *1136 | *-204 | *2 | 90666 | 6337 | 1939288 |
| 47 Total deductions | 124968693 | *62572 | *87256 | *91865 | *72081 | - | *183073 | *5680 | *204632 | *32304 | 1511548 | 1296986 | 121420694 |
| 48 Cost of goods | 55363334 | - | *593 | - | *3635 | - | - | - | *15458 | - | 2415 | 24407 | 309432 |
| 49 Compensation of officers | 353734 | 3455 | - | - | *8076 | - | *8401 | - | *2207 | *3396 | 11715 | 8712 | 307772 |
| 50 Salaries and wages | 5340135 | *1661 | - | *21483 | *13398 | - | *35767 | *208 | *5908 | *4881 | 59950 | 22419 | 5174459 |
| 51 Repairs | 6140347 | *1908 | *34 | - | *66 | - | *985 | *126 | *2605 | *1489 | 6773 | 26059 | 6100303 |
| 52 Bad debts | 449394 | - | - | - | - | - | *69 | - | *46 | 43 | 9205 | 5223 | 434808 |
| 53 Rent paid on business property | 2290455 | *1170 | *2490 | *28532 | *1761 | - | *3211 | *3715 | *210 | *564 | 15841 | 21702 | 2211259 |
| 54 Taxes paid | 9069348 | *1049 | *412 | *2292 | *3427 | - | *6168 | *382 | *3175 | *2086 | 110343 | 40750 | 8899264 |
| 55 Interest paid | 11793857 | *12355 | *852 | *2932 | *5398 | - | *17697 | - | *8950 | *6713 | 200918 | 109817 | 11428224 |
| 56 Contributions or gifts | 126673 | - | - | - | - | - | - | *-0 | *29 | - | 129 | 284 | 126230 |
| 57 Amortization | 510278 | - | - | - | *86 | - | *1422 | *25 | *2501 | *14 | 8264 | 25162 | 472804 |
| 58 Depreciation | 17139231 | *12427 | *342 | *3913 | *2821 | - | *26871 | *27 | *7585 | *4307 | 118018 | 153223 | 16809696 |
| 59 Depletion | 85751 | - | - | - | - | - | - | - | *8 | - | 3474 | 244 | 82024 |
| 60 Advertising | 132775 | - | - | *329 | *333 | - | *1 | - | *242 | *65 | 1214 | 349 | 130242 |
| 61 Pension, prof sh, stock, annuity | 1098717 | - | - | - | *395 | - | - | - | *255 | - | 23393 | 4787 | 1069888 |
| 62 Employee benefit programs | 1842675 | - | - | - | *215 | - | *3193 | - | *2610 | *937 | 17226 | 13439 | 1805056 |
| 63 Net loss, noncapital assets | 361971 | *8996 | - | - | - | - | - | *334 | - | - | 8134 | 1446 | 343061 |
| 64 Other deductions | 12870018 | *19551 | *38184 | *6612 | *11042 | - | *58002 | *861 | *9344 | *3580 | 226157 | 96854 | 12399832 |
| 65 Total receipts less total deducts | 14079544 | *37002 | *5797 | *10050 | *-11632 | - | *-14363 | *1561 | *-11345 | *11807 | 122366 | -13122 | 13941421 |
| 66 Constructive taxable income from related foreign corporations | 5361 | - | - | - | - | - | - | - | - | - | 8 | 369 | 4984 |
| 67 Net income (less deficit), total | 14005620 | *37002 | *5797 | *10050 | *-11632 | - | *-14363 | *1561 | *-11345 | *11807 | 122363 | -12875 | 13867253 |
| 68 Net income, total | 15040472 | *54421 | *5797 | *10050 | - | - | *11945 | *1561 | *18337 | *22610 | 147985 | 74743 | 14693020 |
| 69 Deficit, total | 1034852 | *17419 | - | - | *11632 | - | *26308 | - | *29682 | *10803 | 25622 | 87618 | 825768 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *10067 | *10067 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 14413 | 41009 | *5797 | *10050 | - | - | *-19191 | - | -25705 | *8571 | -51 | -6068 | - |
| 73 Statutory special deductions, total | 1232835 | *13412 | - | - | - | - | - | *355 | *12417 | 11367 | 4572 | 5270 | 1185442 |
| 74 Net operating loss deduction | 995632 | *13412 | - | - | - | - | - | *355 | 12403 | 11367 | 4422 | 5018 | 948654 |
| 75 Dividends received deduction | 218396 | - | - | - | - | - | - | - | *13 | - | 83 | 252 | 218048 |
| 76 Public utility div paid deduction | 18807 | - | - | - | - | - | - | - | - | - | 67 | - | 18740 |
| 77 Income subject to tax | 13786878 | - | - | - | - | - | *11945 | *1206 | *5921 | *2672 | 143413 | 69471 | 13552250 |
| 78 Income tax before credits, total | 5083092 | *170 | - | - | - | - | *4061 | *280 | *2606 | *1235 | 50569 | 24192 | 4999979 |
| 79 Regular tax | 4816496 | - | - | - | - | - | *4061 | *280 | *2013 | *908 | 50105 | 23846 | 4735282 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 29543 | - | - | - | - | - | - | - | - | - | - | - | 29543 |
| 82 Alternative minumum tax | 212152 | *170 | - | - | - | - | - | - | 581 | 315 | 253 | 245 | 210588 |
| 83 Environmental tax | 23649 | - | - | - | - | - | - | - | *11 | 12 | 211 | 101 | 23314 |
| 84 Foreign tax credit | *588 | - | - | - | - | - | *290 | - | - | - | - | 274 | 25 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 47010 | - | - | - | - | - | - | - | - | - | - | - | 47010 |
| 88 General business credit | 147085 | - | - | - | - | - | - | - | - | *20 | 210 | 1331 | 145525 |
| 89 Prior year minumum tax credit | 220305 | - | - | - | - | - | - | - | - | - | - | 325 | 219980 |
| 90 Income tax after credits, total | 4668065 | *170 | - | - | - | - | *3772 | *280 | *2606 | *1215 | 50360 | 22263 | 4587401 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Gas production and distribution

MINOR INDUSTRY 4920
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1276 | *** | *** | *4 | *413 | *217 | 245 | - | 36 | 24 | 12 | 16 | 56 |
| 2 Total assets | 146143580 | *** | *** | *933 | *137857 | *143082 | 575825 | - | 452920 | 897061 | 889843 | 2559514 | 140478674 |
| 3 Cash | 2058250 | *** | *** | *1 | *18087 | *25112 | 68655 | - | 131152 | 161002 | 27538 | 98746 | 1524426 |
| 4 Notes and accounts receivable | 21203413 | *** | *** | *927 | *40868 | *18382 | 110732 | - | 79806 | 205625 | 184002 | 294158 | 20267265 |
| 5 Less: Allowance for bad debts | 313942 | *** | *** | - | - | *448 | *127 | - | *666 | *4599 | 5901 | 7569 | 294631 |
| 6 Inventories | 4013035 | *** | *** | - | *6282 | *6730 | *13878 | - | *12205 | 39289 | 30084 | 88311 | 3816257 |
| 7 U.S. govt. obligations, total | 150570 | *** | *** | - | - | *3840 | - | - | *24023 | - | - | 10 | 122697 |
| 8 Tax-exempt securities | 13425 | *** | *** | - | - | - | - | - | - | - | 1454 | - | 11971 |
| 9 Other current assets | 6098813 | *** | *** | - | *2309 | *2819 | *5334 | - | *6336 | 32327 | 28539 | 88918 | 5932231 |
| 10 Loans to stockholders | 53412 | *** | *** | - | *15314 | *9311 | *25727 | - | *205 | *2022 | 150 | - | 684 |
| 11 Mortgage and real estate loans | 1257918 | *** | *** | - | - | - | - | - | - | - | - | - | 1257918 |
| 12 Other investments | 25417420 | *** | *** | - | *1104 | *46167 | *86760 | - | *728 | *25081 | 12750 | 357428 | 24887402 |
| 13 Depreciable assets | 116316338 | *** | *** | - | *131641 | *111018 | 475613 | - | 285866 | 628878 | 845567 | 1711521 | 112123401 |
| 14 Less: Accumulated depreciation | 47783068 | *** | *** | - | *82575 | *84666 | 240671 | - | 104335 | 252214 | 324888 | 611492 | 46082087 |
| 15 Depletable assets | 5042205 | *** | *** | - | - | - | *98443 | - | *335 | *1116 | 22875 | 507553 | 4411882 |
| 16 Less: Accumulated depletion | 2445999 | *** | *** | - | - | - | *97077 | - | - | *458 | 7283 | 208687 | 2132493 |
| 17 Land | 582898 | *** | *** | - | *4659 | *3123 | *3481 | - | *13590 | *1869 | 5726 | 11216 | 539235 |
| 18 Intangible assets (Amortizable) | 1047172 | *** | *** | - | *56 | *11889 | *5757 | - | *3266 | *15910 | 42003 | 74657 | 893636 |
| 19 Less: Accumulated amortization | 274272 | *** | *** | - | *56 | *10700 | *576 | - | *1343 | *8517 | 1991 | 21210 | 229879 |
| 20 Other assets | 13705992 | *** | *** | *4 | *169 | *505 | *19896 | - | *1753 | *49732 | 29219 | 175955 | 13428759 |
| 21 Total liabilities | 146143580 | *** | *** | *933 | *137857 | *143082 | 575825 | - | 452920 | 897061 | 889843 | 2559514 | 140478674 |
| 22 Accounts payable | 16143486 | *** | *** | *2077 | *37744 | *9216 | 233653 | - | 133626 | 280968 | 90770 | 275440 | 15079178 |
| 23 Mort, notes, and bonds under 1 yr | 10995274 | *** | *** | *4830 | *10280 | *3404 | *32495 | - | *14628 | *51976 | 37482 | 146574 | 10693605 |
| 24 Other current liabilities | 11565270 | *** | *** | *6712 | *30359 | *8006 | *23327 | - | *64106 | 32775 | 48228 | 165853 | 11185906 |
| 25 Loans from stockholders | 233478 | *** | *** | *505 | - | *5758 | *5800 | - | *2544 | 553 | - | 60884 | 157432 |
| 26 Mort, notes, bonds, 1 yr or more | 37820883 | *** | *** | - | *46553 | *5428 | *145065 | - | *146856 | *133387 | 297345 | 683351 | 36362897 |
| 27 Other liabilities | 21097398 | *** | *** | *-0 | - | *1271 | *80113 | - | *18639 | 66739 | 111804 | 320824 | 20498009 |
| 28 Net worth | 48287791 | *** | *** | *-13192 | *12921 | *109999 | 55372 | - | 72520 | 330663 | 304213 | 906588 | 46501647 |
| 29 Capital stock | 10290775 | *** | *** | *4 | *7426 | *9313 | 48503 | - | 17512 | 107389 | 54714 | 173111 | 9866959 |
| 30 Paid-in or capital surplus | 23399512 | *** | *** | - | - | *34222 | *20458 | - | *4467 | *524339 | 168303 | 621196 | 22026526 |
| 31 Retained earnings, appropriated | 381787 | *** | *** | - | - | - | - | - | - | - | 259 | 1031 | 380497 |
| 32 Retained earnings-unappropriated | 15050945 | *** | *** | *-13195 | *26236 | *33446 | *25769 | - | *13721 | -317599 | 81470 | 209733 | 14990151 |
| 33 Retained earnings (S Corp) | 35508 | *** | *** | - | *-20741 | *33019 | *-37199 | - | *37960 | *21420 | 1048 | - | - |
| 34 Less: Cost of treasury stock | 870736 | *** | *** | - | - | - | *2158 | - | 1141 | *4886 | 1581 | 98484 | 762486 |
| 35 Total receipts | 98526831 | *** | *** | *14046 | *295766 | *270423 | 756834 | - | 942498 | 2065771 | 1076013 | 3111570 | 88887723 |
| 36 Business receipts | 93589613 | *** | *** | - | *291325 | *254949 | 751893 | - | 879520 | 2038540 | 1050482 | 2958141 | 84358337 |
| 37 Interest | 2265117 | *** | *** | - | *1160 | *490 | *1549 | - | *1033 | 6152 | 2049 | 25125 | 2222862 |
| 38 Interest on govt. obligations | 8838 | *** | *** | - | - | - | - | - | - | - | 69 | 16 | 8753 |
| 39 Rents | 213302 | *** | *** | - | - | - | *243 | - | *818 | *953 | 834 | 3310 | 206881 |
| 40 Royalties | 32364 | *** | *** | *1 | - | - | *1252 | - | *9 | *-0 | 58 | 866 | 30176 |
| 41 Net S-T cap gain less net LT loss | 8333 | *** | *** | - | - | - | - | - | - | - | - | 6071 | 2263 |
| 42 Net L-T cap gain less net ST loss | 423261 | *** | *** | - | - | - | - | - | *1607 | *4693 | 17670 | 1474 | 370830 |
| 43 Net gain, noncapital assets | 446704 | *** | *** | - | - | *44 | *1146 | - | *51977 | *1952 | 468 | 5136 | 320439 |
| 44 Dividends, domestic corporations | 62978 | *** | *** | - | - | - | *319 | - | *-0 | *12 | 23 | 301 | 62323 |
| 45 Dividends, foreign corporations | 131919 | *** | *** | - | - | - | - | - | - | - | - | - | 131919 |
| 46 Other receipts | 1344402 | *** | *** | *14045 | *3281 | *14940 | *432 | - | *7532 | 13469 | 4360 | 111131 | 1172940 |
| 47 Total deductions | 94981736 | *** | *** | *1418 | *296067 | *247788 | 739001 | - | 890464 | 2027502 | 1031739 | 3027944 | 85708141 |
| 48 Cost of goods | 67866018 | *** | *** | - | *6282 | *6730 | *7623 | - | *12407 | *38505 | 11907 | 87146 | 2883884 |
| 49 Compensation of officers | 470152 | *** | *** | - | *24774 | *15086 | *10586 | - | *9074 | 10663 | 4209 | 16068 | 378935 |
| 50 Salaries and wages | 2521169 | *** | *** | - | *18279 | *19574 | *39918 | - | 46730 | 33393 | 25948 | 135484 | 2181690 |
| 51 Repairs | 1142145 | *** | *** | - | *2895 | *1455 | *3896 | - | *3560 | 11299 | 4496 | 8037 | 1097391 |
| 52 Bad debts | 378232 | *** | *** | *169 | *917 | *265 | *5786 | - | *645 | *3380 | 6328 | 8139 | 352038 |
| 53 Rent paid on business property | 712520 | *** | *** | - | *2059 | *228 | *7009 | - | *5052 | 3502 | 1014 | 10785 | 681394 |
| 54 Taxes paid | 3096412 | *** | *** | *1 | *5634 | *7413 | 14949 | - | 11502 | 15522 | 22787 | 64966 | 2937605 |
| 55 Interest paid | 5260082 | *** | *** | - | *3850 | *1913 | 8961 | - | 15288 | 17901 | 27577 | 88599 | 5081480 |
| 56 Contributions or gifts | 43678 | *** | *** | - | *150 | - | *90 | - | *96 | *166 | 279 | 733 | 42096 |
| 57 Amortization | 185482 | *** | *** | - | - | *2378 | *661 | - | *620 | *544 | 1662 | 18161 | 160582 |
| 58 Depreciation | 4665598 | *** | *** | - | *16134 | *6676 | 26673 | - | 22567 | 34823 | 33206 | 95055 | 4410446 |
| 59 Depletion | 356720 | *** | *** | - | - | - | *26 | - | *13 | *667 | 797 | 7506 | 347709 |
| 60 Advertising | 174539 | *** | *** | - | *1680 | *466 | *794 | - | *1103 | *1206 | 342 | 4562 | 164048 |
| 61 Pension, prof sh, stock, annuity | 468718 | *** | *** | - | - | *989 | *2905 | - | *4425 | 5645 | 2461 | 6403 | 445642 |
| 62 Employee benefit programs | 1158035 | *** | *** | - | *1628 | *499 | *3742 | - | *2583 | *5695 | 5284 | 15372 | 1121957 |
| 63 Net loss, noncapital assets | 163016 | *** | *** | *143 | *27 | - | *6 | - | - | *1067 | 429 | 1496 | 159848 |
| 64 Other deductions | 6319219 | *** | *** | *1105 | *19650 | *18581 | 70039 | - | 172079 | 65594 | 30616 | 161366 | 5764702 |
| 65 Total receipts less total deducts | 3545096 | *** | *** | *12629 | *-301 | *22635 | 17833 | - | 52034 | 38269 | 44274 | 83626 | 3179581 |
| 66 Constructive taxable income from related foreign corporations | 30768 | *** | *** | - | - | - | - | - | - | - | - | - | 30768 |
| 67 Net income (less deficit), total | 3567026 | *** | *** | *12629 | *-301 | *22635 | 17833 | - | 52034 | 38269 | 44205 | 83610 | 3201597 |
| 68 Net income, total | 3881994 | *** | *** | *12629 | *4890 | *26548 | *35044 | - | *61840 | 45803 | 52085 | 113881 | 3433936 |
| 69 Deficit, total | 314968 | *** | *** | - | *5191 | *3913 | *17210 | - | *9806 | *7534 | 7881 | 30271 | 232339 |
| 70 Net income (less def), Form 1120-A | *1215 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *3393 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 29354 | *** | *** | - | *-334 | *26548 | *-380 | - | *-4600 | *13407 | -5287 | - | - |
| 73 Statutory special deductions, total | 554158 | *** | *** | *12629 | - | - | *224 | - | *27036 | *8 | 16 | 3667 | 420752 |
| 74 Net operating loss deduction | 495471 | *** | *** | *12629 | - | - | - | - | *27036 | - | - | 3435 | 362544 |
| 75 Dividends received deduction | 57934 | *** | *** | - | - | - | *224 | - | *-0 | *8 | 16 | 230 | 57456 |
| 76 Public utility div paid deduction | 753 | *** | *** | - | - | - | - | - | - | - | - | 2 | 751 |
| 77 Income subject to tax | 3269517 | *** | *** | - | *3628 | - | *19540 | - | *31689 | *32388 | 52069 | 110214 | 3014476 |
| 78 Income tax before credits, total | 1245418 | *** | *** | - | *544 | - | *6233 | - | *11057 | *11242 | 18019 | 38746 | 1155950 |
| 79 Regular tax | 1139856 | *** | *** | - | *544 | - | *6233 | - | *10958 | *11003 | 17927 | 37751 | 1053805 |
| 80 Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | -0 | *** | *** | - | - | - | - | - | - | - | - | - | -0 |
| 82 Alternative minumum tax | 101770 | *** | *** | - | - | - | - | - | *50 | *220 | 40 | 853 | 98690 |
| 83 Environmental tax | 5442 | *** | *** | - | - | - | - | - | 49 | *19 | 52 | 142 | 5124 |
| 84 Foreign tax credit | 336 | *** | *** | - | - | - | - | - | - | - | - | - | 336 |
| 85 U.S. Possessions tax credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 86630 | *** | *** | - | - | - | - | - | - | 29 | - | 24 | 86576 |
| 88 General business credit | 33005 | *** | *** | - | - | - | - | - | *3352 | - | - | 34 | 29619 |
| 89 Prior year minumum tax credit | 20938 | *** | *** | - | - | - | *29 | - | *128 | - | 360 | 1359 | 19055 |
| 90 Income tax after credits, total | 1104509 | *** | *** | - | *544 | - | *6204 | - | *7577 | *11213 | 17658 | 37329 | 1020363 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Combination utility services

| MINOR INDUSTRY 4930 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 371 | *** | *** | *134 | *101 | - | *50 | *10 | *13 | ** | 5 | 4 | 50 |
| 2 Total assets | 242985160 | - | *** | *17861 | *34085 | - | *76260 | *54235 | *264693 | ** | 376848 | 701806 | 241459256 |
| 3 Cash | 1762164 | - | *** | *49 | *159 | - | *1195 | *3094 | *39476 | ** | 23640 | 10124 | 1684426 |
| 4 Notes and accounts receivable | 9555897 | - | *** | *4234 | *68 | - | *36896 | *1815 | *8363 | ** | 50452 | 29537 | 9424533 |
| 5 Less: Allowance for bad debts | 362444 | - | *** | - | - | - | *199 | - | *55 | ** | 181 | 1816 | 360193 |
| 6 Inventories | 5003817 | - | *** | - | - | - | *9108 | - | *7232 | ** | 27037 | 9873 | 4950567 |
| 7 U.S. govt. obligations, total | 386280 | - | *** | - | - | - | - | - | - | - | - | - | 386280 |
| 8 Tax-exempt securities | 258576 | - | *** | - | - | - | - | - | - | - | - | - | 258576 |
| 9 Other current assets | 6963444 | - | *** | - | *477 | - | *2740 | *774 | *6428 | ** | 29999 | 33561 | 6889465 |
| 10 Loans to stockholders | *4291 | - | *** | - | *3039 | - | *1253 | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | 2276 | - | *** | - | - | - | - | - | - | - | - | - | 2276 |
| 12 Other investments | 14173954 | - | *** | - | - | - | - | *48229 | *27750 | ** | 8120 | 59962 | 14029893 |
| 13 Depreciable assets | 251945879 | - | *** | *15290 | *35001 | - | *47613 | *374 | *272988 | ** | 297678 | 721106 | 250555828 |
| 14 Less: Accumulated depreciation | 88102917 | - | *** | *15115 | *10309 | - | *23354 | *69 | *101804 | ** | 86325 | 265881 | 87600060 |
| 15 Depletable assets | 4608252 | - | *** | - | - | - | - | - | - | - | 4027 | 1016 | 4603209 |
| 16 Less: Accumulated depletion | 2519854 | - | *** | - | - | - | - | - | - | - | 2591 | 201 | 2517063 |
| 17 Land | 721363 | - | *** | - | *4748 | - | *1009 | - | *2789 | ** | 1688 | 3015 | 708114 |
| 18 Intangible assets (Amortizable) | 928975 | - | *** | *2458 | *1098 | - | - | *22 | *1624 | - | 35482 | 4693 | 883330 |
| 19 Less: Accumulated amortization | 304685 | - | *** | *2458 | *246 | - | - | *3 | *177 | - | 25382 | 1076 | 275289 |
| 20 Other assets | 37959892 | - | *** | *13403 | *51 | - | - | - | *79 | ** | 13203 | 97893 | 37835365 |
| 21 Total liabilities | 242985160 | - | *** | *17861 | *34085 | - | *76260 | *54235 | *264693 | ** | 376848 | 701806 | 241459256 |
| 22 Accounts payable | 8179821 | - | *** | - | *4106 | - | *35553 | *27 | *9457 | ** | 36936 | 30797 | 8062381 |
| 23 Mort, notes, and bonds under 1 yr | 6920300 | - | *** | - | *1704 | - | *3815 | - | *28204 | - | 277302 | 28524 | 6580751 |
| 24 Other current liabilities | 9511254 | - | *** | *174 | - | - | *6145 | - | *4974 | ** | 29963 | 40300 | 9429694 |
| 25 Loans from stockholders | *166476 | - | *** | - | *6797 | - | *1469 | *1469 | - | - | 355 | - | 156386 |
| 26 Mort, notes, bonds, 1 yr or more | 78470754 | - | *** | - | *22744 | - | *41126 | - | *85188 | ** | 276165 | 238656 | 77806875 |
| 27 Other liabilities | 55999101 | - | *** | - | *1842 | - | - | - | *14963 | ** | 51395 | 144431 | 55786470 |
| 28 Net worth | 83737453 | - | *** | *17687 | *-3108 | - | *-11848 | *52739 | *121908 | ** | -295269 | 219098 | 83636701 |
| 29 Capital stock | 38145278 | - | *** | *134 | *10 | - | *168 | *877 | *18749 | ** | 8383 | 73653 | 38043303 |
| 30 Paid-in or capital surplus | 23572495 | - | *** | - | *41 | - | - | - | *43441 | ** | 24795 | 60184 | 23421772 |
| 31 Retained earnings, appropriated | 152150 | - | *** | - | - | - | - | - | - | - | - | - | 152150 |
| 32 Retained earnings-unappropriated | 22303421 | - | *** | *25606 | - | - | *4713 | *51862 | *56266 | ** | -326304 | 102677 | 22388602 |
| 33 Retained earnings (S Corp) | *-38357 | - | *** | - | *-3159 | - | *-16729 | - | *4247 | - | - | - | - |
| 34 Less: Cost of treasury stock | 397534 | - | *** | *8053 | - | - | - | - | *795 | ** | 2143 | 17417 | 369126 |
| 35 Total receipts | 93021237 | *** | *** | *16862 | *15351 | - | *325087 | *3175 | *106828 | ** | 430570 | 395817 | 91371473 |
| 36 Business receipts | 89682681 | *** | *** | *16862 | *15331 | - | *324677 | *611 | *101598 | ** | 365887 | 377308 | 88187479 |
| 37 Interest | 800817 | *** | *** | - | - | - | - | *16 | *2740 | ** | 10489 | 969 | 784655 |
| 38 Interest on govt. obligations | 35153 | - | *** | - | - | - | - | - | *91 | ** | 29 | 4 | 35028 |
| 39 Rents | 686677 | *** | *** | - | - | - | - | - | *559 | ** | 15 | 1108 | 672585 |
| 40 Royalties | 34299 | *** | *** | - | - | - | - | - | - | - | - | - | 34295 |
| 41 Net S-T cap gain less net LT loss | 41823 | - | *** | - | - | - | - | - | - | - | 95 | - | 41728 |
| 42 Net L-T cap gain less net ST loss | 345186 | *** | *** | - | - | - | - | - | *520 | - | 183 | -0 | 341559 |
| 43 Net gain, noncapital assets | 185369 | *** | *** | - | - | - | - | - | *14 | ** | 762 | 155 | 141465 |
| 44 Dividends, domestic corporations | 47800 | *** | *** | - | - | - | - | - | *15 | ** | - | -0 | 39802 |
| 45 Dividends, foreign corporations | 759 | - | *** | - | - | - | - | - | - | - | - | - | 759 |
| 46 Other receipts | 1160672 | *** | *** | - | *20 | - | *410 | *2548 | *1290 | ** | 53110 | 16272 | 1092118 |
| 47 Total deductions | 83496170 | *** | *** | *17861 | *17642 | - | *327846 | *3110 | *97633 | ** | 409095 | 385045 | 81928224 |
| 48 Cost of goods | 35126759 | - | *** | - | - | - | *4096 | - | *159 | ** | 23751 | 9755 | 1094023 |
| 49 Compensation of officers | 230311 | *** | *** | - | - | - | *4652 | - | *1931 | - | 9628 | 4965 | 208210 |
| 50 Salaries and wages | 2847065 | *** | *** | - | - | - | *52330 | *146 | *6578 | ** | 14901 | 17939 | 2752938 |
| 51 Repairs | 3802229 | *** | *** | *530 | *3359 | - | *1537 | *3 | *805 | ** | 1256 | 11705 | 3761897 |
| 52 Bad debts | 454763 | *** | *** | - | - | - | *460 | - | *9 | - | 509 | 2089 | 451359 |
| 53 Rent paid on business property | 761013 | *** | *** | *685 | - | - | *127 | *185 | *415 | ** | 10768 | 1705 | 745756 |
| 54 Taxes paid | 7539111 | *** | *** | *388 | *1879 | - | *5540 | *73 | *5785 | ** | 7528 | 18809 | 7476547 |
| 55 Interest paid | 6743456 | *** | *** | *6 | *3129 | - | *6938 | *14 | *5344 | ** | 38974 | 21392 | 6631078 |
| 56 Contributions or gifts | 118021 | *** | *** | - | - | - | - | - | *26 | ** | 186 | 290 | 117208 |
| 57 Amortization | 222296 | *** | *** | - | *246 | - | - | *1 | - | - | 551 | 1951 | 222095 |
| 58 Depreciation | 10790999 | *** | *** | *118 | *1968 | - | *4369 | *35 | *11927 | ** | 11162 | 29883 | 10695609 |
| 59 Depletion | 358617 | *** | *** | - | - | - | - | - | - | - | 63 | 3505 | 348838 |
| 60 Advertising | 72346 | *** | *** | - | - | - | *3074 | - | *84 | ** | 4197 | 337 | 64597 |
| 61 Pension, prof sh, stock, annuity | 669873 | *** | *** | - | - | - | *1234 | - | *1972 | ** | 862 | 2393 | 662328 |
| 62 Employee benefit programs | 1238571 | *** | *** | - | - | - | *5288 | - | *1733 | ** | 952 | 7923 | 1220639 |
| 63 Net loss, noncapital assets | 136462 | - | *** | - | - | - | - | - | - | - | 190 | 361 | 135912 |
| 64 Other deductions | 12384277 | *** | *** | *16135 | *7060 | - | *224938 | *2652 | *2729 | ** | 30356 | 173075 | 11755495 |
| 65 Total receipts less total deducts | 9525067 | *** | *** | *-999 | *-2290 | - | *-2760 | *65 | *9195 | ** | 21476 | 10773 | 9443249 |
| 66 Constructive taxable income from related foreign corporations | 34841 | - | *** | - | - | - | - | - | - | - | - | - | 34841 |
| 67 Net income (less deficit), total | 9524755 | *** | *** | *-999 | *-2290 | - | *-2760 | *65 | *9104 | ** | 21446 | 10768 | 9443062 |
| 68 Net income, total | 9632035 | *** | *** | - | - | - | - | *65 | *10352 | ** | 47719 | 23023 | 9483509 |
| 69 Deficit, total | 107279 | - | *** | *999 | *2290 | - | *2760 | - | *1248 | - | 26273 | 12255 | 40447 |
| 70 Net income (less def), Form 1120-A | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *-10630 | - | *** | - | *-2290 | - | *-1659 | - | *4011 | - | - | - | - |
| 73 Statutory special deductions, total | 1063874 | *** | *** | - | - | - | - | *65 | *10 | ** | - | -0 | 1058210 |
| 74 Net operating loss deduction | *1008247 | - | *** | - | - | - | - | *65 | - | - | - | - | 1008182 |
| 75 Dividends received deduction | 34685 | *** | *** | - | - | - | - | - | *10 | ** | - | -0 | 29086 |
| 76 Public utility div paid deduction | 20942 | - | *** | - | - | - | - | - | - | - | - | - | 20942 |
| 77 Income subject to tax | 8564462 | *** | *** | - | - | - | - | - | *6330 | ** | 47719 | 23023 | 8425612 |
| 78 Income tax before credits, total | 3341927 | *** | *** | - | - | - | - | - | *2154 | ** | 16668 | 7889 | 3293514 |
| 79 Regular tax | 2996350 | *** | *** | - | - | - | - | - | *2152 | ** | 16608 | 7828 | 2948140 |
| 80 Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 66 | - | *** | - | - | - | - | - | - | - | - | - | 66 |
| 82 Alternative minumum tax | 329804 | - | *** | - | - | - | - | - | - | - | - | 33 | 329771 |
| 83 Environmental tax | 15865 | *** | *** | - | - | - | - | - | *2 | ** | 60 | 29 | 15695 |
| 84 Foreign tax credit | 13133 | - | *** | - | - | - | - | - | - | - | - | - | 13133 |
| 85 U.S. Possessions tax credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 16097 | *** | *** | - | - | - | - | - | - | - | 44 | - | 16017 |
| 88 General business credit | 108255 | - | *** | - | - | - | - | - | - | - | 117 | - | 108138 |
| 89 Prior year minumum tax credit | 63067 | *** | *** | - | - | - | - | - | - | - | 1052 | - | 54181 |
| 90 Income tax after credits, total | 3141375 | *** | *** | - | - | - | - | - | *2154 | ** | 15454 | 7889 | 3102044 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Water supply and other sanitary services

MINOR INDUSTRY 4990
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 11671 | *698 | 5252 | 2049 | 716 | 1085 | 1532 | 131 | 111 | 37 | 17 | 12 | 30 |
| 2 Total assets | 49693782 | - | 168057 | 375762 | 264038 | 734117 | 3390609 | 900397 | 1683458 | 1292118 | 1216118 | 1882070 | 37787039 |
| 3 Cash | 1750779 | - | 28572 | 74385 | 64203 | 86345 | 273302 | 77290 | 122457 | 124681 | 56762 | 98870 | 743912 |
| 4 Notes and accounts receivable | 4583717 | - | *39570 | *40073 | *106133 | 74145 | 633946 | 226809 | 212522 | 116077 | 123506 | 231762 | 2779174 |
| 5 Less: Allowance for bad debts | 133039 | - | - | - | *163 | *203 | 19720 | *1967 | 5910 | 2985 | 5899 | 7994 | 88199 |
| 6 Inventories | 436692 | - | *9173 | *4513 | *12676 | *23722 | 8846 | *26429 | 21883 | 16258 | 5061 | 26777 | 281353 |
| 7 U.S. govt. obligations, total | *34171 | - | - | - | - | - | - | *3121 | - | *21232 | 602 | 4053 | 5162 |
| 8 Tax-exempt securities | *23096 | - | - | - | - | - | - | *19133 | - | - | 3964 | - | - |
| 9 Other current assets | 1335910 | - | *2134 | *8218 | *1637 | 9705 | 130364 | 54588 | 36699 | 74036 | 43607 | 64551 | 910372 |
| 10 Loans to stockholders | 223173 | - | *11093 | *17178 | - | *3952 | 70156 | *10125 | *31595 | *12553 | 40774 | 142 | 25605 |
| 11 Mortgage and real estate loans | *41970 | - | - | - | *7068 | - | *19292 | *115 | *2359 | - | 10864 | 166 | 2106 |
| 12 Other investments | 8486277 | - | *9935 | *2502 | *8247 | *14189 | 247327 | *60003 | 91707 | 137594 | 59278 | 14779 | 7840716 |
| 13 Depreciable assets | 36771857 | - | 204210 | 549763 | *196639 | 868684 | 3382981 | 613054 | 1565928 | 1039804 | 936037 | 1620790 | 25793969 |
| 14 Less: Accumulated depreciation | 13310033 | - | 137977 | 342064 | *163239 | 496627 | 1978513 | 372327 | 683971 | 477282 | 340979 | 503747 | 7813306 |
| 15 Depletable assets | *411283 | - | - | - | - | *4949 | *2581 | - | *21571 | - | - | 20344 | 361838 |
| 16 Less: Accumulated depletion | *55425 | - | - | - | - | - | - | - | *5937 | - | - | 2672 | 46816 |
| 17 Land | 2711657 | - | *1063 | *2277 | *194 | 49575 | 211969 | *56705 | 82207 | 81393 | 113667 | 83518 | 2029089 |
| 18 Intangible assets (Amortizable) | 5489728 | - | *415 | *21115 | *31508 | 85233 | 569229 | *114354 | 176016 | 122428 | 76383 | 120867 | 4172181 |
| 19 Less: Accumulated amortization | 1405099 | - | *387 | *5115 | *12865 | *48145 | 317329 | *10233 | 54041 | 28917 | 26668 | 16146 | 885252 |
| 20 Other assets | 2297067 | - | *256 | *2918 | *12001 | 58593 | 156178 | *23198 | 68372 | 55247 | 119159 | 126010 | 1675135 |
| 21 Total liabilities | 49693782 | - | 168057 | 375762 | 264038 | 734117 | 3390609 | 900397 | 1683458 | 1292118 | 1216118 | 1882070 | 37787039 |
| 22 Accounts payable | 2115724 | - | *32129 | *10665 | *24746 | 69515 | 325470 | 75081 | 150944 | 40858 | 49968 | 81099 | 1255250 |
| 23 Mort, notes, and bonds under 1 yr | 4398571 | - | *5195 | *10028 | *4380 | 48787 | 399795 | 133681 | 257082 | 236232 | 32242 | 97716 | 3173431 |
| 24 Other current liabilities | 3410584 | - | 20068 | 14565 | *2370 | 41177 | 275278 | 58570 | 117309 | 68447 | 78419 | 129062 | 2605318 |
| 25 Loans from stockholders | 1597673 | - | *7459 | *52543 | *40842 | *60083 | 215128 | *56146 | *36750 | *3185 | 19987 | - | 1105551 |
| 26 Mort, notes, bonds, 1 yr or more | 14686618 | - | *25229 | *135846 | *59379 | 227318 | 897391 | 175418 | 473394 | 356596 | 340094 | 474510 | 11521442 |
| 27 Other liabilities | 6212874 | - | *2891 | *3893 | *23048 | *41630 | 351682 | *147142 | 340404 | 250919 | 300142 | 271981 | 4479142 |
| 28 Net worth | 17271737 | - | 75087 | 148221 | 109274 | 245606 | 925864 | 254360 | 307575 | 335879 | 395265 | 827702 | 13646905 |
| 29 Capital stock | 2940966 | - | 18514 | 64381 | 18990 | 39994 | 178727 | 8106 | 24636 | 15799 | 63518 | 154936 | 2353365 |
| 30 Paid-in or capital surplus | 3006992 | - | *50523 | *61326 | *31294 | *91346 | 403188 | *104899 | 200952 | 227200 | 187572 | 341926 | 1306767 |
| 31 Retained earnings, appropriated | *11046 | - | - | - | - | - | *901 | - | - | *6301 | - | - | 3845 |
| 32 Retained earnings-unappropriated | 11664891 | - | 1151 | *12279 | *45519 | 109284 | 114021 | *174437 | -33237 | 35537 | 128339 | 331127 | 10746433 |
| 33 Retained earnings (S Corp) | 682050 | - | *4899 | *30849 | *25865 | *18576 | 325815 | *33888 | 119440 | *88683 | 34035 | - | - |
| 34 Less: Cost of treasury stock | 1034208 | - | - | *20614 | *12394 | *13594 | 96788 | *66971 | *4215 | *37641 | 18199 | 287 | 763506 |
| 35 Total receipts | 34274876 | *45657 | 1831403 | 836209 | 623121 | 1013424 | 4993319 | 1085109 | 1905495 | 1121772 | 749208 | 1125782 | 18944378 |
| 36 Business receipts | 32544520 | *29247 | 1820012 | 828843 | *618814 | 991661 | 4823461 | 1049428 | 1836979 | 1083962 | 698922 | 1085705 | 17677486 |
| 37 Interest | 606586 | *285 | *175 | *2132 | *1394 | 2529 | 6061 | *2793 | 5103 | 10487 | 9156 | 11033 | 555438 |
| 38 Interest on govt. obligations | 8323 | - | - | *307 | - | - | *-0 | *2738 | *1412 | *52 | 612 | 911 | 2292 |
| 39 Rents | 59887 | - | - | - | *246 | *318 | *9487 | *3351 | *2736 | 1852 | 812 | 2547 | 38538 |
| 40 Royalties | 35189 | - | - | - | - | *233 | *80 | - | *12 | *1943 | 439 | - | 32482 |
| 41 Net S-T cap gain less net LT loss | *1470 | - | - | - | - | *947 | - | *38 | - | *7 | 87 | - | 391 |
| 42 Net L-T cap gain less net ST loss | 37115 | *1342 | - | *260 | *1015 | *1728 | *10762 | *4553 | *1544 | *175 | 361 | 3043 | 12333 |
| 43 Net gain, noncapital assets | 158277 | *13110 | *898 | *3857 | *38 | *1944 | 9645 | *5734 | 2705 | 3642 | 526 | 398 | 115779 |
| 44 Dividends, domestic corporations | 13992 | - | - | - | *271 | - | *914 | *5 | - | *193 | 2 | 523 | 12083 |
| 45 Dividends, foreign corporations | 520 | - | - | - | - | - | - | - | - | - | - | 402 | 117 |
| 46 Other receipts | 808998 | *1672 | *10317 | *811 | *1343 | 14063 | 132909 | 16468 | 55004 | 19457 | 38293 | 21219 | 497440 |
| 47 Total deductions | 32727376 | *66855 | 1786012 | 749106 | 601777 | 939685 | 4801062 | 1026122 | 1916494 | 1100060 | 734095 | 1063329 | 17942778 |
| 48 Cost of goods | 10125674 | - | *9173 | *4437 | *12676 | *22556 | *4197 | *25727 | *15682 | *2937 | 1443 | 16076 | 124013 |
| 49 Compensation of officers | 643254 | *17215 | *48710 | *32531 | *57663 | 32935 | 190799 | *15163 | 94381 | 30523 | 21556 | 11141 | 90635 |
| 50 Salaries and wages | 4552431 | *4375 | *104409 | 70479 | *62091 | 120742 | 475458 | 49445 | 227227 | 175524 | 54324 | 134875 | 3073481 |
| 51 Repairs | 774887 | *679 | 37064 | 30576 | *5115 | 41232 | 105776 | 8125 | 47009 | 42045 | 5668 | 29872 | 421726 |
| 52 Bad debts | 223078 | *220 | *937 | *1458 | *936 | 4605 | 17133 | *4124 | 8693 | 12930 | 13955 | 4212 | 153877 |
| 53 Rent paid on business property | 581844 | *1861 | *24609 | *12068 | *16997 | 19536 | 96609 | 16834 | 34238 | 26746 | 9141 | 15250 | 307954 |
| 54 Taxes paid | 1381528 | *1362 | 15432 | 21975 | 26558 | 32967 | 210951 | 62881 | 69443 | 40392 | 24664 | 64854 | 810048 |
| 55 Interest paid | 1694177 | *10802 | *3749 | 13580 | *2694 | 24988 | 114119 | 23920 | 66691 | 36355 | 31157 | 52278 | 1313843 |
| 56 Contributions or gifts | 17968 | - | - | *15 | *434 | *213 | 748 | *9 | *797 | *623 | 317 | 599 | 14213 |
| 57 Amortization | 270669 | *216 | - | *1996 | *6253 | *6055 | 41820 | *6105 | 17639 | 16607 | 7532 | 4575 | 161871 |
| 58 Depreciation | 2757673 | *6027 | 18503 | 55221 | *13047 | 60027 | 256396 | 60231 | 118419 | 90547 | 51734 | 106851 | 1920670 |
| 59 Depletion | 5493 | - | - | - | - | - | - | - | *830 | *2266 | - | 1032 | 1365 |
| 60 Advertising | 100623 | *62 | *13140 | *7064 | *3220 | 5303 | 14862 | 1238 | 3971 | 3249 | 1033 | 2367 | 45116 |
| 61 Pension, prof sh, stock, annuity | 163993 | - | - | *1950 | *76 | *2330 | 24980 | *3232 | 7516 | 6728 | 3876 | 4596 | 108709 |
| 62 Employee benefit programs | 625222 | *261 | *1310 | *9047 | *6752 | 5293 | 67451 | 18781 | 24721 | 24617 | 18313 | 30000 | 418677 |
| 63 Net loss, noncapital assets | 33918 | - | *112 | - | - | *269 | *4335 | - | *6023 | *90 | 1678 | 2258 | 19155 |
| 64 Other deductions | 8774945 | *18848 | 1284552 | 187023 | 96061 | 227884 | 1063199 | 93521 | 348749 | 252551 | 139607 | 206763 | 4856187 |
| 65 Total receipts less total deducts | 1547500 | *-21198 | 45391 | 87103 | 21344 | 73739 | 192257 | 58987 | -10999 | 21712 | 15113 | 62453 | 1001600 |
| 66 Constructive taxable income from related foreign corporations | *65425 | - | - | - | - | - | - | - | - | *14 | - | - | 65410 |
| 67 Net income (less deficit), total | 1604602 | *-21198 | 45391 | 86796 | 21344 | 73739 | 192257 | 56248 | -12410 | 21674 | 14501 | 61542 | 1064718 |
| 68 Net income, total | 2188690 | *783 | 58145 | 101273 | *30131 | 80979 | 276669 | 80633 | 73946 | 76606 | 28556 | 67088 | 1313880 |
| 69 Deficit, total | 584089 | *21981 | *12754 | *14477 | *8787 | *7240 | 84413 | *24385 | 86357 | *54932 | 14055 | 5546 | 249162 |
| 70 Net income (less def), Form 1120-A | *-382 | *-15 | *-367 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 466418 | *-11215 | *48532 | *83945 | *20595 | *34535 | 186774 | *43290 | 29602 | *20611 | 9748 | - | - |
| 73 Statutory special deductions, total | 110728 | - | *4405 | *6844 | *1479 | *18193 | *3770 | *2553 | *121 | *7118 | 1917 | 4016 | 60313 |
| 74 Net operating loss deduction | 99232 | - | *4405 | *6844 | *1289 | *18193 | *3130 | *2550 | *121 | *6970 | 1908 | 3241 | 50582 |
| 75 Dividends received deduction | 11272 | - | - | - | *190 | - | *640 | *3 | - | *148 | 2 | 768 | 9522 |
| 76 Public utility div paid deduction | 224 | - | - | - | - | - | - | - | - | - | 8 | 7 | 210 |
| 77 Income subject to tax | 1547773 | - | *5120 | *10307 | *7647 | 28251 | 59905 | *12528 | 41524 | 48289 | 16892 | 63438 | 1253872 |
| 78 Income tax before credits, total | 554055 | - | *768 | *1548 | *1187 | 6950 | 18434 | *4239 | 14631 | 18806 | 6081 | 23484 | 457927 |
| 79 Regular tax | 528857 | - | *768 | *1548 | *1187 | 6950 | 17980 | *4239 | 14041 | 16433 | 5743 | 21638 | 438329 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 82 Alternative minumum tax | 22892 | - | - | - | - | - | *448 | - | *583 | *2330 | 328 | 1757 | 17447 |
| 83 Environmental tax | 2306 | - | - | - | - | - | *7 | - | *7 | *43 | 10 | 94 | 2145 |
| 84 Foreign tax credit | 12702 | - | - | - | - | - | - | - | - | - | 6 | - | 12696 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 13929 | - | - | - | - | - | - | - | - | - | - | - | 13929 |
| 88 General business credit | 2160 | - | - | - | - | - | *1195 | - | - | *28 | 9 | 55 | 873 |
| 89 Prior year minumum tax credit | 3952 | - | - | - | - | - | *174 | - | *1067 | *131 | 200 | - | 2379 |
| 90 Income tax after credits, total | 521312 | - | *768 | *1548 | *1187 | 6950 | 17065 | *4239 | 13564 | 18647 | 5865 | 23428 | 428050 |

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1106363 | 60002 | 488370 | 220448 | 132846 | 85830 | 93516 | 13941 | 7365 | 1973 | 947 | 617 | 507 |
| 2 Total assets | 1795167540 | - | 18193941 | 35481302 | 46866862 | 60806588 | 199652582 | 96506949 | 111169779 | 67190728 | 65714026 | 97156144 | 996428638 |
| 3 Cash | 90086374 | - | 3523833 | 5275867 | 6201536 | 7379130 | 17950205 | 6724907 | 7055029 | 4296757 | 3546752 | 5109803 | 23022554 |
| 4 Notes and accounts receivable | 380237676 | - | 1869483 | 5062795 | 8607121 | 13360320 | 48037229 | 23342300 | 28528035 | 17210664 | 15856773 | 21049893 | 197313063 |
| 5 Less: Allowance for bad debts | 8693807 | - | 19809 | 143275 | 55191 | 109064 | 577541 | 401168 | 646337 | 450091 | 483888 | 694031 | 5113413 |
| 6 Inventories | 486013026 | - | 5464240 | 11172049 | 15529009 | 20087955 | 79338989 | 40652148 | 41463581 | 21769173 | 20571106 | 26916172 | 203048604 |
| 7 U.S. govt. obligations, total | 32711846 | - | 11393 | 48270 | 92442 | 142006 | 396736 | 320757 | 369924 | 205401 | 137236 | 260612 | 30727068 |
| 8 Tax-exempt securities | 24653787 | - | *6885 | *4421 | *85984 | 74504 | 465675 | 151174 | 139524 | 126761 | 210245 | 247660 | 23140954 |
| 9 Other current assets | 123334742 | - | 485154 | 950577 | 1235427 | 1835753 | 5964054 | 3153807 | 4351080 | 3065770 | 2973345 | 5046867 | 94272908 |
| 10 Loans to stockholders | 13614088 | - | 844987 | 1213726 | 1344907 | 1071597 | 2321390 | 881412 | 898163 | 266954 | 201406 | 255228 | 4314319 |
| 11 Mortgage and real estate loans | 7346592 | - | *41536 | 258422 | 165970 | 350205 | 564288 | 140531 | 153552 | 181292 | 129911 | 152239 | 5208646 |
| 12 Other investments | 174604507 | - | 203947 | 873813 | 1546170 | 2366986 | 6625535 | 3775767 | 5005157 | 4323562 | 4286578 | 7298048 | 138298944 |
| 13 Depreciable assets | 595252423 | - | 14076777 | 20015884 | 23641984 | 26859705 | 71742825 | 29632474 | 36184208 | 22373418 | 23356450 | 35889678 | 291479021 |
| 14 Less: Accumulated depreciation | 276635501 | - | 9632967 | 12336952 | 14725916 | 16225722 | 42316829 | 16024908 | 18538037 | 11034619 | 10664585 | 15530336 | 109604631 |
| 15 Depletable assets | 8818679 | - | 31125 | *28015 | 63767 | *5850 | 56419 | *25711 | 84214 | 160349 | 217252 | 589924 | 7556053 |
| 16 Less: Accumulated depletion | 4377473 | - | *20933 | *15432 | 19365 | *4976 | 23813 | *19709 | 36370 | 91196 | 115568 | 187188 | 3842922 |
| 17 Land | 45620593 | - | 194998 | 584185 | 969289 | 1670166 | 4617382 | 2126854 | 2827688 | 1612088 | 1623819 | 2745235 | 26648892 |
| 18 Intangible assets (Amortizable) | 61210934 | - | 1021368 | 2124295 | 1784716 | 1749966 | 3903279 | 1905251 | 2672327 | 2385668 | 2852653 | 5990448 | 34820964 |
| 19 Less: Accumulated amortization | 17990621 | - | 429651 | 944031 | 798736 | 693781 | 1693712 | 870421 | 1078825 | 638851 | 810961 | 1340804 | 8690849 |
| 20 Other assets | 59359676 | - | 521577 | 1308673 | 1197750 | 885988 | 2280471 | 990062 | 1736866 | 1427626 | 1825502 | 3356698 | 43828463 |
| 21 Total liabilities | 1795167540 | - | 18193941 | 35481302 | 46866862 | 60806588 | 199652582 | 96506949 | 111169779 | 67190728 | 65714026 | 97156144 | 996428638 |
| 22 Accounts payable | 311666910 | - | 3815689 | 6915985 | 9651858 | 12941838 | 42523783 | 17563917 | 21978894 | 13730473 | 12987965 | 18297471 | 151259036 |
| 23 Mort, notes, and bonds under 1 yr | 298466796 | - | 1935283 | 3457664 | 3489356 | 5641188 | 39763404 | 27490903 | 28338704 | 13855519 | 10339951 | 11651312 | 152503512 |
| 24 Other current liabilities | 203924252 | - | 1630786 | 2480827 | 3132009 | 3844333 | 13620773 | 7411511 | 8764203 | 5362482 | 5713180 | 9121636 | 142842514 |
| 25 Loans from stockholders | 62759961 | - | 9207533 | 8722391 | 6919566 | 5928812 | 12839353 | 3978757 | 3528103 | 1323669 | 1041949 | 1339990 | 7929839 |
| 26 Mort, notes, bonds, 1 yr or more | 316405299 | - | 4105439 | 6879711 | 9074784 | 9516675 | 26006044 | 11471740 | 14841714 | 9970539 | 12015613 | 18638081 | 193884958 |
| 27 Other liabilities | 109896703 | - | 715423 | 821682 | 441368 | 814659 | 3242725 | 1422865 | 2003750 | 1441145 | 1704274 | 4465498 | 92823313 |
| 28 Net worth | 492047619 | - | -3216212 | 6203043 | 14157920 | 22119083 | 61656501 | 27167256 | 31714411 | 21506900 | 21911094 | 33642156 | 255185466 |
| 29 Capital stock | 92324187 | - | 4038336 | 4937194 | 4270844 | 4766746 | 11111821 | 4015536 | 4342905 | 3673987 | 4144237 | 5782134 | 41240447 |
| 30 Paid-in or capital surplus | 180847815 | - | 2960671 | 4232144 | 3123058 | 3821675 | 12422415 | 5509485 | 8319731 | 7459386 | 9081787 | 15392637 | 108524825 |
| 31 Retained earnings, appropriated | 1824811 | - | *18122 | *28411 | 119532 | 138507 | 537366 | 60333 | 85553 | *21839 | 29577 | 54110 | 731461 |
| 32 Retained earnings-unappropriated | 185452680 | - | -4493210 | -366807 | 6284519 | 11979557 | 22715635 | 7986643 | 7484117 | 3840146 | 4213138 | 8929860 | 116879082 |
| 33 Retained earnings (S Corp) | 60238609 | - | -5002912 | -1790470 | 1983633 | 3254084 | 19297793 | 10880728 | 12981266 | 7339114 | 4943631 | 4379741 | 1972002 |
| 34 Less: Cost of treasury stock | 28640482 | - | 737219 | 837429 | 1623667 | 1841486 | 4428530 | 1285468 | 1499160 | 827573 | 501275 | 896327 | 14162350 |
| 35 Total receipts | 4052225816 | 61257310 | 109651574 | 148225691 | 163086147 | 200599949 | 696110581 | 337778939 | 352337139 | 185938722 | 166028828 | 226574798 | 1404636139 |
| 36 Business receipts | 3953491832 | 59353037 | 107679110 | 146622193 | 161385940 | 197841946 | 687549814 | 333147520 | 347263988 | 182883449 | 163069838 | 222056632 | 1344638366 |
| 37 Interest | 27361589 | 188666 | 50321 | 155682 | 216304 | 286941 | 968763 | 402335 | 523930 | 365965 | 481320 | 870254 | 22851108 |
| 38 Interest on govt. obligations | 1600537 | 211 | *408 | *1798 | 5319 | 11178 | 41246 | 23094 | 22204 | 19132 | 28199 | 45727 | 1402023 |
| 39 Rents | 7399296 | 160026 | 71374 | 27547 | 52204 | 93103 | 334754 | 133946 | 293766 | 174347 | 227298 | 385473 | 5445460 |
| 40 Royalties | 4611324 | 4704 | *16762 | *1773 | *6543 | 12052 | 96645 | 37449 | 65746 | 105375 | 165495 | 566566 | 3532214 |
| 41 Net S-T cap gain less net LT loss | 174535 | *2109 | *6264 | *2117 | 3887 | 11782 | 9934 | 6052 | 13775 | 4838 | 5859 | 14380 | 93538 |
| 42 Net L-T cap gain less net ST loss | 4843765 | 187647 | 70639 | 110521 | 132210 | 129964 | 278388 | 146565 | 136619 | 79636 | 132294 | 176960 | 3262322 |
| 43 Net gain, noncapital assets | 5142602 | 249779 | 116052 | 197835 | 76909 | 141991 | 444035 | 222380 | 212427 | 162269 | 123452 | 155372 | 3040100 |
| 44 Dividends, domestic corporations | 655179 | 6518 | 2938 | 5273 | 9646 | 14983 | 50122 | 23761 | 36809 | 15663 | 24820 | 48039 | 416609 |
| 45 Dividends, foreign corporations | 1315448 | 5283 | - | *497 | - | *4 | 5684 | *1010 | 4847 | 45572 | 18223 | 37917 | 1196411 |
| 46 Other receipts | 45629709 | 1099331 | 1637707 | 1100455 | 1197185 | 2056008 | 6331196 | 3634826 | 3763028 | 2082476 | 1752032 | 2217477 | 18757988 |
| 47 Total deductions | 3983974012 | 62286534 | 109814160 | 147257776 | 161306405 | 197941148 | 687130410 | 333080725 | 346534892 | 183020262 | 162524818 | 221840151 | 1371236731 |
| 48 Cost of goods | 3051013685 | 10250940 | 5370526 | 11021104 | 15393086 | 19979362 | 78589022 | 40756733 | 41521640 | 22135574 | 20665170 | 26909669 | 155390163 |
| 49 Compensation of officers | 56910445 | 447630 | 6102817 | 6244761 | 7078997 | 6828585 | 14768339 | 4951988 | 4047346 | 1686424 | 1148508 | 1128719 | 2476331 |
| 50 Salaries and wages | 294295822 | 4188285 | 9592021 | 12658258 | 14379060 | 16551091 | 45809462 | 20268011 | 21188208 | 11512360 | 11352722 | 16055999 | 110740344 |
| 51 Repairs | 17043163 | 173079 | 835388 | 997238 | 950971 | 1089309 | 2790014 | 1167874 | 1161328 | 646980 | 681280 | 986164 | 5563537 |
| 52 Bad debts | 18935084 | 213190 | 176897 | 260346 | 382686 | 495167 | 1432725 | 614451 | 671442 | 326249 | 328076 | 496276 | 13537578 |
| 53 Rent paid on business property | 73415636 | 985710 | 5814071 | 5815094 | 4650436 | 4376684 | 9752715 | 3371985 | 3693880 | 1963965 | 2324545 | 3596954 | 27069597 |
| 54 Taxes paid | 67352158 | 833667 | 2941450 | 3531226 | 3438152 | 3783990 | 10018964 | 3826157 | 4402293 | 2413030 | 2213221 | 3164303 | 26785704 |
| 55 Interest paid | 50705546 | 1016811 | 601222 | 946350 | 1231781 | 1433555 | 5157641 | 2541212 | 2803325 | 1603099 | 1681457 | 2366732 | 29322361 |
| 56 Contributions or gifts | 953412 | 10513 | 12081 | 15108 | 29093 | 30607 | 85230 | 35157 | 50987 | 30743 | 40024 | 79183 | 534687 |
| 57 Amortization | 5538633 | 109463 | 112453 | 189548 | 187387 | 190658 | 441734 | 239692 | 278341 | 166661 | 220692 | 336169 | 3065834 |
| 58 Depreciation | 58133083 | 645109 | 1270285 | 1711754 | 1816192 | 2063727 | 5761054 | 2416036 | 3103525 | 1913453 | 2015171 | 3171714 | 32245060 |
| 59 Depletion | 331770 | 1 | *26 | *1422 | *3146 | *8097 | 7336 | *855 | 6377 | 8476 | 15415 | 49680 | 230938 |
| 60 Advertising | 52693984 | 767764 | 1306504 | 1714928 | 1759890 | 2298016 | 6111168 | 2933076 | 3422105 | 2090315 | 1966373 | 3054419 | 25269426 |
| 61 Pension, prof sh, stock, annuity | 11811377 | 120966 | 230307 | 220822 | 349453 | 414070 | 1383975 | 518299 | 552592 | 335342 | 290945 | 432664 | 6961942 |
| 62 Employee benefit programs | 23542779 | 317966 | 391652 | 588348 | 733917 | 1014793 | 3023045 | 1490986 | 1687847 | 995442 | 1017268 | 1500041 | 10781474 |
| 63 Net loss, noncapital assets | 2111813 | 175573 | 93944 | 92463 | 55987 | 71275 | 215082 | 84071 | 188666 | 202352 | 85794 | 144460 | 702147 |
| 64 Other deductions | 199185625 | 4227755 | 14982147 | 13010253 | 13066711 | 14103507 | 34884757 | 13776959 | 15503658 | 8738033 | 7824816 | 12043469 | 47023559 |
| 65 Total receipts less total deducts | 68251804 | -1029224 | -162586 | 967915 | 1779742 | 2658801 | 8980172 | 4698214 | 5802247 | 2918460 | 3504009 | 4734647 | 33399408 |
| 66 Constructive taxable income from related foreign corporations | 1821677 | 2461 | - | - | *770 | - | *15658 | *1240 | *3659 | 23434 | 12090 | 25131 | 1737234 |
| 67 Net income (less deficit), total | 68472944 | -1026973 | -162994 | 966117 | 1775193 | 2647623 | 8954584 | 4676360 | 5783701 | 2922762 | 3487900 | 4714051 | 33734619 |
| 68 Net income, total | 95423680 | 1387556 | 3383840 | 3790230 | 3747867 | 4567637 | 13025452 | 6015775 | 7502595 | 4226219 | 4415696 | 5840962 | 37519851 |
| 69 Deficit, total | 26950736 | 2414529 | 3546834 | 2824114 | 1972674 | 1920014 | 4070868 | 1339415 | 1718894 | 1303458 | 927796 | 1126910 | 3785232 |
| 70 Net income (less def), Form 1120-A | -58074 | -4945 | -66542 | 20053 | -6640 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -580318 | -580318 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 20517727 | -177947 | 467688 | 728778 | 1185458 | 1533284 | 5748076 | 2923719 | 3733818 | 1821872 | 1343498 | 1001297 | 208187 |
| 73 Statutory special deductions, total | 8092384 | 390780 | 504401 | 516646 | 374847 | 395533 | 748258 | 349641 | 481984 | 234041 | 320353 | 559634 | 3216268 |
| 74 Net operating loss deduction | 7506632 | 386066 | 503144 | 512858 | 368144 | 385174 | 710628 | 330058 | 450487 | 206229 | 297475 | 511370 | 2845000 |
| 75 Dividends received deduction | 585030 | 4713 | *1257 | 3789 | 6703 | 10359 | 37630 | 19583 | 31497 | 27812 | 22877 | 48264 | 370546 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 58494178 | 592076 | 523899 | 1037855 | 1339436 | 1805845 | 5009719 | 2231079 | 2939280 | 2020119 | 2675220 | 4266102 | 34053549 |
| 78 Income tax before credits, total | 19885265 | 200153 | 83115 | 177436 | 245711 | 398513 | 1450630 | 754974 | 1019749 | 700568 | 937959 | 1512105 | 12404353 |
| 79 Regular tax | 19254920 | 189418 | 82969 | 176960 | 244891 | 395322 | 1427757 | 742049 | 994497 | 687523 | 917592 | 1477702 | 11918241 |
| 80 Personal holding company tax | *513 | - | - | *314 | - | - | *114 | - | *-0 | - | 1 | 5 | 79 |
| 81 Recapture of investment credit | *642 | - | - | *-0 | - | - | - | - | - | *114 | - | - | 527 |
| 82 Alternative minumum tax | 562867 | 7379 | *43 | *157 | *820 | 2222 | 24156 | 12466 | 20668 | 14858 | 17716 | 27404 | 434977 |
| 83 Environmental tax | 61621 | 728 | - | - | - | *7 | 88 | 159 | 888 | 1302 | 2785 | 5498 | 50167 |
| 84 Foreign tax credit | 1086975 | *1723 | - | *25 | *79 | *2425 | 621 | *1224 | 7707 | 19195 | 15260 | 21637 | 1017078 |
| 85 U.S. Possessions tax credit | 25928 | - | - | 8 | - | - | 1750 | 182 | 1736 | 1245 | 2413 | - | 18593 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 53094 | - | - | - | - | - | *718 | *4 | *15 | *3 | 4 | 217 | 52133 |
| 88 General business credit | 410162 | *615 | *1956 | 2723 | 3147 | 5971 | 14658 | 5257 | 11597 | 10813 | 14802 | 27819 | 310803 |
| 89 Prior year minumum tax credit | 276411 | *183 | *33 | *548 | *95 | *159 | 5381 | 6931 | 9539 | 8681 | 14243 | 15719 | 214898 |
| 90 Income tax after credits, total | 18032696 | 197632 | 81125 | 174132 | 242390 | 389957 | 1427502 | 741375 | 989155 | 660630 | 891236 | 1446712 | 10790848 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 348504 | 15151 | 140565 | 51482 | 45079 | 35879 | 46745 | 7059 | 4115 | 1267 | 563 | 351 | 250 |
| 2 Total assets | 901101995 | - | 4677760 | 8729259 | 15998428 | 25799622 | 100051559 | 49018688 | 63155196 | 43251444 | 38749084 | 53943123 | 497727832 |
| 3 Cash | 42805304 | - | 1214955 | 1671075 | 2215927 | 3049854 | 9388503 | 3623042 | 3506068 | 2556093 | 1941415 | 2647732 | 10990639 |
| 4 Notes and accounts receivable | 253686092 | - | 823013 | 2412096 | 4805910 | 8443547 | 33842067 | 16911308 | 21416691 | 13543007 | 12009477 | 16104392 | 123374584 |
| 5 Less: Allowance for bad debts | 5490855 | - | *9739 | 123333 | 36211 | 46327 | 410068 | 287593 | 499706 | 357746 | 365739 | 480832 | 2873563 |
| 6 Inventories | 227527977 | - | 1038782 | 2171693 | 4600980 | 8203906 | 32983464 | 16057008 | 20763775 | 13748067 | 12287281 | 15242096 | 100430926 |
| 7 U.S. govt. obligations, total | 29216454 | - | *86 | *34845 | *49936 | 78899 | 236698 | 236930 | 275259 | 97990 | 103499 | 136220 | 27966092 |
| 8 Tax-exempt securities | 2691909 | - | *4566 | - | *38904 | *24939 | 315974 | *79265 | 82663 | 100345 | 193198 | 99289 | 1752768 |
| 9 Other current assets | 90530462 | - | 144283 | 290663 | 497924 | 739421 | 3247242 | 1686924 | 2788267 | 2229752 | 1824770 | 3049608 | 74031607 |
| 10 Loans to stockholders | 5439260 | - | 386606 | 354015 | 531045 | 379500 | 1139439 | 476655 | 422161 | 124965 | 118366 | 82094 | 1424413 |
| 11 Mortgage and real estate loans | 2025880 | - | - | *58127 | *10822 | 61198 | 198039 | 37706 | 86640 | 81491 | 36243 | 76261 | 1379354 |
| 12 Other investments | 84723258 | - | 93081 | 236153 | 508836 | 852463 | 3494252 | 2112925 | 3088150 | 2919263 | 2567123 | 4515461 | 64335552 |
| 13 Depreciable assets | 218744145 | - | 2868630 | 3501777 | 6616700 | 9131903 | 31912638 | 14491134 | 17435065 | 11769540 | 10205052 | 13895224 | 96916483 |
| 14 Less: Accumulated depreciation | 107975210 | - | 2055876 | 2329740 | 4506714 | 6010971 | 19694962 | 8301332 | 9283481 | 6012959 | 4929131 | 6332602 | 38517440 |
| 15 Depletable assets | 8551306 | - | *2147 | *9585 | *35923 | *2140 | 28942 | *25594 | *65190 | *101814 | 194312 | 554917 | 7530741 |
| 16 Less: Accumulated depletion | 4264515 | - | *33 | *7815 | *17434 | *1975 | 14416 | *19704 | *27106 | *47445 | 106889 | 184595 | 3837104 |
| 17 Land | 11278178 | - | 26733 | 103886 | 245543 | 394572 | 1794881 | 782024 | 1256690 | 664262 | 650337 | 888095 | 4471154 |
| 18 Intangible assets (Amortizable) | 29764549 | - | 136896 | 201386 | 412265 | 455042 | 1251628 | 830198 | 1549427 | 1395925 | 1657755 | 2864885 | 19009141 |
| 19 Less: Accumulated amortization | 9624983 | - | 55453 | 82950 | 212653 | 212666 | 551582 | 346073 | 648360 | 374652 | 421911 | 659648 | 6059036 |
| 20 Other assets | 21472785 | - | 59083 | 227795 | 200723 | 254179 | 888821 | 622677 | 877803 | 711732 | 783926 | 1444525 | 15401520 |
| 21 Total liabilities | 901101995 | - | 4677760 | 8729259 | 15998428 | 25799622 | 100051559 | 49018688 | 63155196 | 43251444 | 38749084 | 53943123 | 497727832 |
| 22 Accounts payable | 187209781 | - | 1514502 | 2545256 | 4534522 | 7222410 | 28419925 | 12530696 | 16360024 | 10437029 | 8754466 | 11937364 | 82953586 |
| 23 Mort, notes, and bonds under 1 yr | 187051407 | - | 679031 | 1585248 | 1286519 | 2306157 | 12274006 | 8337160 | 11370225 | 8261169 | 7003338 | 8483708 | 125464846 |
| 24 Other current liabilities | 108666590 | - | 561668 | 687379 | 1047701 | 1528727 | 6662021 | 3900100 | 5102742 | 3319250 | 3121878 | 4821593 | 77913532 |
| 25 Loans from stockholders | 24545850 | - | 2505636 | 1797603 | 2062927 | 2314414 | 6194223 | 1805054 | 2068289 | 885000 | 767662 | 774946 | 3370096 |
| 26 Mort, notes, bonds, 1 yr or more | 139480328 | - | 1173178 | 1158034 | 2500874 | 2799157 | 10634906 | 4920247 | 7532346 | 5631674 | 5670489 | 8690017 | 88769406 |
| 27 Other liabilities | 29818563 | - | 145334 | 238306 | 167650 | 341747 | 1293903 | 729044 | 1290266 | 844769 | 796783 | 1873629 | 22097133 |
| 28 Net worth | 224329476 | - | -1901588 | 717434 | 4398236 | 9287009 | 34572575 | 16796387 | 19431305 | 13872554 | 12634466 | 17361867 | 97159232 |
| 29 Capital stock | 50391934 | - | 985046 | 1046783 | 1550778 | 1863415 | 5409783 | 1853144 | 2654175 | 2436310 | 2732250 | 3720963 | 26139287 |
| 30 Paid-in or capital surplus | 77289954 | - | 706169 | 1077041 | 1089985 | 1566644 | 6523875 | 2313610 | 5047155 | 4654244 | 4633711 | 8075660 | 41601859 |
| 31 Retained earnings, appropriated | 806603 | - | - | *173 | *24596 | *29341 | 218539 | *49701 | 49740 | *19530 | 10003 | 31820 | 373161 |
| 32 Retained earnings-unappropriated | 69218988 | - | -1966490 | -952016 | 1626850 | 4872176 | 12759811 | 6559530 | 4236049 | 2819238 | 2415472 | 3935725 | 32912644 |
| 33 Retained earnings (S Corp) | 38649262 | - | -1501422 | -137805 | 820364 | 1700500 | 12140788 | 6764166 | 8353502 | 4422142 | 3118205 | 2129148 | 839674 |
| 34 Less: Cost of treasury stock | 12027265 | - | 124891 | 316742 | 714336 | 745067 | 2480220 | 743763 | 909317 | 478911 | 275175 | 531449 | 4707393 |
| 35 Total receipts | 1909628048 | 36995017 | 31075452 | 43340426 | 62408889 | 92913976 | 339772889 | 155555489 | 180680807 | 115466802 | 98211868 | 131063866 | 622142569 |
| 36 Business receipts | 1865767021 | 36268570 | 30504890 | 42828617 | 61749434 | 91624168 | 336343675 | 153799687 | 178638986 | 113914059 | 96804555 | 129019109 | 594271272 |
| 37 Interest | 15380334 | 61101 | 19163 | 35718 | 51354 | 89335 | 350289 | 165071 | 219201 | 188038 | 224229 | 455941 | 13520893 |
| 38 Interest on govt. obligations | 269166 | *37 | *408 | *839 | *2164 | 2734 | 27399 | 14542 | 15832 | 12556 | 17645 | 16478 | 158534 |
| 39 Rents | 3581787 | 89584 | *58523 | 7892 | 14333 | 38596 | 132419 | 74107 | 100129 | 67391 | 90542 | 141399 | 2766871 |
| 40 Royalties | 1341900 | *2752 | *8644 | *1773 | *2871 | *3624 | 59975 | *14490 | 23765 | 20016 | 89995 | 220316 | 893679 |
| 41 Net S-T cap gain less net LT loss | 130426 | *2109 | *1241 | *1035 | *465 | *8804 | 6417 | *4312 | 10472 | 4631 | 2838 | 13430 | 74670 |
| 42 Net L-T cap gain less net ST loss | 2016036 | 127795 | *2127 | 50440 | 64915 | 48353 | 127585 | 59101 | 70609 | 43328 | 32296 | 87651 | 1301836 |
| 43 Net gain, noncapital assets | 3439859 | 49729 | 31957 | 57513 | 24955 | 44534 | 192881 | 140746 | 87047 | 81066 | 51192 | 82179 | 2596059 |
| 44 Dividends, domestic corporations | 315046 | *6468 | *888 | *2604 | 3237 | 6528 | 27639 | 19168 | 23980 | 10696 | 12705 | 32958 | 168174 |
| 45 Dividends, foreign corporations | 1136643 | 966 | - | *246 | - | - | 5612 | *952 | 4829 | 40900 | 14272 | 35835 | 1033033 |
| 46 Other receipts | 16249829 | 385906 | 447612 | 353748 | 495161 | 1047300 | 2498996 | 1263311 | 1485958 | 1084121 | 871599 | 958570 | 5357547 |
| 47 Total deductions | 1879980418 | 37339528 | 30839004 | 42969643 | 61837597 | 91621863 | 334760430 | 152585360 | 177142730 | 113498852 | 96086535 | 128673081 | 612625794 |
| 48 Cost of goods | 1537534999 | 5040752 | 1018351 | 2184463 | 4538138 | 8196634 | 32800929 | 16335904 | 20924130 | 14060989 | 12354307 | 15168639 | 56235131 |
| 49 Compensation of officers | 27975370 | 164867 | 2301539 | 1945323 | 2987058 | 3232591 | 8460306 | 2881083 | 2395284 | 1078554 | 714012 | 675292 | 1139460 |
| 50 Salaries and wages | 92091995 | 1184883 | 1880953 | 2332112 | 4308648 | 5895513 | 19723134 | 9127249 | 9687091 | 5734612 | 4548392 | 5442007 | 22227402 |
| 51 Repairs | 5372846 | 56954 | 134671 | 174378 | 237337 | 365783 | 1154722 | 525795 | 513684 | 301450 | 255226 | 334318 | 1318528 |
| 52 Bad debts | 4631216 | 150717 | 57658 | 80393 | 170153 | 290299 | 918832 | 375324 | 432605 | 219344 | 191720 | 250111 | 1494058 |
| 53 Rent paid on business property | 15285893 | 211201 | 914501 | 871863 | 1062881 | 1353212 | 3288666 | 1192921 | 1339833 | 715147 | 597407 | 818037 | 2920224 |
| 54 Taxes paid | 21761213 | 235321 | 580233 | 623902 | 1056342 | 1413975 | 4958866 | 1906121 | 2436399 | 1318446 | 1068385 | 1458327 | 4704895 |
| 55 Interest paid | 24582874 | 301514 | 134740 | 196085 | 372818 | 506781 | 2240565 | 1171165 | 1527406 | 998117 | 932478 | 1241683 | 14959522 |
| 56 Contributions or gifts | 417768 | 8890 | 3842 | 4212 | 9857 | 11630 | 45924 | 21608 | 26112 | 20468 | 22217 | 37578 | 205431 |
| 57 Amortization | 2873261 | 20181 | 17455 | 16573 | 56467 | 53926 | 155913 | 107397 | 159441 | 101072 | 110830 | 156897 | 1917109 |
| 58 Depreciation | 26371145 | 237993 | 269895 | 344871 | 584515 | 767592 | 2638651 | 1164861 | 1473931 | 1051371 | 907304 | 1287168 | 15642994 |
| 59 Depletion | 307640 | 1 | - | *87 | *3146 | *227 | 5442 | *750 | *4851 | *5914 | 13062 | 43601 | 230560 |
| 60 Advertising | 14500021 | 183005 | 157802 | 195421 | 301943 | 462529 | 1544028 | 660192 | 1110976 | 889701 | 737549 | 1104317 | 7152559 |
| 61 Pension, prof sh, stock, annuity | 3935745 | 44760 | 130449 | 125637 | 188102 | 212780 | 896167 | 336073 | 371651 | 227590 | 161914 | 215375 | 1025249 |
| 62 Employee benefit programs | 8161488 | 109471 | 128316 | 149390 | 288597 | 366561 | 1333844 | 673101 | 835635 | 515078 | 455618 | 645905 | 2659970 |
| 63 Net loss, noncapital assets | 656663 | 14282 | 24747 | 40273 | 15055 | 38247 | 94799 | 47672 | 96526 | 78857 | 40978 | 44638 | 120589 |
| 64 Other deductions | 93520281 | 1854842 | 4591261 | 3187505 | 4831580 | 6239941 | 17838749 | 7183486 | 8114015 | 5035004 | 4167876 | 5602961 | 24873061 |
| 65 Total receipts less total deducts | 29647630 | -344511 | 236448 | 370783 | 571292 | 1292113 | 5012458 | 2970129 | 3538077 | 1967950 | 2125332 | 2390784 | 9516775 |
| 66 Constructive taxable income from related foreign corporations | 1516971 | 2252 | - | - | *770 | - | *15658 | *1240 | *3659 | 21922 | 9856 | 21878 | 1439735 |
| 67 Net income (less deficit), total | 30895435 | -342296 | 236040 | 369944 | 569899 | 1289379 | 5000718 | 2956828 | 3525904 | 1977316 | 2117543 | 2396185 | 10797976 |
| 68 Net income, total | 43129413 | 709972 | 1182357 | 1102695 | 1388582 | 2123945 | 7080850 | 3534393 | 4598429 | 2731331 | 2708903 | 3027669 | 12940286 |
| 69 Deficit, total | 12233978 | 1052267 | 946317 | 732751 | 818684 | 834566 | 2080133 | 577566 | 1072525 | 754015 | 591360 | 631484 | 2142311 |
| 70 Net income (less def), Form 1120-A | -13470 | *-670 | -5289 | -452 | *-7059 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -581066 | -581066 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 11659608 | 33901 | 422055 | 360146 | 407081 | 800381 | 3341246 | 1681107 | 2261798 | 1118391 | 844343 | 363940 | 25220 |
| 73 Statutory special deductions, total | 4629401 | 133374 | 181621 | 170996 | 165701 | 209084 | 386465 | 182275 | 309265 | 138937 | 210959 | 375492 | 2165232 |
| 74 Net operating loss deduction | 4261655 | 128696 | 181014 | 169077 | 163492 | 204626 | 361985 | 166081 | 288079 | 115583 | 197877 | 338432 | 1946713 |
| 75 Dividends received deduction | 367745 | *4679 | *607 | *1919 | 2209 | 4457 | 24480 | 16194 | 21186 | 23353 | 13081 | 37060 | 218519 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 24525448 | 469316 | 191433 | 323471 | 555516 | 854812 | 2782720 | 1514964 | 1864899 | 1372459 | 1601327 | 2272668 | 10721863 |
| 78 Income tax before credits, total | 8355915 | 166371 | 31840 | 61164 | 107303 | 198005 | 808725 | 511428 | 643738 | 474515 | 561504 | 806925 | 3984398 |
| 79 Regular tax | 8046439 | 158915 | 31770 | 60847 | 107046 | 196936 | 795234 | 506396 | 630098 | 467117 | 550278 | 787318 | 3754483 |
| 80 Personal holding company tax | *512 | - | - | *314 | - | - | *114 | - | *-0 | - | - | 5 | 79 |
| 81 Recapture of investment credit | *642 | - | - | *-0 | - | - | - | - | - | *114 | - | - | 527 |
| 82 Alternative minumum tax | 279529 | 4295 | - | *3 | *256 | *411 | 15029 | 4936 | 10372 | 6625 | 9585 | 15871 | 212148 |
| 83 Environmental tax | 23610 | 531 | - | - | - | *7 | *61 | 85 | 602 | 870 | 1641 | 2901 | 16912 |
| 84 Foreign tax credit | 824269 | *1666 | - | - | *79 | *2419 | 615 | *1224 | 4728 | 16283 | 10811 | 16612 | 769832 |
| 85 U.S. Possessions tax credit | 5868 | - | - | - | - | - | 1529 | 37 | 1736 | 153 | 2413 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 52879 | - | - | - | - | - | *624 | - | *15 | *3 | 4 | 214 | 52019 |
| 88 General business credit | 85817 | *144 | *724 | *625 | *656 | 1481 | 4246 | 2576 | 4760 | 5436 | 4628 | 4270 | 56270 |
| 89 Prior year minumum tax cred. | 144379 | *183 | - | - | *46 | *118 | 1967 | 5128 | 5743 | 5049 | 8117 | 9447 | 108581 |
| 90 Income tax after credits, total | 7242703 | 164376 | 31116 | 60539 | 106522 | 193986 | 799744 | 502463 | 626757 | 447591 | 535530 | 776383 | 2997696 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Groceries and related products

MAJOR GROUP 33
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 26292 | 1752 | 8703 | 4861 | 3915 | 2917 | 3147 | 510 | 288 | 96 | 41 | 34 | 27 |
| 2 Total assets | 55136953 | - | 312665 | 860710 | 1359866 | 2045992 | 7068407 | 3604931 | 4592639 | 3039303 | 2898743 | 5434523 | 23919174 |
| 3 Cash | 3104161 | - | 74813 | 215542 | 196830 | 267290 | 590117 | 272381 | 224139 | 271786 | 139712 | 195258 | 656295 |
| 4 Notes and accounts receivable | 16371897 | - | 22618 | 162928 | 506723 | 745565 | 2890633 | 1370647 | 1611866 | 974176 | 917732 | 1440865 | 5728145 |
| 5 Less: Allowance for bad debts | 304259 | - | - | - | *363 | *1565 | 11650 | 26397 | 35838 | 24903 | 18980 | 27750 | 156813 |
| 6 Inventories | 12791164 | - | 25694 | 98067 | 208178 | 423582 | 1526639 | 1032084 | 1170819 | 837713 | 939169 | 1485401 | 5043819 |
| 7 U.S. govt. obligations, total | 57281 | - | - | - | - | - | *14851 | *5985 | - | - | 4858 | 991 | 30596 |
| 8 Tax-exempt securities | 78348 | - | - | - | *38586 | *5131 | *7343 | *113 | *10244 | *37 | 87 | - | 16808 |
| 9 Other current assets | 2072805 | - | *4637 | 34593 | 42077 | 66412 | 236918 | 96918 | 218567 | 120899 | 138086 | 166859 | 946839 |
| 10 Loans to stockholders | 523010 | - | *35433 | *55905 | *35605 | 39025 | 124593 | 37637 | 48995 | *7048 | 1841 | 536 | 136393 |
| 11 Mortgage and real estate loans | 268190 | - | - | *7 | - | *5762 | *7801 | - | *5630 | - | 13958 | 45 | 234987 |
| 12 Other investments | 3276835 | - | *18397 | 41922 | 60330 | 75574 | 390099 | 108631 | 274270 | 68834 | 115966 | 525170 | 1597643 |
| 13 Depreciable assets | 22374203 | - | 301366 | 590326 | 727495 | 1027456 | 2579134 | 1325954 | 1812366 | 1194751 | 1136392 | 2025803 | 9653160 |
| 14 Less: Accumulated depreciation | 11421539 | - | 207690 | 386667 | 523641 | 684646 | 1613002 | 725099 | 991716 | 579159 | 580264 | 913213 | 4216442 |
| 15 Depletable assets | *34904 | - | - | - | - | - | - | *14040 | - | - | 622 | - | 20242 |
| 16 Less: Accumulated depletion | *14556 | - | - | - | - | - | - | *9900 | - | - | 247 | - | 4409 |
| 17 Land | 1165390 | - | - | *1376 | *11173 | 30022 | 146998 | 53469 | 95504 | 66720 | 45357 | 105060 | 609710 |
| 18 Intangible assets (Amortizable) | 4258873 | - | 15954 | *42847 | 111617 | 26971 | 171484 | 18955 | 85202 | 13833 | 34335 | 346726 | 3390948 |
| 19 Less: Accumulated amortization | 753516 | - | *4278 | *23095 | 54215 | 19243 | 64302 | *7942 | 29544 | 3500 | 16583 | 106520 | 424295 |
| 20 Other assets | 1253761 | - | 25723 | 26960 | -528 | 38657 | 70751 | 37456 | 92135 | 91066 | 26701 | 189293 | 655548 |
| 21 Total liabilities | 55136953 | - | 312665 | 860710 | 1359866 | 2045992 | 7068407 | 3604931 | 4592639 | 3039303 | 2898743 | 5434523 | 23919174 |
| 22 Accounts payable | 13280090 | - | 34873 | 278853 | 437612 | 589690 | 2395454 | 980967 | 1161411 | 712462 | 663393 | 1142906 | 4882470 |
| 23 Mort, notes, and bonds under 1 yr | 5240080 | - | 28885 | 68123 | 124512 | 111812 | 616911 | 614011 | 804509 | 665359 | 560331 | 513006 | 1132621 |
| 24 Other current liabilities | 5286395 | - | 36016 | 54219 | 73381 | 92750 | 448685 | 220695 | 325743 | 241981 | 281352 | 553665 | 2957908 |
| 25 Loans from stockholders | 2037078 | - | 63317 | 114997 | 147252 | 148601 | 401475 | 137048 | 139719 | *28149 | 45779 | 128162 | 682579 |
| 26 Mort, notes, bonds, 1 yr or more | 11748856 | - | 85438 | 179859 | 182973 | 263425 | 770634 | 356005 | 512790 | 322666 | 411987 | 1368942 | 7294139 |
| 27 Other liabilities | 1931502 | - | *10282 | *13209 | 2753 | 10845 | 75580 | 57539 | 60272 | 58888 | 84978 | 306979 | 1250176 |
| 28 Net worth | 15612952 | - | 53853 | 151452 | 391383 | 828869 | 2359668 | 1238665 | 1588196 | 1009798 | 850924 | 1420863 | 5719281 |
| 29 Capital stock | 2039065 | - | 44485 | 62791 | 125255 | 128745 | 344019 | 97589 | 117676 | 209917 | 119035 | 193085 | 596468 |
| 30 Paid-in or capital surplus | 4251150 | - | 32402 | *29286 | 100777 | 69017 | 297665 | 131503 | 352854 | 212059 | 153973 | 848200 | 2023414 |
| 31 Retained earnings, appropriated | *54794 | - | - | *173 | *15833 | - | *19251 | *8000 | *11537 | - | - | - | - |
| 32 Retained earnings-unappropriated | 7027461 | - | -33084 | 116391 | 158915 | 350800 | 782411 | 573668 | 639045 | 257439 | 438679 | 271052 | 3472144 |
| 33 Retained earnings (S Corp) | 3180836 | - | 18099 | 33892 | 93719 | 309534 | 1087741 | 469632 | 541991 | 348024 | 161756 | 116449 | - |
| 34 Less: Cost of treasury stock | 940354 | - | *8048 | *91082 | *103116 | *29227 | 171418 | 41727 | 74907 | *17642 | 22519 | 7924 | 372745 |
| 35 Total receipts | 258425503 | 3975666 | 4304500 | 8266073 | 7703309 | 11957856 | 37423775 | 20443342 | 21100355 | 13792781 | 14790131 | 24982445 | 89685271 |
| 36 Business receipts | 254469734 | 3837920 | 4114987 | 8144759 | 7649242 | 11882403 | 37230534 | 20275339 | 20736108 | 13675339 | 14577901 | 24682689 | 87662512 |
| 37 Interest | 445195 | 7733 | 2907 | *4250 | 3529 | 4943 | 22903 | 9815 | 22032 | 7823 | 14043 | 29471 | 315744 |
| 38 Interest on govt. obligations | 17805 | - | - | - | *1201 | *80 | *409 | *522 | *951 | *923 | 67 | 881 | 12772 |
| 39 Rents | 253738 | 11015 | - | *79 | *628 | 4022 | 1810 | 4817 | 7672 | 2281 | 16647 | 9586 | 195181 |
| 40 Royalties | 12981 | - | *8644 | - | - | *450 | - | - | - | - | 16 | 301 | 3571 |
| 41 Net S-T cap gain less net LT loss | 6895 | 23 | - | *991 | *216 | - | *1270 | *138 | - | *10 | 204 | 38 | 4006 |
| 42 Net L-T cap gain less net ST loss | 85241 | *2552 | - | *284 | *15223 | *2993 | 4935 | *63 | *676 | *3059 | 177 | 135 | 55144 |
| 43 Net gain, noncapital assets | 65995 | *5859 | *1097 | *2231 | *3344 | *531 | 5447 | 1902 | 1119 | 508 | 1587 | 17412 | 24956 |
| 44 Dividends, domestic corporations | 25251 | 1 | - | *543 | *4 | *239 | *1256 | *847 | *1374 | *214 | 852 | 9462 | 10459 |
| 45 Dividends, foreign corporations | 15817 | - | - | - | - | - | *31 | *400 | - | *5401 | 3349 | 3696 | 2940 |
| 46 Other receipts | 3026852 | *110564 | *176865 | *112936 | 29922 | 62196 | 155180 | 149498 | 330421 | 97224 | 175288 | 228773 | 1397985 |
| 47 Total deductions | 256005007 | 4014657 | 4253445 | 8182456 | 7632954 | 11862315 | 37080648 | 20307051 | 20875461 | 13609928 | 14732203 | 24834202 | 88619687 |
| 48 Cost of goods | 220260259 | *432178 | *25272 | 97962 | 203736 | 433275 | 1546401 | 1042700 | 1184027 | 861920 | 953305 | 1477926 | 5039353 |
| 49 Compensation of officers | 2457708 | *31292 | 325509 | 270190 | 207080 | 278824 | 637976 | 188185 | 192205 | 95517 | 62260 | 66793 | 101877 |
| 50 Salaries and wages | 12183898 | *241141 | 255078 | 340724 | 567249 | 612828 | 1852720 | 789378 | 1025886 | 442230 | 536693 | 829940 | 4690033 |
| 51 Repairs | 885887 | *15887 | 10680 | 46406 | 33665 | 38241 | 122827 | 62246 | 61339 | 25552 | 37538 | 59146 | 372360 |
| 52 Bad debts | 430155 | *1310 | *453 | *20680 | 23704 | 23228 | 65810 | 35985 | 21148 | 8662 | 15498 | 23192 | 190485 |
| 53 Rent paid on business property | 1773784 | 42570 | 65214 | 116361 | 80519 | 119980 | 307294 | 89070 | 122296 | 46893 | 65367 | 176102 | 542117 |
| 54 Taxes paid | 2395368 | 44571 | 75307 | 82620 | 88365 | 102414 | 353246 | 151134 | 195233 | 193689 | 97764 | 276088 | 734937 |
| 55 Interest paid | 1556181 | *91306 | 15082 | 23694 | 34502 | 34165 | 149534 | 83940 | 112047 | 61217 | 65366 | 159131 | 726196 |
| 56 Contributions or gifts | 36244 | *333 | *677 | *922 | *883 | 621 | 2994 | 1244 | 2041 | 976 | 1775 | 2419 | 21359 |
| 57 Amortization | 198468 | *4763 | *681 | *6025 | 16475 | 4315 | 16203 | 2495 | 10828 | 4077 | 5691 | 24102 | 102815 |
| 58 Depreciation | 1806070 | *24134 | 25341 | 47567 | 64510 | 75826 | 199623 | 100028 | 132270 | 101362 | 98068 | 146410 | 790930 |
| 59 Depletion | *1279 | - | - | - | - | - | - | - | - | *26 | - | -0 | 1253 |
| 60 Advertising | 1049834 | *12761 | 2281 | 7935 | 8727 | 17778 | 83531 | 53591 | 86129 | 242324 | 37630 | 51999 | 445147 |
| 61 Pension, prof sh, stock, annuity | 537274 | *10677 | *18787 | *19465 | *7043 | 23736 | 78613 | 26099 | 42647 | 20353 | 14709 | 28925 | 246219 |
| 62 Employee benefit programs | 1294397 | *26359 | 20640 | *10789 | 36367 | 36338 | 131417 | 65146 | 99241 | 57398 | 49610 | 93279 | 667814 |
| 63 Net loss, noncapital assets | 52486 | *512 | *879 | *776 | *334 | *11684 | 6541 | 2730 | 2260 | 5096 | 1726 | 9267 | 10681 |
| 64 Other deductions | 9085715 | 198475 | 362913 | 378862 | 483878 | 481736 | 1494803 | 598865 | 673537 | 497642 | 375695 | 652539 | 2886771 |
| 65 Total receipts less total deducts | 2420496 | -38991 | 51055 | 83617 | 70355 | 95541 | 343126 | 136292 | 224894 | 182852 | 57928 | 148243 | 1065584 |
| 66 Constructive taxable income from related foreign corporations | 2518 | - | - | - | - | - | - | - | - | - | 421 | - | 2097 |
| 67 Net income (less deficit), total | 2405209 | -38991 | 51055 | 83617 | 69153 | 95462 | 342717 | 135770 | 223943 | 181930 | 58282 | 147361 | 1054909 |
| 68 Net income, total | 3054235 | *15992 | 93171 | 134859 | 154303 | 148141 | 431942 | 175335 | 266771 | 209300 | 129684 | 197869 | 1096869 |
| 69 Deficit, total | 649027 | 54982 | 42116 | 51242 | 85149 | 52679 | 89225 | 39565 | 42828 | *27371 | 71402 | 50508 | 41960 |
| 70 Net income (less def), Form 1120-A | *484 | - | *484 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-7346 | *-7346 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 894611 | *-938 | 64838 | 77708 | 65184 | 77948 | 263869 | 73066 | 123344 | 97938 | 30567 | 21088 | - |
| 73 Statutory special deductions, total | 200388 | *4393 | *13634 | *14947 | *28753 | *13898 | 17071 | 2629 | 9188 | 16358 | 1964 | 19984 | 57569 |
| 74 Net operating loss deduction | 171625 | *4392 | *13634 | *14567 | *28750 | *13731 | 16170 | *1631 | *8530 | *10826 | 1276 | 8990 | 49128 |
| 75 Dividends received deduction | 28762 | 1 | - | *380 | *3 | *167 | *901 | *998 | *657 | *5532 | 688 | 10994 | 8442 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1867595 | *11599 | *11604 | *19668 | 38792 | 51219 | 143315 | 79592 | 130342 | 92917 | 91275 | 157972 | 1039300 |
| 78 Income tax before credits, total | 630722 | *3945 | *1741 | *2950 | 7774 | 10926 | 42848 | 26373 | 44369 | 32069 | 31811 | 56187 | 369728 |
| 79 Regular tax | 618469 | *3944 | *1741 | *2950 | 7595 | 10926 | 40331 | 26271 | 44086 | 31503 | 31063 | 54660 | 363397 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 10411 | - | - | - | *178 | - | *2516 | *84 | *263 | *509 | 671 | 1349 | 4840 |
| 83 Environmental tax | 1762 | 2 | - | - | - | - | - | - | *20 | *57 | 77 | 178 | 1428 |
| 84 Foreign tax credit | *3572 | - | - | - | - | - | *5 | - | *1837 | - | 5 | - | 1725 |
| 85 U.S. Possessions tax credit | 14 | - | - | - | - | - | 14 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 6059 | - | - | - | - | *29 | - | *91 | *25 | *75 | 916 | 100 | 4823 |
| 89 Prior year minumum tax credit | 6059 | - | - | - | - | *114 | *212 | - | *321 | *555 | 122 | 4663 | 72 |
| 90 Income tax after credits, total | 615019 | *3945 | *1741 | *2950 | 7774 | 10783 | 42617 | 26282 | 42187 | 31439 | 30769 | 51424 | 363108 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Machinery, equipment, and supplies

MAJOR GROUP 34
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 55250 | 2328 | 21191 | 7789 | 7140 | 6729 | 8243 | 997 | 501 | 181 | 78 | 51 | 21 |
| 2 Total assets | 76742643 | - | 648455 | 1363992 | 2608318 | 4860501 | 17126418 | 6816427 | 7620318 | 6228352 | 5489735 | 7714426 | 16265700 |
| 3 Cash | 5297228 | - | 171316 | 204850 | 378557 | 559082 | 1567000 | 392587 | 442953 | 376109 | 228450 | 295946 | 680377 |
| 4 Notes and accounts receivable | 23128598 | - | 160800 | 433966 | 794782 | 1593382 | 5235972 | 2254082 | 2116481 | 1964147 | 1569310 | 2057672 | 4948005 |
| 5 Less: Allowance for bad debts | 451493 | - | *2650 | *757 | *2818 | 9016 | 50999 | 29897 | 45626 | 45273 | 53550 | 78969 | 131940 |
| 6 Inventories | 24858628 | - | 111926 | 277417 | 749281 | 1819403 | 6536911 | 2582379 | 2844241 | 2078096 | 1936619 | 2848028 | 3074327 |
| 7 U.S. govt. obligations, total | 274684 | - | - | - | *29063 | *9521 | *21224 | *93652 | *11107 | - | 1880 | 7937 | 100299 |
| 8 Tax-exempt securities | 86701 | - | - | - | - | *2308 | *32158 | *14542 | *11410 | *5783 | 20501 | - | - |
| 9 Other current assets | 3088327 | - | 32762 | 49721 | 81675 | 91879 | 535794 | 242227 | 347664 | 288555 | 223471 | 258475 | 936105 |
| 10 Loans to stockholders | 534844 | - | 44633 | 72024 | 99495 | 62250 | 121840 | 41008 | 31572 | 7161 | 20876 | 3569 | 30417 |
| 11 Mortgage and real estate loans | 108436 | - | - | *1856 | *2626 | *11408 | 55096 | *6546 | *16661 | *441 | 1236 | 12566 | - |
| 12 Other investments | 6156254 | - | *959 | *28440 | 54270 | 141974 | 469523 | 203546 | 423529 | 340942 | 345498 | 631433 | 3516141 |
| 13 Depreciable assets | 21731890 | - | 431190 | 456299 | 1080546 | 1533496 | 5160172 | 1725700 | 2255558 | 2098700 | 1571250 | 2179712 | 3239268 |
| 14 Less: Accumulated depreciation | 11692819 | - | 310705 | 254947 | 718684 | 1042277 | 3074767 | 920004 | 1076203 | 1052350 | 752367 | 992885 | 1497629 |
| 15 Depletable assets | 26059 | - | *104 | - | *1918 | - | *3069 | - | - | *13435 | 18 | 5569 | 1945 |
| 16 Less: Accumulated depletion | 11785 | - | *33 | - | *1775 | - | *817 | - | - | *5794 | - | 1909 | 1457 |
| 17 Land | 1018331 | - | *130 | *14588 | 39449 | 27980 | 231060 | 74078 | 84250 | 76438 | 97635 | 117852 | 254871 |
| 18 Intangible assets (Amortizable) | 1559783 | - | 5830 | 1892 | 22054 | 61126 | 248088 | 96312 | 138383 | 84981 | 178107 | 269998 | 453012 |
| 19 Less: Accumulated amortization | 473265 | - | 3733 | 1672 | 11018 | 44552 | 115139 | 32329 | 53915 | 16903 | 46363 | 75086 | 72557 |
| 20 Other assets | 1502242 | - | 5925 | 80316 | 8897 | 42538 | 150234 | 71997 | 72253 | 13885 | 147163 | 174517 | 734517 |
| 21 Total liabilities | 76742643 | - | 648455 | 1363992 | 2608318 | 4860501 | 17126418 | 6816427 | 7620318 | 6228352 | 5489735 | 7714426 | 16265700 |
| 22 Accounts payable | 17547126 | - | 215425 | 297733 | 601384 | 1282368 | 4471426 | 1696091 | 1881989 | 1300231 | 1188312 | 1811566 | 2800599 |
| 23 Mort, notes, and bonds under 1 yr | 12966784 | - | 46699 | 93468 | 254198 | 558146 | 2263475 | 1249434 | 1516437 | 1421645 | 1182096 | 1494145 | 2887042 |
| 24 Other current liabilities | 6171032 | - | 76572 | 102509 | 191293 | 298345 | 1215191 | 790076 | 587090 | 472062 | 459879 | 592303 | 1385712 |
| 25 Loans from stockholders | 2595247 | - | 286609 | 216776 | 245000 | 358107 | 823275 | 139016 | 225176 | 151297 | 80679 | 36715 | 32597 |
| 26 Mort, notes, bonds, 1 yr or more | 10815806 | - | 349126 | 179429 | 270200 | 338649 | 1897482 | 755430 | 900444 | 699887 | 888168 | 1227404 | 3309588 |
| 27 Other liabilities | 2509894 | - | 19975 | 18769 | 34194 | 99718 | 263088 | 108356 | 113028 | 129902 | 121581 | 396061 | 1205222 |
| 28 Net worth | 24136754 | - | -345950 | 455309 | 1012050 | 1925168 | 6192481 | 2078023 | 2396154 | 2053329 | 1569019 | 2156231 | 4644940 |
| 29 Capital stock | 4741551 | - | 121114 | 210998 | 153724 | 312104 | 733328 | 272272 | 308129 | 398768 | 258913 | 521616 | 1450586 |
| 30 Paid-in or capital surplus | 6535442 | - | 204965 | 212319 | 154362 | 180363 | 961296 | 530637 | 639090 | 600824 | 429492 | 761745 | 1860349 |
| 31 Retained earnings, appropriated | *58234 | - | - | - | *266 | - | *49008 | *4587 | - | - | 2033 | 2340 | - |
| 32 Retained earnings-unappropriated | 9265613 | - | -572950 | 121177 | 496527 | 1151907 | 3313608 | 819935 | 702647 | 756529 | 531960 | 596502 | 1347769 |
| 33 Retained earnings (S Corp) | 4873837 | - | -85313 | -24314 | 317561 | 459983 | 1537176 | 598276 | 871243 | 403333 | 382862 | 413031 | - |
| 34 Less: Cost of treasury stock | 1337923 | - | *13767 | *64872 | 110390 | 179188 | 401935 | 147684 | 124955 | 106125 | 36240 | 139003 | 13764 |
| 35 Total receipts | 160533547 | 2115100 | 3788512 | 4920305 | 8550597 | 14326883 | 43563311 | 15027419 | 13989032 | 11659221 | 8656702 | 10664755 | 23271709 |
| 36 Business receipts | 156819511 | 2071756 | 3761225 | 4841737 | 8444200 | 14168013 | 42789333 | 14851678 | 13653911 | 11427789 | 8412987 | 10460840 | 21936042 |
| 37 Interest | 684004 | 9705 | 2464 | 5314 | 12767 | 16384 | 76875 | 25943 | 34749 | 41335 | 38968 | 67617 | 351883 |
| 38 Interest on govt. obligations | 21765 | *-0 | - | - | - | *144 | 2599 | *1260 | 1194 | *1668 | 3794 | 2925 | 8181 |
| 39 Rents | 472082 | *1357 | *20 | *3928 | *4559 | 8024 | 17919 | 9369 | 8004 | 8310 | 18030 | 32032 | 360528 |
| 40 Royalties | 38749 | - | - | *1244 | - | *506 | *1245 | 26 | *698 | *1888 | 3756 | 1119 | 28267 |
| 41 Net S-T cap gain less net LT loss | 10443 | *1868 | - | *44 | - | - | *1529 | - | *5848 | *694 | 460 | - | - |
| 42 Net L-T cap gain less net ST loss | 262551 | *4059 | *559 | *8528 | *12995 | *1115 | 15875 | 4352 | 2619 | 10604 | 4849 | 3034 | 193962 |
| 43 Net gain, noncapital assets | 311080 | *15969 | *2593 | *11865 | 9207 | 4585 | 84521 | 19075 | 39257 | 58358 | 29539 | 30781 | 5332 |
| 44 Dividends, domestic corporations | 11428 | *33 | - | *351 | *33 | *397 | 3531 | *395 | *1864 | *808 | 1068 | 575 | 2373 |
| 45 Dividends, foreign corporations | 18484 | - | - | - | - | - | *181 | - | *630 | *805 | 2966 | 3262 | 10640 |
| 46 Other receipts | 1883451 | 10353 | 21651 | 47294 | 66837 | 127715 | 569702 | 115321 | 240258 | 106963 | 140287 | 62571 | 374500 |
| 47 Total deductions | 156098133 | 2203760 | 3764720 | 4829031 | 8344948 | 13941775 | 42591866 | 14624141 | 13554900 | 11321201 | 8306640 | 10420156 | 22194995 |
| 48 Cost of goods | 117896318 | 312202 | 102213 | 267745 | 733864 | 1795223 | 6399251 | 2562063 | 2870322 | 2073051 | 1928561 | 2662295 | 3100879 |
| 49 Compensation of officers | 4243285 | 24598 | 267321 | 322157 | 533321 | 685452 | 1427529 | 377525 | 245611 | 140175 | 75267 | 67042 | 77287 |
| 50 Salaries and wages | 11376435 | 161775 | 260662 | 194916 | 654870 | 1111183 | 3395112 | 1190159 | 1019015 | 774600 | 618261 | 682209 | 1313673 |
| 51 Repairs | 613547 | 8869 | 19306 | 17505 | 44178 | 73599 | 153347 | 43633 | 48169 | 53822 | 43904 | 49364 | 57850 |
| 52 Bad debts | 402197 | 5709 | *8169 | 6927 | 22416 | 50504 | 146399 | 31016 | 27569 | 29482 | 13737 | 21769 | 38501 |
| 53 Rent paid on business property | 1598295 | 30375 | 101810 | 108471 | 110225 | 228737 | 425825 | 133077 | 126619 | 85515 | 64533 | 64223 | 118885 |
| 54 Taxes paid | 2156050 | 24964 | 78219 | 71914 | 156135 | 231203 | 592537 | 197313 | 178291 | 129024 | 112115 | 124866 | 259468 |
| 55 Interest paid | 1787570 | 30383 | 24421 | 33364 | 51866 | 88090 | 348292 | 150409 | 160294 | 131335 | 134376 | 171376 | 463363 |
| 56 Contributions or gifts | 40617 | *42 | *416 | *1000 | 3551 | 2601 | 8289 | 4357 | 2064 | 1598 | 3750 | 2932 | 10017 |
| 57 Amortization | 133526 | 6936 | 1239 | *1722 | 2728 | 2992 | 22520 | 8238 | 21804 | 10173 | 9522 | 8343 | 37308 |
| 58 Depreciation | 2672653 | 63803 | 35123 | 47047 | 105102 | 144677 | 529901 | 163367 | 253052 | 267521 | 189981 | 213224 | 659855 |
| 59 Depletion | 3512 | - | - | - | *55 | - | *1121 | - | *38 | *1379 | 1 | 774 | 145 |
| 60 Advertising | 830181 | 11805 | 23846 | 24722 | 48189 | 77842 | 216870 | 69282 | 74656 | 73344 | 47231 | 80663 | 81731 |
| 61 Pension, prof sh, stock, annuity | 557385 | *1997 | *17629 | *4726 | 23469 | 60250 | 161734 | 42935 | 41771 | 27041 | 22352 | 26523 | 126959 |
| 62 Employee benefit programs | 1110070 | 11628 | 26677 | 24909 | 34176 | 71582 | 244488 | 89014 | 102348 | 89638 | 101783 | 124323 | 189505 |
| 63 Net loss, noncapital assets | 109657 | *1154 | *978 | *29586 | *928 | 3521 | 15643 | 653 | 24855 | 5760 | 2660 | 4062 | 19857 |
| 64 Other deductions | 10566835 | 222072 | 547882 | 410049 | 774550 | 1082649 | 2848238 | 843963 | 863421 | 667668 | 537544 | 703473 | 1065326 |
| 65 Total receipts less total deducts | 4435414 | -88659 | 23793 | 91274 | 205648 | 385108 | 971445 | 403277 | 434132 | 338021 | 350062 | 244599 | 1076714 |
| 66 Constructive taxable income from related foreign corporations | 13532 | - | - | - | - | - | - | *1240 | *42 | *111 | 621 | 3765 | 7752 |
| 67 Net income (less deficit), total | 4427180 | -88660 | 23793 | 91274 | 205648 | 384964 | 968846 | 403257 | 432981 | 336464 | 346889 | 245439 | 1076285 |
| 68 Net income, total | 5560030 | 58670 | 171575 | 191794 | 280867 | 459227 | 1285779 | 452165 | 469545 | 371587 | 381754 | 318045 | 1119021 |
| 69 Deficit, total | 1132850 | 147329 | 147783 | 100520 | 75219 | 74263 | 316933 | 48908 | 36565 | 35123 | 34865 | 72606 | 42736 |
| 70 Net income (less def), Form 1120-A | 4701 | *20 | *-1472 | *7583 | *-1430 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -86044 | -86044 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1672172 | *-265 | 101907 | 29389 | 105286 | 175290 | 560466 | 184683 | 158631 | 123090 | 131883 | 101813 | - |
| 73 Statutory special deductions, total | 771999 | *21583 | 13128 | 53736 | 19161 | 43229 | 73165 | 33363 | 56269 | 32460 | 21225 | 11657 | 393023 |
| 74 Net operating loss deduction | 753553 | *21560 | 13128 | 53477 | 19138 | 42951 | 70706 | 33128 | 54344 | 31237 | 19380 | 9168 | 385337 |
| 75 Dividends received deduction | 18446 | *23 | - | *259 | *23 | *278 | 2459 | *235 | 1925 | *1223 | 1846 | 2489 | 7686 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2848810 | 37110 | 13986 | 66464 | 131582 | 215230 | 530399 | 225298 | 250794 | 215714 | 229207 | 207026 | 725998 |
| 78 Income tax before credits, total | 929964 | 14712 | 2299 | 11719 | 26760 | 52371 | 147931 | 74898 | 86737 | 75523 | 81033 | 72735 | 283247 |
| 79 Regular tax | 889665 | 11883 | 2299 | 11719 | 26760 | 52337 | 146679 | 74716 | 84844 | 73378 | 80310 | 70984 | 253756 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 37821 | 2530 | - | - | - | *29 | *1247 | *182 | 1793 | 1953 | 507 | 1507 | 28073 |
| 83 Environmental tax | 2137 | *39 | - | - | - | *4 | *5 | - | 100 | 116 | 216 | 241 | 1417 |
| 84 Foreign tax credit | 14034 | - | - | - | - | *2412 | *16 | *422 | *1236 | *330 | 1147 | 1057 | 7415 |
| 85 U.S. Possessions tax credit | 824 | - | - | - | - | - | 114 | 37 | 673 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *669 | - | - | - | - | - | *624 | - | - | - | - | 43 | 2 |
| 88 General business credit | 6929 | 44 | - | - | *20 | *68 | *1016 | *307 | *2112 | *4 | 379 | 256 | 2723 |
| 89 Prior year minumum tax credit | 8539 | - | - | - | - | - | *367 | 1092 | *843 | *350 | 2403 | 1160 | 2323 |
| 90 Income tax after credits, total | 898968 | 14668 | 2299 | 11719 | 26739 | 49891 | 145793 | 73039 | 81872 | 74840 | 77103 | 70218 | 270785 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade

MAJOR GROUP 35
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 266963 | 11071 | 110671 | 38832 | 34024 | 26232 | 35355 | 5551 | 3326 | 989 | 443 | 265 | 202 |
| 2 Total assets | 769222399 | - | 3716640 | 6504557 | 12030244 | 18893129 | 75856733 | 38597331 | 50942239 | 33983789 | 30360606 | 40794174 | 457542957 |
| 3 Cash | 34403915 | - | 968827 | 1250683 | 1640540 | 2223482 | 7231386 | 2958075 | 2838976 | 1908198 | 1573252 | 2156528 | 9653966 |
| 4 Notes and accounts receivable | 214185597 | - | 639595 | 1815202 | 3504406 | 6104600 | 25715461 | 13286580 | 17688344 | 10604684 | 9522435 | 12605855 | 112698434 |
| 5 Less: Allowance for bad debts | 4735103 | - | *7090 | 122576 | 33031 | 35747 | 347418 | 231299 | 418242 | 287570 | 293209 | 374113 | 2584810 |
| 6 Inventories | 189878185 | - | 901162 | 1796209 | 3643521 | 5960921 | 24919914 | 12442544 | 16748715 | 10832258 | 9411494 | 10908666 | 92312780 |
| 7 U.S. govt. obligations, total | 28884488 | - | *86 | *34845 | *20873 | *69377 | 200623 | *137292 | 264153 | 97990 | 96761 | 127292 | 27835197 |
| 8 Tax-exempt securities | 2526861 | - | *4566 | - | *318 | *17500 | 276474 | *64610 | 61009 | 94526 | 172609 | 99289 | 1735960 |
| 9 Other current assets | 85369330 | - | 106884 | 206350 | 374172 | 581130 | 2474530 | 1347778 | 2222037 | 1820299 | 1463212 | 2624274 | 72148664 |
| 10 Loans to stockholders | 4381406 | - | 306541 | 226086 | 395946 | 278226 | 893005 | 398011 | 341594 | 110756 | 95649 | 77988 | 1257604 |
| 11 Mortgage and real estate loans | 1649254 | - | - | *56264 | *8196 | 44027 | 135142 | 31160 | 64349 | 81050 | 21048 | 63650 | 1144367 |
| 12 Other investments | 75290169 | - | 73725 | 165792 | 394236 | 634915 | 2634630 | 1800749 | 2390350 | 2509487 | 2105659 | 3358859 | 59221768 |
| 13 Depreciable assets | 174638052 | - | 2136074 | 2455152 | 4808659 | 6570951 | 24173332 | 11439480 | 13367140 | 8476088 | 7497411 | 9689709 | 84024055 |
| 14 Less: Accumulated depreciation | 84860852 | - | 1537481 | 1688126 | 3264389 | 4284048 | 15007193 | 6656229 | 7215561 | 4381451 | 3596500 | 4426504 | 32803370 |
| 15 Depletable assets | 8490343 | - | *2043 | *9585 | *34005 | *2140 | 25873 | *11555 | *65190 | *88379 | 193671 | 549348 | 7508555 |
| 16 Less: Accumulated depletion | 4238174 | - | - | *7815 | *15659 | *1975 | *13598 | *9804 | *27106 | *41650 | 106642 | 182687 | 3831237 |
| 17 Land | 9094457 | - | 26602 | 87922 | 194921 | 336571 | 1416823 | 654477 | 1076936 | 521103 | 507346 | 665184 | 3606572 |
| 18 Intangible assets (Amortizable) | 23945892 | - | 115112 | 156647 | 278594 | 366945 | 832057 | 714930 | 1325841 | 1297111 | 1445314 | 2248161 | 15165181 |
| 19 Less: Accumulated amortization | 8398202 | - | 47441 | 58184 | 147420 | 148872 | 372142 | 305802 | 564901 | 354250 | 358965 | 478042 | 5562184 |
| 20 Other assets | 18716782 | - | 27436 | 120519 | 192355 | 172984 | 667836 | 513224 | 713415 | 606781 | 610062 | 1080715 | 14011455 |
| 21 Total liabilities | 769222399 | - | 3716640 | 6504557 | 12030244 | 18893129 | 75856733 | 38597331 | 50942239 | 33983789 | 30360606 | 40794174 | 457542957 |
| 22 Accounts payable | 156382565 | - | 1264204 | 1968670 | 3495526 | 5350353 | 21553046 | 9853638 | 13316624 | 8424335 | 6902761 | 8982892 | 75270517 |
| 23 Mort, notes, and bonds under 1 yr | 168844542 | - | 603447 | 1423657 | 907809 | 1636199 | 9393620 | 6473715 | 9049278 | 6174165 | 5260912 | 6476556 | 121445183 |
| 24 Other current liabilities | 97209163 | - | 449080 | 530651 | 783027 | 1137632 | 4998145 | 2889330 | 4189909 | 2605207 | 2380647 | 3675624 | 73569912 |
| 25 Loans from stockholders | 19913525 | - | 2155709 | 1465831 | 1670675 | 1807706 | 4969473 | 1528989 | 1703394 | 705554 | 641205 | 610068 | 2654920 |
| 26 Mort, notes, bonds, 1 yr or more | 116915667 | - | 738614 | 798746 | 2047702 | 2197083 | 7966790 | 3808811 | 6119112 | 4609122 | 4370335 | 6093672 | 78165680 |
| 27 Other liabilities | 25377167 | - | 115077 | 206328 | 130703 | 231184 | 955235 | 563148 | 1116966 | 655979 | 590225 | 1170589 | 19641734 |
| 28 Net worth | 184579770 | - | -1609491 | 110674 | 2994803 | 6532971 | 26020425 | 13479699 | 15446955 | 10809427 | 10214523 | 13784773 | 86795010 |
| 29 Capital stock | 43611318 | - | 819447 | 772994 | 1271799 | 1422566 | 4332435 | 1483284 | 2228370 | 1827625 | 2354302 | 3006261 | 24092234 |
| 30 Paid-in or capital surplus | 66503363 | - | 468802 | 835436 | 834846 | 1317264 | 5264914 | 1651470 | 4055211 | 3841362 | 4050247 | 6465715 | 37718095 |
| 31 Retained earnings, appropriated | 693575 | - | - | - | *8496 | *29341 | 150280 | *37113 | *38203 | *19530 | 7970 | 29480 | 373161 |
| 32 Retained earnings-unappropriated | 52925915 | - | -1360456 | -1189584 | 971408 | 3369469 | 8663791 | 5165926 | 2894357 | 1805270 | 1444833 | 3068171 | 28092731 |
| 33 Retained earnings (S Corp) | 30594588 | - | -1434208 | -147384 | 409085 | 930983 | 9515871 | 5696258 | 6940268 | 3670785 | 2573587 | 1599669 | 839674 |
| 34 Less: Cost of treasury stock | 9748988 | - | 103076 | 160788 | 500830 | 536653 | 1906866 | 554353 | 709454 | 355145 | 216416 | 384523 | 4320885 |
| 35 Total receipts | 1490668998 | 30904251 | 22982439 | 30154048 | 46154983 | 66629237 | 258785803 | 120084728 | 145591420 | 90014800 | 74765035 | 95416666 | 509185589 |
| 36 Business receipts | 1454477777 | 30358894 | 22628678 | 29842121 | 45655991 | 65573752 | 256323808 | 118672670 | 144248966 | 88810931 | 73813667 | 93875580 | 484672717 |
| 37 Interest | 14251136 | 43663 | 13792 | 26154 | 35058 | 68008 | 250512 | 129313 | 162419 | 138881 | 171218 | 358852 | 12853266 |
| 38 Interest on govt. obligations | 229595 | *36 | *408 | *839 | *962 | 2510 | 24390 | 12759 | 13687 | 9965 | 13785 | 12672 | 137581 |
| 39 Rents | 2855967 | 77212 | *58503 | *3886 | 9147 | 26550 | 112690 | 59920 | 84452 | 56800 | 55865 | 99781 | 2211162 |
| 40 Royalties | 1290170 | *2752 | - | *530 | *2871 | *2668 | 58730 | *14464 | 23068 | 18128 | 86224 | 218895 | 861841 |
| 41 Net S-T cap gain less net LT loss | 113088 | *218 | *1241 | - | *250 | *8804 | 3619 | *4174 | *4624 | 3928 | 2174 | 13393 | 70664 |
| 42 Net L-T cap gain less net ST loss | 1668244 | *121184 | *1568 | 41627 | 36697 | 44245 | 106775 | 54687 | 67314 | 29665 | 27270 | 84482 | 1052730 |
| 43 Net gain, noncapital assets | 3062785 | 27901 | 28266 | 43417 | 12405 | 39419 | 102913 | 119769 | 46671 | 22199 | 20066 | 33986 | 2565771 |
| 44 Dividends, domestic corporations | 278367 | *6434 | *888 | *1710 | 3200 | 5891 | 22852 | 17927 | 20741 | 9675 | 10786 | 22921 | 155342 |
| 45 Dividends, foreign corporations | 1102342 | 966 | - | *246 | - | - | 5400 | *552 | 4199 | 34694 | 7957 | 28877 | 1019453 |
| 46 Other receipts | 11339527 | 264989 | 249096 | 193519 | 398402 | 857389 | 1774115 | 998492 | 915279 | 879934 | 556025 | 667227 | 3585062 |
| 47 Total deductions | 1467877277 | 31121112 | 22820839 | 29958156 | 45859694 | 65817773 | 255087916 | 117654168 | 142712369 | 88567723 | 73047692 | 93418723 | 501811112 |
| 48 Cost of goods | 1199378422 | 4296373 | 890865 | 1818757 | 3600538 | 5968136 | 24855278 | 12731141 | 16869780 | 11126018 | 9472440 | 11028418 | 48094900 |
| 49 Compensation of officers | 21274377 | 108976 | 1708708 | 1352976 | 2246657 | 2268316 | 6394802 | 2315373 | 1957468 | 842863 | 576485 | 541458 | 960296 |
| 50 Salaries and wages | 68531663 | 781967 | 1365213 | 1796472 | 3086530 | 4171502 | 14475303 | 7147712 | 7642190 | 4517782 | 3393438 | 3929858 | 16223696 |
| 51 Repairs | 3873412 | 32198 | 104685 | 110467 | 159494 | 253943 | 878547 | 419916 | 404176 | 222076 | 173784 | 225808 | 888318 |
| 52 Bad debts | 3798864 | 143699 | 49037 | 52786 | 124033 | 216566 | 706623 | 308323 | 383888 | 181200 | 162485 | 205151 | 1265073 |
| 53 Rent paid on business property | 11913813 | 138256 | 747477 | 647030 | 872138 | 1004494 | 2555547 | 970774 | 1090917 | 582740 | 467507 | 577712 | 2259221 |
| 54 Taxes paid | 17209795 | 165786 | 426707 | 469368 | 811842 | 1080359 | 4013083 | 1557674 | 2062875 | 995732 | 858506 | 1057373 | 3710490 |
| 55 Interest paid | 21239123 | 179825 | 95237 | 139028 | 286450 | 384525 | 1742739 | 936815 | 1255065 | 805565 | 732736 | 911175 | 13769963 |
| 56 Contributions or gifts | 340907 | 8514 | 2749 | 2290 | 5424 | 8408 | 34641 | 16008 | 22007 | 17894 | 16692 | 32226 | 174055 |
| 57 Amortization | 2541268 | 8482 | 15534 | 8826 | 37265 | 46618 | 117191 | 96664 | 126809 | 86822 | 95617 | 124453 | 1776986 |
| 58 Depreciation | 21892422 | 150055 | 209430 | 250258 | 414904 | 547089 | 1909127 | 901466 | 1088608 | 682487 | 619255 | 927534 | 14192209 |
| 59 Depletion | 302849 | 1 | - | *87 | *3091 | *227 | *4321 | *750 | *4812 | *4510 | 13062 | 42827 | 229161 |
| 60 Advertising | 12620006 | 158439 | 131675 | 162763 | 245027 | 366909 | 1243627 | 537320 | 950191 | 574032 | 652688 | 971655 | 6625681 |
| 61 Pension, prof sh, stock, annuity | 2841086 | 32085 | 94033 | 101447 | 157590 | 128794 | 655820 | 267039 | 287232 | 180196 | 124853 | 159927 | 652070 |
| 62 Employee benefit programs | 5757021 | 71485 | 80999 | 113692 | 218055 | 258641 | 957939 | 518941 | 634045 | 368043 | 304225 | 428303 | 1802651 |
| 63 Net loss, noncapital assets | 494519 | 12616 | *22889 | 9912 | 13793 | 23042 | 72615 | 44289 | 69412 | 68001 | 36592 | 31309 | 90051 |
| 64 Other deductions | 73867731 | 1434295 | 3680466 | 2398594 | 3573151 | 4675556 | 13495708 | 5740658 | 6577057 | 3869694 | 3254637 | 4246949 | 20920965 |
| 65 Total receipts less total deducts | 22791721 | -216861 | 161600 | 195892 | 295289 | 811463 | 3697887 | 2430560 | 2879051 | 1447077 | 1717343 | 1997942 | 7374477 |
| 66 Constructive taxable income from related foreign corporations | 1500920 | 2252 | - | - | *770 | - | *15658 | - | *3616 | 21810 | 8813 | 18114 | 1429886 |
| 67 Net income (less deficit), total | 24063046 | -214645 | 161193 | 195053 | 295097 | 808953 | 3689155 | 2417801 | 2868980 | 1458922 | 1712371 | 2003384 | 8666782 |
| 68 Net income, total | 34515148 | 635310 | 917611 | 776042 | 953413 | 1516577 | 5363130 | 2906893 | 3862112 | 2150444 | 2197465 | 2511755 | 10724396 |
| 69 Deficit, total | 10452102 | 849956 | 756418 | 580989 | 658316 | 707624 | 1673975 | 489092 | 993132 | 691522 | 485093 | 508370 | 2057615 |
| 70 Net income (less def), Form 1120-A | -18655 | *-690 | -4300 | -8035 | *-5629 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -487676 | -487676 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 9092824 | 35104 | 255310 | 253049 | 236611 | 547143 | 2516912 | 1423358 | 1979823 | 897364 | 681893 | 241039 | 25220 |
| 73 Statutory special deductions, total | 3657013 | 107399 | 154858 | 102314 | 117787 | 151956 | 296229 | 146283 | 243808 | 90119 | 187770 | 343851 | 1714640 |
| 74 Net operating loss deduction | 3336476 | 102744 | 154251 | 101033 | 115604 | 147944 | 275108 | 131322 | 225205 | 73521 | 177222 | 320273 | 1512248 |
| 75 Dividends received deduction | 320537 | 4655 | *607 | *1281 | 2183 | 4012 | 21120 | 14961 | 18603 | 16598 | 10548 | 23578 | 202391 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 19809043 | 420607 | 165843 | 237339 | 385142 | 588363 | 2109005 | 1210073 | 1483763 | 1063828 | 1280845 | 1907670 | 8956565 |
| 78 Income tax before credits, total | 6795229 | 147713 | 27800 | 46495 | 72769 | 134708 | 617946 | 410158 | 512632 | 366922 | 448659 | 678004 | 3331423 |
| 79 Regular tax | 6538306 | 143089 | 27730 | 46178 | 72691 | 133673 | 608225 | 405409 | 501168 | 362236 | 438905 | 661674 | 3137329 |
| 80 Personal holding company tax | *512 | - | - | *314 | - | - | *114 | - | *-0 | - | - | 5 | 79 |
| 81 Recapture of investment credit | *642 | - | - | *-0 | - | - | - | - | - | *114 | - | - | 527 |
| 82 Alternative minumum tax | 231297 | 1765 | - | *3 | *78 | *381 | 11266 | 4670 | 8316 | 4163 | 8407 | 13014 | 179235 |
| 83 Environmental tax | 19710 | 491 | - | - | - | *3 | *56 | 85 | 482 | 697 | 1348 | 2483 | 14066 |
| 84 Foreign tax credit | 806663 | *1666 | - | - | *79 | 8 | *594 | *802 | 1654 | 15953 | 9658 | 15554 | 760693 |
| 85 U.S. Possessions tax credit | 5030 | - | - | - | - | - | 1402 | - | 1063 | 153 | 2413 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *52210 | - | - | - | - | - | - | - | *15 | *3 | 4 | 171 | 52017 |
| 88 General business credit | 72829 | *100 | *724 | *625 | *636 | *1383 | 3230 | 2178 | 2624 | 5357 | 3333 | 3914 | 48724 |
| 89 Prior year minumum tax credit | 129781 | *183 | - | - | *46 | *4 | 1387 | 4035 | 4579 | 4143 | 5592 | 3624 | 106186 |
| 90 Income tax after credits, total | 5728716 | 145763 | 27076 | 45870 | 72008 | 133312 | 611334 | 403142 | 502697 | 341313 | 427658 | 654741 | 2363803 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Motor vehicles
and automotive equipment

MINOR INDUSTRY 5010
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 22633 | 904 | 8285 | 4088 | 4376 | 1784 | 2611 | 295 | 180 | 38 | 23 | 22 | 26 |
| 2 Total assets | 110122723 | - | 312724 | 706345 | 1479179 | 1254486 | 5225385 | 2016029 | 2836435 | 1360627 | 1563528 | 3330294 | 90037690 |
| 3 Cash | 3442644 | - | 87892 | 115156 | 175532 | 91519 | 410022 | 194299 | 140222 | 69348 | 89159 | 182213 | 1887283 |
| 4 Notes and accounts receivable | 36328458 | - | 41950 | 123903 | 307437 | 273444 | 1406797 | 481549 | 854717 | 364288 | 422220 | 938750 | 31113404 |
| 5 Less: Allowance for bad debts | 1206612 | - | - | *14 | *933 | *1690 | 14803 | 3945 | 18890 | 7920 | 13420 | 21771 | 1123224 |
| 6 Inventories | 19123690 | - | 119685 | 371585 | 672913 | 634364 | 2346198 | 911714 | 1080000 | 595669 | 639507 | 824735 | 10927320 |
| 7 U.S. govt. obligations, total | *84446 | - | - | - | *64 | - | *15788 | - | *33878 | *4985 | 3212 | - | 26519 |
| 8 Tax-exempt securities | *22965 | - | - | - | *318 | - | - | *6 | - | - | 2939 | 396 | 19305 |
| 9 Other current assets | 6414860 | - | *3061 | 24741 | 22367 | 48080 | 129175 | 70414 | 134367 | 34564 | 52861 | 163356 | 5731875 |
| 10 Loans to stockholders | 223204 | - | *26513 | *12505 | 23135 | *5699 | 17505 | *45719 | 39012 | *1856 | 3094 | 8368 | 39798 |
| 11 Mortgage and real estate loans | *231131 | - | - | - | *870 | *3213 | *5393 | - | *659 | - | - | - | 220996 |
| 12 Other investments | 8468913 | - | - | *802 | 51716 | 21011 | 142421 | 69404 | 68868 | 59418 | 34081 | 620004 | 7401188 |
| 13 Depreciable assets | 46425840 | - | 163227 | 237264 | 624164 | 393177 | 1592157 | 463427 | 759216 | 349007 | 462282 | 800941 | 40580979 |
| 14 Less: Accumulated depreciation | 16328636 | - | 127754 | 187275 | 434847 | 257783 | 998664 | 276225 | 370044 | 175820 | 218698 | 337098 | 12944428 |
| 15 Depletable assets | 22989 | - | - | - | - | - | - | - | - | - | - | 22989 | - |
| 16 Less: Accumulated depletion | 15563 | - | - | - | - | - | - | - | - | - | - | 15563 | - |
| 17 Land | 1100748 | - | *4563 | *1334 | 33915 | *30396 | 76262 | 22306 | 38789 | 28751 | 25773 | 65172 | 773488 |
| 18 Intangible assets (Amortizable) | 1531838 | - | *509 | *1808 | 9437 | 18027 | 31600 | 15198 | 14891 | *40963 | 32401 | 224596 | 1142408 |
| 19 Less: Accumulated amortization | 490477 | - | *340 | *325 | *6802 | *13862 | 13136 | *9414 | 6928 | *11135 | 3715 | 45124 | 379696 |
| 20 Other assets | 4742284 | - | -6582 | 4862 | -105 | 8893 | 78669 | 31578 | 67679 | 6653 | 31831 | -101670 | 4620475 |
| 21 Total liabilities | 110122723 | - | 312724 | 706345 | 1479179 | 1254486 | 5225385 | 2016029 | 2836435 | 1360627 | 1563528 | 3330294 | 90037690 |
| 22 Accounts payable | 26086624 | - | 82187 | 157461 | 262943 | 270373 | 1353512 | 441756 | 679198 | 363608 | 309644 | 537486 | 21628454 |
| 23 Mort, notes, and bonds under 1 yr | 17924873 | - | *12153 | 92050 | 59614 | 119015 | 607474 | 375413 | 508159 | 245800 | 284353 | 409310 | 15211530 |
| 24 Other current liabilities | 10363601 | - | 12528 | 44953 | 57356 | 62291 | 316352 | 92990 | 159544 | 82831 | 104353 | 241812 | 9188591 |
| 25 Loans from stockholders | 1684970 | - | 65360 | 240126 | 121300 | 201802 | 409833 | 41487 | 101559 | *6144 | 30146 | 14252 | 452962 |
| 26 Mort, notes, bonds, 1 yr or more | 23780727 | - | 74278 | 79710 | 276500 | 171694 | 514273 | 154097 | 455397 | 220710 | 218119 | 477076 | 21138873 |
| 27 Other liabilities | 4236371 | - | *1235 | *306 | -8281 | 29775 | 74869 | 10314 | 119366 | 8922 | 25548 | 84517 | 3889801 |
| 28 Net worth | 26045557 | - | 64983 | 91740 | 709748 | 399535 | 1949071 | 899972 | 813211 | 432611 | 591366 | 1565841 | 18527479 |
| 29 Capital stock | 5987492 | - | 93613 | 52924 | 146583 | 118526 | 193159 | 59603 | 131283 | 41498 | 179431 | 299145 | 4671726 |
| 30 Paid-in or capital surplus | 5828450 | - | *34322 | 97661 | 98844 | 140157 | 184099 | 183439 | 403089 | 42418 | 183760 | 506154 | 3954507 |
| 31 Retained earnings, appropriated | *36797 | - | - | - | *8496 | - | *28255 | - | - | - | 21 | - | 25 |
| 32 Retained earnings-unappropriated | 12945532 | - | -50152 | 49841 | 484530 | 297626 | 1183197 | 328241 | -84047 | 212270 | 170913 | 451891 | 9901222 |
| 33 Retained earnings (S Corp) | 1799740 | - | 21042 | *-93502 | 81662 | *-41046 | 529673 | 372541 | 381291 | *149761 | 74652 | 323667 | - |
| 34 Less: Cost of treasury stock | 552455 | - | *33842 | *15185 | 110367 | 115729 | 169311 | 43853 | *18405 | *13335 | 17411 | 15016 | - |
| 35 Total receipts | 191625974 | 752146 | 1835236 | 3817843 | 6302243 | 4076456 | 13831471 | 5108892 | 6281010 | 3406782 | 2756081 | 7763803 | 135694012 |
| 36 Business receipts | 185513494 | 726884 | 1830389 | 3802257 | 6250781 | 4059687 | 13684142 | 5054910 | 6209139 | 3356196 | 2713216 | 7532049 | 130293844 |
| 37 Interest | 1732226 | *2724 | *1579 | *1376 | 4688 | 2239 | 21281 | 7788 | 13327 | 8070 | 11129 | 40550 | 1617476 |
| 38 Interest on govt. obligations | 4622 | - | - | - | *2 | - | *785 | *67 | - | -0 | 850 | 96 | 2821 |
| 39 Rents | 1106814 | *17 | - | *1181 | *1200 | *2090 | 4571 | *2335 | *5331 | *4383 | 1392 | 19296 | 1065017 |
| 40 Royalties | 15410 | 827 | - | - | - | - | *1336 | - | - | - | 6813 | 2746 | 3689 |
| 41 Net S-T cap gain less net LT loss | *306 | - | - | - | - | - | - | *232 | - | 48 | 1 | 26 | - |
| 42 Net L-T cap gain less net ST loss | 23141 | *281 | - | *76 | *231 | *469 | 3847 | *232 | *2877 | *742 | 191 | 545 | 13650 |
| 43 Net gain, noncapital assets | 2153134 | *1040 | *2564 | *1792 | *979 | *480 | 9017 | 2022 | 8908 | 1562 | 2867 | 4534 | 2117368 |
| 44 Dividends, domestic corporations | 12416 | - | - | - | *245 | *243 | *265 | *49 | *170 | *5270 | 107 | 502 | 5566 |
| 45 Dividends, foreign corporations | 13462 | 42 | - | - | - | - | - | *59 | - | - | - | 5224 | 8138 |
| 46 Other receipts | 1050949 | *20331 | *704 | 11162 | 44117 | 11247 | 106227 | 41198 | 41257 | 30512 | 19516 | 158236 | 566443 |
| 47 Total deductions | 189496524 | 968557 | 1790426 | 3813127 | 6197987 | 4101805 | 13585619 | 5009824 | 6106526 | 3292318 | 2665021 | 7419789 | 134545524 |
| 48 Cost of goods | 149508979 | *105103 | 115021 | 371585 | 672913 | 634364 | 2313919 | 940183 | 1100983 | 610149 | 665954 | 835946 | 10995784 |
| 49 Compensation of officers | 1474342 | *20856 | 162815 | 93137 | 290271 | 99453 | 389827 | 103435 | 94328 | 29988 | 27354 | 37483 | 125395 |
| 50 Salaries and wages | 6635117 | *23026 | 88591 | 180751 | 554538 | 351092 | 1167560 | 366308 | 534567 | 243019 | 202418 | 246698 | 2676549 |
| 51 Repairs | 341812 | *3543 | 14949 | 9691 | 27798 | 15397 | 43677 | 16357 | 25243 | 9541 | 8431 | 12738 | 154446 |
| 52 Bad debts | 331374 | *1972 | *3729 | 6141 | 9046 | 7194 | 41320 | 10604 | 20999 | 4961 | 3767 | 9828 | 211813 |
| 53 Rent paid on business property | 1181259 | *8976 | 61760 | 67842 | 119437 | 63365 | 207363 | 49700 | 73071 | 37339 | 30347 | 39857 | 422203 |
| 54 Taxes paid | 1465459 | *11392 | 35350 | 41595 | 104206 | 74347 | 220231 | 61941 | 84374 | 39075 | 37855 | 55340 | 699752 |
| 55 Interest paid | 3331908 | *7119 | 11761 | 17638 | 26023 | 29847 | 110753 | 43542 | 65988 | 29204 | 38288 | 57060 | 2894685 |
| 56 Contributions or gifts | 40407 | *196 | *386 | *90 | 580 | *171 | 1981 | 273 | 548 | *111 | 830 | 1409 | 33832 |
| 57 Amortization | 208007 | *421 | *102 | *320 | 1736 | *3259 | 8204 | 1478 | 3409 | 3020 | 5224 | 7339 | 173494 |
| 58 Depreciation | 10950981 | *10744 | 15541 | 27379 | 49668 | 34987 | 144578 | 35144 | 81209 | 33483 | 43629 | 62636 | 10411984 |
| 59 Depletion | 1556 | - | - | - | - | - | - | - | - | - | - | 1556 | - |
| 60 Advertising | 4218629 | *12246 | 14124 | 22308 | 54759 | 23363 | 77101 | 15579 | 32457 | 43596 | 28095 | 141586 | 3753415 |
| 61 Pension, prof sh, stock, annuity | 291606 | *2919 | *2382 | *2139 | 19316 | *6525 | 34464 | 12758 | 14714 | 7954 | 8888 | 7410 | 172137 |
| 62 Employee benefit programs | 671081 | *15167 | *7329 | 7668 | 33286 | 17473 | 75872 | 17935 | 47464 | 17393 | 16017 | 18748 | 396729 |
| 63 Net loss, noncapital assets | 18530 | *271 | - | *1292 | *491 | *1516 | 2430 | *1537 | 1008 | *374 | 1310 | 2257 | 6044 |
| 64 Other deductions | 8825476 | 322774 | 225708 | 236310 | 410633 | 239492 | 823862 | 232017 | 325143 | 124239 | 122806 | 282256 | 5480236 |
| 65 Total receipts less total deducts | 2129450 | -216412 | 44810 | 4715 | 104256 | -25349 | 245852 | 99068 | 174484 | 114465 | 91060 | 344014 | 1148489 |
| 66 Constructive taxable income from related foreign corporations | 2928 | - | - | - | - | - | - | - | - | - | - | 2234 | 695 |
| 67 Net income (less deficit), total | 2127757 | -216412 | 44810 | 4715 | 104253 | -25349 | 245067 | 99001 | 174484 | 114464 | 90210 | 346151 | 1146362 |
| 68 Net income, total | 3261721 | *52278 | 77583 | 53455 | 143861 | 42662 | 290967 | 120780 | 214696 | 132833 | 96788 | 355990 | 1679829 |
| 69 Deficit, total | 1133964 | *268689 | 32773 | 48740 | 39608 | 68011 | 45900 | *21779 | *40212 | *18368 | 6577 | 9838 | 533467 |
| 70 Net income (less def), Form 1120-A | *-5992 | - | *-1255 | *-4737 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-257647 | *-257647 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 545856 | *13937 | 46436 | *17824 | 52417 | *-17059 | 96450 | 50885 | 136352 | *55373 | 17693 | 75548 | - |
| 73 Statutory special deductions, total | 468719 | *10009 | *6676 | *5902 | 12080 | *1201 | 15983 | *2552 | *24597 | *4630 | 10574 | 75236 | 299278 |
| 74 Net operating loss deduction | 453472 | *10009 | *6676 | *5902 | 11909 | *1031 | 15798 | *2518 | *24462 | *471 | 10495 | 74217 | 289985 |
| 75 Dividends received deduction | 15247 | - | - | - | *172 | *170 | *185 | *34 | *136 | *4159 | 78 | 1019 | 9293 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2163373 | *28331 | *13769 | *12739 | 58059 | 32141 | 173457 | 66121 | 50972 | 70423 | 68551 | 205721 | 1383089 |
| 78 Income tax before credits, total | 866904 | *9260 | *2066 | *1911 | 9733 | 6956 | 47769 | 22141 | 18936 | 24413 | 23791 | 73036 | 626893 |
| 79 Regular tax | 720678 | *8737 | *2066 | *1911 | 9733 | 6956 | 48795 | 22132 | 17236 | 24242 | 23406 | 71486 | 483978 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 143240 | 501 | - | - | - | - | *375 | *9 | *1371 | *100 | 314 | 417 | 140153 |
| 83 Environmental tax | 3230 | *22 | - | - | - | - | - | - | *14 | *52 | 70 | 309 | 2762 |
| 84 Foreign tax credit | 2867 | - | - | - | - | - | - | - | - | - | - | 729 | 2138 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2417 | - | - | - | *20 | - | *202 | *48 | *197 | *1284 | 11 | 6 | 648 |
| 89 Prior year minumum tax credit | 85235 | - | - | - | - | - | *91 | *21 | *617 | *133 | - | 134 | 84239 |
| 90 Income tax after credits, total | 776386 | *9260 | *2066 | *1911 | 9713 | 6956 | 47476 | 22072 | 18121 | 22996 | 23779 | 72168 | 539869 |

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Furniture and
home furnishings

| MINOR INDUSTRY 5020<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 9204 | *494 | 4796 | 1306 | *629 | 805 | 938 | 165 | 47 | *17 | 4 | 3 | ** |
| 2 Total assets | 6376776 | - | 199814 | 177126 | *248610 | 598094 | 2022324 | 1135511 | 720124 | *537176 | 258609 | 479387 | ** |
| 3 Cash | 467063 | - | 42034 | 26714 | *15522 | 30239 | 192605 | 34200 | 29973 | *24915 | 5273 | 65589 | ** |
| 4 Notes and accounts receivable | 2193548 | - | *35107 | *50960 | *96659 | 200856 | 688478 | 492131 | 280249 | *202165 | 67420 | 79523 | ** |
| 5 Less: Allowance for bad debts | 72714 | - | *5162 | - | *11256 | *2389 | 15223 | *7864 | *17018 | *6628 | 2551 | 4623 | ** |
| 6 Inventories | 2284943 | - | 80355 | 78342 | *75298 | 229356 | 823243 | 379988 | 231487 | *163414 | 93513 | 129947 | ** |
| 7 U.S. govt. obligations, total | *22969 | - | - | - | - | - | *2477 | - | *20492 | - | - | - | - |
| 8 Tax-exempt securities | *24498 | - | - | - | - | - | *23633 | *820 | - | - | - | 46 | ** |
| 9 Other current assets | 472695 | - | *7291 | *7719 | *39694 | 60709 | 59062 | 28642 | 64862 | *25996 | 40663 | 138058 | ** |
| 10 Loans to stockholders | 55808 | - | *578 | *1299 | *1031 | *10618 | *15321 | *26962 | - | - | - | - | - |
| 11 Mortgage and real estate loans | *2402 | - | - | - | - | - | - | - | *2402 | - | - | - | - |
| 12 Other investments | 219704 | - | - | - | *5709 | *31821 | 56443 | *31863 | *45825 | *42476 | 1857 | 3710 | - |
| 13 Depreciable assets | 1427939 | - | 83492 | *59608 | *67789 | 143280 | 377160 | 270411 | 97454 | *128268 | 63192 | 137285 | ** |
| 14 Less: Accumulated depreciation | 831833 | - | 51145 | *49400 | *35119 | 110442 | 202021 | 169889 | 55267 | *53962 | 25230 | 79360 | ** |
| 15 Depletable assets | *9585 | - | - | *9585 | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *7815 | - | - | *7815 | - | - | - | - | - | - | - | - | - |
| 17 Land | 46527 | - | - | - | - | - | *14129 | *15877 | *2686 | *1729 | 6917 | 5190 | ** |
| 18 Intangible assets (Amortizable) | 91926 | - | *3669 | *775 | *424 | *17777 | 8306 | *34135 | *22402 | *40 | 3355 | 1044 | ** |
| 19 Less: Accumulated amortization | 41588 | - | *575 | *190 | *109 | *11737 | 2896 | *11519 | *13037 | *3 | 940 | 582 | ** |
| 20 Other assets | 11118 | - | *4170 | *-472 | *-7032 | -1992 | -18391 | 9755 | 7613 | *8765 | 5140 | 3561 | ** |
| 21 Total liabilities | 6376776 | - | 199814 | 177126 | *248610 | 598094 | 2022324 | 1135511 | 720124 | *537176 | 258609 | 479387 | ** |
| 22 Accounts payable | 1670663 | - | 38748 | 79865 | *113947 | 151483 | 619834 | 297739 | 136117 | *142646 | 38456 | 51826 | ** |
| 23 Mort, notes, and bonds under 1 yr | 858280 | - | *5705 | *21862 | *25080 | 39120 | 273787 | 264471 | *76997 | *80409 | 34892 | 35957 | - |
| 24 Other current liabilities | 758244 | - | *6968 | 9496 | *3179 | 62674 | 217580 | 81191 | 97764 | *50315 | 24829 | 204247 | ** |
| 25 Loans from stockholders | 448199 | - | 133525 | *41695 | *21880 | 45669 | 167712 | *11012 | *7426 | *16774 | 2508 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 790815 | - | *15308 | *12944 | *31980 | 95997 | 150649 | 143477 | *165462 | *47041 | 85311 | 42646 | - |
| 27 Other liabilities | 82222 | - | *491 | *24098 | *-2495 | *7872 | *5742 | *1700 | *14690 | *2520 | 3458 | 24148 | ** |
| 28 Net worth | 1768352 | - | -931 | -12833 | *55039 | 195279 | 587020 | 335920 | 221667 | *197471 | 69156 | 120563 | ** |
| 29 Capital stock | 374629 | - | 45474 | 6446 | *87706 | 18684 | 99067 | 68074 | 23922 | *6541 | 18099 | 615 | ** |
| 30 Paid-in or capital surplus | 277357 | - | *14573 | *3483 | *36 | *9584 | 78569 | 56168 | 62490 | *11064 | 27296 | 14096 | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 688881 | - | -46122 | *-5545 | *-81148 | 146511 | 238982 | 193865 | *6063 | *96687 | 18756 | 120832 | ** |
| 33 Retained earnings (S Corp) | 583587 | - | *-14856 | *-16883 | *48490 | *36967 | 186270 | *41435 | *148398 | *87844 | 5146 | 60777 | - |
| 34 Less: Cost of treasury stock | 156103 | - | - | *334 | *45 | *16467 | *15868 | *23622 | *19206 | *4664 | 141 | 75757 | ** |
| 35 Total receipts | 18500745 | *87842 | 1428962 | 897790 | *742972 | 1736530 | 5527364 | 3086283 | 1844927 | *1561448 | 444691 | 1141936 | ** |
| 36 Business receipts | 17996647 | *86437 | 1425499 | 874151 | *739015 | 1711022 | 5359695 | 2957410 | 1818111 | *1494293 | 442840 | 1088172 | ** |
| 37 Interest | 21862 | *855 | *21 | *164 | - | *2499 | 2131 | 2588 | *1696 | *1974 | 73 | 9860 | ** |
| 38 Interest on govt. obligations | *2543 | - | - | - | - | - | *1549 | *169 | - | - | 15 | 811 | ** |
| 39 Rents | 29656 | - | - | - | - | *70 | *2372 | *2501 | - | *528 | 43 | 24143 | ** |
| 40 Royalties | *6975 | - | - | - | - | - | *6121 | - | *658 | - | - | 196 | ** |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 42156 | - | - | *590 | - | - | *28933 | *1518 | *4726 | *17 | - | 6372 | ** |
| 43 Net gain, noncapital assets | 16581 | - | - | - | - | *1203 | *7302 | *899 | *241 | *86 | 27 | 6822 | ** |
| 44 Dividends, domestic corporations | *2438 | - | *415 | - | - | - | - | *824 | - | - | 1199 | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 381886 | *549 | *3027 | *22884 | *3957 | 21735 | 119260 | 120373 | 19496 | *64550 | 495 | 5560 | ** |
| 47 Total deductions | 18024296 | *69178 | 1391129 | 894942 | *743344 | 1711428 | 5470895 | 3057909 | 1750736 | *1510821 | 433953 | 989961 | ** |
| 48 Cost of goods | 12735285 | *18599 | 78972 | 78342 | *75298 | 229356 | 831869 | 386878 | 239820 | *169908 | 93012 | 135651 | ** |
| 49 Compensation of officers | 629819 | *4830 | 50149 | *24986 | *43356 | 87142 | 281655 | 50237 | 49148 | *18360 | 4081 | 15875 | ** |
| 50 Salaries and wages | 1422982 | *13336 | *130426 | *52865 | *35481 | 105619 | 501657 | 255602 | 101713 | *107817 | 35402 | 83065 | ** |
| 51 Repairs | 61200 | *375 | 11834 | 1525 | *1518 | 3621 | 18834 | 8598 | 3141 | *2814 | 611 | 8329 | ** |
| 52 Bad debts | 59809 | *944 | *503 | *441 | *6017 | *3943 | 23257 | 8387 | 7555 | *5810 | 598 | 2352 | ** |
| 53 Rent paid on business property | 415230 | *4124 | 74281 | 38082 | *43134 | 34479 | 121991 | 42373 | 21308 | *12519 | 5970 | 16971 | ** |
| 54 Taxes paid | 315083 | *1915 | 35496 | 22563 | *12452 | 32954 | 90138 | 40732 | 29128 | *14448 | 10704 | 24555 | ** |
| 55 Interest paid | 150995 | *495 | 3096 | *4761 | *3456 | 13120 | 38359 | 38327 | 23375 | *10664 | 7963 | 7378 | ** |
| 56 Contributions or gifts | 6051 | *51 | *98 | *31 | - | *627 | 565 | *260 | *47 | *341 | 121 | 3911 | ** |
| 57 Amortization | 11631 | *18 | *323 | *76 | *59 | *1682 | 790 | *5462 | *414 | *431 | 482 | 1894 | ** |
| 58 Depreciation | 124787 | *696 | 14838 | *6207 | *4971 | 7355 | 36012 | 20300 | 8385 | *8051 | 2478 | 15495 | ** |
| 59 Depletion | 7 | - | - | - | - | - | - | - | - | - | - | 7 | ** |
| 60 Advertising | 196716 | *1157 | 11145 | *8137 | *5796 | 7300 | 52852 | 26566 | 55655 | *16133 | 5694 | 6280 | ** |
| 61 Pension, prof sh, stock, annuity | 39785 | *1596 | *657 | *1534 | - | *6159 | 12380 | 4487 | 4199 | *3374 | 338 | 5060 | ** |
| 62 Employee benefit programs | 95763 | *552 | *16813 | *2458 | *2043 | *2853 | 24307 | 16460 | 6006 | *9507 | 4279 | 10483 | ** |
| 63 Net loss, noncapital assets | 2434 | - | - | - | - | *170 | *694 | *304 | *1022 | *40 | -0 | 205 | - |
| 64 Other deductions | 1756720 | *17688 | 245432 | 75292 | *120706 | 156902 | 536462 | 242711 | 83533 | *98150 | 26196 | 153648 | ** |
| 65 Total receipts less total deducts | 476449 | *18664 | 37834 | 2848 | *-372 | 25101 | 56469 | 28374 | 94192 | *50627 | 10738 | 151975 | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 473907 | *18664 | 37834 | 2848 | *-372 | 25101 | 54921 | 28205 | 94192 | *50627 | 10723 | 151164 | ** |
| 68 Net income, total | 642637 | *20169 | 56503 | *43498 | *11261 | 35852 | 114750 | 51863 | 96145 | *50707 | 10723 | 151164 | ** |
| 69 Deficit, total | 168730 | *1506 | *18669 | *40651 | *11633 | *10751 | 59830 | *23657 | *1953 | *81 | - | - | - |
| 70 Net income (less def), Form 1120-A | *3018 | - | *3018 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-124 | *-124 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 235542 | *460 | *39883 | *17030 | *8521 | *10947 | 25596 | *20225 | *56626 | *32656 | 3791 | 19807 | - |
| 73 Statutory special deductions, total | 42215 | *256 | *5514 | *4202 | - | *6521 | *1273 | *672 | *17273 | *1581 | 4148 | 775 | ** |
| 74 Net operating loss deduction | 40484 | *256 | *5224 | *4202 | - | *6521 | *1273 | *71 | *17273 | *1581 | 3309 | 775 | ** |
| 75 Dividends received deduction | *1731 | - | *290 | - | - | - | - | *601 | - | - | 839 | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 299501 | *18328 | *3784 | *3178 | - | *12812 | 59022 | *30169 | *22246 | *16470 | 2908 | 130583 | ** |
| 78 Income tax before credits, total | 98339 | *6272 | *568 | *477 | - | *2449 | 17608 | *9996 | *7876 | *5644 | 1283 | 46167 | ** |
| 79 Regular tax | 97107 | *6232 | *568 | *477 | - | *2449 | 17608 | *9937 | *7513 | *5630 | 989 | 45704 | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1007 | - | - | - | - | - | - | *59 | *350 | - | 290 | 308 | - |
| 83 Environmental tax | 185 | - | - | - | - | - | - | - | *13 | *13 | 4 | 155 | ** |
| 84 Foreign tax credit | *106 | - | - | - | - | - | - | - | *106 | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *12 | - | - | - | - | - | *12 | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | *122 | - | - | - | - | - | - | - | - | *122 | - | - | - |
| 90 Income tax after credits, total | 98100 | *6272 | *568 | *477 | - | *2449 | 17596 | *9996 | *7770 | *5522 | 1283 | 46167 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Lumber and
construction materials

MINOR INDUSTRY 5030
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 13277 | *647 | 3559 | 1795 | 2005 | 1670 | 2784 | 535 | 201 | 56 | 12 | 11 | 3 |
| 2 Total assets | 22012699 | - | 83813 | 294726 | 697442 | 1260916 | 6309004 | 3603403 | 3143647 | 1801842 | 852591 | 1669318 | 2295998 |
| 3 Cash | 1271392 | - | 24729 | 102207 | 80104 | 82799 | 414898 | 246820 | 153044 | 37365 | 40686 | 17159 | 71582 |
| 4 Notes and accounts receivable | 7507688 | - | *7161 | *78688 | 211553 | 435846 | 2344356 | 1246380 | 1310924 | 650398 | 329243 | 521710 | 371429 |
| 5 Less: Allowance for bad debts | 149986 | - | - | - | *6488 | *1684 | 28756 | 24438 | 33769 | 27686 | 7510 | 14666 | 4989 |
| 6 Inventories | 6262449 | - | *8614 | *42944 | 185374 | 384739 | 2121300 | 1270934 | 1026553 | 479646 | 212857 | 428068 | 101422 |
| 7 U.S. govt. obligations, total | *41782 | - | - | - | *14323 | - | *27455 | *4 | - | - | - | - | - |
| 8 Tax-exempt securities | *2555 | - | - | - | - | - | *2555 | - | - | - | - | - | - |
| 9 Other current assets | 939498 | - | *9103 | *4653 | 17536 | 18686 | 99093 | 85509 | 148675 | 49867 | 17206 | 26627 | 462542 |
| 10 Loans to stockholders | 471864 | - | *3199 | *7761 | *4513 | *19718 | 88393 | 17305 | 21151 | *2686 | 7791 | - | 299348 |
| 11 Mortgage and real estate loans | 64851 | - | - | - | *404 | - | *29801 | *16880 | *11164 | *725 | - | 1218 | 4658 |
| 12 Other investments | 1070289 | - | *6603 | *777 | *44727 | 59067 | 180806 | 187961 | 64519 | 136586 | 43249 | 284363 | 61632 |
| 13 Depreciable assets | 7509023 | - | *69434 | 139641 | 467112 | 553007 | 2012147 | 1151993 | 760385 | 649467 | 302846 | 471400 | 931592 |
| 14 Less: Accumulated depreciation | 4110995 | - | *45488 | 86259 | 355708 | 340015 | 1177789 | 680701 | 440910 | 296136 | 154227 | 234793 | 298970 |
| 15 Depletable assets | *49295 | - | - | - | - | - | *6639 | - | *527 | - | - | 14490 | 27640 |
| 16 Less: Accumulated depletion | *3678 | - | - | - | - | - | *1339 | - | - | - | - | 823 | 1515 |
| 17 Land | 577117 | - | - | *2916 | *19264 | *27949 | 160334 | 59766 | 58963 | 41146 | 41031 | 59963 | 105787 |
| 18 Intangible assets (Amortizable) | 368229 | - | *466 | - | *10254 | *36000 | 16299 | *18766 | 18553 | 69180 | 12477 | 42830 | 143403 |
| 19 Less: Accumulated amortization | 106604 | - | *89 | - | *3793 | *13405 | 6043 | *11753 | 11080 | 4281 | 858 | 12771 | 42529 |
| 20 Other assets | 247929 | - | *81 | *1397 | *8266 | -1789 | 18857 | 17977 | 54947 | 12880 | 7802 | 64544 | 62966 |
| 21 Total liabilities | 22012699 | - | 83813 | 294726 | 697442 | 1260916 | 6309004 | 3603403 | 3143647 | 1801842 | 852591 | 1669318 | 2295998 |
| 22 Accounts payable | 4079338 | - | *6003 | *41346 | 117634 | 348862 | 1303644 | 584256 | 687102 | 306490 | 180136 | 308829 | 195035 |
| 23 Mort, notes, and bonds under 1 yr | 4023436 | - | *21873 | *2510 | 99063 | 114140 | 983253 | 671101 | 617237 | 271880 | 95500 | 212027 | 934853 |
| 24 Other current liabilities | 1380997 | - | *15808 | *6266 | 54077 | 64512 | 306514 | 247698 | 213779 | 193239 | 79328 | 127947 | 71829 |
| 25 Loans from stockholders | 946636 | - | *61969 | *22364 | 79976 | 63078 | 425518 | 124480 | 121778 | *35463 | 755 | 2632 | 8623 |
| 26 Mort, notes, bonds, 1 yr or more | 3259168 | - | *27156 | *69487 | 111001 | 211856 | 665102 | 307103 | 269906 | 404735 | 164829 | 396253 | 631741 |
| 27 Other liabilities | 422174 | - | *444 | *14667 | *12172 | *12707 | 93431 | 104215 | 30659 | 26463 | 31558 | 21753 | 74104 |
| 28 Net worth | 7900950 | - | -49439 | 138086 | 223519 | 445760 | 2531542 | 1564550 | 1203186 | 563571 | 300485 | 599879 | 379812 |
| 29 Capital stock | 1219298 | - | 14659 | 17413 | 44396 | 87188 | 238509 | 92373 | 60223 | 199204 | 45640 | 351131 | 68561 |
| 30 Paid-in or capital surplus | 1261080 | - | *3400 | *16840 | 14252 | 61142 | 174788 | 138467 | 102557 | 101509 | 18468 | 64555 | 565101 |
| 31 Retained earnings, appropriated | *3647 | - | - | - | - | - | *3161 | - | *486 | - | - | - | - |
| 32 Retained earnings-unappropriated | 2913392 | - | -38196 | *20416 | 98167 | 237331 | 1260894 | 532142 | 537657 | 128531 | 230920 | 159380 | -253850 |
| 33 Retained earnings (S Corp) | 2797225 | - | *-29123 | *99183 | 66703 | *86595 | 1006749 | 817043 | 538063 | 147248 | 33056 | 31708 | - |
| 34 Less: Cost of treasury stock | 293691 | - | *179 | *15766 | - | *26495 | 152561 | 15475 | 35799 | *12921 | 27598 | 6895 | - |
| 35 Total receipts | 73376350 | *109238 | 723673 | 1032345 | 2443743 | 4371402 | 23092985 | 12387979 | 12529331 | 5647560 | 2855538 | 4425664 | 3756892 |
| 36 Business receipts | 72470551 | *94560 | 712591 | 1025234 | 2422633 | 4293980 | 22877475 | 12304142 | 12465076 | 5568337 | 2841057 | 4406999 | 3458468 |
| 37 Interest | 198381 | *688 | *1202 | *1871 | *1843 | 6791 | 31802 | 10774 | 9104 | 12140 | 3715 | 7670 | 110783 |
| 38 Interest on govt. obligations | 1508 | - | - | - | - | *112 | *279 | *90 | *932 | - | 62 | 5 | 27 |
| 39 Rents | 151367 | *19 | - | - | *1145 | *10691 | 5979 | *4257 | 11654 | *9323 | 703 | 599 | 106996 |
| 40 Royalties | *4217 | - | - | - | - | - | *1592 | - | *475 | *60 | 22 | - | 2069 |
| 41 Net S-T cap gain less net LT loss | *3174 | - | - | - | - | - | *2321 | - | - | *390 | 217 | 135 | 112 |
| 42 Net L-T cap gain less net ST loss | 45283 | *4993 | - | - | *1429 | *8414 | 5964 | *193 | *2381 | *3071 | 446 | 324 | 18070 |
| 43 Net gain, noncapital assets | 61907 | *7408 | - | - | *386 | 11930 | 27495 | 3016 | 2599 | 1335 | 169 | 2200 | 5369 |
| 44 Dividends, domestic corporations | 10279 | - | - | - | *677 | *3 | *1250 | *1831 | *910 | *451 | 2412 | 2716 | 30 |
| 45 Dividends, foreign corporations | *4075 | - | - | - | - | - | *2859 | - | *1006 | *209 | - | - | - |
| 46 Other receipts | 425608 | *1571 | *9881 | *5240 | 15630 | 39482 | 135969 | 63676 | 35195 | 52244 | 6734 | 5017 | 54969 |
| 47 Total deductions | 71839076 | *96567 | 696844 | 986161 | 2397852 | 4300643 | 22640999 | 12031104 | 12244771 | 5544402 | 2793988 | 4347244 | 3758501 |
| 48 Cost of goods | 60901709 | *38300 | *8614 | *42944 | 170365 | 384739 | 2128596 | 1284195 | 1042252 | 455008 | 199356 | 440355 | 101176 |
| 49 Compensation of officers | 1397235 | *10227 | *57346 | *64830 | 87339 | 148452 | 571530 | 213543 | 153497 | 39767 | 15402 | 23593 | 11708 |
| 50 Salaries and wages | 3346891 | *4674 | *15065 | *11930 | 123346 | 239131 | 1043169 | 690833 | 530654 | 255361 | 103048 | 249497 | 80183 |
| 51 Repairs | 237556 | *531 | *1457 | *4210 | 10254 | 30122 | 61398 | 46397 | 35409 | 16464 | 11318 | 10706 | 9291 |
| 52 Bad debts | 269267 | *11168 | - | *4330 | *11509 | 31661 | 57653 | 33852 | 19872 | 13456 | 4485 | 13727 | 67554 |
| 53 Rent paid on business property | 567271 | *799 | *12536 | 19593 | 58936 | 57830 | 174387 | 93327 | 72367 | 29846 | 10566 | 28102 | 8983 |
| 54 Taxes paid | 764734 | *4651 | 11670 | 14041 | 75134 | 61419 | 227920 | 120786 | 92812 | 44790 | 21926 | 39981 | 49604 |
| 55 Interest paid | 683851 | *515 | *1970 | *1041 | 21141 | 34690 | 161085 | 99551 | 83548 | 55711 | 20038 | 48108 | 156453 |
| 56 Contributions or gifts | 11789 | *53 | *90 | *28 | *76 | 452 | 2916 | 1089 | 1056 | 4897 | 469 | 663 | - |
| 57 Amortization | 38396 | - | *87 | - | *1064 | *1815 | 3036 | 2410 | 11371 | 4094 | 924 | 5245 | 8350 |
| 58 Depreciation | 593141 | *641 | *9720 | 11851 | 37998 | 57288 | 159590 | 88399 | 57644 | 46654 | 22835 | 37752 | 62769 |
| 59 Depletion | 9647 | - | - | - | - | *20 | *4231 | - | *5 | *11 | 4368 | 296 | 717 |
| 60 Advertising | 151995 | *58 | *7305 | 5196 | 10685 | 10285 | 59870 | 21247 | 12425 | 13004 | 4688 | 3808 | 3425 |
| 61 Pension, prof sh, stock, annuity | 177564 | - | *3173 | *3293 | *5551 | *15306 | 63801 | 22551 | 29951 | 13701 | 10500 | 8813 | 923 |
| 62 Employee benefit programs | 278619 | *293 | *1351 | *6857 | 14067 | 21469 | 79613 | 50160 | 44245 | 21938 | 9165 | 20224 | 9236 |
| 63 Net loss, noncapital assets | 17505 | - | - | - | *2063 | *248 | 2273 | *4216 | 1678 | 1239 | 541 | 77 | 5172 |
| 64 Other deductions | 2391907 | *7742 | 100642 | 36456 | 140857 | 255555 | 760047 | 404261 | 269925 | 149735 | 58222 | 118109 | 90356 |
| 65 Total receipts less total deducts | 1537275 | *12671 | 26829 | 46184 | 45890 | 70759 | 451986 | 356876 | 284561 | 103158 | 61550 | 78420 | -1609 |
| 66 Constructive taxable income from related foreign corporations | *770 | - | - | - | *770 | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 1536537 | *12671 | 26829 | 46184 | 46661 | 70648 | 451707 | 356785 | 283628 | 103158 | 61487 | 78414 | -1636 |
| 68 Net income, total | 1754436 | *15955 | *48732 | *60837 | 89717 | 109415 | 507373 | 363729 | 291680 | 109122 | 61710 | 82933 | 13234 |
| 69 Deficit, total | 217899 | *3284 | *21903 | *14653 | 43057 | 38768 | 55665 | *6944 | *8052 | *5964 | 222 | 4518 | 14869 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *62 | *62 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 920824 | *2731 | *29526 | *52137 | 34364 | *38471 | 290634 | 249944 | 152919 | 48895 | 11202 | 10002 | - |
| 73 Statutory special deductions, total | 111683 | - | *8766 | - | *6464 | *24248 | 34929 | *8156 | *3612 | *7116 | 1233 | 3902 | 13257 |
| 74 Net operating loss deduction | 101542 | - | *8766 | - | *5991 | *24246 | 31534 | *6874 | *1895 | *6592 | 682 | 1730 | 13234 |
| 75 Dividends received deduction | 10140 | - | - | - | *474 | *2 | *3395 | *1282 | *1717 | *525 | 551 | 2172 | 24 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 666994 | *13224 | *10242 | *8700 | *26323 | 31113 | 174128 | 100863 | 132260 | 51569 | 49275 | 69297 | - |
| 78 Income tax before credits, total | 206454 | *4453 | *1709 | *1613 | *4620 | 6110 | 48610 | 34064 | 45194 | 17738 | 18087 | 23840 | 414 |
| 79 Regular tax | 203196 | *4453 | *1709 | *1305 | *4620 | 6110 | 48009 | 34047 | 44915 | 17484 | 16776 | 23767 | - |
| 80 Personal holding company tax | *308 | - | - | *308 | - | - | - | - | *-0 | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2710 | - | - | - | - | - | *602 | - | *235 | *219 | 1260 | - | 393 |
| 83 Environmental tax | 240 | - | - | - | - | - | - | *17 | *43 | *35 | 51 | 73 | 21 |
| 84 Foreign tax credit | *269 | - | - | - | *79 | - | *131 | - | - | - | - | 60 | - |
| 85 U.S. Possessions tax credit | 1085 | - | - | - | - | - | 54 | - | 1031 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 4 | - | - | - | - | - | - | - | - | - | 4 | - | - |
| 88 General business credit | 1194 | - | - | - | *350 | - | *296 | *327 | *69 | - | 6 | 147 | - |
| 89 Prior year minumum tax credit | 3424 | - | - | - | - | - | - | *191 | *299 | *1240 | 645 | 1050 | - |
| 90 Income tax after credits, total | 200477 | *4453 | *1709 | *1613 | *4191 | 6110 | 48130 | 33547 | 43794 | 16498 | 17432 | 22584 | 414 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Sporting,
recreational, photographic, and
hobby goods, toys, and supplies

MINOR INDUSTRY 5040
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 11258 | 1721 | 5628 | *580 | 1195 | 696 | 1101 | 133 | 123 | 33 | 29 | 13 | 5 |
| 2 Total assets | 16845949 | - | 173487 | *88682 | 387675 | 502317 | 2463560 | 964927 | 1914292 | 1180139 | 1967969 | 1804504 | 5398397 |
| 3 Cash | 902386 | - | 25842 | *1114 | 81898 | 19792 | 198278 | 38343 | 118542 | 71236 | 58168 | 66821 | 222353 |
| 4 Notes and accounts receivable | 5471986 | - | *15782 | *21040 | 96358 | 89884 | 823847 | 399370 | 672035 | 377487 | 662307 | 857424 | 1456451 |
| 5 Less: Allowance for bad debts | 215327 | - | - | - | *1340 | *351 | 5937 | *6503 | 26481 | 28209 | 61754 | 26812 | 57940 |
| 6 Inventories | 5452225 | - | 81088 | *5692 | 110487 | 226853 | 909261 | 387101 | 751797 | 345363 | 642489 | 503851 | 1488243 |
| 7 U.S. govt. obligations, total | *21890 | - | - | - | - | - | - | - | *14126 | 1458 | 6307 | - | - |
| 8 Tax-exempt securities | *19383 | - | - | - | - | - | - | *15346 | - | - | - | 3037 | 1000 |
| 9 Other current assets | 916527 | - | *7112 | *12491 | *7728 | 23562 | 93751 | 40300 | 86985 | 97047 | 142522 | 70144 | 334885 |
| 10 Loans to stockholders | 63205 | - | *9605 | - | - | *12744 | 11453 | *1242 | *23372 | *765 | 4020 | - | 4 |
| 11 Mortgage and real estate loans | *901 | - | - | - | - | - | *901 | - | - | - | - | - | - |
| 12 Other investments | 1328702 | - | - | - | *6038 | *29054 | 71766 | *4652 | 27167 | 128726 | 189823 | 50682 | 820793 |
| 13 Depreciable assets | 3786478 | - | 38675 | *20555 | 276814 | 167477 | 605944 | 158965 | 225807 | 276651 | 454522 | 242088 | 1318981 |
| 14 Less: Accumulated depreciation | 1956500 | - | 18250 | *8439 | 211960 | 75712 | 321046 | 89384 | 114062 | 143040 | 224819 | 102641 | 647147 |
| 15 Depletable assets | *6903 | - | - | - | - | - | *310 | - | - | - | - | 6593 | - |
| 16 Less: Accumulated depletion | *310 | - | - | - | - | - | *310 | - | - | - | - | - | - |
| 17 Land | 215287 | - | - | - | *529 | *1912 | *13679 | *8597 | 24693 | 6811 | 17589 | 11958 | 129520 |
| 18 Intangible assets (Amortizable) | 565946 | - | *30058 | *23762 | *5431 | *9561 | 32856 | *993 | 76026 | *52254 | 222073 | 35155 | 77778 |
| 19 Less: Accumulated amortization | 148368 | - | *19050 | *708 | *4397 | *4682 | 8130 | *361 | 15101 | *16952 | 56489 | 6711 | 15788 |
| 20 Other assets | 414634 | - | *2627 | *13176 | *20088 | *2223 | 36936 | 6264 | 49388 | 10542 | -88789 | 92916 | 269264 |
| 21 Total liabilities | 16845949 | - | 173487 | *88682 | 387675 | 502317 | 2463560 | 964927 | 1914292 | 1180139 | 1967969 | 1804504 | 5398397 |
| 22 Accounts payable | 3871178 | - | *21672 | *6512 | 116372 | 294640 | 870018 | 250381 | 479289 | 333811 | 258932 | 417117 | 822433 |
| 23 Mort, notes, and bonds under 1 yr | 4707741 | - | *5831 | - | *9929 | *73115 | 368714 | 148373 | 349424 | 325163 | 378731 | 436740 | 2611721 |
| 24 Other current liabilities | 1554348 | - | *11902 | *11167 | 25881 | 29070 | 145279 | 77174 | 210931 | 57021 | 231328 | 282611 | 471984 |
| 25 Loans from stockholders | 798530 | - | 106628 | *54460 | *40113 | *48941 | 160124 | *83735 | 205380 | *64637 | 14175 | 20299 | 38 |
| 26 Mort, notes, bonds, 1 yr or more | 1834889 | - | *5511 | *22113 | *118049 | *34285 | 274262 | 158812 | 209693 | 174164 | 366806 | 156594 | 314600 |
| 27 Other liabilities | 165440 | - | *-0 | *595 | *7135 | *2234 | 24096 | *-15506 | 66797 | *16854 | -66316 | 38622 | 90930 |
| 28 Net worth | 3913823 | - | 21944 | *-6164 | 70196 | 20031 | 621067 | 261957 | 392778 | 208489 | 784315 | 452519 | 1086691 |
| 29 Capital stock | 1212681 | - | 83245 | *24301 | 79472 | 8847 | 126339 | 26636 | 102498 | 102065 | 135159 | 113016 | 411104 |
| 30 Paid-in or capital surplus | 2046910 | - | *25495 | *31035 | *1888 | *46046 | 207845 | *37397 | 243444 | 195931 | 479464 | 361625 | 416740 |
| 31 Retained earnings, appropriated | *3932 | - | - | - | - | - | *3932 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 296501 | - | *-8529 | *4219 | -103239 | 53841 | 208896 | 68760 | -26851 | -181894 | 44571 | -22121 | 258848 |
| 33 Retained earnings (S Corp) | 416497 | - | -78267 | *-65719 | *97422 | *-83972 | 93020 | *140189 | 88726 | *95150 | 129949 | - | - |
| 34 Less: Cost of treasury stock | 62697 | - | - | - | *5347 | *4731 | *18964 | *11025 | *15039 | *2764 | 4827 | - | - |
| 35 Total receipts | 35807943 | 808351 | 952643 | *137749 | 1122702 | 1180339 | 6531504 | 2973247 | 3771375 | 1738818 | 3991841 | 2594268 | 10005107 |
| 36 Business receipts | 35336284 | 797224 | 952021 | *136902 | 1111955 | 1166747 | 6446410 | 2946260 | 3705066 | 1706288 | 3886810 | 2551877 | 9928725 |
| 37 Interest | 89234 | *4818 | *322 | - | *1007 | *1849 | 6397 | *1842 | 5677 | 4133 | 8879 | 17002 | 37306 |
| 38 Interest on govt. obligations | 2349 | 23 | - | - | - | - | *95 | *1073 | *57 | *35 | 373 | 658 | 34 |
| 39 Rents | 12611 | 13 | - | - | *436 | - | *1893 | *669 | *1414 | *628 | 2413 | 2295 | 2850 |
| 40 Royalties | 55463 | - | - | - | - | - | - | - | *4894 | *1477 | 39927 | 6265 | 2899 |
| 41 Net S-T cap gain less net LT loss | *543 | - | - | - | - | - | *164 | - | - | - | 379 | - | - |
| 42 Net L-T cap gain less net ST loss | 36452 | - | - | - | *72 | *27 | *137 | *270 | *33999 | *1512 | 203 | 232 | - |
| 43 Net gain, noncapital assets | 2346 | - | - | - | *471 | *-0 | *614 | *121 | *196 | *562 | 31 | 254 | 97 |
| 44 Dividends, domestic corporations | 1892 | 43 | *17 | - | *96 | - | *18 | *336 | *28 | - | 1083 | 1 | 269 |
| 45 Dividends, foreign corporations | *4695 | - | - | - | - | - | *216 | - | - | - | 3932 | 547 | -0 |
| 46 Other receipts | 266076 | *6229 | *284 | *847 | 8666 | *11717 | 75559 | 22675 | 20045 | 24182 | 47811 | 15135 | 32926 |
| 47 Total deductions | 35558785 | 849520 | 973912 | *165217 | 1085836 | 1214702 | 6471273 | 2944669 | 3698231 | 1839648 | 3804365 | 2449378 | 10062034 |
| 48 Cost of goods | 26324291 | *331626 | 79525 | *5692 | 110487 | 196104 | 911862 | 409241 | 727899 | 361117 | 660507 | 511950 | 1478383 |
| 49 Compensation of officers | 669215 | *4114 | *119283 | *7831 | 59460 | 32343 | 184384 | 55693 | 62343 | 76227 | 36717 | 16025 | 14796 |
| 50 Salaries and wages | 1945555 | *47602 | *101467 | *31873 | 52743 | 61851 | 403343 | 125434 | 169075 | 111521 | 241812 | 114470 | 484365 |
| 51 Repairs | 91114 | *1535 | *2901 | *397 | 4263 | 3300 | 17927 | 5049 | 4832 | 6158 | 14978 | 3952 | 25824 |
| 52 Bad debts | 124948 | *4439 | *15 | *2295 | *5364 | *2440 | 20216 | 17343 | 25933 | 10736 | 14680 | 9134 | 12353 |
| 53 Rent paid on business property | 391867 | *18880 | *18990 | *5135 | 33099 | 34369 | 85649 | 20537 | 22091 | 17564 | 55996 | 17818 | 61741 |
| 54 Taxes paid | 459116 | *10543 | 10140 | *20141 | 16846 | 16320 | 103823 | 30243 | 50381 | 22964 | 47539 | 28868 | 101308 |
| 55 Interest paid | 417455 | *9508 | *3577 | *1599 | 10003 | *8367 | 63605 | 29724 | 57420 | 31600 | 71097 | 37833 | 93120 |
| 56 Contributions or gifts | 14851 | - | - | - | *46 | *12 | 1987 | *87 | *1133 | *303 | 364 | 9212 | 1706 |
| 57 Amortization | 40831 | *976 | *311 | - | *3696 | *3876 | 1415 | *335 | 9356 | *1916 | 7925 | 4358 | 6666 |
| 58 Depreciation | 451572 | *21383 | 4026 | *2366 | 21581 | 15134 | 59195 | 16195 | 20625 | 33282 | 43679 | 25836 | 188271 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 898047 | *17476 | 26468 | *5491 | 9901 | 21835 | 86267 | 41470 | 96272 | 42701 | 127545 | 104410 | 318210 |
| 61 Pension, prof sh, stock, annuity | 78627 | 3243 | *9493 | - | *1833 | *4029 | 14743 | *6940 | 7237 | 1646 | 5699 | 4686 | 19078 |
| 62 Employee benefit programs | 146274 | *5603 | *1327 | - | *340 | *3721 | 26328 | 10790 | 12425 | 9279 | 17953 | 14045 | 44464 |
| 63 Net loss, noncapital assets | 26890 | 129 | - | - | - | *1217 | *2848 | *272 | 4322 | *870 | 5112 | 2075 | 10045 |
| 64 Other deductions | 3478132 | 135742 | 183286 | *29160 | 94080 | 85307 | 547887 | 208803 | 347291 | 199132 | 424635 | 239135 | 983675 |
| 65 Total receipts less total deducts | 249159 | -41169 | -21269 | *-27469 | 36867 | -34363 | 60231 | 28579 | 73144 | -100830 | 187476 | 144890 | -56927 |
| 66 Constructive taxable income from related foreign corporations | *370 | - | - | - | - | - | - | - | *209 | - | 161 | - | - |
| 67 Net income (less deficit), total | 247180 | -41192 | -21269 | *-27469 | 36867 | -34363 | 60136 | 27505 | 73297 | -100866 | 187264 | 144232 | -56962 |
| 68 Net income, total | 1173002 | *413 | *37296 | - | 60144 | *13786 | 177536 | 70005 | 175452 | *66255 | 234978 | 206387 | 130750 |
| 69 Deficit, total | 925822 | *41605 | 58565 | *27469 | *23278 | *48150 | 117399 | *42500 | 102155 | 167121 | 47714 | 62155 | 187712 |
| 70 Net income (less def), Form 1120-A | *-12014 | - | *-2373 | - | *-9641 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-394 | *-394 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 145353 | *-1600 | -36184 | *-25054 | *35798 | *-23586 | 75158 | *37990 | 22669 | *17402 | 42760 | - | - |
| 73 Statutory special deductions, total | 98551 | 30 | *9830 | - | *2823 | *112 | *6252 | *4432 | *6287 | *2923 | 33492 | 28710 | 3660 |
| 74 Net operating loss deduction | 95569 | - | *9830 | - | *2756 | *112 | *6021 | *4197 | *6285 | *2923 | 31813 | 28173 | 3459 |
| 75 Dividends received deduction | 2982 | 30 | - | - | *67 | - | *230 | *235 | *2 | - | 1680 | 537 | 201 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 741856 | *125 | *9273 | - | *21524 | *13674 | 73730 | *17099 | 111391 | *31450 | 158726 | 177677 | 127188 |
| 78 Income tax before credits, total | 249062 | *19 | *1630 | - | *4911 | *2940 | 22227 | *5633 | 38089 | *10756 | 55598 | 62331 | 44928 |
| 79 Regular tax | 246823 | *19 | *1560 | - | *4911 | *2940 | 21966 | *5620 | 37927 | *10693 | 54753 | 61976 | 44459 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 1482 | - | - | - | - | - | *257 | *13 | *108 | *37 | 648 | 120 | 298 |
| 83 Environmental tax | 686 | - | - | - | - | - | *4 | - | *54 | *25 | 197 | 236 | 171 |
| 84 Foreign tax credit | 1832 | *1 | - | - | - | - | - | - | - | *12 | 737 | 759 | 324 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1686 | - | - | - | - | - | - | *49 | *771 | - | 190 | 314 | 362 |
| 89 Prior year minumum tax credit | 380 | - | - | - | - | - | - | - | 317 | - | - | 63 | - |
| 90 Income tax after credits, total | 245164 | *18 | *1630 | - | *4911 | *2940 | 22227 | *5584 | 37002 | *10744 | 54671 | 61196 | 44242 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Metals and minerals, except petroleum and scrap

MINOR INDUSTRY 5050
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 5952 | *** | *** | *902 | 874 | *368 | 1357 | 233 | 197 | 62 | 34 | 28 | 14 |
| 2 Total assets | 33284606 | *** | *** | *186665 | 319806 | *264510 | 3190092 | 1699923 | 3121515 | 2301591 | 2212813 | 4438814 | 15486131 |
| 3 Cash | 1578188 | *** | *** | *5888 | 18558 | *49607 | 296726 | 85432 | 111404 | 92931 | 81706 | 278896 | 529182 |
| 4 Notes and accounts receivable | 11640779 | *** | *** | *64492 | 127382 | *74914 | 1226292 | 610098 | 1150826 | 920903 | 809092 | 1450745 | 5200927 |
| 5 Less: Allowance for bad debts | 207612 | *** | *** | - | - | *63 | 7144 | 4316 | 17077 | 31508 | 7287 | 38998 | 101218 |
| 6 Inventories | 8596997 | *** | *** | *59801 | 104813 | *77349 | 1057936 | 614264 | 1288620 | 875171 | 802125 | 1473686 | 2243138 |
| 7 U.S. govt. obligations, total | *31882 | *** | *** | - | - | - | *3481 | - | *334 | - | 11990 | - | 16076 |
| 8 Tax-exempt securities | *31927 | *** | *** | - | - | *1976 | - | - | *4101 | - | - | 25850 | - |
| 9 Other current assets | 3121129 | *** | *** | *24501 | *4808 | *1584 | 103967 | 65484 | 85232 | 56830 | 55457 | 98420 | 2624695 |
| 10 Loans to stockholders | 164586 | *** | *** | *9636 | *7738 | *1197 | 60758 | *25950 | 19593 | *631 | 16093 | 18979 | 881 |
| 11 Mortgage and real estate loans | *16743 | *** | *** | *8015 | - | - | - | - | *3881 | - | 218 | 4382 | 248 |
| 12 Other investments | 4148452 | *** | *** | - | *3969 | *25253 | 164974 | 121252 | 192180 | 117886 | 114181 | 230132 | 3178627 |
| 13 Depreciable assets | 5741751 | *** | *** | *65891 | 101953 | *61251 | 677995 | 327345 | 811659 | 454268 | 505519 | 1127029 | 1564859 |
| 14 Less: Accumulated depreciation | 3068114 | *** | *** | *49210 | 66073 | *39190 | 439014 | 209254 | 486466 | 285277 | 257714 | 548027 | 670836 |
| 15 Depletable assets | 391985 | *** | *** | - | - | - | - | *11225 | - | *7009 | 8025 | 21034 | 344691 |
| 16 Less: Accumulated depletion | *108320 | *** | *** | - | - | - | - | *9804 | - | *2561 | 4 | 64 | 95887 |
| 17 Land | 342740 | *** | *** | - | *13677 | *2146 | 24413 | *3951 | 32907 | 37938 | 32968 | 88976 | 105763 |
| 18 Intangible assets (Amortizable) | 513198 | *** | *** | *530 | *4376 | *419 | 8463 | *75023 | 18705 | *25014 | 29984 | 88114 | 259219 |
| 19 Less: Accumulated amortization | 189194 | *** | *** | *530 | *640 | *402 | 7041 | *28326 | 3327 | *8964 | 12392 | 13559 | 110816 |
| 20 Other assets | 537490 | *** | *** | *-2346 | *-755 | *8469 | 18287 | 11599 | -91056 | 41320 | 22852 | 133220 | 396583 |
| 21 Total liabilities | 33284606 | *** | *** | *186665 | 319806 | *264510 | 3190092 | 1699923 | 3121515 | 2301591 | 2212813 | 4438814 | 15486131 |
| 22 Accounts payable | 8224671 | *** | *** | *56540 | 149058 | *48998 | 993276 | 540472 | 803347 | 576705 | 572132 | 1129236 | 3339057 |
| 23 Mort, notes, and bonds under 1 yr | 6793200 | *** | *** | *20112 | *25326 | *13692 | 406227 | 247572 | 814455 | 598503 | 660223 | 693508 | 3311937 |
| 24 Other current liabilities | 2347575 | *** | *** | *4911 | 28046 | *16010 | 157301 | 85472 | 153575 | 158142 | 84156 | 436888 | 1222331 |
| 25 Loans from stockholders | 1116068 | *** | *** | *50278 | *43204 | *1766 | 282607 | *65299 | 220318 | *64365 | 128681 | 142511 | 37454 |
| 26 Mort, notes, bonds, 1 yr or more | 5889054 | *** | *** | - | *37975 | *27759 | 183749 | 160974 | 317279 | 185748 | 173252 | 550011 | 4251238 |
| 27 Other liabilities | 870088 | *** | *** | *-0 | *-6 | *1102 | 17249 | *12906 | 33518 | 32279 | 65608 | 92960 | 612562 |
| 28 Net worth | 8043950 | *** | *** | *54824 | 36204 | *155183 | 1149682 | 587227 | 779024 | 685850 | 528762 | 1393701 | 2711552 |
| 29 Capital stock | 2437829 | *** | *** | *7506 | 4336 | *5726 | 153189 | 57399 | 68305 | 112156 | 604042 | 227001 | 1194661 |
| 30 Paid-in or capital surplus | 3191327 | *** | *** | *836 | *5909 | *8137 | 136458 | 36407 | 196061 | 213768 | 404440 | 454254 | 1718910 |
| 31 Retained earnings, appropriated | *11599 | *** | *** | - | - | - | - | - | *10026 | *9 | 1492 | 72 | - |
| 32 Retained earnings-unappropriated | 1036879 | *** | *** | *44506 | 16299 | *94900 | 526809 | 234973 | -9381 | 231550 | -577192 | 731288 | -189795 |
| 33 Retained earnings (S Corp) | 1605527 | *** | *** | *1975 | *17648 | *53064 | 404213 | *289019 | 574191 | *155482 | 98540 | - | - |
| 34 Less: Cost of treasury stock | 239211 | *** | *** | - | *7988 | *6644 | 70987 | *30572 | 60177 | *27115 | 2561 | 18915 | 12223 |
| 35 Total receipts | 89590787 | *** | *** | *1013851 | 1240291 | *1042641 | 10870735 | 4667782 | 8179591 | 5802932 | 5572443 | 9823471 | 40942931 |
| 36 Business receipts | 88565381 | *** | *** | *1003792 | 1238343 | *1037639 | 10771555 | 4612926 | 8095657 | 5761368 | 5506495 | 9701368 | 40416972 |
| 37 Interest | 411190 | *** | *** | *109 | *174 | *1065 | 6324 | 3855 | 5986 | 9007 | 22461 | 24172 | 336186 |
| 38 Interest on govt. obligations | 7758 | *** | *** | - | - | *206 | *75 | *2627 | *2791 | *50 | 75 | 1916 | 18 |
| 39 Rents | 60559 | *** | *** | - | *278 | - | - | *842 | *6894 | *5455 | 2497 | 6507 | 38079 |
| 40 Royalties | 2615 | *** | *** | - | - | - | - | - | - | 395 | 2 | 917 | 1300 |
| 41 Net S-T cap gain less net LT loss | *1085 | *** | *** | - | - | - | - | - | *6 | - | 2 | 1078 | - |
| 42 Net L-T cap gain less net ST loss | 42101 | *** | *** | - | *382 | - | - | *25322 | *930 | *621 | 2936 | 6766 | 4937 |
| 43 Net gain, noncapital assets | 20814 | *** | *** | *114 | *581 | - | *459 | *5926 | 3624 | 208 | 235 | 3015 | 6652 |
| 44 Dividends, domestic corporations | 35850 | *** | *** | - | *-0 | - | - | - | *416 | *250 | 171 | 10440 | 24574 |
| 45 Dividends, foreign corporations | 12251 | *** | *** | - | - | - | - | - | *19 | *990 | - | 7459 | 3784 |
| 46 Other receipts | 431183 | *** | *** | *9836 | *534 | *3731 | 92322 | 16284 | 63269 | 24590 | 37569 | 59834 | 110430 |
| 47 Total deductions | 88485285 | *** | *** | *999992 | 1233975 | *1001878 | 10680119 | 4538257 | 7992157 | 5732657 | 5492934 | 9578045 | 40792890 |
| 48 Cost of goods | 80224464 | *** | *** | *59801 | 105248 | *77349 | 1067751 | 638432 | 1312385 | 824611 | 825887 | 1459221 | 2217958 |
| 49 Compensation of officers | 883898 | *** | *** | *36848 | 70162 | *56957 | 257736 | 124489 | 123776 | 43452 | 28922 | 48904 | 68785 |
| 50 Salaries and wages | 2107017 | *** | *** | *34690 | 91343 | *74053 | 373576 | 180064 | 291697 | 142059 | 142584 | 319058 | 446915 |
| 51 Repairs | 153372 | *** | *** | *7861 | 9192 | *2237 | 23984 | 9492 | 24201 | 14911 | 9695 | 27135 | 22953 |
| 52 Bad debts | 140024 | *** | *** | *1576 | *1828 | *3747 | 16774 | 11423 | 19854 | 5848 | 13376 | 29497 | 32536 |
| 53 Rent paid on business property | 317489 | *** | *** | *17243 | 14556 | *16330 | 70794 | 30427 | 35747 | 13806 | 14575 | 38832 | 60852 |
| 54 Taxes paid | 595113 | *** | *** | *7959 | 24257 | *19651 | 92453 | 48193 | 65414 | 61489 | 37561 | 87424 | 145153 |
| 55 Interest paid | 863383 | *** | *** | *1459 | 7133 | *3185 | 69293 | 41396 | 87809 | 50960 | 64622 | 91391 | 440790 |
| 56 Contributions or gifts | 10322 | *** | *** | *246 | *290 | *63 | 1795 | 954 | 1225 | 582 | 823 | 2696 | 1547 |
| 57 Amortization | 76201 | *** | *** | - | *303 | *8 | 701 | *17867 | 1591 | 2539 | 3017 | 5883 | 44270 |
| 58 Depreciation | 440426 | *** | *** | *8667 | 10005 | *4114 | 59709 | 29019 | 54385 | 30778 | 36482 | 75191 | 127411 |
| 59 Depletion | *13349 | *** | *** | - | - | - | - | *398 | - | *83 | - | 2051 | 10817 |
| 60 Advertising | 83166 | *** | *** | *2453 | 2410 | *26104 | 14447 | 5173 | 7950 | 1458 | 2636 | 6183 | 13555 |
| 61 Pension, prof sh, stock, annuity | 137088 | *** | *** | - | *218 | *4665 | 29486 | 8199 | 13699 | 15474 | 11252 | 30211 | 23856 |
| 62 Employee benefit programs | 307547 | *** | *** | *3095 | *9098 | *5953 | 27321 | 26902 | 28935 | 29897 | 16893 | 68795 | 88397 |
| 63 Net loss, noncapital assets | 79728 | *** | *** | *266 | *216 | *491 | *15945 | *23 | *239 | *42217 | 5758 | 2242 | 6466 |
| 64 Other deductions | 2052699 | *** | *** | *86137 | 95167 | *61135 | 336534 | 173150 | 232180 | 162679 | 151140 | 251889 | 428891 |
| 65 Total receipts less total deducts | 1105502 | *** | *** | *13859 | 6315 | *40763 | 190616 | 129525 | 187434 | 70274 | 79509 | 245426 | 150041 |
| 66 Constructive taxable income from related foreign corporations | *4918 | *** | *** | - | - | - | - | - | - | *202 | - | 2391 | 2325 |
| 67 Net income (less deficit), total | 1102662 | *** | *** | *13859 | 6315 | *40557 | 190541 | 126898 | 184643 | 70427 | 79434 | 245901 | 152348 |
| 68 Net income, total | 1401740 | *** | *** | *21036 | *23138 | *42013 | 229599 | 134567 | 196924 | 139841 | 129815 | 250687 | 207592 |
| 69 Deficit, total | 299078 | *** | *** | *7177 | *16823 | *1456 | 39058 | *7669 | 12282 | *69415 | 50381 | 4786 | 55244 |
| 70 Net income (less def), Form 1120-A | *1295 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -6588 | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 396205 | *** | *** | *5650 | *11363 | *18425 | 131469 | *39197 | 106441 | *36272 | 25040 | - | - |
| 73 Statutory special deductions, total | 225920 | *** | *** | *10769 | *3682 | *5458 | *19030 | *18789 | 39386 | 11864 | 3342 | 52915 | 58328 |
| 74 Net operating loss deduction | 210828 | *** | *** | *10769 | *3682 | *5458 | *19030 | *18789 | *39089 | *10716 | 3222 | 44490 | 53227 |
| 75 Dividends received deduction | 15092 | *** | *** | - | *-0 | - | - | - | *298 | *1149 | 119 | 8425 | 5102 |
| 76 Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 761668 | *** | *** | *4618 | *8093 | *18131 | 71447 | 73757 | 43501 | 91705 | 101520 | 197773 | 150674 |
| 78 Income tax before credits, total | 268129 | *** | *** | *693 | *1718 | *5806 | 20946 | 25150 | 15666 | 32080 | 35113 | 71943 | 58947 |
| 79 Regular tax | 255535 | *** | *** | *693 | *1718 | *5806 | 20946 | 24706 | 14703 | 31162 | 34804 | 68442 | 52488 |
| 80 Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 11587 | *** | *** | - | - | - | - | *429 | *933 | *861 | 213 | 3198 | 5953 |
| 83 Environmental tax | 818 | *** | *** | - | - | - | - | 14 | *30 | 56 | 97 | 301 | 320 |
| 84 Foreign tax credit | 5132 | *** | *** | - | - | - | - | *65 | - | *1 | 221 | 3306 | 1538 |
| 85 U.S. Possessions tax credit | 85 | *** | *** | - | - | - | 85 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *3516 | *** | *** | - | - | - | *32 | - | - | *79 | - | 83 | 3321 |
| 89 Prior year minumum tax credit | *3357 | *** | *** | - | - | - | *1 | *141 | - | - | 296 | 59 | 2860 |
| 90 Income tax after credits, total | 256039 | *** | *** | *693 | *1718 | *5806 | 20827 | 24943 | 15666 | 32000 | 34596 | 68495 | 51227 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Electrical goods

MINOR INDUSTRY 5060
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 25650 | 989 | 10232 | 3247 | 3668 | 3069 | 3216 | 645 | 339 | 104 | 58 | 36 | 46 |
| 2 Total assets | 80956698 | - | 381759 | 525407 | 1302834 | 2319108 | 6925254 | 4509894 | 5242931 | 3528682 | 4205721 | 5552060 | 46463046 |
| 3 Cash | 4768667 | - | 101047 | 106676 | 179440 | 317606 | 713394 | 282933 | 380679 | 319728 | 277569 | 307763 | 1781832 |
| 4 Notes and accounts receivable | 25642628 | - | 94909 | 171071 | 467564 | 869976 | 2707322 | 2087365 | 2081084 | 1393888 | 1505972 | 2283615 | 11979863 |
| 5 Less: Allowance for bad debts | 869402 | - | *429 | *87 | *2629 | 2617 | 62682 | 39780 | 48967 | 24263 | 36066 | 58143 | 593738 |
| 6 Inventories | 23184885 | - | 87682 | 128976 | 368227 | 770924 | 2290405 | 1477696 | 1790570 | 1038760 | 1442910 | 1636915 | 12151820 |
| 7 U.S. govt. obligations, total | 132815 | - | - | - | - | - | *12085 | *8712 | *63574 | *1975 | 33515 | 7319 | 5635 |
| 8 Tax-exempt securities | 166963 | - | - | - | - | - | *13795 | - | *14006 | *24663 | 12970 | 1184 | 100345 |
| 9 Other current assets | 3997000 | - | *6568 | 19896 | 31519 | 61072 | 274378 | 161205 | 207585 | 211277 | 150623 | 327906 | 2544969 |
| 10 Loans to stockholders | 317453 | - | *28244 | *23420 | 46391 | 27536 | 99121 | 22502 | 7337 | *3817 | 6413 | 16871 | 35801 |
| 11 Mortgage and real estate loans | 14203 | - | - | - | *1522 | - | *2167 | - | *5426 | *391 | 401 | - | 4296 |
| 12 Other investments | 5644937 | - | *5713 | *1001 | 52291 | 65226 | 169786 | 42722 | 121511 | 130639 | 243967 | 212857 | 4599224 |
| 13 Depreciable assets | 17588905 | - | 240468 | 188014 | 337414 | 588293 | 1508564 | 821744 | 996455 | 414597 | 631938 | 977067 | 10884350 |
| 14 Less: Accumulated depreciation | 9063962 | - | 185378 | 109561 | 205772 | 411850 | 905569 | 461862 | 545814 | 203944 | 310742 | 499243 | 5224228 |
| 15 Depletable assets | *43017 | - | - | - | *64 | - | *3062 | - | - | - | - | - | 39891 |
| 16 Less: Accumulated depletion | *11900 | - | - | - | *64 | - | *3062 | - | - | - | - | - | 8774 |
| 17 Land | 924905 | - | - | - | *21570 | 10147 | 112189 | 38836 | 68115 | 13756 | 34387 | 63350 | 562555 |
| 18 Intangible assets (Amortizable) | 8803270 | - | 1509 | *2801 | 11568 | 15421 | 71448 | 62723 | 80539 | 171757 | 106408 | 279710 | 7999386 |
| 19 Less: Accumulated amortization | 4109712 | - | *684 | *407 | 8386 | 9530 | 41877 | 22636 | 25467 | 24979 | 26747 | 103459 | 3845541 |
| 20 Other assets | 3782025 | - | 2109 | *-6394 | 2114 | 16903 | -39272 | 27735 | 46297 | 56621 | 132202 | 98349 | 3445359 |
| 21 Total liabilities | 80956698 | - | 381759 | 525407 | 1302834 | 2319108 | 6925254 | 4509894 | 5242931 | 3528682 | 4205721 | 5552060 | 46463046 |
| 22 Accounts payable | 19948748 | - | 127857 | 170167 | 584917 | 753576 | 2394607 | 1562299 | 1774893 | 1415273 | 1436595 | 1399354 | 8329210 |
| 23 Mort, notes, and bonds under 1 yr | 20291551 | - | 37067 | 34169 | 114569 | 189333 | 827612 | 781513 | 842995 | 573102 | 513749 | 983479 | 15393963 |
| 24 Other current liabilities | 6416269 | - | 39215 | 112646 | 84253 | 132818 | 532998 | 387754 | 446934 | 213832 | 386738 | 441209 | 3637872 |
| 25 Loans from stockholders | 2212183 | - | 257416 | 116090 | 289700 | 104302 | 527252 | 92438 | 187746 | *80332 | 12218 | 74142 | 470548 |
| 26 Mort, notes, bonds, 1 yr or more | 9157067 | - | *61018 | 62514 | 240079 | 235231 | 704755 | 434128 | 347561 | 241348 | 395322 | 751561 | 5683550 |
| 27 Other liabilities | 3996044 | - | *7574 | *55952 | *42281 | 19751 | 116741 | 47619 | 92939 | 61046 | 11462 | 166914 | 3373764 |
| 28 Net worth | 18934836 | - | -148388 | -26130 | -52965 | 884098 | 1821288 | 1204143 | 1549863 | 943750 | 1449637 | 1735401 | 9574140 |
| 29 Capital stock | 13311919 | - | 104217 | 106707 | 153458 | 175328 | 1059147 | 158142 | 335982 | 256631 | 368353 | 706104 | 9887850 |
| 30 Paid-in or capital surplus | 7713414 | - | *4380 | *20071 | 273070 | 114174 | 1752218 | 184811 | 583347 | 343003 | 675043 | 1054857 | 2708440 |
| 31 Retained earnings, appropriated | *6545 | - | - | - | - | - | *5403 | - | *538 | - | 36 | - | 567 |
| 32 Retained earnings-unappropriated | -3500054 | - | -152451 | -145361 | -225988 | 536898 | -1659753 | 612777 | 138972 | 22770 | 222625 | -22909 | -2827634 |
| 33 Retained earnings (S Corp) | 2240970 | - | -81419 | *11235 | -119311 | 166750 | 826760 | 313427 | 594170 | 338561 | 190798 | - | - |
| 34 Less: Cost of treasury stock | 837959 | - | *23116 | *18783 | 134193 | 109052 | 162487 | *65013 | 103146 | *17215 | 7219 | 2650 | 195084 |
| 35 Total receipts | 183798110 | 1938130 | 2207982 | 2691609 | 5771321 | 8693551 | 22009558 | 13393723 | 14412294 | 9263215 | 10368209 | 12286727 | 80761792 |
| 36 Business receipts | 179638450 | 1920087 | 2164312 | 2676924 | 5651511 | 8371719 | 21805765 | 13267253 | 14288678 | 9194931 | 10256003 | 12106699 | 77934569 |
| 37 Interest | 1016330 | 1680 | *646 | 2198 | 1914 | 6523 | 19723 | 12265 | 16268 | 10092 | 23799 | 49747 | 871473 |
| 38 Interest on govt. obligations | 23996 | - | - | - | *75 | - | 2743 | - | *1073 | *3076 | 2386 | 327 | 14315 |
| 39 Rents | 123436 | *2659 | - | *620 | *579 | *2738 | 2607 | *439 | 7175 | 1932 | 2693 | 5387 | 96606 |
| 40 Royalties | 576998 | 593 | - | - | - | - | *2536 | - | *108 | *16 | 2355 | 14787 | 556604 |
| 41 Net S-T cap gain less net LT loss | 59104 | - | - | - | - | - | *45 | - | - | *3132 | - | 230 | 55697 |
| 42 Net L-T cap gain less net ST loss | 251782 | *214 | - | - | *23321 | *189 | 13455 | *3235 | *3913 | *497 | 118 | 545 | 206294 |
| 43 Net gain, noncapital assets | 357757 | 4 | - | - | *662 | *812 | 9371 | 42253 | 2675 | 680 | 967 | 4021 | 296311 |
| 44 Dividends, domestic corporations | 4803 | *633 | - | *91 | - | *49 | *979 | *86 | *661 | *74 | 303 | 679 | 1247 |
| 45 Dividends, foreign corporations | 58001 | - | - | - | - | - | - | *9 | *63 | *2901 | 1191 | 3109 | 50728 |
| 46 Other receipts | 1687453 | 12259 | 43024 | 11776 | 93258 | 311521 | 152333 | 68182 | 91679 | 45884 | 78395 | 101195 | 677947 |
| 47 Total deductions | 180278545 | 1979319 | 2199357 | 2702883 | 5733086 | 8562838 | 21845744 | 13106059 | 14181355 | 9074656 | 10081786 | 12164826 | 78646637 |
| 48 Cost of goods | 145174141 | 550380 | 87682 | 147566 | 367005 | 770045 | 2291864 | 1501712 | 1804869 | 1054949 | 1449559 | 1645069 | 10511121 |
| 49 Compensation of officers | 2453054 | 12532 | 201823 | 217825 | 236892 | 304385 | 677321 | 262323 | 164871 | 77054 | 68202 | 46436 | 183391 |
| 50 Salaries and wages | 10510648 | 100814 | 115262 | 346316 | 370844 | 678605 | 1557518 | 832068 | 888472 | 471252 | 535578 | 600990 | 4012930 |
| 51 Repairs | 376233 | 979 | 4894 | 7778 | 7934 | 19654 | 51930 | 23113 | 25673 | 13476 | 13058 | 15397 | 192346 |
| 52 Bad debts | 508210 | 16366 | *647 | *1552 | 27647 | 22442 | 84770 | 46622 | 35164 | 19596 | 15337 | 25266 | 212800 |
| 53 Rent paid on business property | 1532124 | 11408 | 68819 | 57824 | 84656 | 140489 | 228983 | 109850 | 116694 | 51692 | 58399 | 65919 | 537392 |
| 54 Taxes paid | 1797264 | 12179 | 41694 | 49041 | 85880 | 133189 | 271084 | 126626 | 132392 | 64749 | 84495 | 108917 | 687020 |
| 55 Interest paid | 2227571 | 7954 | 9207 | 10623 | 38180 | 37756 | 144307 | 96631 | 105855 | 46016 | 62451 | 116650 | 1551941 |
| 56 Contributions or gifts | 87420 | *37 | *297 | *427 | *371 | 1362 | 3421 | 1882 | 2237 | 744 | 2006 | 1930 | 72706 |
| 57 Amortization | 1312166 | *652 | 161 | *685 | 2687 | 717 | 8443 | 4493 | 6973 | 6152 | 4338 | 13949 | 1262916 |
| 58 Depreciation | 1758890 | 6432 | 22721 | 25472 | 32561 | 44405 | 129352 | 74134 | 98893 | 39017 | 80396 | 177188 | 1028320 |
| 59 Depletion | *3229 | - | - | - | - | - | - | - | - | *1 | -0 | - | 3229 |
| 60 Advertising | 1718311 | 7705 | 14551 | 18832 | 20061 | 39270 | 155182 | 56736 | 77545 | 49082 | 100965 | 150646 | 1027735 |
| 61 Pension, prof sh, stock, annuity | 386397 | *1101 | *3319 | *32280 | 21273 | 11238 | 57754 | 34181 | 25656 | 19895 | 12246 | 28352 | 139101 |
| 62 Employee benefit programs | 804508 | 5222 | *14244 | 19154 | 27547 | 37332 | 92375 | 53616 | 60946 | 31079 | 38081 | 54228 | 370685 |
| 63 Net loss, noncapital assets | 79606 | *2 | *238 | *7317 | *3415 | *2766 | 7051 | 5413 | 6679 | 1028 | 1891 | 3103 | 40704 |
| 64 Other deductions | 9548772 | 81975 | 316473 | 256516 | 422205 | 592118 | 1325236 | 605464 | 592437 | 333821 | 349193 | 619492 | 4053841 |
| 65 Total receipts less total deducts | 3519565 | -41189 | 8625 | -11275 | 38235 | 130713 | 163814 | 287664 | 230939 | 188559 | 286423 | 121901 | 2115156 |
| 66 Constructive taxable income from related foreign corporations | 58063 | - | - | - | - | - | - | - | - | *554 | 1108 | 6436 | 49964 |
| 67 Net income (less deficit), total | 3553632 | -41189 | 8625 | -11275 | 38160 | 130713 | 161071 | 287664 | 229866 | 186037 | 285145 | 128009 | 2150804 |
| 68 Net income, total | 4833606 | 39541 | 76186 | 46575 | 117332 | 197586 | 483446 | 334481 | 358975 | 251966 | 327942 | 289269 | 2310307 |
| 69 Deficit, total | 1279974 | 80730 | 67561 | 57850 | 79171 | 66873 | 322375 | 46817 | 129109 | 65928 | 42797 | 161260 | 159503 |
| 70 Net income (less def), Form 1120-A | *-1688 | - | *-2764 | *484 | *591 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -26754 | -26754 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 760655 | *-15865 | 29986 | *1319 | 38626 | 40095 | 195710 | 108570 | 150992 | 125618 | 85606 | - | - |
| 73 Statutory special deductions, total | 884022 | *8260 | 9090 | *3923 | *25049 | 18099 | 30695 | 43082 | 30400 | 10512 | 20466 | 39315 | 645130 |
| 74 Net operating loss deduction | 868205 | *8260 | 9090 | *3859 | *25049 | 18059 | 30010 | 43020 | 29937 | *7562 | 19682 | 38651 | 635024 |
| 75 Dividends received deduction | 15817 | - | - | *64 | - | *39 | *686 | *62 | *463 | *2950 | 784 | 664 | 10105 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3046998 | *28288 | 14040 | 30029 | 32588 | 119267 | 219033 | 179604 | 174673 | 115840 | 218430 | 249954 | 1665252 |
| 78 Income tax before credits, total | 1048126 | 11201 | 2065 | 4783 | 7599 | 30753 | 72540 | 60821 | 59486 | 39774 | 75296 | 88662 | 595147 |
| 79 Regular tax | 1023964 | *9454 | 2065 | 4783 | 7599 | 30753 | 66382 | 60397 | 59228 | 39323 | 74616 | 86801 | 582563 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *114 | - | - | - | - | - | - | - | - | *114 | - | - | - |
| 82 Alternative minumum tax | 19087 | *156 | - | - | - | *-0 | *6158 | *410 | *196 | *257 | 469 | 1555 | 9886 |
| 83 Environmental tax | 3389 | *18 | - | - | - | - | - | *14 | 62 | 80 | 211 | 306 | 2697 |
| 84 Foreign tax credit | 20610 | 12 | - | - | - | - | - | *41 | *13 | *5 | 899 | 2918 | 16722 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 27 | - | - | - | - | - | - | - | - | - | - | - | 27 |
| 88 General business credit | 31999 | *5 | - | - | - | *220 | *926 | *866 | *362 | *1302 | 814 | 84 | 27420 |
| 89 Prior year minumum tax credit | 6173 | - | - | - | - | - | *406 | *1097 | *62 | - | 17 | - | 4591 |
| 90 Income tax after credits, total | 989317 | 11184 | 2065 | 4783 | 7599 | 30533 | 71208 | 58817 | 59049 | 38468 | 73566 | 85660 | 546386 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Hardware, plumbing, and heating equipment and supplies

MINOR INDUSTRY 5070
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 12508 | *234 | *1434 | 2364 | 2936 | 2149 | 2680 | 427 | 184 | 71 | 16 | 7 | 5 |
| 2 Total assets | 22627140 | - | *47097 | 392626 | 1060479 | 1526133 | 5773984 | 3034188 | 2659790 | 2391779 | 1060689 | 1009954 | 3670422 |
| 3 Cash | 1537590 | - | *6596 | 72329 | 106940 | 155884 | 519139 | 227755 | 133579 | 118169 | 58245 | 10696 | 128256 |
| 4 Notes and accounts receivable | 7368595 | - | *10763 | 118931 | 294150 | 493722 | 1935902 | 937346 | 854830 | 738991 | 286620 | 291090 | 1406251 |
| 5 Less: Allowance for bad debts | 145883 | - | - | *486 | *376 | *3776 | 26686 | 20503 | 27514 | 20932 | 9103 | 12025 | 24482 |
| 6 Inventories | 9008641 | - | - | 112279 | 407467 | 629670 | 2422131 | 1183985 | 1108860 | 949675 | 404938 | 443704 | 1345932 |
| 7 U.S. govt. obligations, total | *62373 | - | - | - | - | - | *876 | *28926 | *8309 | *22099 | 2163 | - | - |
| 8 Tax-exempt securities | *46518 | - | - | - | - | - | *8967 | *32495 | - | - | 5056 | - | - |
| 9 Other current assets | 551614 | - | *447 | 4408 | 46097 | 32237 | 94173 | 106213 | 69146 | 98621 | 35712 | 17357 | 47203 |
| 10 Loans to stockholders | 97616 | - | *20107 | *6081 | *4626 | *6003 | 33864 | 11861 | 9195 | *3681 | 2197 | - | - |
| 11 Mortgage and real estate loans | *33315 | - | - | *15633 | - | *2548 | *13167 | - | *699 | *1182 | - | - | 85 |
| 12 Other investments | 837352 | - | - | *10411 | *15921 | 36013 | 211910 | 161096 | 147296 | 120925 | 104540 | 14140 | 15098 |
| 13 Depreciable assets | 5882736 | - | *20318 | 153961 | 487627 | 380888 | 1406879 | 722172 | 634519 | 551193 | 293733 | 225801 | 1005645 |
| 14 Less: Accumulated depreciation | 3397316 | - | *12241 | 107044 | 321907 | 243204 | 912112 | 432321 | 339938 | 290305 | 154519 | 107886 | 475840 |
| 15 Depletable assets | *276 | - | - | - | - | - | *276 | *-0 | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 268442 | - | - | *922 | *6843 | *4499 | 67495 | 43987 | 23280 | 31407 | 16640 | 22020 | 51352 |
| 18 Intangible assets (Amortizable) | 517017 | - | *418 | *3351 | *20034 | 32978 | 42167 | 28970 | 24519 | 50494 | 18907 | 86892 | 208287 |
| 19 Less: Accumulated amortization | 161191 | - | *365 | *976 | *14061 | 8109 | 24705 | *8027 | 8363 | 16187 | 6802 | 12714 | 60884 |
| 20 Other assets | 119446 | - | *1053 | *2825 | 7118 | 6779 | -19460 | 10234 | 21373 | 32764 | 2362 | 30878 | 23520 |
| 21 Total liabilities | 22627140 | - | *47097 | 392626 | 1060479 | 1526133 | 5773984 | 3034188 | 2659790 | 2391779 | 1060689 | 1009954 | 3670422 |
| 22 Accounts payable | 5454196 | - | *11267 | 124423 | 266085 | 364095 | 1431026 | 514080 | 462569 | 512164 | 244532 | 202443 | 1321511 |
| 23 Mort, notes, and bonds under 1 yr | 2821689 | - | *10258 | *42563 | 107530 | 147505 | 645642 | 575000 | 463997 | 429928 | 120397 | 93291 | 185578 |
| 24 Other current liabilities | 1527036 | - | *40490 | 31931 | 45479 | 107947 | 318464 | 176198 | 245140 | 135951 | 56389 | 96772 | 272276 |
| 25 Loans from stockholders | 1255201 | - | *6604 | *30723 | 151117 | 126122 | 339200 | 95139 | *34044 | *39695 | 337 | - | 432220 |
| 26 Mort, notes, bonds, 1 yr or more | 2583937 | - | *4216 | *50369 | 204213 | 137616 | 446388 | 177767 | 294839 | 245699 | 143814 | 366290 | 512725 |
| 27 Other liabilities | 249448 | - | *-8475 | *-244 | *14449 | *18661 | 43927 | 21911 | 41500 | 44678 | 22047 | 20238 | 30758 |
| 28 Net worth | 8735633 | - | *-17264 | 112860 | 271606 | 624187 | 2549338 | 1474092 | 1117701 | 983665 | 473173 | 230919 | 915354 |
| 29 Capital stock | 1556363 | - | *1017 | 19462 | 99273 | 136174 | 194727 | 142819 | 128750 | 129060 | 57860 | 74115 | 573107 |
| 30 Paid-in or capital surplus | 771581 | - | *16 | *12167 | 66921 | 73671 | 164382 | 63292 | 60201 | 196319 | 18635 | 23994 | 91983 |
| 31 Retained earnings, appropriated | *247 | - | - | - | - | *247 | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 3902195 | - | *-4132 | 67340 | 96688 | 280896 | 1480146 | 607883 | 477091 | 341292 | 237301 | 60924 | 256766 |
| 33 Retained earnings (S Corp) | 2919476 | - | *-14165 | *22006 | 70360 | 165649 | 935124 | 664275 | 487780 | 352098 | 163854 | 72496 | - |
| 34 Less: Cost of treasury stock | 414230 | - | - | *8114 | *61636 | *32449 | 225041 | *4177 | 36121 | 35104 | 4476 | 609 | 6502 |
| 35 Total receipts | 60794995 | *18552 | *514869 | 1382577 | 3477187 | 4186490 | 15729924 | 7360478 | 6495678 | 5981443 | 2480139 | 2152439 | 11015219 |
| 36 Business receipts | 60068786 | *18541 | *514863 | 1371705 | 3443866 | 4152982 | 15491112 | 7286508 | 6419100 | 5934231 | 2446358 | 2139140 | 10850381 |
| 37 Interest | 89750 | *10 | *7 | *371 | 3316 | 4401 | 15881 | 7600 | 6422 | 7242 | 4828 | 453 | 39220 |
| 38 Interest on govt. obligations | 5983 | - | - | - | *136 | - | *2192 | *2413 | *699 | *254 | 289 | - | - |
| 39 Rents | 31494 | - | - | *262 | *1355 | *2801 | 10740 | *3219 | *2128 | *2265 | 654 | 1923 | 6146 |
| 40 Royalties | *5985 | - | - | - | - | - | *45 | - | - | *990 | - | 2715 | 2236 |
| 41 Net S-T cap gain less net LT loss | *1373 | - | - | - | - | *551 | *585 | *216 | *17 | *-0 | 5 | - | - |
| 42 Net L-T cap gain less net ST loss | 10329 | - | - | - | *183 | *1676 | *3900 | *473 | *234 | *116 | 42 | 3148 | 556 |
| 43 Net gain, noncapital assets | 13001 | - | - | *273 | *1945 | *1521 | 2619 | 3564 | 852 | 836 | 1035 | 71 | 285 |
| 44 Dividends, domestic corporations | 17651 | - | - | *836 | *141 | *87 | *1227 | *477 | *14499 | *3 | 211 | 171 | - |
| 45 Dividends, foreign corporations | *157 | - | - | - | - | - | *7 | *150 | - | - | - | - | - |
| 46 Other receipts | 550486 | *-0 | - | *9130 | 26245 | 22471 | 201617 | 55859 | 51728 | 35506 | 26715 | 4819 | 116396 |
| 47 Total deductions | 59510171 | *18964 | *516253 | 1371095 | 3455308 | 4167976 | 15305935 | 7145005 | 6292414 | 5830319 | 2395963 | 2112318 | 10898621 |
| 48 Cost of goods | 46031473 | *402 | - | 112279 | 399047 | 632717 | 2431597 | 1206571 | 1130665 | 984882 | 420516 | 479573 | 1348404 |
| 49 Compensation of officers | 1624665 | *1332 | *58553 | 116586 | 210114 | 183932 | 633062 | 216199 | 109078 | 52530 | 16215 | 6436 | 20628 |
| 50 Salaries and wages | 4949632 | *1283 | *48533 | 118445 | 364501 | 383867 | 1428249 | 669079 | 537488 | 446364 | 188669 | 208294 | 554860 |
| 51 Repairs | 188715 | - | *4361 | 3937 | 15133 | 15770 | 47136 | 28456 | 24447 | 16334 | 8258 | 5875 | 19007 |
| 52 Bad debts | 188083 | - | *67 | *4134 | 12650 | 7838 | 58709 | 27728 | 23699 | 15947 | 13054 | 4974 | 19283 |
| 53 Rent paid on business property | 727036 | *50 | *7468 | 29718 | 61267 | 73988 | 197961 | 82813 | 77043 | 65609 | 23359 | 34568 | 73192 |
| 54 Taxes paid | 820575 | *350 | *16105 | 29481 | 64997 | 70663 | 236060 | 107769 | 83581 | 72522 | 31024 | 24431 | 83593 |
| 55 Interest paid | 499124 | - | *2802 | 9234 | 36384 | 30463 | 110816 | 63428 | 65700 | 51495 | 21049 | 36005 | 71748 |
| 56 Contributions or gifts | 10829 | - | *64 | *132 | *1004 | 581 | 3017 | 1356 | 2359 | 737 | 502 | 372 | 705 |
| 57 Amortization | 37641 | - | *26 | *48 | *1863 | 8141 | 5887 | 1500 | 3088 | 3550 | 1642 | 4904 | 6991 |
| 58 Depreciation | 449428 | *37 | *3239 | 14862 | 39706 | 31348 | 107698 | 68931 | 50715 | 39854 | 20093 | 16192 | 56753 |
| 59 Depletion | *42 | - | - | - | - | *42 | - | - | - | - | - | - | - |
| 60 Advertising | 314701 | - | *3082 | 8989 | 26114 | 15639 | 72925 | 33800 | 30545 | 29069 | 5609 | 5682 | 83249 |
| 61 Pension, prof sh, stock, annuity | 212952 | *201 | - | *3232 | 17613 | *8884 | 62097 | 39486 | 20657 | 14342 | 6821 | 2104 | 37516 |
| 62 Employee benefit programs | 350013 | *79 | *1634 | *13261 | 19395 | 16921 | 75429 | 53565 | 42766 | 24424 | 19208 | 23428 | 59902 |
| 63 Net loss, noncapital assets | 7382 | - | - | *447 | *1190 | *1533 | 1778 | *419 | *320 | *125 | 137 | 136 | 1297 |
| 64 Other deductions | 3097883 | *1540 | *96992 | 122866 | 335566 | 308513 | 879009 | 376412 | 275948 | 207785 | 103583 | 105552 | 284117 |
| 65 Total receipts less total deducts | 1284824 | *-412 | *-1384 | 11481 | 21879 | 18514 | 423990 | 215473 | 203265 | 151124 | 84176 | 40120 | 116598 |
| 66 Constructive taxable income from related foreign corporations | *2 | - | - | - | - | - | *2 | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 1278843 | *-412 | *-1384 | 11481 | 21743 | 18514 | 421799 | 213060 | 202566 | 150870 | 83887 | 40120 | 116598 |
| 68 Net income, total | 1576003 | *514 | *13751 | 42708 | 76415 | 97759 | 448907 | 235292 | 226950 | 172839 | 90387 | 52882 | 117599 |
| 69 Deficit, total | 297160 | *926 | *15135 | *31227 | 54672 | 79244 | 27108 | *22232 | *24384 | *21969 | 6500 | 12762 | 1001 |
| 70 Net income (less def), Form 1120-A | *2993 | - | - | *2993 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *514 | *514 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 598531 | - | *-2164 | *12146 | 29832 | 37207 | 196349 | 104768 | 132336 | 61729 | 4106 | 22223 | - |
| 73 Statutory special deductions, total | 73247 | *67 | *402 | *1145 | *2226 | *7354 | 16862 | *12835 | *16938 | *9163 | 5598 | 656 | - |
| 74 Net operating loss deduction | 59713 | *67 | *402 | *476 | *2127 | *7293 | 15972 | *12342 | *5724 | *9161 | 5521 | 626 | - |
| 75 Dividends received deduction | 13534 | - | - | *668 | *99 | *61 | *890 | *492 | *11214 | *2 | 77 | 30 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 784399 | *448 | *1816 | *6537 | 29524 | 37763 | 221069 | 104634 | 74632 | 86191 | 74183 | 30003 | 117599 |
| 78 Income tax before credits, total | 247553 | *67 | *38 | *981 | 6128 | 7539 | 64128 | 35355 | 26465 | 29604 | 25689 | 10295 | 41264 |
| 79 Regular tax | 246131 | *67 | *38 | *981 | 6128 | 7539 | 64651 | 35282 | 25289 | 29283 | 25555 | 10205 | 41114 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 7 | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 82 Alternative minumum tax | 1220 | - | - | - | - | - | *49 | *73 | *708 | *272 | 60 | 59 | - |
| 83 Environmental tax | 315 | - | - | - | - | - | - | - | *17 | 49 | 74 | 31 | 143 |
| 84 Foreign tax credit | *207 | - | - | - | - | - | *4 | - | - | - | - | 137 | 65 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *355 | - | - | - | *62 | - | - | - | *46 | *5 | 2 | 240 | - |
| 89 Prior year minumum tax credit | 1765 | - | - | - | - | - | *227 | *410 | *395 | *72 | 446 | - | 214 |
| 90 Income tax after credits, total | 245226 | *67 | *38 | *981 | 6067 | 7539 | 63896 | 34945 | 26024 | 29527 | 25241 | 9917 | 40985 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
Wholesale trade: Other durable goods

MINOR INDUSTRY 5098
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 52894 | 2384 | 24691 | 6758 | 6241 | 4777 | 6307 | 831 | 593 | 174 | 77 | 34 | 26 |
| 2 Total assets | 70853572 | - | 770223 | 1100611 | 2181386 | 3329882 | 12877825 | 5620437 | 8981174 | 6041052 | 5203533 | 5369903 | 19377546 |
| 3 Cash | 5120029 | - | 225762 | 200941 | 343272 | 388910 | 1135345 | 311331 | 435365 | 284094 | 294004 | 239790 | 1261214 |
| 4 Notes and accounts receivable | 22286897 | - | 99499 | 252285 | 689543 | 1078503 | 4597225 | 1986581 | 3243467 | 1894480 | 1511625 | 1627510 | 5306179 |
| 5 Less: Allowance for bad debts | 550369 | - | - | *140 | *1184 | 4631 | 60086 | 45152 | 61969 | 49093 | 56048 | 41131 | 230934 |
| 6 Inventories | 19818429 | - | 147097 | 346244 | 656340 | 1159553 | 4411790 | 1797499 | 3160535 | 1959647 | 1818964 | 1380455 | 2980306 |
| 7 U.S. govt. obligations, total | 742061 | - | *86 | - | *5886 | *37371 | *18707 | *85427 | *53795 | *13466 | 15853 | 54103 | 457367 |
| 8 Tax-exempt securities | 316902 | - | - | - | - | *3421 | *36912 | - | - | *7556 | 45108 | 183 | 223722 |
| 9 Other current assets | 4359335 | - | 32734 | 32304 | 38885 | 81663 | 479833 | 167570 | 314746 | 243549 | 294887 | 445950 | 2227214 |
| 10 Loans to stockholders | 674670 | - | 77220 | *39277 | 94692 | 55100 | 171275 | 65542 | 29342 | 29258 | 3231 | 14896 | 94836 |
| 11 Mortgage and real estate loans | 52946 | - | - | - | - | *8768 | *10159 | *1565 | *11333 | *11382 | 3556 | - | 6184 |
| 12 Other investments | 6479524 | - | *13906 | *48232 | 66958 | 123282 | 437758 | 380482 | 373735 | 557350 | 304099 | 472868 | 3700854 |
| 13 Depreciable assets | 16580430 | - | 503585 | 424204 | 695608 | 804675 | 3165660 | 1405486 | 2116484 | 1709065 | 1189493 | 1134568 | 3431601 |
| 14 Less: Accumulated depreciation | 9259512 | - | 387385 | 301232 | 442196 | 517245 | 1925711 | 823614 | 1122060 | 928112 | 577904 | 480156 | 1753895 |
| 15 Depletable assets | *114839 | - | - | - | *1137 | - | *1174 | - | - | *43465 | 42734 | - | 26329 |
| 16 Less: Accumulated depletion | *70254 | - | - | - | *1137 | - | *1109 | - | - | *28717 | 27676 | - | 11615 |
| 17 Land | 843111 | - | *10870 | - | *15626 | *38087 | 194590 | 83582 | 135129 | 75879 | 99893 | 69390 | 120065 |
| 18 Intangible assets (Amortizable) | 2043480 | - | 46374 | *4845 | 30573 | 28723 | 140943 | 47087 | 239358 | 187840 | 211365 | 332425 | 773946 |
| 19 Less: Accumulated amortization | 596334 | - | 15538 | *1650 | 16941 | 20182 | 60968 | 23421 | 63303 | 63233 | 79585 | 47371 | 204140 |
| 20 Other assets | 1897387 | - | 16012 | 55300 | 4325 | 63885 | 124327 | 180471 | 115220 | 93178 | 109935 | 166423 | 968312 |
| 21 Total liabilities | 70853572 | - | 770223 | 1100611 | 2181386 | 3329882 | 12877825 | 5620437 | 8981174 | 6041052 | 5203533 | 5369903 | 19377546 |
| 22 Accounts payable | 16575970 | - | 268945 | 238922 | 609446 | 999148 | 3917711 | 1716431 | 2594313 | 1285307 | 1042354 | 1195222 | 2708172 |
| 23 Mort, notes, and bonds under 1 yr | 13535609 | - | 53197 | 98600 | 183313 | 246364 | 1687071 | 954172 | 1664156 | 841609 | 1017288 | 1159710 | 5630130 |
| 24 Other current liabilities | 4871416 | - | 88618 | 68924 | 151474 | 288156 | 861631 | 326162 | 805653 | 467526 | 411413 | 245217 | 1156640 |
| 25 Loans from stockholders | 3929727 | - | 483794 | 312668 | 305561 | 592038 | 858293 | 302954 | 199687 | 138889 | 163422 | 228283 | 344138 |
| 26 Mort, notes, bonds, 1 yr or more | 8746211 | - | 129326 | 143652 | 441233 | 254744 | 1370167 | 445877 | 1110738 | 966177 | 648686 | 776560 | 2459050 |
| 27 Other liabilities | 3652791 | - | 47714 | -9200 | 12533 | 13960 | 132722 | 125220 | 187886 | 137179 | 162368 | 118693 | 2723717 |
| 28 Net worth | 19541847 | - | -301371 | 247044 | 477826 | 935474 | 4050229 | 1749621 | 2418742 | 2204365 | 1758000 | 1646219 | 4355699 |
| 29 Capital stock | 4386697 | - | 182121 | 120914 | 141357 | 382663 | 553347 | 239605 | 438930 | 250100 | 347806 | 375620 | 1354233 |
| 30 Paid-in or capital surplus | 6981636 | - | 78393 | *26068 | 117069 | 450741 | 1223977 | 322354 | 902143 | 1182027 | 694609 | 610018 | 1374237 |
| 31 Retained earnings, appropriated | *31059 | - | - | - | - | *11313 | - | - | *1710 | *176 | 531 | 284 | 17046 |
| 32 Retained earnings-unappropriated | 4880925 | - | -275523 | 93186 | 285978 | 316356 | 1105485 | 390436 | 50331 | 149117 | 332374 | 574856 | 1858328 |
| 33 Retained earnings (S Corp) | 4202248 | - | -263165 | 34363 | -8731 | -171978 | 1440130 | 879448 | 1113344 | 678174 | 398696 | 101967 | - |
| 34 Less: Cost of treasury stock | 940717 | - | *23197 | *27488 | *57848 | 53620 | 272710 | 82222 | 87716 | 55228 | 16015 | 16526 | 248146 |
| 35 Total receipts | 161798655 | 2028300 | 4553076 | 3768754 | 7226713 | 10868676 | 37296596 | 14566991 | 20108257 | 12558019 | 11562113 | 9061817 | 28199343 |
| 36 Business receipts | 159364542 | 1968070 | 4463192 | 3699127 | 7188189 | 10761924 | 37019567 | 14395197 | 19915753 | 12313771 | 11428039 | 8885342 | 27326371 |
| 37 Interest | 857961 | 10195 | 1677 | 7774 | 5809 | 8695 | 37904 | 18616 | 29836 | 27821 | 30135 | 73788 | 605713 |
| 38 Interest on govt. obligations | 15066 | -0 | - | - | *345 | *1212 | 5423 | *1304 | *430 | 1143 | 2077 | 74 | 3058 |
| 39 Rents | 174614 | *186 | *56702 | *21 | *964 | *1047 | 21396 | 6231 | 6338 | 11172 | 3504 | 22177 | 44877 |
| 40 Royalties | 53482 | - | - | - | - | *2152 | *688 | *10405 | *2630 | *2055 | 25702 | 7261 | 2589 |
| 41 Net S-T cap gain less net LT loss | 3877 | *218 | - | - | - | - | *46 | *2815 | *92 | *110 | 504 | 37 | 54 |
| 42 Net L-T cap gain less net ST loss | 46100 | - | - | *5572 | *234 | *1441 | 3369 | *1915 | 6843 | 3582 | 3895 | 11386 | 7862 |
| 43 Net gain, noncapital assets | 81817 | *238 | *1362 | *21992 | *1432 | 5717 | 10593 | 4914 | 9287 | 5155 | 1005 | 1084 | 19038 |
| 44 Dividends, domestic corporations | 50709 | *34 | *457 | *4 | *156 | *2815 | 12395 | *5205 | *353 | 793 | 639 | 2893 | 24964 |
| 45 Dividends, foreign corporations | 21113 | - | - | *246 | - | - | *928 | *334 | *1242 | *9879 | 1544 | 5760 | 1181 |
| 46 Other receipts | 1129374 | 49359 | 29687 | 34018 | 29585 | 83673 | 184288 | 120055 | 135452 | 182538 | 65068 | 52014 | 163638 |
| 47 Total deductions | 159152678 | 1994938 | 4531586 | 3747878 | 7217602 | 10677026 | 36716356 | 14246140 | 19671806 | 12274744 | 11325447 | 8898096 | 27851059 |
| 48 Cost of goods | 125345046 | 590503 | 147447 | 364126 | 652252 | 1164095 | 4393311 | 1838407 | 3246205 | 1987489 | 1855649 | 1400468 | 3040520 |
| 49 Compensation of officers | 3507193 | 28351 | 247336 | 257813 | 461691 | 473510 | 986159 | 325746 | 314526 | 153428 | 100672 | 68412 | 89549 |
| 50 Salaries and wages | 8866822 | 139415 | 210503 | 381703 | 486735 | 602088 | 2112521 | 834824 | 1201031 | 738421 | 585959 | 463228 | 1110396 |
| 51 Repairs | 505060 | 4004 | 18199 | 16346 | 20791 | 37090 | 135429 | 74280 | 53520 | 35614 | 26200 | 21408 | 62179 |
| 52 Bad debts | 487197 | 15966 | 13235 | 5046 | 15621 | 49530 | 94609 | 47453 | 77617 | 33607 | 22399 | 18831 | 93281 |
| 53 Rent paid on business property | 1719660 | 18243 | 208295 | 101463 | 151411 | 184956 | 403699 | 113502 | 165192 | 87341 | 75786 | 73614 | 136157 |
| 54 Taxes paid | 1844306 | 23296 | 74454 | 77573 | 122169 | 152732 | 450304 | 160209 | 229493 | 136557 | 129266 | 83502 | 204753 |
| 55 Interest paid | 1786870 | 25591 | 13244 | 23653 | 66536 | 58726 | 272886 | 116540 | 220310 | 155055 | 125969 | 131379 | 576980 |
| 56 Contributions or gifts | 32505 | *290 | *980 | *373 | 1438 | 1676 | 4985 | 1342 | 2957 | 3734 | 5036 | 3576 | 6117 |
| 57 Amortization | 165977 | *1782 | 10653 | *855 | 9098 | 3185 | 24225 | 9054 | 15246 | 14287 | 26851 | 10534 | 40207 |
| 58 Depreciation | 1512404 | 17275 | 45337 | 44611 | 74754 | 81168 | 270135 | 116522 | 184437 | 148652 | 97280 | 131806 | 300427 |
| 59 Depletion | *16056 | - | - | *87 | - | - | *19 | - | - | 3250 | - | 9626 | 3074 |
| 60 Advertising | 1479568 | 22854 | 23176 | 21081 | 43450 | 112519 | 238860 | 84004 | 183635 | 108753 | 182250 | 85222 | 373764 |
| 61 Pension, prof sh, stock, annuity | 431722 | *3367 | *21174 | 26784 | 45632 | 31295 | 100719 | 41229 | 39771 | 36397 | 22194 | 19781 | 43379 |
| 62 Employee benefit programs | 738536 | 5875 | 12454 | 19524 | 38193 | 40291 | 154189 | 59531 | 100537 | 66744 | 62416 | 37103 | 141679 |
| 63 Net loss, noncapital assets | 62100 | *2616 | - | *413 | *973 | *3025 | 11819 | 1814 | 6451 | 9040 | 15028 | 3431 | 7491 |
| 64 Other deductions | 10651654 | 166715 | 903394 | 408666 | 651446 | 871834 | 2235522 | 852419 | 1157600 | 898097 | 567439 | 452970 | 1485552 |
| 65 Total receipts less total deducts | 2645977 | 33362 | 21490 | 20876 | 9111 | 191650 | 580240 | 320851 | 436451 | 283275 | 236666 | 163721 | 348284 |
| 66 Constructive taxable income from related foreign corporations | 32518 | - | - | - | - | - | *15601 | - | *2135 | *9590 | - | 908 | 4283 |
| 67 Net income (less deficit), total | 2663429 | 33361 | 21490 | 20876 | 8767 | 190438 | 590418 | 319546 | 438157 | 291723 | 234589 | 164554 | 349509 |
| 68 Net income, total | 4287076 | 95621 | 187470 | 124865 | 121308 | 331253 | 903122 | 440330 | 643838 | 401360 | 364795 | 213589 | 459525 |
| 69 Deficit, total | 1623648 | 62260 | 165980 | 103989 | 112541 | 140815 | 312704 | 120783 | 205682 | 109637 | 130206 | 49035 | 110016 |
| 70 Net income (less def), Form 1120-A | -10446 | *-230 | -8738 | *-2653 | *1175 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-3743 | *-3743 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1343155 | *-4666 | 34773 | 45118 | -27671 | 139611 | 356436 | 232968 | 290049 | 180251 | 75035 | 21251 | - |
| 73 Statutory special deductions, total | 422046 | *27063 | 27301 | *11447 | 8386 | 31168 | 74264 | 14912 | 50218 | 12048 | 23130 | 38616 | 103495 |
| 74 Net operating loss deduction | 391377 | *27063 | 26984 | *11444 | *8277 | 29197 | 64602 | *14288 | 49082 | *9854 | 21305 | 33188 | 96094 |
| 75 Dividends received deduction | 30668 | - | *317 | *3 | *109 | *1971 | 9662 | *624 | *1136 | 2194 | 1824 | 5428 | 7401 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2099821 | *55406 | 36009 | 78704 | 81539 | 91680 | 330878 | 185700 | 276540 | 195794 | 253413 | 156938 | 357220 |
| 78 Income tax before credits, total | 679953 | 19126 | 7117 | 20042 | 15748 | 20568 | 96707 | 62686 | 95169 | 67193 | 87818 | 55301 | 132479 |
| 79 Regular tax | 662841 | *19012 | 7117 | 20042 | 15670 | 19813 | 94630 | 62261 | 92090 | 66724 | 86917 | 54106 | 124461 |
| 80 Personal holding company tax | 84 | - | - | - | - | - | - | - | - | - | - | 5 | 79 |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 13288 | *54 | - | - | *78 | *104 | *1818 | *415 | *1484 | *350 | 642 | 983 | 7359 |
| 83 Environmental tax | 1332 | *61 | - | - | - | - | - | *10 | 97 | 119 | 259 | 207 | 580 |
| 84 Foreign tax credit | 15230 | - | - | - | - | - | *405 | *696 | *58 | *6663 | 6393 | 747 | 268 |
| 85 U.S. Possessions tax credit | 157 | - | - | - | - | - | 157 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *3 | - | - | - | - | - | - | - | - | *3 | - | - | - |
| 88 General business credit | 6454 | *95 | - | - | - | *540 | *734 | *161 | *379 | *2063 | 619 | - | 1863 |
| 89 Prior year minumum tax credit | 6020 | *183 | - | - | - | *4 | *139 | *341 | *461 | *676 | 1066 | 282 | 2869 |
| 90 Income tax after credits, total | 652090 | 18848 | 7117 | 20042 | 15748 | 20023 | 95273 | 61488 | 94271 | 57789 | 79740 | 54272 | 127479 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Paper and paper products

MINOR INDUSTRY 5110
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 9774 | *24 | 5250 | *956 | 1024 | 982 | 1146 | 228 | 97 | 34 | 16 | 11 | 6 |
| 2 Total assets | 25735608 | - | 177374 | *185792 | 368091 | 679995 | 2437494 | 1589685 | 1454896 | 1106257 | 1113291 | 1630416 | 14992318 |
| 3 Cash | 752689 | - | 46739 | *19789 | 61286 | 65258 | 149052 | 59286 | 60243 | 47720 | 30710 | 45033 | 167573 |
| 4 Notes and accounts receivable | 9561372 | - | 38726 | *75037 | 82859 | 239242 | 1105372 | 786036 | 685564 | 491077 | 539170 | 716460 | 4801829 |
| 5 Less: Allowance for bad debts | 128849 | - | *147 | *546 | - | *1422 | 21822 | 11076 | 13337 | 6743 | 18327 | 18733 | 36697 |
| 6 Inventories | 3296959 | - | *44506 | *29401 | 125433 | 222938 | 650484 | 398861 | 376018 | 194368 | 215936 | 288690 | 750325 |
| 7 U.S. govt. obligations, total | *33423 | - | - | - | - | *14995 | *3681 | - | *14748 | - | - | - | - |
| 8 Tax-exempt securities | *15413 | - | - | - | - | - | - | *2419 | *3324 | - | 9671 | - | - |
| 9 Other current assets | 819769 | - | *4024 | *1875 | *4772 | 26547 | 63690 | 57892 | 36919 | 58027 | 46059 | 117904 | 402059 |
| 10 Loans to stockholders | 86614 | - | *15021 | *5626 | *16931 | *7462 | 29658 | *6243 | *1226 | *4448 | - | - | - |
| 11 Mortgage and real estate loans | *6857 | - | - | - | - | *3778 | - | *3079 | - | - | - | - | - |
| 12 Other investments | 6794925 | - | - | *27336 | *8550 | *7753 | 82754 | 80922 | 48573 | 103330 | 51955 | 53145 | 6330607 |
| 13 Depreciable assets | 4719692 | - | 83785 | *69605 | 153876 | 299462 | 755626 | 418808 | 418732 | 242674 | 230979 | 440307 | 1605838 |
| 14 Less: Accumulated depreciation | 2280122 | - | 55777 | *46689 | 109536 | 216600 | 449262 | 249997 | 232864 | 117031 | 106387 | 143225 | 552755 |
| 15 Depletable assets | 8805 | - | - | - | - | - | - | - | - | - | - | - | 8805 |
| 16 Less: Accumulated depletion | 1471 | - | - | - | - | - | - | - | - | - | - | - | 1471 |
| 17 Land | 150787 | - | - | - | *6384 | *385 | 28385 | *17359 | 19546 | 7952 | 13744 | 16001 | 41031 |
| 18 Intangible assets (Amortizable) | 628368 | - | *965 | *14847 | *243 | *14582 | 24605 | 23543 | 27800 | 73975 | 94038 | 129177 | 224593 |
| 19 Less: Accumulated amortization | 167791 | - | *866 | *11095 | *95 | *10170 | 13505 | 15389 | 12049 | *12327 | 9303 | 36978 | 46014 |
| 20 Other assets | 1438168 | - | *397 | *606 | 17388 | 5784 | 28775 | 11698 | 20456 | 18787 | 15046 | 22635 | 1296596 |
| 21 Total liabilities | 25735608 | - | 177374 | *185792 | 368091 | 679995 | 2437494 | 1589685 | 1454896 | 1106257 | 1113291 | 1630416 | 14992318 |
| 22 Accounts payable | 7591580 | - | *47779 | *57273 | 103830 | 196063 | 918381 | 446653 | 425337 | 334269 | 287377 | 418590 | 4356028 |
| 23 Mort, notes, and bonds under 1 yr | 1835967 | - | *19385 | *3876 | *41577 | 44313 | 240988 | 318700 | 233825 | 178700 | 161525 | 169180 | 423897 |
| 24 Other current liabilities | 1303331 | - | 55292 | *7549 | 17605 | 28447 | 141408 | 136105 | 123829 | 57356 | 65642 | 124486 | 545611 |
| 25 Loans from stockholders | 355014 | - | 82398 | *24008 | *57770 | *29932 | 59231 | *24406 | *20892 | *50133 | 255 | 4488 | 1501 |
| 26 Mort, notes, bonds, 1 yr or more | 3142246 | - | *14562 | *4080 | *11692 | 63880 | 298130 | 202021 | 199276 | 179011 | 322166 | 430694 | 1416732 |
| 27 Other liabilities | 536978 | - | *6345 | *13638 | *9548 | *7008 | 74671 | 20350 | 45981 | 16391 | 29090 | 24439 | 289517 |
| 28 Net worth | 10970492 | - | -48387 | *75367 | 126068 | 310352 | 704684 | 441451 | 405756 | 290396 | 247236 | 458539 | 7959030 |
| 29 Capital stock | 1836312 | - | 15302 | *10824 | 35767 | 14977 | 109363 | 38121 | 47906 | 63904 | 42571 | 215414 | 1242164 |
| 30 Paid-in or capital surplus | 5790062 | - | *15046 | - | *21052 | *27221 | 31264 | 96284 | 48175 | 36985 | 62544 | 187889 | 5263601 |
| 31 Retained earnings, appropriated | 18788 | - | - | - | - | - | - | - | - | - | 3916 | - | 14872 |
| 32 Retained earnings-unappropriated | 2487834 | - | -61255 | *59381 | 33446 | 159783 | 477989 | 243740 | 165004 | 127848 | 103252 | -59886 | 1238533 |
| 33 Retained earnings (S Corp) | 1063000 | - | *-16843 | *13448 | *37139 | *113055 | 166102 | 108239 | 170467 | *89355 | 36951 | 136417 | 208670 |
| 34 Less: Cost of treasury stock | 225503 | - | *637 | *8286 | *1336 | *4683 | 80034 | *44932 | *25797 | *27695 | 1996 | 21296 | 8810 |
| 35 Total receipts | 49375168 | *93355 | 1650854 | *725145 | 1208720 | 2657256 | 9035645 | 5826330 | 4803122 | 3513377 | 3576248 | 4793512 | 11491603 |
| 36 Business receipts | 48351882 | *92983 | 1628859 | *722939 | 1206400 | 2647737 | 8938175 | 5773519 | 4772079 | 3461463 | 3539649 | 4773485 | 10794594 |
| 37 Interest | 253852 | *53 | *928 | *1864 | *1576 | 1325 | 6212 | *2507 | 3659 | 2945 | 2573 | 3544 | 226665 |
| 38 Interest on govt. obligations | 3632 | - | - | - | *404 | - | *64 | *427 | *165 | *731 | 310 | 1510 | 21 |
| 39 Rents | 329587 | - | - | - | - | - | *3574 | *169 | *2389 | *1565 | 4613 | 816 | 316461 |
| 40 Royalties | *82244 | - | - | - | - | - | *14577 | - | - | *1203 | - | - | 66465 |
| 41 Net S-T cap gain less net LT loss | *5 | - | - | - | *5 | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 9830 | - | - | *264 | *48 | *326 | *930 | - | *13 | *117 | 7649 | 481 | - |
| 43 Net gain, noncapital assets | 20771 | - | *8655 | - | *92 | *1401 | *519 | *489 | *4441 | *205 | 2635 | 221 | 2113 |
| 44 Dividends, domestic corporations | 2073 | - | - | - | - | *350 | *1537 | - | *72 | *6 | 108 | - | - |
| 45 Dividends, foreign corporations | *15516 | - | - | - | - | - | *304 | - | - | - | 612 | - | 14600 |
| 46 Other receipts | 305776 | *318 | *12412 | *79 | *195 | 6117 | 69753 | 49219 | 20304 | 45142 | 18098 | 13455 | 70685 |
| 47 Total deductions | 48708370 | *98728 | 1616250 | *692289 | 1215257 | 2594437 | 8925709 | 5730012 | 4716074 | 3449642 | 3550074 | 4785005 | 11334892 |
| 48 Cost of goods | 38077236 | *18363 | *44506 | *29401 | 125433 | 222938 | 658954 | 407395 | 381403 | 197604 | 206297 | 286090 | 788556 |
| 49 Compensation of officers | 815734 | - | *49076 | *30635 | 58312 | 102349 | 284479 | 125714 | 58448 | 34883 | 26301 | 18820 | 26716 |
| 50 Salaries and wages | 3675228 | *2502 | *159728 | *79213 | 35697 | 270610 | 632530 | 458864 | 283795 | 200498 | 163518 | 277659 | 1110612 |
| 51 Repairs | 172388 | *278 | 20593 | *3266 | 3467 | 10974 | 31827 | 13036 | 9330 | 9592 | 8678 | 14581 | 46767 |
| 52 Bad debts | 140172 | *202 | *447 | *297 | *4382 | 9656 | 20591 | 10780 | 12945 | 6382 | 10782 | 17886 | 45822 |
| 53 Rent paid on business property | 593219 | *3473 | 50235 | *19779 | 30062 | 91704 | 125374 | 50571 | 48313 | 20890 | 25137 | 29590 | 98091 |
| 54 Taxes paid | 570852 | *1114 | 43051 | *11262 | 16975 | 48783 | 118406 | 72726 | 48542 | 29481 | 19788 | 32774 | 127949 |
| 55 Interest paid | 613609 | *1016 | *6953 | *1797 | 8072 | 14389 | 49806 | 34038 | 30885 | 33543 | 36559 | 37684 | 358867 |
| 56 Contributions or gifts | 7682 | - | *64 | *199 | *162 | *876 | 1386 | *555 | 1045 | *782 | 992 | 759 | 862 |
| 57 Amortization | 47248 | *4 | *180 | *724 | *121 | *2667 | 5117 | 2104 | 2981 | *6038 | 4630 | 13240 | 9442 |
| 58 Depreciation | 583293 | *222 | 11074 | *6220 | 8633 | 24163 | 58510 | 30082 | 30500 | 21315 | 16682 | 29762 | 346130 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 127029 | - | 1123 | *2889 | 2772 | 7590 | 11292 | 14142 | 9862 | 5913 | 17060 | 32603 | 21783 |
| 61 Pension, prof sh, stock, annuity | 113289 | *148 | *6015 | *3877 | *2928 | *5413 | 35974 | 10474 | 11599 | 7885 | 4856 | 5077 | 19044 |
| 62 Employee benefit programs | 296234 | *959 | *5375 | *5008 | *4793 | 10506 | 33579 | 38743 | 19426 | 14099 | 19007 | 32397 | 112341 |
| 63 Net loss, noncapital assets | 6735 | - | - | *22 | *2859 | - | 1274 | *214 | *895 | *678 | 155 | 474 | 162 |
| 64 Other deductions | 2868421 | *15563 | 289864 | *41381 | 70989 | 201136 | 549010 | 309228 | 253651 | 140725 | 148557 | 259910 | 588406 |
| 65 Total receipts less total deducts | 666798 | *-5374 | 34604 | *32857 | -6537 | 62819 | 109936 | 96318 | 87047 | 63735 | 26173 | 8508 | 156711 |
| 66 Constructive taxable income from related foreign corporations | 3920 | - | - | - | - | - | - | - | - | - | - | - | 3920 |
| 67 Net income (less deficit), total | 667087 | *-5374 | 34604 | *32857 | -6941 | 62819 | 109872 | 95890 | 86883 | 63005 | 25863 | 6998 | 160610 |
| 68 Net income, total | 933528 | - | 58881 | *34503 | *15996 | 85323 | 174504 | 103665 | 101872 | 67555 | 43003 | 61127 | 187100 |
| 69 Deficit, total | 266441 | *5374 | *24277 | *1646 | *22937 | *22503 | 64632 | *7774 | *14989 | *4550 | 17139 | 54130 | 26490 |
| 70 Net income (less def), Form 1120-A | *9801 | - | *9801 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-5374 | *-5374 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 288477 | - | *23495 | *19715 | *591 | *39845 | 79511 | 33998 | 44612 | *17511 | 5073 | 10294 | 13832 |
| 73 Statutory special deductions, total | 63347 | - | *18800 | - | - | *4746 | *16219 | *6529 | *4884 | *414 | 3718 | 7745 | 293 |
| 74 Net operating loss deduction | 61628 | - | *18800 | - | - | *4501 | *14840 | *6529 | *4868 | *410 | 3642 | 7745 | 293 |
| 75 Dividends received deduction | 1719 | - | - | - | - | *245 | *1379 | - | *16 | *4 | 76 | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 515436 | - | *9948 | *14787 | *11504 | 19187 | 52869 | 55363 | 51643 | *49629 | 34211 | 43089 | 173205 |
| 78 Income tax before credits, total | 167760 | - | *1492 | *2220 | *2148 | 3764 | 14523 | 19102 | 17894 | 16935 | 12003 | 15449 | 62228 |
| 79 Regular tax | 164187 | - | *1492 | *2220 | *2148 | 3764 | 14522 | 18574 | 17465 | *16886 | 11701 | 14893 | 60522 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 3155 | - | - | - | - | - | - | *528 | *414 | *21 | 283 | 503 | 1406 |
| 83 Environmental tax | 417 | - | - | - | - | - | *2 | - | *15 | *27 | 19 | 53 | 301 |
| 84 Foreign tax credit | *1596 | - | - | - | - | - | *11 | - | - | - | - | - | 1585 |
| 85 U.S. Possessions tax credit | 2413 | - | - | - | - | - | - | - | - | - | 2413 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 588 | - | - | - | - | *26 | *100 | *27 | *77 | *48 | - | 162 | 148 |
| 89 Prior year minumum tax credit | *508 | - | - | - | - | - | - | - | *8 | *135 | - | 261 | 104 |
| 90 Income tax after credits, total | 162655 | - | *1492 | *2220 | *2148 | 3739 | 14412 | 19075 | 17809 | 16752 | 9590 | 15027 | 60391 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Drugs, drug
proprietaries, and druggists'
sundries

MINOR INDUSTRY 5129
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4539 | *50 | *1605 | *1188 | *450 | 535 | 487 | *55 | 82 | 42 | 21 | 12 | 13 |
| 2 Total assets | 22852269 | - | *56198 | *172441 | *148166 | 371171 | 1240958 | *411153 | 1163669 | 1380985 | 1494010 | 1820460 | 14593058 |
| 3 Cash | 1509198 | - | *15528 | *47999 | *14747 | 105399 | 139844 | *41834 | 115694 | 54363 | 82693 | 107826 | 783269 |
| 4 Notes and accounts receivable | 6088274 | - | *12156 | *28356 | *44184 | 138017 | 469260 | *142135 | 413528 | 442349 | 445386 | 469017 | 3483887 |
| 5 Less: Allowance for bad debts | 201191 | - | - | - | *380 | *206 | *8610 | *2235 | 18151 | 11352 | 9775 | 19119 | 131365 |
| 6 Inventories | 7802035 | - | *9592 | *52354 | *24696 | *74514 | 427045 | *135698 | 368792 | 408882 | 531062 | 332914 | 5436485 |
| 7 U.S. govt. obligations, total | *6479 | - | - | - | - | - | - | - | *3697 | *2782 | - | - | - |
| 8 Tax-exempt securities | *6092 | - | - | - | - | - | - | - | *5708 | *384 | - | - | - |
| 9 Other current assets | 714752 | - | *656 | *2993 | *7719 | *24469 | 47576 | *25653 | 56761 | 107646 | 65053 | 117643 | 258584 |
| 10 Loans to stockholders | 429878 | - | *13472 | *550 | *10791 | *9035 | *1630 | *705 | *15925 | - | 35911 | - | 341859 |
| 11 Mortgage and real estate loans | *25812 | - | - | - | - | - | - | - | *2226 | 19435 | 252 | - | 3899 |
| 12 Other investments | 1071438 | - | - | *323 | *24363 | *4151 | *5545 | *2616 | 37825 | 61788 | 37167 | 144858 | 752801 |
| 13 Depreciable assets | 3435001 | - | *31560 | *38284 | *19138 | 40733 | 174290 | *93212 | 182898 | 331458 | 258682 | 599006 | 1665740 |
| 14 Less: Accumulated depreciation | 1635022 | - | *26883 | *17416 | *16713 | 27885 | 104611 | *39945 | 79675 | 179280 | 98532 | 287054 | 757028 |
| 15 Depletable assets | *20596 | - | - | - | - | - | - | - | *20596 | - | - | - | - |
| 16 Less: Accumulated depletion | *11217 | - | - | - | - | - | - | - | *11217 | - | - | - | - |
| 17 Land | 140041 | - | - | - | - | - | *5038 | *2267 | *7525 | 23371 | 13987 | 15869 | 71985 |
| 18 Intangible assets (Amortizable) | 2707000 | - | - | *15279 | *28 | *1361 | 25951 | *5050 | *23563 | 142369 | 130913 | 311278 | 2051208 |
| 19 Less: Accumulated amortization | 334072 | - | - | *3747 | *15 | *441 | 10937 | *906 | *3306 | 27345 | 28556 | 24732 | 234087 |
| 20 Other assets | 1077176 | - | *116 | *7466 | *19607 | *2024 | *68936 | *5069 | 21280 | 4135 | 29766 | 52954 | 865822 |
| 21 Total liabilities | 22852269 | - | *56198 | *172441 | *148166 | 371171 | 1240958 | *411153 | 1163669 | 1380985 | 1494010 | 1820460 | 14593058 |
| 22 Accounts payable | 7886677 | - | *18378 | *27159 | *17253 | *162921 | 364550 | *153842 | 366950 | 362164 | 431192 | 275511 | 5706756 |
| 23 Mort, notes, and bonds under 1 yr | 1530227 | - | *6818 | *12147 | - | *27731 | 148456 | *31013 | 189728 | 252427 | 159580 | 268456 | 433872 |
| 24 Other current liabilities | 1523265 | - | *5458 | *19314 | *23986 | 27475 | 90401 | *15046 | 87992 | 92229 | 127618 | 144784 | 888961 |
| 25 Loans from stockholders | 713735 | - | *27252 | *9170 | *19091 | *33997 | 138907 | *1439 | *17711 | *1641 | 30987 | 4107 | 429432 |
| 26 Mort, notes, bonds, 1 yr or more | 3942650 | - | *18565 | *25616 | *23048 | *25666 | 67460 | *49975 | 132408 | 137631 | 128887 | 222878 | 3110515 |
| 27 Other liabilities | 244534 | - | - | *6602 | *5294 | *1667 | *15783 | *878 | *36136 | 15287 | 61231 | 21715 | 79940 |
| 28 Net worth | 7011181 | - | *-20273 | *72434 | *59492 | 91715 | 415402 | *158958 | 332744 | 519605 | 554514 | 883009 | 3943582 |
| 29 Capital stock | 1695861 | - | *13789 | *26214 | *21378 | 20998 | 280368 | *5516 | 102328 | 82271 | 127573 | 200761 | 814663 |
| 30 Paid-in or capital surplus | 3236560 | - | *4400 | *12688 | *10646 | *35372 | 53547 | *52902 | 100856 | 269613 | 353161 | 725903 | 1617474 |
| 31 Retained earnings, appropriated | 369775 | - | - | - | - | - | - | - | - | - | - | 29124 | 340651 |
| 32 Retained earnings-unappropriated | 1625549 | - | *-36931 | *5943 | *27468 | *23058 | -43305 | *41532 | 9349 | 34611 | 2187 | 54969 | 1506668 |
| 33 Retained earnings (S Corp) | 689771 | - | *-664 | *27589 | - | *12286 | 125599 | *65925 | 133088 | *145143 | 82321 | 1698 | 96786 |
| 34 Less: Cost of treasury stock | 606336 | - | *867 | - | - | - | *807 | *6916 | *12877 | *12034 | 10729 | 129446 | 432660 |
| 35 Total receipts | 74575085 | *8289966 | *207784 | *492283 | *561523 | 1439733 | 4680380 | *1462654 | 3070114 | 3972674 | 4623034 | 2797471 | 42977469 |
| 36 Business receipts | 73641904 | *8007362 | *203335 | *491335 | *559442 | 1425305 | 4658327 | *1456386 | 3036873 | 3935759 | 4513147 | 2605904 | 42748730 |
| 37 Interest | 128427 | *5995 | - | *72 | *620 | *3288 | 3064 | *3171 | 6502 | 4474 | 3430 | 5894 | 91917 |
| 38 Interest on govt. obligations | 5695 | *13 | - | - | - | - | *24 | - | *148 | *181 | 53 | 1991 | 3285 |
| 39 Rents | 97481 | 72110 | - | - | - | - | *743 | - | *111 | *664 | 214 | 153 | 23486 |
| 40 Royalties | 156113 | 1325 | - | - | - | - | - | - | - | 6719 | - | 140725 | 7344 |
| 41 Net S-T cap gain less net LT loss | 22 | - | - | - | - | - | - | - | - | - | - | 22 | - |
| 42 Net L-T cap gain less net ST loss | *124022 | 115215 | - | - | *209 | - | - | - | - | *54 | - | 65 | 8478 |
| 43 Net gain, noncapital assets | 28134 | *18748 | *4294 | *259 | - | - | *175 | *10 | *160 | *590 | 1267 | 406 | 2225 |
| 44 Dividends, domestic corporations | 19530 | 5725 | - | - | *779 | - | *228 | - | *357 | - | 207 | 114 | 12120 |
| 45 Dividends, foreign corporations | 2736 | 860 | - | - | - | - | - | - | - | 1082 | - | - | 795 |
| 46 Other receipts | 371020 | *62614 | *155 | *618 | *473 | *11140 | 17818 | *3088 | 25961 | 23151 | 104716 | 42197 | 79089 |
| 47 Total deductions | 73571370 | *8096760 | *205167 | *491990 | *544071 | 1405824 | 4626336 | *1438257 | 2998785 | 3883498 | 4521750 | 2703803 | 42655128 |
| 48 Cost of goods | 65238526 | *1148577 | *9592 | *52354 | *24696 | *74514 | 407348 | *130307 | 373310 | 648504 | 473073 | 345586 | 5291842 |
| 49 Compensation of officers | 462011 | *13764 | *5652 | *43470 | *33474 | 123165 | 72482 | *11228 | 43448 | 20364 | 22299 | 28410 | 44255 |
| 50 Salaries and wages | 2470672 | *291216 | *21305 | *24593 | *25233 | 83712 | 324713 | *86879 | 178584 | 193790 | 188311 | 130422 | 921913 |
| 51 Repairs | 92885 | *11257 | *330 | *3128 | *401 | *2462 | 7733 | *1639 | 4435 | 8195 | 8835 | 4998 | 39471 |
| 52 Bad debts | 118517 | *10575 | - | *612 | *158 | *1729 | 31844 | *2509 | 14699 | 5444 | 6444 | 3007 | 41497 |
| 53 Rent paid on business property | 354005 | *30894 | *9784 | *15998 | *4747 | 15726 | 56448 | *4018 | 24544 | 21202 | 35677 | 16005 | 118960 |
| 54 Taxes paid | 388550 | *54915 | *3729 | *10619 | *3621 | 17108 | 43710 | *7626 | 31922 | 28710 | 36572 | 15746 | 134271 |
| 55 Interest paid | 501248 | *20225 | *3217 | *5393 | *681 | *5287 | 30432 | *6171 | 22422 | 28917 | 26214 | 32144 | 320145 |
| 56 Contributions or gifts | 19927 | 7745 | - | *128 | *39 | - | *194 | *494 | 304 | *988 | 1061 | 714 | 8259 |
| 57 Amortization | 84554 | *1602 | - | *2410 | *4 | *1699 | 6366 | *57 | 4632 | 5681 | 4769 | 7958 | 49376 |
| 58 Depreciation | 342785 | *51541 | *1570 | *3858 | *2185 | 4457 | 17649 | *6967 | 16125 | 31569 | 24705 | 57828 | 124330 |
| 59 Depletion | 2 | 1 | - | - | - | - | - | - | - | - | - | - | 1 |
| 60 Advertising | 538959 | *33078 | *1194 | *3222 | *2313 | *9216 | 99584 | *3473 | 32996 | 26902 | 49270 | 132275 | 145436 |
| 61 Pension, prof sh, stock, annuity | 96465 | *15588 | - | - | *11013 | *4805 | 13794 | *1455 | 3651 | 10309 | 3639 | 2976 | 29236 |
| 62 Employee benefit programs | 218923 | *28353 | - | *573 | *1396 | *6352 | 10883 | *8402 | 10933 | 10728 | 16597 | 11670 | 113036 |
| 63 Net loss, noncapital assets | 8643 | *44 | - | - | - | - | *548 | *17 | *2587 | *1058 | 290 | 119 | 3979 |
| 64 Other deductions | 2634698 | *236342 | *29269 | *42134 | *20814 | 172790 | 409880 | *70634 | 305983 | 178727 | 167722 | 312904 | 687500 |
| 65 Total receipts less total deducts | 1003716 | *193206 | *2617 | *293 | *17452 | 33908 | 54044 | *24397 | 71329 | 89177 | 101284 | 93667 | 322341 |
| 66 Constructive taxable income from related foreign corporations | 3670 | 2252 | - | - | - | - | - | - | - | 1021 | - | 106 | 290 |
| 67 Net income (less deficit), total | 1001690 | *195445 | *2617 | *293 | *17452 | 33908 | 54020 | *24397 | 71181 | 90016 | 101231 | 91783 | 319346 |
| 68 Net income, total | 1250107 | *235149 | *14491 | *9831 | *18256 | *51401 | 101871 | *37684 | 103486 | 113824 | 113949 | 109153 | 341009 |
| 69 Deficit, total | 248417 | *39705 | *11873 | *9538 | *804 | *17492 | *47852 | *13287 | *32305 | *23808 | 12718 | 17371 | 21663 |
| 70 Net income (less def), Form 1120-A | *674 | - | - | *674 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-4822 | *-4822 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 313991 | *29076 | *-919 | *3458 | - | *23989 | 42360 | *30597 | 78378 | *51988 | 34041 | 619 | 20404 |
| 73 Statutory special deductions, total | 127192 | 7907 | *5708 | *2728 | *12098 | *11287 | *1337 | - | *1898 | *2821 | 9431 | 20773 | 51205 |
| 74 Net operating loss deduction | 112861 | 3327 | *5708 | *2728 | *11553 | *11287 | *1177 | - | *1882 | *2821 | 9286 | 20743 | 42349 |
| 75 Dividends received deduction | 14331 | 4580 | - | - | *545 | - | *160 | - | *15 | - | 145 | 30 | 8856 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 786029 | *198166 | *8643 | *1812 | *6703 | *16125 | 34678 | *7088 | 23184 | 59015 | 70477 | 87761 | 272377 |
| 78 Income tax before credits, total | 275105 | *69574 | *1296 | *272 | *1090 | *4547 | 10435 | *2486 | 7836 | 20328 | 24927 | 32098 | 100215 |
| 79 Regular tax | 267052 | *69314 | *1296 | *272 | *1090 | *4544 | 10435 | *2233 | 7836 | 20266 | 24343 | 30401 | 95022 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | *-0 | - | - | *-0 | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 7177 | - | - | - | - | - | - | *254 | - | *21 | 506 | 1578 | 4820 |
| 83 Environmental tax | 871 | 256 | - | - | - | *3 | - | - | - | *42 | 78 | 120 | 372 |
| 84 Foreign tax credit | 7674 | 1654 | - | - | - | - | - | - | - | *1378 | 115 | 4233 | 294 |
| 85 U.S. Possessions tax credit | 1083 | - | - | - | - | - | 1083 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 3692 | - | - | - | - | - | *164 | - | *70 | *31 | 52 | 2460 | 915 |
| 89 Prior year minumum tax credit | *610 | - | - | - | - | - | - | - | - | *223 | 341 | 47 | - |
| 90 Income tax after credits, total | 262046 | *67920 | *1296 | *272 | *1090 | *4547 | 9189 | *2486 | 7766 | 18696 | 24419 | 25358 | 99006 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Apparel, piece goods, and notions

MINOR INDUSTRY 5130
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 22012 | 605 | 10627 | 3557 | 2288 | 2012 | 2085 | 454 | 260 | 79 | 23 | 15 | 6 |
| 2 Total assets | 30302794 | - | 382681 | 599017 | 854109 | 1444129 | 4790939 | 3227108 | 4082010 | 2671152 | 1528145 | 2613419 | 8110086 |
| 3 Cash | 1850563 | - | 62141 | 135335 | 126770 | 226781 | 382652 | 287491 | 186181 | 162453 | 42397 | 133115 | 105246 |
| 4 Notes and accounts receivable | 9106385 | - | 102907 | 164658 | 305253 | 474833 | 1563331 | 1074123 | 1295248 | 560653 | 418728 | 692469 | 2454183 |
| 5 Less: Allowance for bad debts | 267949 | - | - | - | *1586 | *7740 | 13341 | 18201 | 27630 | 19680 | 14205 | 67754 | 97810 |
| 6 Inventories | 9802948 | - | 97622 | 164632 | 222952 | 495744 | 1813960 | 1340289 | 1748820 | 1144482 | 567556 | 789533 | 1417357 |
| 7 U.S. govt. obligations, total | *64292 | - | - | *13542 | - | - | *34428 | - | *16323 | - | - | - | - |
| 8 Tax-exempt securities | *69339 | - | *4566 | - | - | - | *44161 | *3278 | *1689 | *5407 | - | 10238 | - |
| 9 Other current assets | 2545550 | - | 19314 | 18825 | 50589 | 59728 | 325266 | 188720 | 250380 | 282400 | 75833 | 205595 | 1068900 |
| 10 Loans to stockholders | 247272 | - | *33989 | *28283 | *45543 | 37923 | 26290 | *8093 | 51001 | *11215 | 2335 | 2599 | - |
| 11 Mortgage and real estate loans | *13072 | - | - | - | - | *4550 | *1585 | - | *4390 | *488 | 95 | 1964 | - |
| 12 Other investments | 2697963 | - | - | *167 | *968 | 41822 | 141351 | 83802 | 139996 | 210559 | 142444 | 179825 | 1757029 |
| 13 Depreciable assets | 4400433 | - | 146279 | 83335 | 120032 | 212250 | 827184 | 358424 | 518126 | 303596 | 340299 | 414829 | 1076079 |
| 14 Less: Accumulated depreciation | 2203712 | - | 93269 | 44041 | 75717 | 121741 | 484871 | 165347 | 262825 | 164623 | 158251 | 156851 | 476177 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 264684 | - | - | - | *25989 | *4976 | 49589 | *9727 | 35584 | *2158 | 21545 | 11990 | 103126 |
| 18 Intangible assets (Amortizable) | 901905 | - | 4300 | *37440 | *1280 | 17804 | 64299 | 33295 | 37834 | 104124 | 44630 | 261654 | 295245 |
| 19 Less: Accumulated amortization | 258149 | - | 2124 | *7092 | *1106 | 5458 | 14513 | 23290 | 12792 | 24610 | 7719 | 53056 | 106391 |
| 20 Other assets | 1068197 | - | 6957 | *3933 | 33139 | 2657 | 29568 | 46704 | 99683 | 92528 | 52459 | 187270 | 513300 |
| 21 Total liabilities | 30302794 | - | 382681 | 599017 | 854109 | 1444129 | 4790939 | 3227108 | 4082010 | 2671152 | 1528145 | 2613419 | 8110086 |
| 22 Accounts payable | 6597627 | - | 147596 | 195226 | 323215 | 464515 | 1621433 | 901437 | 1014733 | 435906 | 225662 | 376612 | 891292 |
| 23 Mort, notes, and bonds under 1 yr | 5863478 | - | 31516 | *40051 | *25539 | 127129 | 598835 | 690539 | 846512 | 654765 | 234238 | 533891 | 2080461 |
| 24 Other current liabilities | 2629076 | - | 57252 | 57609 | 53861 | 78310 | 319709 | 334210 | 474688 | 275657 | 76665 | 258436 | 642677 |
| 25 Loans from stockholders | 1782736 | - | 270312 | 330049 | 148796 | 143226 | 464336 | 193125 | 129477 | *59407 | 38369 | 213 | 5425 |
| 26 Mort, notes, bonds, 1 yr or more | 3517637 | - | *38118 | *62711 | *90926 | 181616 | 404523 | 203839 | 381339 | 322504 | 257042 | 559388 | 1015632 |
| 27 Other liabilities | 307263 | - | *1898 | *61660 | - | *25286 | 7633 | *19253 | 79783 | 29654 | 77928 | 46489 | -42321 |
| 28 Net worth | 9604976 | - | -164012 | -148289 | 211771 | 424046 | 1374469 | 884705 | 1155477 | 893257 | 618240 | 838390 | 3516921 |
| 29 Capital stock | 1655904 | - | 46771 | 46947 | 88425 | 106064 | 267301 | 127860 | 187185 | 128698 | 64620 | 53296 | 538737 |
| 30 Paid-in or capital surplus | 2859270 | - | 40332 | *16273 | *40949 | 47353 | 193811 | 269768 | 318143 | 353397 | 102291 | 802542 | 674412 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 3294388 | - | -76225 | -173700 | 15222 | 94714 | 354835 | 76878 | 57944 | -8544 | 84218 | -38782 | 2907829 |
| 33 Retained earnings (S Corp) | 2586855 | - | -167200 | *-29631 | 67175 | 217784 | 616613 | 441558 | 608029 | 428398 | 381778 | 22351 | - |
| 34 Less: Cost of treasury stock | 791440 | - | *7690 | *8178 | - | *41869 | 58091 | *31359 | 15823 | *8692 | 14665 | 1018 | 604057 |
| 35 Total receipts | 72378550 | 1450406 | 1844357 | 2143094 | 3046884 | 3853305 | 14188472 | 8798026 | 10085974 | 5483646 | 2535545 | 4184923 | 14763919 |
| 36 Business receipts | 71195565 | 1447461 | 1839829 | 2091492 | 3007861 | 3819093 | 14110816 | 8715700 | 9980013 | 5386059 | 2486644 | 4101916 | 14208682 |
| 37 Interest | 240441 | *171 | *690 | *3505 | *1186 | 2953 | 7641 | 9017 | 7704 | 4570 | 3838 | 13824 | 185342 |
| 38 Interest on govt. obligations | 6888 | - | *408 | *839 | - | *54 | *1997 | *223 | *456 | *940 | 1827 | 136 | 9 |
| 39 Rents | 48284 | - | - | - | *1285 | *574 | *3880 | *4888 | *2459 | *179 | 10411 | 1466 | 23142 |
| 40 Royalties | 135899 | - | - | - | - | *411 | *2312 | *2921 | *12630 | *1603 | 3084 | 38358 | 74580 |
| 41 Net S-T cap gain less net LT loss | *3499 | - | - | - | - | - | - | - | *3491 | - | 8 | - | - |
| 42 Net L-T cap gain less net ST loss | 21908 | - | *212 | *527 | *6190 | - | *7367 | *3968 | *648 | *6 | 9 | 1084 | 1896 |
| 43 Net gain, noncapital assets | 9991 | - | *2835 | *517 | *558 | *446 | *2978 | *453 | *170 | *186 | 1231 | 6 | 612 |
| 44 Dividends, domestic corporations | 9288 | - | - | - | - | - | *29 | *895 | *80 | - | - | 1070 | 7213 |
| 45 Dividends, foreign corporations | *142915 | - | - | - | - | - | - | - | 1167 | *5874 | - | - | 135875 |
| 46 Other receipts | 563874 | *2774 | *383 | *46213 | *29804 | 29774 | 51452 | 59962 | 77156 | 84230 | 28495 | 27063 | 126568 |
| 47 Total deductions | 70837865 | 1459561 | 1861439 | 2199123 | 3006903 | 3798696 | 14014282 | 8677504 | 10017596 | 5367015 | 2386814 | 4032536 | 14016395 |
| 48 Cost of goods | 54670542 | *412110 | 95185 | 164632 | 207250 | 496620 | 1810530 | 1370455 | 1774547 | 1171151 | 593587 | 827239 | 1385034 |
| 49 Compensation of officers | 1686739 | *3408 | 207260 | 121270 | 142660 | 118526 | 326646 | 275635 | 223867 | 112391 | 48404 | 60233 | 46438 |
| 50 Salaries and wages | 3524844 | *53258 | 92264 | 152128 | 143279 | 202387 | 646857 | 487274 | 537721 | 294487 | 155085 | 248576 | 511528 |
| 51 Repairs | 120422 | *1221 | 3966 | 5975 | 5491 | 8484 | 22298 | 12861 | 12904 | 5773 | 5541 | 10792 | 25117 |
| 52 Bad debts | 216894 | *1203 | *7373 | *8479 | *7193 | 19240 | 54209 | 17297 | 34255 | 9659 | 17206 | 15656 | 25123 |
| 53 Rent paid on business property | 926474 | 10683 | 79007 | 106652 | 56532 | 60802 | 178081 | 84561 | 100308 | 62175 | 28804 | 68120 | 90749 |
| 54 Taxes paid | 1417060 | *9126 | 36439 | 45406 | 42796 | 89652 | 253191 | 212045 | 195970 | 111207 | 63549 | 126626 | 231054 |
| 55 Interest paid | 955596 | 34018 | 10872 | 14998 | 5134 | 37461 | 160765 | 109643 | 143772 | 80229 | 35619 | 92556 | 230530 |
| 56 Contributions or gifts | 13120 | *22 | *289 | *235 | *60 | *397 | 2302 | 1234 | 1022 | *733 | 825 | 1874 | 4127 |
| 57 Amortization | 65633 | *289 | 979 | *1143 | *806 | 4508 | 7125 | 6736 | 6515 | 9720 | 1704 | 17206 | 8904 |
| 58 Depreciation | 390371 | *7043 | 14900 | 9163 | 9936 | 21348 | 85519 | 27213 | 40258 | 25701 | 27187 | 41124 | 80979 |
| 59 Depletion | *66 | - | - | - | - | *66 | - | - | - | - | - | - | - |
| 60 Advertising | 863318 | *62700 | 9769 | 8952 | 17828 | 19184 | 74321 | 73965 | 56479 | 60333 | 19893 | 117754 | 342142 |
| 61 Pension, prof sh, stock, annuity | 121405 | - | *8195 | *6951 | *9092 | *6184 | 20001 | 7744 | 16318 | 6021 | 5198 | 3538 | 32164 |
| 62 Employee benefit programs | 247867 | *4429 | *3443 | *7767 | *9159 | 12722 | 46055 | 26947 | 37483 | 23055 | 11181 | 28268 | 37358 |
| 63 Net loss, noncapital assets | 43412 | *310 | *160 | *53 | - | *802 | *805 | *5003 | 27469 | *1531 | 1946 | 3342 | 1990 |
| 64 Other deductions | 5574102 | 166657 | 378666 | 248688 | 261985 | 336109 | 1206354 | 685425 | 643452 | 295333 | 178230 | 441640 | 731562 |
| 65 Total receipts less total deducts | 1540685 | -9155 | -17082 | -56029 | 39980 | 54608 | 174190 | 120522 | 68377 | 116631 | 148731 | 152387 | 747524 |
| 66 Constructive taxable income from related foreign corporations | *215295 | - | - | - | - | - | - | - | - | *3809 | 123 | 909 | 210455 |
| 67 Net income (less deficit), total | 1749092 | -9155 | -17490 | -56868 | 39980 | 54554 | 172193 | 120299 | 67921 | 119500 | 147027 | 153160 | 957970 |
| 68 Net income, total | 2609782 | *22750 | 71844 | 47096 | 62402 | 109195 | 293237 | 189193 | 255655 | 183454 | 171263 | 194064 | 1009629 |
| 69 Deficit, total | 860690 | *31905 | 89334 | 103964 | *22422 | 54641 | 121043 | 68893 | 187733 | 63954 | 24236 | 40905 | 51659 |
| 70 Net income (less def), Form 1120-A | *-3133 | *-460 | *-2673 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *132 | *132 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 752216 | *7017 | 9039 | *-7161 | 35023 | 67923 | 184745 | 116073 | 155392 | 80874 | 114121 | -10830 | - |
| 73 Statutory special deductions, total | 99066 | *1 | 14027 | *21583 | *8343 | *4314 | 7716 | *2766 | *10678 | *48 | 1793 | 7928 | 19868 |
| 74 Net operating loss deduction | 91198 | *1 | 14027 | *21583 | *8343 | *4314 | *7696 | *2052 | *9455 | *48 | 1793 | 7106 | 14779 |
| 75 Dividends received deduction | 7868 | - | - | - | - | - | *21 | *714 | *1223 | - | - | 822 | 5089 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1589531 | *4613 | 17161 | *9781 | 16045 | 30156 | 88967 | 43790 | 61476 | 89747 | 51081 | 186952 | 989761 |
| 78 Income tax before credits, total | 538841 | *943 | 2574 | *1476 | 2440 | 7671 | 25273 | 15508 | 20896 | 30716 | 17741 | 65531 | 348071 |
| 79 Regular tax | 534992 | *943 | 2574 | *1467 | 2440 | 7671 | 25166 | 14753 | 20633 | 30512 | 17370 | 65147 | 346316 |
| 80 Personal holding company tax | *6 | - | - | *6 | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2276 | - | - | *3 | - | - | *107 | *755 | *256 | *136 | 324 | 164 | 530 |
| 83 Environmental tax | 1566 | - | - | - | - | - | - | - | *6 | *68 | 47 | 221 | 1225 |
| 84 Foreign tax credit | 123543 | - | - | - | - | - | *26 | - | *793 | *4623 | 47 | 649 | 117404 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *1938 | - | - | - | - | *74 | *3 | - | *15 | *12 | 108 | 393 | 1333 |
| 89 Prior year minumum tax credit | *1122 | - | - | - | - | - | - | *2 | *155 | *40 | - | 924 | - |
| 90 Income tax after credits, total | 412239 | *943 | 2574 | *1476 | 2440 | 7597 | 25244 | 15506 | 19932 | 26041 | 17586 | 63566 | 229334 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Farm-product raw materials

MINOR INDUSTRY 5150
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 7049 | *274 | *1548 | 1226 | 1035 | 1229 | 1412 | 132 | 120 | 40 | 14 | 11 | 7 |
| 2 Total assets | 40989442 | - | *65141 | 237609 | 395869 | 908316 | 3061703 | 865996 | 1957726 | 1407929 | 961233 | 1843643 | 29284277 |
| 3 Cash | 2447277 | - | *2518 | *23973 | 83091 | 150833 | 308550 | 61100 | 125700 | 76277 | 37086 | 96800 | 1481349 |
| 4 Notes and accounts receivable | 13954271 | - | *3935 | *61001 | 95009 | 234262 | 1065496 | 309167 | 562402 | 267638 | 261426 | 321485 | 10772450 |
| 5 Less: Allowance for bad debts | 113755 | - | - | - | *1114 | *134 | 10839 | *2833 | 8043 | 3601 | 3781 | 1417 | 81992 |
| 6 Inventories | 7785508 | - | - | *47565 | 24851 | 113036 | 734313 | 208021 | 532195 | 485735 | 263437 | 496847 | 4879507 |
| 7 U.S. govt. obligations, total | 103589 | - | - | - | - | *11005 | *6094 | - | *1731 | *959 | 981 | 65870 | 16948 |
| 8 Tax-exempt securities | *12103 | - | - | - | - | *12103 | - | - | - | - | - | - | - |
| 9 Other current assets | 1693584 | - | - | *3896 | 19770 | 32517 | 137794 | 33654 | 125117 | 125855 | 64711 | 451253 | 699015 |
| 10 Loans to stockholders | 158340 | - | *27282 | *29285 | *17348 | *6216 | 55676 | *595 | 17307 | *4611 | - | - | 18 |
| 11 Mortgage and real estate loans | *52039 | - | - | - | - | - | *16164 | - | *958 | *1399 | 373 | - | 33146 |
| 12 Other investments | 8167960 | - | *23634 | *12503 | *18499 | 52009 | 109929 | 69962 | 95894 | 152031 | 48423 | 159185 | 7425892 |
| 13 Depreciable assets | 13700653 | - | *39080 | *84921 | 296698 | 611023 | 1565499 | 400923 | 858866 | 573643 | 334883 | 360722 | 8574396 |
| 14 Less: Accumulated depreciation | 8275252 | - | *29662 | *55937 | 202245 | 395658 | 1029065 | 219157 | 494471 | 338702 | 140708 | 167786 | 5201861 |
| 15 Depletable assets | *44781 | - | - | - | - | - | - | - | - | *27 | - | - | 44754 |
| 16 Less: Accumulated depletion | *15491 | - | - | - | - | - | - | - | - | *20 | - | - | 15471 |
| 17 Land | 501079 | - | - | *4080 | *12809 | 38951 | 72483 | 18096 | 100578 | 43862 | 10273 | 37820 | 162127 |
| 18 Intangible assets (Amortizable) | 341415 | - | - | *324 | *1256 | *14169 | 21569 | *2358 | 9411 | *23277 | 74216 | 13175 | 181661 |
| 19 Less: Accumulated amortization | 61969 | - | - | *126 | *720 | *1180 | 8894 | *1425 | 5079 | *16287 | 10369 | 1719 | 16171 |
| 20 Other assets | 493308 | - | *-1647 | *26124 | *30617 | 29163 | 16934 | *-14466 | 35160 | 11226 | 20281 | 11408 | 328509 |
| 21 Total liabilities | 40989442 | - | *65141 | 237609 | 395869 | 908316 | 3061703 | 865996 | 1957726 | 1407929 | 961233 | 1843643 | 29284277 |
| 22 Accounts payable | 11907867 | - | *9243 | *114292 | 100677 | 157406 | 860743 | 243520 | 476258 | 218490 | 124501 | 318775 | 9283963 |
| 23 Mort, notes, and bonds under 1 yr | 8179962 | - | *10018 | *30619 | *47706 | 101842 | 406850 | 142980 | 562383 | 344604 | 294841 | 609924 | 5628196 |
| 24 Other current liabilities | 1816210 | - | *3148 | *15097 | 16225 | 58275 | 260615 | 169575 | 154983 | 118250 | 84097 | 303330 | 632616 |
| 25 Loans from stockholders | 464415 | - | *91528 | *65279 | *19811 | *31663 | 116805 | *16184 | 47252 | *48442 | 18336 | 1280 | 7835 |
| 26 Mort, notes, bonds, 1 yr or more | 5094100 | - | *2567 | *16914 | *72966 | 131150 | 336405 | 73013 | 213943 | 205370 | 184622 | 171062 | 3686088 |
| 27 Other liabilities | 1024430 | - | *-117 | *10698 | *1704 | *20782 | 40898 | *10386 | 29785 | 55072 | 30374 | 23773 | 801074 |
| 28 Net worth | 12502458 | - | *-51246 | -15290 | 136780 | 407198 | 1039386 | 210337 | 473122 | 417702 | 224463 | 415500 | 9244506 |
| 29 Capital stock | 1339416 | - | *5241 | 143227 | 52568 | 41891 | 169048 | 40129 | 98203 | 154284 | 36781 | 96912 | 501132 |
| 30 Paid-in or capital surplus | 2812334 | - | - | *6484 | *30912 | 71816 | 125103 | *26187 | 65007 | 140961 | 172593 | 160019 | 2013254 |
| 31 Retained earnings, appropriated | *38273 | - | - | - | - | *17782 | *15803 | *4688 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 7654691 | - | *-13420 | *-108024 | 52761 | 244003 | 538360 | 121535 | 221552 | 38135 | 17766 | 13214 | 6528810 |
| 33 Retained earnings (S Corp) | 784979 | - | *-43067 | *-53377 | *2322 | *35624 | 260588 | *20052 | 121060 | *89521 | - | 145856 | 206401 |
| 34 Less: Cost of treasury stock | 127236 | - | - | *3600 | *1782 | *3918 | 69516 | *2254 | 32699 | *5198 | 2677 | 501 | 5090 |
| 35 Total receipts | 107039011 | *1507541 | *322237 | 3412933 | 2412369 | 5571863 | 17477509 | 3367806 | 6221498 | 6302310 | 3077313 | 7414782 | 49950850 |
| 36 Business receipts | 104600368 | *1513031 | *319258 | *3397569 | 2400998 | 5460454 | 17348657 | 3263465 | 6155942 | 6243009 | 3056620 | 7358676 | 48082689 |
| 37 Interest | 732697 | *4017 | *33 | *1250 | 1220 | 6750 | 17201 | 3244 | 8236 | 11624 | 5748 | 29258 | 644116 |
| 38 Interest on govt. obligations | 34337 | - | - | - | - | *688 | - | *60 | *44 | *75 | - | 8 | 33462 |
| 39 Rents | 236309 | - | - | *38 | *195 | *1973 | 3655 | *582 | 5444 | *5346 | 3046 | 1803 | 214229 |
| 40 Royalties | 4263 | - | - | *22 | - | - | *275 | - | *69 | *845 | 593 | 241 | 2219 |
| 41 Net S-T cap gain less net LT loss | *352 | - | - | - | - | - | *131 | - | - | *-0 | - | 220 | - |
| 42 Net L-T cap gain less net ST loss | 17458 | - | - | *3289 | *44 | *38 | 6926 | *163 | *319 | *3838 | 37 | 1393 | 1411 |
| 43 Net gain, noncapital assets | 42060 | - | *843 | *28 | *876 | *979 | 2398 | *683 | 1030 | 5429 | 648 | 4053 | 25094 |
| 44 Dividends, domestic corporations | 48089 | - | - | - | *682 | *586 | *93 | *2 | *71 | *2276 | 1 | 359 | 44020 |
| 45 Dividends, foreign corporations | 110026 | - | - | - | - | - | *876 | - | *229 | *266 | 1 | 143 | 108512 |
| 46 Other receipts | 1213052 | *-9507 | *2103 | *10737 | 8355 | 100396 | 97298 | 99608 | 50115 | 29603 | 10619 | 18628 | 795098 |
| 47 Total deductions | 106056264 | *1739978 | *306430 | 3419136 | 2417575 | 5552881 | 17359676 | 3340343 | 6165610 | 6295138 | 3049369 | 7372385 | 49037743 |
| 48 Cost of goods | 97246903 | *15626 | - | *45376 | 24275 | 113278 | 740493 | 228017 | 482594 | 478242 | 243623 | 483931 | 4795899 |
| 49 Compensation of officers | 576700 | *702 | *5711 | *14942 | 42039 | 53505 | 206055 | 38245 | 72319 | 11323 | 9629 | 10936 | 111294 |
| 50 Salaries and wages | 1876208 | *8674 | *18323 | *22632 | 55666 | 120889 | 500517 | 59848 | 166486 | 74885 | 50851 | 54852 | 742586 |
| 51 Repairs | 258457 | *222 | *2014 | *10069 | 15319 | 18501 | 68169 | 14279 | 16371 | 8931 | 5624 | 14805 | 84154 |
| 52 Bad debts | 157256 | *79636 | - | *106 | *5344 | 8980 | 19949 | *1052 | 18016 | 897 | 2170 | 2064 | 19042 |
| 53 Rent paid on business property | 324334 | *857 | *5117 | *13098 | 20143 | 26311 | 59930 | 4686 | 21939 | 14612 | 12263 | 17333 | 128045 |
| 54 Taxes paid | 426142 | *328 | *5968 | 6662 | 17842 | 30371 | 95098 | 17198 | 40366 | 19703 | 8886 | 12409 | 171311 |
| 55 Interest paid | 1188347 | *18780 | *1042 | *5705 | 7972 | 21775 | 79947 | 17400 | 53233 | 38638 | 26739 | 50495 | 866622 |
| 56 Contributions or gifts | 9368 | - | - | - | *212 | *178 | 1458 | *177 | 445 | *205 | 235 | 42 | 6417 |
| 57 Amortization | 25272 | *6 | - | *74 | *330 | *666 | 4127 | *754 | 783 | *717 | 1433 | 1633 | 14750 |
| 58 Depreciation | 973515 | *706 | *4845 | *9915 | 23419 | 41039 | 98717 | 27108 | 54115 | 30066 | 18141 | 16527 | 648917 |
| 59 Depletion | *14026 | - | - | - | - | - | *52 | - | *1 | - | - | - | 13973 |
| 60 Advertising | 92651 | *121 | *391 | *2276 | 4126 | 7207 | 17803 | 1607 | 11504 | 3445 | 4668 | 721 | 38780 |
| 61 Pension, prof sh, stock, annuity | 79791 | *3 | - | *4097 | *3849 | *2562 | 17391 | *1804 | 10664 | 2727 | 1894 | 6137 | 28662 |
| 62 Employee benefit programs | 178392 | *874 | *116 | *4083 | *2873 | 8654 | 36048 | 6368 | 21809 | 7035 | 5719 | 7986 | 76825 |
| 63 Net loss, noncapital assets | 22833 | - | - | - | *841 | *678 | *13844 | *11 | *1210 | *2587 | 929 | 331 | 2402 |
| 64 Other deductions | 2606070 | *24372 | *34037 | 129957 | 90399 | 185768 | 484007 | 111880 | 144518 | 72760 | 43542 | 108773 | 1176057 |
| 65 Total receipts less total deducts | 982747 | *-232437 | *15807 | -6203 | -5205 | 18982 | 117834 | 27463 | 55887 | 7172 | 27944 | 42397 | 913107 |
| 66 Constructive taxable income from related foreign corporations | *149918 | - | - | - | - | - | - | - | *83 | - | - | 2120 | 147715 |
| 67 Net income (less deficit), total | 1098328 | *-232437 | *15807 | -6203 | -5205 | 18294 | 117834 | 27403 | 55926 | 7097 | 27944 | 44508 | 1027360 |
| 68 Net income, total | 1558342 | *241 | *26907 | *26190 | 25019 | 48556 | 177492 | 33545 | 80097 | 39858 | 28399 | 44508 | 1027530 |
| 69 Deficit, total | 460014 | *232678 | *11099 | *32393 | *30224 | 30262 | 59658 | *6142 | *24171 | *32761 | 455 | - | 170 |
| 70 Net income (less def), Form 1120-A | *-4926 | - | - | *-4926 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-229548 | *-229548 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 166250 | - | *17309 | *-9765 | *10276 | *9906 | 93371 | *17203 | 25540 | *-7475 | - | 9514 | 371 |
| 73 Statutory special deductions, total | 319163 | - | *9556 | *7999 | *2260 | *7466 | 5653 | *2038 | *453 | *10640 | 2817 | 19047 | 251235 |
| 74 Net operating loss deduction | 193168 | - | *9556 | *7999 | *1783 | *7056 | *4736 | *2037 | *389 | *8555 | 2817 | 18616 | 129624 |
| 75 Dividends received deduction | 125995 | - | - | - | *477 | *410 | *917 | *1 | *63 | *2085 | 1 | 431 | 121611 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1004663 | *241 | - | *489 | *12960 | 31185 | 63344 | *11345 | 38379 | 29228 | 25582 | 15951 | 775958 |
| 78 Income tax before credits, total | 347601 | *36 | - | *73 | *2009 | 6595 | 17900 | 3698 | 13718 | 10429 | 8746 | 5823 | 278573 |
| 79 Regular tax | 342800 | *36 | - | *73 | *2009 | 6387 | 17170 | *3458 | 12830 | 10008 | 8695 | 5423 | 276710 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2961 | - | - | - | - | *208 | *720 | *244 | *618 | *402 | 34 | 374 | 361 |
| 83 Environmental tax | 1580 | - | - | - | - | - | *10 | *2 | *5 | *18 | 17 | 26 | 1501 |
| 84 Foreign tax credit | *20704 | - | - | - | - | - | - | - | *71 | *32 | 5 | 287 | 20310 |
| 85 U.S. Possessions tax credit | 153 | - | - | - | - | - | - | - | - | 153 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 9441 | - | - | - | - | *95 | - | *57 | - | *522 | 320 | - | 8447 |
| 89 Prior year minumum tax credit | 7928 | - | - | - | *46 | - | *40 | - | *907 | *404 | 886 | 70 | 5574 |
| 90 Income tax after credits, total | 309375 | *36 | - | *73 | *1963 | 6500 | 17860 | 3641 | 12740 | 9317 | 7536 | 5466 | 244242 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Chemicals and allied products

MINOR INDUSTRY 5160
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 9310 | *749 | 4472 | *1099 | 724 | 799 | 1193 | 101 | 124 | 22 | 14 | 10 | 4 |
| 2 Total assets | 11792576 | - | 135796 | *229149 | 263757 | 547825 | 2707745 | 728531 | 1946814 | 735079 | 1024784 | 1688564 | 1784532 |
| 3 Cash | 822408 | - | 51067 | *57247 | 46224 | 56608 | 277940 | 68507 | 74672 | 40384 | 81028 | 54056 | 14675 |
| 4 Notes and accounts receivable | 4038094 | - | *28522 | *83548 | 121527 | 252373 | 1139021 | 213648 | 831683 | 192055 | 278598 | 505772 | 391347 |
| 5 Less: Allowance for bad debts | 47276 | - | - | - | *136 | *1104 | 7092 | *3679 | 6542 | *4669 | 4881 | 10376 | 8797 |
| 6 Inventories | 2474573 | - | *10724 | *14556 | *40933 | 104432 | 637185 | 172379 | 477291 | 209051 | 201484 | 310074 | 296463 |
| 7 U.S. govt. obligations, total | *29228 | - | - | - | *599 | - | - | - | - | *28629 | - | - | - |
| 8 Tax-exempt securities | *6433 | - | - | - | - | - | *2047 | - | - | - | - | 4386 | - |
| 9 Other current assets | 585739 | - | *1849 | *7067 | *5457 | 18557 | 66646 | 22333 | 63848 | 69161 | 25672 | 80720 | 224431 |
| 10 Loans to stockholders | 109418 | - | *2282 | *8465 | *5633 | *11655 | 48962 | *20905 | *11516 | - | - | - | - |
| 11 Mortgage and real estate loans | *44969 | - | - | *28978 | - | *8701 | *6118 | - | *1003 | - | - | 170 | - |
| 12 Other investments | 962665 | - | *6312 | - | *12762 | *21567 | 87691 | *53311 | 96770 | 110163 | 203215 | 145293 | 225580 |
| 13 Depreciable assets | 4535886 | - | 124569 | *103001 | 67233 | 287562 | 941478 | 298152 | 704732 | 72500 | 419447 | 686881 | 830330 |
| 14 Less: Accumulated depreciation | 2355360 | - | 94521 | *74913 | 41307 | 208125 | 585216 | 133223 | 372025 | 23733 | 233513 | 274094 | 314689 |
| 15 Depletable assets | 41999 | - | - | - | - | - | - | - | - | 37472 | 4386 | 141 | - |
| 16 Less: Accumulated depletion | 11024 | - | - | - | - | - | - | - | - | 9985 | 1037 | 3 | - |
| 17 Land | 143059 | - | - | - | *2165 | *1148 | 29564 | *7557 | 32840 | *3414 | 13252 | 34291 | 18828 |
| 18 Intangible assets (Amortizable) | 429637 | - | *3493 | *26996 | *2022 | *2781 | 32298 | *6145 | 29017 | *10169 | 34191 | 123997 | 158527 |
| 19 Less: Accumulated amortization | 149842 | - | *1515 | *26848 | *693 | *900 | 4138 | *1323 | 18888 | *3873 | 17985 | 23392 | 50287 |
| 20 Other assets | 131969 | - | *3014 | *1050 | *1337 | *-7430 | 35241 | *3819 | 20896 | 4341 | 20927 | 50649 | -1875 |
| 21 Total liabilities | 11792576 | - | 135796 | *229149 | 263757 | 547825 | 2707745 | 728531 | 1946814 | 735079 | 1024784 | 1688564 | 1784532 |
| 22 Accounts payable | 3297275 | - | 210978 | *88599 | 113428 | 134334 | 903329 | 215080 | 548390 | 218131 | 202926 | 398711 | 263368 |
| 23 Mort, notes, and bonds under 1 yr | 1680355 | - | *299949 | *10205 | *10123 | 37121 | 359827 | 54973 | 277508 | 139051 | 133493 | 112516 | 245587 |
| 24 Other current liabilities | 870145 | - | 11171 | *6133 | 15177 | 19306 | 141613 | 32626 | 153525 | 96451 | 90831 | 154334 | 148978 |
| 25 Loans from stockholders | 433804 | - | 98954 | *1086 | *5399 | *95967 | 84618 | - | 112558 | *34570 | 653 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1718744 | - | *62244 | *19437 | *10319 | 58170 | 307807 | *52921 | 152811 | *38142 | 231062 | 227067 | 558763 |
| 27 Other liabilities | 441520 | - | *91 | *13733 | - | *7972 | 61221 | *40758 | 42332 | *18181 | 26245 | 107437 | 123550 |
| 28 Net worth | 3350733 | - | -547591 | *89956 | 109312 | 194956 | 849329 | 332172 | 659690 | 190552 | 339573 | 688498 | 444284 |
| 29 Capital stock | 579763 | - | 11210 | *8131 | 22974 | 38408 | 46354 | 120875 | 106453 | 40345 | 69498 | 80307 | 35208 |
| 30 Paid-in or capital surplus | 1084507 | - | *36177 | *455 | *876 | *7070 | 228991 | *16458 | 50124 | *84073 | 78597 | 373176 | 208510 |
| 31 Retained earnings, appropriated | *39842 | - | - | - | - | - | *18182 | - | *21659 | - | - | - | - |
| 32 Retained earnings-unappropriated | 1618990 | - | -36526 | *24336 | 50460 | 104874 | 409791 | *160659 | 222841 | *31206 | 162177 | 273550 | 215621 |
| 33 Retained earnings (S Corp) | 277922 | - | *-556259 | *58464 | *40470 | *59384 | 228433 | *52004 | 277992 | *35514 | 81921 | - | - |
| 34 Less: Cost of treasury stock | 250290 | - | *2193 | *1429 | *5468 | *14780 | 82423 | *17824 | *19378 | *586 | 52619 | 38535 | 15056 |
| 35 Total receipts | 32002624 | *107809 | 1064555 | *1011129 | 1332552 | 1752655 | 8786465 | 1926275 | 5483799 | 1507999 | 1871899 | 4069072 | 3088415 |
| 36 Business receipts | 31639149 | *125914 | 1049283 | *996784 | 1326117 | 1731095 | 8721239 | 1854369 | 5447146 | 1476820 | 1848641 | 4008068 | 3053673 |
| 37 Interest | 72685 | *1764 | *1179 | *868 | *1325 | 1624 | 12503 | *4910 | 3573 | *1691 | 6810 | 22298 | 14139 |
| 38 Interest on govt. obligations | *1212 | - | - | - | - | - | - | *42 | *1035 | - | - | 135 | - |
| 39 Rents | 6753 | - | - | - | - | *99 | *2947 | *623 | *568 | - | 124 | 278 | 2114 |
| 40 Royalties | 4723 | - | - | *507 | - | - | *999 | - | *1415 | - | 30 | 1766 | 4 |
| 41 Net S-T cap gain less net LT loss | 1039 | - | - | - | - | - | - | - | - | - | 4 | - | 1036 |
| 42 Net L-T cap gain less net ST loss | 13429 | - | *793 | *2 | *2646 | - | *176 | *474 | *3649 | *2 | 31 | 2620 | 3038 |
| 43 Net gain, noncapital assets | 4572 | - | *278 | *54 | *719 | *17 | 787 | *503 | 1035 | *1 | 461 | 71 | 646 |
| 44 Dividends, domestic corporations | 2245 | - | - | - | - | *195 | - | *1243 | *37 | - | 609 | 101 | 60 |
| 45 Dividends, foreign corporations | *6108 | - | - | - | - | - | - | - | *253 | - | - | 1030 | 4825 |
| 46 Other receipts | 250709 | *-19870 | *13022 | *12913 | *1746 | 19625 | 47813 | 64111 | 25088 | 29486 | 15189 | 32704 | 8881 |
| 47 Total deductions | 31496757 | *129927 | 1095846 | *965917 | 1331474 | 1712200 | 8668463 | 1881932 | 5347728 | 1483109 | 1809810 | 3972181 | 3098170 |
| 48 Cost of goods | 25216138 | - | *10724 | *14557 | *40933 | 104432 | 640067 | 173457 | 486486 | 201761 | 197847 | 302561 | 313899 |
| 49 Compensation of officers | 846250 | - | *92006 | *77630 | 86586 | 87959 | 291951 | 33077 | 89286 | *11533 | 23186 | 35673 | 17363 |
| 50 Salaries and wages | 1650211 | *6289 | *27997 | *28822 | 91184 | 145901 | 415635 | 100861 | 283113 | 39643 | 94933 | 166462 | 249370 |
| 51 Repairs | 113898 | - | *1551 | *2210 | *2434 | 8414 | 27366 | 11160 | 17403 | *2351 | 10655 | 16508 | 13843 |
| 52 Bad debts | 87478 | *62 | *10287 | *4434 | *2576 | *2689 | 40705 | *4554 | 9592 | *3598 | 2420 | 2262 | 4299 |
| 53 Rent paid on business property | 258275 | *3747 | *19110 | *12332 | 23604 | 30899 | 52453 | 16167 | 34779 | 4605 | 10453 | 17471 | 32654 |
| 54 Taxes paid | 355844 | *3349 | 17905 | *11834 | 18762 | 27137 | 100748 | 27182 | 56497 | 8093 | 22602 | 25012 | 36723 |
| 55 Interest paid | 242024 | - | 3419 | *2603 | *2886 | 11253 | 53755 | 10811 | 39114 | 7679 | 25449 | 40163 | 44891 |
| 56 Contributions or gifts | 7359 | *5 | *121 | - | *136 | *172 | 1241 | *409 | 1248 | *11 | 845 | 2705 | 468 |
| 57 Amortization | 30203 | - | *669 | *215 | *182 | *331 | 4436 | *405 | 2893 | *666 | 4397 | 3152 | 12857 |
| 58 Depreciation | 400341 | *15650 | 11349 | *8015 | 5948 | 21919 | 62633 | 26179 | 57526 | 9533 | 34861 | 74471 | 72256 |
| 59 Depletion | *3521 | - | - | - | - | *100 | - | - | *235 | 1165 | 1241 | 3 | 777 |
| 60 Advertising | 201093 | *60 | *1358 | *5373 | *1960 | 5651 | 13759 | 3140 | 6744 | *300 | 40893 | 6458 | 115396 |
| 61 Pension, prof sh, stock, annuity | 131989 | *33 | *16833 | *4143 | *10322 | *5355 | 36212 | *11048 | 17883 | *2195 | 7453 | 11375 | 9137 |
| 62 Employee benefit programs | 171476 | - | *788 | *1229 | *12681 | *12881 | 35681 | *9981 | 25705 | *3279 | 18227 | 20094 | 30929 |
| 63 Net loss, noncapital assets | 4962 | - | - | - | *538 | *461 | *921 | *291 | *1273 | *31 | 361 | 777 | 310 |
| 64 Other deductions | 1775695 | *25338 | 158386 | *156629 | 121502 | 160215 | 435547 | 85742 | 232862 | 39703 | 98967 | 81320 | 179484 |
| 65 Total receipts less total deducts | 505868 | *-22118 | -31291 | *45212 | 1078 | 40455 | 118002 | 44343 | 136070 | 24891 | 62089 | 96891 | -9755 |
| 66 Constructive taxable income from related foreign corporations | 4876 | - | - | - | - | - | - | - | - | - | 2315 | 2144 | 416 |
| 67 Net income (less deficit), total | 509532 | *-22118 | -31291 | *45212 | 1078 | 40455 | 118002 | 44301 | 135036 | 24891 | 64405 | 98900 | -9339 |
| 68 Net income, total | 832174 | *11393 | 33154 | *59013 | *27365 | 61861 | 193262 | 44616 | 149210 | 27499 | 77628 | 102497 | 44677 |
| 69 Deficit, total | 322642 | *33511 | 64445 | *13801 | *26287 | *21405 | 75259 | *315 | *14175 | *2608 | 13223 | 3597 | 54016 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-19179 | *-19179 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 288596 | *10667 | *-19168 | *59013 | *17819 | *51514 | 36923 | *21610 | 70623 | *12263 | 27332 | - | - |
| 73 Statutory special deductions, total | 64747 | - | *7003 | - | - | *137 | *14483 | *875 | *4470 | *2295 | 20638 | 14498 | 349 |
| 74 Net operating loss deduction | 63271 | - | *7003 | - | - | - | *14483 | - | *4278 | *2295 | 20617 | 14427 | 168 |
| 75 Dividends received deduction | 1476 | - | - | - | - | *137 | - | *875 | *192 | - | 21 | 71 | 181 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 433328 | *725 | *1003 | - | *9546 | *10316 | 140605 | *22705 | 73501 | *12940 | 29658 | 87999 | 44328 |
| 78 Income tax before credits, total | 144792 | *144 | *151 | - | *1547 | *2059 | 44404 | *7611 | 25025 | *4463 | 11464 | 32099 | 15826 |
| 79 Regular tax | 141092 | *144 | *151 | - | *1547 | *1990 | 44273 | *7611 | 24978 | *4378 | 10076 | 30542 | 15402 |
| 80 Personal holding company tax | *114 | - | - | - | - | - | *114 | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 3305 | - | - | - | - | *68 | *8 | - | *33 | *76 | 1327 | 1433 | 360 |
| 83 Environmental tax | 281 | - | - | - | - | - | *10 | - | *14 | *9 | 61 | 124 | 63 |
| 84 Foreign tax credit | *1800 | - | - | - | - | - | - | - | *236 | - | 143 | 507 | 914 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *411 | - | - | - | - | - | *303 | - | *22 | *12 | 74 | - | - |
| 89 Prior year minumum tax credit | 5193 | - | - | - | - | - | *92 | - | *422 | - | 1681 | 736 | 2263 |
| 90 Income tax after credits, total | 137389 | *144 | *151 | - | *1547 | *2059 | 44009 | *7611 | 24345 | *4452 | 9565 | 30856 | 12649 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Petroleum and
petroleum products

MINOR INDUSTRY 5170
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 11375 | *462 | 3536 | 1390 | 1086 | 1527 | 2586 | 442 | 209 | 66 | 30 | 23 | 18 |
| 2 Total assets | 207952253 | - | 124072 | 231947 | 388492 | 1135473 | 5299390 | 3102427 | 3293359 | 2266170 | 2104324 | 3395569 | 186611030 |
| 3 Cash | 2949732 | - | 34590 | *62479 | 69738 | 205479 | 720089 | 330998 | 204774 | 157810 | 72814 | 157450 | 933511 |
| 4 Notes and accounts receivable | 34566971 | - | *39713 | 55422 | 122290 | 349446 | 1597877 | 772033 | 825352 | 611026 | 699030 | 846378 | 28648403 |
| 5 Less: Allowance for bad debts | 110730 | - | - | - | - | *4985 | 18561 | 10331 | 9212 | 16045 | 12953 | 9684 | 28959 |
| 6 Inventories | 46773620 | - | *7937 | *32246 | 26713 | 141874 | 683011 | 381002 | 329238 | 392642 | 320128 | 625982 | 43832847 |
| 7 U.S. govt. obligations, total | *27312246 | - | - | - | - | *2918 | *1958 | *1389 | *7001 | 781 | - | - | 27298197 |
| 8 Tax-exempt securities | *1365886 | - | - | - | - | - | *22501 | - | *3748 | - | - | 19874 | 1319762 |
| 9 Other current assets | 55593602 | - | *652 | *2102 | 34114 | 27537 | 98584 | 73706 | 139846 | 81048 | 138111 | 144720 | 54853183 |
| 10 Loans to stockholders | 485005 | - | *9001 | *6952 | *2241 | 15655 | 68735 | 17261 | 27369 | *2665 | 1357 | 2263 | 331506 |
| 11 Mortgage and real estate loans | 467927 | - | - | *3638 | *4119 | *2905 | 28118 | *6851 | *14465 | *28117 | 3816 | 52573 | 323325 |
| 12 Other investments | 22254257 | - | - | - | *7956 | 45158 | 222058 | 227280 | 229678 | 183322 | 176230 | 381040 | 20781536 |
| 13 Depreciable assets | 19120166 | - | 152875 | *256880 | 282931 | 876056 | 4175706 | 2377172 | 2004718 | 1151260 | 851405 | 1030357 | 5960807 |
| 14 Less: Accumulated depreciation | 9403208 | - | 124889 | *201341 | 200237 | 620877 | 2720733 | 1339170 | 985903 | 567072 | 403662 | 438759 | 1800566 |
| 15 Depletable assets | 6936223 | - | *2043 | - | *32804 | *2140 | *4976 | - | *44068 | *405 | 65277 | 484101 | 6300410 |
| 16 Less: Accumulated depletion | 3907359 | - | - | - | *14458 | *1975 | - | - | *15888 | *369 | 11932 | 166233 | 3696504 |
| 17 Land | 1395028 | - | *1511 | *14882 | *9464 | 52406 | 331369 | 221362 | 298606 | 115485 | 74465 | 75965 | 199512 |
| 18 Intangible assets (Amortizable) | 1611592 | - | *1402 | *2147 | *4872 | *47632 | 46662 | 29187 | 129459 | 54962 | 110997 | 50830 | 1133442 |
| 19 Less: Accumulated amortization | 568690 | - | *977 | *825 | *2467 | *23208 | 22690 | 19209 | 83376 | 32568 | 42665 | 10888 | 329817 |
| 20 Other assets | 1109986 | - | *215 | *-2637 | *8414 | 17312 | 59729 | 32895 | 129417 | 102699 | 61907 | 149599 | 550434 |
| 21 Total liabilities | 207952253 | - | 124072 | 231947 | 388492 | 1135473 | 5299390 | 3102427 | 3293359 | 2266170 | 2104324 | 3395569 | 186611030 |
| 22 Accounts payable | 17402071 | - | *87402 | *54756 | 66154 | 298868 | 1305572 | 701422 | 751070 | 545045 | 573387 | 1002854 | 12015540 |
| 23 Mort, notes, and bonds under 1 yr | 69851658 | - | *15386 | *21910 | *8940 | 61146 | 370233 | 258463 | 295203 | 347280 | 382540 | 478545 | 67612011 |
| 24 Other current liabilities | 54105633 | - | *4812 | *15186 | 106234 | 57373 | 383918 | 228419 | 225993 | 185521 | 153387 | 246175 | 52498616 |
| 25 Loans from stockholders | 1125173 | - | *58547 | *14497 | *90670 | 41832 | 295265 | 50038 | 68870 | *16802 | 66221 | 40447 | 381983 |
| 26 Mort, notes, bonds, 1 yr or more | 31994259 | - | *12589 | *11750 | 119231 | 170314 | 747795 | 586694 | 764296 | 454179 | 371974 | 556013 | 28199424 |
| 27 Other liabilities | 7658018 | - | *51756 | - | *253 | 50663 | 126239 | 55104 | 94180 | 113879 | 67714 | 138754 | 6959477 |
| 28 Net worth | 25815441 | - | -106419 | 113847 | -2990 | 455277 | 2070368 | 1222287 | 1093748 | 603464 | 489100 | 932781 | 18943980 |
| 29 Capital stock | 3000067 | - | 22540 | 22601 | 100080 | 48794 | 202297 | 99199 | 80150 | 73078 | 36160 | 106188 | 2208980 |
| 30 Paid-in or capital surplus | 16195564 | - | *73167 | *212990 | *22267 | 36442 | 272016 | 80740 | 199700 | 230212 | 242353 | 477406 | 14348270 |
| 31 Retained earnings, appropriated | 57159 | - | - | - | - | - | *30689 | *3287 | *3785 | *19344 | 53 | - | - |
| 32 Retained earnings-unappropriated | 7506042 | - | *-58936 | *15085 | -48485 | 401086 | 774745 | 703273 | 447223 | 171525 | 77800 | 234585 | 4788142 |
| 33 Retained earnings (S Corp) | 2208651 | - | *-136478 | *-133337 | *-21643 | *26435 | 943603 | 361099 | 513293 | 121510 | 153686 | 135106 | 245378 |
| 34 Less: Cost of treasury stock | 3152042 | - | *6712 | *3493 | *55209 | *57480 | 152982 | 25311 | 150403 | 12206 | 20952 | 20503 | 2646790 |
| 35 Total receipts | 151044158 | *12936678 | 1135682 | 1299057 | 1897869 | 6017953 | 27712881 | 13902747 | 15318950 | 9575288 | 10234587 | 12798295 | 38214171 |
| 36 Business receipts | 140044316 | *12805079 | 1132006 | 1297477 | 1884567 | 5899167 | 27436316 | 13705128 | 15206065 | 9489387 | 10160608 | 12655685 | 28372831 |
| 37 Interest | 7924073 | *6941 | *155 | *1299 | 4882 | 7021 | 26968 | 17412 | 14401 | 9794 | 16111 | 18495 | 7800594 |
| 38 Interest on govt. obligations | 87216 | - | - | - | - | - | *1964 | *2941 | 3603 | *702 | 334 | 1527 | 76145 |
| 39 Rents | 267347 | *2122 | - | - | *1452 | *2730 | 40373 | 28419 | 24937 | 10427 | 10396 | 9086 | 137405 |
| 40 Royalties | 6943 | *7 | - | - | *2297 | - | *238 | *72 | - | *45 | 587 | 1199 | 2497 |
| 41 Net S-T cap gain less net LT loss | 28341 | - | - | - | - | *2915 | *30 | *894 | *438 | *112 | 869 | 11624 | 11458 |
| 42 Net L-T cap gain less net ST loss | 664110 | - | *408 | - | *307 | *9124 | 13685 | 13445 | *3184 | *14699 | 846 | 49200 | 559211 |
| 43 Net gain, noncapital assets | 128374 | *389 | *215 | - | *1228 | *2461 | 22817 | 44731 | 4272 | 3041 | 3539 | 4662 | 41018 |
| 44 Dividends, domestic corporations | 29849 | - | - | - | - | *22 | *227 | 6306 | *436 | *137 | 98 | 899 | 21724 |
| 45 Dividends, foreign corporations | *613704 | 64 | - | - | - | - | - | - | *7 | - | - | 2770 | 610863 |
| 46 Other receipts | 1249886 | *122074 | *2899 | *280 | 3135 | 94513 | 170263 | 83399 | 61607 | 46944 | 41199 | 43146 | 580427 |
| 47 Total deductions | 149762138 | *12836431 | 1123793 | 1309396 | 1897330 | 5993823 | 27510509 | 13706035 | 15195429 | 9554333 | 10235055 | 12728954 | 37671051 |
| 48 Cost of goods | 126287840 | *684313 | *7937 | *32246 | 26713 | 142008 | 682159 | 386522 | 277538 | 389376 | 317467 | 619511 | 1237429 |
| 49 Compensation of officers | 932277 | *2237 | *34154 | *33445 | *36627 | 102838 | 319651 | 129942 | 65293 | 41071 | 36239 | 46373 | 84407 |
| 50 Salaries and wages | 4166295 | *46048 | *58832 | *40172 | 59399 | 212761 | 908062 | 541175 | 415908 | 274119 | 175330 | 178801 | 1255688 |
| 51 Repairs | 556986 | *2695 | *4947 | *10475 | 6485 | 38715 | 156625 | 85544 | 69903 | 27338 | 19470 | 21297 | 113490 |
| 52 Bad debts | 544033 | *14 | *7129 | *1911 | *1254 | 7982 | 53319 | 45231 | 14092 | 13621 | 5838 | 6278 | 387364 |
| 53 Rent paid on business property | 784339 | *8277 | *9289 | *13622 | 17779 | 57021 | 197288 | 89460 | 75900 | 49390 | 28543 | 26249 | 211521 |
| 54 Taxes paid | 1661704 | *10010 | *13531 | 34857 | 53929 | 106077 | 674373 | 101584 | 245628 | 83096 | 47412 | 45644 | 245563 |
| 55 Interest paid | 6139534 | *47577 | *5488 | *3667 | 7257 | 24895 | 110547 | 69925 | 79706 | 61850 | 54361 | 71754 | 5602506 |
| 56 Contributions or gifts | 29871 | *15 | *27 | - | *313 | *169 | 1768 | 1934 | 1124 | 472 | 203 | 672 | 23174 |
| 57 Amortization | 148837 | *60 | *60 | - | *1502 | *3530 | 11583 | 11144 | 12610 | 6530 | 7747 | 9580 | 84491 |
| 58 Depreciation | 1403037 | *10389 | 15390 | *13692 | 21310 | 64874 | 285992 | 181870 | 158240 | 86982 | 56440 | 85514 | 422344 |
| 59 Depletion | 240613 | - | - | - | *3091 | - | *18 | *11 | *4485 | - | 7423 | 29289 | 196296 |
| 60 Advertising | 143292 | *575 | *2253 | *7442 | 4763 | 12860 | 43292 | 23715 | 16966 | 7244 | 3440 | 6375 | 14368 |
| 61 Pension, prof sh, stock, annuity | 146611 | *3743 | - | - | - | *2875 | 39587 | 17179 | 11244 | 6680 | 4524 | 6470 | 54309 |
| 62 Employee benefit programs | 335702 | *1638 | *3776 | *6208 | *4962 | 14179 | 45665 | 18561 | 30706 | 22144 | 10918 | 16160 | 160786 |
| 63 Net loss, noncapital assets | 26012 | *98 | - | *81 | - | *6427 | 1231 | *2592 | 6390 | 1411 | 1648 | 3950 | 2186 |
| 64 Other deductions | 6215156 | *143628 | 83966 | 61716 | 103913 | 305644 | 835284 | 397813 | 338378 | 153946 | 200039 | 193123 | 3397706 |
| 65 Total receipts less total deducts | 1282020 | *100247 | 11889 | -10339 | 539 | 24129 | 202373 | 196712 | 123521 | 20955 | -468 | 69342 | 543121 |
| 66 Constructive taxable income from related foreign corporations | *966660 | - | - | - | - | - | - | - | - | *7 | - | 408 | 966245 |
| 67 Net income (less deficit), total | 2161464 | *100247 | 11889 | -10339 | 539 | 24129 | 200408 | 193771 | 119918 | 20260 | -802 | 68223 | 1433220 |
| 68 Net income, total | 3414072 | *109815 | *34418 | *5658 | 23238 | 54999 | 320442 | 211689 | 166029 | 63753 | 68302 | 102345 | 2253383 |
| 69 Deficit, total | 1252609 | *9569 | *22529 | *15997 | *22699 | 30870 | 120034 | *17918 | 46111 | 43492 | 69104 | 34122 | 820163 |
| 70 Net income (less def), Form 1120-A | *-632 | - | *-632 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *63393 | *63393 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 269994 | *-8358 | *5283 | *-10882 | *239 | *43 | 125879 | 64569 | 81839 | -1886 | 18754 | 32036 | -37520 |
| 73 Statutory special deductions, total | 357711 | *50088 | *2165 | *3384 | *11249 | *9056 | 15767 | 7196 | 2510 | *3928 | 20834 | 20529 | 211004 |
| 74 Net operating loss deduction | 328624 | *50043 | *2165 | *3384 | *11249 | *9040 | 15436 | *2400 | *2197 | *3824 | 20760 | 19897 | 188229 |
| 75 Dividends received deduction | 29087 | 45 | - | - | - | *15 | *331 | 4796 | *314 | *104 | 74 | 632 | 22775 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2631704 | *59727 | *12685 | *1333 | *11750 | 37557 | 138766 | 137204 | 69994 | 41242 | 26494 | 52341 | 2042612 |
| 78 Income tax before credits, total | 913799 | *22518 | *1903 | *200 | *2030 | 7726 | 38579 | 47357 | 24685 | 15237 | 9965 | 19656 | 723944 |
| 79 Regular tax | 896418 | *20660 | *1903 | *200 | *2030 | 7726 | 38342 | 46062 | 23642 | 13994 | 9036 | 18073 | 714750 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 13697 | *1031 | - | - | - | - | *236 | 1279 | *1032 | *1216 | 893 | 1508 | 6501 |
| 83 Environmental tax | 2979 | *122 | - | - | - | - | - | *16 | *10 | *27 | 37 | 75 | 2693 |
| 84 Foreign tax credit | *548122 | - | - | - | - | - | - | - | *2 | - | 210 | - | 547911 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *52176 | - | - | - | - | - | - | - | *15 | - | - | 171 | 51991 |
| 88 General business credit | 3229 | - | - | - | - | *67 | *198 | *366 | *280 | - | - | - | 2318 |
| 89 Prior year minumum tax credit | 2254 | - | - | - | - | - | *128 | *990 | *232 | *904 | - | - | - |
| 90 Income tax after credits, total | 308018 | *22518 | *1903 | *200 | *2030 | 7659 | 38253 | 46001 | 24156 | 14332 | 9755 | 19485 | 121725 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Alcoholic beverages

MINOR INDUSTRY 5180
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4617 | *** | *** | *449 | 832 | *413 | 1259 | 318 | 177 | 53 | 16 | 11 | 7 |
| 2 Total assets | 18385606 | - | *** | *60861 | 285019 | *298272 | 2894388 | 2226130 | 2689972 | 1884320 | 1086879 | 1628928 | 5303145 |
| 3 Cash | 1390534 | - | *** | *17251 | 41950 | *25349 | 413756 | 290044 | 236632 | 88616 | 88906 | 70742 | 107506 |
| 4 Notes and accounts receivable | 3848567 | - | *** | *974 | *30436 | *58222 | 452406 | 443320 | 587183 | 493798 | 224859 | 340159 | 1205106 |
| 5 Less: Allowance for bad debts | 56348 | - | *** | - | *6 | *100 | *1696 | *1898 | 10361 | 7861 | 5281 | 7614 | 21529 |
| 6 Inventories | 4664504 | - | *** | *19673 | 79606 | *99355 | 846380 | 502538 | 718119 | 541735 | 286429 | 531792 | 1036640 |
| 7 U.S. govt. obligations, total | *29305 | - | *** | *1049 | - | - | - | *241 | *8445 | *4257 | 3990 | - | 11324 |
| 8 Tax-exempt securities | 70380 | - | *** | - | - | - | *2079 | *10246 | *23161 | *8792 | 195 | - | 25907 |
| 9 Other current assets | 545451 | - | *** | *786 | 18813 | *3205 | 68328 | 71921 | 128661 | 57652 | 22517 | 62638 | 110930 |
| 10 Loans to stockholders | 229211 | - | *** | *2650 | *12511 | *144 | 99707 | 68207 | 19328 | *13358 | 12095 | 1210 | - |
| 11 Mortgage and real estate loans | 490549 | - | *** | - | - | *194 | *11983 | *1347 | *5272 | *17160 | 12014 | 797 | 441782 |
| 12 Other investments | 1797720 | - | *** | - | *8155 | *3634 | 134503 | 161927 | 230306 | 168980 | 142929 | 215757 | 731529 |
| 13 Depreciable assets | 6434935 | - | *** | *23143 | 126395 | *176446 | 1719977 | 1063285 | 971628 | 581357 | 308028 | 367357 | 1092462 |
| 14 Less: Accumulated depreciation | 3836200 | - | *** | *21796 | 88547 | *124159 | 1147356 | 712035 | 561104 | 295694 | 137605 | 210964 | 533257 |
| 15 Depletable assets | *789029 | - | *** | - | - | - | - | *329 | - | - | 72665 | - | 716035 |
| 16 Less: Accumulated depletion | 65592 | - | *** | - | - | - | - | - | - | - | 65592 | - | - |
| 17 Land | 427191 | - | *** | - | *5907 | *8373 | 88425 | 71928 | 73605 | 41647 | 29991 | 26067 | 81249 |
| 18 Intangible assets (Amortizable) | 1432325 | - | *** | - | *93355 | *35844 | 134056 | 255138 | 426852 | 190337 | 47686 | 197271 | 49395 |
| 19 Less: Accumulated amortization | 605769 | - | *** | - | *59249 | *9866 | 75632 | 87823 | 210306 | 59798 | 11005 | 69734 | 22356 |
| 20 Other assets | 799812 | - | *** | *17132 | *15694 | *21631 | 147473 | 87414 | 42550 | 39985 | 54060 | 103450 | 270424 |
| 21 Total liabilities | 18385606 | - | *** | *60861 | 285019 | *298272 | 2894388 | 2226130 | 2689972 | 1884320 | 1086879 | 1628928 | 5303145 |
| 22 Accounts payable | 2692000 | - | *** | *3176 | 55517 | *66967 | 433631 | 337311 | 493545 | 437625 | 164272 | 234975 | 463558 |
| 23 Mort, notes, and bonds under 1 yr | 1801515 | - | *** | - | *29428 | *15976 | 354659 | 267029 | 312972 | 254756 | 167989 | 154414 | 240281 |
| 24 Other current liabilities | 1883605 | - | *** | *4038 | 16185 | *8916 | 179606 | 89342 | 163769 | 137417 | 54448 | 135253 | 1093500 |
| 25 Loans from stockholders | 569814 | - | *** | *2173 | *79205 | *45025 | 141878 | *149909 | 75047 | *24979 | 27928 | 4486 | 12683 |
| 26 Mort, notes, bonds, 1 yr or more | 4039811 | - | *** | - | *32527 | *43685 | 445659 | 403107 | 413883 | 307250 | 172937 | 176480 | 2030964 |
| 27 Other liabilities | 442039 | - | *** | - | *-0 | *4122 | 51056 | 14727 | 34866 | 16894 | 20024 | 18608 | 278005 |
| 28 Net worth | 6956822 | - | *** | *51474 | 72158 | *113582 | 1287899 | 964706 | 1195890 | 705400 | 479281 | 904713 | 1184155 |
| 29 Capital stock | 757758 | - | *** | *26470 | 41338 | *32415 | 191896 | 62187 | 125441 | 33579 | 14492 | 53945 | 169841 |
| 30 Paid-in or capital surplus | 1079399 | - | *** | *3795 | *67536 | *14437 | 52006 | 31316 | 76907 | 55710 | 148124 | 366770 | 231518 |
| 31 Retained earnings, appropriated | *9570 | - | *** | - | - | - | *9570 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 2503902 | - | *** | *23262 | *8062 | *41590 | 574875 | 267081 | 320708 | 209024 | 78520 | 279376 | 700357 |
| 33 Retained earnings (S Corp) | 3024908 | - | *** | - | *-44777 | *28289 | 662333 | 667428 | 704197 | 470804 | 258571 | 236543 | 82440 |
| 34 Less: Cost of treasury stock | 418716 | - | *** | *2053 | - | *3149 | 202781 | *63306 | 31363 | *63717 | 20425 | 31921 | - |
| 35 Total receipts | 55032155 | *** | *** | *557501 | 1477717 | *1060525 | 12526043 | 8881798 | 10483832 | 5467457 | 2343053 | 4041053 | 7966149 |
| 36 Business receipts | 53992549 | *** | *** | *529489 | 1472136 | *1051374 | 12468166 | 8772247 | 10415003 | 5381954 | 2316638 | 4006230 | 7352485 |
| 37 Interest | 170322 | *** | *** | *428 | *772 | *216 | 8329 | 6325 | 6660 | *3338 | 1603 | 5059 | 137376 |
| 38 Interest on govt. obligations | 6296 | - | *** | - | - | - | *578 | *1246 | *1557 | *1185 | 324 | 1 | 1406 |
| 39 Rents | 115812 | *** | *** | - | *115 | - | *1306 | *2767 | *1900 | *355 | 4537 | 2931 | 101846 |
| 40 Royalties | *96877 | - | *** | - | *574 | *31 | - | - | - | - | - | 1719 | 94552 |
| 41 Net S-T cap gain less net LT loss | *-347 | - | *** | - | - | - | - | - | - | *80 | 185 | 21 | -633 |
| 42 Net L-T cap gain less net ST loss | 162360 | - | *** | *19426 | - | *828 | *954 | *2479 | *1625 | *170 | 10501 | 269 | 126108 |
| 43 Net gain, noncapital assets | 64147 | *** | *** | *3588 | *1722 | *517 | 3179 | 9161 | 3604 | 1731 | 788 | 246 | 39609 |
| 44 Dividends, domestic corporations | 16937 | - | *** | - | - | - | *492 | *251 | *1940 | *71 | 85 | 2282 | 11817 |
| 45 Dividends, foreign corporations | 55561 | - | *** | - | - | - | - | - | - | - | - | 2117 | 53444 |
| 46 Other receipts | 351640 | *** | *** | *4570 | *2398 | *7559 | 43040 | 87322 | 51544 | 78573 | 8393 | 20178 | 48139 |
| 47 Total deductions | 53569487 | *** | *** | *545916 | 1502503 | *1055115 | 12244784 | 8669763 | 10173330 | 5354300 | 2288643 | 3934540 | 7564771 |
| 48 Cost of goods | 40937155 | *** | *** | *19673 | 79606 | *99143 | 845993 | 512691 | 726300 | 535820 | 286349 | 540970 | 1053611 |
| 49 Compensation of officers | 731316 | *** | *** | *9492 | 62178 | *18367 | 237401 | 126955 | 123427 | 52222 | 21807 | 31996 | 46264 |
| 50 Salaries and wages | 4097063 | *** | *** | *32950 | 130950 | *79793 | 940460 | 695641 | 761407 | 495818 | 175512 | 276869 | 500785 |
| 51 Repairs | 227109 | *** | *** | *2143 | *7923 | *3904 | 67475 | 38871 | 41005 | 18581 | 8590 | 8438 | 29295 |
| 52 Bad debts | 82713 | *** | *** | *1923 | *627 | *775 | 3508 | 5719 | 6450 | 12573 | 3606 | 5452 | 42081 |
| 53 Rent paid on business property | 490966 | *** | *** | *11183 | 29771 | *7761 | 89947 | 92443 | 95334 | 27171 | 10146 | 29125 | 90977 |
| 54 Taxes paid | 2415567 | *** | *** | *8882 | 33664 | *22534 | 373818 | 283542 | 504408 | 139956 | 193094 | 294284 | 543209 |
| 55 Interest paid | 566900 | *** | *** | *1876 | *11825 | *5981 | 75626 | 58895 | 60209 | 45826 | 27721 | 19664 | 256596 |
| 56 Contributions or gifts | 11372 | *** | *** | *70 | *295 | *538 | 1767 | *601 | 1746 | *1354 | 792 | 757 | 3403 |
| 57 Amortization | 120885 | *** | *** | *580 | *8011 | *2531 | 10560 | 20167 | 23566 | 16440 | 3881 | 10227 | 24531 |
| 58 Depreciation | 440007 | *** | *** | *1197 | 12172 | *13128 | 108664 | 69777 | 73672 | 38545 | 22016 | 24477 | 74808 |
| 59 Depletion | *371 | - | *** | - | - | - | - | *340 | - | - | 30 | - | - |
| 60 Advertising | 557810 | *** | *** | *1092 | 13618 | *5947 | 71783 | 52696 | 119272 | 36810 | 19686 | 109434 | 126742 |
| 61 Pension, prof sh, stock, annuity | 173112 | *** | *** | - | *2771 | *2654 | 55349 | 21243 | 29936 | 16993 | 4846 | 9856 | 29349 |
| 62 Employee benefit programs | 423906 | - | *** | *203 | *16059 | *9602 | 83234 | 74278 | 87820 | 39545 | 10566 | 26718 | 75880 |
| 63 Net loss, noncapital assets | 3379 | - | *** | - | *52 | *53 | *211 | *1051 | *915 | *100 | 217 | 617 | 162 |
| 64 Other deductions | 2289857 | *** | *** | *24804 | 121061 | *57185 | 450452 | 314793 | 408953 | 199734 | 96578 | 118198 | 480081 |
| 65 Total receipts less total deducts | 1462667 | *** | *** | *11585 | -24787 | *5410 | 281260 | 212035 | 310502 | 113157 | 54410 | 106513 | 401378 |
| 66 Constructive taxable income from related foreign corporations | 25423 | - | *** | - | - | - | - | - | - | - | - | - | 25423 |
| 67 Net income (less deficit), total | 1481794 | *** | *** | *11585 | -24787 | *5410 | 280682 | 210789 | 308945 | 111972 | 54086 | 106512 | 425395 |
| 68 Net income, total | 1605299 | *** | *** | *15512 | *11175 | *16899 | 289493 | 221693 | 317856 | 125525 | 68921 | 110264 | 425395 |
| 69 Deficit, total | 123505 | - | *** | *3927 | *35962 | *11490 | *8811 | *10903 | *8911 | *13553 | 14835 | 3752 | - |
| 70 Net income (less def), Form 1120-A | *-4184 | - | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 787962 | - | *** | - | *-4970 | *8723 | 212081 | 184322 | 240213 | 90590 | 14630 | 21417 | 28133 |
| 73 Statutory special deductions, total | 81145 | - | *** | *11258 | *1688 | *129 | 4350 | *8420 | *6151 | *1712 | 12887 | 9992 | 24558 |
| 74 Net operating loss deduction | 66519 | - | *** | *11258 | *1688 | *129 | *4006 | *8244 | *4442 | *1663 | 12827 | 7163 | 15098 |
| 75 Dividends received deduction | 14627 | - | *** | - | - | - | *344 | *176 | *1709 | *49 | 60 | 2829 | 9460 |
| 76 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 682321 | *** | *** | *4254 | *5306 | *8047 | 69742 | *21283 | 67548 | *26942 | 26569 | 76920 | 373145 |
| 78 Income tax before credits, total | 230156 | *** | *** | *946 | *802 | *1430 | 20452 | *7126 | 23085 | *8649 | 9067 | 26871 | 130854 |
| 79 Regular tax | 229614 | *** | *** | *946 | *801 | *1430 | 20425 | *7046 | 22893 | *9157 | 9033 | 26639 | 130370 |
| 80 Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *311 | - | *** | - | - | - | *27 | *80 | *44 | *18 | - | 143 | - |
| 83 Environmental tax | 640 | *** | *** | - | - | - | - | - | *13 | *19 | 33 | 89 | 484 |
| 84 Foreign tax credit | 29341 | - | *** | - | - | - | - | - | - | - | - | - | 29341 |
| 85 U.S. Possessions tax credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *403 | - | *** | - | *38 | - | - | - | - | - | 341 | - | 24 |
| 89 Prior year minumum tax credit | *3722 | - | *** | - | - | - | *8 | *24 | *24 | - | 194 | - | 3472 |
| 90 Income tax after credits, total | 196690 | *** | *** | *946 | *763 | *1430 | 20444 | *7101 | 23061 | *8649 | 8532 | 26871 | 98017 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Miscellaneous
nondurable goods; wholesale trade
not allocable

MINOR INDUSTRY 5190
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 44911 | 1497 | 22080 | 7926 | 4660 | 3419 | 4194 | 557 | 392 | 99 | 54 | 17 | 16 |
| 2 Total assets | 48131690 | - | 716024 | 1315553 | 1649329 | 2452504 | 8636690 | 3861989 | 5733884 | 3389011 | 3722487 | 2518938 | 14135281 |
| 3 Cash | 3593554 | - | 204703 | 255584 | 195468 | 251420 | 959095 | 397701 | 332273 | 262787 | 232810 | 322579 | 179135 |
| 4 Notes and accounts receivable | 14581085 | - | 91251 | 464839 | 412202 | 841062 | 2592479 | 1305299 | 2039250 | 1003490 | 1060737 | 663750 | 4106726 |
| 5 Less: Allowance for bad debts | 391102 | - | *1351 | *121303 | *5602 | *2855 | 44138 | 28545 | 73282 | 21379 | 30266 | 21245 | 41135 |
| 6 Inventories | 13545777 | - | 203930 | 289920 | 517418 | 596220 | 2745272 | 1280576 | 1759819 | 1048017 | 968158 | 711471 | 3424975 |
| 7 U.S. govt. obligations, total | 165708 | - | - | *20255 | - | *3088 | 73591 | *12593 | *17699 | *16600 | 18752 | - | 3130 |
| 8 Tax-exempt securities | 349503 | - | - | - | - | - | *119823 | - | *5272 | *47724 | 96671 | 34094 | 45920 |
| 9 Other current assets | 2098224 | - | 13921 | 38092 | 24304 | 60978 | 333213 | 148563 | 308907 | 220758 | 235324 | 155985 | 558178 |
| 10 Loans to stockholders | 567263 | - | 36896 | 44295 | 102820 | 51521 | 64658 | 58918 | 48920 | *31766 | 1112 | 12803 | 113552 |
| 11 Mortgage and real estate loans | 131535 | - | - | - | *1280 | *9370 | *9586 | *1437 | *471 | *771 | 325 | 2546 | 105748 |
| 12 Other investments | 3345367 | - | *17557 | *64239 | 65656 | 68094 | 414935 | 121496 | 470206 | 225307 | 267499 | 190999 | 1439379 |
| 13 Depreciable assets | 13348186 | - | 389885 | 506846 | 683876 | 975372 | 2667067 | 1107961 | 1305462 | 687085 | 850165 | 674072 | 3500397 |
| 14 Less: Accumulated depreciation | 6855108 | - | 264107 | 327574 | 456505 | 573563 | 1604153 | 654105 | 752133 | 318721 | 393988 | 358567 | 1151693 |
| 15 Depletable assets | *10021 | - | - | - | - | - | *9435 | - | - | - | 585 | - | - |
| 16 Less: Accumulated depletion | *8179 | - | - | - | - | - | *7778 | - | - | - | 401 | - | - |
| 17 Land | 1753709 | - | *9659 | *63789 | 20779 | 115196 | 148882 | 29279 | 124091 | 45799 | 54891 | 61159 | 1080187 |
| 18 Intangible assets (Amortizable) | 1458745 | - | 16206 | 21740 | 83441 | 73867 | 130533 | 77319 | 146913 | 100357 | 271671 | 70014 | 466682 |
| 19 Less: Accumulated amortization | 408452 | - | 2122 | 3666 | 27947 | 15740 | 57037 | 40980 | 72497 | 31708 | 43836 | 15252 | 97668 |
| 20 Other assets | 845855 | - | -405 | -1502 | 32140 | -1527 | 81226 | 44477 | 72512 | 70357 | 132280 | 14530 | 401767 |
| 21 Total liabilities | 48131690 | - | 716024 | 1315553 | 1649329 | 2452504 | 8636690 | 3861989 | 5733884 | 3389011 | 3722487 | 2518938 | 14135281 |
| 22 Accounts payable | 13096079 | - | 168872 | 552953 | 495048 | 638105 | 2261780 | 946959 | 1623513 | 936698 | 810661 | 715352 | 3946138 |
| 23 Mort, notes, and bonds under 1 yr | 7145002 | - | 68634 | 992982 | 120072 | 278659 | 1113992 | 692402 | 993726 | 636188 | 621572 | 125608 | 1501167 |
| 24 Other current liabilities | 3858410 | - | 94543 | 115430 | 84009 | 96053 | 624755 | 409367 | 471810 | 283469 | 349425 | 232120 | 1097429 |
| 25 Loans from stockholders | 2077320 | - | 325335 | 151165 | 197083 | 202344 | 497895 | 277344 | 153649 | 23283 | 106215 | 72930 | 70078 |
| 26 Mort, notes, bonds, 1 yr or more | 7424351 | - | 258766 | 217450 | 225961 | 353421 | 1049663 | 255005 | 690280 | 479414 | 505506 | 233098 | 3155784 |
| 27 Other liabilities | 1047806 | - | *475 | *13824 | *36116 | 7623 | 68956 | 93312 | 166549 | 60680 | 21886 | 221528 | 356857 |
| 28 Net worth | 13482721 | - | -200602 | -728251 | 491040 | 876299 | 3019649 | 1187600 | 1634356 | 969279 | 1307222 | 918302 | 4007827 |
| 29 Capital stock | 2259330 | - | 170581 | 132906 | 152689 | 185884 | 448323 | 144745 | 190813 | 154210 | 206219 | 52692 | 420267 |
| 30 Paid-in or capital surplus | 5373912 | - | 91672 | 374589 | 62619 | 173900 | 385840 | 55482 | 642967 | 384374 | 388872 | 282457 | 2531140 |
| 31 Retained earnings, appropriated | *66342 | - | - | - | - | - | *35284 | *29138 | - | - | 1920 | - | - |
| 32 Retained earnings-unappropriated | 3070267 | - | -436025 | -1164470 | 261187 | 336003 | 1231844 | 582150 | 359900 | 201143 | 238644 | 257004 | 1202887 |
| 33 Retained earnings (S Corp) | 3393232 | - | -24217 | -23196 | 74157 | 226096 | 1090662 | 462576 | 486180 | 286222 | 483669 | 331083 | - |
| 34 Less: Cost of treasury stock | 680363 | - | *2612 | *48080 | 59611 | 45585 | 172304 | 86490 | 45505 | 56670 | 12103 | 4935 | 146467 |
| 35 Total receipts | 133928686 | 505950 | 4149372 | 5770389 | 5890178 | 8119864 | 29488268 | 12373715 | 16501668 | 8231832 | 6472302 | 6067433 | 30357715 |
| 36 Business receipts | 132057910 | 496471 | 4005938 | 5724943 | 5752177 | 7983828 | 29186388 | 12307252 | 16319266 | 8107068 | 6370903 | 5953971 | 29849704 |
| 37 Interest | 311703 | *3475 | 3559 | 3005 | 4726 | 10769 | 27152 | 17398 | 23370 | 19966 | 26085 | 37237 | 134962 |
| 38 Interest on govt. obligations | 20495 | - | - | - | - | *239 | 6621 | *77 | 698 | *1594 | 4811 | 3476 | 2980 |
| 39 Rents | 63845 | 23 | *1801 | *1764 | *144 | *1735 | 6652 | *1981 | 5711 | *2580 | 8625 | 922 | 31907 |
| 40 Royalties | 81961 | - | - | - | - | 73 | *28011 | *1066 | *188 | *2721 | 7108 | - | 42794 |
| 41 Net S-T cap gain less net LT loss | 10713 | - | *1241 | - | *244 | *5339 | *297 | *17 | *580 | *55 | - | - | 2940 |
| 42 Net L-T cap gain less net ST loss | 157783 | *427 | - | *11881 | *1402 | *21714 | 17133 | *998 | 1973 | *619 | 366 | 51 | 101220 |
| 43 Net gain, noncapital assets | 57379 | *74 | *7220 | *14801 | *755 | *11935 | 2589 | 1025 | 3574 | 591 | 3161 | 2319 | 9335 |
| 44 Dividends, domestic corporations | 14318 | - | - | *779 | *425 | *1541 | 4112 | *422 | *712 | *345 | 3552 | 694 | 1736 |
| 45 Dividends, foreign corporations | 42020 | - | - | - | - | - | *211 | - | *214 | *13493 | 677 | 717 | 26709 |
| 46 Other receipts | 1110557 | *5480 | 129613 | 13215 | 130305 | 82691 | 209101 | 43481 | 145384 | 82800 | 47013 | 68047 | 153428 |
| 47 Total deductions | 131529668 | 520816 | 4096072 | 5653093 | 5879591 | 7966501 | 29021218 | 12131355 | 16159821 | 8081124 | 6212721 | 5929661 | 29877696 |
| 48 Cost of goods | 105458694 | *259280 | 203424 | 278185 | 519017 | 626434 | 2698964 | 1316678 | 1762524 | 1055450 | 983756 | 714296 | 3535284 |
| 49 Compensation of officers | 2583928 | *3620 | 395474 | 202234 | 325498 | 275431 | 674463 | 222910 | 209813 | 68271 | 91056 | 45851 | 69307 |
| 50 Salaries and wages | 7286479 | 32375 | 270516 | 257390 | 465591 | 559144 | 1518936 | 762959 | 760479 | 428728 | 354429 | 310917 | 1565015 |
| 51 Repairs | 376207 | *4581 | 11072 | 21456 | 21090 | 35298 | 96737 | 30785 | 36359 | 26004 | 13843 | 28848 | 50134 |
| 52 Bad debts | 342888 | *670 | *2520 | 9511 | 12816 | 36720 | 85189 | 17770 | 43145 | 19063 | 26323 | 38935 | 50224 |
| 53 Rent paid on business property | 1330266 | 16651 | 112545 | 117467 | 123004 | 108463 | 305198 | 86339 | 106287 | 66979 | 41486 | 58140 | 187705 |
| 54 Taxes paid | 1912427 | 5658 | 74398 | 77452 | 118311 | 177421 | 661729 | 139273 | 171969 | 118893 | 66234 | 51861 | 249228 |
| 55 Interest paid | 1070708 | 5041 | 12550 | 32981 | 33766 | 47329 | 210756 | 100793 | 115720 | 78176 | 88596 | 40911 | 304088 |
| 56 Contributions or gifts | 28035 | *53 | *231 | *331 | 403 | 1132 | 3856 | 3361 | 3512 | 1899 | 1591 | 935 | 10732 |
| 57 Amortization | 127785 | *2269 | 1973 | *1695 | 5802 | 8002 | 15176 | 12700 | 21382 | 5042 | 16655 | 7350 | 29741 |
| 58 Depreciation | 1077443 | *6067 | 29897 | 56784 | 60056 | 80361 | 225175 | 83627 | 101878 | 59006 | 72350 | 55734 | 246508 |
| 59 Depletion | *364 | - | - | - | - | - | - | - | *86 | - | - | - | 278 |
| 60 Advertising | 1034724 | 328 | 14290 | 39030 | 24471 | 42940 | 154289 | 80006 | 199884 | 129291 | 40297 | 62217 | 247682 |
| 61 Pension, prof sh, stock, annuity | 222683 | - | *22792 | *13117 | *6177 | 10844 | 62068 | 26260 | 30054 | 14605 | 14504 | 8082 | 14179 |
| 62 Employee benefit programs | 492180 | *1994 | 10532 | 16605 | 22163 | 37733 | 111360 | 46702 | 56839 | 37896 | 27998 | 37955 | 84404 |
| 63 Net loss, noncapital assets | 84366 | *9145 | *16628 | *22 | *1155 | *3653 | 8943 | *21113 | 6954 | 5671 | 1267 | 8175 | 1639 |
| 64 Other deductions | 8100489 | 67663 | 563092 | 441883 | 511829 | 685851 | 1680617 | 669905 | 965204 | 615128 | 517787 | 508030 | 873499 |
| 65 Total receipts less total deducts | 2399018 | -14865 | 53300 | 117296 | 10587 | 153363 | 467050 | 242361 | 341847 | 150708 | 259581 | 137772 | 480020 |
| 66 Constructive taxable income from related foreign corporations | 31589 | - | - | - | - | - | *55 | - | *1189 | *6626 | 5106 | 457 | 18156 |
| 67 Net income (less deficit), total | 2410112 | -14865 | 53300 | 117296 | 10587 | 153124 | 460484 | 242284 | 342338 | 155740 | 259876 | 134753 | 495196 |
| 68 Net income, total | 3381622 | 15093 | 167680 | 185264 | 126785 | 218016 | 657130 | 313761 | 483248 | 204052 | 308862 | 184893 | 516838 |
| 69 Deficit, total | 971510 | 29958 | 114380 | 67968 | 116198 | 64892 | 196646 | 71478 | 140910 | 48312 | 48986 | 50139 | 21642 |
| 70 Net income (less def), Form 1120-A | 6579 | - | *4205 | *128 | *2246 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *2396 | *2396 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1279215 | *-11098 | 75647 | 72500 | -5618 | 101090 | 374240 | 110441 | 234842 | 95302 | 202709 | 29160 | - |
| 73 Statutory special deductions, total | 218239 | *3717 | 27663 | *17975 | 21437 | 20662 | 31417 | 13028 | 24055 | 8422 | 13668 | 3214 | 32980 |
| 74 Net operating loss deduction | 198017 | *3717 | 27663 | *17429 | *21196 | *19701 | 28496 | *7960 | 23947 | *5044 | 9450 | 2727 | 30686 |
| 75 Dividends received deduction | 20221 | - | - | *546 | *240 | *961 | 2921 | *5068 | *108 | *3378 | 4218 | 487 | 2294 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1601420 | *10418 | 27020 | 60377 | 53679 | 79209 | 197268 | 153348 | 211822 | 95643 | 89767 | 138712 | 484157 |
| 78 Income tax before credits, total | 512656 | *3225 | 5124 | 10809 | 10248 | 17793 | 55845 | 51423 | 72613 | 32963 | 32073 | 48900 | 171640 |
| 79 Regular tax | 505876 | *3146 | 5124 | 10809 | 10248 | 17793 | 54905 | 51290 | 71990 | 32494 | 30836 | 48069 | 169174 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 521 | - | - | - | - | - | - | - | - | - | - | - | 521 |
| 82 Alternative minumum tax | 4794 | *24 | - | - | - | - | *910 | *122 | *533 | *176 | 1144 | 673 | 1213 |
| 83 Environmental tax | 1181 | 11 | - | - | - | - | *30 | *12 | 88 | *55 | 93 | 159 | 732 |
| 84 Foreign tax credit | 27631 | - | - | - | - | 8 | *17 | - | *376 | *3240 | 889 | 1223 | 21878 |
| 85 U.S. Possessions tax credit | 54 | - | - | - | - | - | 23 | - | 32 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 5496 | - | *724 | *625 | *166 | *361 | *260 | *277 | *336 | - | 797 | 24 | 1925 |
| 89 Prior year minumum tax credit | 1968 | - | - | - | - | - | *256 | *818 | *680 | *195 | 20 | - | - |
| 90 Income tax after credits, total | 477507 | *3225 | *4399 | 10184 | 10082 | 17424 | 55289 | 50328 | 71190 | 29529 | 30367 | 47653 | 147837 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 62
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 752656 | 44195 | 345237 | 168013 | 87395 | 49655 | 46501 | 6826 | 3229 | 701 | 381 | 266 | 257 |
| 2 Total assets | 891405508 | - | 13488374 | 26608844 | 30721316 | 34803722 | 98990308 | 47085493 | 47661685 | 23743754 | 26388185 | 43213021 | 498700806 |
| 3 Cash | 46963479 | - | 2299637 | 3586221 | 3964119 | 4266019 | 8507040 | 3078338 | 3498480 | 1727273 | 1542365 | 2462071 | 12031915 |
| 4 Notes and accounts receivable | 125712103 | - | 1040443 | 2627293 | 3772160 | 4864485 | 13954773 | 6323615 | 7023661 | 3609670 | 3612021 | 4945501 | 73938479 |
| 5 Less: Allowance for bad debts | 3193937 | - | 10069 | 19942 | 18918 | 62738 | 166607 | 112439 | 146153 | 91204 | 112816 | 213199 | 2239851 |
| 6 Inventories | 257771179 | - | 4421163 | 8991774 | 10877505 | 11869996 | 46142162 | 24423019 | 20585350 | 7960021 | 8208434 | 11674076 | 102617679 |
| 7 U.S. govt. obligations, total | 3472164 | - | *11307 | *13425 | 42506 | 63108 | 136810 | *83827 | 94665 | 107412 | 33736 | 124391 | 2760976 |
| 8 Tax-exempt securities | 21961878 | - | *2319 | *4421 | *47080 | 49566 | 149701 | *71909 | 56862 | *26416 | 17046 | 148371 | 21388186 |
| 9 Other current assets | 32676883 | - | 338605 | 642117 | 730953 | 1086611 | 2709072 | 1458557 | 1543436 | 831099 | 1097874 | 1997259 | 20241300 |
| 10 Loans to stockholders | 8158789 | - | 458380 | 859231 | 812061 | 692096 | 1181952 | 404704 | 462297 | 141989 | 83040 | 173134 | 2889906 |
| 11 Mortgage and real estate loans | 5314243 | - | *41536 | 200296 | 155148 | 289007 | 366249 | 96357 | 66912 | 99801 | 93668 | 75978 | 3829292 |
| 12 Other investments | 89785990 | - | 110866 | 624359 | 1022652 | 1513837 | 3124283 | 1645756 | 1902869 | 1404299 | 1691089 | 2782587 | 73963392 |
| 13 Depreciable assets | 375725419 | - | 11191919 | 16422747 | 16943959 | 17700707 | 39708306 | 15016831 | 18693789 | 10513113 | 12977057 | 21994454 | 194562538 |
| 14 Less: Accumulated depreciation | 168202360 | - | 7566840 | 9935750 | 10156422 | 10194051 | 22554244 | 7660650 | 9220037 | 4989397 | 5640042 | 9197735 | 71087191 |
| 15 Depletable assets | 255685 | - | *28978 | *18430 | *27844 | *3676 | *27477 | *116 | *19024 | *58535 | 11288 | 35006 | 25312 |
| 16 Less: Accumulated depletion | 106489 | - | *20900 | *7617 | *1932 | *2994 | *9398 | *5 | *9265 | *43752 | 2217 | 2593 | 5818 |
| 17 Land | 34309593 | - | 168265 | 473592 | 719084 | 1275593 | 2818763 | 1339633 | 1568981 | 947826 | 962979 | 1857139 | 22177738 |
| 18 Intangible assets (Amortizable) | 31271329 | - | 884360 | 1872071 | 1368749 | 1220409 | 2650858 | 1072516 | 1084728 | 987431 | 1192822 | 3125563 | 15811823 |
| 19 Less: Accumulated amortization | 8301115 | - | 374086 | 844108 | 582500 | 462603 | 1141910 | 523720 | 409452 | 262182 | 387585 | 681156 | 2631813 |
| 20 Other assets | 37830672 | - | 462494 | 1080282 | 997268 | 630998 | 1385020 | 367130 | 845537 | 715403 | 1007425 | 1912173 | 28426942 |
| 21 Total liabilities | 891405508 | - | 13488374 | 26608844 | 30721316 | 34803722 | 98990308 | 47085493 | 47661685 | 23743754 | 26388185 | 43213021 | 498700806 |
| 22 Accounts payable | 123657874 | - | 2204236 | 4340253 | 5105935 | 5650585 | 13870823 | 4943715 | 5480493 | 3244725 | 4151552 | 6360107 | 68305450 |
| 23 Mort, notes, and bonds under 1 yr | 110939713 | - | 1247104 | 1867722 | 2200118 | 3334655 | 27397612 | 19123069 | 16868381 | 5543549 | 3151232 | 3167604 | 27038666 |
| 24 Other current liabilities | 95000539 | - | 1069007 | 1778751 | 2080863 | 2288214 | 6932863 | 3484421 | 3628036 | 2027405 | 2481954 | 4300043 | 64928981 |
| 25 Loans from stockholders | 37949098 | - | 6670285 | 6853685 | 4783265 | 3611103 | 6608083 | 2156416 | 1432377 | 435853 | 273243 | 565044 | 4559743 |
| 26 Mort, notes, bonds, 1 yr or more | 176630208 | - | 2924731 | 5706838 | 6552884 | 6694078 | 15330586 | 6490268 | 7268740 | 4303820 | 6294647 | 9948064 | 105115552 |
| 27 Other liabilities | 79906244 | - | 569776 | 582036 | 273718 | 461439 | 1922761 | 657376 | 690478 | 586563 | 844047 | 2591870 | 70726180 |
| 28 Net worth | 267321833 | - | -1196764 | 5479560 | 9724532 | 12763648 | 26927580 | 10230228 | 12293179 | 7601838 | 9191509 | 16280289 | 158026234 |
| 29 Capital stock | 41617740 | - | 3045292 | 3794319 | 2709788 | 2780015 | 5694283 | 2115876 | 1666929 | 1237100 | 1411807 | 2061172 | 15101159 |
| 30 Paid-in or capital surplus | 103361776 | - | 2254082 | 3153759 | 2025347 | 2252119 | 5837745 | 3179124 | 3260991 | 2804263 | 4354404 | 7316977 | 66922966 |
| 31 Retained earnings, appropriated | 1018208 | - | *18122 | *28237 | 94936 | 109166 | 318827 | *10632 | 35812 | *2310 | 19573 | 22290 | 358300 |
| 32 Retained earnings-unappropriated | 116363434 | - | -2410274 | 646232 | 4626331 | 7064273 | 9857114 | 1438338 | 3322386 | 1021567 | 1836894 | 4994135 | 83966438 |
| 33 Retained earnings (S Corp) | 21526310 | - | -3491658 | -1627148 | 1161660 | 1652556 | 7143010 | 4027878 | 4596903 | 2885260 | 1794931 | 2250592 | 1132328 |
| 34 Less: Cost of treasury stock | 16565635 | - | 612328 | 515840 | 893531 | 1094480 | 1923398 | 541620 | 589843 | 348662 | 226100 | 364878 | 9454956 |
| 35 Total receipts | 2134297494 | 24217212 | 78423907 | 104316078 | 100253012 | 106873130 | 353861909 | 181145572 | 170905636 | 70071597 | 66224938 | 95510932 | 782493570 |
| 36 Business receipts | 2079607015 | 23061077 | 77022011 | 103229161 | 99215014 | 105435225 | 348749170 | 178288644 | 167949167 | 68570882 | 64682048 | 93037523 | 750367094 |
| 37 Interest | 11965476 | 126072 | 31151 | 119069 | 164250 | 197292 | 617514 | 236161 | 304585 | 177774 | 247079 | 414314 | 9330215 |
| 38 Interest on govt. obligations | 1330611 | 174 | - | *959 | 3140 | 8444 | 13847 | 8553 | 5627 | 6576 | 10554 | 29249 | 1243488 |
| 39 Rents | 3815462 | 70441 | 12851 | 19654 | 37871 | 54507 | 200443 | 59683 | 193637 | 106956 | 136756 | 244074 | 2678589 |
| 40 Royalties | 3269391 | 1952 | *8118 | - | *3672 | *8428 | *36670 | *22959 | 41948 | 85359 | 75500 | 346250 | 2638536 |
| 41 Net S-T cap gain less net LT loss | 44034 | - | *5024 | *1081 | 3382 | 2977 | 3517 | *1740 | 3303 | *206 | 2986 | 950 | 18868 |
| 42 Net L-T cap gain less net ST loss | 2801061 | 59852 | 68512 | 60081 | 67023 | 55214 | 150803 | 87464 | 66011 | 36308 | 99998 | 89309 | 1960486 |
| 43 Net gain, noncapital assets | 1701460 | 199945 | 84095 | 140322 | 51584 | 97384 | 250613 | 81445 | 125374 | 81203 | 72260 | 73193 | 444041 |
| 44 Dividends, domestic corporations | 338808 | *50 | *2050 | 2394 | 6154 | 8447 | 22078 | 4221 | 12829 | 4966 | 12104 | 15081 | 248435 |
| 45 Dividends, foreign corporations | 178805 | 4317 | - | *252 | - | *4 | *72 | *58 | *18 | *4673 | 3951 | 2083 | 163378 |
| 46 Other receipts | 29245372 | 693331 | 1190095 | 743104 | 700923 | 1005208 | 3817182 | 2354647 | 2203139 | 996692 | 881703 | 1258907 | 13400441 |
| 47 Total deductions | 2095690590 | 24917516 | 78754345 | 103726742 | 99052057 | 105502516 | 349922382 | 179412084 | 168654709 | 69124481 | 64845750 | 93167069 | 758610937 |
| 48 Cost of goods | 1506802131 | 5205133 | 4347879 | 8828060 | 10804424 | 11768676 | 45584585 | 24248482 | 20507322 | 8011767 | 8266339 | 11741030 | 99155031 |
| 49 Compensation of officers | 28702238 | 282763 | 3766499 | 4241366 | 4071405 | 3572242 | 6243289 | 2055448 | 1646797 | 602136 | 429994 | 453426 | 1336871 |
| 50 Salaries and wages | 201795503 | 3003403 | 7709793 | 10242804 | 10030452 | 10643914 | 25977850 | 11060979 | 11453749 | 5757994 | 6787631 | 10613992 | 88512942 |
| 51 Repairs | 11647608 | 115970 | 700559 | 814981 | 711435 | 722369 | 1631212 | 639180 | 645914 | 343870 | 425263 | 651846 | 4245009 |
| 52 Bad debts | 14223009 | 62413 | 60624 | 179681 | 210483 | 201806 | 510134 | 236823 | 237270 | 106253 | 127838 | 246165 | 12043520 |
| 53 Rent paid on business property | 58040714 | 773200 | 4897554 | 4918333 | 3578648 | 3019161 | 6445014 | 2170284 | 2347716 | 1244586 | 1717928 | 2778918 | 24149372 |
| 54 Taxes paid | 45494520 | 598255 | 2354730 | 2891413 | 2372286 | 2363375 | 5038981 | 1908804 | 1949652 | 1088315 | 1141923 | 1705976 | 22080809 |
| 55 Interest paid | 26043795 | 715297 | 465211 | 741540 | 856258 | 924066 | 2901828 | 1359727 | 1261906 | 601189 | 728884 | 1125049 | 14362839 |
| 56 Contributions or gifts | 535088 | 1624 | 8239 | 10829 | 19236 | 18759 | 39096 | 13489 | 24875 | 10275 | 17807 | 41605 | 329256 |
| 57 Amortization | 2653218 | 89283 | 94976 | 172779 | 130482 | 131827 | 285726 | 131637 | 113643 | 65566 | 109303 | 179272 | 1148726 |
| 58 Depreciation | 31699277 | 406803 | 998913 | 1360102 | 1225960 | 1293180 | 3112821 | 1240710 | 1623302 | 847946 | 1102928 | 1884546 | 16602067 |
| 59 Depletion | 24129 | - | *26 | *1334 | - | *7870 | *1895 | *105 | *1527 | *2561 | 2352 | 6080 | 378 |
| 60 Advertising | 38152387 | 584759 | 1148178 | 1513777 | 1454478 | 1835115 | 4552580 | 2264232 | 2307727 | 1196926 | 1227645 | 1950102 | 18116867 |
| 61 Pension, prof sh, stock, annuity | 7855462 | 76206 | 99858 | 84053 | 160894 | 201290 | 483121 | 180982 | 179607 | 107146 | 128322 | 217289 | 5936693 |
| 62 Employee benefit programs | 15342372 | 208495 | 260778 | 431936 | 440816 | 646506 | 1682961 | 811396 | 847982 | 476393 | 559470 | 854137 | 8121503 |
| 63 Net loss, noncapital assets | 1450480 | 161291 | 69197 | 52110 | 40933 | 32984 | 120283 | 31932 | 92133 | 123460 | 44777 | 99822 | 581558 |
| 64 Other deductions | 105228659 | 2360230 | 10362180 | 9740607 | 8193688 | 7825812 | 16960324 | 6536865 | 7348131 | 3687141 | 3622676 | 6440508 | 22150498 |
| 65 Total receipts less total deducts | 38606904 | -700304 | -330439 | 589335 | 1200955 | 1370613 | 3939528 | 1733489 | 2250927 | 947115 | 1379189 | 2343863 | 23882634 |
| 66 Constructive taxable income from related foreign corporations | 304707 | 209 | - | - | - | - | - | - | - | *1512 | 2234 | 3253 | 297499 |
| 67 Net income (less deficit), total | 37581000 | -700269 | -330439 | 588377 | 1197816 | 1362169 | 3925680 | 1724936 | 2245300 | 942051 | 1370869 | 2317867 | 22936644 |
| 68 Net income, total | 52143110 | 657001 | 2197789 | 2663173 | 2337593 | 2433312 | 5915940 | 2463589 | 2891669 | 1487824 | 1702362 | 2813293 | 24579565 |
| 69 Deficit, total | 14562110 | 1357270 | 2528228 | 2074796 | 1139777 | 1071143 | 1990259 | 738653 | 646369 | 545773 | 331493 | 495426 | 1642921 |
| 70 Net income (less def), Form 1120-A | -49735 | -4275 | -63469 | 17590 | 420 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | 747 | 747 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 8794132 | -231882 | 57099 | 364072 | 765908 | 738888 | 2391927 | 1228057 | 1467883 | 696417 | 495439 | 637357 | 182967 |
| 73 Statutory special deductions, total | 3437002 | 256856 | 320564 | 345457 | 206444 | 179132 | 357105 | 167105 | 164671 | 95104 | 109386 | 184141 | 1051036 |
| 74 Net operating loss deduction | 3219963 | 256821 | 319914 | 343781 | 202128 | 173237 | 344279 | 163977 | 154360 | 90645 | 99598 | 172938 | 898287 |
| 75 Dividends received deduction | 216317 | *35 | *650 | 1677 | 4316 | 5896 | 12826 | 3128 | 10311 | 4459 | 9789 | 11203 | 152027 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 33935342 | 122760 | 331479 | 704641 | 777400 | 947970 | 2217927 | 713139 | 1074067 | 647660 | 1073178 | 1993434 | 23331686 |
| 78 Income tax before credits, total | 11522705 | 33783 | 51126 | 114811 | 137159 | 200043 | 640131 | 242533 | 375766 | 226053 | 376166 | 705180 | 8419955 |
| 79 Regular tax | 11202044 | 30502 | 51051 | 114651 | 136595 | 197921 | 630748 | 234641 | 364317 | 220406 | 367070 | 690383 | 8163758 |
| 80 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 283135 | *3084 | *43 | *154 | *564 | 1812 | 9127 | 7531 | 10137 | 8233 | 8088 | 11533 | 222829 |
| 83 Environmental tax | 38006 | 197 | - | - | - | - | *26 | 74 | 284 | 433 | 1142 | 2597 | 33255 |
| 84 Foreign tax credit | 262706 | 57 | - | *25 | - | *6 | *6 | - | *2980 | *2912 | 4449 | 5026 | 247246 |
| 85 U.S. Possessions tax credit | 20059 | - | - | 8 | - | - | 221 | 145 | - | 1092 | - | - | 18593 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *215 | - | - | - | - | - | *94 | *4 | - | - | - | 3 | 114 |
| 88 General business credit | 324344 | *470 | *1232 | 2098 | 2491 | 4490 | 10412 | 2681 | 6836 | 5377 | 10174 | 23549 | 254534 |
| 89 Prior year minumum tax credit | 132032 | - | *33 | *548 | *49 | *41 | 3414 | 1803 | 3796 | 3632 | 6126 | 6273 | 106316 |
| 90 Income tax after credits, total | 10783349 | 33256 | 49861 | 112132 | 134619 | 195507 | 625984 | 237900 | 362153 | 213039 | 355417 | 670329 | 7793152 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers

MAJOR GROUP 36
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 44497 | 1675 | 13786 | 10203 | 7196 | 5679 | 5273 | 407 | 174 | 50 | 24 | 11 | 18 |
| 2 Total assets | 47285068 | - | 498262 | 1544206 | 2649632 | 3966682 | 9852377 | 2800665 | 2716771 | 1668871 | 1850147 | 1882406 | 17855049 |
| 3 Cash | 2537599 | - | 79426 | 142337 | 268034 | 369649 | 789824 | 158779 | 129374 | 104651 | 65375 | 62385 | 367766 |
| 4 Notes and accounts receivable | 7916742 | - | 51655 | 278444 | 466176 | 865661 | 2513674 | 579348 | 676485 | 369876 | 424043 | 332636 | 1358744 |
| 5 Less: Allowance for bad debts | 123130 | - | - | *255 | *326 | 8673 | 37913 | 9473 | 12692 | 7195 | 11020 | 16847 | 18737 |
| 6 Inventories | 16222593 | - | 215631 | 608760 | 1163836 | 1593700 | 3684192 | 1089835 | 810810 | 518540 | 547508 | 664437 | 5325343 |
| 7 U.S. govt. obligations, total | 74614 | - | *329 | *527 | - | *3474 | *24232 | *29068 | *1509 | 13641 | 1835 | - | - |
| 8 Tax-exempt securities | *20241 | - | - | - | - | *1303 | - | - | *13463 | - | 5475 | - | - |
| 9 Other current assets | 1270282 | - | 8293 | 19219 | 28487 | 86626 | 206978 | 57603 | 63397 | 57531 | 56356 | 42029 | 643763 |
| 10 Loans to stockholders | 376337 | - | 29610 | 50775 | 59092 | 73328 | 117528 | *8690 | 26548 | *448 | 4342 | 5974 | - |
| 11 Mortgage and real estate loans | 502201 | - | *9556 | *1757 | *14632 | *76079 | 83807 | *21179 | *4276 | - | 2765 | 910 | 287240 |
| 12 Other investments | 2935485 | - | *17049 | 47066 | 151631 | 210765 | 551115 | 211741 | 222694 | 216982 | 208194 | 119872 | 978374 |
| 13 Depreciable assets | 19618102 | - | 303201 | 695281 | 1079613 | 1396276 | 3808211 | 1047475 | 1210712 | 622288 | 740463 | 713795 | 8000789 |
| 14 Less: Accumulated depreciation | 8820169 | - | 220183 | 424187 | 758896 | 878588 | 2436687 | 589455 | 650491 | 312599 | 344119 | 289552 | 1915411 |
| 15 Depletable assets | *54015 | - | *1 | - | - | - | *12062 | - | *17 | *9366 | 6651 | 860 | 25058 |
| 16 Less: Accumulated depletion | 8351 | - | - | - | - | - | - | - | - | - | 2217 | 432 | 5703 |
| 17 Land | 3126616 | - | *14808 | 60059 | 59878 | 130360 | 384012 | 139693 | 133364 | 61520 | 79815 | 107719 | 1955389 |
| 18 Intangible assets (Amortizable) | 1022490 | - | *2224 | 54479 | 70209 | 47263 | 99890 | 13034 | 19636 | *3334 | 61238 | 71448 | 579735 |
| 19 Less: Accumulated amortization | 242635 | - | *459 | 13377 | 17728 | 20701 | 49023 | 6208 | 14214 | *1178 | 8784 | 14928 | 96035 |
| 20 Other assets | 802035 | - | -12878 | 23322 | 64994 | 20161 | 100475 | 49356 | 81881 | 11666 | 12226 | 82100 | 368733 |
| 21 Total liabilities | 47285068 | - | 498262 | 1544206 | 2649632 | 3966682 | 9852377 | 2800665 | 2716771 | 1668871 | 1850147 | 1882406 | 17855049 |
| 22 Accounts payable | 6866589 | - | 130272 | 299917 | 378776 | 617077 | 1460391 | 345339 | 283700 | 138994 | 236154 | 299821 | 2676147 |
| 23 Mort, notes, and bonds under 1 yr | 3826391 | - | 29673 | 88383 | 227996 | 395698 | 1161248 | 562393 | 392267 | 170661 | 226601 | 79094 | 492378 |
| 24 Other current liabilities | 3395015 | - | 20455 | 54287 | 95295 | 254997 | 602713 | 198525 | 169775 | 125505 | 95025 | 189774 | 1588664 |
| 25 Loans from stockholders | 2149177 | - | 199736 | 394482 | 400887 | 261636 | 577186 | 118861 | 39809 | *24053 | 28220 | 1722 | 102585 |
| 26 Mort, notes, bonds, 1 yr or more | 10090014 | - | 129297 | 272372 | 471503 | 694785 | 1545883 | 368247 | 473361 | 394987 | 637987 | 697960 | 4403633 |
| 27 Other liabilities | 868846 | - | 19075 | 43445 | 8990 | 21656 | 130696 | 17866 | 27892 | 35347 | -37030 | 34167 | 566743 |
| 28 Net worth | 20089036 | - | -30245 | 391320 | 1066184 | 1720833 | 4374260 | 1189433 | 1329968 | 779323 | 663192 | 579869 | 8024899 |
| 29 Capital stock | 2214347 | - | 109235 | 227673 | 234871 | 234054 | 507768 | 151480 | 70947 | 86065 | 62096 | 83967 | 446191 |
| 30 Paid-in or capital surplus | 5184113 | - | 154676 | 88832 | 230372 | 295063 | 263071 | 148012 | 108751 | 63073 | 190824 | 320790 | 3320649 |
| 31 Retained earnings, appropriated | 56402 | - | *4267 | - | *4701 | *7301 | *29416 | *10632 | *85 | - | - | - | - |
| 32 Retained earnings-unappropriated | 10211186 | - | -72332 | 131722 | 517398 | 1109668 | 2430316 | 365987 | 814887 | 303557 | 194727 | -6825 | 4422082 |
| 33 Retained earnings (S Corp) | 3253619 | - | -207053 | -22408 | 154845 | 244557 | 1386372 | 580338 | 348534 | 365759 | 218909 | 183766 | - |
| 34 Less: Cost of treasury stock | 830633 | - | *19038 | *34500 | 76003 | 169810 | 242683 | *67016 | *13235 | 39131 | 3365 | 1829 | 164025 |
| 35 Total receipts | 111582465 | 764616 | 2997719 | 5945375 | 7038538 | 10722089 | 24831560 | 7172390 | 5910860 | 4009562 | 4067910 | 4100426 | 34021418 |
| 36 Business receipts | 109513852 | 756224 | 2982836 | 5910702 | 6969016 | 10588199 | 24496674 | 7068583 | 5763884 | 3945007 | 4000144 | 4052887 | 32979696 |
| 37 Interest | 684195 | *313 | 2779 | 4102 | 9711 | 28569 | 65869 | 8972 | 18880 | 9880 | 12751 | 12881 | 509487 |
| 38 Interest on govt. obligations | 28402 | - | - | *350 | *714 | *102 | *1181 | *258 | *805 | *227 | 232 | 306 | 24229 |
| 39 Rents | 166429 | *286 | *1069 | *309 | *2322 | 4020 | 16850 | *2138 | 54497 | *339 | 5934 | 3308 | 75358 |
| 40 Royalties | 271699 | - | *2 | - | - | - | - | *1 | *90 | - | 100 | 123 | 271383 |
| 41 Net S-T cap gain less net LT loss | 2235 | - | - | - | *34 | - | *161 | *861 | *623 | - | - | - | 557 |
| 42 Net L-T cap gain less net ST loss | 52789 | *1022 | - | *141 | *1285 | 6136 | 12314 | *12945 | 1214 | *3493 | 1018 | 9491 | 3730 |
| 43 Net gain, noncapital assets | 95306 | *22 | *6046 | *1938 | 3879 | 19923 | 24723 | 1582 | 1714 | 20409 | 1713 | 2556 | 10801 |
| 44 Dividends, domestic corporations | 16797 | - | - | - | *161 | 3083 | 3580 | *470 | *4044 | *39 | 425 | 294 | 4700 |
| 45 Dividends, foreign corporations | *23 | - | - | - | - | - | *5 | - | *18 | - | - | - | - |
| 46 Other receipts | 750739 | *6749 | 4988 | 27834 | 51418 | 72057 | 210204 | 76579 | 65092 | 30167 | 45593 | 18580 | 141478 |
| 47 Total deductions | 108399520 | 789248 | 2969371 | 5891506 | 6962109 | 10485492 | 24360152 | 7042833 | 5738727 | 3927116 | 3948674 | 4019025 | 32265266 |
| 48 Cost of goods | 79146177 | *181080 | 203881 | 610909 | 1122139 | 1573715 | 3678051 | 1090369 | 818506 | 527110 | 535075 | 669225 | 5213891 |
| 49 Compensation of officers | 2399964 | *42686 | 176065 | 325076 | 311965 | 446347 | 707994 | 166543 | 93339 | 39205 | 23294 | 12785 | 54665 |
| 50 Salaries and wages | 10566511 | *11268 | 246595 | 414113 | 772978 | 888154 | 2144719 | 666376 | 577795 | 369277 | 403838 | 398915 | 3672486 |
| 51 Repairs | 591928 | *968 | 10999 | 31639 | 36985 | 54003 | 158851 | 39871 | 38429 | 19789 | 29939 | 27561 | 142893 |
| 52 Bad debts | 317214 | *1667 | 9133 | 25080 | 22094 | 36180 | 111429 | 29046 | 17655 | 6646 | 7306 | 8338 | 42640 |
| 53 Rent paid on business property | 1934365 | *26893 | 123376 | 302845 | 164599 | 173093 | 329021 | 71157 | 66422 | 46175 | 60532 | 79120 | 491132 |
| 54 Taxes paid | 2013060 | 8659 | 102536 | 176516 | 157255 | 246058 | 454898 | 109564 | 105874 | 55597 | 61958 | 69598 | 464547 |
| 55 Interest paid | 1564537 | *3309 | 11779 | 46669 | 74420 | 98260 | 271395 | 78915 | 75048 | 51356 | 61192 | 53473 | 738719 |
| 56 Contributions or gifts | 34180 | *180 | *2812 | 858 | 1398 | 3708 | 6026 | 2395 | 2555 | 986 | 949 | 212 | 12100 |
| 57 Amortization | 76967 | *375 | *238 | 5091 | 5255 | 6120 | 10668 | 1259 | 3897 | 2575 | 1985 | 4277 | 35227 |
| 58 Depreciation | 1439227 | *2318 | 24472 | 60715 | 82714 | 125100 | 267586 | 65994 | 76544 | 47505 | 50627 | 50926 | 584727 |
| 59 Depletion | *3722 | - | - | - | - | *429 | - | *-0 | *14 | *1 | 2351 | 926 | - |
| 60 Advertising | 1189936 | 74373 | 40607 | 74573 | 80848 | 98790 | 188048 | 72450 | 61475 | 31467 | 42887 | 44185 | 380234 |
| 61 Pension, prof sh, stock, annuity | 327786 | *149 | *5115 | *4669 | 33888 | 20151 | 99058 | 18654 | 22901 | 11823 | 8750 | 6122 | 96505 |
| 62 Employee benefit programs | 612041 | *636 | 16775 | 32555 | 48146 | 60911 | 142215 | 39957 | 48540 | 31364 | 30031 | 38082 | 122828 |
| 63 Net loss, noncapital assets | 103021 | 261 | *3487 | - | *500 | *1171 | 2221 | *3318 | 4016 | *57885 | 1115 | 1429 | 27618 |
| 64 Other deductions | 6078884 | 177041 | 360514 | 431151 | 493468 | 637549 | 1251878 | 348547 | 241529 | 140569 | 191421 | 185876 | 1619342 |
| 65 Total receipts less total deducts | 3182945 | -24632 | 28349 | 53870 | 76429 | 236597 | 471408 | 129556 | 172133 | 82446 | 119236 | 81401 | 1756152 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 3154543 | -24632 | 28349 | 53520 | 75715 | 236496 | 470227 | 129298 | 171328 | 82219 | 119005 | 81095 | 1731922 |
| 68 Net income, total | 3903690 | *11739 | 102132 | 168901 | 176164 | 303136 | 587776 | 170270 | 187405 | 179657 | 133437 | 98382 | 1784691 |
| 69 Deficit, total | 749148 | *36371 | 73783 | 115381 | 100448 | 66640 | 117548 | *40972 | 16077 | *97438 | 14432 | 17287 | 52769 |
| 70 Net income (less def), Form 1120-A | 181 | - | *-1839 | *2228 | *-208 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 649352 | *-27786 | 21787 | 38844 | 53536 | 116276 | 206150 | 54010 | 44800 | 83624 | 18539 | 39572 | - |
| 73 Statutory special deductions, total | 194313 | *6584 | 24753 | 15766 | 23101 | 11487 | 28865 | 10043 | 9130 | *21464 | 11278 | 7254 | 24586 |
| 74 Net operating loss deduction | 181421 | *6584 | 24753 | 15766 | 22988 | *9329 | 26000 | *9714 | *5590 | *21446 | 10940 | 7019 | 21291 |
| 75 Dividends received deduction | 12892 | - | - | - | *113 | 2158 | 2865 | *329 | *3540 | *18 | 338 | 235 | 3295 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2773895 | *2037 | *12850 | 41287 | 61982 | 157713 | 299768 | 96855 | 127467 | 68217 | 93951 | 51661 | 1760107 |
| 78 Income tax before credits, total | 907237 | *339 | *2071 | 6415 | 10457 | 33876 | 83650 | 32196 | 43538 | 24322 | 32455 | 18191 | 619726 |
| 79 Regular tax | 900777 | *328 | *2071 | 6415 | 10457 | 33742 | 83186 | 32145 | 43299 | 23186 | 32077 | 17940 | 615933 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 3942 | 11 | - | - | - | *134 | *465 | *42 | *581 | *782 | 283 | 186 | 1457 |
| 83 Environmental tax | 2593 | - | - | - | - | - | - | *10 | *31 | 57 | 94 | 65 | 2336 |
| 84 Foreign tax credit | *777 | - | - | - | - | - | *1 | - | *1 | - | - | - | 775 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 19449 | - | - | - | - | *246 | *167 | *102 | - | *192 | 121 | 261 | 18359 |
| 89 Prior year minumum tax credit | 6056 | - | *33 | - | - | *8 | *54 | *42 | *180 | *530 | 1263 | 36 | 3910 |
| 90 Income tax after credits, total | 880954 | *339 | *2038 | 6415 | 10457 | 33622 | 83428 | 32053 | 43356 | 23599 | 31071 | 17894 | 596681 |

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Building material dealers

MINOR INDUSTRY 5220
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 20982 | *1206 | 5991 | 4780 | 2576 | 2842 | 3101 | 262 | 145 | 41 | 15 | 11 | 11 |
| 2 Total assets | 33034442 | - | 200155 | 737680 | 950347 | 2023841 | 6227825 | 1788135 | 2212574 | 1395914 | 1077999 | 1882406 | 14537564 |
| 3 Cash | 1552919 | - | 42597 | 75207 | 126553 | 184294 | 552567 | 110050 | 119779 | 56625 | 46782 | 62385 | 176079 |
| 4 Notes and accounts receivable | 6008414 | - | *26238 | 207563 | 240246 | 570332 | 1940442 | 492992 | 576653 | 358594 | 335374 | 332636 | 927342 |
| 5 Less: Allowance for bad debts | 109081 | - | - | - | *326 | *5689 | 34059 | 8307 | 11878 | 7113 | 7932 | 16847 | 16929 |
| 6 Inventories | 10871356 | - | 68989 | 222528 | 310901 | 715218 | 2139062 | 622442 | 644147 | 444214 | 311220 | 664437 | 4728198 |
| 7 U.S. govt. obligations, total | 70832 | - | *329 | - | - | *3474 | *20977 | *29068 | *1509 | 13641 | 1835 | - | - |
| 8 Tax-exempt securities | *18938 | - | - | - | - | - | - | - | *13463 | - | 5475 | - | - |
| 9 Other current assets | 738412 | - | *1562 | *5395 | 18365 | 40592 | 114589 | 35270 | 51611 | 40818 | 29112 | 42029 | 359068 |
| 10 Loans to stockholders | 234620 | - | *18498 | *24038 | *33820 | 50526 | 70573 | *4895 | *21504 | *448 | 4342 | 5974 | - |
| 11 Mortgage and real estate loans | 84231 | - | - | - | *14632 | *19257 | *40198 | *5305 | *3066 | - | 864 | 910 | - |
| 12 Other investments | 1882404 | - | *12783 | *4192 | 33087 | 100135 | 272391 | 120165 | 180051 | 146246 | 107099 | 119872 | 786383 |
| 13 Depreciable assets | 14085718 | - | 154949 | 325889 | 437796 | 717745 | 2505990 | 642352 | 931386 | 548418 | 402019 | 713795 | 6705379 |
| 14 Less: Accumulated depreciation | 6081264 | - | 117038 | 204100 | 324996 | 450702 | 1679552 | 376525 | 482081 | 277177 | 222826 | 289552 | 1656714 |
| 15 Depletable assets | *41953 | - | - | - | - | - | - | - | *17 | *9366 | 6651 | 860 | 25058 |
| 16 Less: Accumulated depletion | 8351 | - | - | - | - | - | - | - | - | - | 2217 | 432 | 5703 |
| 17 Land | 2498090 | - | *7567 | *30625 | 22453 | 43996 | 195964 | 80639 | 92438 | 52017 | 55058 | 107719 | 1809614 |
| 18 Intangible assets (Amortizable) | 784502 | - | *105 | 42603 | *3977 | 30989 | 70723 | *5402 | 14865 | *3181 | 13069 | 71448 | 528140 |
| 19 Less: Accumulated amortization | 187829 | - | *105 | *11216 | *853 | 14360 | 38427 | *1569 | 10422 | *1120 | 8784 | 14928 | 86045 |
| 20 Other assets | 548577 | - | *-16320 | 14957 | 34693 | 18035 | 56387 | 25958 | 66465 | 7755 | 855 | 82100 | 257693 |
| 21 Total liabilities | 33034442 | - | 200155 | 737680 | 950347 | 2023841 | 6227825 | 1788135 | 2212574 | 1395914 | 1077999 | 1882406 | 14537564 |
| 22 Accounts payable | 5027353 | - | 72262 | 167788 | 199846 | 379448 | 996388 | 238943 | 241004 | 112098 | 118602 | 299821 | 2201152 |
| 23 Mort, notes, and bonds under 1 yr | 2337298 | - | *8252 | 22743 | 75246 | 112283 | 614130 | 317443 | 337014 | 147555 | 169641 | 79094 | 453896 |
| 24 Other current liabilities | 2332908 | - | 11337 | 27743 | 30858 | 88990 | 288286 | 109880 | 118372 | 103746 | 59145 | 189774 | 1304776 |
| 25 Loans from stockholders | 1002012 | - | 67167 | 130036 | 87990 | 110121 | 324032 | 92881 | 36433 | *22074 | 27254 | 1722 | 102302 |
| 26 Mort, notes, bonds, 1 yr or more | 6575207 | - | *38991 | 168443 | 114753 | 407692 | 758121 | 200507 | 308891 | 362259 | 208117 | 697960 | 3309474 |
| 27 Other liabilities | 460380 | - | *2824 | 17347 | *-2427 | 4921 | 39080 | *9274 | 26358 | 35347 | -28706 | 34167 | 322197 |
| 28 Net worth | 15299284 | - | -678 | 203580 | 444083 | 920388 | 3207786 | 819205 | 1144502 | 612835 | 523946 | 579869 | 6843769 |
| 29 Capital stock | 1350328 | - | 40679 | 124144 | 123076 | 124641 | 348635 | 113486 | 54562 | 38283 | 38062 | 83967 | 260792 |
| 30 Paid-in or capital surplus | 3957544 | - | *121704 | 41893 | 139063 | 144667 | 177567 | 51541 | 98254 | 28609 | 47948 | 320790 | 2785508 |
| 31 Retained earnings, appropriated | *29250 | - | - | - | - | *1597 | *26046 | *1521 | *85 | - | - | - | - |
| 32 Retained earnings-unappropriated | 8081981 | - | -28206 | 60718 | 143533 | 710101 | 1685038 | 304038 | 703176 | 321528 | 328487 | -6825 | 3860394 |
| 33 Retained earnings (S Corp) | 2469386 | - | *-127950 | 9058 | 61538 | 84442 | 1175681 | 414790 | 298251 | *257002 | 112808 | 183766 | - |
| 34 Less: Cost of treasury stock | 589203 | - | *6906 | *32233 | *23127 | 145061 | 205181 | *66170 | *9825 | *32587 | 3360 | 1829 | 62925 |
| 35 Total receipts | 82072228 | *618966 | 1557982 | 3694477 | 2995572 | 5675196 | 16930424 | 4888012 | 5095380 | 3377941 | 2339365 | 4100426 | 30798486 |
| 36 Business receipts | 80707342 | *612001 | 1549170 | 3684726 | 2978017 | 5601926 | 16764383 | 4837125 | 5018157 | 3340808 | 2297992 | 4052887 | 29970149 |
| 37 Interest | 509200 | *87 | *402 | 1245 | 3640 | 13173 | 32860 | 5779 | 11501 | 7643 | 11855 | 12881 | 408132 |
| 38 Interest on govt. obligations | 26336 | - | - | *1 | *449 | *22 | *1106 | *258 | *805 | *186 | 219 | 306 | 22984 |
| 39 Rents | 92067 | *9 | - | - | *591 | *627 | 8744 | *1900 | 17654 | *339 | 3464 | 3308 | 55431 |
| 40 Royalties | 271699 | - | *2 | - | - | - | - | *1 | *90 | - | 100 | 123 | 271383 |
| 41 Net S-T cap gain less net LT loss | *1330 | - | - | - | - | - | *161 | - | *613 | - | - | - | 557 |
| 42 Net L-T cap gain less net ST loss | 45713 | *1022 | - | *141 | - | *5521 | 7437 | *12909 | 1171 | *3493 | 1018 | 9491 | 3508 |
| 43 Net gain, noncapital assets | 63332 | *8 | *5959 | *1938 | 2627 | 16988 | 19132 | *776 | 1558 | 1284 | 613 | 2556 | 9894 |
| 44 Dividends, domestic corporations | 13100 | - | - | - | - | *1890 | 2323 | *171 | *4044 | *39 | 424 | 294 | 3915 |
| 45 Dividends, foreign corporations | *23 | - | - | - | - | - | *5 | - | *18 | - | - | - | - |
| 46 Other receipts | 342086 | *5838 | *2449 | 6426 | 10248 | 35048 | 94274 | 29093 | 39769 | 24148 | 23680 | 18580 | 52534 |
| 47 Total deductions | 79353641 | *614446 | 1532593 | 3664658 | 2966990 | 5537098 | 16560037 | 4783614 | 4951573 | 3253657 | 2260391 | 4019025 | 29209560 |
| 48 Cost of goods | 59101915 | *37035 | 61056 | 222658 | 296919 | 715653 | 2142438 | 621714 | 651044 | 451887 | 308261 | 669225 | 4608951 |
| 49 Compensation of officers | 1413132 | *34714 | 88179 | 168102 | 119254 | 241976 | 476065 | 100289 | 81395 | 35186 | 11374 | 12785 | 43812 |
| 50 Salaries and wages | 7707294 | *4580 | 85785 | 239976 | 376934 | 439360 | 1332620 | 459687 | 472515 | 303632 | 212985 | 398915 | 3380305 |
| 51 Repairs | 398763 | *546 | 3001 | 9843 | 14523 | 24633 | 111310 | 25315 | 32275 | 16468 | 16752 | 27561 | 116535 |
| 52 Bad debts | 263532 | *1640 | *8246 | 20659 | 13748 | 25687 | 96563 | 26774 | 16589 | 5785 | 4860 | 8338 | 34644 |
| 53 Rent paid on business property | 1266088 | *13941 | 70046 | 239427 | 53616 | 83382 | 163918 | 44067 | 46484 | 34017 | 21180 | 79120 | 416891 |
| 54 Taxes paid | 1313117 | *3417 | 42896 | 94496 | 64658 | 123590 | 286004 | 71629 | 84425 | 46788 | 32695 | 69598 | 392922 |
| 55 Interest paid | 1098873 | *1343 | 6144 | 21823 | 17253 | 48890 | 134538 | 45937 | 54066 | 46937 | 28616 | 53473 | 639851 |
| 56 Contributions or gifts | 28210 | *180 | *2661 | *768 | *731 | 1966 | 4349 | 1814 | 2421 | 671 | 942 | 212 | 11496 |
| 57 Amortization | 53422 | *337 | *21 | *2886 | *322 | 4486 | 6827 | 926 | 2992 | 1250 | 1436 | 4277 | 27662 |
| 58 Depreciation | 1044819 | *1465 | 13783 | 32347 | 26702 | 67114 | 179540 | 43559 | 62309 | 41241 | 25532 | 50926 | 500302 |
| 59 Depletion | *3722 | - | - | - | - | *429 | - | *-0 | *14 | *1 | 2351 | 926 | - |
| 60 Advertising | 781587 | *72531 | 20750 | 44404 | 23519 | 41232 | 96549 | 36310 | 42972 | 20245 | 14266 | 44185 | 324624 |
| 61 Pension, prof sh, stock, annuity | 259751 | *2 | *3177 | *4669 | *27920 | 9401 | 77422 | 11171 | 19453 | 10211 | 4531 | 6122 | 85672 |
| 62 Employee benefit programs | 434142 | *441 | *3507 | 20294 | 20436 | 40154 | 95643 | 33177 | 40695 | 27786 | 18753 | 38082 | 95173 |
| 63 Net loss, noncapital assets | 42017 | - | *2916 | - | *22 | *841 | *485 | *2879 | *3729 | *2072 | 130 | 1429 | 27513 |
| 64 Other deductions | 4143256 | *147077 | 220544 | 253038 | 224918 | 351754 | 755463 | 192033 | 198203 | 107893 | 82232 | 185876 | 1424225 |
| 65 Total receipts less total deducts | 2718587 | *4520 | 25389 | 29819 | 28582 | 138098 | 370387 | 104398 | 143807 | 124284 | 78974 | 81401 | 1588926 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 2692251 | *4520 | 25389 | 29819 | 28133 | 138076 | 369281 | 104140 | 143002 | 124098 | 78756 | 81095 | 1565942 |
| 68 Net income, total | 3081019 | *9987 | 50208 | 101153 | 80869 | 175836 | 444577 | 139222 | 158480 | 134126 | 85678 | 98382 | 1602501 |
| 69 Deficit, total | 388768 | *5467 | *24818 | 71334 | 52736 | 37760 | 75296 | *35082 | *15479 | *10028 | 6922 | 17287 | 36559 |
| 70 Net income (less def), Form 1120-A | *-2207 | - | *-2005 | - | *-202 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 550035 | *3119 | *19617 | 26632 | 46910 | 60704 | 199975 | 45934 | 42466 | *65509 | -401 | 39572 | - |
| 73 Statutory special deductions, total | 105180 | *5031 | *13840 | *6709 | *6450 | *7127 | 22002 | *2138 | 7075 | *649 | 2869 | 7254 | 24036 |
| 74 Net operating loss deduction | 94877 | *5031 | *13840 | *6709 | *6450 | *5804 | 20018 | *2018 | *3535 | *630 | 2532 | 7019 | 21291 |
| 75 Dividends received deduction | 10303 | - | - | - | - | *1323 | 1984 | *120 | *3540 | *18 | 337 | 235 | 2745 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2302368 | *1837 | *8509 | *25393 | 22593 | 93866 | 195506 | 83313 | 103321 | 61616 | 76287 | 51661 | 1578465 |
| 78 Income tax before credits, total | 771571 | *276 | *1420 | *3964 | 3866 | 19927 | 57090 | 28108 | 34914 | 21824 | 26162 | 18191 | 555830 |
| 79 Regular tax | 766612 | *276 | *1420 | *3964 | 3866 | 19812 | 56740 | 28056 | 35088 | 20941 | 26055 | 17940 | 552454 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2724 | - | - | - | - | *115 | *350 | *42 | *179 | *545 | 40 | 186 | 1266 |
| 83 Environmental tax | 2312 | - | - | - | - | - | - | *10 | *21 | *40 | 66 | 65 | 2110 |
| 84 Foreign tax credit | *464 | - | - | - | - | - | *1 | - | *1 | - | - | - | 462 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 19148 | - | - | - | - | *246 | *62 | *56 | - | *189 | 6 | 261 | 18330 |
| 89 Prior year minumum tax credit | 6056 | - | *33 | - | - | *8 | *54 | *42 | *180 | *530 | 1263 | 36 | 3910 |
| 90 Income tax after credits, total | 745902 | *276 | *1387 | *3964 | 3866 | 19673 | 56973 | 28011 | 34733 | 21105 | 24893 | 17894 | 533128 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Hardware stores

MINOR INDUSTRY 5251
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 11879 | *276 | 2721 | 3050 | 3227 | 1472 | 1026 | *73 | *19 | *6 | 6 | ** | 3 |
| 2 Total assets | 6792072 | - | 104134 | 439127 | 1189464 | 978964 | 1751647 | *466685 | *290308 | *201412 | 490729 | ** | 879601 |
| 3 Cash | 411897 | - | 12228 | 19038 | 78189 | 86092 | 122671 | *20265 | *3812 | *30320 | 11240 | ** | 28042 |
| 4 Notes and accounts receivable | 872179 | - | *2397 | 54399 | 147316 | 156646 | 328458 | *64663 | *28389 | *5914 | 63668 | ** | 20331 |
| 5 Less: Allowance for bad debts | 10091 | - | - | *255 | - | *1220 | 2549 | *1061 | *814 | - | 2991 | ** | 1202 |
| 6 Inventories | 3077002 | - | 72483 | 260686 | 632952 | 432238 | 733560 | *237480 | *136958 | *65176 | 172009 | ** | 333460 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *1303 | - | - | - | - | *1303 | - | - | - | - | - | - | - |
| 9 Other current assets | 119904 | - | *5271 | *5314 | 7138 | 14773 | 25250 | *5348 | *6049 | *12496 | 18923 | ** | 19340 |
| 10 Loans to stockholders | 86034 | - | *1757 | *26047 | *17477 | *18396 | 17313 | - | *5043 | - | - | - | - |
| 11 Mortgage and real estate loans | *10385 | - | - | *1757 | - | - | *2936 | *4482 | *1210 | - | - | - | - |
| 12 Other investments | 599264 | - | *2505 | *21453 | 98607 | 94703 | 174195 | *34141 | *22436 | *52610 | 98613 | ** | - |
| 13 Depreciable assets | 2401411 | - | *26167 | 137324 | 332851 | 381606 | 613581 | *166880 | *117695 | *53578 | 139533 | ** | 432197 |
| 14 Less: Accumulated depreciation | 1229038 | - | *19677 | 98796 | 208505 | 245473 | 347692 | *101020 | *68549 | *23537 | 71006 | ** | 44781 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 188093 | - | - | *3248 | *12325 | 25403 | 50209 | *11764 | *22018 | *3923 | 22149 | ** | 37054 |
| 18 Intangible assets (Amortizable) | 161425 | - | - | *11480 | 55462 | 15794 | 17783 | *4579 | *4614 | - | 28431 | ** | 23282 |
| 19 Less: Accumulated amortization | 33411 | - | - | *1765 | *11499 | *6035 | 6663 | *2523 | *3757 | - | - | - | 1170 |
| 20 Other assets | 135715 | - | *1003 | -802 | 27151 | 4739 | 22595 | *21685 | *15205 | *932 | 10159 | ** | 33048 |
| 21 Total liabilities | 6792072 | - | 104134 | 439127 | 1189464 | 978964 | 1751647 | *466685 | *290308 | *201412 | 490729 | ** | 879601 |
| 22 Accounts payable | 968990 | - | *11640 | 72884 | 131186 | 132409 | 294123 | *71594 | *38136 | *19355 | 61774 | ** | 135888 |
| 23 Mort, notes, and bonds under 1 yr | 390512 | - | *1100 | *21047 | 33346 | 51966 | 97489 | *75273 | *46544 | *22805 | 30247 | ** | 10694 |
| 24 Other current liabilities | 386553 | - | *1687 | 17803 | 36885 | 42181 | 117178 | *46180 | *13805 | *13894 | 15382 | ** | 81558 |
| 25 Loans from stockholders | 725327 | - | *72297 | 127124 | 262587 | 102781 | 131284 | *23121 | *3190 | *1978 | 966 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1603241 | - | *41217 | 66921 | 270677 | 142469 | 339325 | *74484 | *73937 | *6851 | 323705 | ** | 263655 |
| 27 Other liabilities | 245385 | - | *15526 | *1 | *11300 | *15367 | 62458 | *3540 | *458 | - | -9784 | ** | 146520 |
| 28 Net worth | 2472063 | - | -39334 | 133348 | 443485 | 491791 | 709791 | *172493 | *114238 | *136529 | 68439 | ** | 241285 |
| 29 Capital stock | 643238 | - | 39683 | 77643 | 80414 | 94541 | 124268 | *5122 | *14339 | *47774 | 23634 | ** | 135819 |
| 30 Paid-in or capital surplus | 541771 | - | *22407 | *36889 | 61394 | 83160 | 48747 | *84240 | *8599 | *3100 | 78092 | ** | 115144 |
| 31 Retained earnings, appropriated | *4701 | - | - | - | *4701 | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 903773 | - | *-26694 | 57048 | 265707 | 245033 | 431120 | *30012 | *44360 | *-8905 | -124229 | ** | -9678 |
| 33 Retained earnings (S Corp) | 490578 | - | *-68947 | *-37910 | 72889 | *93734 | 135182 | *53297 | *50283 | *101104 | 90946 | - | - |
| 34 Less: Cost of treasury stock | 111998 | - | *5783 | *323 | *41621 | *24676 | *29526 | *179 | *3343 | *6543 | 5 | - | - |
| 35 Total receipts | 14755189 | *56049 | 431220 | 1002868 | 2396480 | 2234196 | 4087586 | *952551 | *652069 | *490053 | 1370616 | ** | 1081502 |
| 36 Business receipts | 14566251 | *54621 | 430370 | 984945 | 2363836 | 2203336 | 4035967 | *945240 | *638163 | *482802 | 1352050 | ** | 1074922 |
| 37 Interest | 38159 | *226 | *444 | 2658 | 4501 | 8491 | 10937 | *1621 | *2836 | *2021 | 462 | - | 3962 |
| 38 Interest on govt. obligations | *999 | - | - | - | *264 | *79 | - | - | - | *41 | 13 | - | 602 |
| 39 Rents | 12041 | *277 | - | *309 | *1599 | *2179 | 3375 | *138 | *771 | - | 2254 | - | 1138 |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *904 | - | - | - | *34 | - | - | *861 | *10 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 3976 | - | - | - | *1013 | *126 | *2829 | *3 | *5 | - | - | - | - |
| 43 Net gain, noncapital assets | 4823 | *14 | *87 | - | *675 | *1346 | *827 | *711 | *60 | *12 | 1074 | ** | 19 |
| 44 Dividends, domestic corporations | 2230 | - | - | - | - | *1031 | *949 | *249 | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 125806 | *911 | *319 | *14956 | 24558 | 17607 | 32703 | *3727 | *10225 | *5178 | 14762 | ** | 860 |
| 47 Total deductions | 14715284 | *85903 | 447948 | 1005193 | 2382778 | 2219642 | 4028959 | *938669 | *639808 | *553249 | 1334767 | ** | 1078368 |
| 48 Cost of goods | 9842822 | *144045 | 72483 | 262705 | 632952 | 432237 | 724902 | *238489 | *137648 | *65557 | 162809 | ** | 331620 |
| 49 Compensation of officers | 520584 | *253 | *31471 | 75483 | 139804 | 76012 | 133873 | *42057 | *8122 | *2661 | 7151 | ** | 3697 |
| 50 Salaries and wages | 1734633 | *6284 | *48156 | 93243 | 257023 | 260172 | 523228 | *134521 | *89417 | *50656 | 150795 | ** | 121137 |
| 51 Repairs | 80152 | *422 | *1441 | 3404 | 10038 | 10349 | 22036 | *7503 | *4368 | *1069 | 8814 | ** | 10710 |
| 52 Bad debts | 31574 | *27 | *226 | *3842 | 3618 | 7058 | 9352 | *1939 | *926 | *822 | 2223 | ** | 1541 |
| 53 Rent paid on business property | 447140 | *3756 | *28168 | 39132 | 83731 | 60839 | 121158 | *20261 | *17132 | *8781 | 26533 | ** | 37648 |
| 54 Taxes paid | 350232 | *1287 | 18747 | 34093 | 56945 | 61882 | 91365 | *19834 | *15741 | *6554 | 19073 | ** | 24712 |
| 55 Interest paid | 181308 | *1165 | *622 | 8636 | 31071 | 19060 | 49208 | *12714 | *11895 | *1667 | 20917 | ** | 24353 |
| 56 Contributions or gifts | 3368 | - | *44 | *90 | 530 | 709 | 1135 | *251 | *134 | *316 | - | - | 159 |
| 57 Amortization | 16309 | 38 | - | *2187 | 3613 | *1576 | 2715 | *297 | *896 | 1280 | 520 | ** | 3187 |
| 58 Depreciation | 174298 | *853 | 2576 | 9585 | 32814 | 27946 | 39610 | *8961 | *8073 | *4869 | 15955 | ** | 23055 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 230162 | *1095 | *3622 | 11104 | 42622 | 33482 | 55607 | *14290 | *16718 | *7630 | 20969 | ** | 23024 |
| 61 Pension, prof sh, stock, annuity | 35729 | 147 | - | - | *4946 | *2360 | 15837 | *2060 | *3098 | *1564 | 2961 | - | 2755 |
| 62 Employee benefit programs | 108884 | *196 | *1405 | *8192 | 18309 | 13524 | 26996 | *5202 | *5406 | *3229 | 10632 | - | 15792 |
| 63 Net loss, noncapital assets | 57743 | 261 | - | - | - | *330 | *522 | - | *126 | *55813 | 692 | - | - |
| 64 Other deductions | 900346 | *22598 | 42031 | 79333 | 146731 | 132050 | 242395 | *66036 | *28016 | *23504 | 68363 | ** | 49287 |
| 65 Total receipts less total deducts | 39905 | *-29854 | -16728 | -2325 | 13701 | 14553 | 58627 | *13882 | *12262 | *-63197 | 35849 | ** | 3134 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 38906 | *-29854 | -16728 | -2325 | 13437 | 14474 | 58627 | *13882 | *12262 | *-63237 | 35836 | ** | 2532 |
| 68 Net income, total | 321432 | *1050 | *20886 | 25860 | 54259 | 39788 | 81435 | *15736 | *12838 | *24173 | 35856 | ** | 9550 |
| 69 Deficit, total | 282526 | *30904 | *37614 | *28185 | 40822 | 25314 | *22808 | *1854 | *576 | 87410 | 21 | - | 7018 |
| 70 Net income (less def), Form 1120-A | *2085 | - | *-137 | *2228 | *-6 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -15370 | *-30904 | *-15747 | *-10758 | -12836 | *11184 | 3622 | *-1525 | *2334 | *17572 | 21687 | - | - |
| 73 Statutory special deductions, total | 42830 | 851 | *9277 | *3111 | *8911 | *2166 | 2760 | *7589 | - | - | 8164 | ** | - |
| 74 Net operating loss deduction | 41269 | 851 | *9277 | *3111 | *8911 | *1445 | *2095 | *7414 | - | - | 8164 | ** | - |
| 75 Dividends received deduction | 1562 | - | - | - | - | *722 | *665 | *174 | - | - | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 163180 | *199 | *663 | *14135 | 28920 | 22903 | 55942 | *8147 | *10115 | *6601 | 6004 | - | 9550 |
| 78 Income tax before credits, total | 41273 | *64 | *99 | *2187 | 4957 | 4548 | 15204 | *2433 | *3779 | *2249 | 2300 | ** | 3454 |
| 79 Regular tax | 40336 | *52 | *99 | *2187 | 4957 | 4548 | 15092 | *2433 | *3435 | *2244 | 2041 | - | 3247 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *902 | 11 | - | - | - | - | *112 | - | *344 | - | 243 | ** | 191 |
| 83 Environmental tax | *36 | - | - | - | - | - | - | - | - | *5 | 16 | ** | 15 |
| 84 Foreign tax credit | 314 | - | - | - | - | - | - | - | - | - | - | - | 314 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *205 | - | - | - | - | - | *72 | - | - | *4 | 115 | - | 15 |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 40754 | *64 | *99 | *2187 | 4957 | 4548 | 15132 | *2433 | *3779 | *2246 | 2185 | ** | 3125 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials; garden supplies, and mobile home dealers: Garden supplies and mobile home dealers

| MINOR INDUSTRY 5265<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 11636 | *193 | 5074 | 2372 | 1393 | 1365 | 1146 | *72 | *11 | *3 | 3 | ** | 4 |
| 2 Total assets | 7458554 | - | 193974 | 367399 | 509820 | 963877 | 1872906 | *545845 | *213889 | *71544 | 281419 | ** | 2437883 |
| 3 Cash | 572783 | - | 24601 | 48092 | 63291 | 99263 | 114585 | *28464 | *5784 | *17706 | 7352 | ** | 163645 |
| 4 Notes and accounts receivable | 1036149 | - | 23020 | *16481 | 78614 | 138683 | 244775 | *21694 | *71443 | *5368 | 25001 | - | 411071 |
| 5 Less: Allowance for bad debts | 3958 | - | - | - | - | *1764 | *1304 | *105 | - | *82 | 97 | - | 606 |
| 6 Inventories | 2274236 | - | 74160 | 125547 | 219983 | 446244 | 811570 | *229913 | *29705 | *9150 | 64279 | ** | 263685 |
| 7 U.S. govt. obligations, total | *3782 | - | - | *527 | - | - | *3255 | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 411966 | - | *1460 | *8509 | 2985 | 31261 | 67139 | *16985 | *5736 | *4216 | 8320 | ** | 265354 |
| 10 Loans to stockholders | 55683 | - | *9354 | *690 | *7796 | 4406 | 29642 | *3795 | - | - | - | - | - |
| 11 Mortgage and real estate loans | 407585 | - | *9556 | - | - | *56823 | *40673 | *11392 | - | - | 1901 | ** | 287240 |
| 12 Other investments | 453817 | - | *1761 | *21422 | *19937 | *15926 | 104529 | *57434 | *20208 | *18126 | 2482 | - | 191991 |
| 13 Depreciable assets | 3130974 | - | 122085 | 232068 | 308966 | 296925 | 688640 | *238243 | *161632 | *20291 | 198910 | ** | 863213 |
| 14 Less: Accumulated depreciation | 1509867 | - | 83468 | 121291 | 225395 | 182412 | 409442 | *111910 | *99860 | *11885 | 50287 | ** | 213916 |
| 15 Depletable assets | *12063 | - | *1 | - | - | - | *12062 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 440433 | - | *7241 | *26186 | *25100 | 60961 | 137839 | *47290 | *18907 | *5580 | 2608 | - | 108720 |
| 18 Intangible assets (Amortizable) | 76563 | - | *2118 | *396 | *10770 | *480 | 11384 | *3054 | *157 | *153 | 19738 | - | 28313 |
| 19 Less: Accumulated amortization | 21395 | - | *354 | *396 | *5376 | *307 | 3934 | *2116 | *34 | *58 | - | - | 8820 |
| 20 Other assets | 117744 | - | 2439 | *9166 | *3150 | -2613 | 21494 | *1713 | *211 | *2979 | 1212 | ** | 77992 |
| 21 Total liabilities | 7458554 | - | 193974 | 367399 | 509820 | 963877 | 1872906 | *545845 | *213889 | *71544 | 281419 | ** | 2437883 |
| 22 Accounts payable | 870246 | - | 46370 | *59244 | 47745 | 105219 | 169880 | *34802 | *4560 | *7542 | 55777 | ** | 339108 |
| 23 Mort, notes, and bonds under 1 yr | 1098581 | - | *20320 | *44592 | 119404 | 231449 | 449629 | *169676 | *8709 | *301 | 26712 | ** | 27787 |
| 24 Other current liabilities | 675555 | - | 7431 | 8741 | 27553 | 123826 | 197249 | *42465 | *37598 | *7865 | 20497 | ** | 202330 |
| 25 Loans from stockholders | 421838 | - | 60272 | *137322 | *50311 | 48735 | 121870 | *2859 | *185 | - | - | - | 283 |
| 26 Mort, notes, bonds, 1 yr or more | 1911566 | - | *49089 | *37008 | 86073 | 144624 | 448437 | *93256 | *90533 | *25878 | 106165 | ** | 830503 |
| 27 Other liabilities | 163082 | - | *724 | *26098 | *118 | *1369 | 29158 | *5052 | *1076 | - | 1460 | - | 98027 |
| 28 Net worth | 2317688 | - | 9767 | 54392 | 178617 | 308654 | 456683 | *197735 | *71228 | *29959 | 70807 | ** | 939845 |
| 29 Capital stock | 220781 | - | 28873 | 25886 | 31382 | 14873 | 34864 | *32871 | *2046 | *7 | 399 | ** | 49581 |
| 30 Paid-in or capital surplus | 684798 | - | *10565 | *10050 | *29914 | 67236 | 36757 | *12232 | *1898 | *31364 | 64784 | - | 419998 |
| 31 Retained earnings, appropriated | *22452 | - | *4267 | - | - | *5703 | *3370 | *9111 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1225433 | - | -17433 | *13956 | 108159 | 154533 | 314158 | *31938 | *67351 | -9065 | -9531 | - | 571367 |
| 33 Retained earnings (S Corp) | 293655 | - | *-10156 | *6444 | *20417 | 66382 | *75509 | *112251 | - | *7654 | 15154 | ** | - |
| 34 Less: Cost of treasury stock | 129431 | - | *6349 | *1943 | *11255 | *73 | *7976 | *667 | *67 | - | - | - | 101100 |
| 35 Total receipts | 14755048 | *89601 | 1008517 | 1248030 | 1646487 | 2812698 | 3813549 | *1331826 | *163411 | *141568 | 357930 | ** | 2141430 |
| 36 Business receipts | 14240258 | *89601 | 1003296 | 1241031 | 1627163 | 2782937 | 3696324 | *1286217 | *107565 | *121396 | 350102 | ** | 1934624 |
| 37 Interest | 136836 | - | *1933 | *199 | 1570 | 6905 | 22071 | *1572 | *4543 | 216 | 435 | - | 97393 |
| 38 Interest on govt. obligations | *1067 | - | - | *349 | - | - | *75 | - | - | - | - | - | 644 |
| 39 Rents | 62321 | - | *1069 | - | *132 | *1214 | 4731 | *101 | *36071 | - | 215 | - | 18789 |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 3100 | - | - | - | *271 | *488 | *2048 | *32 | *38 | - | - | - | 222 |
| 43 Net gain, noncapital assets | 27151 | - | - | - | *577 | *1589 | 4765 | *95 | *96 | 19114 | 26 | ** | 888 |
| 44 Dividends, domestic corporations | 1468 | - | - | - | *161 | *162 | *308 | *50 | - | - | 1 | - | 785 |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 282847 | - | *2220 | *6452 | 16612 | 19402 | 83227 | *43759 | *15098 | *842 | 7151 | ** | 88084 |
| 47 Total deductions | 14330595 | *88900 | 988830 | 1221655 | 1612341 | 2728752 | 3771156 | *1320550 | *147347 | *120210 | 353516 | ** | 1977338 |
| 48 Cost of goods | 10201439 | - | 70343 | 125547 | 192268 | 425825 | 810711 | *230167 | *29814 | *9666 | 64004 | ** | 273320 |
| 49 Compensation of officers | 466248 | *7718 | 56415 | 81490 | 52908 | 128359 | 98057 | *24197 | *3822 | *1358 | 4769 | ** | 7155 |
| 50 Salaries and wages | 1124583 | *403 | 112654 | *80894 | 139021 | 188622 | 288870 | *72167 | *15863 | *14988 | 40057 | ** | 171044 |
| 51 Repairs | 113012 | - | 6557 | 18392 | 12423 | 19021 | 25505 | *7053 | *1786 | *2252 | 4374 | ** | 15648 |
| 52 Bad debts | 22107 | - | *661 | *579 | *4729 | 3435 | 5514 | *333 | *140 | 39 | 223 | - | 6456 |
| 53 Rent paid on business property | 221137 | *9195 | 25162 | *24286 | 27253 | 28872 | 43945 | *6829 | *2806 | *3376 | 12820 | ** | 36593 |
| 54 Taxes paid | 349711 | *3955 | 40894 | 47927 | 35652 | 60587 | 77529 | *18101 | *5709 | *2254 | 10191 | ** | 46912 |
| 55 Interest paid | 284356 | *802 | 5013 | 16209 | 26096 | 30310 | 87649 | *20264 | *9087 | *2752 | 11659 | ** | 74515 |
| 56 Contributions or gifts | 2603 | - | *107 | - | *138 | 1033 | 542 | *331 | - | - | 7 | - | 445 |
| 57 Amortization | 7236 | - | *216 | *18 | *1320 | *58 | 1126 | *36 | *9 | *45 | 29 | - | 4378 |
| 58 Depreciation | 220109 | - | 8112 | 18782 | 23198 | 30040 | 48435 | *13474 | *6162 | *1395 | 9140 | ** | 61370 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 178187 | *748 | 16234 | 19064 | 14706 | 24077 | 35892 | *21850 | *1785 | *3592 | 7652 | ** | 32586 |
| 61 Pension, prof sh, stock, annuity | 32306 | - | *1939 | - | *1022 | *8389 | 5799 | *5423 | *350 | *48 | 1258 | - | 8078 |
| 62 Employee benefit programs | 69015 | - | *11863 | *4070 | *9402 | 7233 | 19575 | *1577 | *2439 | 349 | 645 | - | 11862 |
| 63 Net loss, noncapital assets | 3262 | - | *571 | - | *478 | - | *1214 | *438 | *162 | - | 293 | - | 105 |
| 64 Other deductions | 1035282 | *7365 | 97939 | 98780 | 121820 | 153744 | 254019 | *90478 | *15310 | *9172 | 40826 | ** | 145830 |
| 65 Total receipts less total deducts | 424453 | *702 | 19687 | 26375 | 34145 | 83946 | 42393 | *11276 | *16064 | *21358 | 4414 | ** | 164092 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 423385 | *702 | 19687 | 26026 | 34145 | 83946 | 42319 | *11276 | *16064 | *21358 | 4414 | ** | 163449 |
| 68 Net income, total | 501239 | *702 | 31038 | 41888 | 41036 | 87512 | 61763 | *15312 | *16086 | *21358 | 11903 | - | 172640 |
| 69 Deficit, total | 77854 | - | *11351 | *15862 | *6891 | *3566 | 19444 | *4036 | *22 | - | 7490 | ** | 9192 |
| 70 Net income (less def), Form 1120-A | *303 | - | *303 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 114688 | - | *17918 | 22970 | *19462 | 44389 | *2553 | *9601 | - | *543 | -2747 | ** | - |
| 73 Statutory special deductions, total | 46303 | *702 | *1636 | *5946 | *7740 | *2194 | 4103 | *317 | *2055 | 20815 | 244 | - | 550 |
| 74 Net operating loss deduction | 45275 | *702 | *1636 | *5946 | *7627 | *2081 | *3888 | *282 | *2055 | 20815 | 244 | - | - |
| 75 Dividends received deduction | 1028 | - | - | - | *113 | *114 | *216 | *35 | - | - | 1 | - | 550 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 308347 | - | *3677 | *1759 | *10469 | 40944 | 48320 | *5395 | *14031 | - | 11660 | - | 172092 |
| 78 Income tax before credits, total | 94392 | - | *552 | *264 | *1634 | 9401 | 11357 | *1655 | *4845 | 248 | 3993 | - | 60443 |
| 79 Regular tax | 93830 | - | *552 | *264 | *1634 | 9382 | 11354 | *1655 | *4776 | - | 3980 | - | 60232 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *317 | - | - | - | - | *19 | *3 | - | *58 | 237 | - | - | - |
| 83 Environmental tax | 245 | - | - | - | - | - | - | - | 10 | 12 | 12 | - | 211 |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *95 | - | - | - | - | - | *34 | *46 | - | - | - | - | 15 |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 94297 | - | *552 | *264 | *1634 | 9401 | 11323 | *1609 | *4845 | 248 | 3993 | - | 60428 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 9064 | *166 | 2735 | 1931 | 1865 | 1226 | 857 | 99 | 69 | 29 | 21 | 24 | 41 |
| 2 Total assets | 270010647 | - | 167661 | 284077 | 644385 | 841272 | 1615782 | 706411 | 1140998 | 1044071 | 1470193 | 3868407 | 258227391 |
| 3 Cash | 5933137 | - | 35696 | 47263 | 75599 | 105403 | 240954 | 79770 | 89736 | 57816 | 56852 | 158783 | 4985266 |
| 4 Notes and accounts receivable | 50753981 | - | *2440 | *11758 | 28542 | 94539 | 225988 | 59747 | 165214 | 146855 | 152093 | 505846 | 49360959 |
| 5 Less: Allowance for bad debts | 1370091 | - | - | - | - | *951 | *933 | *2812 | *1851 | *3824 | 3258 | 10219 | 1346243 |
| 6 Inventories | 53164106 | - | *84774 | 139669 | 395047 | 374481 | 713356 | 321932 | 448778 | 400061 | 689590 | 1343527 | 48252890 |
| 7 U.S. govt. obligations, total | 2532222 | - | - | - | - | *2224 | *3883 | - | *9389 | - | 898 | - | 2515829 |
| 8 Tax-exempt securities | *20980658 | - | - | - | - | - | *108 | *7417 | - | - | - | - | 20973133 |
| 9 Other current assets | 12061610 | - | *848 | *15424 | 8417 | 47792 | 28601 | 17877 | 34744 | 44074 | 54676 | 152479 | 11656679 |
| 10 Loans to stockholders | 79620 | - | *7036 | *10764 | *11216 | *7012 | *25076 | *565 | *3616 | - | 7336 | - | 6998 |
| 11 Mortgage and real estate loans | 3412317 | - | - | - | - | *11924 | *15489 | - | *14022 | - | 27 | - | 3370855 |
| 12 Other investments | 49096948 | - | - | *5846 | *22730 | *10132 | 99688 | *30804 | 66197 | 54293 | 69054 | 453417 | 48284787 |
| 13 Depreciable assets | 81014708 | - | *64705 | 139562 | 248008 | 270880 | 501787 | 338070 | 594950 | 516263 | 738143 | 1676636 | 75925704 |
| 14 Less: Accumulated depreciation | 26951699 | - | *45516 | 93916 | 161938 | 159943 | 304814 | 216034 | 332735 | 274937 | 387400 | 741217 | 24233249 |
| 15 Depletable assets | 4488 | - | - | - | - | - | - | - | - | - | 4488 | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 8660326 | - | *11362 | *3597 | *8764 | *35564 | 25790 | *6400 | 33707 | *22765 | 41107 | 133920 | 8337349 |
| 18 Intangible assets (Amortizable) | 2326516 | - | *1861 | *7026 | *8044 | *16342 | 33587 | *120827 | *17695 | *49355 | 78318 | 127173 | 1866289 |
| 19 Less: Accumulated amortization | 503821 | - | *805 | *6216 | *795 | *6479 | 10680 | *82725 | *13457 | *4987 | 39135 | 56657 | 281883 |
| 20 Other assets | 8815622 | - | *5260 | *3301 | *750 | 32352 | 17900 | *24573 | 10995 | 36337 | 7406 | 124719 | 8552029 |
| 21 Total liabilities | 270010647 | - | 167661 | 284077 | 644385 | 841272 | 1615782 | 706411 | 1140998 | 1044071 | 1470193 | 3868407 | 258227391 |
| 22 Accounts payable | 35896526 | - | *4549 | 39129 | 78147 | 185742 | 257769 | 222193 | 199488 | 198242 | 309093 | 447500 | 33954673 |
| 23 Mort, notes, and bonds under 1 yr | 15602576 | - | *6357 | *1769 | 42753 | *22554 | 40640 | *22721 | 124423 | 39490 | 79498 | 272070 | 14950300 |
| 24 Other current liabilities | 40054765 | - | *4497 | 23681 | 38330 | 33181 | 73414 | 45679 | 75087 | 98987 | 149760 | 415215 | 39096936 |
| 25 Loans from stockholders | 1236861 | - | *87279 | *9410 | 81498 | *91054 | 43566 | *17226 | *61121 | *2938 | 12222 | 4711 | 825836 |
| 26 Mort, notes, bonds, 1 yr or more | 43564521 | - | *41569 | *71655 | 140988 | *138650 | 196105 | *156073 | 227994 | 192238 | 350974 | 821585 | 41226690 |
| 27 Other liabilities | 48266269 | - | *9990 | *-0 | *250 | *3047 | 12230 | *14462 | 64188 | 37749 | 23542 | 590830 | 47509981 |
| 28 Net worth | 85389130 | - | 13420 | 138432 | 262418 | 367044 | 992057 | 228057 | 388699 | 474428 | 545104 | 1316496 | 80662975 |
| 29 Capital stock | 6550299 | - | 78535 | 67058 | 45938 | 24894 | 205919 | 319981 | 37574 | 145218 | 51205 | 299129 | 5274849 |
| 30 Paid-in or capital surplus | 32867372 | - | *40124 | *6058 | 34320 | *51440 | 585318 | *807289 | 89610 | *50643 | 196984 | 682036 | 30323550 |
| 31 Retained earnings, appropriated | 257206 | - | - | - | - | - | *27569 | - | *923 | - | - | 402 | 228312 |
| 32 Retained earnings-unappropriated | 48511044 | - | *-23319 | 83790 | 204178 | *119135 | -39926 | *-686909 | 169666 | 271020 | 171383 | 237022 | 48005004 |
| 33 Retained earnings (S Corp) | 565296 | - | *-81920 | *-17273 | *3291 | 188019 | 233454 | *-204954 | *138619 | *25051 | 155048 | 125961 | - |
| 34 Less: Cost of treasury stock | 3362088 | - | - | *1201 | *25310 | *16443 | *20276 | *7350 | *47693 | *17505 | 29515 | 28054 | 3168740 |
| 35 Total receipts | 350714021 | *9803331 | 843102 | 1394396 | 1851941 | 2818344 | 4434346 | 1472177 | 3305073 | 2768857 | 3672031 | 7744438 | 310605985 |
| 36 Business receipts | 333024180 | *9247597 | 823928 | 1341892 | 1839035 | 2794649 | 4373206 | 1431436 | 3216589 | 2715321 | 3590285 | 7489200 | 294161042 |
| 37 Interest | 5418626 | *104776 | - | *1901 | 1050 | *6593 | 14155 | *5893 | 14502 | 25308 | 22954 | 55060 | 5166434 |
| 38 Interest on govt. obligations | 1136063 | - | - | - | - | *31 | *613 | *145 | - | - | 17 | 361 | 1134897 |
| 39 Rents | 1362415 | 46527 | - | - | - | *903 | *800 | - | *8027 | *2690 | 4630 | 37878 | 1260960 |
| 40 Royalties | 434804 | - | - | - | - | - | *1207 | - | *66 | - | - | 2806 | 430725 |
| 41 Net S-T cap gain less net LT loss | 2309 | - | - | - | *631 | - | - | *426 | - | - | - | 13 | 1239 |
| 42 Net L-T cap gain less net ST loss | 1163180 | 4403 | - | *247 | - | *657 | *7864 | *7807 | *8248 | *2169 | 208 | 33667 | 1097911 |
| 43 Net gain, noncapital assets | 173775 | 9177 | - | *1973 | *418 | *112 | *1467 | *5038 | *242 | *1367 | 2228 | 473 | 151279 |
| 44 Dividends, domestic corporations | 189303 | - | - | - | *886 | *-0 | *547 | *188 | *1340 | *290 | 151 | 2525 | 183376 |
| 45 Dividends, foreign corporations | *47168 | - | - | *249 | - | - | - | - | - | - | - | 27 | 46892 |
| 46 Other receipts | 7762196 | *390850 | *19174 | *48134 | 9921 | 15399 | 34488 | 21244 | 56058 | 21712 | 51559 | 122428 | 6971230 |
| 47 Total deductions | 340377183 | *10004649 | 852344 | 1422110 | 1847352 | 2755585 | 4343316 | 1532056 | 3326458 | 2738988 | 3642844 | 7680185 | 300231295 |
| 48 Cost of goods | 231263175 | *2456753 | *84950 | 139669 | 395012 | 408198 | 716154 | 325936 | 463086 | 408531 | 686175 | 1344784 | 46277269 |
| 49 Compensation of officers | 900772 | *37204 | *23870 | *55406 | 102009 | 109029 | 112279 | *17824 | 24154 | 16984 | 28911 | 34424 | 338678 |
| 50 Salaries and wages | 39366187 | *1451055 | *23920 | 174064 | 152231 | 294460 | 465370 | 187705 | 380064 | 326998 | 449331 | 937713 | 34523276 |
| 51 Repairs | 1480413 | *31315 | *2717 | 8295 | 8440 | 12608 | 24748 | 9303 | 22296 | 11543 | 23011 | 48535 | 1277602 |
| 52 Bad debts | 10641782 | 1486 | *40 | *789 | 1904 | 1917 | 3428 | *3991 | 5841 | 5671 | 5126 | 17841 | 10593748 |
| 53 Rent paid on business property | 11298136 | *159421 | *33605 | 50680 | 80317 | 107952 | 134754 | 61627 | 87801 | 96599 | 97581 | 232915 | 10154885 |
| 54 Taxes paid | 14805637 | *259618 | 9955 | 26854 | 38561 | 49072 | 102526 | 30095 | 54968 | 50312 | 65041 | 155184 | 13963451 |
| 55 Interest paid | 6751210 | 564644 | *3836 | *4708 | 19595 | 15777 | 21589 | 15601 | 35266 | 26078 | 49691 | 107704 | 5886721 |
| 56 Contributions or gifts | 147568 | - | *7 | *233 | *57 | *67 | 2894 | *225 | *1038 | *548 | 2610 | 4549 | 135341 |
| 57 Amortization | 234000 | *22937 | *176 | *1853 | *350 | *1400 | 2327 | *2677 | 2877 | 1496 | 4275 | 11418 | 182214 |
| 58 Depreciation | 7962853 | *205254 | *3358 | 8513 | 16305 | 19584 | 32601 | 21111 | 40198 | 31348 | 46945 | 121902 | 7415735 |
| 59 Depletion | *975 | - | - | - | - | - | *971 | - | *2 | - | 2 | -0 | - |
| 60 Advertising | 11680669 | *257829 | *4736 | 15539 | 23969 | 45992 | 68655 | 47119 | 104937 | 63609 | 78195 | 198502 | 10771587 |
| 61 Pension, prof sh, stock, annuity | 4492632 | 7425 | - | *227 | *2932 | *8096 | 15649 | *2438 | 2810 | *4268 | 7571 | 18075 | 4423141 |
| 62 Employee benefit programs | 3105940 | *110614 | *1815 | *7339 | 5738 | *5512 | 22681 | *7597 | 15663 | 26658 | 29228 | 64677 | 2808418 |
| 63 Net loss, noncapital assets | 111842 | - | - | - | - | *129 | *4977 | - | 22847 | *1024 | 816 | 7541 | 74509 |
| 64 Other deductions | -3866608 | *817107 | 54753 | 155020 | 116485 | 166157 | 257833 | 167611 | 205774 | 160474 | 222385 | 592203 | -6782409 |
| 65 Total receipts less total deducts | 10336838 | *-201318 | -9242 | -27714 | 4589 | 62759 | 91030 | -59879 | -21385 | 29870 | 29187 | 64252 | 10374690 |
| 66 Constructive taxable income from related foreign corporations | 106250 | - | - | - | - | - | - | - | - | - | - | 5 | 106246 |
| 67 Net income (less deficit), total | 9307025 | *-201318 | -9242 | -27714 | 4589 | 62728 | 90417 | -60024 | -21385 | 29870 | 29170 | 63896 | 9346040 |
| 68 Net income, total | 10373411 | *130374 | *19482 | *8462 | 35244 | 73100 | 141484 | *36037 | 55178 | *59661 | 59179 | 171453 | 9583757 |
| 69 Deficit, total | 1066387 | *331691 | *28724 | *36176 | *30655 | *10372 | *51068 | *96061 | *76564 | *29791 | 30010 | 107557 | 237718 |
| 70 Net income (less def), Form 1120-A | *193 | - | *57 | - | *136 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 46764 | - | *-9023 | *-20160 | *-5011 | 57820 | 22408 | *-32333 | *-5942 | *822 | 7492 | 30690 | - |
| 73 Statutory special deductions, total | 467423 | 129182 | *1130 | *1097 | *1502 | - | *1667 | *5760 | *9560 | *1806 | 2501 | 8914 | 304303 |
| 74 Net operating loss deduction | 361004 | 129182 | *1130 | *1097 | *881 | - | *1284 | *5628 | *8579 | *1603 | 2395 | 7112 | 202112 |
| 75 Dividends received deduction | 106419 | - | - | - | *620 | - | *383 | *131 | *982 | *203 | 106 | 1802 | 102191 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 9681961 | *1191 | *2763 | *3416 | 20214 | *10849 | 92647 | *3645 | *35994 | *57032 | 44147 | 132073 | 9277988 |
| 78 Income tax before credits, total | 3577212 | *2866 | *414 | *512 | 3239 | *2038 | 28493 | *1740 | 12330 | *18866 | 15148 | 45651 | 3445914 |
| 79 Regular tax | 3375814 | *405 | *414 | *512 | 3239 | *2038 | 28493 | *1239 | *12247 | *19513 | 15098 | 45503 | 3247112 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 188294 | 2324 | - | - | - | - | - | *501 | *75 | *197 | 5 | - | 185192 |
| 83 Environmental tax | 13991 | 137 | - | - | - | - | - | - | *8 | *43 | 45 | 148 | 13611 |
| 84 Foreign tax credit | *33564 | - | - | *25 | - | - | - | - | - | - | - | 5 | 33534 |
| 85 U.S. Possessions tax credit | 16230 | - | - | - | - | - | - | - | - | - | - | - | 16230 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *94 | - | - | - | - | - | *94 | - | - | - | - | -0 | - |
| 88 General business credit | 111088 | - | - | - | - | - | *610 | *19 | *1279 | *164 | 353 | 2872 | 105791 |
| 89 Prior year minumum tax credit | *51044 | - | - | - | - | - | - | - | *36 | - | - | 970 | 50038 |
| 90 Income tax after credits, total | 3365192 | *2866 | *414 | *487 | 3239 | *2038 | 27789 | *1721 | 11015 | *18702 | 14795 | 41805 | 3240321 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores

MAJOR GROUP 38
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 73564 | 5544 | 35879 | 16652 | 7333 | 4287 | 3142 | 288 | 201 | 80 | 60 | 41 | 55 |
| 2 Total assets | 106572765 | - | 1519087 | 2542739 | 2525493 | 3016663 | 6049298 | 1965269 | 3148129 | 2875874 | 4319238 | 7482087 | 71128889 |
| 3 Cash | 5897203 | - | 227268 | 383145 | 403258 | 408641 | 811375 | 214407 | 309768 | 290358 | 315462 | 483616 | 2049904 |
| 4 Notes and accounts receivable | 7774608 | - | 29326 | 155382 | 122321 | 272918 | 453464 | 115229 | 322729 | 218400 | 316693 | 430034 | 5338111 |
| 5 Less: Allowance for bad debts | 104834 | - | - | *17 | *45 | *590 | *1536 | *4902 | 9967 | 2784 | 7483 | 22835 | 54676 |
| 6 Inventories | 23543412 | - | 465831 | 757339 | 777137 | 920144 | 1667422 | 489886 | 706708 | 590258 | 884149 | 1412942 | 14871596 |
| 7 U.S. govt. obligations, total | 249208 | - | - | *174 | - | - | *21328 | - | *31858 | *20971 | 1098 | - | 173779 |
| 8 Tax-exempt securities | *426410 | - | - | - | - | *5736 | *3450 | - | - | *19541 | - | 27622 | 370062 |
| 9 Other current assets | 3554978 | - | 36614 | 49407 | 64218 | 99204 | 173705 | 106076 | 110459 | 108035 | 217661 | 361644 | 2227956 |
| 10 Loans to stockholders | 447536 | - | 41375 | 69486 | 51287 | 81954 | 124108 | *9009 | 31970 | *17718 | 11358 | 5990 | 3281 |
| 11 Mortgage and real estate loans | 233142 | - | - | *36031 | *9558 | *12492 | *43923 | *9877 | *3630 | *22808 | 77000 | 2695 | 15128 |
| 12 Other investments | 5780435 | - | *3916 | 68944 | 44705 | 145152 | 334391 | 105825 | 221603 | 112950 | 216862 | 385887 | 4140200 |
| 13 Depreciable assets | 76341099 | - | 1413055 | 1970564 | 1805742 | 2164009 | 4797186 | 1610290 | 2252205 | 2393631 | 3204209 | 5201643 | 49528567 |
| 14 Less: Accumulated depreciation | 35851183 | - | 882599 | 1279963 | 1034976 | 1327863 | 2777708 | 871345 | 1149654 | 1277490 | 1465321 | 2168857 | 21615408 |
| 15 Depletable assets | *18902 | - | - | *4085 | *71 | *2827 | *3202 | - | *8717 | - | - | - | - |
| 16 Less: Accumulated depletion | *10185 | - | - | *1430 | *55 | *2827 | *2415 | - | *3458 | - | - | - | - |
| 17 Land | 6164028 | - | *25012 | 54875 | 112044 | 108091 | 210356 | 122675 | 106653 | 158739 | 211787 | 397492 | 4656304 |
| 18 Intangible assets (Amortizable) | 4433919 | - | 145540 | 217140 | 144803 | 103750 | 177175 | 26828 | 149720 | 122038 | 214124 | 356999 | 2775802 |
| 19 Less: Accumulated amortization | 964995 | - | 73686 | 104186 | 57719 | 32839 | 91518 | 7772 | 38520 | 31788 | 83578 | 72990 | 370399 |
| 20 Other assets | 8639082 | - | 87435 | 161762 | 83142 | 55866 | 101389 | 39186 | 93707 | 112489 | 205216 | 680206 | 7018684 |
| 21 Total liabilities | 106572765 | - | 1519087 | 2542739 | 2525493 | 3016663 | 6049298 | 1965269 | 3148129 | 2875874 | 4319238 | 7482087 | 71128889 |
| 22 Accounts payable | 19147921 | - | 143510 | 452188 | 451152 | 535760 | 1290407 | 398992 | 698067 | 607870 | 696272 | 1123870 | 12749833 |
| 23 Mort, notes, and bonds under 1 yr | 4243218 | - | 115520 | 203689 | 130162 | 224898 | 493917 | 219799 | 241865 | 171968 | 194399 | 185250 | 2061751 |
| 24 Other current liabilities | 10657189 | - | 106696 | 130965 | 103448 | 226990 | 335851 | 270952 | 244092 | 257861 | 421902 | 734264 | 7824170 |
| 25 Loans from stockholders | 2756563 | - | 679291 | 496755 | 301012 | 373568 | 373639 | 106896 | 53363 | *8250 | 14516 | 195992 | 153281 |
| 26 Mort, notes, bonds, 1 yr or more | 37165267 | - | 436306 | 584033 | 794989 | 749096 | 1494364 | 466047 | 778950 | 696184 | 1215965 | 2250835 | 27698499 |
| 27 Other liabilities | 8545660 | - | 32230 | 25500 | 13855 | 28213 | 39230 | 19068 | 28446 | 89653 | 222615 | 637567 | 7409283 |
| 28 Net worth | 24056948 | - | 5535 | 649608 | 730874 | 878137 | 2021891 | 483516 | 1103346 | 1044088 | 1553569 | 2354310 | 13232073 |
| 29 Capital stock | 4818226 | - | 359364 | 365278 | 277837 | 203772 | 323361 | 77947 | 160099 | 118518 | 196485 | 348879 | 2386684 |
| 30 Paid-in or capital surplus | 9555866 | - | 167346 | 184672 | 168306 | 136093 | 246516 | 123237 | 308473 | 211265 | 562676 | 975001 | 6472282 |
| 31 Retained earnings, appropriated | 96320 | - | - | *926 | - | *16807 | *26811 | - | *23414 | *592 | 17710 | 10060 | - |
| 32 Retained earnings-unappropriated | 8140302 | - | -131641 | 313410 | 175993 | 460436 | 763585 | -77073 | 307255 | 389388 | 343062 | 904436 | 4691450 |
| 33 Retained earnings (S Corp) | 2795397 | - | -375943 | -113930 | 191700 | 161117 | 809478 | 391448 | 379338 | 416576 | 480545 | 146936 | 308133 |
| 34 Less: Cost of treasury stock | 1349164 | - | *13591 | *100748 | *82962 | 100088 | 147860 | 32044 | 75233 | 92251 | 46909 | 31002 | 626477 |
| 35 Total receipts | 374434185 | 1532294 | 9178274 | 13810510 | 14367567 | 17805086 | 31317963 | 9779248 | 14685314 | 13298738 | 16871383 | 24076310 | 207711499 |
| 36 Business receipts | 368035281 | 1458819 | 9072335 | 13650934 | 14239506 | 17628954 | 30936218 | 9642863 | 14444950 | 13088206 | 16569080 | 23659137 | 203644279 |
| 37 Interest | 510432 | *1706 | 1082 | 6167 | 6241 | 9833 | 23630 | 5696 | 10601 | 19769 | 22128 | 43636 | 359943 |
| 38 Interest on govt. obligations | 48123 | - | - | *223 | - | *481 | *887 | *264 | *852 | *1019 | 1812 | 5074 | 37511 |
| 39 Rents | 808489 | *1101 | *2065 | *1980 | *3176 | 6927 | 33723 | 7573 | 10630 | 17656 | 22998 | 63680 | 636981 |
| 40 Royalties | 87382 | - | - | - | - | *6832 | *26 | *50 | *7274 | *5293 | 13933 | 42295 | 11678 |
| 41 Net S-T cap gain less net LT loss | 2226 | - | - | - | *35 | *373 | *30 | *266 | *18 | 38 | 86 | 274 | 1105 |
| 42 Net L-T cap gain less net ST loss | 269021 | *2073 | *16549 | *3109 | *5015 | *4813 | 20768 | *2623 | *1971 | 9861 | 2137 | 3002 | 197099 |
| 43 Net gain, noncapital assets | 195397 | *39143 | *5050 | *21244 | *7813 | 22395 | 15270 | 1784 | 15226 | 6453 | 8080 | 9420 | 43520 |
| 44 Dividends, domestic corporations | 20729 | - | *703 | *90 | *46 | *574 | 8372 | *161 | 399 | *610 | 1420 | 3031 | 5325 |
| 45 Dividends, foreign corporations | *14204 | - | - | *3 | - | - | - | - | - | *416 | 2012 | - | 11772 |
| 46 Other receipts | 4442901 | 29452 | 80490 | 126760 | 105735 | 123904 | 279040 | 117966 | 193394 | 149417 | 227697 | 246759 | 2762286 |
| 47 Total deductions | 368923053 | 1588126 | 9253242 | 13781507 | 14201194 | 17638403 | 31027690 | 9730835 | 14498455 | 13224534 | 16637801 | 23712485 | 203628781 |
| 48 Cost of goods | 277243552 | *87510 | 462880 | 755473 | 791610 | 919318 | 1634369 | 495164 | 719733 | 592753 | 862970 | 1417115 | 14405010 |
| 49 Compensation of officers | 2317026 | 21171 | 403545 | 405069 | 286008 | 279712 | 278560 | 90184 | 89561 | 69546 | 67527 | 64379 | 261763 |
| 50 Salaries and wages | 37132884 | 104824 | 716793 | 1074765 | 1162423 | 1465330 | 2480368 | 925730 | 1264688 | 1317627 | 1594451 | 2622613 | 22403273 |
| 51 Repairs | 2598352 | 9298 | 75999 | 104929 | 88605 | 122959 | 226744 | 68255 | 92813 | 98173 | 119022 | 196879 | 1394676 |
| 52 Bad debts | 375617 | *2996 | 6763 | 19080 | 15253 | 17283 | 22790 | 7401 | 15926 | 9729 | 12065 | 25259 | 221073 |
| 53 Rent paid on business property | 7227431 | 57067 | 509450 | 437369 | 285392 | 343332 | 540541 | 176305 | 269681 | 220550 | 283215 | 519211 | 3585318 |
| 54 Taxes paid | 5694565 | 41544 | 202226 | 294602 | 231671 | 266598 | 441308 | 133109 | 200216 | 191784 | 243805 | 351759 | 3095942 |
| 55 Interest paid | 3631007 | 10973 | 50013 | 80635 | 73188 | 85836 | 166762 | 57295 | 77194 | 76655 | 113843 | 232232 | 2606381 |
| 56 Contributions or gifts | 112018 | *4 | 681 | 1047 | 1123 | 1267 | 3900 | *119 | 2329 | 2546 | 3693 | 10130 | 85178 |
| 57 Amortization | 321574 | *866 | 13645 | 28603 | 15657 | 10041 | 18406 | 4833 | 16283 | 7571 | 19802 | 19499 | 166367 |
| 58 Depreciation | 5562894 | 12980 | 134605 | 138647 | 138387 | 159183 | 332593 | 112140 | 160395 | 152378 | 244128 | 391326 | 3586131 |
| 59 Depletion | *118 | - | *26 | - | - | - | - | *92 | - | - | - | - | -0 |
| 60 Advertising | 3355637 | 10594 | 56726 | 111464 | 115903 | 173095 | 372154 | 100457 | 120812 | 127020 | 136505 | 241241 | 1789666 |
| 61 Pension, prof sh, stock, annuity | 1112373 | *674 | - | *11193 | *5059 | 13554 | 34673 | 28198 | 28477 | 45792 | 52675 | 63211 | 828865 |
| 62 Employee benefit programs | 4327305 | *6697 | 24155 | 54856 | 55861 | 83117 | 168041 | 68878 | 120715 | 124138 | 149577 | 370498 | 3100771 |
| 63 Net loss, noncapital assets | 144614 | *7035 | *1163 | - | *14266 | *213 | 22429 | *10720 | 3751 | 6428 | 6752 | 15111 | 56746 |
| 64 Other deductions | 17766086 | 150200 | 844139 | 915841 | 783619 | 1029746 | 1615190 | 488891 | 704345 | 639058 | 684874 | 1224033 | 8686150 |
| 65 Total receipts less total deducts | 5511132 | -55831 | -74968 | 29004 | 166373 | 166683 | 290273 | 48413 | 186859 | 74204 | 233581 | 363825 | 4082718 |
| 66 Constructive taxable income from related foreign corporations | 2752 | 209 | - | - | - | - | - | - | - | - | 643 | - | 1900 |
| 67 Net income (less deficit), total | 5465761 | -55622 | -74968 | 28781 | 166373 | 166202 | 289386 | 48149 | 186007 | 73184 | 232411 | 358751 | 4047107 |
| 68 Net income, total | 6918207 | *61685 | 164944 | 180557 | 269899 | 254366 | 448155 | 109112 | 205915 | 134576 | 280053 | 483130 | 4325816 |
| 69 Deficit, total | 1452446 | 117307 | 239912 | 151777 | 103525 | 88164 | 158769 | *60963 | 19907 | 61391 | 47641 | 124379 | 278709 |
| 70 Net income (less def), Form 1120-A | 17736 | *8826 | -999 | *9909 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 803341 | -53347 | -30429 | 10840 | 150575 | 114570 | 185143 | 64673 | 83201 | 38356 | 105090 | 77083 | 57585 |
| 73 Statutory special deductions, total | 301079 | *41099 | 23013 | 29477 | 23645 | 29691 | 43444 | *15571 | 5556 | 7946 | 6130 | 19693 | 55813 |
| 74 Net operating loss deduction | 288895 | *41099 | 22564 | 29414 | 23613 | 29289 | 40832 | *15453 | *5276 | *7103 | 5147 | 17365 | 51738 |
| 75 Dividends received deduction | 12185 | - | *449 | *63 | *32 | *402 | 2611 | *118 | 280 | *843 | 983 | 2328 | 4075 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5349799 | *9766 | 38954 | 58743 | 52120 | 70309 | 160965 | *15710 | 112376 | 76180 | 168984 | 386575 | 4199117 |
| 78 Income tax before credits, total | 1853252 | *2495 | 6682 | 9721 | 9026 | 14014 | 50433 | 5416 | 38998 | 26430 | 58625 | 137340 | 1494073 |
| 79 Regular tax | 1819237 | *2470 | 6681 | 9721 | 8798 | 13857 | 47691 | *5122 | 38048 | 25902 | 57559 | 134253 | 1469135 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 27111 | - | - | - | *229 | *157 | 2825 | *288 | *836 | *486 | 789 | 2568 | 18932 |
| 83 Environmental tax | 6816 | 25 | - | - | - | - | *7 | *5 | *18 | 41 | 195 | 518 | 6006 |
| 84 Foreign tax credit | *5007 | - | - | - | - | - | - | - | *2220 | - | - | 611 | 2177 |
| 85 U.S. Possessions tax credit | 2363 | - | - | - | - | - | - | - | - | - | - | - | 2363 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 46586 | - | - | - | *31 | - | *857 | *113 | *383 | *1076 | 1432 | 4276 | 38417 |
| 89 Prior year minumum tax credit | 47862 | - | - | - | - | - | *225 | *205 | *501 | *979 | 1770 | 1410 | 42773 |
| 90 Income tax after credits, total | 1751434 | *2495 | 6682 | 9721 | 8995 | 14014 | 49352 | 5098 | 35894 | 24374 | 55423 | 131043 | 1408343 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Grocery stores

MINOR INDUSTRY 5410
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 39904 | 3352 | 14938 | 9682 | 5509 | 3322 | 2494 | 236 | 156 | 73 | 52 | 34 | 55 |
| 2 Total assets | 98601312 | - | 703160 | 1486268 | 1922752 | 2380367 | 4828083 | 1613729 | 2451721 | 2654929 | 3756531 | 5674882 | 71128889 |
| 3 Cash | 5103434 | - | 89594 | 244312 | 292120 | 335151 | 653445 | 196327 | 229176 | 272284 | 285283 | 455839 | 2049904 |
| 4 Notes and accounts receivable | 7052969 | - | 13831 | 60565 | 107532 | 173037 | 253923 | 90007 | 234108 | 180776 | 287563 | 313516 | 5338111 |
| 5 Less: Allowance for bad debts | 86714 | - | - | - | *45 | *472 | *373 | *1306 | 7942 | 1829 | 6419 | 13651 | 54676 |
| 6 Inventories | 22140377 | - | 292616 | 600085 | 666330 | 777661 | 1341878 | 459833 | 615221 | 544849 | 841826 | 1128484 | 14871596 |
| 7 U.S. govt. obligations, total | 198230 | - | - | *174 | - | - | *655 | - | *1553 | *20971 | 1098 | - | 173779 |
| 8 Tax-exempt securities | *426410 | - | - | - | - | *5736 | *3450 | - | - | *19541 | - | 27622 | 370062 |
| 9 Other current assets | 3203288 | - | 8694 | 31907 | 57335 | 70867 | 120608 | 52480 | 73575 | 89417 | 175230 | 295219 | 2227956 |
| 10 Loans to stockholders | 341659 | - | *23800 | 55529 | 34606 | 54083 | 102069 | *8727 | 26596 | *17718 | 11358 | 3892 | 3281 |
| 11 Mortgage and real estate loans | 134304 | - | - | - | *9558 | *12492 | *43923 | *9877 | *3630 | *22808 | 14193 | 2695 | 15128 |
| 12 Other investments | 5472218 | - | *1055 | *27662 | 41363 | 117266 | 319895 | 69934 | 181306 | 98135 | 198349 | 277053 | 4140200 |
| 13 Depreciable assets | 70293242 | - | 527182 | 947007 | 1315687 | 1655426 | 3884158 | 1335823 | 1799579 | 2210689 | 2924594 | 4164529 | 49528567 |
| 14 Less: Accumulated depreciation | 32651848 | - | 319783 | 684226 | 791776 | 1020165 | 2236609 | 741344 | 938472 | 1155143 | 1370241 | 1778681 | 21615408 |
| 15 Depletable assets | *4211 | - | - | *4085 | *71 | - | *55 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *1540 | - | - | *1430 | *55 | - | *55 | - | - | - | - | - | - |
| 17 Land | 5837778 | - | *7656 | 43545 | 78166 | 102704 | 171156 | 84998 | 71329 | 157288 | 191235 | 273399 | 4656304 |
| 18 Intangible assets (Amortizable) | 3917410 | - | 54783 | 76513 | 105448 | 83947 | 124246 | 19326 | 106164 | 122038 | 110516 | 338627 | 2775802 |
| 19 Less: Accumulated amortization | 737721 | - | 21323 | 18070 | 55095 | 24957 | 48549 | 6701 | 30268 | 31788 | 57794 | 72778 | 370399 |
| 20 Other assets | 7953605 | - | 25056 | 98610 | 61508 | 37591 | 94210 | 35748 | 86165 | 87175 | 149740 | 259117 | 7018684 |
| 21 Total liabilities | 98601312 | - | 703160 | 1486268 | 1922752 | 2380367 | 4828083 | 1613729 | 2451721 | 2654929 | 3756531 | 5674882 | 71128889 |
| 22 Accounts payable | 17827114 | - | 77086 | 242015 | 361964 | 395565 | 890439 | 346147 | 549038 | 576288 | 667353 | 971387 | 12749833 |
| 23 Mort, notes, and bonds under 1 yr | 3602583 | - | 50589 | 103743 | 79036 | 162830 | 327217 | 190242 | 200751 | 153509 | 123744 | 149171 | 2061751 |
| 24 Other current liabilities | 10060094 | - | 52717 | 75067 | 85290 | 175513 | 261222 | 182699 | 201830 | 234812 | 398199 | 568577 | 7824170 |
| 25 Loans from stockholders | 1713577 | - | 257806 | 186242 | 232656 | 271038 | 296063 | 86630 | 16791 | *8250 | 8839 | 195980 | 153281 |
| 26 Mort, notes, bonds, 1 yr or more | 34839342 | - | 171743 | 297251 | 567454 | 593927 | 1296340 | 414101 | 616845 | 662674 | 1012175 | 1508332 | 27698499 |
| 27 Other liabilities | 8365130 | - | 11760 | 2963 | 13855 | 27628 | 27279 | 14618 | 24147 | 85129 | 185960 | 562508 | 7409283 |
| 28 Net worth | 22193472 | - | 81459 | 578988 | 582497 | 753866 | 1729522 | 379293 | 842319 | 934268 | 1360261 | 1718927 | 13232073 |
| 29 Capital stock | 4026441 | - | 127634 | 222064 | 225019 | 170199 | 280531 | 57914 | 72948 | 118117 | 112978 | 252353 | 2386684 |
| 30 Paid-in or capital surplus | 8368996 | - | 90566 | 99147 | 144710 | 87290 | 117168 | 86864 | 258615 | 106134 | 306029 | 600191 | 6472282 |
| 31 Retained earnings, appropriated | 77514 | - | - | *926 | - | *12806 | *26811 | - | *23414 | *592 | 2905 | 10060 | - |
| 32 Retained earnings-unappropriated | 8110490 | - | -38873 | 243877 | 175067 | 403270 | 734672 | -27349 | 194709 | 435644 | 504713 | 793310 | 4691450 |
| 33 Retained earnings (S Corp) | 2880414 | - | -86041 | 91646 | 119225 | 151671 | 716405 | 289863 | 348950 | 366002 | 480545 | 94016 | 308133 |
| 34 Less: Cost of treasury stock | 1270383 | - | *11827 | *78673 | *81523 | 71371 | 146064 | 27999 | 56318 | 92221 | 46909 | 31002 | 626477 |
| 35 Total receipts | 347006959 | 1335827 | 5022160 | 9463414 | 11825106 | 14320346 | 25692059 | 8819536 | 12830652 | 12555250 | 16259870 | 21171241 | 207711499 |
| 36 Business receipts | 341005326 | 1263511 | 4955341 | 9371071 | 11709070 | 14168219 | 25395223 | 8697951 | 12610936 | 12362743 | 15969663 | 20857319 | 203644279 |
| 37 Interest | 457369 | *1471 | 414 | 2331 | 4533 | 8102 | 19799 | 4672 | 7624 | 13006 | 15854 | 19620 | 359943 |
| 38 Interest on govt. obligations | 45830 | - | - | - | - | *370 | *326 | - | *620 | *920 | 1241 | 4843 | 37511 |
| 39 Rents | 788592 | *1101 | *1499 | *1524 | *3176 | 6927 | 32393 | 7316 | 9143 | 17656 | 22252 | 48625 | 636981 |
| 40 Royalties | 34345 | - | - | - | - | *1253 | *26 | - | *7274 | *72 | 13933 | 108 | 11678 |
| 41 Net S-T cap gain less net LT loss | 1960 | - | - | - | *35 | *373 | *30 | - | *18 | 38 | 86 | 274 | 1105 |
| 42 Net L-T cap gain less net ST loss | 252274 | *2073 | *7683 | - | *3326 | *4793 | 20768 | *876 | *1945 | 9861 | 1498 | 2353 | 197099 |
| 43 Net gain, noncapital assets | 159463 | *39143 | *956 | *612 | *7443 | 22232 | 9012 | 1052 | 14166 | 6231 | 7401 | 7696 | 43520 |
| 44 Dividends, domestic corporations | 17684 | - | - | *31 | *46 | *562 | 8372 | *72 | *286 | *605 | 1420 | 968 | 5325 |
| 45 Dividends, foreign corporations | *12188 | - | - | - | - | - | - | - | - | *416 | - | - | 11772 |
| 46 Other receipts | 4231928 | 28528 | 56267 | 87845 | 97478 | 107515 | 206111 | 107597 | 178640 | 143702 | 226523 | 229435 | 2762286 |
| 47 Total deductions | 341673458 | 1328965 | 5055279 | 9385786 | 11709372 | 14196500 | 25476262 | 8792735 | 12679380 | 12478937 | 16029694 | 20911768 | 203628781 |
| 48 Cost of goods | 259617431 | *51058 | 292015 | 598218 | 680803 | 779121 | 1308534 | 465003 | 626503 | 546549 | 819491 | 1125494 | 14405010 |
| 49 Compensation of officers | 1592285 | 16691 | 171611 | 224475 | 216417 | 220627 | 201127 | 51272 | 67847 | 55405 | 61423 | 43628 | 261763 |
| 50 Salaries and wages | 34039673 | *82949 | 297332 | 602159 | 884586 | 1140565 | 1935373 | 716257 | 1104134 | 1223759 | 1524217 | 2125070 | 22403273 |
| 51 Repairs | 2337927 | 7958 | 30908 | 57986 | 67330 | 95483 | 184474 | 56740 | 78286 | 91948 | 114835 | 157303 | 1394676 |
| 52 Bad debts | 328649 | *2996 | 2348 | 6051 | 14184 | 9253 | 18318 | 5317 | 10467 | 7746 | 11787 | 19109 | 221073 |
| 53 Rent paid on business property | 6106333 | 26560 | 203435 | 259510 | 202710 | 229569 | 390179 | 139795 | 234851 | 200127 | 254176 | 380104 | 3585318 |
| 54 Taxes paid | 5087754 | 34312 | 78285 | 182775 | 175592 | 208601 | 338344 | 107421 | 175313 | 174026 | 234023 | 283119 | 3095942 |
| 55 Interest paid | 3357510 | 5373 | 23927 | 36349 | 52138 | 67400 | 138124 | 46997 | 62697 | 63954 | 91810 | 162359 | 2606381 |
| 56 Contributions or gifts | 105716 | *4 | *378 | 739 | 1123 | 1097 | 2185 | *119 | 1880 | 1660 | 2634 | 8718 | 85178 |
| 57 Amortization | 270337 | *586 | *5079 | 6612 | 13271 | 8530 | 14844 | 4280 | 12095 | 6134 | 15593 | 16947 | 166367 |
| 58 Depreciation | 5102983 | 9828 | 52968 | 69441 | 99489 | 119758 | 266440 | 92443 | 133365 | 142022 | 224129 | 306968 | 3586131 |
| 59 Depletion | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 60 Advertising | 2960272 | 7888 | 16961 | 56121 | 96756 | 142523 | 253679 | 77023 | 103163 | 113510 | 125583 | 177401 | 1789666 |
| 61 Pension, prof sh, stock, annuity | 1064569 | *352 | - | *6160 | *2121 | 11522 | 30565 | 26768 | 22239 | 27825 | 51582 | 56569 | 828865 |
| 62 Employee benefit programs | 4172224 | *5366 | 7997 | 31690 | 44706 | 63523 | 143596 | 59010 | 115347 | 119413 | 144225 | 336580 | 3100771 |
| 63 Net loss, noncapital assets | 123774 | *2428 | *135 | - | *14103 | *139 | 16887 | *10341 | 3437 | 1599 | 4848 | 13111 | 56746 |
| 64 Other deductions | 15406020 | 103124 | 359864 | 505901 | 587911 | 758487 | 1222351 | 387072 | 591204 | 573979 | 631451 | 998525 | 8686150 |
| 65 Total receipts less total deducts | 5333501 | 6862 | -33119 | 77628 | 115734 | 123846 | 215798 | 26801 | 151272 | 76313 | 230176 | 259472 | 4082718 |
| 66 Constructive taxable income from related foreign corporations | 1900 | - | - | - | - | - | - | - | - | - | - | - | 1900 |
| 67 Net income (less deficit), total | 5289571 | 6862 | -33119 | 77628 | 115734 | 123477 | 215472 | 26801 | 150652 | 75393 | 228935 | 254630 | 4047107 |
| 68 Net income, total | 6313576 | *61685 | 61958 | 120228 | 205212 | 197762 | 339678 | 72282 | 163979 | 122572 | 263536 | 378869 | 4325816 |
| 69 Deficit, total | 1024004 | 54823 | 95076 | 42600 | 89478 | 74285 | 124206 | *45480 | *13327 | *47179 | 34601 | 124239 | 278709 |
| 70 Net income (less def), Form 1120-A | *16530 | *8826 | *3133 | *4571 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 705487 | *-26409 | -130 | 32878 | 91522 | 78998 | 140429 | 46029 | 71122 | 35889 | 105090 | 72481 | 57585 |
| 73 Statutory special deductions, total | 242522 | *41099 | *7877 | 24441 | 22078 | 16639 | 34727 | *5874 | 4724 | 7942 | 3265 | 18042 | 55813 |
| 74 Net operating loss deduction | 232638 | *41099 | *7877 | 24419 | 22046 | 16246 | 32116 | *5824 | *4524 | *7103 | 2281 | 17365 | 51738 |
| 75 Dividends received deduction | 9884 | - | - | *22 | *32 | *393 | 2611 | *50 | *200 | *839 | 983 | 677 | 4075 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5102443 | *9766 | 14847 | 38768 | 48073 | 64487 | 117782 | *15710 | 83350 | 66643 | 155333 | 288567 | 4199117 |
| 78 Income tax before credits, total | 1776030 | *2495 | 2282 | 6317 | 8419 | 13084 | 35801 | *5212 | 29159 | 23205 | 53570 | 102412 | 1494073 |
| 79 Regular tax | 1744348 | *2470 | 2282 | 6317 | 8190 | 12969 | 34003 | *5122 | 28219 | 22683 | 52881 | 100077 | 1469135 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 24936 | - | - | - | *229 | *115 | *1881 | *90 | *829 | *486 | 427 | 1947 | 18932 |
| 83 Environmental tax | 6657 | 25 | - | - | - | - | *7 | - | *16 | 36 | 178 | 389 | 6006 |
| 84 Foreign tax credit | *4361 | - | - | - | - | - | - | - | *2184 | - | - | - | 2177 |
| 85 U.S. Possessions tax credit | 2363 | - | - | - | - | - | - | - | - | - | - | - | 2363 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 44252 | - | - | - | *31 | - | *815 | *113 | *324 | *1076 | 1432 | 2043 | 38417 |
| 89 Prior year minumum tax credit | 47556 | - | - | - | - | - | *225 | *205 | *459 | *979 | 1770 | 1146 | 42773 |
| 90 Income tax after credits, total | 1677498 | *2495 | 2282 | 6317 | 8388 | 13084 | 34762 | *4894 | 26192 | 21149 | 50368 | 99224 | 1408343 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Other food stores

| MINOR INDUSTRY 5490<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets<br>1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 33660 | 2192 | 20941 | 6970 | 1824 | 964 | 649 | *52 | 45 | *7 | 8 | 7 | ** |
| 2 Total assets | 7971453 | - | 815927 | 1056471 | 602740 | 636296 | 1221215 | *351540 | 696408 | *220945 | 562707 | 1807205 | ** |
| 3 Cash | 793769 | - | 137674 | 138834 | 111138 | 73490 | 157931 | *18079 | 80593 | *18074 | 30179 | 27777 | ** |
| 4 Notes and accounts receivable | 721639 | - | 15495 | 94817 | 14789 | 99881 | 199542 | *25222 | 88620 | *37624 | 29131 | 116518 | ** |
| 5 Less: Allowance for bad debts | 18120 | - | - | *17 | - | *118 | *1163 | *3595 | *2025 | *955 | 1064 | 9183 | ** |
| 6 Inventories | 1403035 | - | 173215 | 157254 | 110807 | 142483 | 325544 | *30054 | 91487 | *45409 | 42324 | 284458 | ** |
| 7 U.S. govt. obligations, total | *50979 | - | - | - | - | - | *20673 | - | *30306 | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 351690 | - | 27920 | 17500 | 6883 | 28337 | 53096 | *53596 | 36884 | *18618 | 42431 | 66424 | ** |
| 10 Loans to stockholders | 105877 | - | 17576 | *13958 | *16682 | *27870 | *22039 | *281 | *5374 | - | - | 2098 | - |
| 11 Mortgage and real estate loans | *98838 | - | - | *36031 | - | - | - | - | - | - | 62807 | - | - |
| 12 Other investments | 308216 | - | *2861 | *41282 | *3342 | 27886 | *14496 | *35891 | *40297 | *14814 | 18512 | 108834 | ** |
| 13 Depreciable assets | 6047857 | - | 885872 | 1023556 | 490055 | 508583 | 913028 | *274467 | 452626 | *182942 | 279615 | 1037113 | ** |
| 14 Less: Accumulated depreciation | 3199335 | - | 562815 | 595737 | 243200 | 307698 | 541099 | *130000 | 211182 | *122347 | 95080 | 390176 | ** |
| 15 Depletable assets | *14691 | - | - | - | - | *2827 | *3148 | - | *8717 | - | - | - | - |
| 16 Less: Accumulated depletion | *8646 | - | - | - | - | *2827 | *2361 | - | *3458 | - | - | - | - |
| 17 Land | 326250 | - | *17357 | *11330 | *33878 | *5387 | 39200 | *37677 | *35323 | *1452 | 20552 | 124093 | ** |
| 18 Intangible assets (Amortizable) | 516509 | - | 90757 | 140627 | 39356 | *19802 | 52929 | *7501 | *43557 | - | 103608 | 18372 | - |
| 19 Less: Accumulated amortization | 227274 | - | 52363 | 86117 | 2624 | *7883 | 42969 | *1071 | *8252 | - | 25785 | 212 | - |
| 20 Other assets | 685478 | - | 62379 | 63151 | 21634 | 18275 | 7180 | *3438 | *7541 | *25314 | 55476 | 421089 | ** |
| 21 Total liabilities | 7971453 | - | 815927 | 1056471 | 602740 | 636296 | 1221215 | *351540 | 696408 | *220945 | 562707 | 1807205 | ** |
| 22 Accounts payable | 1320807 | - | 66424 | 210173 | 89188 | 140195 | 399968 | *52846 | 149029 | *31582 | 28919 | 152483 | ** |
| 23 Mort, notes, and bonds under 1 yr | 640635 | - | 64931 | 99947 | *51126 | 62068 | 166700 | *29557 | 41113 | *18459 | 70655 | 36079 | ** |
| 24 Other current liabilities | 597094 | - | 53979 | 55899 | 18158 | 51477 | 74628 | *88253 | 42261 | *23049 | 23703 | 165688 | ** |
| 25 Loans from stockholders | 1042985 | - | 421485 | 310513 | 68356 | 102529 | 77575 | *20266 | *36572 | - | 5677 | 12 | - |
| 26 Mort, notes, bonds, 1 yr or more | 2325926 | - | 264563 | 286782 | 227535 | 155169 | 198024 | *51946 | 162104 | *33510 | 203790 | 742502 | ** |
| 27 Other liabilities | 180531 | - | 20469 | *22538 | *-0 | *585 | *11951 | *4450 | *4300 | *4524 | 36655 | 75059 | ** |
| 28 Net worth | 1863476 | - | -75924 | 70620 | 148377 | 124272 | 292369 | *104223 | 261028 | *109820 | 193308 | 635382 | ** |
| 29 Capital stock | 791785 | - | 231730 | 143214 | 52818 | 33573 | 42830 | *20034 | 87151 | *401 | 83507 | 96526 | ** |
| 30 Paid-in or capital surplus | 1186870 | - | 76780 | 85524 | *23595 | 48803 | 129348 | *36373 | *49858 | *105131 | 256647 | 374810 | ** |
| 31 Retained earnings, appropriated | *18806 | - | - | - | - | *4001 | - | - | - | - | 14805 | - | - |
| 32 Retained earnings-unappropriated | 29812 | - | -92768 | 69533 | 927 | 57166 | 28913 | *-49724 | 112545 | *-46255 | -161652 | 111126 | ** |
| 33 Retained earnings (S Corp) | -85017 | - | -289902 | -205576 | 72475 | *9446 | 93073 | *101586 | *30388 | *50573 | - | 52920 | - |
| 34 Less: Cost of treasury stock | 78781 | - | *1764 | *22075 | *1439 | *28718 | *1795 | *4045 | *18915 | *30 | - | - | - |
| 35 Total receipts | 27427226 | *196468 | 4156114 | 4347097 | 2542461 | 3484740 | 5625904 | *959712 | 1854662 | *743488 | 611512 | 2905069 | ** |
| 36 Business receipts | 27029956 | *195308 | 4116995 | 4279863 | 2530436 | 3460735 | 5540995 | *944912 | 1834014 | *725463 | 599417 | 2801818 | ** |
| 37 Interest | 53062 | *235 | *667 | 3836 | *1708 | 1731 | 3831 | *1024 | 2977 | *6763 | 6274 | 24016 | ** |
| 38 Interest on govt. obligations | 2293 | - | - | *223 | - | *111 | *561 | *264 | *232 | *99 | 572 | 231 | ** |
| 39 Rents | 19898 | - | *566 | *456 | - | - | *1330 | *257 | *1486 | - | 746 | 15055 | ** |
| 40 Royalties | *53037 | - | - | - | - | *5579 | - | *50 | - | 5221 | - | 42187 | ** |
| 41 Net S-T cap gain less net LT loss | *266 | - | - | - | - | - | - | *266 | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 16747 | - | *8866 | *3109 | *1689 | *21 | - | *1747 | *26 | - | 639 | 650 | - |
| 43 Net gain, noncapital assets | 35934 | - | *4095 | *20632 | *370 | *162 | *6258 | *732 | *1060 | *222 | 679 | 1724 | ** |
| 44 Dividends, domestic corporations | *3045 | - | *703 | *59 | - | *13 | - | *89 | *113 | *5 | -0 | 2063 | - |
| 45 Dividends, foreign corporations | *2015 | - | - | *3 | - | - | - | - | - | - | 2012 | - | - |
| 46 Other receipts | 210973 | *924 | 24223 | 38915 | 8257 | 16389 | 72929 | *10370 | *14754 | *5714 | 1174 | 17324 | ** |
| 47 Total deductions | 27249595 | 259161 | 4197964 | 4395721 | 2491822 | 3441904 | 5551429 | *938100 | 1819075 | *745597 | 608107 | 2800717 | ** |
| 48 Cost of goods | 17626121 | *36452 | 170865 | 157254 | 110807 | 140196 | 325834 | *30161 | 93230 | *46203 | 43479 | 291621 | ** |
| 49 Compensation of officers | 724740 | 4479 | 231934 | 180595 | 69591 | 59085 | 77433 | *38913 | 21714 | *14141 | 6104 | 20752 | ** |
| 50 Salaries and wages | 3093210 | *21875 | 419461 | 472606 | 277837 | 324764 | 544995 | *209472 | 160554 | *93868 | 70234 | 497544 | ** |
| 51 Repairs | 260426 | *1340 | 45091 | 46944 | 21275 | 27476 | 42270 | *11515 | 14527 | *6225 | 4187 | 39576 | ** |
| 52 Bad debts | 46968 | - | *4415 | 13029 | *1069 | 8030 | 4472 | *2083 | 5459 | *1983 | 278 | 6151 | ** |
| 53 Rent paid on business property | 1121097 | *30507 | 306015 | 177859 | 82682 | 113763 | 150362 | *36510 | 34830 | *20423 | 29040 | 139107 | ** |
| 54 Taxes paid | 606811 | *7232 | 123941 | 111827 | 56079 | 57998 | 102964 | *25688 | 24903 | *17758 | 9781 | 68640 | ** |
| 55 Interest paid | 273497 | *5600 | 26086 | 44286 | 21050 | 18435 | 28638 | *10298 | 14497 | *12701 | 22033 | 69873 | ** |
| 56 Contributions or gifts | 6302 | - | *303 | *308 | - | *170 | *1715 | - | *449 | *886 | 1059 | 1412 | ** |
| 57 Amortization | 51237 | *279 | 8566 | 21991 | 2386 | 1512 | *3562 | *554 | *4188 | 1437 | 4209 | 2552 | ** |
| 58 Depreciation | 459911 | *3152 | 81637 | 69206 | 38897 | 39425 | 66153 | *19697 | 27031 | *10356 | 20000 | 84358 | ** |
| 59 Depletion | *118 | - | *26 | - | - | - | - | *92 | - | - | - | - | - |
| 60 Advertising | 395365 | *2707 | 39765 | 55343 | 19147 | 30572 | 118475 | *23434 | 17650 | *13510 | 10922 | 63840 | ** |
| 61 Pension, prof sh, stock, annuity | 47804 | 322 | - | *5033 | *2938 | *2033 | *4108 | *1430 | *6238 | *17967 | 1094 | 6642 | ** |
| 62 Employee benefit programs | 155081 | *1331 | 16158 | 23166 | *11155 | 19594 | 24445 | *9868 | *5368 | *4725 | 5352 | 33918 | ** |
| 63 Net loss, noncapital assets | 20841 | *4607 | *1027 | - | *164 | *74 | *5542 | *380 | *314 | *4829 | 1904 | 2000 | ** |
| 64 Other deductions | 2360066 | *47076 | 484275 | 409939 | 195707 | 271259 | 392839 | *101818 | 113141 | *65079 | 53423 | 225509 | ** |
| 65 Total receipts less total deducts | 177631 | -62693 | -41849 | -48624 | 50639 | 42836 | 74475 | *21612 | 35587 | *-2109 | 3405 | 104352 | ** |
| 66 Constructive taxable income from related foreign corporations | 852 | 209 | - | - | - | - | - | - | - | - | 643 | - | - |
| 67 Net income (less deficit), total | 176190 | -62484 | -41849 | -48847 | 50639 | 42725 | 73914 | *21348 | 35356 | *-2208 | 3476 | 104121 | ** |
| 68 Net income, total | 604632 | - | 102987 | 60330 | 64686 | 56604 | 108477 | *36831 | 41936 | *12004 | 16516 | 104261 | ** |
| 69 Deficit, total | 428442 | 62484 | 144836 | 109177 | *14047 | *13879 | 34563 | *15483 | *6581 | *14212 | 13040 | 140 | - |
| 70 Net income (less def), Form 1120-A | 1207 | - | *-4132 | *5339 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 97854 | *-26938 | -30300 | -22038 | 59052 | *35573 | 44714 | *18643 | *12079 | *2467 | - | 4602 | - |
| 73 Statutory special deductions, total | 58557 | - | 15136 | *5036 | *1567 | *13053 | *8717 | *9697 | *832 | *4 | 2866 | 1651 | - |
| 74 Net operating loss deduction | 56256 | - | *14687 | *4995 | *1567 | *13044 | *8717 | *9629 | *752 | - | 2866 | - | - |
| 75 Dividends received deduction | *2301 | - | *449 | *41 | - | *9 | - | *68 | *79 | *4 | -0 | 1651 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 247356 | - | 24107 | 19976 | *4047 | *5822 | 43183 | - | *29026 | *9537 | 13651 | 98008 | ** |
| 78 Income tax before credits, total | 77222 | - | 4399 | 3404 | *607 | *930 | 14632 | *204 | *9839 | *3225 | 5055 | 34928 | ** |
| 79 Regular tax | 74888 | - | 4399 | 3404 | *607 | *888 | 13688 | - | *9830 | *3219 | 4677 | 34177 | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2175 | - | - | - | - | *41 | *944 | *199 | *7 | - | 361 | 622 | - |
| 83 Environmental tax | 159 | - | - | - | - | - | - | *5 | *2 | *6 | 17 | 129 | ** |
| 84 Foreign tax credit | *646 | - | - | - | - | - | - | - | *36 | - | - | 611 | ** |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *2334 | - | - | - | - | - | *42 | - | *60 | - | - | 2233 | ** |
| 89 Prior year minumum tax credit | *307 | - | - | - | - | - | - | - | *42 | - | - | 265 | ** |
| 90 Income tax after credits, total | 73935 | - | 4399 | 3404 | *607 | *930 | 14590 | *204 | *9702 | *3225 | 5055 | 31820 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations

MAJOR GROUP 39
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 104792 | 5367 | 30634 | 22436 | 13403 | 8583 | 17712 | 4431 | 1856 | 252 | 75 | 35 | 8 |
| 2 Total assets | 142395989 | - | 1328291 | 3689096 | 4679604 | 6125158 | 43846486 | 30758666 | 26654846 | 8277766 | 4968081 | 6062392 | 6005603 |
| 3 Cash | 9947794 | - | 250194 | 546034 | 528462 | 705736 | 2799206 | 1815888 | 1816269 | 596638 | 258661 | 372202 | 258506 |
| 4 Notes and accounts receivable | 19418824 | - | 139295 | 504164 | 830142 | 974996 | 4707151 | 3613192 | 3552476 | 1282818 | 781032 | 907545 | 2126013 |
| 5 Less: Allowance for bad debts | 256765 | - | *5339 | *12834 | *6221 | 24568 | 39004 | 46821 | 50227 | 27044 | 14384 | 19685 | 10638 |
| 6 Inventories | 77194642 | - | 601656 | 1363973 | 1755439 | 2857992 | 28012128 | 19201173 | 14552836 | 3628065 | 1710615 | 1919816 | 1590950 |
| 7 U.S. govt. obligations, total | 86832 | - | - | *1106 | *16348 | *7898 | *9594 | *212 | *9633 | *8703 | 3079 | 30261 | - |
| 8 Tax-exempt securities | 43903 | - | - | *270 | *3277 | *24 | *4916 | *10434 | *12049 | *6875 | 2195 | 3860 | - |
| 9 Other current assets | 3506065 | - | 23416 | 64545 | 79413 | 135831 | 1029615 | 851353 | 666550 | 215386 | 129123 | 175036 | 135798 |
| 10 Loans to stockholders | 1379173 | - | 64486 | 72786 | 147023 | 66044 | 313127 | 274652 | 276349 | 53330 | 44576 | 66801 | ** |
| 11 Mortgage and real estate loans | 204237 | - | *1224 | *30974 | *18360 | *17089 | 27266 | *29389 | 29111 | *7284 | 42 | 43115 | 381 |
| 12 Other investments | 3570419 | - | *12043 | 69036 | 139979 | 198722 | 695193 | 642398 | 700517 | 368892 | 265553 | 344220 | 133864 |
| 13 Depreciable assets | 40551602 | - | 667577 | 2012328 | 2159759 | 2041214 | 10729713 | 6533497 | 7320030 | 2638347 | 2015287 | 2799609 | 1634242 |
| 14 Less: Accumulated depreciation | 20767445 | - | 506781 | 1280212 | 1323014 | 1194383 | 5989122 | 3326790 | 3441467 | 1117516 | 811702 | 1331491 | 444967 |
| 15 Depletable assets | 45242 | - | *4490 | *1970 | *21645 | - | *12213 | *-0 | *2076 | *3 | - | 2844 | - |
| 16 Less: Accumulated depletion | *10784 | - | - | *346 | - | - | *6982 | - | *1292 | *3 | - | 2160 | - |
| 17 Land | 4260039 | - | *15423 | 114326 | 145615 | 261098 | 853224 | 641693 | 740007 | 383374 | 235168 | 428814 | 441299 |
| 18 Intangible assets (Amortizable) | 1943534 | - | 43448 | 194607 | 100099 | 58175 | 425163 | 410838 | 226870 | 105544 | 73952 | 259629 | 45209 |
| 19 Less: Accumulated amortization | 818512 | - | 16541 | 111757 | 41556 | 32472 | 204734 | 215673 | 86329 | 35850 | 26001 | 34737 | 12861 |
| 20 Other assets | 2097189 | - | 33701 | 118125 | 104834 | 51762 | 467821 | 323232 | 329388 | 162921 | 300885 | 96713 | 107808 |
| 21 Total liabilities | 142395989 | - | 1328291 | 3689096 | 4679604 | 6125158 | 43846486 | 30758666 | 26654846 | 8277766 | 4968081 | 6062392 | 6005603 |
| 22 Accounts payable | 12694467 | - | 204137 | 587696 | 620981 | 867265 | 3348518 | 1832369 | 1704113 | 618378 | 576010 | 1063874 | 1271126 |
| 23 Mort, notes, and bonds under 1 yr | 64137400 | - | 166600 | 331734 | 395613 | 1304277 | 22025512 | 17189928 | 14294304 | 3929190 | 1587496 | 1215681 | 1697065 |
| 24 Other current liabilities | 9009235 | - | 51105 | 265226 | 229847 | 304765 | 2617768 | 1910443 | 1609696 | 520983 | 401607 | 522884 | 574910 |
| 25 Loans from stockholders | 7515027 | - | 495861 | 828682 | 782843 | 613128 | 2297274 | 1322089 | 936797 | 116470 | 83759 | 38124 | - |
| 26 Mort, notes, bonds, 1 yr or more | 18449107 | - | 223422 | 894929 | 1029533 | 962410 | 4877640 | 3254724 | 3067220 | 1118968 | 1159451 | 1011085 | 849726 |
| 27 Other liabilities | 2227435 | - | 20926 | 106687 | 45646 | 110965 | 549554 | 354403 | 228098 | 197223 | 155868 | 311862 | 146205 |
| 28 Net worth | 28363317 | - | 166239 | 674144 | 1575140 | 1962349 | 8130219 | 4894710 | 4814618 | 1776555 | 1003889 | 1898882 | 1466571 |
| 29 Capital stock | 5968657 | - | 336289 | 535322 | 389363 | 511804 | 2059282 | 1096958 | 573419 | 195304 | 87528 | 90194 | 93194 |
| 30 Paid-in or capital surplus | 6659110 | - | 365079 | 379302 | 332796 | 292728 | 1847400 | 1092658 | 794988 | 354342 | 306943 | 345762 | 547109 |
| 31 Retained earnings, appropriated | 164130 | - | *17 | *13092 | *36426 | *1330 | 99506 | - | *10841 | *1718 | 1201 | - | - |
| 32 Retained earnings-unappropriated | 10704518 | - | -108579 | 88487 | 963863 | 1023551 | 3443904 | 1220089 | 1462717 | 526381 | 476007 | 711287 | 896811 |
| 33 Retained earnings (S Corp) | 6803482 | - | -282375 | -304445 | 22601 | 307367 | 1340536 | 1777266 | 2237009 | 778820 | 165184 | 761520 | ** |
| 34 Less: Cost of treasury stock | 1936581 | - | 144192 | 37614 | 169909 | 174429 | 660408 | 292261 | 264358 | 80010 | 32974 | 9882 | 70543 |
| 35 Total receipts | 599740222 | 2782303 | 14006835 | 21862048 | 16801969 | 22574085 | 197524638 | 138251459 | 113381852 | 31385650 | 14995880 | 15425800 | 10747703 |
| 36 Business receipts | 589905204 | 2688867 | 13378099 | 21665357 | 16612247 | 22224384 | 194744160 | 136141391 | 111437776 | 30706075 | 14631171 | 15118712 | 10556966 |
| 37 Interest | 1095467 | 3735 | 8644 | 22032 | 50257 | 50540 | 324622 | 172135 | 193992 | 89769 | 66822 | 56572 | 56347 |
| 38 Interest on govt. obligations | 10482 | 25 | - | *4 | *474 | *400 | 1627 | *711 | 941 | *726 | 416 | 3184 | 1972 |
| 39 Rents | 393797 | *13202 | *1787 | *6630 | 6455 | 7583 | 82852 | 32527 | 90523 | 48705 | 36776 | 36054 | 30704 |
| 40 Royalties | 12764 | - | - | - | - | - | - | *5 | *401 | *1611 | 591 | 10135 | 22 |
| 41 Net S-T cap gain less net LT loss | 8361 | - | *5024 | *508 | *15 | *334 | *583 | *-0 | *1522 | *122 | 253 | - | - |
| 42 Net L-T cap gain less net ST loss | 172446 | *12931 | *23493 | *17353 | 21606 | *9341 | 21012 | 15065 | 24697 | 4959 | 4596 | 16024 | 1369 |
| 43 Net gain, noncapital assets | 426854 | *11861 | *13358 | 34208 | 12448 | 11714 | 95823 | 49377 | 82975 | 36519 | 53365 | 23887 | 1318 |
| 44 Dividends, domestic corporations | 18761 | - | - | *172 | *809 | *101 | 2645 | 1928 | 3709 | 791 | 4243 | 273 | 4091 |
| 45 Dividends, foreign corporations | *1699 | - | - | - | - | -0 | *7 | - | - | - | 1562 | 91 | 39 |
| 46 Other receipts | 7694387 | 51683 | 576430 | 115784 | 97658 | 269688 | 2251307 | 1838321 | 1545315 | 496373 | 196086 | 160868 | 94874 |
| 47 Total deductions | 593838869 | 2774709 | 13973263 | 21754742 | 16671638 | 22284484 | 195829135 | 137082779 | 112172755 | 30996173 | 14799120 | 15067170 | 10432900 |
| 48 Cost of goods | 509458591 | 224244 | 608622 | 1335755 | 1728940 | 2836998 | 27661950 | 19038989 | 14443417 | 3632345 | 1679922 | 1927802 | 1646318 |
| 49 Compensation of officers | 6589801 | 31558 | 307698 | 538436 | 506452 | 464557 | 2233577 | 1193137 | 914399 | 222200 | 97850 | 56209 | 23728 |
| 50 Salaries and wages | 29132218 | 118840 | 562988 | 1323908 | 1199558 | 1227533 | 8880966 | 6342674 | 5343834 | 1486456 | 972593 | 954181 | 718688 |
| 51 Repairs | 1711252 | 7098 | 56399 | 109946 | 73615 | 88858 | 525373 | 319617 | 281036 | 82454 | 57079 | 74687 | 35090 |
| 52 Bad debts | 536777 | 3913 | 7564 | 56123 | 81864 | 29123 | 124152 | 119970 | 54436 | 29486 | 9522 | 13185 | 7440 |
| 53 Rent paid on business property | 5768482 | 35848 | 435495 | 514797 | 308836 | 315536 | 1717697 | 1037987 | 738133 | 200167 | 192726 | 178657 | 92603 |
| 54 Taxes paid | 5936747 | 60924 | 191812 | 459138 | 318946 | 324835 | 1772699 | 1116294 | 883527 | 347799 | 168618 | 168662 | 123493 |
| 55 Interest paid | 4161261 | 17045 | 62262 | 132859 | 158608 | 196132 | 1373835 | 889981 | 700647 | 233137 | 164159 | 127441 | 105156 |
| 56 Contributions or gifts | 40525 | *879 | *364 | 1568 | 2012 | 1999 | 11598 | 4991 | 6351 | 1953 | 2227 | 4706 | 1876 |
| 57 Amortization | 223003 | *2201 | 6535 | 15909 | 14308 | 6252 | 49984 | 62671 | 25361 | 13108 | 8899 | 12668 | 5107 |
| 58 Depreciation | 3912141 | 14371 | 61127 | 178201 | 187189 | 160183 | 950382 | 588773 | 770235 | 300288 | 282657 | 307323 | 111414 |
| 59 Depletion | *7221 | - | - | - | - | - | *924 | - | *1144 | - | - | 5154 | - |
| 60 Advertising | 5340008 | 22882 | 44106 | 145321 | 122421 | 166101 | 1675283 | 1443402 | 1059488 | 305699 | 164143 | 144611 | 46551 |
| 61 Pension, prof sh, stock, annuity | 391425 | *695 | *1996 | 13828 | 5924 | 16417 | 112458 | 74441 | 67015 | 17476 | 19174 | 22597 | 39404 |
| 62 Employee benefit programs | 2416884 | 10273 | 42181 | 65537 | 57590 | 177401 | 782264 | 505893 | 443324 | 117961 | 87152 | 64965 | 62342 |
| 63 Net loss, noncapital assets | 56667 | *5976 | *1983 | *6642 | *506 | *1219 | 10407 | 9813 | 7814 | 5861 | 2635 | 2736 | 1076 |
| 64 Other deductions | 18155866 | 158268 | 1238710 | 1222704 | 960411 | 844365 | 5468634 | 3513796 | 2565115 | 797639 | 548616 | 595097 | 242510 |
| 65 Total receipts less total deducts | 5901353 | 7593 | 33572 | 107306 | 130330 | 289601 | 1695504 | 1168680 | 1209098 | 389476 | 196760 | 358630 | 314803 |
| 66 Constructive taxable income from related foreign corporations | 1504 | - | - | - | - | - | - | - | - | - | 1504 | - | - |
| 67 Net income (less deficit), total | 5892375 | 7568 | 33572 | 107302 | 129856 | 289201 | 1693876 | 1167969 | 1208157 | 388750 | 197847 | 355445 | 312831 |
| 68 Net income, total | 7495816 | 90976 | 185458 | 355757 | 284740 | 417650 | 2126540 | 1374376 | 1337228 | 411217 | 230050 | 368025 | 313800 |
| 69 Deficit, total | 1603442 | 83408 | 151886 | 248455 | 154883 | 128449 | 432664 | 206407 | 129071 | 22467 | 32203 | 12579 | 969 |
| 70 Net income (less def), Form 1120-A | 94 | *-1253 | -542 | *1667 | *222 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-2873 | *-2873 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 3331584 | 1925 | 54870 | 71671 | 54434 | 163024 | 955604 | 839220 | 781385 | 191017 | 49402 | 169031 | ** |
| 73 Statutory special deductions, total | 640016 | *13091 | 37808 | 39846 | 28951 | 65497 | 174794 | 86076 | 90245 | 19134 | 21109 | 30621 | 32844 |
| 74 Net operating loss deduction | 625277 | *13091 | 37808 | 39721 | 28384 | 65427 | 172827 | 84592 | 87135 | 18580 | 17700 | 30429 | 29583 |
| 75 Dividends received deduction | 14738 | - | - | *125 | *566 | *70 | 1967 | 1484 | 3110 | 554 | 3409 | 191 | 3261 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2699449 | 40388 | 33771 | 97961 | 122514 | 142302 | 730934 | 335907 | 396735 | 193447 | 155882 | 168571 | 281037 |
| 78 Income tax before credits, total | 825564 | 9115 | 5102 | 16070 | 20205 | 27116 | 207434 | 114460 | 141245 | 66520 | 56778 | 62075 | 99442 |
| 79 Regular tax | 798637 | 9034 | 5065 | 16070 | 20014 | 27107 | 203312 | 108901 | 133963 | 65790 | 53329 | 57876 | 98176 |
| 80 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 26418 | *78 | *38 | - | *191 | *9 | 3791 | 5200 | 6135 | 3074 | 3299 | 3739 | 865 |
| 83 Environmental tax | 967 | 3 | - | - | - | - | *12 | *16 | 59 | 95 | 150 | 233 | 401 |
| 84 Foreign tax credit | *272 | - | - | - | - | - | *1 | - | - | *257 | -0 | 14 | - |
| 85 U.S. Possessions tax credit | 1122 | - | - | - | - | - | 30 | - | - | 1092 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2 | - | - | - | - | - | - | - | - | - | - | 2 | - |
| 88 General business credit | 9233 | *384 | *284 | - | *275 | - | 2485 | *161 | 1051 | *301 | 1568 | 1567 | 1155 |
| 89 Prior year minumum tax credit | 11135 | - | - | - | - | - | 2302 | 1532 | 2283 | 1297 | 1044 | 2030 | 645 |
| 90 Income tax after credits, total | 803799 | 8731 | 4819 | 16070 | 19930 | 27116 | 202616 | 112767 | 137910 | 63572 | 54166 | 58461 | 97642 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers and service stations: Motor vehicle dealers

MINOR INDUSTRY 5515
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 43905 | 2885 | 9636 | 4744 | 3835 | 3483 | 13248 | 4132 | 1668 | 209 | 48 | 13 | 4 |
| 2 Total assets | 107790769 | - | 387573 | 754785 | 1387517 | 2498489 | 35101734 | 28799288 | 23850341 | 6850659 | 3125970 | 1857216 | 3177201 |
| 3 Cash | 6762297 | - | 79647 | 82713 | 124731 | 291640 | 2023134 | 1640742 | 1670568 | 482510 | 163223 | 114123 | 89266 |
| 4 Notes and accounts receivable | 15193107 | - | 38297 | 163222 | 373106 | 500628 | 3669428 | 3375839 | 3136405 | 1111255 | 525556 | 282412 | 2016959 |
| 5 Less: Allowance for bad debts | 161799 | - | *4058 | *11690 | *4627 | *241 | 23081 | 42686 | 38857 | 22617 | 4463 | 3444 | 6034 |
| 6 Inventories | 64943955 | - | 203856 | 366159 | 619002 | 1352564 | 24336570 | 18410343 | 13769641 | 3344062 | 1156487 | 802637 | 582634 |
| 7 U.S. govt. obligations, total | *27960 | - | - | - | *13493 | - | *2991 | - | *258 | *5933 | 3079 | 2207 | - |
| 8 Tax-exempt securities | 27748 | - | - | - | - | *24 | *4916 | *5157 | *11226 | *5948 | - | 477 | - |
| 9 Other current assets | 2743236 | - | *10678 | 4597 | 11396 | 71454 | 861612 | 830344 | 605729 | 179424 | 72256 | 53851 | 41893 |
| 10 Loans to stockholders | 931999 | - | *10288 | *3321 | 49813 | 17936 | 212756 | 271448 | 266458 | 49030 | 38743 | 12206 | - |
| 11 Mortgage and real estate loans | 81243 | - | - | - | - | *42 | *18262 | *28944 | 26674 | *5457 | 42 | 1440 | 381 |
| 12 Other investments | 2212592 | - | *4041 | *6975 | *66837 | 61313 | 378613 | 495509 | 568487 | 318436 | 179374 | 44057 | 88950 |
| 13 Depreciable assets | 22018833 | - | 94447 | 217383 | 292762 | 436982 | 6441486 | 5546986 | 5393715 | 1739572 | 995314 | 610536 | 249651 |
| 14 Less: Accumulated depreciation | 11056872 | - | 56828 | 129431 | 174409 | 279726 | 3752850 | 2805785 | 2485206 | 721894 | 353025 | 224648 | 73071 |
| 15 Depletable assets | *14242 | - | - | - | - | - | *12213 | - | *751 | *3 | - | 1275 | - |
| 16 Less: Accumulated depletion | *7953 | - | - | - | - | - | *6982 | - | *273 | *3 | - | 694 | - |
| 17 Land | 2127858 | - | *4776 | *30845 | *10780 | 45107 | 384627 | 573081 | 500910 | 203622 | 116003 | 135261 | 122848 |
| 18 Intangible assets (Amortizable) | 1068332 | - | *3279 | *4073 | *4154 | *9775 | 306095 | 405659 | 199569 | 82687 | 21643 | 29351 | 2045 |
| 19 Less: Accumulated amortization | 483731 | - | *769 | *2484 | *1745 | *9175 | 136127 | 212070 | 71205 | 30291 | 6903 | 12083 | 879 |
| 20 Other assets | 1347725 | - | *-80 | 19103 | 2225 | 165 | 368070 | 275777 | 295489 | 97525 | 218642 | 8252 | 62557 |
| 21 Total liabilities | 107790769 | - | 387573 | 754785 | 1387517 | 2498489 | 35101734 | 28799288 | 23850341 | 6850659 | 3125970 | 1857216 | 3177201 |
| 22 Accounts payable | 6676834 | - | 38914 | 56469 | 111282 | 196698 | 1937959 | 1482547 | 1175384 | 378324 | 218635 | 215765 | 864856 |
| 23 Mort, notes, and bonds under 1 yr | 59844766 | - | 90701 | 108117 | 213665 | 908372 | 20456268 | 16712579 | 13847924 | 3765759 | 1318353 | 764746 | 1658280 |
| 24 Other current liabilities | 6227863 | - | 12939 | 50337 | 86554 | 103401 | 1932843 | 1759053 | 1394602 | 399350 | 220937 | 127050 | 140798 |
| 25 Loans from stockholders | 5179073 | - | 222435 | 344756 | 334760 | 212313 | 1744355 | 1282198 | 887666 | 96608 | 45113 | 8869 | - |
| 26 Mort, notes, bonds, 1 yr or more | 11344716 | - | *28558 | 239128 | 266191 | 233475 | 2986376 | 2788785 | 2503154 | 830849 | 793262 | 368990 | 305949 |
| 27 Other liabilities | 1195309 | - | *-692 | *28184 | 19274 | 26436 | 441539 | 271511 | 155851 | 104183 | 63101 | 27289 | 58633 |
| 28 Net worth | 17322208 | - | -5282 | -72205 | 355790 | 817794 | 5602394 | 4502613 | 3885759 | 1275585 | 466569 | 344506 | 148685 |
| 29 Capital stock | 4382383 | - | 95242 | 265923 | 144155 | 240263 | 1787526 | 1085220 | 515341 | 154437 | 74266 | 3962 | 16048 |
| 30 Paid-in or capital surplus | 4129227 | - | *251489 | 67451 | 135487 | 137089 | 1279534 | 1041749 | 712041 | 196810 | 184470 | 40913 | 82194 |
| 31 Retained earnings, appropriated | 58791 | - | *11 | *13092 | - | *1330 | *30598 | - | *10841 | *1718 | 1201 | - | - |
| 32 Retained earnings-unappropriated | 5676985 | - | 48 | -35501 | 172234 | 297000 | 2219268 | 1068981 | 1163142 | 387478 | 200175 | 143561 | 60596 |
| 33 Retained earnings (S Corp) | 4225806 | - | -272277 | -381580 | -73862 | 160355 | 768882 | 1584446 | 1636833 | 612386 | 31434 | 159189 | - |
| 34 Less: Cost of treasury stock | 1150983 | - | *79795 | *1590 | *22224 | *18242 | 483414 | 277784 | 152440 | 77244 | 24977 | 3119 | 10154 |
| 35 Total receipts | 481142054 | 1806775 | 4207974 | 3816065 | 4493617 | 11199889 | 169684236 | 131779133 | 103499334 | 27373126 | 10071647 | 6502621 | 6707638 |
| 36 Business receipts | 472681027 | 1750928 | 3611604 | 3744078 | 4390617 | 10999729 | 167302419 | 129751309 | 101689982 | 26749903 | 9765010 | 6365371 | 6560078 |
| 37 Interest | 936455 | *2200 | 5497 | *13572 | 36575 | 29879 | 303106 | 168662 | 186040 | 87339 | 52374 | 17397 | 33813 |
| 38 Interest on govt. obligations | 1876 | 4 | - | - | *49 | - | *114 | *208 | 879 | *336 | - | 285 | - |
| 39 Rents | 281380 | 1885 | *38 | *2481 | *1932 | *3984 | 38515 | 31396 | 81501 | 38891 | 32101 | 21177 | 27479 |
| 40 Royalties | *100 | - | - | - | - | - | - | *1 | *63 | - | 14 | - | 22 |
| 41 Net S-T cap gain less net LT loss | 6668 | - | *5024 | - | *15 | - | *329 | *-0 | *1101 | *122 | 77 | - | - |
| 42 Net L-T cap gain less net ST loss | 92310 | *12742 | *10085 | *2831 | *1078 | *3200 | 19616 | 13858 | 19664 | 4633 | 1830 | 2032 | 741 |
| 43 Net gain, noncapital assets | 292658 | *433 | *9321 | *16625 | *5540 | 4267 | 61803 | 36701 | 69654 | 35158 | 43850 | 8027 | 1278 |
| 44 Dividends, domestic corporations | 14669 | - | - | - | *473 | *7 | 679 | 1890 | 3539 | 769 | 3158 | 63 | 4091 |
| 45 Dividends, foreign corporations | 1601 | - | - | - | - | -0 | - | - | - | - | 1562 | - | 39 |
| 46 Other receipts | 6833311 | 38582 | 566406 | 36479 | 57338 | 158822 | 1957656 | 1775108 | 1446909 | 455974 | 171670 | 88270 | 80098 |
| 47 Total deductions | 477048680 | 1788711 | 4229599 | 3848842 | 4456333 | 11096536 | 168339553 | 130662977 | 102443532 | 27085776 | 9987527 | 6412737 | 6696557 |
| 48 Cost of goods | 418711370 | *127092 | 197981 | 346366 | 604302 | 1331907 | 24030318 | 18246042 | 13668188 | 3342975 | 1116895 | 808797 | 598538 |
| 49 Compensation of officers | 4417097 | *11170 | 58854 | 56788 | 112407 | 178658 | 1758454 | 1111851 | 830958 | 200977 | 65803 | 20701 | 10476 |
| 50 Salaries and wages | 20534195 | *68470 | 90770 | 199537 | 187568 | 432200 | 6854007 | 5937106 | 4732124 | 1173230 | 526706 | 244482 | 87995 |
| 51 Repairs | 1058869 | 3224 | 28566 | 30257 | 11659 | 25455 | 358797 | 287479 | 222276 | 51977 | 21285 | 14393 | 3499 |
| 52 Bad debts | 396208 | *1810 | *3268 | 30079 | 64643 | 16176 | 84831 | 111701 | 46728 | 25919 | 4664 | 4547 | 1843 |
| 53 Rent paid on business property | 3475121 | 21990 | 84927 | 74450 | 44900 | 84782 | 1268772 | 972649 | 638547 | 142968 | 85030 | 27880 | 28226 |
| 54 Taxes paid | 3745713 | 15514 | 54167 | 64092 | 61089 | 95582 | 1326842 | 1010420 | 770870 | 191824 | 90502 | 43407 | 21404 |
| 55 Interest paid | 3204154 | 9844 | 35341 | 42738 | 49387 | 84827 | 1092770 | 827597 | 639766 | 200509 | 120580 | 47997 | 52796 |
| 56 Contributions or gifts | 24613 | *110 | *327 | *565 | *201 | 639 | 8446 | 4866 | 5764 | 1334 | 953 | 1139 | 268 |
| 57 Amortization | 146738 | *707 | *943 | *453 | *1095 | *1337 | 41733 | 61924 | 22359 | 10496 | 2479 | 2663 | 552 |
| 58 Depreciation | 2275386 | *5812 | 17006 | 30306 | 30109 | 28334 | 559831 | 515517 | 595720 | 229415 | 172740 | 68876 | 21720 |
| 59 Depletion | *7221 | - | - | - | - | - | *924 | - | *1143 | - | - | 5154 | - |
| 60 Advertising | 4567168 | *17929 | 13424 | 48505 | 52496 | 76613 | 1471083 | 1389687 | 1016017 | 279984 | 104998 | 75809 | 20622 |
| 61 Pension, prof sh, stock, annuity | 248676 | *592 | *1996 | *1568 | *3000 | *1367 | 86021 | 68049 | 55308 | 14627 | 8077 | 5538 | 2533 |
| 62 Employee benefit programs | 1929176 | *8048 | *9108 | *8610 | 6693 | 146051 | 695281 | 487807 | 397648 | 91924 | 43845 | 24044 | 10116 |
| 63 Net loss, noncapital assets | 36928 | - | *1983 | *6642 | - | *257 | 4766 | 9692 | 7268 | 5377 | 236 | 499 | 208 |
| 64 Other deductions | 12270048 | 76087 | 721506 | 245331 | 201433 | 239576 | 4183775 | 3188631 | 2236497 | 602650 | 299238 | 171158 | 104165 |
| 65 Total receipts less total deducts | 4093374 | 18064 | -21625 | -32777 | 37283 | 103353 | 1344683 | 1116156 | 1055801 | 287349 | 84121 | 89884 | 11081 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 4091498 | 18059 | -21625 | -32777 | 37234 | 103353 | 1344569 | 1115948 | 1054922 | 287014 | 84121 | 89599 | 11081 |
| 68 Net income, total | 5016956 | 38628 | 53584 | 69496 | 97468 | 169421 | 1615121 | 1304570 | 1160590 | 302262 | 102271 | 91493 | 12050 |
| 69 Deficit, total | 925458 | 20569 | 75209 | 102273 | 60234 | 66068 | 270552 | 188621 | 105668 | 15248 | 18151 | 1894 | 969 |
| 70 Net income (less def), Form 1120-A | -268 | *-1253 | *875 | *-112 | *222 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -2697 | -2697 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2527442 | *-3501 | -13797 | -33921 | 14539 | 68791 | 806450 | 811440 | 663164 | 154048 | 19465 | 40763 | - |
| 73 Statutory special deductions, total | 416789 | *6273 | *18423 | *7700 | 9265 | 15241 | 135206 | 82956 | 81709 | 17112 | 13831 | 25612 | 3462 |
| 74 Net operating loss deduction | 405128 | *6273 | *18423 | *7700 | 8934 | 15237 | 134721 | 81498 | 78718 | 16573 | 11284 | 25568 | 201 |
| 75 Dividends received deduction | 11661 | - | - | - | *331 | *5 | 485 | 1458 | 2991 | 539 | 2548 | 44 | 3261 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1533825 | *22273 | 19230 | *18200 | 41745 | 47263 | 508600 | 303315 | 349742 | 124580 | 65049 | 25160 | 8669 |
| 78 Income tax before credits, total | 484513 | *7468 | 2921 | *2965 | 7614 | 8131 | 145655 | 103410 | 124309 | 43067 | 24530 | 11236 | 3207 |
| 79 Regular tax | 463076 | *7468 | 2884 | *2965 | 7423 | 8131 | 142004 | 98069 | 118119 | 42344 | 22132 | 8590 | 2947 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 22058 | - | *38 | - | *191 | - | 3322 | 5200 | 5055 | 3074 | 2342 | 2586 | 250 |
| 83 Environmental tax | 242 | - | - | - | - | - | *10 | *16 | 46 | 45 | 55 | 60 | 10 |
| 84 Foreign tax credit | *242 | - | - | - | - | - | - | - | - | *242 | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2 | - | - | - | - | - | - | - | - | - | - | 2 | - |
| 88 General business credit | 3583 | *384 | - | - | - | - | *887 | *106 | 811 | *257 | 933 | 205 | - |
| 89 Prior year minumum tax credit | 7236 | - | - | - | - | - | 1841 | 1414 | 1974 | *794 | 237 | 330 | 645 |
| 90 Income tax after credits, total | 473451 | *7084 | 2921 | *2965 | 7614 | 8131 | 142927 | 101890 | 121524 | 41774 | 23361 | 10699 | 2562 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers and service stations: Gasoline service stations

MINOR INDUSTRY 5541
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 28509 | 1732 | 11007 | 8394 | 3982 | 1870 | 1266 | 121 | 98 | 23 | 9 | 7 | ** |
| 2 Total assets | 12605951 | - | 544404 | 1372828 | 1369976 | 1333909 | 2653854 | 824221 | 1433838 | 750575 | 576344 | 1745999 | ** |
| 3 Cash | 1704918 | - | 129119 | 266881 | 193182 | 231971 | 368886 | 105241 | 89738 | 83058 | 26766 | 210076 | ** |
| 4 Notes and accounts receivable | 1392979 | - | 51490 | 124725 | 145456 | 181562 | 299117 | 83398 | 215986 | 52377 | 55677 | 183190 | ** |
| 5 Less: Allowance for bad debts | 14576 | - | - | *461 | - | *985 | *1895 | *2044 | 2293 | *1733 | 1479 | 3687 | ** |
| 6 Inventories | 1839718 | - | 156203 | 289403 | 199335 | 158699 | 319725 | 129404 | 211699 | 55619 | 64501 | 255131 | ** |
| 7 U.S. govt. obligations, total | *22626 | - | - | *1056 | *2856 | - | *6603 | - | *9342 | *2770 | - | - | - |
| 8 Tax-exempt securities | *3277 | - | - | - | *3277 | - | *-0 | - | - | - | - | - | - |
| 9 Other current assets | 284301 | - | *10465 | 39114 | 40346 | 17945 | 63163 | *9103 | 33648 | 21348 | 11548 | 37623 | ** |
| 10 Loans to stockholders | 218082 | - | *31228 | 42662 | 38801 | *26618 | 17491 | *688 | *3624 | *1365 | 2181 | 53423 | ** |
| 11 Mortgage and real estate loans | 98334 | - | - | *19402 | *15180 | *13634 | *5757 | *444 | *2437 | *803 | - | 40677 | - |
| 12 Other investments | 682250 | - | *1625 | *32938 | *48146 | 65802 | 156849 | *110296 | 89915 | *23384 | 77070 | 76226 | ** |
| 13 Depreciable assets | 9740936 | - | 386791 | 1103244 | 1014601 | 854226 | 2077139 | 625130 | 1164106 | 629572 | 512764 | 1373364 | ** |
| 14 Less: Accumulated depreciation | 5323832 | - | 299248 | 735326 | 578072 | 405072 | 1053537 | 310928 | 628005 | 285754 | 255648 | 772241 | ** |
| 15 Depletable assets | *27460 | - | *4490 | - | *21645 | - | - | *-0 | *1325 | - | - | - | - |
| 16 Less: Accumulated depletion | *1019 | - | - | - | - | - | - | - | *1019 | - | - | - | - |
| 17 Land | 1329408 | - | *10647 | *41805 | 83124 | 138264 | 322912 | *53479 | 219601 | 152897 | 73005 | 233675 | ** |
| 18 Intangible assets (Amortizable) | 390719 | - | 36899 | 175642 | 74584 | 31406 | 34705 | *3518 | 13496 | *5853 | 3904 | 10714 | ** |
| 19 Less: Accumulated amortization | 185024 | - | *13202 | 99059 | 24343 | 14230 | 14940 | *2465 | 5418 | *3439 | 1173 | 6755 | ** |
| 20 Other assets | 395393 | - | 37898 | 70803 | 91859 | 34071 | 51880 | *18959 | 15657 | *12455 | 7229 | 54585 | ** |
| 21 Total liabilities | 12605951 | - | 544404 | 1372828 | 1369976 | 1333909 | 2653854 | 824221 | 1433838 | 750575 | 576344 | 1745999 | ** |
| 22 Accounts payable | 1955487 | - | 73965 | 213937 | 132110 | 160182 | 453613 | 158511 | 258049 | 85488 | 77924 | 341708 | ** |
| 23 Mort, notes, and bonds under 1 yr | 670097 | - | *16340 | 73113 | 39542 | 70200 | 179882 | 79206 | 92609 | 29463 | 54670 | 35072 | ** |
| 24 Other current liabilities | 804856 | - | 23515 | 89664 | 46140 | 49224 | 162414 | 76455 | 121480 | 77715 | 45417 | 112833 | ** |
| 25 Loans from stockholders | 965637 | - | 162664 | 207036 | 202605 | 166607 | 151367 | *2053 | *31348 | *19168 | 22789 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 3174918 | - | 66043 | 301978 | 473392 | 432500 | 783679 | 252718 | 255820 | 186609 | 159279 | 262899 | ** |
| 27 Other liabilities | 579266 | - | *11330 | 50571 | *12772 | *50902 | 59909 | *74774 | 32567 | *47512 | 16836 | 222093 | ** |
| 28 Net worth | 4455690 | - | 190548 | 436529 | 463414 | 404295 | 862991 | 180504 | 641966 | 304620 | 199429 | 771394 | ** |
| 29 Capital stock | 707889 | - | 130898 | 139922 | 116210 | 120011 | 128380 | 4121 | 34142 | 26211 | 2871 | 5123 | ** |
| 30 Paid-in or capital surplus | 764878 | - | *51604 | 210400 | 132568 | 76793 | 112430 | *10235 | 37035 | 83157 | 34909 | 15746 | ** |
| 31 Retained earnings, appropriated | *79371 | - | *7 | - | *18259 | - | *61105 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1568611 | - | 26222 | 64182 | 252019 | 180812 | 402429 | *41432 | 143059 | *61901 | 144524 | 252030 | ** |
| 33 Retained earnings (S Corp) | 1592376 | - | -3939 | 25178 | -7910 | 48955 | 215212 | *134463 | 530701 | *133594 | 17628 | 498495 | ** |
| 34 Less: Cost of treasury stock | 257434 | - | *14244 | *3153 | *47732 | *22276 | *56565 | *9747 | *102971 | *244 | 503 | - | - |
| 35 Total receipts | 65182799 | *659540 | 7718148 | 12889989 | 6773530 | 5787403 | 12076841 | 3153860 | 6750910 | 2654137 | 1834208 | 4884231 | ** |
| 36 Business receipts | 64682494 | *633700 | 7694568 | 12859297 | 6725941 | 5706064 | 11989013 | 3129966 | 6694267 | 2616157 | 1811881 | 4821641 | ** |
| 37 Interest | 45661 | *11 | *2301 | 3560 | 6581 | 9112 | 8281 | *111 | 2096 | *951 | 4095 | 8562 | ** |
| 38 Interest on govt. obligations | *4356 | - | - | - | *425 | *350 | *1104 | - | - | *183 | - | 2293 | ** |
| 39 Rents | 52164 | *11163 | *1749 | *834 | *1608 | *913 | 10067 | *638 | *6334 | *7710 | 2953 | 8194 | ** |
| 40 Royalties | *2250 | - | - | - | - | - | - | - | *3 | *1260 | 576 | 410 | ** |
| 41 Net S-T cap gain less net LT loss | *681 | - | - | - | - | - | *85 | - | *421 | - | 175 | - | - |
| 42 Net L-T cap gain less net ST loss | 41096 | - | *12201 | *504 | *16627 | *4239 | *735 | *6 | *4960 | *227 | 455 | 1143 | ** |
| 43 Net gain, noncapital assets | 47117 | *11153 | *309 | *1749 | *1156 | *2104 | 3357 | *12219 | 9948 | *506 | 1226 | 3391 | ** |
| 44 Dividends, domestic corporations | 2274 | - | - | *156 | *59 | - | *665 | *29 | *99 | - | 1058 | 207 | - |
| 45 Dividends, foreign corporations | 91 | - | - | - | - | - | - | - | - | - | - | 91 | - |
| 46 Other receipts | 304615 | *3514 | *7020 | 23890 | 21134 | 64623 | 63533 | 10892 | 32782 | 27143 | 11787 | 38298 | ** |
| 47 Total deductions | 64487312 | 651085 | 7676688 | 12791668 | 6740925 | 5703368 | 11987053 | 3146256 | 6642103 | 2584797 | 1805890 | 4757480 | ** |
| 48 Cost of goods | 53608445 | *7720 | 156277 | 289283 | 187536 | 158599 | 319309 | 130128 | 212260 | 55990 | 65411 | 254958 | ** |
| 49 Compensation of officers | 903495 | *11589 | 176894 | 264097 | 124148 | 88079 | 115949 | *50366 | 47736 | 9760 | 6919 | 7959 | ** |
| 50 Salaries and wages | 3323852 | *19161 | 321157 | 564618 | 392364 | 270330 | 749955 | 208750 | 322242 | 138394 | 95712 | 241168 | ** |
| 51 Repairs | 355807 | *2136 | 13356 | 47693 | 30648 | 28614 | 97363 | 22994 | 45528 | 21215 | 15820 | 30440 | ** |
| 52 Bad debts | 32536 | *174 | *1062 | 3054 | 4450 | 6027 | 9177 | *2023 | 3134 | *635 | 1365 | 1436 | ** |
| 53 Rent paid on business property | 1059223 | *5875 | 267936 | 254027 | 118019 | 99835 | 168753 | 32958 | 54467 | 20135 | 12768 | 24449 | ** |
| 54 Taxes paid | 1140090 | *36809 | 89701 | 237669 | 121446 | 106352 | 206475 | 67135 | 67664 | 133964 | 22777 | 50100 | ** |
| 55 Interest paid | 317671 | *1013 | 10530 | 36217 | 49676 | 40572 | 74169 | 22359 | 29426 | 15111 | 17883 | 20715 | ** |
| 56 Contributions or gifts | 5989 | *298 | *5 | *487 | *847 | *584 | 1502 | *35 | *360 | *464 | 450 | 955 | ** |
| 57 Amortization | 44993 | *662 | *5384 | 13161 | *10986 | 3269 | 5028 | *700 | 2040 | *742 | 1588 | 1434 | ** |
| 58 Depreciation | 727862 | *2778 | 28387 | 82614 | 77356 | 68607 | 152705 | 40766 | 88100 | 41639 | 39526 | 105384 | ** |
| 59 Depletion | *1 | - | - | - | - | - | - | - | *1 | - | - | - | - |
| 60 Advertising | 145556 | *1021 | 12074 | 23967 | 14546 | 9755 | 22504 | 19990 | 10141 | 5583 | 6442 | 19533 | ** |
| 61 Pension, prof sh, stock, annuity | 38726 | - | - | *5924 | - | *3982 | 7125 | *5851 | 6938 | *1043 | 735 | 7127 | ** |
| 62 Employee benefit programs | 143236 | *186 | 26075 | 18448 | 14826 | 7513 | 16680 | *9038 | 15356 | 11346 | 4400 | 19370 | ** |
| 63 Net loss, noncapital assets | 3947 | - | - | - | - | *-0 | *2214 | *49 | *144 | *159 | 1076 | 305 | - |
| 64 Other deductions | 2635884 | *54258 | 318821 | 493917 | 343360 | 229142 | 491012 | 176245 | 195075 | 85768 | 75051 | 173236 | ** |
| 65 Total receipts less total deducts | 695487 | *8455 | 41460 | 98321 | 32606 | 84036 | 89788 | 7605 | 108808 | 69339 | 28317 | 126752 | ** |
| 66 Constructive taxable income from related foreign corporations | 1504 | - | - | - | - | - | - | - | - | - | 1504 | - | - |
| 67 Net income (less deficit), total | 692634 | *8455 | 41460 | 98321 | 32181 | 83686 | 88684 | 7605 | 108808 | 69156 | 29821 | 124458 | ** |
| 68 Net income, total | 932382 | *30627 | 77735 | 149955 | 79931 | 105975 | 135117 | *16928 | 110130 | 71705 | 29821 | 124458 | ** |
| 69 Deficit, total | 239748 | *22172 | 36275 | 51634 | 47750 | 22289 | 46434 | *9323 | *1323 | *2549 | - | - | - |
| 70 Net income (less def), Form 1120-A | *-1323 | - | - | *-1323 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-176 | *-176 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 409567 | *-5991 | 33283 | 73717 | 21811 | 39121 | 32754 | *7729 | 81396 | *28853 | 6395 | 90499 | ** |
| 73 Statutory special deductions, total | 67598 | *1606 | *12894 | *10557 | *10262 | *23008 | 2750 | *20 | *3224 | *1348 | 843 | 1086 | - |
| 74 Net operating loss deduction | 65900 | *1606 | *12894 | *10443 | *10221 | *23008 | *2285 | - | *3154 | *1348 | - | 941 | - |
| 75 Dividends received deduction | 1698 | - | - | *113 | *41 | - | *466 | *20 | *70 | - | 843 | 145 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 321766 | *13024 | 8500 | 44320 | 27971 | 38674 | 64697 | *3159 | 24191 | *41504 | 22852 | 32874 | ** |
| 78 Income tax before credits, total | 82961 | *41 | 1275 | 7426 | 4379 | 7459 | 18587 | *1140 | 8928 | *14102 | 8126 | 11498 | ** |
| 79 Regular tax | 81091 | *41 | 1275 | 7426 | 4379 | 7458 | 18398 | *921 | 8101 | *14111 | 7770 | 11210 | ** |
| 80 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 1370 | - | - | - | - | - | *189 | - | *825 | - | 336 | 20 | - |
| 83 Environmental tax | 97 | - | - | - | - | - | - | - | *3 | *33 | 19 | 42 | ** |
| 84 Foreign tax credit | *29 | - | - | - | - | - | - | - | - | *15 | -0 | 14 | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2726 | - | *284 | - | *275 | - | *283 | *55 | *109 | *41 | 465 | 1213 | - |
| 89 Prior year minumum tax credit | 2990 | - | - | - | - | - | *246 | *118 | *307 | *503 | 705 | 1111 | ** |
| 90 Income tax after credits, total | 77216 | *41 | *991 | 7426 | 4104 | 7459 | 18058 | *966 | 8512 | *13543 | 6956 | 9161 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Other
automotive dealers

MINOR INDUSTRY 5598
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 32379 | 750 | 9991 | 9298 | 5586 | 3231 | 3197 | 178 | 91 | 20 | 18 | 15 | 4 |
| 2 Total assets | 21999269 | - | 396314 | 1561483 | 1922111 | 2292760 | 6090898 | 1135157 | 1370668 | 676531 | 1265767 | 2459177 | 2828403 |
| 3 Cash | 1480579 | - | 41428 | 196440 | 210549 | 182125 | 407185 | 69904 | 55963 | 31070 | 68672 | 48003 | 169240 |
| 4 Notes and accounts receivable | 2832738 | - | 49508 | 216217 | 311580 | 292806 | 738605 | 153955 | 200085 | 119186 | 199799 | 441943 | 109054 |
| 5 Less: Allowance for bad debts | 80389 | - | *1281 | *683 | *1594 | 23342 | 14028 | *2090 | 9077 | *2695 | 8441 | 12553 | 4604 |
| 6 Inventories | 10410969 | - | 241597 | 708412 | 937102 | 1346728 | 3355833 | 661426 | 571496 | 228384 | 489627 | 862048 | 1008316 |
| 7 U.S. govt. obligations, total | *36246 | - | - | *50 | - | *7898 | - | *212 | *33 | - | - | 28053 | - |
| 8 Tax-exempt securities | *12878 | - | - | *270 | - | - | - | *5278 | *823 | *927 | 2195 | 3383 | - |
| 9 Other current assets | 478528 | - | *2273 | 20834 | 27671 | 46433 | 104840 | 11906 | 27172 | 14614 | 45320 | 83562 | 93905 |
| 10 Loans to stockholders | 229093 | - | *22970 | 26802 | 58408 | 21490 | 82879 | *2517 | *6267 | *2935 | 3651 | 1172 | - |
| 11 Mortgage and real estate loans | 24659 | - | *1224 | *11572 | *3180 | *3413 | *3247 | - | - | *1025 | - | 998 | - |
| 12 Other investments | 675576 | - | *6378 | 29123 | 24996 | 71607 | 159731 | 36594 | 42116 | *27072 | 9108 | 223937 | 44914 |
| 13 Depreciable assets | 8791833 | - | 186338 | 691701 | 852397 | 750006 | 2211089 | 361381 | 762209 | 269203 | 507209 | 815709 | 1384591 |
| 14 Less: Accumulated depreciation | 4386740 | - | 150706 | 415454 | 570533 | 509584 | 1182735 | 210077 | 328257 | 109868 | 203028 | 334602 | 371896 |
| 15 Depletable assets | *3540 | - | - | *1970 | - | - | - | - | - | - | - | 1570 | - |
| 16 Less: Accumulated depletion | *1812 | - | - | *346 | - | - | - | - | - | - | - | 1466 | - |
| 17 Land | 802774 | - | - | 41677 | 51711 | 77727 | 145685 | *15133 | 19496 | 26855 | 46160 | 59878 | 318451 |
| 18 Intangible assets (Amortizable) | 484483 | - | 3270 | 14893 | 21361 | 16994 | 84363 | *1661 | 13805 | *17003 | 48405 | 219564 | 43164 |
| 19 Less: Accumulated amortization | 149757 | - | *2571 | 10214 | 15468 | 9068 | 53667 | *1138 | 9706 | *2120 | 17925 | 15899 | 11982 |
| 20 Other assets | 354071 | - | -4116 | 28218 | 10750 | 17526 | 47871 | 28496 | 18242 | 52942 | 75015 | 33876 | 45250 |
| 21 Total liabilities | 21999269 | - | 396314 | 1561483 | 1922111 | 2292760 | 6090898 | 1135157 | 1370668 | 676531 | 1265767 | 2459177 | 2828403 |
| 22 Accounts payable | 4062146 | - | 91257 | 317290 | 377589 | 510384 | 956947 | 191311 | 270679 | 154566 | 279451 | 506401 | 406270 |
| 23 Mort, notes, and bonds under 1 yr | 3622537 | - | 59559 | 150504 | 142405 | 325706 | 1389361 | 398142 | 353771 | *133967 | 214473 | 415862 | 38786 |
| 24 Other current liabilities | 1976516 | - | 14652 | 125225 | 97153 | 152141 | 522512 | 74936 | 93614 | 43917 | 135253 | 283002 | 434112 |
| 25 Loans from stockholders | 1370318 | - | 110762 | 276890 | 245478 | 234207 | 401552 | *37839 | 17784 | *693 | 15858 | 29255 | - |
| 26 Mort, notes, bonds, 1 yr or more | 3929474 | - | 128821 | 353823 | 289950 | 296436 | 1107586 | 213220 | 308246 | 101510 | 206910 | 379196 | 543777 |
| 27 Other liabilities | 452860 | - | *10288 | 27932 | 13599 | 33626 | 48106 | *8117 | 39680 | *45528 | 75931 | 62480 | 87572 |
| 28 Net worth | 6585418 | - | -19026 | 309819 | 755937 | 740260 | 1664834 | 211593 | 286893 | 196350 | 337891 | 782981 | 1317886 |
| 29 Capital stock | 878385 | - | 110149 | 129477 | 128999 | 151531 | 143376 | 7616 | 23936 | 14656 | 10391 | 81109 | 77146 |
| 30 Paid-in or capital surplus | 1765005 | - | 61986 | 101451 | 64742 | 78846 | 455436 | 40674 | 45912 | *74375 | 87564 | 289103 | 464915 |
| 31 Retained earnings, appropriated | *25969 | - | - | - | *18167 | - | *7802 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 3458923 | - | -134850 | 59806 | 539610 | 545739 | 822207 | 109676 | 156516 | *77001 | 131308 | 315695 | 836215 |
| 33 Retained earnings (S Corp) | 985300 | - | -6159 | 51958 | 104373 | 98057 | 356441 | *58357 | 69476 | *32840 | 116122 | 103836 | - |
| 34 Less: Cost of treasury stock | 528164 | - | *50153 | *32872 | 99954 | 133911 | 120429 | *4731 | *8948 | *2521 | 7494 | 6763 | 60389 |
| 35 Total receipts | 53415369 | 315988 | 2080713 | 5155994 | 5534822 | 5586792 | 15763562 | 3318465 | 3131608 | 1358388 | 3090025 | 4038948 | 4040065 |
| 36 Business receipts | 52541682 | 304239 | 2071927 | 5061982 | 5495689 | 5518591 | 15452728 | 3260116 | 3053527 | 1340015 | 3054279 | 3931700 | 3996888 |
| 37 Interest | 113351 | *1523 | *846 | 4901 | 7102 | 11549 | 13235 | 3361 | 5856 | *1479 | 10352 | 30613 | 22534 |
| 38 Interest on govt. obligations | 4251 | 21 | - | *4 | - | *50 | *409 | *502 | *61 | *207 | 416 | 606 | 1972 |
| 39 Rents | 60254 | 154 | - | *3315 | *2915 | *2686 | 34270 | *493 | *2688 | *2104 | 1722 | 6683 | 3225 |
| 40 Royalties | *10414 | - | - | - | - | - | - | *4 | *334 | *351 | - | 9725 | - |
| 41 Net S-T cap gain less net LT loss | *1011 | - | - | *508 | - | *334 | *170 | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 39040 | *188 | *1208 | *14018 | *3901 | *1902 | 661 | *1201 | *74 | *99 | 2311 | 12848 | 629 |
| 43 Net gain, noncapital assets | 87079 | *275 | *3728 | *15835 | 5751 | 5343 | 30663 | *457 | 3373 | *855 | 8289 | 12469 | 40 |
| 44 Dividends, domestic corporations | 1819 | - | - | *17 | *277 | *94 | *1300 | *9 | *71 | *22 | 26 | 3 | -0 |
| 45 Dividends, foreign corporations | *7 | - | - | - | - | - | *7 | - | - | - | - | - | - |
| 46 Other receipts | 556461 | *9588 | 3003 | 55415 | 19187 | 46243 | 230118 | 52322 | 65624 | *13256 | 12630 | 34300 | 14777 |
| 47 Total deductions | 52302877 | 334913 | 2066976 | 5114232 | 5474380 | 5484580 | 15502529 | 3273547 | 3087120 | 1325600 | 3005703 | 3896954 | 3736343 |
| 48 Cost of goods | 37138777 | *89432 | 254364 | 700105 | 937102 | 1346493 | 3312323 | 662819 | 562968 | 233380 | 497616 | 864047 | 1047780 |
| 49 Compensation of officers | 1269209 | *8800 | 71950 | 217551 | 269896 | 197820 | 359175 | 30919 | 35705 | *11463 | 25128 | 27549 | 13252 |
| 50 Salaries and wages | 5274171 | *31209 | 151061 | 559752 | 619626 | 525003 | 1277004 | 196818 | 289468 | 174833 | 350174 | 468530 | 630693 |
| 51 Repairs | 296576 | *1738 | 14476 | 31995 | 31308 | 34789 | 69213 | 9144 | 13232 | 9262 | 19974 | 29853 | 31590 |
| 52 Bad debts | 108033 | *1929 | 3233 | 22991 | 12771 | 6920 | 30143 | 6247 | 4575 | 2933 | 3494 | 7202 | 5597 |
| 53 Rent paid on business property | 1234139 | *7983 | 82632 | 186320 | 145916 | 130919 | 280172 | 32379 | 45119 | 37065 | 94928 | 126329 | 64378 |
| 54 Taxes paid | 1050944 | 8601 | 47945 | 157377 | 136412 | 122901 | 239382 | 38739 | 44993 | 22012 | 55339 | 75154 | 102089 |
| 55 Interest paid | 639436 | *6188 | 16392 | 53903 | 59545 | 70732 | 206896 | 40025 | 31455 | 17516 | 25695 | 58729 | 52360 |
| 56 Contributions or gifts | 9923 | *471 | *32 | 515 | 963 | 775 | 1650 | *91 | *226 | *156 | 824 | 2612 | 1608 |
| 57 Amortization | 31271 | *832 | *209 | 2296 | 2226 | 1646 | 3224 | *48 | 963 | *1869 | 4832 | 8572 | 4555 |
| 58 Depreciation | 908893 | *5781 | 15733 | 65281 | 79724 | 63242 | 237847 | 32489 | 86415 | 29234 | 70391 | 133063 | 89694 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 627285 | *3933 | 18607 | 72849 | 55379 | 79733 | 181696 | 33725 | 33331 | *20131 | 52703 | 49269 | 25929 |
| 61 Pension, prof sh, stock, annuity | 104022 | 103 | - | *6336 | *2924 | *11068 | 19312 | *541 | 4769 | *1806 | 10362 | 9931 | 36871 |
| 62 Employee benefit programs | 344472 | *2040 | *6998 | 38480 | 36071 | 23837 | 70303 | 9049 | 30320 | *14691 | 38907 | 21551 | 52226 |
| 63 Net loss, noncapital assets | 15792 | *5976 | - | - | *506 | *962 | 3426 | *71 | *402 | *326 | 1323 | 1933 | 868 |
| 64 Other deductions | 3249933 | 27923 | 198382 | 483455 | 415618 | 375648 | 793847 | 148920 | 133543 | 109221 | 174328 | 250703 | 138345 |
| 65 Total receipts less total deducts | 1112493 | -18926 | 13737 | 41762 | 60441 | 102212 | 261033 | 44919 | 44489 | 32788 | 84322 | 141994 | 303723 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 1108242 | -18946 | 13737 | 41757 | 60441 | 102162 | 260623 | 44416 | 44427 | 32580 | 83906 | 141388 | 301750 |
| 68 Net income, total | 1546478 | *21721 | 54139 | 136305 | 107340 | 142253 | 376301 | 52879 | 66508 | *37251 | 97957 | 152073 | 301750 |
| 69 Deficit, total | 438236 | *40667 | 40403 | 94548 | 46899 | 40091 | 115678 | *8463 | *22080 | *4670 | 14052 | 10685 | - |
| 70 Net income (less def), Form 1120-A | *1686 | - | *-1416 | *3102 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 394576 | 11417 | 35384 | 31875 | 18083 | 55112 | 116400 | *20051 | 36825 | *8116 | 23542 | 37769 | - |
| 73 Statutory special deductions, total | 155629 | *5212 | 6491 | 21590 | 9423 | 27248 | 36837 | *3100 | *5312 | *675 | 6434 | 3923 | 29382 |
| 74 Net operating loss deduction | 154249 | *5212 | 6491 | *21578 | 9230 | 27183 | 35821 | *3094 | *5263 | *660 | 6416 | 3920 | 29382 |
| 75 Dividends received deduction | 1380 | - | - | *12 | *194 | *66 | *1017 | *6 | *50 | *15 | 18 | 2 | -0 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 843858 | *5092 | *6041 | 35440 | 52798 | 56365 | 157637 | *29433 | 22802 | *27363 | 67981 | 110538 | 272368 |
| 78 Income tax before credits, total | 258089 | *1606 | *906 | 5680 | 8212 | 11527 | 43192 | *9911 | 8008 | *9351 | 24122 | 39341 | 96235 |
| 79 Regular tax | 254470 | *1525 | *906 | 5680 | 8212 | 11518 | 42911 | *9911 | 7742 | *9335 | 23426 | 38076 | 95229 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2991 | *78 | - | - | - | *9 | *279 | - | *255 | - | 620 | 1133 | 615 |
| 83 Environmental tax | 628 | 3 | - | - | - | - | *1 | - | *10 | *16 | 75 | 132 | 391 |
| 84 Foreign tax credit | *1 | - | - | - | - | - | *1 | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | 1122 | - | - | - | - | - | 30 | - | - | 1092 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 2924 | - | - | - | - | - | *1316 | - | *131 | *3 | 170 | 149 | 1155 |
| 89 Prior year minumum tax credit | 909 | - | - | - | - | - | *214 | - | *3 | - | 102 | 590 | - |
| 90 Income tax after credits, total | 253132 | *1606 | *906 | 5680 | 8212 | 11527 | 41631 | *9911 | 7874 | *8255 | 23849 | 38602 | 95080 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Apparel and accessory stores

MAJOR GROUP 40
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 43580 | 3506 | 20307 | 11758 | 4007 | 2357 | 1299 | 121 | 106 | 31 | 35 | 25 | 27 |
| 2 Total assets | 48945644 | - | 776525 | 1826793 | 1385324 | 1623297 | 2596313 | 780890 | 1605930 | 1045945 | 2444623 | 3753379 | 31106624 |
| 3 Cash | 2570308 | - | 115326 | 176065 | 142520 | 216127 | 277623 | 42192 | 130454 | 72007 | 211171 | 295304 | 891519 |
| 4 Notes and accounts receivable | 5771286 | - | 48208 | 175279 | 139286 | 183598 | 239624 | 108879 | 102806 | 67064 | 233582 | 308604 | 4164356 |
| 5 Less: Allowance for bad debts | 224865 | - | *30 | *1626 | *4889 | *391 | 5090 | *6139 | 4708 | *1870 | 7116 | 22826 | 170179 |
| 6 Inventories | 15695446 | - | 443047 | 1181920 | 759687 | 795387 | 1314641 | 418269 | 771683 | 369507 | 855286 | 1415040 | 7370981 |
| 7 U.S. govt. obligations, total | 62683 | - | *3565 | - | - | - | *8439 | - | *2591 | *33259 | 236 | 14516 | 79 |
| 8 Tax-exempt securities | *44816 | - | - | - | *15064 | *16417 | - | - | *1688 | - | 7771 | 1588 | 2287 |
| 9 Other current assets | 3691114 | - | 18123 | 58758 | 50756 | 70523 | 75409 | 59073 | 84811 | 83292 | 150868 | 183513 | 2855988 |
| 10 Loans to stockholders | 304683 | - | *1624 | 23440 | 44104 | *4620 | *18115 | *3708 | *6454 | *1231 | 493 | 1773 | 199123 |
| 11 Mortgage and real estate loans | 124178 | - | - | *6891 | *2443 | *10788 | *7929 | - | *38 | *8319 | 5126 | 2551 | 80094 |
| 12 Other investments | 5759870 | - | *9890 | *43105 | *26094 | 101473 | 87633 | *25216 | 46671 | 84306 | 185921 | 312487 | 4837075 |
| 13 Depreciable assets | 20879068 | - | 305853 | 423987 | 399129 | 465398 | 979257 | 229704 | 826913 | 463252 | 1123444 | 1671737 | 13990394 |
| 14 Less: Accumulated depreciation | 9529401 | - | 194617 | 307390 | 246079 | 294583 | 534165 | 127414 | 399893 | 183917 | 513327 | 726188 | 6001828 |
| 15 Depletable assets | *415 | - | *155 | - | - | *260 | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *132 | - | *132 | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 647235 | - | *12825 | *3917 | *9649 | *18095 | 36880 | *8918 | *9120 | *9225 | 50720 | 50495 | 437391 |
| 18 Intangible assets (Amortizable) | 1960570 | - | 16009 | 57525 | 35288 | 16694 | 62450 | *8469 | 22956 | 27709 | 119711 | 233245 | 1360513 |
| 19 Less: Accumulated amortization | 379962 | - | 6893 | 28937 | 18848 | *8585 | 24854 | *3385 | 8735 | *8402 | 37349 | 49025 | 184948 |
| 20 Other assets | 1568330 | - | 3572 | 13861 | 31122 | 27476 | 52420 | *13402 | 13081 | 20963 | 58086 | 60565 | 1273782 |
| 21 Total liabilities | 48945644 | - | 776525 | 1826793 | 1385324 | 1623297 | 2596313 | 780890 | 1605930 | 1045945 | 2444623 | 3753379 | 31106624 |
| 22 Accounts payable | 6363783 | - | 204637 | 351634 | 256435 | 380173 | 683508 | 129178 | 296078 | 174302 | 322368 | 482625 | 3082846 |
| 23 Mort, notes, and bonds under 1 yr | 3699009 | - | 55362 | 68291 | 99340 | 136601 | 284801 | 102939 | 206480 | 101157 | 123951 | 152191 | 2367895 |
| 24 Other current liabilities | 6256431 | - | 49875 | 129613 | 79637 | 72436 | 191884 | 71692 | 186833 | 199215 | 258321 | 304590 | 4712334 |
| 25 Loans from stockholders | 2141395 | - | 435596 | 327589 | 216019 | 87983 | 223944 | *17388 | *38906 | *30392 | 11749 | 18636 | 733193 |
| 26 Mort, notes, bonds, 1 yr or more | 7918118 | - | 89320 | 181891 | 127269 | 133652 | 441934 | 129488 | 257644 | 271506 | 503856 | 803378 | 4978181 |
| 27 Other liabilities | 2852149 | - | 58827 | 5435 | *9090 | 15267 | 37771 | *5834 | 50512 | 38124 | 159815 | 161215 | 2310261 |
| 28 Net worth | 19714759 | - | -117093 | 762341 | 597534 | 797185 | 732472 | 324371 | 569478 | 231249 | 1064561 | 1830745 | 12921915 |
| 29 Capital stock | 3388784 | - | 188213 | 250950 | 205109 | 122750 | 328174 | 29582 | 51904 | 122532 | 368878 | 182850 | 1537843 |
| 30 Paid-in or capital surplus | 8435629 | - | 106822 | 197701 | 51742 | 332846 | 224938 | 323322 | 298380 | 274882 | 571819 | 941026 | 5112152 |
| 31 Retained earnings, appropriated | *156123 | - | *7474 | - | *2786 | *15175 | *7468 | - | - | - | - | - | 123221 |
| 32 Retained earnings-unappropriated | 8049478 | - | -116036 | 276596 | 294867 | 431030 | 115511 | -2928 | 42244 | -278868 | -355 | 657426 | 6629993 |
| 33 Retained earnings (S Corp) | 423149 | - | -303565 | 52712 | 81117 | -61815 | 129232 | *-10859 | 190621 | *124427 | 139294 | 81984 | - |
| 34 Less: Cost of treasury stock | 738404 | - | - | *15618 | *38087 | *42799 | 72851 | *14745 | *13671 | *11724 | 15075 | 32541 | 481293 |
| 35 Total receipts | 92352368 | 1082210 | 3231469 | 5053016 | 2974945 | 4053019 | 5919019 | 1574176 | 4294433 | 1970455 | 4818458 | 7258862 | 50122305 |
| 36 Business receipts | 89363346 | 1015341 | 3191415 | 5035301 | 2941878 | 3987752 | 5848534 | 1563682 | 4263449 | 1924140 | 4734679 | 7106687 | 47750487 |
| 37 Interest | 892285 | *2901 | *993 | 5505 | 4582 | 8861 | 10228 | *1864 | 6733 | 6421 | 19247 | 35746 | 789204 |
| 38 Interest on govt. obligations | 31254 | - | - | - | - | *1262 | *31 | - | *216 | *2937 | 1699 | 3889 | 21221 |
| 39 Rents | 195405 | *5108 | *215 | *218 | *1405 | *694 | *5140 | - | *1599 | *25 | 10994 | 6513 | 163495 |
| 40 Royalties | 517674 | 849 | - | - | - | - | - | - | - | *9 | 1300 | 29744 | 485773 |
| 41 Net S-T cap gain less net LT loss | *719 | - | - | *537 | - | - | - | - | - | *46 | - | - | 136 |
| 42 Net L-T cap gain less net ST loss | 61236 | *27 | - | *2834 | *11040 | *221 | *7060 | *290 | - | *28 | 912 | 1513 | 37310 |
| 43 Net gain, noncapital assets | 8863 | *517 | *32 | *181 | *658 | *133 | *1450 | *208 | *3642 | *262 | 217 | 1167 | 399 |
| 44 Dividends, domestic corporations | 8588 | - | - | *1067 | *924 | *16 | *1307 | - | *497 | *36 | 57 | 4372 | 313 |
| 45 Dividends, foreign corporations | 25094 | 4317 | - | - | - | - | - | - | - | - | - | - | 20776 |
| 46 Other receipts | 1247905 | 53150 | 38814 | 7373 | 14460 | 54080 | 45268 | 8132 | 18297 | 36552 | 49354 | 69232 | 853192 |
| 47 Total deductions | 90457225 | 1247964 | 3288768 | 4915534 | 2928656 | 4041521 | 5960852 | 1570811 | 4304978 | 1983027 | 4708528 | 7089887 | 48416699 |
| 48 Cost of goods | 52745316 | *675428 | 448540 | 1126344 | 764914 | 752893 | 1302357 | 447065 | 787486 | 398112 | 871333 | 1425933 | 7598159 |
| 49 Compensation of officers | 1592188 | 11683 | 318605 | 240244 | 157228 | 213631 | 192442 | 35481 | 97400 | 26142 | 43388 | 41713 | 214231 |
| 50 Salaries and wages | 11520672 | 174201 | 230276 | 380079 | 252069 | 506173 | 782026 | 149795 | 594838 | 259231 | 605744 | 955873 | 6630367 |
| 51 Repairs | 471726 | 6981 | 11816 | 17852 | 10147 | 22157 | 27748 | 10397 | 29794 | 13620 | 29483 | 37632 | 254099 |
| 52 Bad debts | 464627 | *17643 | 798 | 4508 | 6125 | 5758 | 13101 | 4170 | 8082 | 5566 | 10628 | 34858 | 353390 |
| 53 Rent paid on business property | 6765537 | 111798 | 337724 | 438560 | 226028 | 212179 | 436590 | 71028 | 354021 | 109341 | 318710 | 411292 | 3738267 |
| 54 Taxes paid | 2123220 | 25672 | 72360 | 111952 | 77321 | 109342 | 135934 | 41193 | 97883 | 44971 | 114374 | 170828 | 1121391 |
| 55 Interest paid | 1237699 | 12164 | 14208 | 25938 | 18668 | 31891 | 63045 | 15190 | 32941 | 14692 | 51403 | 102786 | 854771 |
| 56 Contributions or gifts | 46834 | *83 | *13 | *553 | 376 | 1394 | 1008 | *520 | *722 | *972 | 2022 | 6123 | 33048 |
| 57 Amortization | 158478 | *1920 | 2623 | 5338 | *2576 | 3248 | 9547 | *1354 | 2397 | 5058 | 11516 | 16083 | 96819 |
| 58 Depreciation | 1763126 | 23108 | 20365 | 24267 | 23698 | 35016 | 65149 | 12648 | 67126 | 35364 | 77679 | 133564 | 1245143 |
| 59 Depletion | *108 | - | - | *108 | - | - | - | - | - | - | -0 | - | -0 |
| 60 Advertising | 1912238 | 53617 | 53116 | 101521 | 53557 | 82994 | 137740 | 34204 | 111770 | 91922 | 125450 | 222827 | 843520 |
| 61 Pension, prof sh, stock, annuity | 246031 | *46703 | *12453 | *3760 | *8257 | 18605 | 15642 | *3389 | 7630 | 1788 | 9017 | 11979 | 106809 |
| 62 Employee benefit programs | 697535 | *13698 | 6954 | 15826 | 9886 | 17168 | 24814 | 7342 | 24026 | 18574 | 35917 | 52809 | 470521 |
| 63 Net loss, noncapital assets | 325295 | *13077 | *9151 | *8641 | *2501 | *532 | *3093 | *3808 | 19172 | 9375 | 12010 | 11112 | 232824 |
| 64 Other deductions | 8386595 | 128821 | 404835 | 462513 | 251580 | 399002 | 482304 | 110365 | 409180 | 238538 | 340016 | 430365 | 4729076 |
| 65 Total receipts less total deducts | 1895142 | -165754 | -57299 | 137482 | 46289 | 11498 | -41833 | 3365 | -10545 | -12572 | 109930 | 168974 | 1705606 |
| 66 Constructive taxable income from related foreign corporations | 83379 | - | - | - | - | - | - | - | - | - | 43 | 1619 | 81717 |
| 67 Net income (less deficit), total | 1947268 | -165754 | -57299 | 137482 | 46289 | 10236 | -41863 | 3365 | -10761 | -15509 | 108274 | 166704 | 1766102 |
| 68 Net income, total | 3391152 | *4034 | 131966 | 212507 | 95612 | 96295 | 101574 | *68833 | 101951 | *60487 | 157579 | 241927 | 2118387 |
| 69 Deficit, total | 1443884 | 169788 | 189265 | 75025 | 49323 | 86059 | 143437 | *65468 | 112711 | 75995 | 49305 | 75223 | 352284 |
| 70 Net income (less def), Form 1120-A | 188 | *-3327 | *466 | *3049 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-143 | *-143 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 58266 | *-69452 | -55874 | 37464 | 21775 | 7254 | 9776 | *6003 | 29965 | *23848 | 36205 | 11303 | - |
| 73 Statutory special deductions, total | 89113 | *1282 | 16714 | 13012 | *6527 | *2212 | 7922 | *4 | *9543 | *355 | 3730 | 10393 | 17420 |
| 74 Net operating loss deduction | 82704 | *1282 | 16714 | 12254 | *5880 | *2201 | 7007 | *4 | *9210 | *330 | 3690 | 6931 | 17201 |
| 75 Dividends received deduction | 6409 | - | - | *758 | *647 | *11 | *915 | - | *333 | *25 | 40 | 3461 | 219 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2833805 | *2752 | 32567 | 123485 | 50090 | 47849 | 38778 | *39241 | *28588 | *35495 | 113746 | 220232 | 2100982 |
| 78 Income tax before credits, total | 955485 | *962 | 4885 | 22712 | 13640 | 10569 | 10973 | *13322 | *9678 | *12096 | 39304 | 77679 | 739665 |
| 79 Regular tax | 949254 | *959 | 4885 | 22712 | 13640 | 10289 | 10950 | *13242 | *9664 | *12068 | 38995 | 76573 | 735276 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2800 | - | - | - | - | - | *22 | *78 | - | - | 193 | 837 | 1670 |
| 83 Environmental tax | 3152 | 3 | - | - | - | - | - | *3 | *14 | *28 | 116 | 269 | 2719 |
| 84 Foreign tax credit | 17944 | - | - | - | - | - | *1 | - | - | - | 97 | 642 | 17204 |
| 85 U.S. Possessions tax credit | 8 | - | - | 8 | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 11677 | - | - | - | - | *52 | *44 | - | 81 | *24 | 345 | 1248 | 9883 |
| 89 Prior year minumum tax credit | *1343 | - | - | - | - | - | *15 | - | *349 | *387 | - | 110 | 482 |
| 90 Income tax after credits, total | 924513 | *962 | 4885 | 22704 | 13640 | 10517 | 10913 | *13322 | *9248 | *11685 | 38862 | 75679 | 712096 |

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Furniture and home furnishings stores

MAJOR GROUP 41
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 45242 | 2168 | 18551 | 9377 | 7162 | 4408 | 3146 | 265 | 74 | 33 | 27 | 20 | 12 |
| 2 Total assets | 34149441 | - | 732385 | 1478457 | 2574672 | 3196024 | 6493320 | 1823808 | 1043458 | 1045386 | 1773151 | 3083379 | 10905398 |
| 3 Cash | 2596291 | - | 136505 | 193242 | 352021 | 393828 | 528121 | 145028 | 93632 | 78661 | 69657 | 178404 | 427192 |
| 4 Notes and accounts receivable | 7459439 | - | 110151 | 253987 | 366893 | 777400 | 1418340 | 495750 | 265428 | 227439 | 443327 | 617397 | 2483325 |
| 5 Less: Allowance for bad debts | 169891 | - | *1004 | *217 | *3689 | 5673 | 28390 | 8761 | *8148 | 8360 | 13431 | 28056 | 64163 |
| 6 Inventories | 13194882 | - | 294806 | 606601 | 1239335 | 1321084 | 2734416 | 699003 | 304700 | 357646 | 671926 | 789068 | 4176296 |
| 7 U.S. govt. obligations, total | 115558 | - | - | *7278 | - | *11129 | *39920 | *33629 | *5613 | - | 6338 | 11651 | - |
| 8 Tax-exempt securities | 203849 | - | - | *4100 | *21276 | *16085 | *53346 | *28818 | *1072 | - | 1604 | 77547 | - |
| 9 Other current assets | 1205853 | - | 13428 | 19773 | 58984 | 60477 | 352320 | 77485 | 65782 | 47017 | 52418 | 74043 | 384126 |
| 10 Loans to stockholders | 253075 | - | *25375 | 34797 | 40475 | 36280 | 85182 | *19087 | *4884 | *1162 | 4461 | 1373 | - |
| 11 Mortgage and real estate loans | 87983 | - | *8377 | - | *3983 | *17724 | *9735 | *10429 | *441 | *26457 | 3440 | 7398 | - |
| 12 Other investments | 1327324 | - | *27468 | 51931 | 68230 | 154753 | 194100 | 42389 | 98605 | 58344 | 154539 | 252241 | 224725 |
| 13 Depreciable assets | 11756601 | - | 317302 | 656342 | 828790 | 868908 | 1972658 | 570374 | 312402 | 385418 | 489098 | 1238641 | 4116669 |
| 14 Less: Accumulated depreciation | 5786929 | - | 208065 | 433167 | 481047 | 520759 | 1042654 | 332595 | 152868 | 180476 | 217346 | 538450 | 1679501 |
| 15 Depletable assets | *8377 | - | *4490 | - | - | *163 | - | - | - | - | - | 3725 | - |
| 16 Less: Accumulated depletion | *2503 | - | *2396 | - | - | *107 | - | - | - | - | - | - | - |
| 17 Land | 543859 | - | *283 | *31212 | 35684 | 35909 | 80691 | *17610 | 36318 | 16410 | 38572 | 72524 | 178646 |
| 18 Intangible assets (Amortizable) | 829468 | - | 14846 | 19458 | 28851 | 34084 | 48624 | 5708 | *8045 | *47360 | 50055 | 182183 | 390253 |
| 19 Less: Accumulated amortization | 186845 | - | 12443 | 9744 | 11615 | 15848 | 13069 | 1375 | *6025 | *25576 | 12357 | 36506 | 42287 |
| 20 Other assets | 713048 | - | 3262 | 42863 | 26503 | 10586 | 59982 | 21229 | 13578 | 13884 | 30848 | 180196 | 310118 |
| 21 Total liabilities | 34149441 | - | 732385 | 1478457 | 2574672 | 3196024 | 6493320 | 1823808 | 1043458 | 1045386 | 1773151 | 3083379 | 10905398 |
| 22 Accounts payable | 6300774 | - | 226478 | 341674 | 524435 | 590332 | 1390648 | 469553 | 237294 | 226037 | 344578 | 304589 | 1645154 |
| 23 Mort, notes, and bonds under 1 yr | 2719328 | - | 150837 | 127157 | 182088 | 153013 | 557736 | 148932 | 116839 | 137671 | 225979 | 200494 | 718581 |
| 24 Other current liabilities | 3437294 | - | 74327 | 94412 | 208856 | 207932 | 823628 | 269480 | 109760 | 96114 | 194437 | 381734 | 976615 |
| 25 Loans from stockholders | 1382322 | - | 259233 | 171920 | 204000 | 190617 | 385283 | 80069 | *18320 | *3418 | 62418 | 7045 | - |
| 26 Mort, notes, bonds, 1 yr or more | 5469690 | - | 96091 | 208620 | 332473 | 344011 | 897815 | 242746 | 135506 | 126490 | 262971 | 719826 | 2103141 |
| 27 Other liabilities | 1234097 | - | 1479 | 34726 | *6604 | 60010 | 98001 | *8149 | *22007 | 21534 | 44059 | 157871 | 779659 |
| 28 Net worth | 13605935 | - | -76061 | 499948 | 1116214 | 1650110 | 2340211 | 604880 | 403733 | 434121 | 638710 | 1311821 | 4682248 |
| 29 Capital stock | 2207044 | - | 194936 | 128648 | 228581 | 274907 | 263445 | 14140 | 19833 | 7853 | 81828 | 162338 | 830535 |
| 30 Paid-in or capital surplus | 3305595 | - | 89111 | 113176 | 175543 | 211383 | 383975 | 88067 | 119071 | 106595 | 334351 | 577204 | 1107117 |
| 31 Retained earnings, appropriated | *47805 | - | - | - | *34247 | *1410 | *6204 | - | - | - | - | 5945 | - |
| 32 Retained earnings-unappropriated | 7008948 | - | -164965 | 182279 | 540204 | 807014 | 1371281 | 226399 | 35640 | *110222 | 175245 | 391028 | 3334600 |
| 33 Retained earnings (S Corp) | 2557076 | - | -59163 | 96155 | 216346 | 411921 | 467095 | 284750 | 252887 | *241119 | 55616 | 200078 | 390271 |
| 34 Less: Cost of treasury stock | 1520534 | - | *135980 | *20312 | 78706 | 56525 | 151790 | *8476 | *23699 | *31668 | 8331 | 24772 | 980275 |
| 35 Total receipts | 80681139 | 706563 | 3886315 | 5428187 | 7885691 | 7667949 | 17510382 | 5046201 | 2433267 | 2243652 | 3860910 | 5194297 | 18817725 |
| 36 Business receipts | 78228647 | 626010 | 3849400 | 5403529 | 7800793 | 7553203 | 17188818 | 4926250 | 2325648 | 2154727 | 3738079 | 4977358 | 17684832 |
| 37 Interest | 742511 | *3266 | 838 | 5350 | 7195 | 27845 | 66894 | 6121 | 12444 | *2711 | 32913 | 45432 | 531501 |
| 38 Interest on govt. obligations | 13545 | - | - | *358 | *677 | *1747 | *1628 | *2017 | *173 | *87 | 182 | 6380 | 296 |
| 39 Rents | 46656 | 83 | - | *1596 | *1023 | 5125 | 5991 | - | *356 | *2861 | 3108 | 6193 | 20318 |
| 40 Royalties | *160534 | - | - | - | - | - | *99 | *482 | *1 | - | - | 16740 | 143212 |
| 41 Net S-T cap gain less net LT loss | *5321 | - | - | - | *2163 | *23 | *321 | - | - | - | 2602 | 189 | 23 |
| 42 Net L-T cap gain less net ST loss | 173557 | - | *62 | *1226 | *552 | *2661 | *1309 | *12430 | *140 | 1117 | 14633 | 4776 | 134650 |
| 43 Net gain, noncapital assets | 63205 | *1408 | *5050 | *33 | *770 | 4736 | 6012 | 7614 | *248 | *5289 | 204 | 22590 | 9252 |
| 44 Dividends, domestic corporations | 6609 | - | - | *5 | *1202 | *670 | *1230 | - | *686 | *-0 | 691 | 2112 | 12 |
| 45 Dividends, foreign corporations | *4634 | - | - | - | - | - | - | - | - | *4257 | 377 | - | - |
| 46 Other receipts | 1235920 | 75795 | 30966 | 16089 | 71315 | 71938 | 238082 | 91286 | 93571 | 72603 | 68121 | 112525 | 293628 |
| 47 Total deductions | 78958222 | 656427 | 3946357 | 5373402 | 7824773 | 7507044 | 17303246 | 4929932 | 2370895 | 2153733 | 3758083 | 4967649 | 18166682 |
| 48 Cost of goods | 51183108 | *103146 | 297827 | 605718 | 1228031 | 1305586 | 2665025 | 698835 | 304450 | 333729 | 652972 | 778380 | 3878680 |
| 49 Compensation of officers | 1973008 | *9709 | 211489 | 230400 | 363577 | 290023 | 566462 | 113050 | 36349 | 40222 | 26952 | 34252 | 50523 |
| 50 Salaries and wages | 8210166 | 74049 | 281616 | 338131 | 714130 | 806883 | 1929332 | 545237 | 303016 | 247351 | 434696 | 583364 | 1952361 |
| 51 Repairs | 414552 | 3889 | 15674 | 22027 | 38550 | 38193 | 84007 | 27809 | 10624 | 14335 | 23853 | 26782 | 108808 |
| 52 Bad debts | 485221 | *7543 | *4933 | 13207 | 9342 | 44209 | 84711 | 20893 | 25660 | 7991 | 11786 | 34373 | 220572 |
| 53 Rent paid on business property | 2983009 | 22190 | 181792 | 258662 | 376586 | 276040 | 678628 | 161832 | 56557 | 72410 | 126907 | 118929 | 652476 |
| 54 Taxes paid | 1583784 | 10422 | 78082 | 95037 | 187089 | 177936 | 357422 | 79632 | 50833 | 46118 | 69122 | 108550 | 323542 |
| 55 Interest paid | 793468 | 10450 | 21324 | 39843 | 46621 | 55177 | 161441 | 36219 | 17202 | 26844 | 52570 | 72194 | 253582 |
| 56 Contributions or gifts | 23599 | *61 | *160 | 402 | 1824 | 1628 | 2956 | *1044 | *349 | *363 | 1140 | 2216 | 11456 |
| 57 Amortization | 96952 | *5456 | *816 | 1829 | 10041 | 6565 | 4678 | 21040 | 2208 | 3204 | 2423 | 13513 | 25178 |
| 58 Depreciation | 981245 | 25422 | 26550 | 64071 | 65625 | 74205 | 173895 | 72301 | 30296 | 33745 | 34264 | 115884 | 264989 |
| 59 Depletion | *7031 | - | - | - | - | *7031 | - | - | - | - | - | - | - |
| 60 Advertising | 3227941 | 26847 | 171660 | 154216 | 253079 | 309767 | 712823 | 178508 | 127779 | 82652 | 175997 | 208932 | 825681 |
| 61 Pension, prof sh, stock, annuity | 185501 | *219 | *14767 | *563 | 14139 | 19023 | 52038 | 17944 | 4542 | 1928 | 4393 | 14874 | 41072 |
| 62 Employee benefit programs | 439049 | *3876 | 12145 | 12066 | 37019 | 41033 | 90033 | 29015 | 24204 | 12658 | 22078 | 28625 | 126297 |
| 63 Net loss, noncapital assets | 75609 | *4327 | *1118 | *5831 | *697 | *4048 | 3013 | *157 | *20368 | *67 | 2609 | 15673 | 17702 |
| 64 Other deductions | 6294977 | 75312 | 573225 | 487132 | 708055 | 634048 | 1192845 | 390212 | 143982 | 185368 | 229710 | 371049 | 1304040 |
| 65 Total receipts less total deducts | 1722917 | 50136 | -60042 | 54785 | 60918 | 160905 | 207137 | 116270 | 62372 | 89919 | 102827 | 226648 | 651043 |
| 66 Constructive taxable income from related foreign corporations | *1512 | - | - | - | - | - | - | - | - | *1512 | - | - | - |
| 67 Net income (less deficit), total | 1710884 | 50136 | -60042 | 54427 | 60241 | 159158 | 205509 | 114252 | 62199 | 91344 | 102646 | 220267 | 650747 |
| 68 Net income, total | 2540672 | 78969 | 112393 | 117492 | 144948 | 223826 | 386779 | 169447 | 100147 | 96438 | 122471 | 243039 | 744722 |
| 69 Deficit, total | 829789 | *28833 | 172435 | 63066 | 84707 | 64668 | 181270 | *55195 | *37948 | *5094 | 19826 | 22771 | 93976 |
| 70 Net income (less def), Form 1120-A | *409 | - | *992 | *-518 | *-64 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 579030 | *51540 | -22439 | 52172 | 2094 | 57849 | 90670 | 77299 | 60343 | *53550 | 63140 | 64883 | 27929 |
| 73 Statutory special deductions, total | 377508 | *10584 | *25370 | 9367 | 19267 | 18171 | 13986 | *9860 | *480 | *7032 | 10817 | 57351 | 195224 |
| 74 Net operating loss deduction | 372632 | *10584 | *25370 | 9364 | 18425 | 17701 | 13177 | *9860 | - | *6914 | 9956 | 56067 | 195216 |
| 75 Dividends received deduction | 4876 | - | - | *3 | *842 | *470 | *809 | - | *480 | *118 | 861 | 1284 | 8 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1236086 | *5899 | 24541 | 39981 | 70319 | 101182 | 201119 | 46512 | *19054 | *35811 | 48515 | 121586 | 521569 |
| 78 Income tax before credits, total | 385067 | *1334 | 3681 | 6402 | 11272 | 22344 | 58623 | 15492 | *6476 | *13619 | 16838 | 44379 | 184608 |
| 79 Regular tax | 377500 | *1136 | 3681 | 6402 | 11272 | 22250 | 57855 | 15484 | *6449 | *12233 | 16488 | 41926 | 182324 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6390 | *191 | - | - | - | *93 | *768 | - | *24 | *1356 | 303 | 2248 | 1407 |
| 83 Environmental tax | 1173 | *6 | - | - | - | - | - | *8 | 3 | *31 | 47 | 200 | 877 |
| 84 Foreign tax credit | *2167 | - | - | - | - | - | - | - | - | *2122 | 45 | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 8219 | - | - | *11 | - | - | *43 | - | - | - | 192 | 244 | 7729 |
| 89 Prior year minumum tax credit | *914 | - | - | - | - | - | *32 | - | - | - | 28 | 312 | 541 |
| 90 Income tax after credits, total | 373768 | *1334 | 3681 | 6390 | 11272 | 22344 | 58548 | 15492 | *6476 | *11497 | 16573 | 43824 | 176337 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Eating and drinking places

MAJOR GROUP 42
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 193081 | 14410 | 106420 | 41319 | 16277 | 9058 | 4785 | 386 | 243 | 65 | 40 | 44 | 34 |
| 2 Total assets | 91808618 | - | 4051968 | 6432730 | 5635215 | 6306590 | 8895886 | 2565669 | 3644216 | 2199573 | 2911686 | 7015637 | 42149448 |
| 3 Cash | 6497151 | - | 718507 | 949920 | 805932 | 696548 | 1057715 | 252786 | 349431 | 128382 | 168444 | 333404 | 1036084 |
| 4 Notes and accounts receivable | 4955558 | - | 133480 | 223085 | 312520 | 224164 | 377807 | 127233 | 218908 | 167577 | 181768 | 509565 | 2479450 |
| 5 Less: Allowance for bad debts | 149824 | - | *174 | - | *63 | - | *2548 | *1561 | *4966 | 6070 | 7402 | 8675 | 118365 |
| 6 Inventories | 2979922 | - | 375843 | 389689 | 294601 | 209426 | 320615 | 63506 | 135016 | 57332 | 74799 | 236969 | 822126 |
| 7 U.S. govt. obligations, total | 79576 | - | *3757 | *487 | *406 | - | *16796 | *3573 | *23135 | - | - | 23199 | 8224 |
| 8 Tax-exempt securities | 31207 | - | *4 | - | *651 | *1751 | *5052 | *5038 | *519 | - | - | 12137 | 6055 |
| 9 Other current assets | 2735855 | - | 155305 | 184940 | 218296 | 291208 | 277000 | 129123 | 175598 | 60822 | 124883 | 311854 | 806826 |
| 10 Loans to stockholders | 1669981 | - | 167213 | 382982 | 224226 | 222306 | 300224 | *42920 | 53971 | *50473 | 888 | 69355 | 155424 |
| 11 Mortgage and real estate loans | 550542 | - | *18017 | *78912 | *52500 | *111866 | 149561 | *23347 | *990 | *32445 | 5264 | 6813 | 70826 |
| 12 Other investments | 10610237 | - | *18346 | 121173 | 214030 | 325927 | 445654 | 204505 | 303167 | 164033 | 226673 | 560579 | 8026150 |
| 13 Depreciable assets | 71382395 | - | 5251503 | 6746922 | 5901421 | 6166978 | 8665024 | 2639800 | 3435343 | 1843383 | 2434503 | 5013741 | 23283776 |
| 14 Less: Accumulated depreciation | 33197420 | - | 3448224 | 3650105 | 3280574 | 3113968 | 4558603 | 1248634 | 1742991 | 809421 | 911773 | 1834972 | 8598155 |
| 15 Depletable assets | 59890 | - | *17878 | *887 | - | - | - | *110 | *7093 | *6198 | 149 | 27576 | - |
| 16 Less: Accumulated depletion | *25290 | - | *17096 | *783 | - | - | - | - | *3648 | *3764 | - | - | - |
| 17 Land | 7898188 | - | 66296 | 109888 | 205021 | 534036 | 735500 | 286650 | 322355 | 193168 | 234345 | 499701 | 4711227 |
| 18 Intangible assets (Amortizable) | 9681415 | - | 446383 | 841276 | 545313 | 604217 | 1189591 | 300149 | 399687 | 322632 | 359268 | 1082229 | 3590672 |
| 19 Less: Accumulated amortization | 2845474 | - | 137311 | 387140 | 245096 | 172725 | 424535 | 96409 | 149342 | 106322 | 114375 | 200686 | 811533 |
| 20 Other assets | 8894710 | - | 282241 | 440597 | 386031 | 204855 | 341032 | -166466 | 119950 | 98706 | 134252 | 372850 | 6680662 |
| 21 Total liabilities | 91808618 | - | 4051968 | 6432730 | 5635215 | 6306590 | 8895886 | 2565669 | 3644216 | 2199573 | 2911686 | 7015637 | 42149448 |
| 22 Accounts payable | 6632594 | - | 516144 | 550252 | 703567 | 534488 | 855899 | 187665 | 296977 | 204859 | 270450 | 474495 | 2037798 |
| 23 Mort, notes, and bonds under 1 yr | 5944186 | - | 396249 | 338486 | 328673 | 374351 | 657526 | 159897 | 392895 | 235110 | 168569 | 194415 | 2698016 |
| 24 Other current liabilities | 7653212 | - | 410434 | 545980 | 607649 | 548469 | 727319 | 207491 | 375146 | 178627 | 259113 | 666708 | 3126276 |
| 25 Loans from stockholders | 8877944 | - | 2280322 | 2507968 | 1150399 | 896907 | 1219880 | 169116 | 89447 | *109313 | 22808 | 271794 | 159990 |
| 26 Mort, notes, bonds, 1 yr or more | 28503278 | - | 1125886 | 1890470 | 1756454 | 2243951 | 3322719 | 902116 | 1192027 | 718779 | 1088449 | 2075015 | 12187414 |
| 27 Other liabilities | 9980008 | - | 121790 | 206963 | 98255 | 120648 | 245515 | 48720 | 102762 | 83530 | 127147 | 386718 | 8437958 |
| 28 Net worth | 24217396 | - | -798858 | 392611 | 990217 | 1587775 | 1867029 | 890665 | 1194963 | 669356 | 975150 | 2946492 | 13501996 |
| 29 Capital stock | 7483647 | - | 1004935 | 1225875 | 515524 | 741071 | 825657 | 128294 | 323454 | 247210 | 203193 | 238550 | 2029885 |
| 30 Paid-in or capital surplus | 14289229 | - | 710865 | 871144 | 527193 | 613420 | 885052 | 299012 | 547864 | 554027 | 579767 | 1658049 | 7042836 |
| 31 Retained earnings, appropriated | 79265 | - | *6364 | - | *10717 | *37168 | *17872 | - | - | - | - | 5883 | 1262 |
| 32 Retained earnings-unappropriated | 6662173 | - | -1284744 | -546632 | 38492 | 461035 | -201055 | 142449 | 93212 | -251762 | 205778 | 1095551 | 6909849 |
| 33 Retained earnings (S Corp) | -485394 | - | -1028866 | -1037315 | 34669 | -88744 | 500204 | 369575 | 270733 | *129104 | 28556 | 45438 | 291252 |
| 34 Less: Cost of treasury stock | 3811524 | - | 207411 | 120460 | 136377 | 176176 | 160700 | *48666 | 40300 | *9222 | 42144 | 96979 | 2773088 |
| 35 Total receipts | 168898414 | 1757354 | 24515658 | 22301874 | 15998691 | 14341637 | 19949703 | 5154100 | 7848674 | 3255858 | 4350404 | 9741522 | 39682937 |
| 36 Business receipts | 162466353 | 1578508 | 24212990 | 21999420 | 15848237 | 14109478 | 19576197 | 5044273 | 7699449 | 3127817 | 4155136 | 9145665 | 35969182 |
| 37 Interest | 1277868 | *3770 | 4811 | 16403 | 13661 | 21118 | 32017 | 3827 | 18168 | 9435 | 17670 | 46623 | 1090366 |
| 38 Interest on govt. obligations | 15537 | - | - | *24 | *357 | *1326 | *549 | *1337 | *72 | *591 | 1586 | 3746 | 5949 |
| 39 Rents | 507647 | *165 | *7350 | *6256 | *3380 | 14188 | 15511 | *2711 | 13454 | 12227 | 35815 | 47673 | 348915 |
| 40 Royalties | 1081651 | 609 | - | - | *340 | *1595 | *6442 | *265 | *32491 | 54230 | 30733 | 229613 | 725334 |
| 41 Net S-T cap gain less net LT loss | 5129 | - | - | - | *8 | *690 | *1111 | *187 | *357 | - | 47 | 458 | 2272 |
| 42 Net L-T cap gain less net ST loss | 598053 | *36819 | *17835 | *5168 | *14300 | 13231 | 47047 | *32689 | 6621 | *3781 | 53279 | 17602 | 349680 |
| 43 Net gain, noncapital assets | 453443 | 78921 | 36050 | 50692 | *4955 | 23930 | 43218 | 4304 | 5159 | 6708 | 1764 | 3630 | 194112 |
| 44 Dividends, domestic corporations | 12330 | - | *22 | *22 | *246 | 935 | 1485 | - | *830 | *557 | 369 | 1982 | 5883 |
| 45 Dividends, foreign corporations | 80319 | - | - | - | - | - | *9 | - | - | - | - | 1821 | 78490 |
| 46 Other receipts | 2400084 | 58562 | 236600 | 223890 | 113206 | 155146 | 226118 | 64508 | 72074 | 40513 | 54006 | 242708 | 912754 |
| 47 Total deductions | 165263597 | 1929915 | 24502991 | 22330896 | 15764120 | 14179393 | 19525926 | 4943510 | 7754619 | 3212559 | 4237918 | 9336059 | 37545692 |
| 48 Cost of goods | 68190894 | 16531 | 374841 | 390322 | 289715 | 204636 | 318779 | 66126 | 132350 | 57666 | 72650 | 224456 | 766958 |
| 49 Compensation of officers | 4350735 | 30419 | 1114725 | 864162 | 608826 | 533427 | 584164 | 102869 | 140604 | 50519 | 36391 | 91416 | 193213 |
| 50 Salaries and wages | 30689594 | 386638 | 3988967 | 4071238 | 2786863 | 2647579 | 4064765 | 1032085 | 1256577 | 543742 | 832197 | 1911931 | 7167011 |
| 51 Repairs | 2634120 | 30566 | 401295 | 376382 | 293583 | 246381 | 326265 | 93392 | 104248 | 48885 | 64784 | 149373 | 498966 |
| 52 Bad debts | 270244 | *838 | 6047 | 20137 | 10828 | 10110 | 11112 | 2553 | 28735 | 4020 | 7584 | 19786 | 148495 |
| 53 Rent paid on business property | 10331499 | 117660 | 2092787 | 1657276 | 982303 | 803054 | 1239435 | 304903 | 337921 | 164040 | 195481 | 458215 | 1978424 |
| 54 Taxes paid | 7011447 | 90830 | 1206423 | 1097967 | 717819 | 625034 | 829226 | 183925 | 277328 | 131352 | 191396 | 337173 | 1322975 |
| 55 Interest paid | 4159315 | 37192 | 147497 | 216719 | 203396 | 239866 | 377095 | 112887 | 135729 | 74554 | 77768 | 190951 | 2345660 |
| 56 Contributions or gifts | 45118 | *179 | 1684 | 2497 | 3826 | 2704 | 1977 | *2671 | 8199 | 750 | 2089 | 6100 | 12443 |
| 57 Amortization | 726365 | 37664 | 38914 | 71319 | 41044 | 53270 | 110370 | 19873 | 26886 | 9718 | 32401 | 59070 | 225837 |
| 58 Depreciation | 5058329 | 56839 | 450499 | 537861 | 360630 | 387103 | 586672 | 185241 | 214950 | 107396 | 151495 | 406420 | 1613224 |
| 59 Depletion | *664 | - | - | - | - | - | - | - | *366 | - | - | - | 297 |
| 60 Advertising | 4573063 | 36290 | 462168 | 522658 | 385352 | 442780 | 690142 | 192680 | 261044 | 81553 | 97208 | 266044 | 1135146 |
| 61 Pension, prof sh, stock, annuity | 275469 | 2411 | *8043 | *5869 | 22312 | 22368 | 16551 | 9945 | 8842 | 5291 | 4890 | 13596 | 155351 |
| 62 Employee benefit programs | 1684323 | *5298 | 78343 | 115684 | 95484 | 128359 | 185527 | 81900 | 66339 | 58753 | 101597 | 99987 | 667053 |
| 63 Net loss, noncapital assets | 302923 | 93905 | 34716 | *13024 | *9382 | 7353 | 11236 | *503 | 10253 | 6032 | 7399 | 21797 | 87323 |
| 64 Other deductions | 24959497 | 338327 | 3967987 | 3492915 | 2451162 | 2161447 | 2809101 | 585060 | 1693945 | 419320 | 549511 | 1209825 | 5280896 |
| 65 Total receipts less total deducts | 3634816 | -172561 | 12668 | -29022 | 234571 | 162244 | 423778 | 210590 | 94056 | 43299 | 112487 | 405463 | 2137245 |
| 66 Constructive taxable income from related foreign corporations | 79626 | - | - | - | - | - | - | - | - | - | - | 1629 | 77996 |
| 67 Net income (less deficit), total | 3698905 | -172561 | 12668 | -29046 | 234214 | 160918 | 423228 | 209253 | 93983 | 42709 | 110900 | 403346 | 2209293 |
| 68 Net income, total | 7088379 | 134079 | 889838 | 713122 | 524925 | 455364 | 723947 | 241023 | 210051 | 93318 | 163776 | 470560 | 2468377 |
| 69 Deficit, total | 3389473 | 306640 | 877171 | 742168 | 290710 | 294446 | 300718 | 31770 | 116068 | 50610 | 52875 | 67215 | 259084 |
| 70 Net income (less def), Form 1120-A | -61195 | *-7418 | -51930 | 880 | *-2728 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *3843 | *3843 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 982067 | -107808 | 169889 | -69911 | 240732 | 108508 | 340599 | 136731 | 71579 | *26406 | 5702 | 15861 | 43780 |
| 73 Statutory special deductions, total | 602223 | *52454 | 107324 | 100843 | 45374 | 23786 | 41045 | *23140 | 20392 | 19770 | 18849 | 35751 | 113495 |
| 74 Net operating loss deduction | 593729 | *52454 | 107321 | 100842 | 45202 | 23112 | 40006 | *23140 | 19762 | 19365 | 18586 | 34337 | 109602 |
| 75 Dividends received deduction | 8494 | - | *2 | *1 | *172 | 675 | 1039 | - | *630 | *404 | 264 | 1414 | 3893 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3640114 | *19105 | 89661 | 134403 | 73132 | 108991 | 145278 | 60315 | 92467 | 47223 | 139227 | 418949 | 2311362 |
| 78 Income tax before credits, total | 1200447 | *4053 | 13799 | 21305 | 12257 | 23120 | 43089 | 21161 | 33083 | 17627 | 49969 | 146814 | 814169 |
| 79 Regular tax | 1186259 | *3868 | 13799 | 21301 | 12257 | 23029 | 42839 | 20331 | 31259 | 16047 | 47650 | 145108 | 808770 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 10288 | *185 | - | - | - | *91 | *242 | *809 | 1780 | 1542 | 2157 | 1148 | 2334 |
| 83 Environmental tax | 3783 | - | - | - | - | - | *8 | *21 | *44 | 38 | 162 | 558 | 2952 |
| 84 Foreign tax credit | 179442 | - | - | - | - | - | - | - | *759 | *10 | 4164 | 3646 | 170864 |
| 85 U.S. Possessions tax credit | 263 | - | - | - | - | - | 118 | 145 | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | -0 | - | - | - | - | - | - | - | - | - | - | -0 | - |
| 88 General business credit | 86686 | - | *751 | *915 | 1870 | 3974 | 5713 | *2210 | 3806 | 2852 | 5621 | 11825 | 47149 |
| 89 Prior year minumum tax credit | 978 | - | - | - | - | *21 | *244 | - | *195 | *185 | 274 | 40 | 18 |
| 90 Income tax after credits, total | 933079 | *4053 | 13048 | 20391 | 10387 | 19125 | 37015 | 18805 | 28324 | 14580 | 39910 | 131303 | 596139 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 238836 | 11359 | 116924 | 54337 | 30152 | 14057 | 10286 | 829 | 505 | 161 | 97 | 65 | 62 |
| 2 Total assets | 150237336 | - | 4414195 | 8810746 | 10626991 | 9728035 | 19640845 | 5684115 | 7707336 | 5586268 | 6651066 | 10065333 | 61322404 |
| 3 Cash | 10983996 | - | 736715 | 1148216 | 1388294 | 1370087 | 2002223 | 369489 | 579815 | 398760 | 396744 | 577972 | 2015680 |
| 4 Notes and accounts receivable | 21661665 | - | 525888 | 1025195 | 1506280 | 1471209 | 4018723 | 1224236 | 1719614 | 1129642 | 1079482 | 1333875 | 6627521 |
| 5 Less: Allowance for bad debts | 794536 | - | *3523 | 4993 | 3686 | 21891 | 51194 | 31970 | 53595 | 34056 | 48723 | 84057 | 456848 |
| 6 Inventories | 55776174 | - | 1939576 | 3943823 | 4492422 | 3797781 | 7695392 | 2139415 | 2854818 | 2038613 | 2774560 | 3892277 | 20207497 |
| 7 U.S. govt. obligations, total | 271469 | - | *3657 | *3853 | *25751 | 38383 | *12619 | *17346 | *10937 | *30838 | 20252 | 44766 | 63066 |
| 8 Tax-exempt securities | 210794 | - | *2315 | *50 | *6812 | *8249 | 82829 | *20202 | *28070 | - | - | 25617 | 36650 |
| 9 Other current assets | 4651126 | - | 82578 | 230051 | 222383 | 294949 | 565443 | 159967 | 342096 | 214944 | 311889 | 696661 | 1530165 |
| 10 Loans to stockholders | 3648385 | - | 121660 | 214201 | 234637 | 200552 | 198592 | 46074 | 58506 | 17627 | 9586 | 21869 | 2525081 |
| 11 Mortgage and real estate loans | 199644 | - | *4362 | *45731 | *53673 | *31044 | 28540 | *2136 | *14405 | *2488 | 3 | 12495 | 4768 |
| 12 Other investments | 10705272 | - | 22154 | 217257 | 355253 | 366913 | 716508 | 382877 | 243415 | 344499 | 364295 | 353884 | 7338217 |
| 13 Depreciable assets | 54181845 | - | 2868723 | 3777761 | 4521497 | 4327044 | 8254470 | 2047622 | 2741235 | 1650532 | 2231911 | 3678653 | 18082398 |
| 14 Less: Accumulated depreciation | 27298114 | - | 2060855 | 2466811 | 2869897 | 2703965 | 4910492 | 948383 | 1349938 | 833039 | 989055 | 1567008 | 6598671 |
| 15 Depletable assets | 64355 | - | *1965 | *11488 | *6128 | *426 | - | *6 | *1121 | 42967 | ** | - | 254 |
| 16 Less: Accumulated depletion | 49243 | - | *1277 | *5058 | *1876 | 60 | - | *5 | *867 | 39984 | ** | - | 115 |
| 17 Land | 3009302 | - | *22256 | 95718 | 142430 | 152440 | 492309 | 115994 | 187457 | 102624 | 71466 | 166475 | 1460134 |
| 18 Intangible assets (Amortizable) | 9073418 | - | 214049 | 480561 | 436143 | 339884 | 614378 | 186663 | 240120 | 309458 | 236156 | 812658 | 5203349 |
| 19 Less: Accumulated amortization | 2358872 | - | 125948 | 182749 | 189144 | 172953 | 323497 | 110172 | 92831 | 48080 | 66005 | 215627 | 831866 |
| 20 Other assets | 6300655 | - | 59900 | 276453 | 299893 | 227941 | 244001 | 62618 | 182957 | 258437 | 258504 | 314824 | 4115126 |
| 21 Total liabilities | 150237336 | - | 4414195 | 8810746 | 10626991 | 9728035 | 19640845 | 5684115 | 7707336 | 5586268 | 6651066 | 10065333 | 61322404 |
| 22 Accounts payable | 29755221 | - | 774508 | 1717762 | 2092441 | 1939749 | 4583684 | 1358427 | 1764777 | 1076044 | 1396627 | 2163332 | 10887872 |
| 23 Mort, notes, and bonds under 1 yr | 10767605 | - | 326507 | 708213 | 793493 | 723260 | 2176231 | 716461 | 1099308 | 758302 | 544739 | 868411 | 2052680 |
| 24 Other current liabilities | 14537398 | - | 351617 | 534586 | 717801 | 639445 | 1560286 | 510159 | 857647 | 550114 | 701789 | 1084874 | 7029078 |
| 25 Loans from stockholders | 11889809 | - | 2232968 | 2116879 | 1646605 | 1096210 | 1487312 | 324770 | 194615 | 141019 | 37552 | 27020 | 2584858 |
| 26 Mort, notes, bonds, 1 yr or more | 25470213 | - | 782840 | 1602868 | 1899675 | 1427523 | 2554126 | 970827 | 1136039 | 784669 | 1074995 | 1568382 | 11668269 |
| 27 Other liabilities | 5931779 | - | 305459 | 159280 | 91028 | 101632 | 809765 | 188875 | 166574 | 83404 | 148030 | 311640 | 3566091 |
| 28 Net worth | 51885312 | - | -359702 | 1971157 | 3385949 | 3800215 | 6469441 | 1614596 | 2488375 | 2192717 | 2747333 | 4041674 | 23533557 |
| 29 Capital stock | 8986735 | - | 773786 | 993515 | 812564 | 666762 | 1180678 | 297495 | 429698 | 314399 | 360595 | 655265 | 2501978 |
| 30 Paid-in or capital surplus | 23064861 | - | 620059 | 1312874 | 505075 | 319146 | 1401473 | 297526 | 993853 | 1189436 | 1611039 | 1817108 | 12997270 |
| 31 Retained earnings, appropriated | 160956 | - | - | *14219 | *6060 | *29976 | *103983 | - | *551 | - | 662 | - | 5505 |
| 32 Retained earnings-unappropriated | 17075784 | - | -508657 | 116580 | 1891335 | 2652406 | 1973498 | 250323 | 396765 | -48372 | 271046 | 1004211 | 9076649 |
| 33 Retained earnings (S Corp) | 5613685 | - | -1152773 | -280644 | 457091 | 490134 | 2276639 | 840314 | 779161 | 804403 | 551779 | 704910 | 142672 |
| 34 Less: Cost of treasury stock | 3016709 | - | 92117 | 185387 | 286176 | 358209 | 466831 | 71062 | 111653 | 67150 | 47788 | 139819 | 1190517 |
| 35 Total receipts | 355894681 | 5788541 | 19764535 | 28520671 | 33333670 | 26890920 | 52374297 | 12695822 | 19046163 | 11138825 | 13587962 | 21969278 | 110783998 |
| 36 Business receipts | 349070154 | 5689712 | 19511008 | 28222026 | 32964303 | 26548606 | 51585364 | 12470165 | 18797422 | 10909588 | 13263474 | 21487877 | 107620609 |
| 37 Interest | 1344093 | 5605 | 12005 | 57609 | 71553 | 43933 | 80100 | 31653 | 29264 | 14481 | 52594 | 118364 | 826932 |
| 38 Interest on govt. obligations | 47204 | 149 | - | - | *918 | 3095 | 7332 | *3821 | 2568 | 990 | 4610 | 6308 | 17414 |
| 39 Rents | 334625 | *3968 | *365 | *2665 | 20110 | 15067 | 39576 | *14733 | 14552 | 22454 | 16501 | 42774 | 141859 |
| 40 Royalties | 702882 | 494 | *8117 | - | *3332 | - | *28896 | *22156 | *1625 | *24216 | 28843 | 14795 | 570409 |
| 41 Net S-T cap gain less net LT loss | 17734 | - | - | *36 | *496 | *1557 | *1311 | - | *783 | - | -0 | 15 | 13537 |
| 42 Net L-T cap gain less net ST loss | 310779 | *2577 | *10572 | 30004 | 13225 | 18153 | 33429 | *3616 | 23119 | *10899 | 23215 | 3234 | 138736 |
| 43 Net gain, noncapital assets | 284616 | 58896 | 18509 | 30054 | 20643 | 14442 | 62650 | 11538 | 16168 | 4197 | 4689 | 9470 | 33360 |
| 44 Dividends, domestic corporations | 65690 | *50 | *1325 | *1038 | 1881 | 3067 | 2912 | *1474 | *1325 | 2643 | 4748 | 490 | 44736 |
| 45 Dividends, foreign corporations | *5665 | - | - | - | - | *4 | *51 | *58 | - | - | - | 144 | 5408 |
| 46 Other receipts | 3711239 | 27090 | 202633 | 177240 | 237209 | 242996 | 532676 | 136610 | 159338 | 149356 | 189286 | 285807 | 1370998 |
| 47 Total deductions | 349472920 | 5926477 | 19968010 | 28257045 | 32852214 | 26610595 | 51572065 | 12579329 | 18487824 | 10888351 | 13112781 | 21294607 | 107923622 |
| 48 Cost of goods | 237571319 | 1460442 | 1866339 | 3863871 | 4484064 | 3767331 | 7607899 | 2085998 | 2838294 | 2061522 | 2905243 | 3953335 | 19368746 |
| 49 Compensation of officers | 8578744 | 98334 | 1210502 | 1582574 | 1735340 | 1235516 | 1567810 | 336361 | 250990 | 137318 | 105682 | 118247 | 200070 |
| 50 Salaries and wages | 35177271 | 682529 | 1658638 | 2466506 | 2990200 | 2807803 | 5230305 | 1211378 | 1732938 | 1207312 | 1494782 | 2249402 | 11445480 |
| 51 Repairs | 1745267 | 25856 | 125659 | 143911 | 161511 | 137210 | 257475 | 70536 | 66673 | 55073 | 78092 | 90397 | 532875 |
| 52 Bad debts | 1131527 | 26327 | 25346 | 40756 | 63074 | 57227 | 139411 | 48799 | 80935 | 37144 | 63822 | 92524 | 456162 |
| 53 Rent paid on business property | 11732254 | 242323 | 1183325 | 1258143 | 1154588 | 787975 | 1368349 | 285445 | 437180 | 335303 | 442777 | 780579 | 3456267 |
| 54 Taxes paid | 6326061 | 100587 | 491336 | 629348 | 643624 | 564499 | 944969 | 214991 | 279023 | 220383 | 227609 | 344223 | 1665468 |
| 55 Interest paid | 3745299 | 59520 | 154291 | 194170 | 261761 | 201128 | 466666 | 153639 | 187878 | 97874 | 158258 | 238267 | 1571848 |
| 56 Contributions or gifts | 85246 | *238 | 2519 | 3673 | 8620 | 5992 | 8735 | 1524 | 3332 | 2157 | 3076 | 7569 | 37812 |
| 57 Amortization | 815878 | 17864 | 32029 | 42838 | 41252 | 44931 | 79745 | 17929 | 33733 | 22836 | 28001 | 42744 | 411975 |
| 58 Depreciation | 5019461 | 66511 | 277938 | 347828 | 351413 | 332806 | 703943 | 182504 | 263558 | 139920 | 215134 | 357203 | 1780704 |
| 59 Depletion | *4290 | - | - | *1227 | - | *410 | - | *13 | - | 2560 | ** | - | 80 |
| 60 Advertising | 6872894 | 102326 | 315059 | 388486 | 419350 | 515596 | 707734 | 195414 | 460423 | 413004 | 407259 | 623762 | 2324481 |
| 61 Pension, prof sh, stock, annuity | 824245 | 17929 | 57484 | 43944 | 68383 | 83078 | 137052 | 25972 | 37390 | 18780 | 21853 | 66834 | 245546 |
| 62 Employee benefit programs | 2059294 | 57403 | 78409 | 128072 | 131092 | 133005 | 267386 | 70813 | 105171 | 86287 | 103889 | 134493 | 763273 |
| 63 Net loss, noncapital assets | 330509 | 36711 | *17579 | 17973 | 13080 | 18319 | 62908 | 3614 | 3911 | 36787 | 11442 | 24424 | 83761 |
| 64 Other deductions | 27453361 | 515154 | 2918019 | 2573331 | 2428908 | 1953498 | 3882538 | 932381 | 1384261 | 1106176 | 856143 | 1832059 | 7070891 |
| 65 Total receipts less total deducts | 6421760 | -137936 | -203475 | 263626 | 481456 | 280326 | 802232 | 116493 | 558340 | 250473 | 475181 | 674670 | 2860376 |
| 66 Constructive taxable income from related foreign corporations | 29684 | - | - | - | - | - | - | - | - | - | 45 | - | 29639 |
| 67 Net income (less deficit), total | 6404241 | -138085 | -203475 | 263626 | 480537 | 277231 | 794900 | 112673 | 555772 | 249484 | 470616 | 668362 | 2872602 |
| 68 Net income, total | 10431782 | 145146 | 591575 | 906375 | 806062 | 609575 | 1399685 | 294490 | 693794 | 452470 | 555818 | 736777 | 3240014 |
| 69 Deficit, total | 4027541 | 283231 | 795051 | 642749 | 325524 | 332345 | 604785 | 181817 | 138023 | 202986 | 85202 | 68415 | 367413 |
| 70 Net income (less def), Form 1120-A | -7342 | *-1103 | -9675 | 375 | *3061 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-80 | *-80 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2343729 | -26953 | -71682 | 243151 | 247774 | 113587 | 581577 | 82454 | 402553 | 278793 | 209869 | 228934 | 53672 |
| 73 Statutory special deductions, total | 765328 | *2580 | 84451 | 136049 | 58079 | 28287 | 45382 | 16651 | 19764 | 17597 | 34972 | 14164 | 307351 |
| 74 Net operating loss deduction | 714302 | *2545 | 84253 | 135322 | 56754 | 26177 | 43146 | *15586 | 18809 | *15304 | 31184 | 13677 | 271544 |
| 75 Dividends received deduction | 50304 | *35 | *198 | *727 | 1325 | 2110 | 2236 | *1065 | *956 | *2294 | 3789 | 487 | 35085 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5720233 | 41622 | 96372 | 205365 | 327029 | 308775 | 548438 | 114955 | 261385 | 134254 | 308725 | 493787 | 2879525 |
| 78 Income tax before credits, total | 1818441 | 12617 | 14492 | 31673 | 57062 | 66966 | 157436 | 38746 | 90418 | 46573 | 107049 | 173050 | 1022358 |
| 79 Regular tax | 1794567 | 12302 | 14455 | 31519 | 56919 | 65608 | 156422 | 38178 | 89387 | 45667 | 105875 | 171204 | 1007032 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 17892 | *294 | *5 | *154 | *144 | *1328 | 1014 | *614 | *705 | *797 | 1059 | 806 | 10972 |
| 83 Environmental tax | 5532 | *22 | - | - | - | - | -0 | *11 | 107 | 99 | 334 | 604 | 4354 |
| 84 Foreign tax credit | 23533 | 57 | - | - | - | *6 | *4 | - | - | *523 | 143 | 108 | 22692 |
| 85 U.S. Possessions tax credit | 73 | - | - | - | - | - | 73 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *118 | - | - | - | - | - | - | *4 | - | - | - | - | 114 |
| 88 General business credit | 31406 | 86 | *197 | *1172 | *313 | *218 | *493 | *75 | *237 | *767 | 542 | 1257 | 26050 |
| 89 Prior year minumum tax credit | 12699 | - | - | *548 | *49 | *12 | *543 | *24 | *251 | *254 | 1747 | 1364 | 7909 |
| 90 Income tax after credits, total | 1750611 | 12475 | 14295 | 29954 | 56700 | 66731 | 156323 | 38643 | 89930 | 45030 | 104617 | 170320 | 965593 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Drug stores and
proprietary stores

MINOR INDUSTRY 5912
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 21400 | 387 | 6057 | 8377 | 3792 | 2031 | 644 | *27 | 42 | *15 | 7 | 9 | 13 |
| 2 Total assets | 31083420 | - | 397793 | 1417976 | 1367228 | 1339898 | 1094764 | *173611 | 587188 | *557163 | 501463 | 1478230 | 22168106 |
| 3 Cash | 1579882 | - | 94444 | 149426 | 151001 | 257408 | 158648 | *18989 | 42344 | *23962 | 33120 | 165438 | 485101 |
| 4 Notes and accounts receivable | 2784366 | - | 72554 | 241552 | 244086 | 185621 | 246010 | *46220 | 122836 | *39701 | 50953 | 210515 | 1324317 |
| 5 Less: Allowance for bad debts | 110422 | - | *797 | *126 | *1767 | *9573 | *5371 | *6453 | *6439 | *1577 | 2782 | 6267 | 69271 |
| 6 Inventories | 12094972 | - | 166207 | 725871 | 698537 | 534826 | 385489 | *25862 | 247594 | *177029 | 191640 | 604872 | 8337046 |
| 7 U.S. govt. obligations, total | *2830 | - | - | - | *154 | *86 | *2590 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *878 | - | - | - | - | *167 | *711 | - | - | - | - | - | - |
| 9 Other current assets | 586071 | - | *11493 | 50561 | 11943 | 46104 | 97285 | *8213 | 9963 | *18381 | 25793 | 21847 | 284488 |
| 10 Loans to stockholders | 658051 | - | *4432 | 42608 | 29782 | 23131 | *12083 | *1238 | - | *352 | - | - | 544425 |
| 11 Mortgage and real estate loans | *23436 | - | - | *2348 | - | - | *193 | - | *8400 | - | - | 12495 | - |
| 12 Other investments | 4672691 | - | - | 54248 | 54103 | 84696 | 38892 | *35625 | *25162 | *66773 | 23456 | 33946 | 4255789 |
| 13 Depreciable assets | 10769390 | - | 152891 | 506812 | 427920 | 449095 | 319101 | *102199 | 206366 | *205076 | 180752 | 528524 | 7690655 |
| 14 Less: Accumulated depreciation | 5241568 | - | 128666 | 388409 | 299696 | 302531 | 201255 | *65759 | 115750 | *96198 | 95611 | 213390 | 3334302 |
| 15 Depletable assets | *1371 | - | - | - | *1371 | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *38 | - | - | - | *38 | - | - | - | - | - | - | - | - |
| 17 Land | 505974 | - | *7515 | *6158 | *2903 | *15838 | *14550 | *5180 | *3407 | *6953 | 3526 | 33613 | 406332 |
| 18 Intangible assets (Amortizable) | 1526873 | - | *4126 | 48683 | 55167 | *72631 | 20042 | *747 | *29874 | *45868 | 68166 | 101528 | 1080042 |
| 19 Less: Accumulated amortization | 367476 | - | *2404 | 33544 | 32295 | *51805 | 8481 | *747 | *1607 | *2434 | 18673 | 29899 | 185586 |
| 20 Other assets | 1596139 | - | *16000 | 11790 | 24058 | 34202 | 14276 | *2298 | *15038 | *73277 | 41122 | 15008 | 1349069 |
| 21 Total liabilities | 31083420 | - | 397793 | 1417976 | 1367228 | 1339898 | 1094764 | *173611 | 587188 | *557163 | 501463 | 1478230 | 22168106 |
| 22 Accounts payable | 5926354 | - | 112149 | 345732 | 263690 | 221602 | 262289 | *26055 | 147177 | *124444 | 94097 | 313621 | 4015499 |
| 23 Mort, notes, and bonds under 1 yr | 1388646 | - | *59437 | 98506 | 68089 | 51631 | 34085 | *13742 | 51586 | *47403 | 11693 | 102057 | 850419 |
| 24 Other current liabilities | 3185351 | - | 32001 | 90271 | 56575 | 95143 | 68243 | *6667 | 58305 | *44968 | 40173 | 109878 | 2583127 |
| 25 Loans from stockholders | 1211940 | - | 73771 | 166988 | 137164 | 101697 | 134197 | *1474 | *4415 | - | 359 | 2962 | 588914 |
| 26 Mort, notes, bonds, 1 yr or more | 4910412 | - | *35049 | 155249 | 191977 | 221565 | 104390 | *26976 | *155660 | *204676 | 82651 | 265671 | 3466546 |
| 27 Other liabilities | 1740469 | - | *14659 | 24830 | 461 | 4050 | *35496 | *534 | *28023 | *-13775 | 19215 | 34637 | 1592340 |
| 28 Net worth | 12720247 | - | 70727 | 536401 | 649272 | 644210 | 456066 | *98163 | 142023 | *149446 | 253274 | 649403 | 9071261 |
| 29 Capital stock | 1772067 | - | 85703 | 116556 | 93010 | 77990 | 30899 | *2382 | 17903 | *76021 | 1884 | 24091 | 1245629 |
| 30 Paid-in or capital surplus | 5691064 | - | *39595 | 134463 | 29299 | *30704 | 15982 | *27371 | *72221 | *145878 | 51983 | 224807 | 4918762 |
| 31 Retained earnings, appropriated | *15354 | - | - | *1228 | *1470 | - | *11983 | - | - | - | - | - | 673 |
| 32 Retained earnings-unappropriated | 5241340 | - | *17838 | 287993 | 481033 | 519498 | 266941 | *17291 | *52620 | *-134265 | 145100 | 279700 | 3307592 |
| 33 Retained earnings (S Corp) | 734256 | - | -57348 | 36384 | 122730 | 125968 | 186440 | *63123 | *2720 | *75019 | 57268 | 121953 | - |
| 34 Less: Cost of treasury stock | 733835 | - | *15061 | *40223 | 78269 | 109950 | 56179 | *12003 | *3440 | *13207 | 2960 | 1148 | 401394 |
| 35 Total receipts | 85186644 | 2930995 | 2140874 | 7039369 | 5449424 | 4247869 | 3903640 | *457881 | 1795184 | *1291235 | 1310174 | 4208086 | 50411913 |
| 36 Business receipts | 83801800 | 2912694 | 2119768 | 7016293 | 5423216 | 4187270 | 3866590 | *451744 | 1762852 | *1276723 | 1275022 | 4143602 | 49366027 |
| 37 Interest | 279362 | *3451 | *1094 | 4673 | 5197 | 5094 | 2262 | *994 | *2127 | *2944 | 4334 | 6733 | 240460 |
| 38 Interest on govt. obligations | 5502 | 1 | - | - | *393 | *207 | *12 | *647 | *4 | - | 683 | 1073 | 2483 |
| 39 Rents | 131305 | *3968 | - | *281 | *282 | *3028 | *10605 | - | *2837 | *1606 | 6557 | 9830 | 92311 |
| 40 Royalties | *104560 | - | - | - | - | - | - | - | *91 | - | 891 | 12300 | 91279 |
| 41 Net S-T cap gain less net LT loss | *32 | - | - | - | - | *32 | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 106309 | *2223 | *1736 | *2469 | *715 | *2009 | - | - | *16579 | *182 | - | 448 | 79949 |
| 43 Net gain, noncapital assets | 32979 | - | *2618 | *113 | *653 | *359 | *598 | *1 | *665 | *278 | 141 | 5 | 27549 |
| 44 Dividends, domestic corporations | 41085 | *3 | - | *20 | *277 | *179 | *257 | - | - | - | - | 22 | 40327 |
| 45 Dividends, foreign corporations | *838 | - | - | - | - | - | *51 | - | - | - | - | - | 787 |
| 46 Other receipts | 682871 | *8656 | *15657 | 15520 | 18690 | 49692 | 23266 | *4495 | 10029 | *9503 | 22545 | 34075 | 470742 |
| 47 Total deductions | 83692573 | 2953951 | 2122365 | 6948137 | 5321382 | 4155959 | 3808083 | *454402 | 1774319 | *1297557 | 1244942 | 4115815 | 49495661 |
| 48 Cost of goods | 60749522 | *612797 | 152729 | 725871 | 699025 | 534826 | 376888 | *28850 | 253032 | *178416 | 196348 | 609700 | 7503757 |
| 49 Compensation of officers | 1362730 | *15450 | 159851 | 435650 | 293635 | 227784 | 111173 | *28409 | 15400 | *7222 | 9258 | 12750 | 46150 |
| 50 Salaries and wages | 9286416 | 406609 | 107980 | 517343 | 484147 | 412534 | 504293 | *60672 | 225510 | *147929 | 162800 | 406762 | 5849836 |
| 51 Repairs | 344196 | *14118 | 5775 | 26276 | 19557 | 17983 | 14849 | *3224 | 7328 | *8582 | 7795 | 18761 | 199947 |
| 52 Bad debts | 130095 | *6082 | *2641 | 5321 | 5478 | 2169 | 9280 | *4265 | *8495 | *2640 | 2615 | 5109 | 76001 |
| 53 Rent paid on business property | 2591288 | 96148 | 57407 | 174196 | 125753 | 87473 | 77401 | *8690 | 40751 | *39926 | 40682 | 117510 | 1725352 |
| 54 Taxes paid | 1317733 | 50333 | 35483 | 117550 | 88325 | 73309 | 69010 | *9008 | 29941 | *26516 | 23205 | 62907 | 732147 |
| 55 Interest paid | 793771 | *31689 | 9199 | 26306 | 24020 | 22923 | 28446 | *3937 | 15040 | *9900 | 10482 | 27337 | 584491 |
| 56 Contributions or gifts | 21618 | 44 | - | 1298 | 890 | 1406 | 1258 | *146 | *293 | *27 | 207 | 1013 | 15036 |
| 57 Amortization | 238893 | *13103 | *4629 | 4920 | 7657 | 9146 | 875 | *260 | *1880 | *2180 | 5706 | 7786 | 180750 |
| 58 Depreciation | 1031679 | *22999 | 9086 | 39565 | 30580 | 28435 | 23825 | *8827 | 16345 | *12191 | 15195 | 46246 | 778385 |
| 59 Depletion | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 60 Advertising | 870822 | 43351 | 10921 | 44250 | 44910 | 31445 | 35580 | *4985 | 13947 | *19387 | 12763 | 21848 | 587437 |
| 61 Pension, prof sh, stock, annuity | 247813 | *10611 | *13723 | 14783 | 13359 | 17705 | 14981 | *1205 | *2913 | *1038 | 898 | 10096 | 146500 |
| 62 Employee benefit programs | 588349 | *35673 | *8742 | 22855 | 16425 | 17323 | 16891 | *840 | *9636 | *8732 | 7331 | 30320 | 413582 |
| 63 Net loss, noncapital assets | 43205 | *9505 | *836 | *661 | *376 | *699 | *724 | *8 | *193 | *9 | 239 | 3437 | 26519 |
| 64 Other deductions | 4074442 | 154844 | 116632 | 338224 | 240911 | 195047 | 216150 | *33930 | 110869 | *63301 | 49977 | 249875 | 2304682 |
| 65 Total receipts less total deducts | 1494071 | -22956 | 18509 | 91232 | 128042 | 91910 | 95557 | *3479 | 20864 | *-6322 | 65232 | 92272 | 916252 |
| 66 Constructive taxable income from related foreign corporations | 1915 | - | - | - | - | - | - | - | - | - | - | - | 1915 |
| 67 Net income (less deficit), total | 1490483 | -22957 | 18509 | 91232 | 127649 | 91702 | 95545 | *2833 | 20861 | *-6322 | 64549 | 91199 | 915685 |
| 68 Net income, total | 1989001 | *17113 | 74376 | 142017 | 154380 | 111651 | 125389 | *10672 | *32270 | *18120 | 64549 | 97838 | 1140628 |
| 69 Deficit, total | 498518 | *40069 | 55867 | 50785 | 26731 | 19948 | *29843 | *7839 | *11409 | *24442 | - | 6640 | 224943 |
| 70 Net income (less def), Form 1120-A | *2265 | - | - | - | *2265 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 302624 | *-1676 | 21632 | 65986 | 64808 | 32821 | 49658 | *-1791 | *10952 | *11821 | 20252 | 28160 | - |
| 73 Statutory special deductions, total | 247291 | *388 | *3879 | *5680 | *4468 | *309 | *883 | - | *4626 | *3734 | 1680 | 7075 | 214568 |
| 74 Net operating loss deduction | 214564 | 387 | *3879 | *5666 | *4274 | *184 | *703 | - | *4626 | *3734 | 1680 | 7060 | 182371 |
| 75 Dividends received deduction | 32727 | *2 | - | *14 | *194 | *125 | *180 | - | - | - | - | 15 | 32197 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1311426 | *9907 | *156 | 51829 | 68316 | 74034 | 48086 | *10672 | *14911 | *2565 | 42617 | 62274 | 926060 |
| 78 Income tax before credits, total | 431411 | *3221 | *23 | 7774 | 11269 | 16884 | 14753 | *3633 | *5169 | *1005 | 14892 | 22058 | 330730 |
| 79 Regular tax | 423203 | *2966 | *23 | 7774 | 11269 | 16884 | 14525 | *3628 | *5048 | *869 | 14710 | 21386 | 324121 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6190 | 250 | - | - | - | - | *228 | - | *118 | *130 | 137 | 412 | 4915 |
| 83 Environmental tax | 1842 | 6 | - | - | - | - | - | *5 | *2 | *6 | 45 | 84 | 1694 |
| 84 Foreign tax credit | *2762 | - | - | - | - | *6 | *4 | - | - | - | 32 | 3 | 2718 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 14601 | - | - | *285 | *130 | - | - | *75 | - | - | 227 | 181 | 13703 |
| 89 Prior year minumum tax credit | *183 | - | - | - | - | - | - | - | *148 | - | 34 | - | - |
| 90 Income tax after credits, total | 413866 | *3221 | *23 | 7490 | 11138 | 16879 | 14749 | *3558 | *5020 | *1005 | 14599 | 21874 | 314309 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Liquor stores

| MINOR INDUSTRY 5921<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | Size of Total Assets<br>1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 12823 | *512 | 3637 | 5113 | 2163 | 1015 | 330 | *40 | *7 | *6 | ** | ** | - |
| 2 Total assets | 3706388 | - | 174299 | 901792 | 724833 | 701620 | 506610 | *310134 | *99321 | *287779 | ** | ** | - |
| 3 Cash | 509373 | - | 26385 | 125378 | 93888 | 147100 | 60735 | *22777 | *714 | *32395 | ** | ** | - |
| 4 Notes and accounts receivable | 91012 | - | - | 19714 | *8168 | *6600 | *28519 | *10182 | *12141 | *5688 | ** | ** | - |
| 5 Less: Allowance for bad debts | *9 | - | - | - | - | - | - | - | - | *9 | - | - | - |
| 6 Inventories | 1380626 | - | 105895 | 402249 | 272281 | 258148 | 222394 | *57366 | *24390 | *37904 | - | ** | - |
| 7 U.S. govt. obligations, total | *1282 | - | - | - | - | *1282 | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *683 | - | - | - | - | - | - | *683 | - | - | - | - | - |
| 9 Other current assets | 50153 | - | *90 | 12573 | 12274 | 4109 | 4184 | *8647 | *917 | *7360 | ** | ** | - |
| 10 Loans to stockholders | 57691 | - | *1589 | *3704 | *7553 | *31451 | *13154 | - | - | *240 | - | ** | - |
| 11 Mortgage and real estate loans | *5332 | - | - | - | - | - | *5234 | - | - | 98 | ** | - | - |
| 12 Other investments | 238720 | - | *9451 | *19250 | *6581 | *6906 | *23597 | *120714 | *1217 | *51004 | ** | ** | - |
| 13 Depreciable assets | 1592817 | - | 94568 | 347845 | 352806 | 249543 | 214667 | *114488 | *72492 | *146410 | ** | ** | - |
| 14 Less: Accumulated depreciation | 956408 | - | 69560 | 241708 | 230884 | 130697 | 121746 | *75053 | *21086 | *65674 | ** | ** | - |
| 15 Depletable assets | 136 | - | - | - | - | - | - | - | - | 136 | ** | - | - |
| 16 Less: Accumulated depletion | 20 | - | - | - | - | - | - | - | - | 20 | ** | - | - |
| 17 Land | 141645 | - | *429 | *26915 | *22828 | *24268 | *8592 | *24584 | *6966 | *27064 | ** | ** | - |
| 18 Intangible assets (Amortizable) | 371041 | - | *2705 | *117664 | 106289 | *86847 | *22758 | *24645 | *1139 | *8995 | ** | ** | - |
| 19 Less: Accumulated amortization | 106837 | - | *2399 | *38407 | *32503 | *24107 | *7051 | *1166 | *713 | *491 | ** | - | - |
| 20 Other assets | 329150 | - | *5146 | 106615 | 105553 | 40171 | 31575 | *2267 | *1144 | *36679 | ** | ** | - |
| 21 Total liabilities | 3706388 | - | 174299 | 901792 | 724833 | 701620 | 506610 | *310134 | *99321 | *287779 | ** | ** | - |
| 22 Accounts payable | 593455 | - | *23166 | 146627 | 113164 | 157351 | 122765 | *17142 | *2694 | *10546 | ** | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 208054 | - | *7822 | 47105 | 21600 | 25764 | 49733 | *51019 | *1435 | *3576 | - | ** | - |
| 24 Other current liabilities | 173007 | - | 15400 | 27106 | 33045 | 31282 | 31353 | *16886 | *3591 | *14344 | - | ** | - |
| 25 Loans from stockholders | 624388 | - | 73074 | 216767 | 168796 | 99127 | *41475 | *14049 | *3505 | *7597 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 855722 | - | *49842 | 181495 | 259457 | 146323 | 60630 | *64919 | *55002 | *38054 | ** | ** | - |
| 27 Other liabilities | 22464 | - | *-300 | *466 | *8581 | *-0 | *5333 | *600 | - | *7784 | ** | ** | - |
| 28 Net worth | 1229299 | - | 5295 | 282226 | 120189 | 241774 | 195323 | *145520 | *33095 | *205879 | ** | ** | - |
| 29 Capital stock | 325911 | - | 37582 | 117205 | 68978 | 50388 | 28502 | *21419 | *39 | *1800 | ** | ** | - |
| 30 Paid-in or capital surplus | 286384 | - | *14369 | 163014 | *68343 | *22440 | *12432 | *4030 | *429 | *1326 | ** | - | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 492401 | - | -24897 | 33268 | 74235 | 104156 | 46541 | *61127 | - | *197971 | ** | ** | - |
| 33 Retained earnings (S Corp) | 198615 | - | *-20170 | -9780 | -91130 | 79352 | *110055 | *58944 | *32626 | *38719 | - | - | - |
| 34 Less: Cost of treasury stock | 74013 | - | *1588 | *21481 | *237 | *14563 | *2207 | - | - | 33937 | - | ** | - |
| 35 Total receipts | 11823388 | *132778 | 1096107 | 3267287 | 2198587 | 2209300 | 1734880 | *560817 | *169147 | *454486 | ** | ** | - |
| 36 Business receipts | 11620762 | *132532 | 1081563 | 3189475 | 2172171 | 2176530 | 1720761 | *542021 | *168552 | *437159 | ** | ** | - |
| 37 Interest | 5244 | - | *92 | *1262 | 706 | *325 | *671 | *223 | - | *1966 | ** | ** | - |
| 38 Interest on govt. obligations | *1386 | - | - | - | - | *154 | - | *1134 | - | *98 | ** | ** | - |
| 39 Rents | *3543 | - | - | - | *261 | *68 | *1067 | *453 | - | 1694 | ** | ** | - |
| 40 Royalties | *8 | - | - | - | - | - | - | *8 | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *968 | - | - | - | - | - | *968 | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *16423 | - | - | - | - | - | *6078 | *303 | - | *10043 | ** | - | - |
| 43 Net gain, noncapital assets | 11450 | - | - | *8793 | *55 | *33 | *1569 | *510 | *8 | *481 | ** | ** | - |
| 44 Dividends, domestic corporations | *1401 | - | *227 | - | *64 | *37 | *50 | *926 | - | *97 | ** | - | - |
| 45 Dividends, foreign corporations | *58 | - | - | - | - | - | - | *58 | - | - | - | - | - |
| 46 Other receipts | 162144 | *246 | *14224 | 67757 | 25331 | 32154 | 3716 | *15182 | *588 | *2947 | ** | ** | - |
| 47 Total deductions | 11715737 | *130967 | 1100774 | 3278665 | 2211463 | 2167730 | 1678434 | *556583 | *165407 | *425714 | ** | ** | - |
| 48 Cost of goods | 9021385 | *15703 | 102359 | 402250 | 272281 | 258148 | 222394 | *60397 | *24390 | *46568 | ** | ** | - |
| 49 Compensation of officers | 326833 | - | *38689 | 87171 | 88283 | 54554 | 47751 | *7292 | *241 | *2854 | ** | ** | - |
| 50 Salaries and wages | 701323 | - | 57093 | 205318 | 150799 | 104705 | 94188 | *47113 | *6368 | *35739 | ** | ** | - |
| 51 Repairs | 60357 | *72 | 4380 | 17978 | 12908 | 8129 | 9820 | *3474 | *663 | *2934 | ** | ** | - |
| 52 Bad debts | 12927 | - | *315 | *8702 | *865 | *765 | *1717 | *77 | *52 | *434 | ** | ** | - |
| 53 Rent paid on business property | 344714 | *6816 | 55490 | 116421 | 52221 | 41085 | 46189 | *18578 | *118 | *7795 | ** | ** | - |
| 54 Taxes paid | 224140 | *5522 | 23820 | 80537 | 43806 | 29182 | 23717 | *8501 | *1080 | *7975 | ** | ** | - |
| 55 Interest paid | 94250 | - | *3531 | 22197 | 30138 | 16061 | 10061 | *8743 | *877 | *2644 | ** | ** | - |
| 56 Contributions or gifts | 1408 | - | *69 | *48 | *162 | *276 | *76 | *178 | - | 600 | ** | ** | - |
| 57 Amortization | 21436 | - | *278 | 9472 | *3620 | *3949 | *1833 | *1138 | *39 | *1108 | ** | ** | - |
| 58 Depreciation | 83116 | *675 | 6696 | 23835 | 15960 | 14543 | 10139 | *3909 | *827 | *6531 | ** | ** | - |
| 59 Depletion | *14 | - | - | - | - | - | - | *13 | - | -0 | ** | - | - |
| 60 Advertising | 81270 | *77 | *2774 | 14100 | 21671 | 14813 | 21227 | *3724 | *272 | *2611 | ** | ** | - |
| 61 Pension, prof sh, stock, annuity | 13347 | - | - | *3934 | *307 | *2789 | *6075 | *127 | - | *115 | ** | ** | - |
| 62 Employee benefit programs | 25478 | - | - | 10457 | *2055 | *2934 | *4046 | *1119 | *25 | *4841 | ** | ** | - |
| 63 Net loss, noncapital assets | *6342 | *6285 | - | - | *38 | - | *19 | - | - | - | - | - | - |
| 64 Other deductions | 697395 | *4713 | 202052 | 167807 | 122507 | 86930 | 70395 | *20043 | *3485 | *19464 | ** | ** | - |
| 65 Total receipts less total deducts | 107651 | *1811 | -4667 | -11378 | -12877 | 41570 | 56446 | *4234 | *3740 | *28772 | ** | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 106265 | *1811 | -4667 | -11378 | -12877 | 41416 | 56446 | *3100 | *3740 | *28673 | ** | ** | - |
| 68 Net income, total | 229496 | *8395 | 11584 | 46253 | 15649 | 44923 | 59171 | *9005 | *3740 | *30776 | ** | ** | - |
| 69 Deficit, total | 123231 | *6584 | *16251 | 57630 | 28526 | *3507 | *2726 | *5905 | - | *2102 | - | - | - |
| 70 Net income (less def), Form 1120-A | *2995 | - | *906 | *2089 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 65622 | *8395 | *1433 | -4177 | -20591 | 25003 | *45550 | *-2416 | *3740 | *8685 | - | - | - |
| 73 Statutory special deductions, total | 23104 | - | *2997 | *11996 | *5509 | *1203 | *650 | *681 | - | *68 | ** | - | - |
| 74 Net operating loss deduction | 22089 | - | *2838 | *11996 | *5464 | *1177 | *615 | - | - | - | - | - | - |
| 75 Dividends received deduction | *1014 | - | *159 | - | *45 | *26 | *35 | *681 | - | *68 | ** | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 74882 | - | *7154 | 7631 | *4912 | *15300 | *12972 | *4834 | - | 22079 | ** | ** | - |
| 78 Income tax before credits, total | 19553 | - | *1073 | 1145 | *737 | *3435 | *3946 | *1644 | - | *7574 | ** | ** | - |
| 79 Regular tax | 19449 | - | *1073 | 1145 | *737 | *3435 | *3873 | *1644 | - | 7543 | ** | ** | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *73 | - | - | - | - | - | *73 | - | - | - | - | - | - |
| 83 Environmental tax | 22 | - | - | - | - | - | - | - | - | 22 | ** | ** | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *4 | - | - | - | - | - | - | *4 | - | - | - | - | - |
| 88 General business credit | *106 | - | - | - | - | *92 | - | - | - | 14 | ** | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 19443 | - | *1073 | 1145 | *737 | *3343 | *3946 | *1640 | - | *7560 | ** | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores: Other retail stores

MINOR INDUSTRY 5995
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 204613 | 10460 | 107230 | 40846 | 24198 | 11012 | 9313 | 763 | 456 | 140 | 90 | 56 | 49 |
| 2 Total assets | 115447528 | - | 3842103 | 6490979 | 8534930 | 7686517 | 18039471 | 5200371 | 7020827 | 4741326 | 6149603 | 8587103 | 39154298 |
| 3 Cash | 8894741 | - | 615887 | 873412 | 1143405 | 965579 | 1782839 | 327722 | 536757 | 342403 | 363624 | 412534 | 1530579 |
| 4 Notes and accounts receivable | 18786287 | - | 453334 | 763928 | 1254026 | 1278988 | 3744194 | 1167834 | 1584637 | 1084252 | 1028530 | 1123359 | 5303203 |
| 5 Less: Allowance for bad debts | 684106 | - | *2726 | 4867 | *1919 | 12318 | 45823 | 25517 | 47156 | 32471 | 45941 | 77790 | 387578 |
| 6 Inventories | 42300576 | - | 1667474 | 2815703 | 3521604 | 3004807 | 7087509 | 2056188 | 2582834 | 1823680 | 2582920 | 3287405 | 11870451 |
| 7 U.S. govt. obligations, total | 267357 | - | *3657 | *3853 | *25598 | *37015 | *10029 | *17346 | *10937 | *30838 | 20252 | 44766 | 63066 |
| 8 Tax-exempt securities | 209233 | - | *2315 | *50 | *6812 | *8082 | *82118 | *19518 | *28070 | - | - | 25617 | 36650 |
| 9 Other current assets | 4014902 | - | 70995 | 166918 | 198165 | 244736 | 463974 | 143107 | 331216 | 189202 | 286097 | 674814 | 1245678 |
| 10 Loans to stockholders | 2932643 | - | 115640 | 167889 | 197302 | 145969 | 173355 | 44836 | 58506 | 17035 | 9586 | 21869 | 1980656 |
| 11 Mortgage and real estate loans | 170877 | - | *4362 | *43383 | *53673 | *31044 | 23114 | *2136 | *6005 | *2389 | 3 | - | 4768 |
| 12 Other investments | 5793861 | - | *12703 | 143759 | 294569 | 275311 | 654020 | 226538 | 217035 | 226722 | 340838 | 319937 | 3082428 |
| 13 Depreciable assets | 41819638 | - | 2621265 | 2923104 | 3740771 | 3628406 | 7720701 | 1830936 | 2462377 | 1299046 | 2051159 | 3150130 | 10391743 |
| 14 Less: Accumulated depreciation | 21100138 | - | 1862629 | 1836694 | 2339317 | 2270736 | 4587491 | 807570 | 1213102 | 671167 | 893444 | 1353618 | 3264369 |
| 15 Depletable assets | 62849 | - | *1965 | *11488 | *4757 | *426 | - | *6 | *1121 | 42831 | - | - | 254 |
| 16 Less: Accumulated depletion | 49185 | - | *1277 | *5058 | *1838 | 60 | - | *5 | *867 | 39965 | - | - | 115 |
| 17 Land | 2361683 | - | *14312 | 62646 | 116699 | 112334 | 469167 | 86231 | 177083 | 68608 | 67940 | 132862 | 1053802 |
| 18 Intangible assets (Amortizable) | 7175504 | - | 207218 | 314214 | 274688 | 180405 | 571578 | 161271 | 209107 | 254595 | 167990 | 711130 | 4123307 |
| 19 Less: Accumulated amortization | 1884559 | - | 121145 | 110798 | 124346 | 97040 | 307965 | 108260 | 90511 | 45154 | 47331 | 185728 | 646280 |
| 20 Other assets | 4375366 | - | 38754 | 158048 | 170282 | 153567 | 198150 | 58054 | 166774 | 148480 | 217382 | 299816 | 2766057 |
| 21 Total liabilities | 115447528 | - | 3842103 | 6490979 | 8534930 | 7686517 | 18039471 | 5200371 | 7020827 | 4741326 | 6149603 | 8587103 | 39154298 |
| 22 Accounts payable | 23235412 | - | 639193 | 1225404 | 1715587 | 1560796 | 4198631 | 1315230 | 1614906 | 941054 | 1302530 | 1849710 | 6872372 |
| 23 Mort, notes, and bonds under 1 yr | 9170904 | - | 259248 | 562603 | 703804 | 645865 | 2092414 | 651700 | 1046286 | 707323 | 533046 | 766354 | 1202261 |
| 24 Other current liabilities | 11179040 | - | 304216 | 417210 | 628180 | 513021 | 1460691 | 486606 | 795752 | 490802 | 661616 | 974996 | 4445951 |
| 25 Loans from stockholders | 10053480 | - | 2086122 | 1733125 | 1340645 | 895387 | 1311641 | 309248 | 186696 | 133423 | 37193 | 24058 | 1995944 |
| 26 Mort, notes, bonds, 1 yr or more | 19704079 | - | 697949 | 1266124 | 1448241 | 1059635 | 2389106 | 878932 | 925378 | 541938 | 992344 | 1302711 | 8201722 |
| 27 Other liabilities | 4168845 | - | 291100 | 133984 | 81985 | 97582 | 768936 | 187742 | 138552 | 89395 | 128815 | 277003 | 1973751 |
| 28 Net worth | 37935766 | - | -435724 | 1152530 | 2616488 | 2914231 | 5818052 | 1370913 | 2313257 | 1837392 | 2494059 | 3392271 | 14462296 |
| 29 Capital stock | 6888757 | - | 650501 | 759754 | 650577 | 538383 | 1121278 | 273694 | 411756 | 236579 | 358711 | 631175 | 1256349 |
| 30 Paid-in or capital surplus | 17087413 | - | 566095 | 1015397 | 407433 | 266002 | 1373059 | 266126 | 921203 | 1042232 | 1559057 | 1592301 | 8078508 |
| 31 Retained earnings, appropriated | 145602 | - | - | *12991 | *4590 | *29976 | *92001 | - | *551 | - | 662 | - | 4832 |
| 32 Retained earnings-unappropriated | 11342042 | - | -501598 | -204682 | 1336067 | 2028752 | 1660016 | 171906 | 344145 | -112078 | 125946 | 724510 | 5769057 |
| 33 Retained earnings (S Corp) | 4680814 | - | -1075254 | -307248 | 425492 | 284814 | 1980144 | 718247 | 743815 | 690665 | 494511 | 582956 | 142672 |
| 34 Less: Cost of treasury stock | 2208861 | - | 75468 | 123682 | 207671 | 233696 | 408446 | 59059 | 108213 | 20005 | 44828 | 138671 | 789122 |
| 35 Total receipts | 258884649 | 2724768 | 16527554 | 18214015 | 25685659 | 20433752 | 46735777 | 11677124 | 17081833 | 9393104 | 12277788 | 17761191 | 60372084 |
| 36 Business receipts | 253647592 | 2644487 | 16309677 | 18016258 | 25368916 | 20184807 | 45998014 | 11476400 | 16866018 | 9195707 | 11988452 | 17344275 | 58254582 |
| 37 Interest | 1059486 | 2154 | 10819 | 51674 | 65650 | 38515 | 77167 | 30436 | 27137 | 9572 | 48261 | 111632 | 586472 |
| 38 Interest on govt. obligations | 40316 | 148 | - | - | *525 | *2734 | 7320 | *2040 | 2564 | 891 | 3927 | 5235 | 14931 |
| 39 Rents | 199776 | - | *365 | *2384 | 19567 | 11971 | 27904 | *14280 | 11714 | 19154 | 9944 | 32945 | 49548 |
| 40 Royalties | 598315 | 494 | *8117 | - | *3332 | - | *28896 | *22148 | *1534 | *24216 | 27953 | 2495 | 479130 |
| 41 Net S-T cap gain less net LT loss | 16734 | - | - | *36 | *496 | *1525 | *342 | - | *783 | - | -0 | 15 | 13537 |
| 42 Net L-T cap gain less net ST loss | 188047 | *354 | *8836 | 27535 | 12510 | 16145 | 27352 | *3313 | 6541 | *674 | 23215 | 2785 | 58787 |
| 43 Net gain, noncapital assets | 240187 | 58896 | 15891 | *21148 | 19935 | 14050 | 60483 | 11027 | 15496 | 3438 | 4548 | 9465 | 5811 |
| 44 Dividends, domestic corporations | 23205 | 47 | *1098 | *1018 | 1540 | 2851 | 2606 | *548 | *1325 | *2546 | 4748 | 468 | 4409 |
| 45 Dividends, foreign corporations | *4769 | - | - | - | - | *4 | - | - | - | - | - | 144 | 4621 |
| 46 Other receipts | 2866224 | 18188 | 172752 | 93963 | 193188 | 161150 | 505694 | 116933 | 148721 | 136906 | 166741 | 251732 | 900256 |
| 47 Total deductions | 254064610 | 2841559 | 16744871 | 18030243 | 25319369 | 20286905 | 46085549 | 11568344 | 16548098 | 9165080 | 11867839 | 17178793 | 58427961 |
| 48 Cost of goods | 167800412 | 831942 | 1611251 | 2735750 | 3512758 | 2974357 | 7008617 | 1996751 | 2560872 | 1836538 | 2708895 | 3343635 | 11864989 |
| 49 Compensation of officers | 6889180 | 82885 | 1011961 | 1059753 | 1353423 | 953179 | 1408886 | 300661 | 235350 | 127243 | 96424 | 105496 | 153920 |
| 50 Salaries and wages | 25189532 | 275920 | 1493565 | 1743845 | 2355254 | 2290563 | 4631824 | 1103592 | 1501060 | 1023644 | 1331982 | 1842639 | 5595644 |
| 51 Repairs | 1340713 | 11666 | 115504 | 99657 | 129046 | 111098 | 232806 | 63838 | 58682 | 43557 | 70297 | 71635 | 332928 |
| 52 Bad debts | 988505 | 20245 | 22390 | 26733 | 56731 | 54293 | 128414 | 44457 | 72388 | 34070 | 61207 | 87415 | 380161 |
| 53 Rent paid on business property | 8796252 | 139359 | 1070428 | 967526 | 976614 | 659417 | 1244759 | 258178 | 396311 | 287582 | 402095 | 663069 | 1730915 |
| 54 Taxes paid | 4784187 | 44732 | 432033 | 431261 | 511494 | 462008 | 852242 | 197482 | 248003 | 185892 | 204404 | 281315 | 933321 |
| 55 Interest paid | 2857279 | 27831 | 141562 | 145667 | 207603 | 162144 | 428159 | 140959 | 171962 | 85330 | 147775 | 210929 | 987357 |
| 56 Contributions or gifts | 62220 | *194 | 2449 | 2327 | 7568 | 4310 | 7401 | 1200 | 3040 | 1530 | 2869 | 6555 | 22776 |
| 57 Amortization | 555549 | 4761 | 27123 | 28445 | 29975 | 31837 | 77038 | 16531 | 31814 | 19548 | 22295 | 34958 | 231225 |
| 58 Depreciation | 3904666 | 42837 | 262155 | 284428 | 304873 | 289827 | 669979 | 169768 | 246387 | 121198 | 199939 | 310956 | 1002319 |
| 59 Depletion | *4276 | - | - | *1227 | - | *410 | - | - | - | 2560 | - | - | 80 |
| 60 Advertising | 5920802 | 58898 | 301364 | 330135 | 352770 | 469337 | 650927 | 186705 | 446204 | 391007 | 394496 | 601914 | 1737044 |
| 61 Pension, prof sh, stock, annuity | 563085 | *7318 | 43760 | 25227 | 54717 | 62583 | 115996 | 24640 | 34477 | 17627 | 20955 | 56738 | 99046 |
| 62 Employee benefit programs | 1445467 | 21730 | 69667 | 94760 | 112612 | 112748 | 246448 | 68855 | 95510 | 72715 | 96558 | 104173 | 349690 |
| 63 Net loss, noncapital assets | 280961 | 20921 | *16743 | 17312 | 12666 | 17620 | 62165 | 3606 | 3718 | 36778 | 11203 | 20987 | 57243 |
| 64 Other deductions | 22681523 | 355597 | 2599335 | 2067300 | 2065490 | 1671521 | 3595994 | 878409 | 1269907 | 1023411 | 806166 | 1582185 | 4766209 |
| 65 Total receipts less total deducts | 4820039 | -116791 | -217317 | 183771 | 366290 | 146846 | 650229 | 108780 | 533735 | 228024 | 409949 | 582399 | 1944124 |
| 66 Constructive taxable income from related foreign corporations | 27769 | - | - | - | - | - | - | - | - | - | 45 | - | 27724 |
| 67 Net income (less deficit), total | 4807492 | -116939 | -217317 | 183771 | 365765 | 144112 | 642909 | 106740 | 531171 | 227133 | 406067 | 577163 | 1956917 |
| 68 Net income, total | 8213284 | 119638 | 505615 | 718105 | 636032 | 453001 | 1215125 | 274813 | 657784 | 403575 | 491269 | 638939 | 2099386 |
| 69 Deficit, total | 3405792 | 236578 | 722932 | 534334 | 270267 | 308890 | 572216 | 168073 | 126614 | 176442 | 85202 | 61776 | 142469 |
| 70 Net income (less def), Form 1120-A | -12602 | *-1103 | -10581 | -1714 | *796 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-80 | *-80 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1975482 | -33672 | -94747 | 181342 | 203557 | 55762 | 486369 | 86660 | 387861 | 258287 | 189617 | 200773 | 53672 |
| 73 Statutory special deductions, total | 494934 | *2192 | 77576 | 118373 | 48102 | 26775 | 43849 | 15970 | 15138 | 13795 | 33292 | 7089 | 92783 |
| 74 Net operating loss deduction | 477649 | *2159 | 77537 | 117661 | 47016 | 24816 | 41828 | *15586 | *14182 | *11570 | 29503 | 6618 | 89173 |
| 75 Dividends received deduction | 16563 | 33 | *39 | *713 | 1086 | 1958 | 2021 | *384 | *956 | *2225 | 3789 | 472 | 2888 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4333925 | 31715 | 89062 | 145906 | 253800 | 219441 | 487380 | 99449 | 246475 | 109611 | 266108 | 431513 | 1953465 |
| 78 Income tax before credits, total | 1367476 | 9396 | 13396 | 22754 | 45057 | 46647 | 138737 | 33469 | 85249 | 37994 | 92157 | 150992 | 691628 |
| 79 Regular tax | 1351915 | 9336 | 13358 | 22600 | 44913 | 45289 | 138025 | 32906 | 84339 | 37256 | 91164 | 149818 | 682911 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 11629 | *44 | *5 | *154 | *144 | *1328 | 713 | *614 | *587 | *667 | 922 | 394 | 6057 |
| 83 Environmental tax | 3667 | *17 | - | - | - | - | -0 | *6 | 105 | 71 | 289 | 520 | 2660 |
| 84 Foreign tax credit | 20771 | 57 | - | - | - | - | - | - | - | *523 | 112 | 105 | 19975 |
| 85 U.S. Possessions tax credit | 73 | - | - | - | - | - | 73 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 114 | - | - | - | - | - | - | - | - | - | - | - | 114 |
| 88 General business credit | 16700 | 86 | *197 | *887 | *183 | *125 | *493 | - | *237 | *753 | 315 | 1076 | 12347 |
| 89 Prior year minumum tax credit | 12517 | - | - | *548 | *49 | *12 | *543 | *24 | *102 | *254 | 1713 | 1364 | 7909 |
| 90 Income tax after credits, total | 1317302 | 9254 | 13199 | 21319 | 44825 | 46509 | 137629 | 33445 | 84910 | 36464 | 90018 | 148446 | 651283 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 5202 | *657 | 2568 | *953 | *371 | *296 | 270 | *57 | *21 | *6 | 3 | - | ** |
| 2 Total assets | 2660036 | - | 27807 | *143199 | *147118 | *203244 | 610715 | *402768 | *352898 | *195530 | 576757 | - | ** |
| 3 Cash | 317591 | - | 9241 | *18571 | *21489 | *63257 | 54662 | *23527 | *50481 | *13391 | 62972 | - | ** |
| 4 Notes and accounts receivable | 839481 | - | *6026 | *23406 | *29051 | *52287 | 240389 | *107376 | *87683 | *57987 | 235275 | - | ** |
| 5 Less: Allowance for bad debts | 9015 | - | - | - | *61 | - | *866 | *1135 | *478 | *1141 | 5332 | - | ** |
| 6 Inventories | 713870 | - | *4295 | *8581 | *50524 | *14053 | 213362 | *172122 | *114455 | *61085 | 75391 | - | ** |
| 7 U.S. govt. obligations, total | *23227 | - | - | - | - | - | *23227 | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 127397 | - | *2266 | *17796 | *6550 | *9721 | 7740 | *8327 | *19376 | *4920 | 50701 | - | ** |
| 10 Loans to stockholders | *16039 | - | - | *479 | *1801 | - | - | *53 | *13705 | - | - | - | - |
| 11 Mortgage and real estate loans | *6468 | - | - | - | - | - | - | *6468 | - | - | - | - | - |
| 12 Other investments | 95259 | - | - | *13300 | *14682 | *687 | *7000 | *17086 | *14138 | - | 28366 | - | ** |
| 13 Depreciable assets | 782859 | - | *16228 | *91360 | *81324 | *27096 | 121881 | *124509 | *55354 | *90766 | 174341 | - | ** |
| 14 Less: Accumulated depreciation | 457932 | - | *10251 | *71462 | *62780 | *20699 | 67622 | *62926 | *34519 | *32263 | 95412 | - | ** |
| 15 Depletable assets | *11688 | - | - | - | - | *35 | - | - | - | - | 11653 | - | ** |
| 16 Less: Accumulated depletion | *6469 | - | - | - | - | *7 | - | - | - | - | 6462 | - | ** |
| 17 Land | 32822 | - | - | *6706 | *4661 | - | *3739 | *5197 | *2017 | - | 10502 | - | ** |
| 18 Intangible assets (Amortizable) | 175056 | - | *112 | *50838 | *3702 | *74515 | *793 | *2536 | *38172 | *2312 | 2076 | - | ** |
| 19 Less: Accumulated amortization | 64523 | - | *112 | *16973 | *3583 | *18512 | *220 | *627 | *21013 | *2017 | 1465 | - | ** |
| 20 Other assets | 56218 | - | *-0 | *596 | *-242 | *811 | *6630 | *255 | *13526 | *491 | 34152 | - | ** |
| 21 Total liabilities | 2660036 | - | 27807 | *143199 | *147118 | *203244 | 610715 | *402768 | *352898 | *195530 | 576757 | - | ** |
| 22 Accounts payable | 799255 | - | *96951 | *30477 | *11402 | *68843 | 233035 | *89505 | *138378 | *48719 | 81946 | - | ** |
| 23 Mort, notes, and bonds under 1 yr | 475676 | - | *9148 | *4694 | *2719 | *376 | 91786 | *30674 | *100098 | *50801 | 185381 | - | ** |
| 24 Other current liabilities | 257123 | - | *111 | *14697 | *3445 | *27391 | 25889 | *26990 | *33425 | *15827 | 109348 | - | ** |
| 25 Loans from stockholders | 265013 | - | *31612 | *71102 | *73374 | *3295 | *37046 | *17287 | *27436 | *2816 | 1043 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 294762 | - | *7531 | *14839 | *21026 | *23440 | *40552 | *61225 | *40628 | *35045 | 50476 | - | ** |
| 27 Other liabilities | 171896 | - | *313 | *1341 | - | *11473 | *26061 | *36445 | *23006 | *9814 | 63444 | - | ** |
| 28 Net worth | 396310 | - | -117860 | *6049 | *35152 | *68426 | 156346 | *140641 | *-10073 | *32509 | 85119 | - | ** |
| 29 Capital stock | 314513 | - | 7998 | *96092 | *10278 | *123317 | 7756 | *46516 | *21800 | *577 | 180 | - | - |
| 30 Paid-in or capital surplus | 196085 | - | *420 | *1344 | *7727 | *2912 | *60796 | *16750 | *11586 | *878 | 93672 | - | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -129742 | - | *-116446 | *-61023 | *31338 | *43107 | 98711 | *-11225 | *-74318 | *-660 | -39227 | - | ** |
| 33 Retained earnings (S Corp) | 63037 | - | *-9831 | *-25518 | *1609 | *-98972 | *13996 | *88685 | *30860 | *31713 | 30495 | - | - |
| 34 Less: Cost of treasury stock | 47582 | - | - | *4847 | *15800 | *1939 | *24912 | *85 | - | - | - | - | - |
| 35 Total receipts | 8300274 | *45081 | *152216 | *569187 | *424246 | *812843 | 2475783 | *1077878 | *750695 | *400323 | 1592022 | - | ** |
| 36 Business receipts | 8117795 | *23390 | *152209 | *564415 | *421492 | *782553 | 2456969 | *1059190 | *675835 | *398508 | 1583236 | - | ** |
| 37 Interest | 15779 | *1493 | *7 | *894 | *700 | *314 | *959 | *1103 | *145 | *153 | 10011 | - | ** |
| 38 Interest on govt. obligations | *761 | - | - | - | *16 | - | - | - | *745 | - | - | - | - |
| 39 Rents | *2048 | - | - | - | - | - | *1892 | *156 | - | - | - | - | - |
| 40 Royalties | 33 | - | - | - | - | - | - | - | 33 | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *75 | - | - | - | *40 | - | - | - | - | - | 35 | - | ** |
| 42 Net L-T cap gain less net ST loss | *26668 | - | - | - | *272 | *26397 | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | *1283 | *104 | - | - | *370 | *72 | *541 | *189 | *7 | - | - | - | - |
| 44 Dividends, domestic corporations | *1326 | - | - | *275 | *255 | *8 | *405 | *372 | - | - | 10 | - | ** |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 134507 | *20094 | - | *3603 | *1101 | *3500 | *15018 | *16869 | *73931 | *1663 | -1270 | - | ** |
| 47 Total deductions | 8303004 | *29489 | 220811 | *561391 | *416751 | *816768 | 2447597 | *1083282 | *737453 | *396929 | 1592533 | - | ** |
| 48 Cost of goods | 6676555 | *5055 | *4295 | *8581 | *50524 | *14053 | 203508 | *172348 | *90188 | *62817 | 44524 | - | ** |
| 49 Compensation of officers | 232837 | - | *34779 | *58072 | *20533 | *23752 | 64744 | *15457 | *5266 | *5733 | 4502 | - | ** |
| 50 Salaries and wages | 408324 | - | *1276 | *83341 | *39961 | *11664 | 108478 | *79783 | *47368 | *19754 | 16699 | - | ** |
| 51 Repairs | 22709 | *156 | *158 | *7879 | *2198 | *1158 | 4080 | *2899 | *1730 | *1660 | 791 | - | ** |
| 52 Bad debts | 80859 | *60 | 58615 | *271 | *2050 | *3062 | *3760 | *2304 | *1567 | *651 | 8518 | - | ** |
| 53 Rent paid on business property | 89029 | *1310 | *2016 | *24898 | *8906 | *4311 | 19036 | *8780 | *6332 | *4232 | 9210 | - | ** |
| 54 Taxes paid | 96425 | *90 | *6486 | *15912 | *9523 | *6640 | 21118 | *11232 | *16242 | *6269 | 2913 | - | ** |
| 55 Interest paid | 78877 | - | *1271 | *8725 | *2704 | *2708 | 15248 | *10320 | *14013 | *3792 | 20095 | - | ** |
| 56 Contributions or gifts | 555 | - | - | *67 | - | *218 | *210 | *60 | - | - | - | - | - |
| 57 Amortization | 12153 | - | *22 | *196 | *438 | *4905 | *95 | *658 | *5257 | *23 | 559 | - | - |
| 58 Depreciation | 62661 | *313 | *1477 | *6781 | *5717 | *2954 | 9583 | *10466 | *6292 | *14137 | 4939 | - | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 41576 | - | *524 | *5730 | *3469 | *372 | *14560 | *8651 | *3402 | *3688 | 1180 | - | ** |
| 61 Pension, prof sh, stock, annuity | 20170 | - | - | *11131 | *457 | - | *4687 | *1245 | *1334 | *607 | 709 | - | ** |
| 62 Employee benefit programs | 38919 | - | *2558 | *7022 | *4503 | *1726 | *6240 | *6489 | *4230 | *3971 | 2179 | - | ** |
| 63 Net loss, noncapital assets | 4670 | - | - | *79 | - | *44 | - | *4467 | *7 | *34 | 38 | - | ** |
| 64 Other deductions | 436685 | *12683 | *28706 | *82141 | *41443 | *37754 | 85685 | *56609 | *41512 | *15888 | 34265 | - | ** |
| 65 Total receipts less total deducts | -2730 | *15592 | -68595 | *7796 | *7495 | *-3925 | 28186 | *-5404 | *13243 | *3395 | -511 | - | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | -3491 | *15592 | -68595 | *7796 | *7479 | *-3925 | 28186 | *-5404 | *12498 | *3395 | -511 | - | ** |
| 68 Net income, total | 151157 | *20583 | *3693 | *24362 | *21692 | *10379 | 28662 | *17792 | *12498 | *7064 | 4431 | - | - |
| 69 Deficit, total | 154648 | *4992 | *72289 | *16566 | *14213 | *14305 | *476 | *23196 | - | *3670 | 4942 | - | ** |
| 70 Net income (less def), Form 1120-A | *5132 | - | *2216 | *2916 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 63987 | *20034 | *-11465 | *4560 | *12469 | *-5985 | *14902 | *14556 | *4137 | *7064 | 3716 | - | - |
| 73 Statutory special deductions, total | 25982 | *549 | *2216 | *193 | *2703 | *7317 | *4688 | *261 | *8048 | - | 7 | - | ** |
| 74 Net operating loss deduction | *25013 | *549 | *2216 | - | *2524 | *7311 | *4364 | - | *8048 | - | - | - | - |
| 75 Dividends received deduction | *968 | - | - | *193 | *178 | *6 | *324 | *261 | - | - | 7 | - | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 33388 | - | *988 | *9743 | *6520 | *3062 | *9071 | *2976 | *313 | - | 715 | - | - |
| 78 Income tax before credits, total | 6644 | - | *148 | *1461 | *1250 | *465 | *1774 | *1012 | *245 | - | 289 | - | ** |
| 79 Regular tax | 6436 | - | *148 | *1462 | *1250 | *465 | *1774 | *1012 | *83 | - | 243 | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *203 | - | - | - | - | - | - | - | *160 | - | 43 | - | ** |
| 83 Environmental tax | *5 | - | - | - | - | - | - | - | *2 | - | 3 | - | ** |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 6644 | - | *148 | *1461 | *1250 | *465 | *1774 | *1012 | *245 | - | 289 | - | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 681671 | 52931 | 291402 | 112403 | 76912 | 56442 | 57201 | 8435 | 7223 | 5340 | 4645 | 4334 | 4403 |
| 2 Total assets | 13895294545 | - | 9051889 | 18198178 | 27313427 | 39914156 | 118775265 | 58873903 | 114962612 | 192710384 | 332588089 | 686962103 | 12295944540 |
| 3 Cash | 490265358 | - | 2916833 | 3799233 | 4234785 | 4395396 | 10407307 | 4187905 | 7633733 | 9901896 | 13659616 | 22517658 | 406610996 |
| 4 Notes and accounts receivable | 3033508775 | - | 570241 | 1363056 | 2304927 | 3207335 | 10222895 | 6181350 | 23426459 | 55371115 | 94673058 | 155313278 | 2680875060 |
| 5 Less: Allowance for bad debts | 74030930 | - | 11058 | 32072 | 99914 | 204623 | 415257 | 305608 | 497892 | 1298921 | 2219936 | 3689250 | 65256399 |
| 6 Inventories | 133355286 | - | *60911 | 535993 | 581213 | 1434480 | 5075544 | 1348450 | 1867980 | 1593392 | 1070085 | 1278591 | 118508647 |
| 7 U.S. govt. obligations, total | 1234140715 | - | 9916 | 120641 | 147302 | 246958 | 2215114 | 2029316 | 11155781 | 28007804 | 50105879 | 91977870 | 1048124132 |
| 8 Tax-exempt securities | 655988270 | - | 15361 | *28778 | 149364 | 198139 | 1036863 | 1160477 | 4658003 | 10483079 | 23602765 | 60099536 | 554555905 |
| 9 Other current assets | 1114440815 | - | 569386 | 1071399 | 1697870 | 2919545 | 9129674 | 4455534 | 7474691 | 9999480 | 13658906 | 30799153 | 1032665177 |
| 10 Loans to stockholders | 26182510 | - | 767570 | 895298 | 939668 | 960600 | 1911113 | 892051 | 522770 | 757154 | 676560 | 1537605 | 16322122 |
| 11 Mortgage and real estate loans | 1616074229 | - | 177567 | 703364 | 1094200 | 1544729 | 3948368 | 1865761 | 4725999 | 12706064 | 31527700 | 72268872 | 1485511604 |
| 12 Other investments | 4383961630 | - | 715007 | 1654233 | 2765739 | 4812192 | 18978134 | 13281566 | 26204159 | 41664626 | 81922804 | 212688727 | 3979274444 |
| 13 Depreciable assets | 458331502 | - | 6796689 | 10244005 | 14273491 | 20997031 | 53925158 | 22396061 | 25526037 | 19031483 | 18588883 | 29354171 | 237198492 |
| 14 Less: Accumulated depreciation | 159713621 | - | 4623060 | 5208538 | 5957500 | 8006810 | 18662273 | 7137734 | 8238640 | 6272115 | 6025468 | 9353787 | 80227697 |
| 15 Depletable assets | 2873461 | - | *44676 | *81626 | *55313 | 149745 | 297867 | *62910 | 60535 | 138536 | 74578 | 207030 | 1700644 |
| 16 Less: Accumulated depletion | 669332 | - | *18543 | *24755 | *7529 | *50286 | 61060 | *34371 | 21953 | 96325 | 53906 | 53940 | 246663 |
| 17 Land | 77940456 | - | 728367 | 2232950 | 4022258 | 5775826 | 16473547 | 6167422 | 6649291 | 4898192 | 4239972 | 5135495 | 21617136 |
| 18 Intangible assets (Amortizable) | 54928266 | - | 389214 | 514563 | 504214 | 688467 | 1530122 | 1002671 | 1283600 | 1068112 | 1568053 | 3880280 | 42498970 |
| 19 Less: Accumulated amortization | 14042326 | - | 227580 | 244089 | 250564 | 293107 | 582868 | 324133 | 565056 | 347967 | 435595 | 1290378 | 9480989 |
| 20 Other assets | 861759482 | - | 170391 | 462493 | 858590 | 1138539 | 3345017 | 1644275 | 3097117 | 5104780 | 5954135 | 14291189 | 825692958 |
| 21 Total liabilities | 13895294545 | - | 9051889 | 18198178 | 27313427 | 39914156 | 118775265 | 58873903 | 114962612 | 192710384 | 332588089 | 686962103 | 12295944540 |
| 22 Accounts payable | 551713517 | - | 2293282 | 829086 | 1200364 | 2056784 | 5253034 | 2611557 | 6060163 | 10148748 | 15542091 | 29126601 | 476591807 |
| 23 Mort, notes, and bonds under 1 yr | 882564870 | - | 871091 | 1073666 | 1934157 | 2765744 | 9609798 | 5337547 | 6963125 | 7239721 | 10022236 | 20608018 | 816139767 |
| 24 Other current liabilities | 5214344464 | - | 1146827 | 1074731 | 1418670 | 2515757 | 8982477 | 6649138 | 34739615 | 90261942 | 162226015 | 288023462 | 4617305831 |
| 25 Loans from stockholders | 80505214 | - | 3934886 | 4125114 | 5167481 | 6026658 | 13636810 | 3670176 | 4584490 | 2381952 | 2726076 | 3379814 | 30871756 |
| 26 Mort, notes, bonds, 1 yr or more | 1018266842 | - | 1655185 | 5525510 | 7900728 | 13570043 | 41495253 | 17407846 | 21654327 | 17225605 | 17394180 | 35510432 | 838927733 |
| 27 Other liabilities | 2305747573 | - | 1884066 | 8833424 | 2518504 | 3048256 | 16599826 | 7153278 | 11736640 | 14525307 | 22334726 | 39411855 | 2177701691 |
| 28 Net worth | 3842152066 | - | -2733448 | -3263354 | 7173524 | 9930913 | 23198067 | 16044361 | 29224253 | 50927109 | 102342765 | 270901921 | 3338405956 |
| 29 Capital stock | 1575675146 | - | 2356254 | 2689656 | 3480962 | 4553250 | 11605478 | 5845072 | 9564476 | 14222121 | 22541371 | 57512273 | 1441304234 |
| 30 Paid-in or capital surplus | 3094953970 | - | 3270440 | 5723270 | 5112367 | 5895498 | 25292222 | 17252876 | 31150895 | 45353364 | 87711406 | 227707924 | 2640483708 |
| 31 Retained earnings, appropriated | 64049513 | - | 224278 | 221953 | 461229 | 372410 | 667549 | 178245 | 483176 | 572570 | 910161 | 2491760 | 57466183 |
| 32 Retained earnings-unappropriated | 481192826 | - | -5032597 | -10139530 | -321473 | 43710 | -11341002 | -7037429 | -12163841 | -10032593 | -5973677 | -3602271 | 546793529 |
| 33 Retained earnings (S Corp) | 1996860 | - | -2606630 | -777984 | -846726 | -157539 | -479915 | 594452 | 1002933 | 1454281 | 1600342 | 1213260 | 1000386 |
| 34 Less: Cost of treasury stock | 1375716248 | - | 945192 | 980718 | 712836 | 776416 | 2546265 | 788855 | 813387 | 642634 | 4446837 | 14421026 | 1348642083 |
| 35 Total receipts | 1976491348 | 75596167 | 30604813 | 19331640 | 17067174 | 17377987 | 42945086 | 17150314 | 27370446 | 30402223 | 40569077 | 82842604 | 1575233819 |
| 36 Business receipts | 1001744154 | 10971251 | 28932147 | 17663516 | 14589634 | 15250372 | 36149093 | 12911131 | 18781449 | 15535786 | 17130864 | 36897254 | 776931657 |
| 37 Interest | 703055382 | 58159362 | 150458 | 520102 | 241905 | 303316 | 1476542 | 941530 | 3661793 | 8584009 | 15633976 | 30589232 | 582793157 |
| 38 Interest on govt. obligations | 39675207 | 297845 | 2452 | 4186 | 14510 | 20218 | 99599 | 83463 | 303317 | 725096 | 1558724 | 3935388 | 32630410 |
| 39 Rents | 37311854 | 503610 | 180258 | 256997 | 307656 | 406695 | 1128870 | 543738 | 936664 | 772524 | 918825 | 1740880 | 29615138 |
| 40 Royalties | 1164003 | 74814 | 62558 | *23702 | 3047 | 43461 | 57854 | *24240 | 28859 | 24667 | 59827 | 67412 | 693563 |
| 41 Net S-T cap gain less net LT loss | 9737369 | 82082 | 5466 | 16001 | 34230 | 14156 | 56205 | 27017 | 61053 | 169962 | 333315 | 819936 | 8117946 |
| 42 Net L-T cap gain less net ST loss | 14500015 | 664878 | 237627 | 174288 | 212862 | 235362 | 624394 | 582111 | 382595 | 570824 | 410903 | 546340 | 9857831 |
| 43 Net gain, noncapital assets | 7109604 | 494719 | 26449 | 48936 | 31308 | 86116 | 146679 | 65021 | 106744 | 151343 | 177593 | 404562 | 5370133 |
| 44 Dividends, domestic corporations | 7334793 | 57677 | 13361 | 30953 | 47765 | 46250 | 205627 | 132134 | 121329 | 139755 | 112476 | 247512 | 6179955 |
| 45 Dividends, foreign corporations | 1849382 | *805 | *3776 | *8781 | *772 | *1101 | 19922 | 1464 | 7236 | 5352 | 30986 | 60822 | 1708362 |
| 46 Other receipts | 153009585 | 4289123 | 990261 | 584178 | 1583485 | 970940 | 2980302 | 1838465 | 2979408 | 3722905 | 4201587 | 7533265 | 121335668 |
| 47 Total deductions | 1773052236 | 80013650 | 29544193 | 18904037 | 16408279 | 16605122 | 41892215 | 16732708 | 26818399 | 27725509 | 35083389 | 69433938 | 1393890797 |
| 48 Cost of goods | 554847043 | 299240 | 30574 | 446104 | 494386 | 1297121 | 4595033 | 1238432 | 1800160 | 1480231 | 906215 | 1248090 | 3864022 |
| 49 Compensation of officers | 37802628 | 938001 | 3567946 | 2831430 | 1748360 | 1646304 | 3276102 | 899428 | 1764391 | 1304546 | 1584900 | 2271000 | 15970220 |
| 50 Salaries and wages | 167452588 | 3872881 | 3833199 | 2761031 | 2684497 | 2605214 | 5794419 | 2380094 | 3316958 | 3215988 | 4162997 | 8229568 | 124595742 |
| 51 Repairs | 9701296 | 245815 | 665863 | 528611 | 406218 | 495133 | 867876 | 250716 | 342752 | 277589 | 305562 | 487096 | 4828062 |
| 52 Bad debts | 31160839 | 3865597 | 205782 | 103950 | 153405 | 160251 | 445226 | 244078 | 403827 | 647847 | 681017 | 1005018 | 23244841 |
| 53 Rent paid on business property | 24232310 | 1208663 | 1206038 | 610894 | 657403 | 509236 | 900973 | 346023 | 538358 | 469775 | 424858 | 791345 | 16568744 |
| 54 Taxes paid | 39157276 | 1077856 | 942601 | 782678 | 669315 | 789525 | 2040228 | 907966 | 1093159 | 907476 | 1079883 | 1856646 | 27009943 |
| 55 Interest paid | 340510655 | 47400674 | 320177 | 644825 | 391520 | 707697 | 2854651 | 1369288 | 2532507 | 4264197 | 6656996 | 12338644 | 261029479 |
| 56 Contributions or gifts | 1554167 | 11504 | 8143 | 6082 | 7547 | 7458 | 24985 | 13059 | 20982 | 26494 | 39825 | 68426 | 1319662 |
| 57 Amortization | 8559817 | 166650 | 41198 | 41610 | 47546 | 61595 | 160485 | 79865 | 141541 | 167553 | 211587 | 514025 | 6926162 |
| 58 Depreciation | 39843435 | 879320 | 383682 | 368018 | 410260 | 528464 | 1383925 | 637440 | 817016 | 814530 | 885824 | 1503082 | 31231874 |
| 59 Depletion | 139587 | 2768 | *9254 | *4528 | *784 | *5678 | 33791 | *6149 | 7978 | 6865 | 6638 | 10894 | 44261 |
| 60 Advertising | 11996068 | 109643 | 606448 | 267646 | 200709 | 178879 | 310057 | 166157 | 169543 | 187268 | 244286 | 874348 | 8681085 |
| 61 Pension, prof sh, stock, annuity | 8452117 | 158781 | 180369 | 151215 | 120276 | 102205 | 248115 | 64020 | 119710 | 105802 | 195654 | 355175 | 6650795 |
| 62 Employee benefit programs | 17479578 | 342146 | 222244 | 175891 | 216472 | 190617 | 410210 | 175722 | 264909 | 305026 | 445816 | 855190 | 13875336 |
| 63 Net loss, noncapital assets | 21647656 | 3612049 | 257452 | 107534 | 87127 | 165305 | 722845 | 483025 | 1054416 | 1359486 | 1568179 | 2543682 | 9686555 |
| 64 Other deductions | 458515179 | 14522019 | 12057799 | 6418408 | 4884777 | 5032304 | 10098514 | 4585577 | 6550207 | 7577760 | 8365769 | 17388314 | 361033733 |
| 65 Total receipts less total deducts | 203439111 | -4417483 | 1060620 | 427602 | 658895 | 772865 | 1052870 | 417605 | 552046 | 2676714 | 5485688 | 13408666 | 181343022 |
| 66 Constructive taxable income from related foreign corporations | 5539113 | 941 | *460 | - | - | - | *13574 | *5385 | 4742 | 18063 | 36359 | 193759 | 5265831 |
| 67 Net income (less deficit), total | 169303017 | -4714387 | 1058627 | 423416 | 644385 | 752647 | 966846 | 339528 | 253472 | 1969681 | 3963323 | 9667037 | 153978443 |
| 68 Net income, total | 216489170 | 4040312 | 2711961 | 1435355 | 1585956 | 1756644 | 4463217 | 2261330 | 3035805 | 4493033 | 6316991 | 14190061 | 170198506 |
| 69 Deficit, total | 47186152 | 8754699 | 1653333 | 1011939 | 941570 | 1003996 | 3496371 | 1921802 | 2782333 | 2523353 | 2353668 | 4523024 | 16220063 |
| 70 Net income (less def), Form 1120-A | 57603 | 10461 | 36197 | -6701 | 17646 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -4335817 | -4335817 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 4153682 | -318118 | 1294447 | 404991 | 397646 | 610738 | 1145417 | 315171 | 244785 | 75186 | 105209 | -139401 | 17612 |
| 73 Statutory special deductions, total | 95164192 | 1664999 | 373075 | 230321 | 222947 | 203469 | 703547 | 850459 | 1109703 | 1657725 | 2861379 | 7880648 | 77405919 |
| 74 Net operating loss deduction | 11673676 | 498003 | 358391 | 200808 | 180468 | 163172 | 471109 | 618396 | 578016 | 609628 | 541211 | 1137014 | 6317461 |
| 75 Dividends received deduction | 4180697 | 39773 | 11687 | 22567 | 35962 | 31361 | 144584 | 111170 | 80083 | 96636 | 79548 | 179007 | 3348319 |
| 76 Public utility div paid deduction | *-0 | - - | - | - | - | - | - | - | - | *-0 | - | - | - |
| 77 Income subject to tax | 114799062 | 2085798 | 418055 | 386952 | 606615 | 629477 | 1456938 | 719031 | 1273761 | 2502934 | 3264622 | 6262861 | 95192017 |
| 78 Income tax before credits, total | 39014557 | 760854 | 84230 | 71633 | 136722 | 149026 | 435252 | 255681 | 439840 | 762406 | 1143368 | 2182621 | 32592924 |
| 79 Regular tax | 38164845 | 699483 | 82503 | 68796 | 128661 | 147233 | 419091 | 235317 | 420017 | 840137 | 1106627 | 2120007 | 31896973 |
| 80 Personal holding company tax | 10139 | *47 | *1173 | *451 | *662 | *262 | 2325 | *705 | *508 | *4 | 17 | 127 | 3860 |
| 81 Recapture of investment credit | 687 | - | - | - | - | - | - | *19 | - | *200 | 5 | - | 463 |
| 82 Alternative minumum tax | 741546 | 15410 | *517 | 717 | 7322 | 1417 | 11719 | 18906 | 21145 | 23371 | 29397 | 59054 | 552570 |
| 83 Environmental tax | 143399 | 2271 | *36 | *8 | *59 | *4 | 236 | 558 | 717 | 1074 | 1489 | 5218 | 131728 |
| 84 Foreign tax credit | 3691700 | *602 | *1316 | *151 | *83 | *5 | 8254 | 1749 | 1058 | 8087 | 12899 | 43102 | 3614392 |
| 85 U.S. Possessions tax credit | 41316 | - | 1 | 4 | -0 | - | 64 | 6 | 1353 | 19976 | 563 | 66 | 19284 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 21754 | *8 | - | *346 | - | *89 | *449 | *442 | *1110 | *1 | 31 | 9 | 19269 |
| 88 General business credit | 434616 | 2083 | *319 | *460 | *987 | *914 | 3972 | 2704 | 2401 | 1821 | 3384 | 10994 | 404576 |
| 89 Prior year minumum tax credit | 769506 | 9059 | *319 | *812 | 875 | 293 | 4192 | 2674 | 4513 | 8573 | 12530 | 26957 | 698708 |
| 90 Income tax after credits, total | 34055667 | 749102 | 82275 | 69860 | 134778 | 147724 | 418320 | 248106 | 429405 | 723948 | 1113961 | 2101493 | 27836694 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 45
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 10816 | 695 | *360 | *117 | *44 | 213 | 486 | 289 | 1618 | 2355 | 2112 | 1633 | 895 |
| 2 Total assets | 4683514832 | - | *4501 | *18560 | *20137 | 176095 | 1073187 | 2354178 | 28454108 | 86102317 | 151063078 | 250335990 | 4163912679 |
| 3 Cash | 319918650 | - | *2651 | *12002 | *13065 | 74671 | 258598 | 200515 | 1938291 | 4787011 | 7949108 | 12380067 | 292302670 |
| 4 Notes and accounts receivable | 2056949354 | - | *700 | *1133 | *2948 | *1559 | 340033 | 988001 | 14884265 | 46000314 | 79476420 | 121846595 | 1793407385 |
| 5 Less: Allowance for bad debts | 54975323 | - | - | - | - | *4603 | *159317 | 117746 | 264723 | 862333 | 1362130 | 2043675 | 50160795 |
| 6 Inventories | 353101 | - | - | - | - | - | *832 | - | - | *136 | 1357 | 9163 | 341613 |
| 7 U.S. govt. obligations, total | 528650643 | - | - | - | - | - | 142355 | 618110 | 7267580 | 20964222 | 34842622 | 54464826 | 410350927 |
| 8 Tax-exempt securities | 72452170 | - | - | - | *37 | - | *14613 | 36115 | 1032497 | 3863648 | 6579668 | 9994665 | 50930929 |
| 9 Other current assets | 236744159 | - | *14 | *8 | - | *34328 | 160981 | 106509 | 799274 | 2023367 | 3465954 | 6023448 | 224130278 |
| 10 Loans to stockholders | 1687925 | - | - | - | - | - | *147 | *338 | *784 | 53854 | 34005 | 1441 | 1597356 |
| 11 Mortgage and real estate loans | 439201971 | - | - | *1274 | *398 | *3156 | *35604 | *80518 | 714769 | 2696795 | 7351849 | 21550200 | 406767407 |
| 12 Other investments | 522757393 | - | - | *-0 | *16 | *41050 | 91690 | 282274 | 1326242 | 4343618 | 8525243 | 18235365 | 489911897 |
| 13 Depreciable assets | 108952561 | - | - | - | *1787 | *1005 | 104040 | 58270 | 755340 | 2357608 | 4297431 | 7186340 | 94190739 |
| 14 Less: Accumulated depreciation | 48324341 | - | - | - | *1653 | *324 | 46479 | 34158 | 370245 | 1151149 | 1975611 | 3327028 | 41417694 |
| 15 Depletable assets | 909531 | - | - | - | - | - | - | - | *283 | *3889 | 777 | 3266 | 901315 |
| 16 Less: Accumulated depletion | 35601 | - | - | - | - | - | - | - | *24 | *940 | 333 | 1525 | 32779 |
| 17 Land | 8246866 | - | - | - | *3526 | *1156 | *1555 | 3547 | 60073 | 200026 | 393187 | 701913 | 6881882 |
| 18 Intangible assets (Amortizable) | 22934355 | - | *158 | *1286 | - | - | *1564 | *35004 | 66772 | 155354 | 304228 | 555492 | 21814497 |
| 19 Less: Accumulated amortization | 4152811 | - | *75 | - | - | - | *1113 | *7890 | 22939 | 49927 | 93655 | 163065 | 3814147 |
| 20 Other assets | 471244229 | - | *1054 | *2859 | *13 | *24097 | 128084 | 104771 | 265870 | 716824 | 1272957 | 2918504 | 465809198 |
| 21 Total liabilities | 4683514832 | - | *4501 | *18560 | *20137 | 176095 | 1073187 | 2354178 | 28454108 | 86102317 | 151063078 | 250335990 | 4163912679 |
| 22 Accounts payable | 118831640 | - | *39 | - | *20 | *2562 | 61664 | 143813 | 2587683 | 6590721 | 9971220 | 17483914 | 81990003 |
| 23 Mort, notes, and bonds under 1 yr | 279524444 | - | *3404 | - | - | *504 | *27025 | 22072 | 120698 | 466077 | 1023103 | 1955341 | 275906222 |
| 24 Other current liabilities | 3354467011 | - | *2831 | *23963 | *454 | *211130 | 739769 | 1675952 | 22020228 | 68743955 | 122558650 | 201236229 | 2937253850 |
| 25 Loans from stockholders | 4489511 | - | *905 | - | *128 | *7684 | *16218 | - | 363927 | 28802 | 37452 | 48156 | 3986238 |
| 26 Mort, notes, bonds, 1 yr or more | 244985974 | - | *8128 | *911208 | *103 | *238087 | *30125 | 23484 | 357153 | 512763 | 1066366 | 2354725 | 239483831 |
| 27 Other liabilities | 220954408 | - | *386742 | *333860 | *181935 | *1309782 | 3903189 | 1527402 | 1758523 | 1521003 | 2183925 | 3591154 | 204256894 |
| 28 Net worth | 460261845 | - | *-397547 | *-1250471 | *-162504 | -1593654 | -3704804 | -1038544 | 1245897 | 8238996 | 14222362 | 23666472 | 421035642 |
| 29 Capital stock | 69096554 | - | *50095 | *168989 | *2081 | *4112 | 315628 | 74605 | 667523 | 1610172 | 2650486 | 3441985 | 60110879 |
| 30 Paid-in or capital surplus | 200086516 | - | *41800 | *1205847 | *559 | *21655 | 366481 | 191253 | 2676556 | 3413710 | 5045017 | 7296753 | 179826884 |
| 31 Retained earnings, appropriated | 2341780 | - | *392 | - | - | - | *2126 | *12147 | 27129 | 78911 | 116455 | 357662 | 1746959 |
| 32 Retained earnings-unappropriated | 197623785 | - | *-489684 | *-2428886 | *-165144 | -1619420 | -4212097 | -1307551 | -1918060 | 3354722 | 6767901 | 12917936 | 186724068 |
| 33 Retained earnings (S Corp) | *17364 | - | - | - | - | - | *2940 | - | *14424 | - | - | - | - |
| 34 Less: Cost of treasury stock | 8904155 | - | *151 | *196421 | - | - | 179882 | *8997 | 221675 | 218520 | 357497 | 347864 | 7373147 |
| 35 Total receipts | 449942379 | 63031422 | *26840 | *7763 | *11402 | 52621 | 582903 | 313129 | 2352913 | 7273110 | 11707893 | 19549838 | 345032545 |
| 36 Business receipts | 63526019 | 4362619 | *11388 | - | *7473 | *305 | 231838 | 94841 | 318552 | 664554 | 1143022 | 2070891 | 54620535 |
| 37 Interest | 331333214 | 54712146 | *7055 | *2363 | *2742 | 14554 | 202485 | 185496 | 1825461 | 5537359 | 9556193 | 15743594 | 243543766 |
| 38 Interest on govt. obligations | 5887557 | 55132 | *218 | - | *227 | *650 | *2282 | 2118 | 64364 | 229538 | 430241 | 666229 | 4436559 |
| 39 Rents | 10727859 | 253319 | *39 | - | *346 | - | *519 | *173 | 6629 | 30497 | 59681 | 124261 | 10252395 |
| 40 Royalties | 261609 | 5 | *1 | - | - | - | - | - | *1 | 112 | 400 | 948 | 260141 |
| 41 Net S-T cap gain less net LT loss | 241013 | 30103 | - | - | - | - | 2 | - | *304 | 203 | 3270 | 4851 | 202280 |
| 42 Net L-T cap gain less net ST loss | 2281644 | 94921 | *438 | - | - | *6623 | *7440 | *1 | 2554 | 45335 | 13270 | 46054 | 2065007 |
| 43 Net gain, noncapital assets | 4334859 | 401798 | *55 | - | - | - | *5813 | 1543 | 19625 | 21662 | 45144 | 103289 | 3735930 |
| 44 Dividends, domestic corporations | 659131 | 41056 | *1 | - | - | *8 | *7646 | *1256 | 1174 | 7532 | 9545 | 30692 | 560222 |
| 45 Dividends, foreign corporations | 394271 | 97 | - | - | - | - | -0 | - | *-0 | *560 | 124 | 1918 | 391571 |
| 46 Other receipts | 30295203 | 3080226 | *7643 | *5399 | *615 | *30482 | 124878 | 27700 | 114248 | 735759 | 447004 | 757109 | 24964140 |
| 47 Total deductions | 406706351 | 66093618 | *94120 | *66075 | *31994 | *118268 | 767712 | 439378 | 2305119 | 5892725 | 10142179 | 16514617 | 304240546 |
| 48 Cost of goods | 653646 | *71 | - | - | - | - | *832 | - | - | *138 | 4696 | 11491 | 36251 |
| 49 Compensation of officers | 12872158 | 658800 | *230 | - | *1287 | - | 33139 | 33266 | 259094 | 594612 | 841913 | 1079983 | 9369835 |
| 50 Salaries and wages | 48473617 | 2976044 | *7879 | *1175 | *2548 | *6750 | 93434 | 46295 | 234038 | 664276 | 1255208 | 2312518 | 40873451 |
| 51 Repairs | 3530701 | 129688 | *215 | - | *349 | *13 | 3767 | 4793 | 30237 | 81241 | 136305 | 229172 | 2914923 |
| 52 Bad debts | 17137718 | 3589115 | *3579 | *30154 | *20042 | *25809 | 95430 | 38736 | 107088 | 144154 | 270699 | 452814 | 12360098 |
| 53 Rent paid on business property | 7271914 | 799177 | *1019 | *20 | *372 | - | 17643 | 7542 | 12992 | 51264 | 111030 | 205440 | 6065415 |
| 54 Taxes paid | 9138562 | 603323 | *700 | - | *803 | *406 | 16011 | 9274 | 65390 | 176995 | 307162 | 526265 | 7432232 |
| 55 Interest paid | 187161571 | 45581163 | *2463 | *3933 | *714 | *2780 | 109379 | 66349 | 721764 | 2230110 | 3885555 | 6425909 | 128131453 |
| 56 Contributions or gifts | 666034 | 8616 | *-0 | - | - | - | *344 | 662 | 4135 | 11935 | 21030 | 37149 | 582163 |
| 57 Amortization | 2318337 | 52862 | *35 | - | - | - | *1182 | *240 | 6099 | 21641 | 31912 | 53741 | 2150624 |
| 58 Depreciation | 18209955 | 508145 | *54 | - | *152 | *370 | 9572 | 6115 | 55857 | 173420 | 306048 | 508679 | 16641545 |
| 59 Depletion | 14186 | 1 | - | - | - | - | - | - | *28 | 8 | 109 | 130 | 13911 |
| 60 Advertising | 3719220 | 32711 | *579 | - | *7 | *67 | 7422 | 1903 | 17695 | 53333 | 91381 | 157206 | 3356916 |
| 61 Pension, prof sh, stock, annuity | 2669352 | 85251 | *21 | - | - | - | *1457 | *943 | 12342 | 42592 | 83694 | 151547 | 2291505 |
| 62 Employee benefit programs | 7312271 | 274727 | *775 | - | *117 | *145 | 3024 | 4626 | 46197 | 127741 | 213746 | 348627 | 6292548 |
| 63 Net loss, noncapital assets | 6875839 | 2812019 | *49375 | *20904 | *1007 | *44617 | 151704 | 108467 | 154510 | 291829 | 338053 | 521998 | 2381357 |
| 64 Other deductions | 78681268 | 7980482 | *27196 | *9890 | *4597 | *37312 | 220297 | 110167 | 576712 | 1224842 | 2243510 | 3490657 | 62755608 |
| 65 Total receipts less total deducts | 43236028 | -3062196 | *-67280 | *-58312 | *-20592 | *-65646 | -184810 | -126249 | 47795 | 1380385 | 1565713 | 3035220 | 40791999 |
| 66 Constructive taxable income from related foreign corporations | 2547721 | - | - | - | - | - | - | - | - | - | 1 | 219 | 2547500 |
| 67 Net income (less deficit), total | 39896192 | -3117328 | *-67497 | *-58312 | *-20819 | *-66297 | -187092 | -128367 | -16569 | 1150847 | 1135474 | 2369210 | 38902941 |
| 68 Net income, total | 48625944 | 1538957 | *925 | - | - | *4251 | 72437 | 34932 | 304372 | 1389993 | 1787416 | 3056555 | 40436104 |
| 69 Deficit, total | 8729752 | 4656285 | *68423 | *58312 | *20819 | *70548 | 259529 | 163299 | 320942 | 239146 | 651942 | 687345 | 1533164 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -2940635 | -2940635 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *3747 | - | - | - | - | - | *2216 | - | *1531 | - | - | - | - |
| 73 Statutory special deductions, total | 1997978 | 200687 | *925 | - | - | *1113 | 35615 | *3222 | 54163 | 159361 | 107929 | 124240 | 1310722 |
| 74 Net operating loss deduction | 1479034 | 172326 | *925 | - | - | *1107 | *29711 | *1990 | 53402 | 153129 | 101090 | 101152 | 864203 |
| 75 Dividends received deduction | 515864 | 28360 | *1 | - | - | *5 | *5884 | *1232 | 761 | 6232 | 6839 | 23089 | 443460 |
| 76 Public utility div paid deduction | *-0 | - | - | - | - | - | - | - | - | *-0 | - | - | - |
| 77 Income subject to tax | 46743478 | 1365123 | - | - | - | *3138 | 34627 | 31932 | 248752 | 1230733 | 1679965 | 2933226 | 39215983 |
| 78 Income tax before credits, total | 16308452 | 502367 | *1 | - | - | *874 | 11216 | 9325 | 77336 | 319416 | 577580 | 1007421 | 13802915 |
| 79 Regular tax | 16250729 | 474521 | - | - | - | *874 | 11201 | 9301 | 75394 | 414232 | 570328 | 997513 | 13697365 |
| 80 Personal holding company tax | *18 | 1 | - | - | - | - | - | - | *12 | - | -0 | 4 | - |
| 81 Recapture of investment credit | 211 | - | - | - | - | - | - | - | - | - | - | - | 211 |
| 82 Alternative minumum tax | 80164 | 6464 | *1 | - | - | - | - | *25 | 1904 | 5669 | 7185 | 8766 | 50149 |
| 83 Environmental tax | 55946 | 1638 | - | - | - | - | 15 | - | *27 | 12 | 66 | 1137 | 53051 |
| 84 Foreign tax credit | 1936139 | 383 | - | - | - | - | - | - | - | 11 | 122 | 253 | 1935369 |
| 85 U.S. Possessions tax credit | 30900 | - | - | - | - | - | - | - | - | 17703 | - | - | 13198 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 8623 | - | - | - | - | - | - | - | - | - | - | -0 | 8623 |
| 88 General business credit | 205395 | *1126 | - | - | - | - | 565 | *214 | 283 | 883 | 1391 | 3024 | 197909 |
| 89 Prior year minumum tax credit | 432674 | 8333 | - | - | - | - | 247 | *77 | 911 | 2994 | 6096 | 8787 | 405229 |
| 90 Income tax after credits, total | 13694721 | 492525 | *1 | - | - | *874 | 10404 | 9034 | 76143 | 297826 | 569971 | 995356 | 11242588 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Mutual savings banks

MINOR INDUSTRY 6030
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 211 | *** | - | - | - | - | *** | - | *** | *17 | 23 | 91 | 74 |
| 2 Total assets | 86557022 | *** | - | - | - | - | *** | - | *** | *636276 | 1822148 | 15660961 | 68413052 |
| 3 Cash | 2386092 | *** | - | - | - | - | *** | - | *** | *20674 | 68485 | 482592 | 1807753 |
| 4 Notes and accounts receivable | 5790776 | *** | - | - | - | - | *** | - | *** | *48374 | 150664 | 762492 | 4828912 |
| 5 Less: Allowance for bad debts | 785100 | *** | - | - | - | - | - | - | - | *1490 | 21275 | 165081 | 597254 |
| 6 Inventories | 715 | *** | - | - | - | - | - | - | - | - | - | 715 | - |
| 7 U.S. govt. obligations, total | 8806390 | *** | - | - | - | - | *** | - | - | *72540 | 259817 | 2294222 | 6179609 |
| 8 Tax-exempt securities | 278909 | *** | - | - | - | - | *** | - | - | *17807 | 23748 | 46637 | 190706 |
| 9 Other current assets | 1660418 | *** | - | - | - | - | *** | - | *** | *27298 | 62381 | 524033 | 1031767 |
| 10 Loans to stockholders | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | 56517498 | *** | - | - | - | - | *** | - | - | *405946 | 1058715 | 8977474 | 46073207 |
| 12 Other investments | 9858601 | *** | - | - | - | - | *** | - | - | *17981 | 179296 | 2276702 | 7384371 |
| 13 Depreciable assets | 1387563 | *** | - | - | - | - | *** | - | - | *9870 | 37324 | 323634 | 1016705 |
| 14 Less: Accumulated depreciation | 499738 | *** | - | - | - | - | *** | - | - | *3684 | 14588 | 111086 | 370364 |
| 15 Depletable assets | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 112599 | *** | - | - | - | - | *** | - | - | *515 | 3451 | 29279 | 79353 |
| 18 Intangible assets (Amortizable) | 44971 | *** | - | - | - | - | - | - | - | - | 912 | 9716 | 34344 |
| 19 Less: Accumulated amortization | 12774 | *** | - | - | - | - | - | - | - | - | - | 768 | 12006 |
| 20 Other assets | 1010102 | *** | - | - | - | - | *** | - | - | *20445 | 13217 | 210401 | 765949 |
| 21 Total liabilities | 86557022 | *** | - | - | - | - | *** | - | *** | *636276 | 1822148 | 15660961 | 68413052 |
| 22 Accounts payable | 1948377 | *** | - | - | - | - | - | - | *** | *13208 | 22824 | 226753 | 1684844 |
| 23 Mort, notes, and bonds under 1 yr | 258287 | *** | - | - | - | - | - | - | - | *1920 | 14688 | 55146 | 186533 |
| 24 Other current liabilities | 66794301 | *** | - | - | - | - | *** | - | *** | *751664 | 1852197 | 13506139 | 50682145 |
| 25 Loans from stockholders | 27173 | *** | - | - | - | - | - | - | - | - | - | 109 | 27064 |
| 26 Mort, notes, bonds, 1 yr or more | 4626210 | *** | - | - | - | - | *** | - | - | *4480 | 5592 | 172178 | 4443867 |
| 27 Other liabilities | 5998262 | *** | - | - | - | - | *** | - | *** | *10217 | 10775 | 200231 | 5740632 |
| 28 Net worth | 6904412 | *** | - | - | - | - | *** | - | *** | *-145211 | -83927 | 1500404 | 5647968 |
| 29 Capital stock | 84512 | *** | - | - | - | - | - | - | - | *560 | 1184 | 2434 | 80334 |
| 30 Paid-in or capital surplus | 1426806 | *** | - | - | - | - | *** | - | - | *6394 | 13215 | 96598 | 1310586 |
| 31 Retained earnings, appropriated | 496021 | *** | - | - | - | - | *** | - | - | *2344 | 13280 | 133167 | 347194 |
| 32 Retained earnings-unappropriated | 4932667 | *** | - | - | - | - | *** | - | *** | *-154510 | -111606 | 1268205 | 3945448 |
| 33 Retained earnings (S Corp) | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 35594 | *** | - | - | - | - | - | - | - | - | - | - | 35594 |
| 35 Total receipts | 7250058 | *** | - | - | - | - | *** | - | *** | *580418 | 199959 | 1124877 | 5152899 |
| 36 Business receipts | 581613 | *** | - | - | - | - | *** | - | - | *974 | 5352 | 46218 | 527025 |
| 37 Interest | 5733946 | *** | - | - | - | - | *** | - | *** | *49455 | 131030 | 1015312 | 4398436 |
| 38 Interest on govt. obligations | 19441 | *** | - | - | - | - | *** | - | - | *810 | 321 | 3959 | 13716 |
| 39 Rents | 24138 | *** | - | - | - | - | - | - | - | *183 | 271 | 4764 | 18919 |
| 40 Royalties | 7 | *** | - | - | - | - | - | - | - | - | -0 | 7 | - |
| 41 Net S-T cap gain less net LT loss | 2895 | *** | - | - | - | - | *** | - | - | - | 37 | 1016 | 1841 |
| 42 Net L-T cap gain less net ST loss | 29907 | *** | - | - | - | - | *** | - | - | *394 | 530 | 9668 | 18808 |
| 43 Net gain, noncapital assets | 18292 | *** | - | - | - | - | *** | - | - | *11 | 557 | 4498 | 13221 |
| 44 Dividends, domestic corporations | 58075 | *** | - | - | - | - | *** | - | - | *241 | 971 | 15332 | 38066 |
| 45 Dividends, foreign corporations | 165 | *** | - | - | - | - | - | - | - | - | 18 | 31 | 116 |
| 46 Other receipts | 781580 | *** | - | - | - | - | *** | - | *** | *528352 | 60871 | 24071 | 122750 |
| 47 Total deductions | 5957555 | *** | - | - | - | - | *** | - | *** | *202329 | 323740 | 939543 | 4287627 |
| 48 Cost of goods | 146032 | *** | - | - | - | - | - | - | - | - | - | - | 7839 |
| 49 Compensation of officers | 174124 | *** | - | - | - | - | *** | - | - | *2165 | 6927 | 48268 | 111230 |
| 50 Salaries and wages | 576314 | *** | - | - | - | - | *** | - | *** | *3606 | 11954 | 108111 | 443264 |
| 51 Repairs | 44972 | *** | - | - | - | - | - | - | - | *250 | 1296 | 10962 | 32359 |
| 52 Bad debts | 233945 | *** | - | - | - | - | *** | - | - | *4012 | 3845 | 43321 | 158227 |
| 53 Rent paid on business property | 63414 | *** | - | - | - | - | *** | - | - | *46 | 518 | 3819 | 57007 |
| 54 Taxes paid | 191179 | *** | - | - | - | - | *** | - | - | *1486 | 3794 | 33533 | 148665 |
| 55 Interest paid | 2644368 | *** | - | - | - | - | *** | - | *** | *18678 | 53363 | 458219 | 2045818 |
| 56 Contributions or gifts | 10674 | *** | - | - | - | - | *** | - | - | *63 | 202 | 2884 | 7296 |
| 57 Amortization | 20138 | *** | - | - | - | - | *** | - | - | *7 | 78 | 1989 | 17752 |
| 58 Depreciation | 111649 | *** | - | - | - | - | *** | - | - | *673 | 2429 | 22865 | 84425 |
| 59 Depletion | 1 | *** | - | - | - | - | - | - | - | - | -0 | 1 | - |
| 60 Advertising | 62551 | *** | - | - | - | - | *** | - | - | *293 | 1105 | 10298 | 50051 |
| 61 Pension, prof sh, stock, annuity | 38560 | *** | - | - | - | - | *** | - | - | *491 | 740 | 7840 | 28477 |
| 62 Employee benefit programs | 100041 | *** | - | - | - | - | *** | - | - | *797 | 2469 | 22330 | 72108 |
| 63 Net loss, noncapital assets | 179600 | *** | - | - | - | - | - | - | *** | *70237 | 52203 | 13089 | 31107 |
| 64 Other deductions | 1359994 | *** | - | - | - | - | *** | - | *** | *99524 | 182817 | 151117 | 854737 |
| 65 Total receipts less total deducts | 1292504 | *** | - | - | - | - | *** | - | *** | *378090 | -123781 | 185333 | 865272 |
| 66 Constructive taxable income from related foreign corporations | 27 | *** | - | - | - | - | - | - | - | - | 1 | 3 | 22 |
| 67 Net income (less deficit), total | 1273090 | *** | - | - | - | - | *** | - | *** | *377280 | -124100 | 181377 | 851579 |
| 68 Net income, total | 1601671 | *** | - | - | - | - | *** | - | - | *377280 | 18643 | 187843 | 1004535 |
| 69 Deficit, total | 328581 | *** | - | - | - | - | - | - | *** | - | 142744 | 6466 | 152956 |
| 70 Net income (less def), Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 159284 | *** | - | - | - | - | *** | - | - | *74803 | 2430 | 10439 | 69167 |
| 74 Net operating loss deduction | 116649 | *** | - | - | - | - | - | - | - | 74635 | 1764 | - | 40251 |
| 75 Dividends received deduction | 39724 | *** | - | - | - | - | *** | - | - | *169 | 667 | 10439 | 26025 |
| 76 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1435203 | *** | - | - | - | - | *** | - | - | *302477 | 16213 | 177819 | 927769 |
| 78 Income tax before credits, total | 394243 | *** | - | - | - | - | *** | - | - | *1934 | 5539 | 60536 | 322511 |
| 79 Regular tax | 493248 | *** | - | - | - | - | *** | - | - | *102352 | 5503 | 60478 | 321203 |
| 80 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 317 | *** | - | - | - | - | - | - | - | *52 | 36 | - | 228 |
| 83 Environmental tax | 1143 | *** | - | - | - | - | *** | - | - | - | - | 58 | 1074 |
| 84 Foreign tax credit | 33 | *** | - | - | - | - | - | - | - | - | 1 | 11 | 20 |
| 85 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 3829 | *** | - | - | - | - | *** | - | - | - | 60 | 684 | 2519 |
| 89 Prior year minumum tax credit | 1753 | *** | - | - | - | - | - | - | - | - | - | - | 1751 |
| 90 Income tax after credits, total | 388628 | *** | - | - | - | - | *** | - | - | *1934 | 5478 | 59840 | 318220 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 6060
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 6014 | *** | *273 | *67 | - | *21 | *** | 105 | 840 | 1331 | 1361 | 1083 | 673 |
| 2 Total assets | 4288595169 | *** | *1298 | *9284 | - | *20882 | *** | 889442 | 14926192 | 49237809 | 98063725 | 166530222 | 3958657800 |
| 3 Cash | 291469137 | *** | *680 | *7990 | - | *607 | *** | 44001 | 889743 | 2599467 | 5075792 | 8301366 | 274531843 |
| 4 Notes and accounts receivable | 1899172765 | *** | *522 | - | - | *327 | *** | 357346 | 8285261 | 26914346 | 52250439 | 87434463 | 1723857172 |
| 5 Less: Allowance for bad debts | 50714364 | *** | - | - | - | - | *** | *6689 | 123514 | 406041 | 800683 | 1337617 | 48038980 |
| 6 Inventories | 338010 | *** | - | - | - | - | *** | - | - | *71 | 629 | 7213 | 330097 |
| 7 U.S. govt. obligations, total | 455898328 | *** | - | - | - | - | *** | *235759 | 3561990 | 11826838 | 22897851 | 36876513 | 380464931 |
| 8 Tax-exempt securities | 63387518 | *** | - | - | - | - | *** | *12527 | 572119 | 2347502 | 4413814 | 7308329 | 48730299 |
| 9 Other current assets | 222999092 | *** | *14 | *8 | - | *76 | *** | *33145 | 420151 | 1186552 | 2120433 | 3537147 | 215645061 |
| 10 Loans to stockholders | 316553 | *** | - | - | - | - | *** | - | *477 | *2495 | 32707 | 1441 | 279432 |
| 11 Mortgage and real estate loans | 364406684 | *** | - | - | - | - | *** | - | *104716 | 839409 | 3691356 | 8045850 | 351725353 |
| 12 Other investments | 496009956 | *** | - | - | - | *18034 | *** | *172102 | 878712 | 2740641 | 5769911 | 11479310 | 474879660 |
| 13 Depreciable assets | 99341545 | *** | - | - | - | *1005 | *** | *16730 | 377369 | 1311212 | 2824425 | 4967628 | 89840517 |
| 14 Less: Accumulated depreciation | 43837086 | *** | - | - | - | *324 | *** | *8909 | 185631 | 629086 | 1316803 | 2356923 | 39337611 |
| 15 Depletable assets | 839079 | *** | - | - | - | - | *** | - | *180 | *224 | 772 | 129 | 837774 |
| 16 Less: Accumulated depletion | 1220 | *** | - | - | - | - | *** | - | - | *121 | 333 | 1 | 766 |
| 17 Land | 7308481 | *** | - | - | - | *1156 | *** | *3135 | 19674 | 90605 | 250356 | 478298 | 6464861 |
| 18 Intangible assets (Amortizable) | 22500848 | *** | *158 | *1286 | - | - | *** | *24645 | 52914 | 132144 | 242862 | 486573 | 21560056 |
| 19 Less: Accumulated amortization | 4027245 | *** | *75 | - | - | - | *** | *213 | 16717 | 40583 | 78141 | 139841 | 3751652 |
| 20 Other assets | 463187088 | *** | - | - | - | - | *** | *5864 | 88749 | 322133 | 688337 | 1440346 | 460639752 |
| 21 Total liabilities | 4288595169 | *** | *1298 | *9284 | - | *20882 | *** | 889442 | 14926192 | 49237809 | 98063725 | 166530222 | 3958657800 |
| 22 Accounts payable | 105112581 | *** | *39 | - | - | - | *** | *70889 | 1669404 | 4439871 | 7366214 | 13778120 | 77772322 |
| 23 Mort, notes, and bonds under 1 yr | 273264237 | *** | *3404 | - | - | *418 | *** | *16088 | 54664 | 350883 | 744627 | 1430373 | 270662391 |
| 24 Other current liabilities | 3036296713 | *** | *589 | *18281 | - | *3047 | *** | 574318 | 11343924 | 38362301 | 78420974 | 131612584 | 2775886921 |
| 25 Loans from stockholders | 4301635 | *** | *905 | - | - | - | *** | - | 324010 | 28548 | 35146 | 36099 | 3876166 |
| 26 Mort, notes, bonds, 1 yr or more | 236258423 | *** | *8128 | *911208 | - | - | *** | *21613 | 346494 | 458185 | 905707 | 1785451 | 231821637 |
| 27 Other liabilities | 198730973 | *** | - | *94158 | - | - | *** | *5433 | 822394 | 394655 | 832966 | 1656131 | 194923770 |
| 28 Net worth | 434630606 | *** | *-11767 | *-1014363 | - | *17417 | *** | 201100 | 365302 | 5203366 | 9758091 | 16231463 | 403714592 |
| 29 Capital stock | 61409096 | *** | *1991 | *168989 | - | *3362 | *** | 52952 | 309959 | 660801 | 1239882 | 1957706 | 56998207 |
| 30 Paid-in or capital surplus | 188450560 | *** | *6831 | *1205847 | - | *16641 | *** | 130433 | 2003125 | 2158375 | 3331543 | 5081737 | 174467468 |
| 31 Retained earnings, appropriated | 1513295 | *** | - | - | - | - | *** | - | *7370 | 23244 | 38950 | 107000 | 1336731 |
| 32 Retained earnings-unappropriated | 191879821 | *** | *-20438 | *-2192778 | - | *-2586 | *** | 22285 | -1755799 | 2575818 | 5488565 | 9413952 | 178223643 |
| 33 Retained earnings (S Corp) | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 8622166 | *** | *151 | *196421 | - | - | *** | *4569 | 199353 | 214872 | 340849 | 328932 | 7311456 |
| 35 Total receipts | 355408584 | *** | *14437 | *258 | - | *7405 | *** | 107272 | 1128470 | 3683942 | 7502775 | 12773410 | 327960965 |
| 36 Business receipts | 54409259 | *** | *11282 | - | - | - | *** | 18522 | 95740 | 369252 | 709064 | 1350588 | 51444886 |
| 37 Interest | 253554841 | *** | *2728 | *258 | - | *105 | *** | 84730 | 951721 | 3065149 | 6170154 | 10400778 | 231223614 |
| 38 Interest on govt. obligations | 5167441 | *** | *12 | - | - | *650 | *** | *943 | 36006 | 142989 | 288832 | 485778 | 4171725 |
| 39 Rents | 10079247 | *** | *39 | - | - | - | *** | *22 | 3503 | 20463 | 45343 | 81455 | 9889708 |
| 40 Royalties | 258975 | *** | *1 | - | - | - | *** | - | *1 | *52 | 245 | 720 | 257954 |
| 41 Net S-T cap gain less net LT loss | 221154 | *** | - | - | - | - | *** | - | *166 | *108 | 3127 | 2110 | 199978 |
| 42 Net L-T cap gain less net ST loss | 2119748 | *** | - | - | - | *6623 | *** | - | 2034 | 1531 | 11173 | 32362 | 2000977 |
| 43 Net gain, noncapital assets | 3761664 | *** | - | - | - | - | *** | *19 | 10492 | 10202 | 29802 | 75079 | 3628317 |
| 44 Dividends, domestic corporations | 545251 | *** | *1 | - | - | *8 | *** | *1256 | 1093 | 3997 | 6743 | 10736 | 515343 |
| 45 Dividends, foreign corporations | 392967 | *** | - | - | - | - | *** | - | *-0 | *560 | 16 | 1887 | 390503 |
| 46 Other receipts | 24898038 | *** | *374 | - | - | *19 | *** | *1780 | 27715 | 69639 | 238275 | 331915 | 24237960 |
| 47 Total deductions | 312430464 | *** | *22337 | *5539 | - | *3611 | *** | 94913 | 952333 | 3009387 | 6078076 | 10435282 | 289494270 |
| 48 Cost of goods | 450234 | *** | - | - | - | - | *** | - | - | *71 | 236 | 11454 | 24131 |
| 49 Compensation of officers | 10738221 | *** | *230 | - | - | - | *** | *13470 | 131602 | 343640 | 561689 | 746053 | 8797524 |
| 50 Salaries and wages | 41787301 | *** | *6782 | - | - | - | *** | 9365 | 95077 | 349354 | 774588 | 1538752 | 38790961 |
| 51 Repairs | 3067767 | *** | *207 | - | - | *13 | *** | *2556 | 15539 | 43990 | 87743 | 157285 | 2736470 |
| 52 Bad debts | 12257116 | *** | *2 | - | - | - | *** | *1035 | 15277 | 50484 | 135270 | 250891 | 11657765 |
| 53 Rent paid on business property | 5947623 | *** | *1002 | *20 | - | - | *** | *273 | 2682 | 21408 | 55465 | 122184 | 5709144 |
| 54 Taxes paid | 7707243 | *** | *657 | - | - | *402 | *** | 2906 | 32095 | 98391 | 193844 | 341531 | 6985071 |
| 55 Interest paid | 131914727 | *** | *1646 | *3933 | - | - | *** | 33614 | 393243 | 1284151 | 2565541 | 4307183 | 122504088 |
| 56 Contributions or gifts | 609737 | *** | - | - | - | - | *** | *126 | 2240 | 7542 | 14595 | 25955 | 556262 |
| 57 Amortization | 2172821 | *** | *35 | - | - | - | *** | *63 | 2224 | 14835 | 20292 | 39698 | 2088721 |
| 58 Depreciation | 16758266 | *** | *54 | - | - | *324 | *** | 2535 | 28003 | 95181 | 203628 | 351980 | 15988678 |
| 59 Depletion | 14138 | *** | - | - | - | - | *** | - | *28 | *5 | 90 | 106 | 13910 |
| 60 Advertising | 3429890 | *** | *576 | - | - | *38 | *** | *1065 | 9055 | 30617 | 60871 | 106452 | 3205012 |
| 61 Pension, prof sh, stock, annuity | 2366967 | *** | - | - | - | - | *** | *792 | 6308 | 25154 | 57878 | 104858 | 2145276 |
| 62 Employee benefit programs | 6503285 | *** | *775 | - | - | *145 | *** | *1146 | 23240 | 70416 | 139998 | 229336 | 6001424 |
| 63 Net loss, noncapital assets | 2611240 | *** | *6 | - | - | - | *** | *400 | 16658 | 28300 | 91814 | 141531 | 2127233 |
| 64 Other deductions | 64093891 | *** | *10365 | *1586 | - | *2690 | *** | 25566 | 179063 | 543594 | 1114170 | 1964221 | 59748183 |
| 65 Total receipts less total deducts | 42978120 | *** | *-7900 | *-5281 | - | *3794 | *** | 12359 | 176137 | 674555 | 1424699 | 2338129 | 38466695 |
| 66 Constructive taxable income from related foreign corporations | 2542408 | *** | - | - | - | - | *** | - | - | - | - | 216 | 2542192 |
| 67 Net income (less deficit), total | 40353087 | *** | *-7911 | *-5281 | - | *3144 | *** | 11416 | 140131 | 531566 | 1135867 | 1852566 | 36837162 |
| 68 Net income, total | 42134698 | *** | *131 | - | - | *3144 | *** | 20385 | 158941 | 556420 | 1184526 | 2009816 | 38042356 |
| 69 Deficit, total | 1781611 | *** | *8043 | *5281 | - | - | *** | *8969 | 18809 | 24854 | 48659 | 157250 | 1205194 |
| 70 Net income (less def), Form 1120-A | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 1400600 | *** | *131 | - | - | *5 | *** | *2111 | 29204 | 33242 | 69651 | 73321 | 1184471 |
| 74 Net operating loss deduction | 962598 | *** | *130 | - | - | - | *** | *879 | 28500 | 29387 | 64794 | 63919 | 771632 |
| 75 Dividends received deduction | 437834 | *** | *1 | - | - | *5 | *** | *1232 | 704 | 3854 | 4856 | 9402 | 412671 |
| 76 Public utility div paid deduction | *-0 | *** | - | - | - | - | *** | - | - | *-0 | - | - | - |
| 77 Income subject to tax | 40828496 | *** | - | - | - | *3138 | *** | *18495 | 129794 | 523224 | 1114946 | 1936940 | 36950202 |
| 78 Income tax before credits, total | 14333696 | *** | - | - | - | *874 | *** | *5786 | 40315 | 178453 | 383683 | 665874 | 13006718 |
| 79 Regular tax | 14223254 | *** | - | - | - | *874 | *** | *5762 | 38996 | 175342 | 378571 | 658723 | 12913467 |
| 80 Personal holding company tax | *17 | *** | - | - | - | - | *** | - | *12 | - | - | 4 | - |
| 81 Recapture of investment credit | 211 | *** | - | - | - | - | *** | - | - | - | - | - | 211 |
| 82 Alternative minumum tax | 56751 | *** | - | - | - | - | *** | *25 | 1293 | 3102 | 5068 | 6389 | 40506 |
| 83 Environmental tax | 51372 | *** | - | - | - | - | *** | - | *15 | *10 | 44 | 758 | 50442 |
| 84 Foreign tax credit | 1932705 | *** | - | - | - | - | *** | - | - | 11 | - | 164 | 1932530 |
| 85 U.S. Possessions tax credit | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 86 Orphan drug credit | - | *** | - | - | - | - | *** | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 8623 | *** | - | - | - | - | *** | - | - | - | - | -0 | 8623 |
| 88 General business credit | 195776 | *** | - | - | - | - | *** | *214 | *101 | 417 | 719 | 1894 | 191319 |
| 89 Prior year minumum tax credit | 412241 | *** | - | - | - | - | *** | *53 | 529 | 1527 | 3697 | 7505 | 398007 |
| 90 Income tax after credits, total | 11784351 | *** | - | - | - | *874 | *** | *5520 | 39686 | 176499 | 379267 | 656311 | 10476239 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Banks, except mutual savings banks and bank holding companies

MINOR INDUSTRY 6090
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4591 | *** | *87 | *49 | *44 | *192 | 374 | 184 | *** | 1007 | 727 | 459 | 148 |
| 2 Total assets | 308362641 | *** | *3203 | *9276 | *20137 | *155214 | 811489 | 1464737 | *** | 36228232 | 51177205 | 68144807 | 136841827 |
| 3 Cash | 26063421 | *** | *1972 | *4011 | *13065 | *74064 | 240903 | 156514 | *** | 2166870 | 2804831 | 3596109 | 15963075 |
| 4 Notes and accounts receivable | 151985813 | *** | *178 | *1133 | *2948 | *1232 | 266971 | 630655 | *** | 19037594 | 27075316 | 33649640 | 64721302 |
| 5 Less: Allowance for bad debts | 3475860 | *** | - | - | - | *4603 | *158478 | 111057 | *** | 454802 | 540172 | 540978 | 1524561 |
| 6 Inventories | *14376 | *** | - | - | - | - | *832 | - | *** | *65 | 727 | 1236 | 11516 |
| 7 U.S. govt. obligations, total | 63945924 | *** | - | - | - | - | *107707 | 382350 | *** | 9064845 | 11684954 | 15294091 | 23706387 |
| 8 Tax-exempt securities | 8785744 | *** | - | - | *37 | - | *11673 | 23588 | *** | 1498339 | 2142106 | 2639700 | 2009923 |
| 9 Other current assets | 12084650 | *** | - | - | - | *34252 | 104240 | 73364 | *** | 809517 | 1283140 | 1962268 | 7453450 |
| 10 Loans to stockholders | 1371372 | *** | - | - | - | - | *147 | *338 | *** | *51359 | 1298 | - | 1317923 |
| 11 Mortgage and real estate loans | 18277789 | *** | - | *1274 | *398 | *3156 | *33447 | *80518 | *** | 1451440 | 2601779 | 4526877 | 8968847 |
| 12 Other investments | 16888837 | *** | - | *-0 | *16 | *23016 | *19852 | *110171 | *** | 1584997 | 2576036 | 4479353 | 7647866 |
| 13 Depreciable assets | 8223452 | *** | - | - | *1787 | - | 101349 | 41541 | *** | 1036527 | 1435682 | 1895079 | 3333517 |
| 14 Less: Accumulated depreciation | 3987518 | *** | - | - | *1653 | - | 44663 | 25250 | *** | 518380 | 644220 | 859019 | 1709719 |
| 15 Depletable assets | *70452 | *** | - | - | - | - | - | - | *** | *3664 | 5 | 3137 | 63541 |
| 16 Less: Accumulated depletion | *34380 | *** | - | - | - | - | - | - | *** | *819 | - | 1524 | 32013 |
| 17 Land | 825785 | *** | - | - | *3526 | - | *1158 | *413 | *** | 108906 | 139380 | 194336 | 337668 |
| 18 Intangible assets (Amortizable) | 388535 | *** | - | - | - | - | *1354 | *10360 | *** | 23210 | 60454 | 59203 | 220097 |
| 19 Less: Accumulated amortization | 112791 | *** | - | - | - | - | *1091 | *7676 | *** | 9343 | 15514 | 22456 | 50489 |
| 20 Other assets | 7047040 | *** | *1054 | *2859 | *13 | *24097 | 126088 | 98907 | *** | 374246 | 571403 | 1267756 | 4403496 |
| 21 Total liabilities | 308362641 | *** | *3203 | *9276 | *20137 | *155214 | 811489 | 1464737 | *** | 36228232 | 51177205 | 68144807 | 136841827 |
| 22 Accounts payable | 11770682 | *** | *-0 | - | *20 | *2562 | 45943 | 72924 | *** | 2137642 | 2582181 | 3479041 | 2532837 |
| 23 Mort, notes, and bonds under 1 yr | 6001920 | *** | - | - | - | *86 | *25636 | *5984 | *** | 113274 | 263788 | 469821 | 5057298 |
| 24 Other current liabilities | 251375996 | *** | *2241 | *5682 | *454 | *208084 | 664389 | 1101634 | *** | 29629990 | 42285480 | 56117505 | 110684784 |
| 25 Loans from stockholders | 160703 | *** | - | - | *128 | *7684 | *15456 | - | *** | *255 | 2307 | 11948 | 83008 |
| 26 Mort, notes, bonds, 1 yr or more | 4101341 | *** | - | - | *103 | *238087 | *30032 | *1871 | *** | 50098 | 155068 | 397095 | 3218327 |
| 27 Other liabilities | 16225173 | *** | *386742 | *239702 | *181935 | *1309782 | 3900670 | 1521969 | *** | 1116131 | 1340184 | 1734791 | 3592492 |
| 28 Net worth | 18726827 | *** | *-385780 | *-236108 | *-162504 | *-1611071 | -3870635 | -1239645 | *** | 3180842 | 4548198 | 5934605 | 11673082 |
| 29 Capital stock | 7602946 | *** | *48104 | - | *2081 | *750 | 300380 | 21653 | *** | 948811 | 1409420 | 1481845 | 3032338 |
| 30 Paid-in or capital surplus | 10209150 | *** | *34970 | - | *559 | *5014 | 317908 | 60820 | *** | 1248941 | 1700258 | 2118418 | 4048830 |
| 31 Retained earnings, appropriated | 332464 | *** | *392 | - | - | - | *2089 | *12147 | *** | 53322 | 64225 | 117495 | 63034 |
| 32 Retained earnings-unappropriated | 811297 | *** | *-469246 | *-236108 | *-165144 | *-1616835 | -4339633 | -1329836 | *** | 933415 | 1390942 | 2235779 | 4554976 |
| 33 Retained earnings (S Corp) | *17364 | *** | - | - | - | - | *2940 | - | *** | - | - | - | - |
| 34 Less: Cost of treasury stock | 246395 | *** | - | - | - | - | *154319 | *4428 | *** | 3648 | 16648 | 18932 | 26097 |
| 35 Total receipts | 87283737 | *** | *12403 | *7505 | *11402 | *45216 | 402291 | 205856 | *** | 3008750 | 4005159 | 5651550 | 11918681 |
| 36 Business receipts | 8535147 | *** | *106 | - | *7473 | *305 | 220208 | 76319 | *** | 294328 | 428605 | 674085 | 2648623 |
| 37 Interest | 72044427 | *** | *4327 | *2106 | *2742 | *14449 | 62183 | 100766 | *** | 2422755 | 3255009 | 4327504 | 7921716 |
| 38 Interest on govt. obligations | 700676 | *** | *206 | - | *227 | - | *761 | *1175 | *** | 85739 | 141087 | 176491 | 251119 |
| 39 Rents | 624473 | *** | - | - | *346 | - | *417 | *151 | *** | 9850 | 14067 | 38042 | 343767 |
| 40 Royalties | 2627 | *** | - | - | - | - | - | - | *** | 60 | 154 | 221 | 2188 |
| 41 Net S-T cap gain less net LT loss | 16964 | *** | - | - | - | - | - | - | *** | *95 | 106 | 1725 | 461 |
| 42 Net L-T cap gain less net ST loss | 131989 | *** | *438 | - | - | - | 816 | *1 | *** | 43410 | 1566 | 4024 | 45222 |
| 43 Net gain, noncapital assets | 554904 | *** | *55 | - | - | - | *2303 | *1524 | *** | 11450 | 14785 | 23712 | 94391 |
| 44 Dividends, domestic corporations | 55806 | *** | - | - | - | - | - | - | *** | 3294 | 1831 | 4623 | 6813 |
| 45 Dividends, foreign corporations | 1139 | *** | - | - | - | - | - | - | *** | - | 90 | - | 952 |
| 46 Other receipts | 4615585 | *** | *7270 | *5399 | *615 | *30462 | 115604 | 25920 | *** | 137767 | 147858 | 401122 | 603430 |
| 47 Total deductions | 88318332 | *** | *71783 | *60536 | *31994 | *114656 | 617592 | 344465 | *** | 2681009 | 3740364 | 5139792 | 10458649 |
| 48 Cost of goods | 57381 | *** | - | - | - | - | *832 | - | *** | *67 | 4460 | 37 | 4281 |
| 49 Compensation of officers | 1959812 | *** | - | - | *1287 | - | *23832 | 19796 | *** | 248807 | 273298 | 285662 | 461080 |
| 50 Salaries and wages | 6110003 | *** | *1097 | *1175 | *2548 | *6750 | 82607 | 36930 | *** | 311316 | 468666 | 665655 | 1639225 |
| 51 Repairs | 417962 | *** | *8 | - | *349 | - | 3488 | 2237 | *** | 37000 | 47267 | 60926 | 146093 |
| 52 Bad debts | 4646657 | *** | *3577 | *30154 | *20042 | *25809 | 69858 | 37701 | *** | 89658 | 131583 | 158603 | 544106 |
| 53 Rent paid on business property | 1260878 | *** | *17 | - | *372 | - | 15360 | *7269 | *** | 29810 | 55047 | 79437 | 299264 |
| 54 Taxes paid | 1240141 | *** | *43 | - | *803 | *4 | 11994 | 6369 | *** | 77118 | 109523 | 151202 | 298495 |
| 55 Interest paid | 52602476 | *** | *816 | - | *714 | *2780 | 43175 | 32734 | *** | 927281 | 1266651 | 1660507 | 3581547 |
| 56 Contributions or gifts | 45624 | *** | *-0 | - | - | - | *98 | 535 | *** | 4329 | 6233 | 8310 | 18605 |
| 57 Amortization | 125379 | *** | - | - | - | - | *830 | *177 | *** | 6800 | 11543 | 12055 | 44152 |
| 58 Depreciation | 1340041 | *** | - | - | *152 | *46 | 8024 | 3580 | *** | 77566 | 99990 | 133834 | 568441 |
| 59 Depletion | 47 | *** | - | - | - | - | - | - | *** | *2 | 20 | 23 | 2 |
| 60 Advertising | 226780 | *** | *4 | - | *7 | *28 | 6554 | 838 | *** | 22423 | 29406 | 40456 | 101854 |
| 61 Pension, prof sh, stock, annuity | 263824 | *** | *21 | - | - | - | *497 | *152 | *** | 16947 | 25075 | 38849 | 117752 |
| 62 Employee benefit programs | 708945 | *** | - | - | *117 | - | *2339 | 3480 | *** | 56527 | 71279 | 96961 | 219016 |
| 63 Net loss, noncapital assets | 4084999 | *** | *49369 | *20904 | *1007 | *44617 | 151331 | 108067 | *** | 193292 | 194037 | 367378 | 223017 |
| 64 Other deductions | 13227383 | *** | *16831 | *8304 | *4597 | *34622 | 193728 | 84600 | *** | 581723 | 946522 | 1375319 | 2152688 |
| 65 Total receipts less total deducts | -1034596 | *** | *-59380 | *-53031 | *-20592 | *-69440 | -215302 | -138608 | *** | 327741 | 264795 | 511759 | 1460032 |
| 66 Constructive taxable income from related foreign corporations | 5286 | *** | - | - | - | - | - | - | *** | - | - | - | 5286 |
| 67 Net income (less deficit), total | -1729985 | *** | *-59586 | *-53031 | *-20819 | *-69440 | -216062 | -139783 | *** | 242001 | 123708 | 335267 | 1214200 |
| 68 Net income, total | 4889575 | *** | *794 | - | - | *1107 | 41889 | 14547 | *** | 456294 | 584246 | 858896 | 1389213 |
| 69 Deficit, total | 6619560 | *** | *60380 | *53031 | *20819 | *70548 | 257951 | 154330 | *** | 214292 | 460539 | 523629 | 175014 |
| 70 Net income (less def), Form 1120-A | - | *** | - | - | - | - | - | - | *** | - | - | - | - |
| 71 Net income (less def), Form 1120F | -2940635 | *** | - | - | - | - | - | - | *** | - | - | - | - |
| 72 Net income (less def), Form 1120S | *3747 | *** | - | - | - | - | *2216 | - | *** | - | - | - | - |
| 73 Statutory special deductions, total | 438094 | *** | *794 | - | - | *1107 | *29362 | *1111 | *** | 51316 | 35848 | 40481 | 57085 |
| 74 Net operating loss deduction | 399787 | *** | *794 | - | - | *1107 | *29362 | *1111 | *** | 49107 | 34532 | 37233 | 52320 |
| 75 Dividends received deduction | 38306 | *** | - | - | - | - | - | - | *** | 2209 | 1316 | 3248 | 4764 |
| 76 Public utility div paid deduction | - | *** | - | - | - | - | - | - | *** | - | - | - | - |
| 77 Income subject to tax | 4479779 | *** | - | - | - | - | *10311 | 13436 | *** | 405032 | 548805 | 818467 | 1338012 |
| 78 Income tax before credits, total | 1580513 | *** | *1 | - | - | - | *3019 | 3539 | *** | 139029 | 188358 | 281011 | 473687 |
| 79 Regular tax | 1534227 | *** | - | - | - | - | *3019 | 3539 | *** | 136538 | 186255 | 278312 | 462695 |
| 80 Personal holding company tax | -0 | *** | - | - | - | - | - | - | *** | - | -0 | - | - |
| 81 Recapture of investment credit | - | *** | - | - | - | - | - | - | *** | - | - | - | - |
| 82 Alternative minumum tax | 23096 | *** | *1 | - | - | - | - | - | *** | 2515 | 2081 | 2377 | 9415 |
| 83 Environmental tax | 3431 | *** | - | - | - | - | - | - | *** | *2 | 22 | 322 | 1535 |
| 84 Foreign tax credit | 3401 | *** | - | - | - | - | - | - | *** | - | 121 | 78 | 2819 |
| 85 U.S. Possessions tax credit | 30900 | *** | - | - | - | - | - | - | *** | 17703 | - | - | 13198 |
| 86 Orphan drug credit | - | *** | - | - | - | - | - | - | *** | - | - | - | - |
| 87 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | *** | - | - | - | - |
| 88 General business credit | 5790 | *** | - | - | - | - | - | - | *** | 466 | 612 | 446 | 4072 |
| 89 Prior year minumum tax credit | 18679 | *** | - | - | - | - | - | *24 | *** | 1467 | 2399 | 1282 | 5470 |
| 90 Income tax after credits, total | 1521743 | *** | *1 | - | - | - | *3019 | 3515 | *** | 119393 | 185226 | 279205 | 448129 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks

MAJOR GROUP 46
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 27878 | 3058 | 10351 | 3535 | 2576 | 2092 | 2508 | 680 | 629 | 551 | 615 | 599 | 684 |
| 2 Total assets | 2027793718 | - | 358387 | 571499 | 988640 | 1433392 | 5755305 | 4660903 | 10279927 | 20248292 | 44256081 | 95906624 | 1843334669 |
| 3 Cash | 54148190 | - | 136208 | 151237 | 118451 | 208813 | 564407 | 320100 | 961392 | 1530199 | 2416895 | 4178289 | 43562199 |
| 4 Notes and accounts receivable | 455922267 | - | 36535 | 158691 | 304492 | 683738 | 2705453 | 1978026 | 3605448 | 4371669 | 8414414 | 19326688 | 414337112 |
| 5 Less: Allowance for bad debts | 15612855 | - | - | *136 | *13662 | *33859 | 128427 | 141319 | 150321 | 337635 | 733075 | 1512667 | 12561754 |
| 6 Inventories | 8520796 | - | - | - | - | - | - | *2926 | *603 | 1549 | 10637 | 16830 | 8488253 |
| 7 U.S. govt. obligations, total | 76032263 | - | *1169 | - | - | *484 | *51280 | *49565 | 253022 | 1057486 | 2807964 | 5985673 | 65825619 |
| 8 Tax-exempt securities | 30546148 | - | - | - | *1161 | - | *13122 | *1285 | 30028 | 51663 | 97922 | 316279 | 30034689 |
| 9 Other current assets | 114053544 | - | 22066 | 28163 | 88456 | 67345 | 439050 | 527587 | 884318 | 1206105 | 1439988 | 2605513 | 106744953 |
| 10 Loans to stockholders | 7686446 | - | *20981 | *13491 | 58676 | 42932 | 40456 | 138816 | 45113 | 31022 | 71810 | 613729 | 6609420 |
| 11 Mortgage and real estate loans | 930692533 | - | *11913 | *79494 | *142285 | *135867 | 876348 | 801139 | 2534843 | 8330834 | 22414383 | 46949340 | 848416087 |
| 12 Other investments | 274456463 | - | *13867 | *20374 | 123451 | 192284 | 430149 | 361971 | 911427 | 2010744 | 4547609 | 10617668 | 255226919 |
| 13 Depreciable assets | 29242088 | - | 188556 | 160400 | 131264 | 153688 | 598948 | 279949 | 336264 | 707543 | 900083 | 2225561 | 23559833 |
| 14 Less: Accumulated depreciation | 12484889 | - | 102837 | 90857 | 53947 | 71405 | 238065 | 88312 | 148504 | 316015 | 398065 | 982431 | 9994452 |
| 15 Depletable assets | *2891 | - | - | - | - | - | - | - | *3 | *222 | 1653 | 2 | 1011 |
| 16 Less: Accumulated depletion | *409 | - | - | - | - | - | - | - | *3 | - | 343 | -0 | 62 |
| 17 Land | 2234308 | - | - | *8479 | *36041 | *18428 | 119237 | 22580 | 34700 | 69961 | 102941 | 222350 | 1599590 |
| 18 Intangible assets (Amortizable) | 8168339 | - | 9694 | *4429 | *5903 | *3412 | 90551 | 27041 | 157384 | 148875 | 225059 | 904008 | 6591983 |
| 19 Less: Accumulated amortization | 2406829 | - | 2225 | *833 | *1314 | *2374 | 29156 | 9228 | 54909 | 82527 | 75097 | 370443 | 1778724 |
| 20 Other assets | 66592424 | - | 22458 | *38568 | 47383 | 34038 | 221953 | 388778 | 879119 | 1466596 | 2011303 | 4810236 | 56671992 |
| 21 Total liabilities | 2027793718 | - | 358387 | 571499 | 988640 | 1433392 | 5755305 | 4660903 | 10279927 | 20248292 | 44256081 | 95906624 | 1843334669 |
| 22 Accounts payable | 141962239 | - | 14451 | *14252 | 30730 | 94252 | 192266 | 293506 | 329485 | 568551 | 1817186 | 3007287 | 135600272 |
| 23 Mort, notes, and bonds under 1 yr | 369328507 | - | *20274 | 89496 | 155834 | 263991 | 1354735 | 1337050 | 2262687 | 2501467 | 4844278 | 12346225 | 344152470 |
| 24 Other current liabilities | 741008910 | - | 20536 | 26376 | 54072 | 618049 | 816492 | 1098944 | 5067684 | 12890930 | 28812266 | 57734028 | 633869532 |
| 25 Loans from stockholders | 13195130 | - | 69455 | 106521 | 204085 | 181018 | 719507 | 225853 | 187793 | 276953 | 157366 | 372895 | 10693683 |
| 26 Mort, notes, bonds, 1 yr or more | 420232928 | - | 74450 | *75311 | 196260 | 208963 | 1206910 | 795586 | 1470248 | 1502301 | 2750862 | 9250068 | 402701970 |
| 27 Other liabilities | 227337499 | - | 797009 | *115 | *729059 | 201853 | 2834995 | 2783444 | 5989018 | 7738346 | 12209644 | 16442657 | 177611359 |
| 28 Net worth | 114728505 | - | -637789 | 259428 | -381399 | -134735 | -1369600 | -1873481 | -5026990 | -5230255 | -6335522 | -3246536 | 138705384 |
| 29 Capital stock | 17345999 | - | 124718 | 60444 | 69278 | 104306 | 587204 | 251471 | 424426 | 1050214 | 680349 | 1717823 | 12275767 |
| 30 Paid-in or capital surplus | 91982317 | - | 169878 | *43674 | 102640 | 415058 | 401354 | 494917 | 355695 | 1201080 | 1396307 | 3012733 | 84388980 |
| 31 Retained earnings, appropriated | 1959460 | - | - | - | - | - | *1028 | *2599 | 21225 | 87689 | 142214 | 435359 | 1269346 |
| 32 Retained earnings-unappropriated | 8104066 | - | -900223 | 18288 | -596736 | -709664 | -2430732 | -2795592 | -6112170 | -7851803 | -8621966 | -8342591 | 46447253 |
| 33 Retained earnings (S Corp) | 1390715 | - | -22354 | 157191 | 46828 | 95450 | 152079 | 194371 | 288423 | 291519 | 91183 | 1457 | 94567 |
| 34 Less: Cost of treasury stock | 6054052 | - | *9807 | *20169 | *3409 | *39886 | 80533 | 21248 | 4589 | 8956 | 23609 | 71316 | 5770528 |
| 35 Total receipts | 206466792 | 2424297 | 1477165 | 731600 | 541697 | 744580 | 2071117 | 2111927 | 2621103 | 3842528 | 4920122 | 11832631 | 173148026 |
| 36 Business receipts | 62838969 | 399993 | 1424503 | 696890 | 469045 | 632019 | 1348565 | 1272197 | 898219 | 904931 | 690501 | 2696356 | 51405750 |
| 37 Interest | 117090293 | 1804857 | 29874 | *12930 | 19012 | 33508 | 224029 | 212406 | 666424 | 1390416 | 2792727 | 6230197 | 103673912 |
| 38 Interest on govt. obligations | 1252589 | 7347 | - | - | *562 | 4 | *1600 | *27 | 1253 | 4581 | 8904 | 17953 | 1210357 |
| 39 Rents | 1461497 | 15033 | *469 | *162 | *3156 | *3280 | 16060 | 8353 | 20355 | 93432 | 40937 | 86748 | 1173511 |
| 40 Royalties | 98249 | - | - | - | *51 | *506 | *711 | *9 | *807 | *4088 | 460 | 6588 | 87107 |
| 41 Net S-T cap gain less net LT loss | 99797 | - | *147 | - | *51 | *506 | *711 | *9 | *807 | *694 | 8186 | 3325 | 85362 |
| 42 Net L-T cap gain less net ST loss | 2035283 | 18304 | - | *49 | *4483 | *742 | 8189 | *71348 | 36666 | 16406 | 20571 | 15401 | 1843125 |
| 43 Net gain, noncapital assets | 1347791 | 45869 | *24 | *7025 | *172 | *7311 | 3251 | 3508 | 17253 | 40134 | 66070 | 209362 | 947812 |
| 44 Dividends, domestic corporations | 447165 | 2505 | - | *260 | *9 | *836 | 9486 | *852 | 2564 | 3258 | 3902 | 9480 | 414013 |
| 45 Dividends, foreign corporations | 64338 | - | - | - | - | *461 | *8 | - | 7 | - | - | 5958 | 57904 |
| 46 Other receipts | 19730821 | 130390 | 22147 | *14285 | 45206 | 65906 | 459219 | 543227 | 977556 | 1384588 | 1287864 | 2551260 | 12249172 |
| 47 Total deductions | 195061765 | 3064126 | 1529501 | 680161 | 544193 | 730101 | 2218715 | 2079204 | 2885139 | 4128987 | 4716059 | 11455530 | 161030049 |
| 48 Cost of goods | 15081546 | 18470 | - | - | - | - | *6967 | *2926 | *1269 | *2124 | 8786 | 10584 | 331579 |
| 49 Compensation of officers | 3053344 | 99281 | 225676 | 93231 | 66110 | 72227 | 171920 | 105638 | 130481 | 160859 | 153104 | 291377 | 1483439 |
| 50 Salaries and wages | 19032523 | 327925 | 248734 | 186146 | 109846 | 181016 | 344629 | 306917 | 365128 | 467988 | 456824 | 1194822 | 14842548 |
| 51 Repairs | 936590 | 20381 | 9863 | *5990 | 3072 | 4953 | 11396 | 9068 | 11248 | 14918 | 23848 | 53984 | 767871 |
| 52 Bad debts | 8514318 | 96538 | *1098 | *9609 | 24919 | 45661 | 144051 | 80312 | 74417 | 219887 | 160607 | 224251 | 7432968 |
| 53 Rent paid on business property | 2809875 | 55195 | 87174 | 21971 | 35922 | 26562 | 60825 | 44211 | 45325 | 66400 | 41135 | 162165 | 2162989 |
| 54 Taxes paid | 3349932 | 61828 | 50640 | 31031 | 19776 | 27262 | 63941 | 48229 | 60752 | 71462 | 102165 | 224928 | 2587918 |
| 55 Interest paid | 79725226 | 1084003 | 35371 | 10305 | 28835 | 44329 | 349932 | 225958 | 440046 | 794829 | 1464225 | 3445714 | 71801679 |
| 56 Contributions or gifts | 169276 | 1406 | *488 | - | *305 | *283 | 1486 | 299 | 1376 | 1669 | 6242 | 7173 | 148550 |
| 57 Amortization | 1131088 | 28349 | 4496 | *393 | *1047 | 451 | 12508 | 15250 | 16159 | 47921 | 36403 | 149248 | 818862 |
| 58 Depreciation | 3509536 | 42113 | 19685 | 17978 | 12929 | 14549 | 48744 | 32674 | 38348 | 91035 | 92217 | 179558 | 2919706 |
| 59 Depletion | 8309 | 88 | - | - | - | *-0 | - | - | - | *22 | 459 | - | 7739 |
| 60 Advertising | 3007381 | 23828 | 38314 | 11239 | 19697 | 10536 | 25944 | 14380 | 17074 | 31150 | 31583 | 438945 | 2344690 |
| 61 Pension, prof sh, stock, annuity | 944996 | 55148 | *13751 | *512 | *5575 | *6293 | 13488 | 5922 | 7326 | 15478 | 23366 | 72980 | 725159 |
| 62 Employee benefit programs | 1795047 | 34094 | *3932 | *5222 | *5658 | 7986 | 20411 | 13313 | 24639 | 34116 | 48934 | 121857 | 1474886 |
| 63 Net loss, noncapital assets | 12228452 | 265562 | 102027 | ** | *9420 | *25243 | 231648 | 302039 | 808421 | 900355 | 1079596 | 1785040 | 6719102 |
| 64 Other deductions | 39764324 | 839350 | 389648 | 217361 | 179941 | 185235 | 609007 | 771002 | 780559 | 1099248 | 940089 | 3041863 | 30711021 |
| 65 Total receipts less total deducts | 11405028 | -639828 | -52335 | 51439 | -2496 | 14479 | -147598 | 32722 | -264036 | -286459 | 204063 | 377101 | 12117977 |
| 66 Constructive taxable income from related foreign corporations | 217366 | - | - | - | - | - | *2 | - | - | - | 7 | 10315 | 207042 |
| 67 Net income (less deficit), total | 10369804 | -647175 | -52335 | 51439 | -3059 | 14474 | -149196 | 32695 | -265289 | -291040 | 195166 | 369463 | 11114661 |
| 68 Net income, total | 23074151 | 219487 | 126830 | 97548 | 70795 | 93565 | 284500 | 458591 | 465716 | 506989 | 689678 | 1844183 | 18216269 |
| 69 Deficit, total | 12704348 | 866663 | 179166 | 46109 | 73853 | 79090 | 433696 | 425896 | 731005 | 798029 | 494512 | 1474721 | 7101608 |
| 70 Net income (less def), Form 1120-A | -3651 | - | *-3976 | *-1422 | *1747 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1733 | *-1733 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 338051 | -47532 | 69663 | 79444 | 27363 | 41864 | 53786 | 69030 | 11389 | 47023 | 32021 | -49045 | 3043 |
| 73 Statutory special deductions, total | 4612853 | 22790 | *1093 | *1241 | *368 | *9563 | 57504 | 325189 | 280068 | 172458 | 140129 | 640449 | 2962001 |
| 74 Net operating loss deduction | 4318721 | 21029 | *1093 | *1059 | *362 | *8655 | 51521 | 324520 | 278033 | 170102 | 137335 | 627493 | 2697519 |
| 75 Dividends received deduction | 289503 | 1663 | - | *182 | *6 | *908 | 5983 | *668 | 2036 | 2356 | 2794 | 11456 | 261451 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 17805165 | 186740 | 20553 | *9278 | 25663 | 23288 | 102050 | 47340 | 122849 | 248218 | 506771 | 1195410 | 15317006 |
| 78 Income tax before credits, total | 6120335 | 65772 | 2559 | *1392 | 6278 | 6083 | 29384 | 21715 | 39456 | 81070 | 172349 | 403869 | 5290407 |
| 79 Regular tax | 6046767 | 64578 | 2559 | *1392 | 6278 | 6083 | 28586 | 15133 | 40222 | 81568 | 172167 | 392091 | 5236111 |
| 80 Personal holding company tax | 2 | - | - | - | - | - | - | - | - | - | -0 | -0 | 2 |
| 81 Recapture of investment credit | *120 | - | - | - | - | - | - | *19 | - | - | - | - | 100 |
| 82 Alternative minumum tax | 58058 | 994 | - | - | - | - | *775 | *6182 | 1929 | 1638 | 2942 | 14124 | 29473 |
| 83 Environmental tax | 23591 | 201 | - | - | - | - | *47 | 380 | 306 | 209 | 220 | 1358 | 20870 |
| 84 Foreign tax credit | 127057 | - | - | - | - | - | *2 | - | *37 | - | 3 | 1948 | 125067 |
| 85 U.S. Possessions tax credit | 8913 | - | - | - | - | - | 47 | - | - | 2151 | 563 | 66 | 6086 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 12 | - | - | - | - | - | - | - | - | - | 12 | - | - |
| 88 General business credit | 97840 | 229 | - | *81 | - | - | *93 | *774 | *199 | *20 | 406 | 4761 | 91277 |
| 89 Prior year minumum tax credit | 44097 | - | - | - | - | - | *26 | - | 12 | *908 | 204 | 1334 | 41613 |
| 90 Income tax after credits, total | 5842415 | 65543 | 2559 | *1311 | 6278 | 6083 | 29217 | 20941 | 39209 | 77990 | 171161 | 395760 | 5026363 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Savings and loan associations

MINOR INDUSTRY 6120
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 2438 | 165 | *7 | ** | *7 | *16 | 80 | 100 | 265 | 390 | 482 | 447 | 478 |
| 2 Total assets | 861897711 | - | *605 | ** | *2698 | *11406 | 237206 | 717501 | 4731469 | 14520838 | 34959986 | 71173899 | 735542104 |
| 3 Cash | 29477788 | - | *188 | ** | *508 | *4871 | 84171 | 110192 | 648260 | 1236964 | 2024364 | 3359969 | 22008303 |
| 4 Notes and accounts receivable | 53704735 | - | 157 | ** | *426 | *1582 | 23833 | 144645 | 507665 | 1256242 | 3033996 | 6040365 | 42695824 |
| 5 Less: Allowance for bad debts | 9676407 | - | - | - | - | - | *14627 | *102835 | 85627 | 253920 | 571823 | 1189385 | 7458189 |
| 6 Inventories | 78869 | - | - | - | - | - | - | - | - | 1549 | 2172 | 2800 | 72349 |
| 7 U.S. govt. obligations, total | 44840023 | - | - | - | - | *484 | - | *5900 | 238318 | 1017125 | 2789079 | 5826130 | 34962987 |
| 8 Tax-exempt securities | 1713982 | - | - | - | - | - | - | - | *6813 | 51182 | 85953 | 229914 | 1340121 |
| 9 Other current assets | 22508693 | - | - | - | - | *125 | *16409 | 78605 | 356501 | 652020 | 1027852 | 1767502 | 18609679 |
| 10 Loans to stockholders | 207018 | - | - | - | - | - | - | *2 | *16675 | 24219 | 56887 | 33706 | 75529 |
| 11 Mortgage and real estate loans | 555595085 | - | - | - | - | - | *18556 | *194580 | 1866358 | 7755701 | 21274039 | 43142168 | 481343683 |
| 12 Other investments | 121716573 | - | - | - | *126 | - | *-0 | *6644 | 390185 | 1326813 | 2954774 | 7463870 | 109574161 |
| 13 Depreciable assets | 14658363 | - | - | - | - | *64 | - | *5793 | 62945 | 266503 | 704511 | 1365873 | 12252676 |
| 14 Less: Accumulated depreciation | 6549829 | - | - | - | - | *45 | - | *3156 | 31763 | 116039 | 308756 | 622438 | 5467633 |
| 15 Depletable assets | *1782 | - | - | - | - | - | - | - | - | *222 | 546 | 2 | 1011 |
| 16 Less: Accumulated depletion | 406 | - | - | - | - | - | - | - | - | - | 343 | -0 | 62 |
| 17 Land | 1553407 | - | - | - | - | - | - | *441 | 12258 | 36199 | 87555 | 164728 | 1252225 |
| 18 Intangible assets (Amortizable) | 2670786 | - | - | - | - | - | - | - | *7302 | 3795 | 26666 | 49497 | 2583526 |
| 19 Less: Accumulated amortization | 702978 | - | - | - | - | - | - | - | *3654 | 2053 | 5786 | 18313 | 673172 |
| 20 Other assets | 30100227 | - | *260 | ** | *1639 | *4325 | 108863 | 276691 | 739234 | 1264317 | 1778299 | 3557514 | 22369086 |
| 21 Total liabilities | 861897711 | - | *605 | ** | *2698 | *11406 | 237206 | 717501 | 4731469 | 14520838 | 34959986 | 71173899 | 735542104 |
| 22 Accounts payable | 17088538 | - | 8 | ** | *202 | *716 | 939 | 26405 | 181980 | 334566 | 855849 | 1603280 | 14084593 |
| 23 Mort, notes, and bonds under 1 yr | 48304493 | - | - | - | - | - | - | 230 | 41274 | 323704 | 915196 | 2059097 | 44964991 |
| 24 Other current liabilities | 614931792 | - | 1759 | ** | *687 | *528253 | *198550 | 690946 | 4631414 | 12547471 | 28187087 | 56411967 | 511733657 |
| 25 Loans from stockholders | 1362075 | - | - | - | - | - | - | 1 | *1832 | 180033 | 117648 | 281064 | 781496 |
| 26 Mort, notes, bonds, 1 yr or more | 76330040 | - | - | - | - | - | - | *19481 | 104814 | 303317 | 655295 | 1516266 | 73730867 |
| 27 Other liabilities | 94510271 | - | *795603 | ** | *679229 | *142181 | 2519573 | 2593865 | 5722622 | 7298625 | 11953970 | 15814827 | 46989776 |
| 28 Net worth | 9370503 | - | *-796765 | ** | *-677421 | *-659744 | -2481857 | -2613427 | -5952468 | -6466879 | -7725058 | -6512601 | 43256723 |
| 29 Capital stock | 4917032 | - | - | - | *20326 | *5294 | *1758 | *65419 | 141206 | 206381 | 382404 | 814244 | 3280001 |
| 30 Paid-in or capital surplus | 32102764 | - | - | - | *9202 | *259591 | - | *9912 | 108683 | 777491 | 807856 | 1632415 | 28497613 |
| 31 Retained earnings, appropriated | 1166130 | - | - | - | - | - | - | *2019 | 19208 | 74629 | 137241 | 235080 | 697953 |
| 32 Retained earnings-unappropriated | -27909558 | - | *-796765 | ** | *-706948 | *-924629 | -2483615 | -2690777 | -6220545 | -7523304 | -9040622 | -9147204 | 11624854 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 905865 | - | - | - | - | - | - | - | *1020 | *2076 | 11937 | 47135 | 843699 |
| 35 Total receipts | 74948299 | 1915487 | *5568 | ** | *2372 | *12355 | 119815 | 549208 | 1086161 | 2201147 | 3684326 | 7140542 | 58231318 |
| 36 Business receipts | 6303119 | 140977 | *79 | - | *233 | *197 | *348 | 3620 | 22120 | 52511 | 151135 | 304365 | 5627533 |
| 37 Interest | 53914075 | 1643335 | 2130 | ** | *1559 | *1716 | 22458 | 48218 | 362948 | 1105880 | 2294987 | 4556040 | 43874803 |
| 38 Interest on govt. obligations | 124042 | 7347 | - | - | - | - | - | - | 692 | 4519 | 8863 | 14201 | 88420 |
| 39 Rents | 725262 | 14868 | - | - | - | - | *268 | 1944 | 8002 | 24138 | 23343 | 64145 | 588555 |
| 40 Royalties | *116 | - | - | - | - | - | - | - | - | *10 | 75 | - | 31 |
| 41 Net S-T cap gain less net LT loss | 5873 | - | - | - | - | - | - | - | *481 | *378 | 65 | 286 | 4663 |
| 42 Net L-T cap gain less net ST loss | 682605 | 5749 | - | - | - | - | - | *70817 | *1284 | 7274 | 15864 | 11459 | 570158 |
| 43 Net gain, noncapital assets | 820835 | 11719 | - | - | - | *19 | 540 | - | 7214 | 19891 | 43864 | 77564 | 660024 |
| 44 Dividends, domestic corporations | 66245 | 2369 | - | - | - | - | - | - | 257 | 1642 | 2399 | 7989 | 51589 |
| 45 Dividends, foreign corporations | 195 | - | - | - | - | - | - | - | - | - | - | 1 | 194 |
| 46 Other receipts | 12305931 | 89123 | *3359 | ** | *580 | *10422 | 96203 | 424608 | 683163 | 984904 | 1143729 | 2104492 | 6765348 |
| 47 Total deductions | 74803786 | 2415092 | *110864 | ** | *25585 | *43533 | 313007 | 567176 | 1385488 | 2543231 | 3537729 | 6946263 | 56915818 |
| 48 Cost of goods | 2024966 | 175 | - | - | - | - | - | - | - | *2124 | 366 | 188 | 87826 |
| 49 Compensation of officers | 1083223 | 66635 | 258 | - | - | - | - | *1708 | 16439 | 54030 | 106563 | 165333 | 672257 |
| 50 Salaries and wages | 6232043 | 232806 | *92 | ** | *1045 | *595 | 979 | 2899 | 49059 | 112028 | 238273 | 465023 | 5129245 |
| 51 Repairs | 576438 | 13846 | - | - | *162 | *24 | 4 | *619 | 3042 | 8370 | 17990 | 36280 | 496101 |
| 52 Bad debts | 3955453 | 56610 | 15 | - | *7588 | *42 | 9919 | *51657 | 4968 | 146645 | 116724 | 114604 | 3446680 |
| 53 Rent paid on business property | 838393 | 23421 | 176 | - | *212 | *99 | 10 | *47 | 3141 | 16864 | 16759 | 31752 | 745911 |
| 54 Taxes paid | 1347872 | 40784 | -0 | - | *100 | *37 | *7 | 1342 | 9123 | 26374 | 67278 | 123608 | 1079218 |
| 55 Interest paid | 30334277 | 939331 | 2708 | ** | *823 | *134 | 192 | 10000 | 142741 | 529254 | 1119995 | 2335488 | 25253611 |
| 56 Contributions or gifts | 48716 | 1391 | - | - | - | - | - | *5 | 419 | 1316 | 3371 | 6321 | 35894 |
| 57 Amortization | 299280 | 6493 | 13 | - | - | - | - | -0 | 431 | 1525 | 4110 | 13037 | 273671 |
| 58 Depreciation | 1124857 | 32460 | 121 | - | *260 | *43 | 2 | *325 | 4940 | 17858 | 41626 | 76869 | 950354 |
| 59 Depletion | *98 | 88 | - | - | - | - | - | - | - | *2 | -0 | - | 8 |
| 60 Advertising | 612879 | 13254 | 2 | - | - | - | *27 | 31 | 2394 | 9121 | 22114 | 41608 | 524328 |
| 61 Pension, prof sh, stock, annuity | 360004 | 52126 | - | - | - | - | - | *104 | 1588 | 6972 | 18669 | 39608 | 240937 |
| 62 Employee benefit programs | 751689 | 29105 | -0 | - | *51 | *14 | -0 | *238 | 3552 | 12500 | 32739 | 62250 | 611241 |
| 63 Net loss, noncapital assets | 11511291 | 260589 | 102027 | ** | *9293 | *24714 | 215009 | 293508 | 800334 | 890282 | 1060207 | 1763838 | 6091491 |
| 64 Other deductions | 13702308 | 637305 | *5451 | ** | *6051 | *17832 | 86859 | 204693 | 343316 | 708989 | 669002 | 1665253 | 9357556 |
| 65 Total receipts less total deducts | 144513 | -499605 | *-105296 | ** | *-23213 | *-31178 | -193192 | -17968 | -299327 | -342084 | 146597 | 194280 | 1315500 |
| 66 Constructive taxable income from related foreign corporations | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 67 Net income (less deficit), total | 20473 | -506952 | *-105296 | ** | *-23213 | *-31178 | -193192 | -17968 | -300019 | -346603 | 137735 | 180079 | 1227081 |
| 68 Net income, total | 10799783 | 195592 | *1 | - | - | *4903 | *35329 | *310192 | 304613 | 335612 | 527779 | 1456421 | 7629341 |
| 69 Deficit, total | 10779310 | 702544 | 105297 | ** | *23213 | *36082 | 228521 | 328160 | 604631 | 682215 | 390045 | 1276342 | 6402260 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 3750982 | 22232 | *1 | - | - | *4903 | *35329 | *307796 | 255570 | 163259 | 126150 | 609724 | 2226018 |
| 74 Net operating loss deduction | 3703106 | *20567 | *1 | - | - | *4903 | *35329 | *307796 | 255391 | 162136 | 124502 | 604621 | 2187860 |
| 75 Dividends received deduction | 45044 | 1568 | - | - | - | - | - | - | 178 | 1123 | 1647 | 5104 | 35424 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 7053551 | 173438 | - | - | - | - | - | *2396 | 49043 | 172462 | 401711 | 848358 | 5406142 |
| 78 Income tax before credits, total | 2344388 | 61219 | - | - | - | - | 13 | *7116 | 14008 | 54472 | 134983 | 283566 | 1789012 |
| 79 Regular tax | 2310182 | 60038 | - | - | - | - | - | *594 | 15301 | 55690 | 136456 | 272505 | 1769599 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 8 | - | - | - | - | - | - | - | - | - | - | - | 8 |
| 82 Alternative minumum tax | 39820 | *987 | - | - | - | - | - | *6155 | *1450 | *953 | 1323 | 13733 | 15219 |
| 83 Environmental tax | 9096 | 194 | - | - | - | - | 38 | 367 | 258 | 173 | 183 | 1032 | 6852 |
| 84 Foreign tax credit | 77 | - | - | - | - | - | - | - | - | - | - | - | 77 |
| 85 U.S. Possessions tax credit | 6588 | - | - | - | - | - | - | - | - | 360 | 142 | - | 6086 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 23936 | 229 | - | - | - | - | - | - | *76 | *20 | 303 | 3730 | 19577 |
| 89 Prior year minumum tax credit | 11005 | - | - | - | - | - | - | - | 2 | *217 | 204 | 469 | 10112 |
| 90 Income tax after credits, total | 2302782 | 60990 | - | - | - | - | 13 | *7116 | 13929 | 53874 | 134333 | 279367 | 1753160 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Personal credit institutions

MINOR INDUSTRY 6140
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 3548 | *** | *** | *1022 | *556 | 588 | 576 | 101 | 50 | 20 | 12 | 11 | 13 |
| 2 Total assets | 175478855 | *** | *** | *143420 | *222136 | 443981 | 1201105 | 621380 | 785123 | 766366 | 812932 | 1604283 | 168856241 |
| 3 Cash | 2283623 | *** | *** | *10194 | *19778 | 39954 | 108663 | 24527 | 17257 | 19053 | 26954 | 72235 | 1943893 |
| 4 Notes and accounts receivable | 98822332 | *** | *** | *107214 | *112893 | 325979 | 929238 | 571873 | 693567 | 733701 | 606269 | 1302009 | 93422447 |
| 5 Less: Allowance for bad debts | 1228158 | *** | *** | *136 | *13662 | *5856 | *12044 | *16857 | *18572 | *25181 | 56298 | 27596 | 1051955 |
| 6 Inventories | 8368947 | *** | *** | - | - | - | - | - | - | - | - | 4373 | 8364574 |
| 7 U.S. govt. obligations, total | *2095266 | *** | *** | - | - | - | *2012 | - | *14 | - | - | - | 2093239 |
| 8 Tax-exempt securities | *4882603 | *** | *** | - | - | - | - | - | *579 | - | - | - | 4882024 |
| 9 Other current assets | 4309694 | *** | *** | *10294 | *62937 | *627 | 7187 | *5263 | 15060 | *5257 | 67710 | 69956 | 4063650 |
| 10 Loans to stockholders | 155354 | *** | *** | - | *1626 | *16443 | *14287 | - | *1321 | - | 687 | - | 120333 |
| 11 Mortgage and real estate loans | 1272261 | *** | *** | - | - | - | *58633 | *9976 | *43569 | - | - | 8652 | 1151432 |
| 12 Other investments | 34063304 | *** | *** | *541 | *26075 | *55198 | *25573 | *8018 | 9437 | *27353 | 70423 | 118810 | 33721874 |
| 13 Depreciable assets | 2507626 | *** | *** | *54688 | *14220 | 21240 | 56938 | 20396 | 23824 | 48267 | 10062 | 52341 | 2201003 |
| 14 Less: Accumulated depreciation | 1201485 | *** | *** | *41709 | *6387 | 12869 | 23281 | 10673 | 11931 | 21616 | 3946 | 27046 | 1038602 |
| 15 Depletable assets | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 161064 | *** | *** | *885 | *3401 | *1980 | *34478 | *4560 | *3502 | *1169 | 70 | 920 | 110098 |
| 18 Intangible assets (Amortizable) | 1056848 | *** | *** | *1380 | *36 | *12 | *1777 | *1090 | *5544 | *280 | 11632 | 7983 | 1027114 |
| 19 Less: Accumulated amortization | 181874 | *** | *** | *58 | *7 | - | *1096 | *624 | *805 | *253 | 3519 | 1735 | 173775 |
| 20 Other assets | 18111448 | *** | *** | *127 | *1226 | *1273 | -1262 | *3831 | *2758 | *-21664 | 82888 | 23380 | 18018889 |
| 21 Total liabilities | 175478855 | *** | *** | *143420 | *222136 | 443981 | 1201105 | 621380 | 785123 | 766366 | 812932 | 1604283 | 168856241 |
| 22 Accounts payable | 54704142 | *** | *** | *8954 | *4074 | *8815 | 46817 | 8681 | 7717 | 9604 | 9999 | 29996 | 54568352 |
| 23 Mort, notes, and bonds under 1 yr | 20057562 | *** | *** | *5553 | *82960 | *100073 | 338694 | *281219 | 330026 | *206736 | 273961 | 568417 | 17869924 |
| 24 Other current liabilities | 24935647 | *** | *** | *3777 | *7609 | *17781 | 131665 | 43880 | 42275 | 59643 | 19599 | 66654 | 24542218 |
| 25 Loans from stockholders | 7063282 | *** | *** | *49821 | *7300 | *44516 | 77790 | *17087 | *28375 | *36743 | 7129 | - | 6789382 |
| 26 Mort, notes, bonds, 1 yr or more | 24495835 | *** | *** | *30874 | *63168 | *36367 | 164946 | *127038 | *172812 | *171188 | 301794 | 417988 | 22992590 |
| 27 Other liabilities | 13288821 | *** | *** | *60 | - | *24556 | 65404 | *55533 | 68294 | *120969 | -33609 | 66417 | 12921004 |
| 28 Net worth | 30933565 | *** | *** | *44381 | *57025 | 211874 | 375788 | 87941 | 135624 | 161484 | 234060 | 454811 | 29172771 |
| 29 Capital stock | 2738538 | *** | *** | *2945 | *14209 | 34857 | 108710 | 25094 | 20959 | 8734 | 14641 | 22101 | 2485521 |
| 30 Paid-in or capital surplus | 23216367 | *** | *** | *5431 | - | *21029 | 46437 | *18074 | 11023 | *10963 | 135955 | 195025 | 22771116 |
| 31 Retained earnings, appropriated | *107995 | *** | *** | - | - | - | - | - | *30 | - | - | 385 | 107580 |
| 32 Retained earnings-unappropriated | 6229711 | *** | *** | *28885 | *32149 | 123558 | 181873 | *46701 | *46027 | *55883 | 71403 | 252391 | 5392205 |
| 33 Retained earnings (S Corp) | 309930 | *** | *** | *11854 | *10668 | *72316 | *43438 | *14161 | *58057 | *85904 | 12648 | - | - |
| 34 Less: Cost of treasury stock | 1668976 | *** | *** | *4734 | - | *39886 | *4671 | *16090 | *472 | - | 587 | 15090 | 1583650 |
| 35 Total receipts | 22107613 | *** | *** | *113129 | *75228 | 129652 | 490621 | 166669 | 200514 | 214491 | 139034 | 461167 | 20067189 |
| 36 Business receipts | 12851731 | *** | *** | *104497 | *56534 | 91510 | 203292 | 117198 | 107951 | 90837 | 78725 | 174401 | 11777090 |
| 37 Interest | 5840078 | *** | *** | *6147 | *1037 | *3979 | 91890 | *29262 | *73490 | *73719 | 61965 | 265929 | 5232622 |
| 38 Interest on govt. obligations | *226550 | *** | *** | - | *229 | - | - | - | *57 | *9 | - | 663 | 225592 |
| 39 Rents | 62738 | *** | *** | *162 | *843 | - | *215 | *66 | *204 | *4754 | - | 382 | 56113 |
| 40 Royalties | 62152 | *** | *** | - | - | - | - | - | - | - | - | - | 62152 |
| 41 Net S-T cap gain less net LT loss | *4103 | *** | *** | - | - | - | *39 | - | - | - | - | - | 4065 |
| 42 Net L-T cap gain less net ST loss | 467118 | *** | *** | - | *590 | *742 | *383 | - | *1 | - | - | 101 | 465301 |
| 43 Net gain, noncapital assets | 12739 | *** | *** | - | - | - | *1856 | *2244 | *2 | *1210 | 1500 | 3298 | 2629 |
| 44 Dividends, domestic corporations | 59778 | *** | *** | - | - | *659 | *196 | *10 | *37 | *3 | - | 288 | 58586 |
| 45 Dividends, foreign corporations | *6456 | *** | *** | - | - | *461 | - | - | - | - | - | - | 5995 |
| 46 Other receipts | 2514168 | *** | *** | *2323 | *15994 | *32301 | 192751 | *17890 | *18772 | *43960 | -3156 | 16105 | 2177045 |
| 47 Total deductions | 20356009 | *** | *** | *123067 | *63371 | 108847 | 448405 | 148014 | 186936 | 156121 | 160798 | 352461 | 18535918 |
| 48 Cost of goods | 3028095 | *** | *** | - | - | - | - | - | - | - | - | 3863 | 32506 |
| 49 Compensation of officers | 211837 | *** | *** | *12108 | *6776 | *11204 | 22386 | *14938 | 21872 | *14142 | 2518 | 11971 | 93542 |
| 50 Salaries and wages | 4185218 | *** | *** | *33948 | *13768 | 18026 | 55467 | 27867 | 44659 | 32632 | 21543 | 109969 | 3817254 |
| 51 Repairs | 59286 | *** | *** | *1579 | *916 | *447 | 1594 | 903 | 1040 | 735 | 332 | 2683 | 48725 |
| 52 Bad debts | 820208 | *** | *** | - | *7534 | *12451 | 64761 | *18084 | 22967 | 21910 | 4437 | 33496 | 618414 |
| 53 Rent paid on business property | 600599 | *** | *** | *4584 | *1135 | 6006 | 10303 | 4597 | 5592 | *3909 | 3085 | 9090 | 549518 |
| 54 Taxes paid | 706827 | *** | *** | *5150 | *1976 | 4505 | 10770 | 4490 | 7096 | 5757 | 3477 | 17426 | 644761 |
| 55 Interest paid | 5048280 | *** | *** | *2543 | *5802 | 16121 | 168456 | 35194 | 42990 | 33027 | 39060 | 58616 | 4644637 |
| 56 Contributions or gifts | 21026 | *** | *** | - | - | *117 | 656 | *12 | *84 | *115 | 24 | 178 | 19841 |
| 57 Amortization | 138689 | *** | *** | *47 | *7 | *55 | *281 | *288 | *580 | *268 | 2391 | 1226 | 133547 |
| 58 Depreciation | 341553 | *** | *** | *4513 | *1583 | 1347 | 5096 | 2434 | 2414 | 7199 | 21402 | 5943 | 289413 |
| 59 Depletion | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 264544 | *** | *** | *4634 | *496 | *3666 | 3274 | *1623 | 2438 | 2410 | 203 | 14912 | 228421 |
| 61 Pension, prof sh, stock, annuity | 143744 | *** | *** | - | *111 | *1042 | *1262 | *942 | 1010 | *1092 | 72 | 1603 | 136590 |
| 62 Employee benefit programs | 287402 | *** | *** | - | *185 | *754 | 3068 | *1066 | *1951 | *2862 | 711 | 5752 | 271003 |
| 63 Net loss, noncapital assets | 113604 | *** | *** | - | - | *272 | *507 | *11 | *25 | *29 | 13088 | 62 | 99609 |
| 64 Other deductions | 4385097 | *** | *** | *53962 | *23082 | 32834 | 100524 | 35565 | 32221 | 30036 | 42329 | 69164 | 3929047 |
| 65 Total receipts less total deducts | 1751604 | *** | *** | *-9938 | *11857 | 20804 | 42216 | 18656 | 13578 | 58370 | -21764 | 108706 | 1531271 |
| 66 Constructive taxable income from related foreign corporations | 34344 | *** | *** | - | - | - | - | - | - | - | - | - | 34344 |
| 67 Net income (less deficit), total | 1559398 | *** | *** | *-9938 | *11628 | 20804 | 42216 | 18656 | 13521 | 58361 | -21764 | 108043 | 1340024 |
| 68 Net income, total | 1781295 | *** | *** | *4488 | *12928 | 22355 | 75004 | 21808 | 21422 | 58361 | 23949 | 108043 | 1429044 |
| 69 Deficit, total | 221897 | *** | *** | *14425 | *1300 | *1550 | *32788 | *3152 | *7901 | - | 45713 | - | 89020 |
| 70 Net income (less def), Form 1120-A | *-12090 | *** | *** | *-2347 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 130600 | *** | *** | *-415 | *4267 | *13570 | *42034 | *14289 | *3460 | *41561 | 10909 | - | - |
| 73 Statutory special deductions, total | 66847 | *** | *** | - | - | *3045 | *1373 | *1033 | *26 | *2 | 31 | 11530 | 49807 |
| 74 Net operating loss deduction | 22814 | *** | *** | - | - | *2261 | *1236 | *1026 | - | - | 31 | 9822 | 8438 |
| 75 Dividends received deduction | 42533 | *** | *** | - | - | *784 | *137 | *7 | *26 | *2 | - | 208 | 41369 |
| 76 Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1592539 | *** | *** | *4488 | *8661 | *5572 | 31597 | *6486 | *11497 | *16799 | 13008 | 96513 | 1394949 |
| 78 Income tax before credits, total | 552308 | *** | *** | *673 | *2003 | *836 | 8145 | *1887 | *3896 | *5740 | 4429 | 33537 | 490152 |
| 79 Regular tax | 549905 | *** | *** | *673 | *2003 | *836 | 8145 | *1887 | *3896 | *5737 | 4423 | 33213 | 488083 |
| 80 Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 360 | *** | *** | - | - | - | - | - | - | - | - | 215 | 145 |
| 83 Environmental tax | 2044 | *** | *** | - | - | - | - | - | - | *3 | 6 | 109 | 1924 |
| 84 Foreign tax credit | *23091 | *** | *** | - | - | - | - | - | *-0 | - | - | - | 23091 |
| 85 U.S. Possessions tax credit | 877 | *** | *** | - | - | - | - | - | - | 877 | - | - | - |
| 86 Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *2684 | *** | *** | *81 | - | - | - | - | - | - | - | - | 2603 |
| 89 Prior year minumum tax credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 525656 | *** | *** | *592 | *2003 | *836 | 8145 | *1887 | *3895 | *4863 | 4429 | 33537 | 464458 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Business credit institutions

MINOR INDUSTRY 6150
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2165 | *** | *** | *9 | *417 | *287 | 309 | 109 | 56 | *17 | 18 | 37 | 79 |
| 2 Total assets | 172631882 | - | *** | *1474 | *155143 | *161857 | 637175 | 771926 | 800764 | *556925 | 1307633 | 5995202 | 162237274 |
| 3 Cash | 5724372 | - | *** | - | *11779 | *5474 | 46964 | 34357 | 40693 | *25403 | 74181 | 476752 | 5007286 |
| 4 Notes and accounts receivable | 102350436 | - | *** | - | *72785 | *86561 | 407023 | 386856 | 527844 | *354838 | 694476 | 3229779 | 96590263 |
| 5 Less: Allowance for bad debts | 2191337 | - | *** | - | - | - | *95509 | *17176 | *16931 | *16779 | 21765 | 90637 | 1932540 |
| 6 Inventories | *38310 | - | *** | - | - | - | - | - | *355 | - | 8367 | 3065 | 26522 |
| 7 U.S. govt. obligations, total | *3298249 | - | *** | - | - | - | *30801 | - | *1483 | - | - | 58549 | 3207417 |
| 8 Tax-exempt securities | *261488 | - | *** | - | - | - | - | - | *2926 | - | 11802 | 82893 | 163866 |
| 9 Other current assets | 32280548 | - | *** | *588 | *2033 | *37903 | 110539 | 86278 | 85300 | *3692 | 133518 | 353692 | 31465103 |
| 10 Loans to stockholders | 3433605 | - | *** | - | *3010 | - | *9280 | *123497 | 10609 | *4760 | - | 212070 | 3067267 |
| 11 Mortgage and real estate loans | *1228221 | - | *** | - | - | - | *3629 | - | - | *11159 | 78012 | 156793 | 978627 |
| 12 Other investments | 21030318 | - | *** | - | *32347 | *1062 | *44537 | *166530 | *107575 | *56418 | 302330 | 884077 | 19435443 |
| 13 Depreciable assets | 3459838 | - | *** | *933 | *6685 | *32227 | 112791 | 42913 | 38214 | *85863 | 10898 | 222665 | 2893942 |
| 14 Less: Accumulated depreciation | 1086728 | - | *** | *47 | *1267 | *1474 | 65936 | 21359 | 8348 | *28042 | 6071 | 142275 | 799201 |
| 15 Depletable assets | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 83002 | - | *** | - | *12028 | - | *21292 | - | 151 | *405 | 98 | 519 | 48509 |
| 18 Intangible assets (Amortizable) | 1195864 | - | *** | - | - | *94 | *13097 | *2115 | *5042 | *2069 | 6481 | 355040 | 811927 |
| 19 Less: Accumulated amortization | 345483 | - | *** | - | - | *48 | *9949 | *702 | *972 | *1173 | 1716 | 170233 | 160690 |
| 20 Other assets | 1871180 | - | *** | - | *15742 | *60 | *8616 | *-31383 | 6823 | *58312 | 17021 | 362454 | 1433534 |
| 21 Total liabilities | 172631882 | - | *** | *1474 | *155143 | *161857 | 637175 | 771926 | 800764 | *556925 | 1307633 | 5995202 | 162237274 |
| 22 Accounts payable | 16068986 | - | *** | *3618 | *8930 | *17369 | 44459 | 96857 | 7230 | *8211 | 222778 | 508992 | 15150333 |
| 23 Mort, notes, and bonds under 1 yr | 57907700 | - | *** | - | *25469 | *54649 | *51163 | *243193 | *230459 | *256370 | 572156 | 2675330 | 53797036 |
| 24 Other current liabilities | 47546707 | - | *** | *10833 | *3344 | *1949 | 131795 | 36157 | 75880 | *5411 | 79551 | 410922 | 46790846 |
| 25 Loans from stockholders | 3472870 | - | *** | - | *48686 | *53101 | 171813 | *15817 | *30970 | *32803 | 6640 | 91831 | 3021209 |
| 26 Mort, notes, bonds, 1 yr or more | 27518640 | - | *** | - | *29691 | - | 334406 | *170468 | 242241 | *197633 | 348951 | 1621421 | 24573829 |
| 27 Other liabilities | 3337864 | - | *** | - | *35639 | *17415 | *4902 | *98554 | *19253 | *30331 | 27105 | 165893 | 2938772 |
| 28 Net worth | 16779114 | - | *** | *-12977 | *3385 | *17375 | -101363 | 110880 | 194730 | *26168 | 50452 | 520812 | 15965248 |
| 29 Capital stock | 1620783 | - | *** | *1 | *6501 | *6479 | 148390 | 20298 | 112247 | *5134 | 21254 | 123350 | 1172983 |
| 30 Paid-in or capital surplus | 11912131 | - | *** | *6890 | *464 | *1274 | *30706 | *207002 | *45078 | *18106 | 52989 | 516957 | 11030713 |
| 31 Retained earnings, appropriated | *25885 | - | *** | - | - | - | *650 | - | - | *718 | 27 | 24457 | 33 |
| 32 Retained earnings-unappropriated | 3023143 | - | *** | *-19868 | *16701 | *22401 | -316023 | -159657 | -86876 | *4888 | -35453 | -153894 | 3750849 |
| 33 Retained earnings (S Corp) | 282718 | - | *** | - | *-17241 | *-12779 | *35709 | *43447 | *124656 | *397 | 11635 | 9942 | 88722 |
| 34 Less: Cost of treasury stock | 85546 | - | *** | - | *3040 | - | *795 | *210 | *376 | 3074 | - | - | 78052 |
| 35 Total receipts | 22999481 | *** | *** | *27611 | *92285 | *67459 | 162832 | 183497 | 238133 | *96194 | 154230 | 1884147 | 20066793 |
| 36 Business receipts | 8599715 | *** | *** | *27593 | *59906 | *58663 | 134099 | 139973 | 130699 | *14952 | 65264 | 1486595 | 6473691 |
| 37 Interest | 12302667 | *** | *** | *17 | *4365 | *6732 | *9952 | *15259 | 45131 | *17345 | 74270 | 288222 | 11826703 |
| 38 Interest on govt. obligations | 30018 | - | *** | - | - | - | - | - | *504 | - | 27 | 2567 | 26920 |
| 39 Rents | 84822 | - | *** | - | *573 | - | *2699 | *2028 | *114 | *47541 | 51 | 346 | 31470 |
| 40 Royalties | 295 | - | *** | - | - | - | - | - | - | - | - | 295 | - |
| 41 Net S-T cap gain less net LT loss | *39039 | - | *** | - | - | - | - | - | *23 | *12 | - | 326 | 38678 |
| 42 Net L-T cap gain less net ST loss | 231278 | - | *** | - | - | - | - | *76 | *63 | *165 | 155 | 238 | 230580 |
| 43 Net gain, noncapital assets | 168972 | - | *** | - | - | *5 | - | *1013 | *5440 | *1577 | 19 | 17748 | 143170 |
| 44 Dividends, domestic corporations | 6737 | - | *** | - | *9 | - | *10 | - | 67 | *862 | 17 | 20 | 5752 |
| 45 Dividends, foreign corporations | 28602 | - | *** | - | - | - | - | - | 7 | - | - | 5300 | 23295 |
| 46 Other receipts | 1507337 | - | *** | - | *27431 | *2060 | 16071 | 25148 | 56086 | *13741 | 14428 | 82488 | 1266534 |
| 47 Total deductions | 20834094 | *** | *** | *44602 | *84842 | *81420 | 156394 | 181279 | 224319 | *93422 | 147223 | 1820593 | 17980817 |
| 48 Cost of goods | 301589 | - | *** | - | - | - | - | - | *1021 | - | 8420 | - | 33001 |
| 49 Compensation of officers | 265567 | - | *** | *977 | *2532 | *4026 | *23265 | *16162 | 21476 | *3003 | 1579 | 21175 | 171372 |
| 50 Salaries and wages | 2130138 | - | *** | *559 | *7862 | *4513 | *12036 | *16196 | 22083 | *3569 | 7373 | 176040 | 1879907 |
| 51 Repairs | 52964 | - | *** | - | - | *64 | *596 | *1257 | 360 | *101 | 47 | 478 | 50001 |
| 52 Bad debts | 1407179 | - | *** | *4709 | *5716 | *20481 | *3267 | *3641 | *7511 | *6167 | 26293 | 28823 | 1300571 |
| 53 Rent paid on business property | 367174 | - | *** | *586 | *5238 | *1057 | 4941 | *1481 | 5695 | *4166 | 635 | 46988 | 296386 |
| 54 Taxes paid | 332194 | *** | *** | *347 | *1369 | *851 | 3592 | 4120 | 4479 | *1466 | 1706 | 24435 | 289306 |
| 55 Interest paid | 8411435 | *** | *** | *311 | *5435 | *4163 | 27121 | 30703 | 45587 | *32302 | 52186 | 263699 | 7938137 |
| 56 Contributions or gifts | 8139 | - | *** | - | - | *138 | *36 | 2 | *15 | *25 | 21 | 266 | 7638 |
| 57 Amortization | 41794 | - | *** | - | - | *19 | *3794 | *776 | *1444 | *905 | 391 | 14428 | 17206 |
| 58 Depreciation | 933657 | - | *** | *47 | *430 | *478 | 3340 | 14169 | 7201 | *23448 | 1615 | 54703 | 828227 |
| 59 Depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 867388 | - | *** | *130 | *3872 | *17 | *731 | *754 | *976 | *106 | 668 | 365123 | 495011 |
| 61 Pension, prof sh, stock, annuity | 121804 | - | *** | - | *1918 | *438 | *2232 | *34 | *687 | *263 | 276 | 23975 | 91980 |
| 62 Employee benefit programs | 145554 | - | *** | - | *30 | *423 | *2133 | *2172 | 1305 | *152 | 1627 | 15072 | 122640 |
| 63 Net loss, noncapital assets | 45716 | - | *** | - | - | - | *4996 | *7728 | *3745 | *5537 | 230 | 359 | 23121 |
| 64 Other deductions | 5401802 | *** | *** | *36935 | *50309 | *7327 | 60724 | 80545 | 94002 | *11098 | 12551 | 781163 | 4263169 |
| 65 Total receipts less total deducts | 2165387 | *** | *** | *-16991 | *7443 | *-13961 | 6438 | 2218 | 13814 | *2772 | 7007 | 63555 | 2085976 |
| 66 Constructive taxable income from related foreign corporations | 5403 | - | *** | - | - | - | - | - | - | - | - | - | 5403 |
| 67 Net income (less deficit), total | 2140772 | *** | *** | *-16991 | *7443 | *-13961 | 6438 | 2218 | 13310 | *2772 | 6981 | 60987 | 2064459 |
| 68 Net income, total | 2337452 | *** | *** | - | *19232 | *3554 | 18177 | *37962 | 31412 | *7323 | 21932 | 84675 | 2104736 |
| 69 Deficit, total | 196679 | - | *** | *16991 | *11789 | *17515 | *11739 | *35743 | *18101 | *4551 | 14952 | 23688 | 40277 |
| 70 Net income (less def), Form 1120-A | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 71953 | - | *** | - | *6036 | *-15235 | *11283 | *21301 | *17385 | *989 | 3718 | 7643 | 11689 |
| 73 Statutory special deductions, total | 117601 | *** | *** | - | *6 | - | *1173 | *11171 | 6390 | *2005 | 8494 | 7801 | 80553 |
| 74 Net operating loss deduction | 101045 | *** | *** | - | - | - | *1166 | *11171 | 6343 | *1401 | 8483 | 2487 | 69988 |
| 75 Dividends received deduction | 16556 | - | *** | - | *6 | - | *7 | - | 47 | *604 | 12 | 5314 | 10566 |
| 76 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2105023 | - | *** | - | *1613 | *1366 | *1798 | *4467 | *7637 | *4532 | 9727 | 69244 | 2004621 |
| 78 Income tax before credits, total | 741996 | - | *** | - | *242 | *205 | *342 | *1471 | *2711 | *2109 | 4530 | 24063 | 706319 |
| 79 Regular tax | 734793 | - | *** | - | *242 | *205 | *342 | *1412 | *2575 | *1531 | 3321 | 23969 | 701194 |
| 80 Personal holding company tax | -0 | - | *** | - | - | - | - | - | - | - | - | -0 | - |
| 81 Recapture of investment credit | 19 | - | *** | - | - | - | - | 19 | - | - | - | - | - |
| 82 Alternative minumum tax | 4400 | - | *** | - | - | - | - | *27 | 128 | *578 | 1197 | 18 | 2452 |
| 83 Environmental tax | 2784 | - | *** | - | - | - | - | 13 | 8 | - | 13 | 77 | 2673 |
| 84 Foreign tax credit | 1088 | - | *** | - | - | - | - | - | 1 | - | - | 118 | 968 |
| 85 U.S. Possessions tax credit | 534 | - | *** | - | - | - | 47 | - | - | - | 421 | 66 | - |
| 86 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 3528 | - | *** | - | - | - | - | 745 | - | - | 20 | 904 | 1859 |
| 89 Prior year minumum tax credit | *30670 | - | *** | - | - | - | - | - | - | *691 | - | 30 | 29949 |
| 90 Income tax after credits, total | 706176 | - | *** | - | *242 | *205 | *294 | *726 | *2710 | *1418 | 4090 | 22945 | 673542 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Other credit agencies; finance not allocable

MINOR INDUSTRY 6199
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 19727 | 2885 | 8925 | 2505 | 1596 | 1202 | 1543 | 370 | 259 | 123 | 103 | 104 | 114 |
| 2 Total assets | 817785271 | - | 329387 | 426605 | 608663 | 816147 | 3679819 | 2550096 | 3962571 | 4404163 | 7175530 | 17133239 | 776699050 |
| 3 Cash | 16662405 | - | 133423 | 141043 | 86386 | 158514 | 324609 | 151024 | 255182 | 248780 | 291395 | 269333 | 14602716 |
| 4 Notes and accounts receivable | 201044764 | - | *19225 | *51477 | 118388 | 269616 | 1345358 | 874653 | 1876374 | 2026888 | 4079673 | 8754535 | 181628577 |
| 5 Less: Allowance for bad debts | 2516953 | - | - | - | - | *28002 | *6248 | *4450 | 29190 | 41755 | 83188 | 205049 | 2119070 |
| 6 Inventories | 34670 | - | - | - | - | - | - | *2926 | *248 | - | 98 | 6592 | 24808 |
| 7 U.S. govt. obligations, total | 25798725 | - | *1169 | - | - | - | *18467 | *43665 | *13206 | *40361 | 18885 | 100995 | 25561976 |
| 8 Tax-exempt securities | 23688075 | - | - | - | *1161 | - | *13122 | *1285 | *19711 | *481 | 166 | 3472 | 23648678 |
| 9 Other current assets | 54954608 | - | 18412 | *17280 | 23486 | 28690 | 304916 | 357440 | 427457 | 545136 | 210907 | 414363 | 52606521 |
| 10 Loans to stockholders | 3890469 | - | *17212 | *13491 | *54040 | *26489 | 16888 | 15317 | 16508 | *2043 | 14236 | 367953 | 3346291 |
| 11 Mortgage and real estate loans | 372596967 | - | *11913 | *79494 | *142285 | *135867 | 795530 | 596584 | 624917 | 563974 | 1062332 | 3641726 | 364942346 |
| 12 Other investments | 97646268 | - | *13867 | *19833 | *64903 | 136024 | 360039 | 180779 | 404230 | 600161 | 1220082 | 2150911 | 92495441 |
| 13 Depreciable assets | 8616261 | - | 171202 | 104780 | 110358 | 100157 | 429219 | 210847 | 211281 | 306911 | 174612 | 584682 | 6212212 |
| 14 Less: Accumulated depreciation | 3646846 | - | 86704 | 49101 | 46293 | 57017 | 148849 | 53123 | 96463 | 150318 | 79292 | 190671 | 2689016 |
| 15 Depletable assets | *1110 | - | - | - | - | - | - | - | *3 | - | 1107 | - | - |
| 16 Less: Accumulated depletion | *3 | - | - | - | - | - | - | - | *3 | - | - | - | - |
| 17 Land | 436835 | - | - | *7594 | *20612 | *16448 | 63467 | 17579 | 18789 | 32188 | 15218 | 56183 | 188758 |
| 18 Intangible assets (Amortizable) | 3244841 | - | 9694 | *3049 | *5867 | *3307 | 75677 | 23835 | 139496 | 142731 | 180280 | 491488 | 2169415 |
| 19 Less: Accumulated amortization | 1176494 | - | 2225 | *775 | *1307 | *2326 | 18111 | 7902 | 49477 | 79048 | 64076 | 180161 | 771086 |
| 20 Other assets | 16509569 | - | 22198 | *38441 | 28776 | 28381 | 105735 | 139639 | 130304 | 165630 | 133094 | 866888 | 14850483 |
| 21 Total liabilities | 817785271 | - | 329387 | 426605 | 608663 | 816147 | 3679819 | 2550096 | 3962571 | 4404163 | 7175530 | 17133239 | 776699050 |
| 22 Accounts payable | 54100572 | - | 13098 | *1680 | *17524 | 67353 | 100051 | 161564 | 132559 | 216170 | 728561 | 865019 | 51796993 |
| 23 Mort, notes, and bonds under 1 yr | 243058752 | - | *18398 | *83942 | *47405 | 109270 | 964878 | 812409 | 1660928 | 1714658 | 3082965 | 7043380 | 227520519 |
| 24 Other current liabilities | 53594764 | - | 18214 | *11766 | 42432 | 70065 | 354481 | 327961 | 318116 | 278405 | 526029 | 844486 | 50802810 |
| 25 Loans from stockholders | 1296903 | - | 64316 | *56700 | 148098 | *83402 | 469904 | 192948 | 126615 | *27374 | 25950 | - | 101595 |
| 26 Mort, notes, bonds, 1 yr or more | 291888413 | - | *57381 | *44437 | 103402 | 172596 | 707558 | 478598 | 950381 | 830164 | 1444822 | 5694393 | 281404683 |
| 27 Other liabilities | 116200543 | - | *1213 | *55 | *14191 | *17700 | 245115 | 35492 | 178849 | 288422 | 262179 | 395520 | 114761808 |
| 28 Net worth | 57645324 | - | 156766 | 228025 | 235611 | 295761 | 837832 | 541125 | 595125 | 1048971 | 1105024 | 2290442 | 50310641 |
| 29 Capital stock | 8069646 | - | 119804 | 57499 | 28242 | 57676 | 328347 | 140659 | 150014 | 829965 | 262050 | 758128 | 5337262 |
| 30 Paid-in or capital surplus | 24751055 | - | 166611 | *31354 | *92974 | 133164 | 324211 | 259929 | 190911 | 394520 | 399506 | 668337 | 22089537 |
| 31 Retained earnings, appropriated | 659451 | - | - | - | - | - | *378 | *580 | *1986 | *12343 | 4946 | 175437 | 463780 |
| 32 Retained earnings-unappropriated | 26760770 | - | -102169 | *9271 | 61363 | 69007 | 187032 | 8141 | 149225 | -389269 | 382707 | 706117 | 25679345 |
| 33 Retained earnings (S Corp) | 798067 | - | -21468 | 145337 | *53401 | 35914 | 72931 | 136763 | 105710 | 205219 | 66900 | -8485 | 5845 |
| 34 Less: Cost of treasury stock | 3393665 | - | *6012 | *15436 | *370 | - | 75068 | *4948 | *2721 | *3806 | 11086 | 9092 | 3265128 |
| 35 Total receipts | 86411400 | 495494 | 1408695 | 590860 | 371812 | 535115 | 1297849 | 1212552 | 1096294 | 1330696 | 942532 | 2346774 | 74782725 |
| 36 Business receipts | 35084405 | 251123 | 1374341 | 564800 | 352371 | 481649 | 1010826 | 1011406 | 637448 | 746631 | 395377 | 730996 | 27527435 |
| 37 Interest | 45033473 | 156283 | 18275 | *6765 | 12050 | 21082 | 99729 | 119667 | 184855 | 193472 | 361505 | 1120006 | 42739784 |
| 38 Interest on govt. obligations | 871980 | - | - | - | *333 | 4 | *1600 | *27 | - | *52 | 15 | 522 | 869426 |
| 39 Rents | 588674 | *165 | *469 | - | *1740 | *3280 | 12878 | *4315 | 12035 | 16999 | 17543 | 21875 | 497374 |
| 40 Royalties | *35685 | - | - | - | - | *5 | - | - | - | *4078 | 385 | 6292 | 24924 |
| 41 Net S-T cap gain less net LT loss | 50781 | - | *147 | - | *51 | *506 | *673 | *9 | *303 | 304 | 8120 | 2713 | 37956 |
| 42 Net L-T cap gain less net ST loss | 654282 | 12555 | - | *49 | *3893 | - | 7806 | *455 | *35319 | *8967 | 4552 | 3603 | 577086 |
| 43 Net gain, noncapital assets | 345245 | *34149 | *24 | *7025 | *172 | *7287 | *855 | *250 | 4597 | 17457 | 20687 | 110751 | 141989 |
| 44 Dividends, domestic corporations | 314405 | 136 | - | *260 | - | *178 | *9279 | *842 | *2203 | *752 | 1486 | 1183 | 298087 |
| 45 Dividends, foreign corporations | *29085 | - | - | - | - | - | *8 | - | - | - | - | 657 | 28420 |
| 46 Other receipts | 3403386 | 41083 | 15438 | *11963 | *1201 | 21124 | 154194 | 75581 | 219536 | 341983 | 132862 | 348176 | 2040245 |
| 47 Total deductions | 79067876 | 622636 | 1353779 | 512492 | 370395 | 496301 | 1300909 | 1182736 | 1088396 | 1336214 | 870309 | 2336214 | 67597495 |
| 48 Cost of goods | 9726896 | 18295 | - | - | - | - | *6967 | *2926 | *248 | - | - | 6533 | 178245 |
| 49 Compensation of officers | 1492718 | 32266 | 225418 | *80145 | 56802 | 56997 | 126269 | 72830 | 70694 | 89684 | 42445 | 92899 | 546269 |
| 50 Salaries and wages | 6485124 | 93987 | 239689 | 151639 | 87171 | 157882 | 276147 | 259956 | 249328 | 319758 | 189635 | 443791 | 4016142 |
| 51 Repairs | 247903 | 6516 | 9489 | *4411 | 1994 | 4418 | 9202 | 6289 | 6805 | 5713 | 5480 | 14543 | 173044 |
| 52 Bad debts | 2331478 | 23852 | *1004 | *4900 | *4081 | *12687 | 66103 | 6931 | 38970 | 45165 | 13153 | 47329 | 2067304 |
| 53 Rent paid on business property | 1003709 | 31632 | 84361 | 16802 | 29337 | 19400 | 45570 | 38087 | 30897 | 41461 | 20655 | 74334 | 571174 |
| 54 Taxes paid | 963040 | 20715 | 49027 | 25534 | 16332 | 21869 | 49573 | 38277 | 40055 | 37865 | 29704 | 59458 | 574632 |
| 55 Interest paid | 35931234 | 137719 | 25990 | 7451 | 16775 | 23911 | 154163 | 150061 | 208729 | 200247 | 252983 | 787910 | 33965294 |
| 56 Contributions or gifts | 91395 | *14 | *488 | - | *305 | *28 | 795 | *281 | 859 | 213 | 2826 | 409 | 85178 |
| 57 Amortization | 651325 | 21857 | 1651 | *346 | *1040 | *377 | 8433 | 14185 | 13704 | 45223 | 29512 | 120558 | 394438 |
| 58 Depreciation | 1109469 | 9653 | 19355 | 13418 | 10657 | 12681 | 40307 | 15746 | 23793 | 42530 | 27574 | 42044 | 851712 |
| 59 Depletion | *8212 | - | - | - | - | *-0 | - | - | - | *20 | 459 | - | 7732 |
| 60 Advertising | 1262570 | 10556 | 35864 | *6475 | 15328 | 6852 | 21913 | 11972 | 11266 | 19513 | 8598 | 17303 | 1096929 |
| 61 Pension, prof sh, stock, annuity | 319444 | *3000 | *13751 | *512 | *3545 | *4813 | 9994 | 4842 | 4040 | 7151 | 4349 | 7794 | 255652 |
| 62 Employee benefit programs | 610402 | 4938 | *3931 | *5222 | *5393 | 6794 | 15210 | 9837 | 17831 | 18602 | 13857 | 38784 | 470003 |
| 63 Net loss, noncapital assets | 557841 | *4973 | - | - | *127 | *256 | 11135 | *792 | 4317 | 4507 | 6072 | 20780 | 504881 |
| 64 Other deductions | 16275117 | 200772 | 345156 | 126464 | 100499 | 127242 | 360901 | 450199 | 311020 | 349126 | 216208 | 526284 | 13161248 |
| 65 Total receipts less total deducts | 7343524 | -127142 | 54916 | 78368 | 1417 | 38814 | -3060 | 29816 | 7899 | -5517 | 72223 | 10561 | 7185230 |
| 66 Constructive taxable income from related foreign corporations | *177617 | - | - | - | - | - | *2 | - | - | - | 7 | 10315 | 167293 |
| 67 Net income (less deficit), total | 6649161 | -127142 | 54916 | 78368 | 1084 | 38809 | -4658 | 29789 | 7899 | -5570 | 72215 | 20354 | 6483097 |
| 68 Net income, total | 8155622 | *20918 | 117465 | 93060 | 38635 | 62753 | 155990 | 88629 | 108269 | 105693 | 116017 | 195045 | 7053148 |
| 69 Deficit, total | 1506461 | 148060 | 62549 | *14692 | *37551 | 23943 | 160647 | 58840 | 100371 | 111263 | 43802 | 174691 | 570051 |
| 70 Net income (less def), Form 1120-A | *8438 | - | *5767 | *925 | *1747 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1733 | *-1733 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 135498 | -47532 | 61595 | 79859 | *17060 | 43528 | 469 | 33441 | -9455 | 4474 | 17394 | -56688 | -8646 |
| 73 Statutory special deductions, total | 677423 | 551 | *1092 | *1241 | *362 | *1615 | 19628 | *5189 | 18083 | 7192 | 5453 | 11394 | 605622 |
| 74 Net operating loss deduction | 491757 | 456 | *1092 | *1059 | *362 | *1491 | *13789 | *4528 | *16299 | *6565 | 4319 | 10564 | 431234 |
| 75 Dividends received deduction | 185370 | 95 | - | *182 | - | *124 | *5839 | *661 | *1785 | *627 | 1134 | 830 | 174092 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 7054052 | *10331 | 20535 | *4791 | *15390 | *16350 | 68655 | 33991 | 54672 | 54426 | 82324 | 181294 | 6511294 |
| 78 Income tax before credits, total | 2481643 | *3543 | 2556 | *719 | *4034 | *5042 | 20884 | 11241 | 18842 | 18749 | 28407 | 62703 | 2304924 |
| 79 Regular tax | 2451887 | *3530 | 2556 | *719 | *4034 | *5042 | 20100 | 11240 | 18450 | 18610 | 27967 | 62404 | 2277236 |
| 80 Personal holding company tax | 2 | - | - | - | - | - | - | - | - | - | -0 | - | 2 |
| 81 Recapture of investment credit | *92 | - | - | - | - | - | - | *-0 | - | - | - | - | 92 |
| 82 Alternative minumum tax | 13478 | *7 | - | - | - | - | *775 | - | *351 | *107 | 422 | 158 | 11657 |
| 83 Environmental tax | 9667 | 6 | - | - | - | - | *9 | - | *40 | *32 | 18 | 141 | 9421 |
| 84 Foreign tax credit | *102801 | - | - | - | - | - | *2 | - | *36 | - | 3 | 1830 | 100931 |
| 85 U.S. Possessions tax credit | 914 | - | - | - | - | - | - | - | - | 914 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 12 | - | - | - | - | - | - | - | - | - | 12 | - | - |
| 88 General business credit | 67692 | - | - | - | - | - | *93 | *29 | *122 | - | 83 | 127 | 67238 |
| 89 Prior year minumum tax credit | 2422 | - | - | - | - | - | *26 | - | 10 | - | - | 835 | 1552 |
| 90 Income tax after credits, total | 2307802 | *3543 | 2556 | *719 | *4034 | *5042 | 20764 | 11212 | 18674 | 17835 | 28309 | 59911 | 2135203 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services

MAJOR GROUP 47
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 21139 | 1432 | 11348 | 2993 | 2047 | 988 | 1553 | 288 | 148 | 87 | 72 | 70 | 114 |
| 2 Total assets | 749886664 | - | 298285 | 481944 | 715358 | 700829 | 3167243 | 2165144 | 2271452 | 2997821 | 5152866 | 11288694 | 720647027 |
| 3 Cash | 15912735 | - | 111876 | 136268 | 178793 | 182897 | 534446 | 245252 | 339076 | 278440 | 330522 | 752911 | 12822253 |
| 4 Notes and accounts receivable | 158491294 | - | *27825 | 51682 | 128494 | 152093 | 616721 | 311689 | 544261 | 735697 | 1050247 | 2083107 | 152789478 |
| 5 Less: Allowance for bad debts | 200372 | - | - | - | *505 | *263 | - | *1794 | *3972 | *2255 | 8581 | 4419 | 178582 |
| 6 Inventories | 177629 | - | - | - | - | - | *697 | - | *2583 | *52700 | 30561 | 30245 | 60843 |
| 7 U.S. govt. obligations, total | 41316253 | - | - | *12767 | *12127 | *12211 | 124759 | *103490 | 111427 | 325933 | 338931 | 1553889 | 38720719 |
| 8 Tax-exempt securities | 2232257 | - | - | *118 | - | - | *75538 | *23857 | *141127 | *53647 | 95062 | 5133 | 1837776 |
| 9 Other current assets | 290441162 | - | 33645 | 60384 | 101517 | 121995 | 526977 | 212356 | 320596 | 578318 | 1071570 | 3212213 | 284201590 |
| 10 Loans to stockholders | 730665 | - | 42694 | *31501 | *38475 | *12027 | 40567 | *54713 | *23698 | *65575 | 4953 | 156670 | 259791 |
| 11 Mortgage and real estate loans | 3430948 | - | - | *3316 | *5091 | *26809 | *17905 | - | *24140 | *1432 | - | 85069 | 3267186 |
| 12 Other investments | 178447045 | - | *5431 | *95113 | 148173 | 132234 | 822702 | 1135894 | 592752 | 736910 | 1735097 | 2113001 | 170929739 |
| 13 Depreciable assets | 12619058 | - | 136003 | 162731 | 160921 | 138094 | 470073 | 219652 | 187315 | 209235 | 463389 | 945871 | 9525774 |
| 14 Less: Accumulated depreciation | 6392815 | - | 86876 | 97708 | 101405 | 100242 | 222859 | 113476 | 103982 | 128054 | 245735 | 491693 | 4700785 |
| 15 Depletable assets | *58172 | - | - | - | - | - | - | - | *1414 | - | 56316 | - | 442 |
| 16 Less: Accumulated depletion | *44953 | - | - | - | - | - | - | - | *454 | - | 44337 | - | 163 |
| 17 Land | 243206 | - | - | - | *1954 | *23562 | *14490 | *67 | *2267 | *5701 | 9841 | 52582 | 132743 |
| 18 Intangible assets (Amortizable) | 3558939 | - | 4834 | *29493 | *1099 | *1544 | 53783 | 90207 | 94739 | *11334 | 159458 | 628820 | 2483628 |
| 19 Less: Accumulated amortization | 1178782 | - | 2577 | *18880 | *424 | *970 | 25499 | 34868 | 79307 | *6728 | 71212 | 343457 | 594862 |
| 20 Other assets | 50044223 | - | 25431 | 15158 | 41047 | *-1164 | 116944 | -81897 | 73773 | 79937 | 176783 | 508754 | 49089457 |
| 21 Total liabilities | 749886664 | - | 298285 | 481944 | 715358 | 700829 | 3167243 | 2165144 | 2271452 | 2997821 | 5152866 | 11288694 | 720647027 |
| 22 Accounts payable | 144977744 | - | 20351 | *30023 | 80978 | 113083 | 357123 | 260037 | 369669 | 575614 | 1105789 | 2264648 | 139800429 |
| 23 Mort, notes, and bonds under 1 yr | 46511421 | - | *35959 | *14711 | *52560 | *45714 | 279498 | 133135 | 52749 | 513385 | 636501 | 887796 | 43859413 |
| 24 Other current liabilities | 443139576 | - | 57568 | 29642 | 28434 | 72050 | 481506 | 407119 | 672419 | 687818 | 933029 | 3576053 | 436193936 |
| 25 Loans from stockholders | 2535568 | - | 122931 | *584558 | *113784 | *75094 | 164251 | *37363 | *35129 | *28375 | 91820 | 263003 | 1019261 |
| 26 Mort, notes, bonds, 1 yr or more | 17959654 | - | *4380 | *7748 | *24428 | *4362 | 275232 | *142709 | 196669 | 234932 | 413333 | 1460315 | 15195546 |
| 27 Other liabilities | 51937381 | - | *6579 | *2989 | *6438 | *554 | 123822 | 64816 | 53331 | 45864 | 179339 | 580836 | 50872812 |
| 28 Net worth | 42825319 | - | 50517 | -187728 | 408737 | 389972 | 1485811 | 1119965 | 891486 | 911832 | 1793055 | 2256044 | 33705629 |
| 29 Capital stock | 6424235 | - | 69833 | 23473 | 160154 | 31302 | 173760 | 369029 | 115110 | 113082 | 246433 | 217909 | 4904149 |
| 30 Paid-in or capital surplus | 17610447 | - | 143370 | 166797 | 207989 | 180154 | 515576 | 1029980 | 447876 | 808211 | 675182 | 858176 | 12577135 |
| 31 Retained earnings, appropriated | 168694 | - | - | - | - | - | *14968 | - | - | *627 | 16355 | 32538 | 104206 |
| 32 Retained earnings-unappropriated | 21567150 | - | -62225 | 50076 | 61428 | 16483 | 371754 | -1905 | 201218 | -54109 | 610164 | 1206970 | 19167295 |
| 33 Retained earnings (S Corp) | 703064 | - | -74685 | -414046 | -3100 | *164391 | 507299 | -262192 | 139496 | 80363 | 388831 | 44433 | 132275 |
| 34 Less: Cost of treasury stock | 3648270 | - | *25776 | *14028 | *17734 | *2359 | 97545 | *14948 | *12216 | 36342 | 143909 | 103983 | 3179431 |
| 35 Total receipts | 98228689 | 752385 | 1732013 | 1874446 | 1201177 | 1550653 | 5178567 | 1485565 | 3188424 | 1393156 | 2278649 | 3645087 | 73948568 |
| 36 Business receipts | 52535379 | 639321 | 1726839 | 1873949 | 1089753 | 1482977 | 4499189 | 1119889 | 2648406 | 1079623 | 1834186 | 2813483 | 31727763 |
| 37 Interest | 34039832 | 58126 | 1697 | *3711 | 8176 | 5027 | 154681 | 20984 | 30976 | 65724 | 89710 | 267757 | 33333263 |
| 38 Interest on govt. obligations | 249464 | *4830 | - | - | *616 | *1845 | 7665 | *1202 | 10212 | 16564 | 11887 | 14130 | 180513 |
| 39 Rents | 527154 | 95 | *1004 | *1243 | *3144 | - | *8788 | *655 | *1482 | *207 | 6210 | 30102 | 474223 |
| 40 Royalties | 33438 | 20 | *68 | - | - | - | - | - | *657 | - | 28731 | 108 | 3853 |
| 41 Net S-T cap gain less net LT loss | 351171 | *9475 | *144 | *1163 | *7800 | *2019 | *13382 | *2861 | *2410 | *6506 | 22566 | 14924 | 267921 |
| 42 Net L-T cap gain less net ST loss | 1005078 | *10880 | *873 | *1937 | *4787 | *4013 | 17430 | *15358 | 21118 | 7048 | 50283 | 27387 | 843964 |
| 43 Net gain, noncapital assets | 132125 | 35 | - | *25 | *583 | *680 | *11468 | *6 | *452 | *13678 | 13213 | 56075 | 35910 |
| 44 Dividends, domestic corporations | 300907 | *2624 | *120 | *121 | *1609 | *1401 | 6335 | *451 | 8364 | 2254 | 5628 | 15593 | 256404 |
| 45 Dividends, foreign corporations | 126685 | 198 | - | - | - | - | *160 | - | *12 | - | 8494 | 3812 | 114009 |
| 46 Other receipts | 8927456 | 26781 | *1268 | *-7705 | 84709 | 52691 | 459467 | 324159 | 464335 | 201552 | 207741 | 401714 | 6710744 |
| 47 Total deductions | 91051681 | 905869 | 1533508 | 1846404 | 1155284 | 1527972 | 5017486 | 1477201 | 3097091 | 1283530 | 2114948 | 3452747 | 67639641 |
| 48 Cost of goods | 6304041 | 9854 | - | - | - | - | *597 | - | *300 | *26036 | 35062 | 399 | 24797 |
| 49 Compensation of officers | 5967252 | 49639 | 281554 | 867674 | 139662 | 427517 | 767786 | 201697 | 610359 | 150829 | 228446 | 363048 | 1879042 |
| 50 Salaries and wages | 18181606 | 238427 | 295524 | 337432 | 325712 | 379527 | 836573 | 382702 | 454521 | 314440 | 667318 | 717014 | 13232418 |
| 51 Repairs | 373416 | *4175 | 4659 | 3221 | *3180 | 1640 | 10432 | 2795 | 4655 | 5752 | 12579 | 22062 | 298266 |
| 52 Bad debts | 432967 | *71827 | - | *2575 | *5529 | *1652 | 39544 | *1294 | 14190 | 3159 | 13678 | 10944 | 268575 |
| 53 Rent paid on business property | 2323468 | 29510 | 63386 | 50519 | 58622 | 64637 | 93245 | 46343 | 61136 | 35819 | 65671 | 88196 | 1666384 |
| 54 Taxes paid | 2129405 | 33799 | 62547 | 69846 | 38392 | 49772 | 102309 | 47540 | 59936 | 42540 | 70864 | 121957 | 1429904 |
| 55 Interest paid | 29154163 | 57183 | 20313 | 5909 | 8032 | 6641 | 176706 | 45588 | 37323 | 56288 | 101418 | 381838 | 28256924 |
| 56 Contributions or gifts | 158110 | 151 | *541 | *38 | *255 | *105 | 1182 | *487 | *1040 | 1352 | 4166 | 8534 | 140260 |
| 57 Amortization | 290269 | *1456 | 2035 | *1951 | *184 | *744 | 4397 | 2964 | 13062 | 3047 | 15883 | 62374 | 182171 |
| 58 Depreciation | 1365946 | 16245 | 16383 | 15538 | 12895 | 16982 | 32337 | 30526 | 21968 | 20662 | 56218 | 100479 | 1025714 |
| 59 Depletion | *247 | 3 | - | - | - | - | - | - | *240 | - | - | 2 | 2 |
| 60 Advertising | 1145567 | *34341 | 14553 | *2502 | *1547 | *14013 | 23613 | 6360 | 4153 | 17920 | 25822 | 85163 | 915579 |
| 61 Pension, prof sh, stock, annuity | 621166 | *14564 | *27665 | *21176 | *3929 | *8970 | 44601 | 8488 | 16352 | 9750 | 19242 | 37374 | 409055 |
| 62 Employee benefit programs | 933642 | 11920 | 24184 | 31412 | 5658 | 22416 | 27742 | 15089 | 25366 | 20461 | 40759 | 42036 | 666598 |
| 63 Net loss, noncapital assets | 50399 | 5 | *2342 | *6722 | - | 9 | *542 | *2446 | *14500 | *527 | 2423 | 5850 | 15035 |
| 64 Other deductions | 21620016 | 335453 | 650702 | 423365 | 398924 | 496658 | 1041064 | 657624 | 421811 | 390425 | 535012 | 1394020 | 14874958 |
| 65 Total receipts less total deducts | 7177008 | -153483 | 198504 | 28042 | 45893 | 22681 | 161080 | 8364 | 91333 | 109627 | 163701 | 192340 | 6308926 |
| 66 Constructive taxable income from related foreign corporations | 238386 | - | - | - | - | - | - | *4837 | *2587 | - | 5689 | 20388 | 204885 |
| 67 Net income (less deficit), total | 7165930 | -158314 | 198504 | 28042 | 45277 | 20836 | 153415 | 11998 | 83708 | 93063 | 157503 | 198597 | 6333299 |
| 68 Net income, total | 8827733 | *66982 | 234592 | 76116 | 133069 | 80956 | 333297 | 168537 | 199979 | 168955 | 232440 | 434172 | 6698636 |
| 69 Deficit, total | 1661803 | 225296 | 36088 | 48074 | 87792 | 60120 | 179882 | 156539 | 116272 | 75892 | 74937 | 235575 | 365337 |
| 70 Net income (less def), Form 1120-A | *-9144 | - | *103 | *-9366 | *119 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-162838 | *-162838 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 416169 | *216 | 186776 | 32379 | 31746 | *39665 | 161562 | 29679 | 42187 | -37597 | 15841 | -149529 | 63245 |
| 73 Statutory special deductions, total | 400214 | *2138 | *25647 | *7389 | *7421 | *1381 | 12442 | *849 | 11416 | 8451 | 42900 | 28931 | 251249 |
| 74 Net operating loss deduction | 200529 | *302 | *25562 | *7305 | *6571 | *852 | *7947 | *533 | *5502 | *6873 | 36067 | 18748 | 84266 |
| 75 Dividends received deduction | 199684 | *1835 | *84 | *85 | *850 | *529 | 4495 | *316 | 5914 | 1578 | 6833 | 10182 | 166983 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 7356326 | *65242 | *10190 | *6082 | *36023 | *14240 | 35695 | 55197 | 75984 | 144437 | 146660 | 399266 | 6367311 |
| 78 Income tax before credits, total | 2571541 | *22818 | 1535 | *912 | *8174 | *4156 | 9985 | 18624 | 27087 | 49579 | 50894 | 138897 | 2238880 |
| 79 Regular tax | 2554850 | *22741 | *1529 | *912 | *8084 | *4156 | 9872 | 18605 | 25785 | 49100 | 50139 | 138225 | 2225701 |
| 80 Personal holding company tax | 3 | - | - | - | - | - | - | - | - | - | -0 | - | 3 |
| 81 Recapture of investment credit | 11 | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 82 Alternative minumum tax | 7319 | - | *6 | - | *90 | - | *113 | - | *1255 | *349 | 603 | 221 | 4681 |
| 83 Environmental tax | 9151 | 77 | - | - | - | - | - | *19 | *46 | 130 | 151 | 450 | 8278 |
| 84 Foreign tax credit | 202551 | 152 | - | - | - | - | *10 | - | - | *1336 | 3177 | 228 | 197648 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 4608 | - | - | - | - | - | - | - | - | - | - | -0 | 4608 |
| 88 General business credit | 12258 | 664 | - | - | - | - | - | - | - | *3 | 2 | 1411 | 10177 |
| 89 Prior year minumum tax credit | 4519 | - | - | - | - | - | - | - | *241 | *976 | 2338 | 361 | 603 |
| 90 Income tax after credits, total | 2347605 | *22002 | 1535 | *912 | *8174 | *4156 | 9975 | 18624 | 26846 | 47264 | 45377 | 136896 | 2025844 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Security brokers, dealers, and flotation companies

MINOR INDUSTRY 6210
RETURNS WITH AND WITHOUT NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 8981 | 103 | 5172 | *1146 | 898 | 353 | 805 | 171 | 104 | 60 | 45 | 39 | 85 |
| 2 | Total assets | 699277518 | - | 141639 | *174714 | 329655 | 262078 | 1753900 | 1278561 | 1600042 | 2061458 | 3259863 | 6087153 | 682328456 |
| 3 | Cash | 10072327 | - | 53518 | *47966 | 98301 | *26039 | 336713 | 146899 | 234495 | 184390 | 232408 | 324882 | 8386716 |
| 4 | Notes and accounts receivable | 149793894 | - | *8732 | *18462 | 79511 | *62913 | 311507 | 132932 | 341452 | 480716 | 779296 | 1453805 | 146124569 |
| 5 | Less: Allowance for bad debts | 145011 | - | - | - | *274 | *263 | - | *1016 | *3130 | *2224 | 2355 | 2153 | 133597 |
| 6 | Inventories | 143007 | - | - | - | - | - | *12 | - | *2511 | *52700 | 30433 | 6072 | 51280 |
| 7 | U.S. govt. obligations, total | 37448410 | - | - | *12767 | *9509 | *4865 | *72462 | *23872 | 74564 | 183159 | 164907 | 465616 | 36436690 |
| 8 | Tax-exempt securities | 2128890 | - | - | - | - | - | *63332 | *23857 | *120603 | *48309 | 93399 | 22 | 1779367 |
| 9 | Other current assets | 274550985 | - | 28111 | *8698 | 77582 | *68142 | 358696 | 110171 | 257406 | 375676 | 568353 | 1635894 | 271062256 |
| 10 | Loans to stockholders | 546517 | - | *12305 | *28799 | *2589 | - | *28118 | *17463 | *22448 | *17893 | 4929 | 156008 | 255965 |
| 11 | Mortgage and real estate loans | 3325486 | - | - | - | *2657 | *26809 | *2083 | - | - | *1432 | - | 85069 | 3207436 |
| 12 | Other investments | 171132113 | - | *2862 | *44051 | *18089 | *68832 | 405504 | 681722 | 425192 | 648932 | 1168780 | 1595932 | 166072217 |
| 13 | Depreciable assets | 8260119 | - | 50404 | *26154 | 54918 | *26406 | 223107 | 81501 | 129582 | 73238 | 156526 | 222102 | 7216180 |
| 14 | Less: Accumulated depreciation | 4168875 | - | 35563 | *15466 | 38391 | *18966 | 110536 | 37636 | 71025 | 38735 | 91941 | 116023 | 3594591 |
| 15 | Depletable assets | *2404 | - | - | - | - | - | - | - | *1414 | - | 549 | - | 442 |
| 16 | Less: Accumulated depletion | *1124 | - | - | - | - | - | - | - | *454 | - | 507 | - | 163 |
| 17 | Land | 102641 | - | - | - | - | - | *3924 | *67 | *2139 | *5701 | 2068 | 11346 | 77398 |
| 18 | Intangible assets (Amortizable) | 1198036 | - | *1210 | *2667 | *442 | *161 | 29681 | *30137 | *6660 | *8049 | 72563 | 31286 | 1015179 |
| 19 | Less: Accumulated amortization | 378656 | - | *808 | *1222 | *112 | *48 | 12326 | *10855 | *1995 | *5355 | 26363 | 14287 | 305284 |
| 20 | Other assets | 45266355 | - | *20869 | *1840 | *24835 | *-2811 | 41623 | 79446 | 58179 | 27577 | 106818 | 231582 | 44676398 |
| 21 | Total liabilities | 699277518 | - | 141639 | *174714 | 329655 | 262078 | 1753900 | 1278561 | 1600042 | 2061458 | 3259863 | 6087153 | 682328456 |
| 22 | Accounts payable | 135361742 | - | *6349 | *17819 | 62733 | *30377 | 168336 | 109004 | 234235 | 400729 | 868411 | 964690 | 132499059 |
| 23 | Mort, notes, and bonds under 1 yr | 43387379 | - | *1245 | *2551 | *23791 | *17745 | 237292 | 76791 | 45146 | 466302 | 463601 | 446523 | 41606393 |
| 24 | Other current liabilities | 423295618 | - | *9670 | *8389 | *16236 | *48730 | 357913 | 279869 | 531217 | 426548 | 556202 | 2211444 | 418849399 |
| 25 | Loans from stockholders | 1910164 | - | *78626 | *509169 | *17509 | *71823 | 67847 | *36880 | *11877 | *11585 | 51089 | 222908 | 830851 |
| 26 | Mort, notes, bonds, 1 yr or more | 13063838 | - | *127 | *1359 | *11854 | 19 | 81022 | *128634 | 73454 | 75434 | 211106 | 518699 | 11962131 |
| 27 | Other liabilities | 47737221 | - | *6579 | - | *1591 | - | 66015 | *67694 | *29289 | 32665 | 79152 | 279628 | 47174609 |
| 28 | Net worth | 34521556 | - | 39043 | *-364572 | 195941 | 93383 | 775475 | 579689 | 674824 | 648196 | 1030302 | 1443261 | 29406013 |
| 29 | Capital stock | 5162797 | - | 37445 | *8378 | 29954 | 1594 | 74281 | 216233 | 99346 | 98752 | 95755 | 133552 | 4367507 |
| 30 | Paid-in or capital surplus | 13833461 | - | 75844 | *154663 | 136258 | *94989 | 324493 | 75108 | 337032 | 707528 | 368789 | 481646 | 11077112 |
| 31 | Retained earnings, appropriated | 165290 | - | - | - | - | - | *14968 | - | - | *177 | 16355 | 32538 | 101252 |
| 32 | Retained earnings-unappropriated | 18480361 | - | -3829 | *18311 | 29976 | *-22517 | 236747 | 47528 | 174456 | -185219 | 497564 | 821212 | 16866132 |
| 33 | Retained earnings (S Corp) | 312985 | - | *-44833 | *-543373 | *17487 | *20570 | 152476 | 243324 | 73030 | 62563 | 189221 | 30875 | 111644 |
| 34 | Less: Cost of treasury stock | 3433337 | - | *25583 | *2551 | *17734 | *1253 | *27491 | *2504 | *9040 | 35606 | 137381 | 56561 | 3117634 |
| 35 | Total receipts | 75413048 | 552077 | 809417 | *435149 | 819230 | 466113 | 1942978 | 942247 | 1428979 | 758362 | 1407330 | 1333990 | 64517176 |
| 36 | Business receipts | 31939609 | 472812 | 801747 | *430825 | 751327 | *431336 | 1584191 | 657432 | 969485 | 572884 | 1045781 | 839971 | 23381818 |
| 37 | Interest | 33132177 | *31970 | *1696 | *333 | 5500 | *3168 | 16743 | 15097 | 24958 | 46901 | 71123 | 177845 | 32736844 |
| 38 | Interest on govt. obligations | 226118 | *4830 | - | - | - | *1058 | *5922 | *1184 | 7860 | 18327 | 8364 | 10353 | 170241 |
| 39 | Rents | 345658 | 91 | *1004 | - | *1481 | - | *1395 | *655 | *1114 | *12 | 1177 | 24682 | 314050 |
| 40 | Royalties | 33064 | 20 | - | - | - | - | - | - | *657 | - | 28719 | 23 | 3645 |
| 41 | Net S-T cap gain less net LT loss | 330722 | *2667 | *144 | *1163 | *7800 | *2019 | *12788 | *2004 | *1276 | *4374 | 19955 | 12295 | 264237 |
| 42 | Net L-T cap gain less net ST loss | 936336 | 9484 | *873 | *1689 | *4787 | *2019 | *10354 | *15358 | *18791 | *4514 | 25718 | 23999 | 818751 |
| 43 | Net gain, noncapital assets | 115691 | 35 | - | *16 | - | - | *3052 | *1 | *288 | *13678 | 9519 | 56046 | 33056 |
| 44 | Dividends, domestic corporations | 255663 | *2069 | *120 | *121 | *1564 | *649 | *1915 | *451 | *7497 | *2074 | 3537 | 13557 | 222109 |
| 45 | Dividends, foreign corporations | 118694 | 198 | - | - | - | - | *67 | - | *12 | - | 1985 | 3579 | 112854 |
| 46 | Other receipts | 7979317 | *27900 | *3834 | *1001 | *46772 | *25864 | 306552 | 250067 | 397242 | 97600 | 191452 | 171460 | 6459573 |
| 47 | Total deductions | 70229148 | 607220 | 737957 | *454360 | 805367 | 475172 | 1930483 | 995855 | 1389497 | 696412 | 1281755 | 1339719 | 59515351 |
| 48 | Cost of goods | 2873060 | - | - | - | - | - | - | - | - | *25262 | 3680 | 399 | 16268 |
| 49 | Compensation of officers | 3201695 | *34726 | *139830 | *37064 | 66054 | *41286 | 472157 | 143546 | 285935 | 119436 | 181442 | 141906 | 1538313 |
| 50 | Salaries and wages | 14676526 | 200366 | 186013 | *49589 | 200008 | *79797 | 577151 | 274849 | 378971 | 211485 | 456578 | 360261 | 11701458 |
| 51 | Repairs | 305592 | *1924 | 2436 | *780 | *1994 | *1024 | 5452 | 1639 | 3463 | 1965 | 5904 | 6682 | 272330 |
| 52 | Bad debts | 296598 | *5482 | - | *244 | *134 | 11 | *22260 | *970 | *3213 | 2684 | 10472 | 5197 | 245930 |
| 53 | Rent paid on business property | 1717933 | *25035 | 34204 | *15643 | 35020 | *20384 | 64355 | 29242 | 46012 | 20158 | 41971 | 37078 | 1348831 |
| 54 | Taxes paid | 1565575 | 29379 | 31440 | *9127 | 25275 | 14810 | 64718 | 31925 | 43049 | 28306 | 55994 | 48058 | 1183495 |
| 55 | Interest paid | 28179723 | *27334 | *1044 | *1153 | 6374 | *3795 | 25278 | 37894 | 26343 | 33961 | 66987 | 250804 | 27698757 |
| 56 | Contributions or gifts | 72011 | 151 | *100 | - | *253 | *29 | *327 | *384 | *201 | 1140 | 3129 | 3124 | 63172 |
| 57 | Amortization | 161234 | *1405 | *155 | *600 | *70 | *498 | 2492 | *456 | 1368 | 2547 | 7719 | 5743 | 138180 |
| 58 | Depreciation | 930871 | *12641 | 10739 | *1789 | 5444 | *2485 | 16634 | 8519 | 14644 | 6668 | 17137 | 34320 | 799851 |
| 59 | Depletion | *245 | 3 | - | - | - | - | - | - | *240 | - | - | - | 2 |
| 60 | Advertising | 502001 | *34230 | 11461 | *129 | *1393 | *8944 | 11389 | *2685 | 2778 | 4504 | 16678 | 20077 | 387732 |
| 61 | Pension, prof sh, stock, annuity | 430794 | *13922 | *8580 | *4609 | *1061 | *769 | 18697 | *5058 | 10971 | 3840 | 15143 | 18927 | 329216 |
| 62 | Employee benefit programs | 641388 | *9158 | *12675 | *1066 | *4686 | *7334 | 19030 | 9224 | 16310 | 14354 | 27456 | 19502 | 500592 |
| 63 | Net loss, noncapital assets | 12671 | - | *2342 | - | - | 9 | *213 | *77 | *113 | *51 | 979 | 765 | 8120 |
| 64 | Other deductions | 14661231 | 205508 | 296939 | *326043 | 304837 | 257307 | 611648 | 425946 | 337439 | 226936 | 329593 | 379919 | 10959115 |
| 65 | Total receipts less total deducts | 5183900 | -55144 | 71460 | *-19211 | 13864 | -9059 | 12496 | -53608 | 39482 | 61951 | 125574 | -5729 | 5001825 |
| 66 | Constructive taxable income from related foreign corporations | 202636 | - | - | - | - | - | - | *4837 | *2587 | - | 2162 | 19869 | 173181 |
| 67 | Net income (less deficit), total | 5160419 | -59974 | 71460 | *-19211 | 13864 | -10117 | 6573 | -49955 | 34409 | 45624 | 119373 | 3607 | 5004766 |
| 68 | Net income, total | 6259416 | *64335 | 87959 | *10073 | *74767 | *19713 | 92960 | 69704 | 92158 | 81439 | 161129 | 162448 | 5342731 |
| 69 | Deficit, total | 1098997 | *124310 | *16499 | *29284 | *60903 | *29830 | 86387 | 119659 | 57749 | 35815 | 41756 | 158840 | 337966 |
| 70 | Net income (less def), Form 1120-A | *119 | - | - | - | *119 | - | - | - | - | - | - | - | - |
| 71 | Net income (less def), Form 1120F | *-73002 | *-73002 | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Net income (less def), Form 1120S | -14299 | - | 68789 | *-25739 | *10716 | *-10050 | 29730 | -31890 | 11535 | -9850 | 9288 | -130702 | 63875 |
| 73 | Statutory special deductions, total | 283921 | *1449 | *670 | *6560 | *4230 | *2 | *5285 | *497 | 8502 | 8325 | 31585 | 9354 | 207462 |
| 74 | Net operating loss deduction | 118761 | - | *586 | *6475 | *3412 | - | *3944 | *181 | *3246 | *6873 | 28217 | 722 | 65104 |
| 75 | Dividends received deduction | 165160 | *1449 | *84 | *85 | *818 | *2 | *1340 | *316 | *5256 | *1452 | 3368 | 8632 | 142358 |
| 76 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | Income subject to tax | 5562014 | *63114 | *9324 | *1576 | *28393 | *10774 | 17704 | *16048 | 37267 | 57240 | 110646 | 154520 | 5055408 |
| 78 | Income tax before credits, total | 1947356 | *22094 | *1399 | *236 | *6938 | *3570 | 4847 | *5283 | 13909 | 19838 | 38351 | 53405 | 1777485 |
| 79 | Regular tax | 1933969 | *22018 | *1399 | *236 | *6849 | *3570 | 4737 | *5283 | 12651 | 19447 | 37860 | 53036 | 1766884 |
| 80 | Personal holding company tax | 3 | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 81 | Recapture of investment credit | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 82 | Alternative minumum tax | 6311 | - | - | - | *90 | - | *110 | - | *1237 | *349 | 377 | 218 | 3931 |
| 83 | Environmental tax | 6857 | 77 | - | - | - | - | - | - | *21 | *42 | 115 | 151 | 6452 |
| 84 | Foreign tax credit | 190720 | 152 | - | - | - | - | *10 | - | - | *287 | 1215 | 71 | 188986 |
| 85 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Nonconventional source fuel credit | 1284 | - | - | - | - | - | - | - | - | - | - | - | 1284 |
| 88 | General business credit | 9410 | 664 | - | - | - | - | - | - | - | - | 2 | 52 | 8691 |
| 89 | Prior year minumum tax credit | *1633 | - | - | - | - | - | - | - | - | *291 | 745 | - | 597 |
| 90 | Income tax after credits, total | 1744309 | *21278 | *1399 | *236 | *6938 | *3570 | 4837 | *5283 | 13909 | 19259 | 36389 | 53282 | 1577927 |

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(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

MINOR INDUSTRY 6299
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 12158 | 1328 | 6176 | 1847 | 1149 | 635 | 748 | 117 | 44 | 27 | 27 | 31 | 29 |
| 2 Total assets | 50609145 | - | 156646 | 307230 | 385703 | 438751 | 1413343 | 886583 | 671410 | 936363 | 1893003 | 5201541 | 38318571 |
| 3 Cash | 5840407 | - | 58358 | 88302 | 80492 | 156858 | 197732 | 98353 | 104581 | 94050 | 98114 | 428028 | 4435537 |
| 4 Notes and accounts receivable | 8697400 | - | *19093 | *33220 | *48983 | *89181 | 305214 | 178757 | 202809 | 254981 | 270951 | 629302 | 6664909 |
| 5 Less: Allowance for bad debts | 55361 | - | - | - | *232 | - | - | *778 | *843 | 31 | 6226 | 2266 | 44985 |
| 6 Inventories | *34622 | - | - | - | - | - | *686 | - | 72 | - | 129 | 24173 | 9563 |
| 7 U.S. govt. obligations, total | 3867843 | - | - | - | *2618 | *7346 | *52297 | *79619 | *36862 | *142775 | 174024 | 1088273 | 2284029 |
| 8 Tax-exempt securities | 103367 | - | - | *118 | - | - | *12205 | - | *20523 | 5338 | 1663 | 5110 | 58409 |
| 9 Other current assets | 15890178 | - | 5534 | *51687 | *23935 | 53853 | 168281 | 102185 | 63190 | 202642 | 503217 | 1576319 | 13139334 |
| 10 Loans to stockholders | 184148 | - | *30389 | *2702 | *35886 | *12027 | *12450 | *37249 | *1250 | *47682 | 24 | 662 | 3827 |
| 11 Mortgage and real estate loans | *105462 | - | - | *3316 | *2434 | - | *15822 | - | *24140 | - | - | - | 59750 |
| 12 Other investments | 7314932 | - | *2569 | *51062 | 130084 | *63401 | 417198 | 454173 | 167559 | 87978 | 566317 | 517068 | 4857522 |
| 13 Depreciable assets | 4358939 | - | 85599 | 136576 | 106004 | *111688 | 246965 | 138151 | 57732 | 135997 | 306863 | 723769 | 2309594 |
| 14 Less: Accumulated depreciation | 2223941 | - | 51313 | 82241 | 63014 | *81276 | 112323 | 75840 | 32957 | 89319 | 153794 | 375670 | 1106194 |
| 15 Depletable assets | 55767 | - | - | - | - | - | - | - | - | - | 55767 | - | - |
| 16 Less: Accumulated depletion | 43830 | - | - | - | - | - | - | - | - | - | 43830 | - | - |
| 17 Land | 140564 | - | - | - | *1954 | *23562 | *10565 | - | 128 | - | 7774 | 41236 | 55345 |
| 18 Intangible assets (Amortizable) | 2360904 | - | *3624 | *26826 | *658 | *1383 | 24102 | 60070 | *88079 | *3285 | 86894 | 597534 | 1468449 |
| 19 Less: Accumulated amortization | 800126 | - | *1769 | *17658 | *312 | *922 | 13172 | *24013 | *77311 | *1373 | 44848 | 329171 | 289578 |
| 20 Other assets | 4777868 | - | *4562 | *13319 | *16212 | *1648 | 75321 | -161343 | 15594 | 52360 | 69964 | 277173 | 4413059 |
| 21 Total liabilities | 50609145 | - | 156646 | 307230 | 385703 | 438751 | 1413343 | 886583 | 671410 | 936363 | 1893003 | 5201541 | 38318571 |
| 22 Accounts payable | 9616002 | - | *14002 | *12204 | *18246 | *82705 | 188787 | 151033 | 135434 | 174885 | 237378 | 1299957 | 7301370 |
| 23 Mort, notes, and bonds under 1 yr | 3124042 | - | *34714 | *12161 | *28768 | *27970 | 42206 | *56344 | *7603 | *47083 | 172900 | 441273 | 2253020 |
| 24 Other current liabilities | 19843958 | - | 47898 | *21253 | *12198 | *23320 | 123593 | 127250 | 141202 | 261270 | 376827 | 1364609 | 17344538 |
| 25 Loans from stockholders | 625405 | - | 44305 | *75389 | *96275 | *3271 | 96404 | *483 | *23252 | *16790 | 40731 | 40094 | 188410 |
| 26 Mort, notes, bonds, 1 yr or more | 4895816 | - | *4253 | *6388 | *12574 | *4343 | 194210 | *14075 | *123215 | *159498 | 202228 | 941616 | 3233415 |
| 27 Other liabilities | 4200160 | - | *-0 | *2989 | *4847 | *554 | *57807 | *-2878 | *24042 | *13200 | 100187 | 301208 | 3698203 |
| 28 Net worth | 8303763 | - | 11473 | 176844 | 212795 | 296589 | 710337 | 540275 | 216662 | 263637 | 762753 | 812783 | 4299616 |
| 29 Capital stock | 1261438 | - | 32388 | 15095 | 130199 | 29708 | 99478 | 152796 | 15765 | 14330 | 150678 | 84357 | 536643 |
| 30 Paid-in or capital surplus | 3776986 | - | *67526 | *12134 | *71731 | 85165 | 191084 | 954872 | 110845 | 100683 | 306393 | 376530 | 1500023 |
| 31 Retained earnings, appropriated | 3404 | - | - | - | - | - | - | - | - | 451 | - | - | 2953 |
| 32 Retained earnings-unappropriated | 3086789 | - | -58396 | *31765 | *31452 | *39000 | 135007 | -49433 | 26762 | 131110 | 112600 | 385759 | 2301163 |
| 33 Retained earnings (S Corp) | 390079 | - | -29852 | *129327 | *-20587 | *143821 | 354822 | *-505516 | *66465 | *17799 | 199610 | 13558 | 20630 |
| 34 Less: Cost of treasury stock | 214933 | - | *193 | *11477 | - | *1106 | 70055 | *12444 | *3175 | *735 | 6528 | 47422 | 61797 |
| 35 Total receipts | 22815641 | 200309 | 922595 | 1439297 | 381947 | 1084541 | 3235588 | 543318 | 1759445 | 634794 | 871319 | 2311097 | 9431392 |
| 36 Business receipts | 20595770 | *166509 | 925092 | 1443125 | 338426 | 1051641 | 2914998 | 462457 | 1678921 | 506740 | 788405 | 1973511 | 8345945 |
| 37 Interest | 907656 | *26156 | *1 | *3378 | *2676 | *1859 | 137938 | 5887 | *6018 | 18823 | 18587 | 89912 | 596419 |
| 38 Interest on govt. obligations | 23347 | - | - | - | *616 | *787 | *1743 | *19 | *2552 | 237 | 3523 | 3597 | 10272 |
| 39 Rents | 181495 | 4 | - | *1243 | *1664 | - | *7394 | - | *368 | *195 | 5033 | 5421 | 160173 |
| 40 Royalties | *374 | - | *68 | - | - | - | - | - | - | - | 12 | 86 | 208 |
| 41 Net S-T cap gain less net LT loss | 20449 | 6808 | - | - | - | - | *594 | *858 | *1134 | *2132 | 2610 | 2629 | 3684 |
| 42 Net L-T cap gain less net ST loss | 68742 | *1396 | - | *248 | - | *1994 | *7076 | - | *2328 | *2535 | 24565 | 3388 | 25213 |
| 43 Net gain, noncapital assets | 16435 | - | - | *9 | *583 | *680 | *8417 | *5 | *163 | - | 3695 | 29 | 2854 |
| 44 Dividends, domestic corporations | 45244 | *555 | - | - | *45 | *752 | *4421 | - | *868 | *181 | 2091 | 2036 | 34296 |
| 45 Dividends, foreign corporations | 7991 | - | - | - | - | - | *93 | - | - | - | 6509 | 234 | 1155 |
| 46 Other receipts | 948139 | *-1119 | *-2566 | *-8706 | *37937 | *26828 | 152915 | 74093 | 67093 | 103952 | 16289 | 230254 | 251172 |
| 47 Total deductions | 20822534 | 298648 | 795551 | 1392044 | 349917 | 1052800 | 3087003 | 481346 | 1707594 | 587118 | 833193 | 2113028 | 8124291 |
| 48 Cost of goods | 3430981 | 9854 | - | - | - | - | *597 | - | *300 | 774 | 31383 | - | 8528 |
| 49 Compensation of officers | 2765557 | *14913 | 141724 | *830609 | *73609 | 386231 | 295628 | 58151 | 324424 | 31393 | 47004 | 221142 | 340729 |
| 50 Salaries and wages | 3505080 | *38061 | *109510 | 287842 | *125704 | 299730 | 259422 | 107853 | 75549 | 102955 | 210740 | 356753 | 1530960 |
| 51 Repairs | 67823 | *2251 | *2223 | *2441 | *1187 | *616 | 4981 | 1156 | 1191 | 3786 | 6675 | 15380 | 25936 |
| 52 Bad debts | 136370 | *66345 | - | *2331 | *5395 | *1641 | *17284 | *323 | *10977 | *475 | 3206 | 5748 | 22645 |
| 53 Rent paid on business property | 605535 | *4475 | 29182 | 34876 | *23602 | 44253 | 28890 | 17101 | 15125 | 15662 | 23699 | 51118 | 317553 |
| 54 Taxes paid | 563830 | *4420 | 31107 | 60719 | 13117 | 34962 | 37591 | 15615 | 16886 | 14234 | 14871 | 73900 | 246409 |
| 55 Interest paid | 974441 | *29849 | *19269 | *4756 | *1658 | *2846 | 151428 | 7694 | 10980 | 22327 | 34432 | 131034 | 558167 |
| 56 Contributions or gifts | 86100 | - | *440 | *38 | *2 | *76 | *855 | *102 | *838 | *212 | 1037 | 5410 | 77088 |
| 57 Amortization | 129035 | *51 | *1880 | *1352 | *114 | *246 | 1905 | *2508 | *11694 | 500 | 8164 | 56631 | 43991 |
| 58 Depreciation | 435075 | *3604 | *5644 | *13749 | 7451 | 14497 | 15703 | 22007 | 7323 | 13994 | 39080 | 66159 | 225863 |
| 59 Depletion | 2 | - | - | - | - | - | - | - | - | - | - | 2 | - |
| 60 Advertising | 643566 | *111 | *3091 | *2373 | *155 | *5068 | 12224 | *3676 | *1375 | *13416 | 9144 | 65086 | 527847 |
| 61 Pension, prof sh, stock, annuity | 190372 | 642 | *19086 | *16567 | *2868 | *8201 | 25903 | *3430 | *5380 | *5910 | 4100 | 18447 | 79840 |
| 62 Employee benefit programs | 292254 | 2762 | *11510 | *30346 | *972 | *15082 | 8711 | 5865 | 9056 | 6107 | 13303 | 22533 | 166006 |
| 63 Net loss, noncapital assets | 37729 | 5 | - | *6722 | - | - | *329 | *2368 | *14386 | *475 | 1444 | 5084 | 6915 |
| 64 Other deductions | 6958785 | *129945 | 353763 | 97322 | 94086 | 239350 | 429416 | 231678 | 84371 | 163489 | 205419 | 1014101 | 3915844 |
| 65 Total receipts less total deducts | 1993108 | -98339 | 127044 | 47253 | 32029 | 31741 | 148585 | 61972 | 51851 | 47676 | 38126 | 198068 | 1307102 |
| 66 Constructive taxable income from related foreign corporations | 35750 | - | - | - | - | - | - | - | - | - | 3527 | 519 | 31704 |
| 67 Net income (less deficit), total | 2005511 | -98339 | 127044 | 47253 | 31414 | 30953 | 146842 | 61953 | 49299 | 47439 | 38130 | 194990 | 1328533 |
| 68 Net income, total | 2568316 | *2647 | 146633 | *66043 | 58302 | *61243 | 240337 | 98834 | 107821 | 87516 | 71311 | 271724 | 1355904 |
| 69 Deficit, total | 562805 | *100986 | *19589 | *18791 | *26889 | *30290 | 93495 | *36880 | *58522 | *40077 | 33181 | 76734 | 27371 |
| 70 Net income (less def), Form 1120-A | *-9263 | - | *103 | *-9366 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-89835 | *-89835 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 430468 | *216 | 117987 | *58118 | *21030 | *49715 | 131832 | *61569 | *30652 | *-27747 | 6553 | -18828 | -630 |
| 73 Statutory special deductions, total | 116293 | *689 | *24976 | *830 | *3191 | *1379 | 7157 | *352 | *2914 | *126 | 11315 | 19576 | 43787 |
| 74 Net operating loss deduction | 81768 | *302 | *24976 | *830 | *3159 | *852 | *4002 | *352 | *2256 | - | 7850 | 18026 | 19162 |
| 75 Dividends received deduction | 34525 | *387 | - | - | *32 | *526 | *3155 | - | *658 | *126 | 3465 | 1550 | 24625 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1794312 | 2128 | *866 | *4506 | *7629 | *3466 | *17992 | *39149 | *38717 | *87196 | 36013 | 244746 | 1311904 |
| 78 Income tax before credits, total | 624185 | 724 | *136 | *676 | *1236 | *586 | 5139 | *13340 | *13178 | *29741 | 12543 | 85491 | 461395 |
| 79 Regular tax | 620881 | 724 | *130 | *676 | *1236 | *586 | *5135 | *13322 | *13135 | *29653 | 12280 | 85189 | 458817 |
| 80 Personal holding company tax | -0 | - | - | - | - | - | - | - | - | - | -0 | - | - |
| 81 Recapture of investment credit | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 82 Alternative minumum tax | 1008 | - | *6 | - | - | - | *4 | - | *18 | - | 227 | 3 | 750 |
| 83 Environmental tax | 2294 | - | - | - | - | - | - | *19 | *26 | *88 | 36 | 300 | 1826 |
| 84 Foreign tax credit | 11831 | - | - | - | - | - | - | - | - | 1049 | 1962 | 157 | 8663 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 3324 | - | - | - | - | - | - | - | - | - | - | -0 | 3323 |
| 88 General business credit | 2848 | - | - | - | - | - | - | - | - | *3 | - | 1359 | 1485 |
| 89 Prior year minumum tax credit | *2886 | - | - | - | - | - | - | - | *241 | *685 | 1593 | 361 | 6 |
| 90 Income tax after credits, total | 603297 | 724 | *136 | *676 | *1236 | *586 | 5139 | *13340 | *12938 | *28004 | 8987 | 83614 | 447917 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 48
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7126 | 562 | 1501 | 246 | 376 | 572 | 1545 | 459 | 528 | 321 | 225 | 263 | 529 |
| 2 Total assets | 2946728923 | - | 46530 | 43118 | 132854 | 437567 | 3737968 | 3250720 | 8323253 | 11514942 | 16046048 | 42019823 | 2861176101 |
| 3 Cash | 27608144 | - | 18020 | 18787 | 65054 | 170461 | 1007084 | 477788 | 1157497 | 847643 | 937143 | 1204186 | 21704482 |
| 4 Notes and accounts receivable | 151333992 | - | 862 | 2391 | 9901 | 49430 | 179698 | 204047 | 711251 | 612379 | 955196 | 2282442 | 146326396 |
| 5 Less: Allowance for bad debts | 1367313 | - | *-0 | - | - | - | *188 | *218 | 11180 | 23454 | 9182 | 13344 | 1309747 |
| 6 Inventories | 2638495 | - | - | - | 108 | - | *75 | *397 | *863 | *18103 | 259 | 5354 | 2613335 |
| 7 U.S. govt. obligations, total | 267638435 | - | *430 | *1731 | 6359 | 40727 | 832837 | 681208 | 1970370 | 2444569 | 4009459 | 9909894 | 247740853 |
| 8 Tax-exempt securities | 239183615 | - | *6726 | - | *16 | 3360 | 166219 | 224169 | 637592 | 820836 | 1625062 | 4936525 | 230763111 |
| 9 Other current assets | 346639645 | - | 13228 | 12978 | 31733 | 51389 | 421422 | 613815 | 1370285 | 2694799 | 2951757 | 7626139 | 330852101 |
| 10 Loans to stockholders | 2357096 | - | - | *354 | - | *12705 | *9729 | *2907 | *149 | *3511 | 1943 | 2158 | 2323641 |
| 11 Mortgage and real estate loans | 210166295 | - | *-0 | - | *168 | *1256 | 29545 | 29261 | 160867 | 146478 | 313251 | 632698 | 208852772 |
| 12 Other investments | 1438959278 | - | 1959 | 3903 | 9979 | 56895 | 828594 | 789814 | 1832526 | 3106420 | 3995052 | 11937321 | 1416396816 |
| 13 Depreciable assets | 53598937 | - | *3204 | *612 | 3175 | 38468 | 118886 | 105996 | 249911 | 332860 | 439598 | 1288576 | 51017652 |
| 14 Less: Accumulated depreciation | 11750085 | - | *3072 | *464 | *2158 | 10481 | 33346 | 31194 | 93064 | 87602 | 110380 | 428503 | 10949821 |
| 15 Depletable assets | 389438 | - | - | - | - | - | - | - | - | - | 26 | - | 389412 |
| 16 Less: Accumulated depletion | 155698 | - | - | - | - | - | - | - | - | - | -0 | - | 155698 |
| 17 Land | 2275418 | - | *3 | - | *3 | 1320 | 16701 | 1962 | 9203 | 48670 | 23055 | 66827 | 2107673 |
| 18 Intangible assets (Amortizable) | 7582860 | - | *2111 | *49 | *320 | 4860 | 5748 | *27403 | 49102 | 65947 | 71514 | 187214 | 7168591 |
| 19 Less: Accumulated amortization | 2624079 | - | *717 | *12 | *57 | *264 | 2230 | *3067 | 11603 | 17389 | 18870 | 77308 | 2492562 |
| 20 Other assets | 212254450 | - | 3776 | 2791 | 8254 | 17441 | 157194 | 126432 | 289483 | 501174 | 861167 | 2459643 | 207827093 |
| 21 Total liabilities | 2946728923 | - | 46530 | 43118 | 132854 | 437567 | 3737968 | 3250720 | 8323253 | 11514942 | 16046048 | 42019823 | 2861176101 |
| 22 Accounts payable | 40754026 | - | 4553 | *496 | 3505 | 62288 | 80979 | 63003 | 438375 | 236576 | 531438 | 927380 | 38405433 |
| 23 Mort, notes, and bonds under 1 yr | 61329131 | - | *18249 | - | *63 | *673 | 34529 | 56976 | 51173 | 61356 | 56655 | 280785 | 60768673 |
| 24 Other current liabilities | 598886699 | - | 39233 | 11865 | 32007 | 227306 | 1291497 | 1235458 | 3711334 | 5211613 | 7064647 | 19152746 | 560908993 |
| 25 Loans from stockholders | 9957762 | - | *423 | - | *10151 | *1153 | *31627 | *12762 | *31482 | *17972 | 12235 | 11866 | 9828091 |
| 26 Mort, notes, bonds, 1 yr or more | 91843620 | - | - | - | *5402 | *11707 | 83921 | 36412 | 180664 | 181292 | 256239 | 958429 | 90129555 |
| 27 Other liabilities | 1597268879 | - | 25237 | 23529 | 41147 | 67196 | 574176 | 1048377 | 1834557 | 2372244 | 4929354 | 14085076 | 1572267986 |
| 28 Net worth | 546688806 | - | -41165 | 7228 | 40579 | 67244 | 1641238 | 797733 | 2075668 | 3433888 | 3195480 | 6603541 | 528867371 |
| 29 Capital stock | 27106625 | - | 1740 | 2574 | 20968 | 23270 | 369067 | 206318 | 466989 | 487294 | 361049 | 1066617 | 24100738 |
| 30 Paid-in or capital surplus | 248457973 | - | 9011 | 3456 | 17779 | 49760 | 601611 | 468874 | 1132163 | 1409053 | 1347891 | 6055340 | 237363035 |
| 31 Retained earnings, appropriated | 44045952 | - | *3 | *495 | *533 | 3413 | 28789 | 19345 | 91750 | 235817 | 89037 | 385890 | 43190881 |
| 32 Retained earnings-unappropriated | 236609127 | - | -51913 | 822 | 1025 | -4475 | 649376 | 110966 | 412173 | 1356459 | 1456097 | -794096 | 233472694 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 9530872 | - | *6 | *119 | *-275 | 4723 | 7605 | *7771 | 27407 | 54734 | 58593 | 110209 | 9259978 |
| 35 Total receipts | 884390703 | 1293858 | 144849 | 47531 | 692170 | 427291 | 2013375 | 2219172 | 5826968 | 7008179 | 9497368 | 24161476 | 831058467 |
| 36 Business receipts | 662819760 | 1031165 | 60953 | 43080 | 672843 | 397179 | 1658594 | 1867333 | 5102981 | 6147449 | 7737811 | 20895996 | 617204376 |
| 37 Interest | 130837617 | 68322 | 1213 | 1368 | 12195 | 11194 | 135060 | 106807 | 297814 | 409731 | 626255 | 1617353 | 127550307 |
| 38 Interest on govt. obligations | 8948862 | *927 | *439 | - | *2 | 257 | 7649 | 17644 | 33836 | 62779 | 85629 | 268328 | 8471372 |
| 39 Rents | 11206907 | 435 | - | - | *414 | 358 | 5444 | 4267 | 9988 | 13650 | 26249 | 45542 | 11100560 |
| 40 Royalties | 62643 | - | - | - | - | *37 | *-0 | *1 | - | -0 | 228 | 485 | 61893 |
| 41 Net S-T cap gain less net LT loss | 217391 | *481 | - | *10 | *3 | *62 | 624 | 898 | 1547 | 4911 | 3784 | 7091 | 197979 |
| 42 Net L-T cap gain less net ST loss | 4003206 | 3322 | *12 | *7 | *140 | 130 | 16489 | 25369 | 29894 | 24492 | 32817 | 131100 | 3739434 |
| 43 Net gain, noncapital assets | 357846 | *497 | - | - | - | *28 | *287 | *467 | 2863 | *197 | 969 | 5144 | 347394 |
| 44 Dividends, domestic corporations | 4823604 | 802 | *535 | 62 | 339 | 641 | 6869 | 7344 | 20254 | 38447 | 28753 | 92631 | 4626927 |
| 45 Dividends, foreign corporations | 511707 | 5 | - | - | *-0 | *-0 | 81 | *93 | *7 | *186 | 7962 | 1895 | 501477 |
| 46 Other receipts | 60601160 | 187904 | 81698 | 3003 | 6234 | 17403 | 182277 | 188951 | 327783 | 306337 | 946911 | 1095911 | 57256748 |
| 47 Total deductions | 847827771 | 1236310 | 146429 | 48760 | 682558 | 405981 | 1912465 | 2144256 | 5690050 | 6647174 | 9121968 | 23296668 | 796495152 |
| 48 Cost of goods | 486239606 | - | - | - | - | - | - | *397 | - | *13559 | 220 | 5090 | 558831 |
| 49 Compensation of officers | 2713497 | *1262 | *3 | - | *137 | 55628 | 24935 | 31110 | 61587 | 69389 | 66195 | 178011 | 2225239 |
| 50 Salaries and wages | 55999144 | *26421 | 1477 | *1369 | 6035 | 74518 | 215504 | 218817 | 640849 | 621996 | 963626 | 2720745 | 50507787 |
| 51 Repairs | 502144 | *256 | *20 | *3 | *66 | 1957 | 2750 | 1914 | 7486 | 6423 | 6982 | 17167 | 457121 |
| 52 Bad debts | 2366150 | *873 | *3 | - | - | *126 | 2241 | 3667 | 28802 | 13838 | 32776 | 64073 | 2219752 |
| 53 Rent paid on business property | 5898879 | 2632 | *190 | *42 | 1298 | 5827 | 16490 | 28490 | 52355 | 50165 | 50563 | 157727 | 5533101 |
| 54 Taxes paid | 15134088 | 9486 | 2052 | 520 | 1092 | 13286 | 31837 | 104236 | 134215 | 136876 | 210054 | 477632 | 14012802 |
| 55 Interest paid | 18209065 | *4479 | *662 | *81 | 1130 | 1012 | 16145 | 16005 | 20226 | 35682 | 41955 | 110548 | 17961140 |
| 56 Contributions or gifts | 399696 | *43 | *10 | - | *24 | *576 | 118 | 736 | 641 | 1801 | 1877 | 5565 | 388305 |
| 57 Amortization | 3632234 | 5130 | 602 | 123 | 1311 | 404 | 11019 | 9557 | 29099 | 26850 | 53656 | 97984 | 3396499 |
| 58 Depreciation | 7889452 | 695 | *279 | *22 | 2604 | 6177 | 9171 | 11911 | 29264 | 37605 | 47192 | 137965 | 7606567 |
| 59 Depletion | 12161 | - | - | - | - | *10 | - | *21 | - | - | 37 | 87 | 12006 |
| 60 Advertising | 1826309 | 652 | *9 | *4 | 240 | 5276 | 6262 | 12479 | 20071 | 21538 | 21056 | 59739 | 1678984 |
| 61 Pension, prof sh, stock, annuity | 3041126 | *1326 | - | - | *3 | *1184 | 3394 | 1710 | 9827 | 9833 | 19581 | 57002 | 2937266 |
| 62 Employee benefit programs | 5303092 | *979 | *468 | *242 | *87 | 5633 | 14212 | 40508 | 42489 | 41759 | 61540 | 226453 | 4868721 |
| 63 Net loss, noncapital assets | 370763 | *611 | *2 | *1 | - | *183 | *34 | *1068 | 1315 | 6086 | 29306 | 13109 | 319048 |
| 64 Other deductions | 238290367 | 418686 | 64912 | 37764 | 110444 | 171275 | 635834 | 537750 | 1350446 | 2469228 | 2289251 | 4851384 | 225353394 |
| 65 Total receipts less total deducts | 36562932 | 57548 | -1580 | -1229 | 9612 | 21310 | 100910 | 74916 | 136917 | 361005 | 375399 | 864809 | 34563315 |
| 66 Constructive taxable income from related foreign corporations | 1798555 | - | - | - | - | - | *203 | - | *251 | *7 | 5509 | 201 | 1792384 |
| 67 Net income (less deficit), total | 29412624 | 56622 | -2019 | -1229 | 9610 | 21053 | 93463 | 57273 | 103332 | 298232 | 295280 | 596682 | 27884327 |
| 68 Net income, total | 35937319 | 97379 | 9061 | 5511 | 13503 | 32564 | 191485 | 186295 | 336772 | 489659 | 553806 | 1225728 | 32795556 |
| 69 Deficit, total | 6524695 | 40757 | 11080 | 6741 | 3893 | 11512 | 98022 | 129023 | 233440 | 191427 | 258526 | 629046 | 4911229 |
| 70 Net income (less def), Form 1120-A | *766 | *766 | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *23117 | *23117 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 5133214 | 35778 | 5531 | 3355 | 6214 | 7851 | 73256 | 48409 | 106143 | 117718 | 86813 | 327705 | 4314441 |
| 74 Net operating loss deduction | 2464836 | *26744 | 4442 | 1292 | 1974 | 1818 | 32604 | 27026 | 46462 | 50348 | 39886 | 222256 | 2009985 |
| 75 Dividends received deduction | 2387803 | 360 | *374 | 36 | 234 | 389 | 4513 | 4163 | 11765 | 26258 | 17835 | 58556 | 2263319 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 32697524 | 59498 | 3796 | 2181 | 7380 | 24827 | 119398 | 138421 | 234019 | 376222 | 473282 | 911102 | 30347399 |
| 78 Income tax before credits, total | 10679206 | 20415 | 960 | 424 | 6795 | 7423 | 38392 | 48885 | 82750 | 133610 | 164300 | 335494 | 9839759 |
| 79 Regular tax | 10137625 | 19551 | 952 | 379 | 1160 | 6667 | 33919 | 46459 | 78995 | 128407 | 159212 | 312743 | 9349182 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 131 | - | - | - | - | - | - | - | - | - | - | - | 131 |
| 82 Alternative minumum tax | 495564 | *772 | *8 | *45 | 5605 | 755 | 4353 | 2326 | 3685 | 4922 | 4448 | 21562 | 447082 |
| 83 Environmental tax | 45698 | *57 | *-0 | - | 30 | -0 | *3 | *39 | 70 | 281 | 405 | 1178 | 43636 |
| 84 Foreign tax credit | 1024233 | - | - | - | - | - | *1 | *5 | *4 | *48 | 248 | 601 | 1023326 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 4582 | - | - | - | - | - | - | - | - | - | - | 9 | 4573 |
| 88 General business credit | 100372 | - | - | - | - | - | - | - | *16 | - | 66 | 282 | 100007 |
| 89 Prior year minumum tax credit | 254008 | *3 | *85 | *60 | *30 | 94 | 348 | *191 | *424 | *1102 | 2083 | 13829 | 235759 |
| 90 Income tax after credits, total | 9296011 | 20412 | 875 | 364 | 6765 | 7329 | 38042 | 48689 | 82306 | 132460 | 161902 | 320773 | 8476094 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance

MINOR INDUSTRY 6355
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1873 | 66 | 226 | 172 | 201 | 164 | 367 | 110 | 140 | 72 | 62 | 65 | 227 |
| 2 Total assets | 1982537951 | - | 11538 | 29526 | 73747 | 118362 | 920808 | 778870 | 2211380 | 2705528 | 4508953 | 10433031 | 1960746209 |
| 3 Cash | 12143280 | - | 2769 | 11543 | 30403 | 41729 | 192985 | 95739 | 181289 | 104959 | 173335 | 161181 | 11147347 |
| 4 Notes and accounts receivable | 86215471 | - | 756 | 2041 | 5428 | 10664 | 20636 | 12858 | 68898 | 35122 | 86270 | 32445 | 85940354 |
| 5 Less: Allowance for bad debts | 948116 | - | - | - | - | - | - | - | - | - | 18 | 23 | 948075 |
| 6 Inventories | 2139323 | - | - | - | - | - | - | *397 | - | *2500 | 12 | 636 | 2135778 |
| 7 U.S. govt. obligations, total | 145539957 | - | *430 | *916 | *2255 | 12922 | 263631 | 189959 | 700958 | 664065 | 1060304 | 2186056 | 140458461 |
| 8 Tax-exempt securities | 126393905 | - | - | - | - | *1069 | 38413 | 36919 | 133149 | 233591 | 413955 | 820336 | 124716473 |
| 9 Other current assets | 103382898 | - | 6573 | 10792 | 23687 | 26754 | 159155 | 131004 | 195221 | 155606 | 460302 | 613462 | 101600342 |
| 10 Loans to stockholders | 156868 | - | - | - | - | - | - | *2813 | - | *546 | - | - | 153509 |
| 11 Mortgage and real estate loans | 189414403 | - | - | - | *168 | *1238 | 18738 | 17256 | 120052 | 96423 | 257447 | 562258 | 188340823 |
| 12 Other investments | 1123931335 | - | *258 | 2218 | 3817 | 16173 | 181150 | 263076 | 707913 | 1251277 | 1755153 | 5138096 | 1114612203 |
| 13 Depreciable assets | 21158045 | - | - | - | *93 | *1892 | 8278 | 11000 | 26243 | 40266 | 51560 | 95100 | 20923612 |
| 14 Less: Accumulated depreciation | 5234127 | - | - | - | - | - | - | *73 | *1892 | *5856 | 2647 | 15723 | 5207937 |
| 15 Depletable assets | 333931 | - | - | - | - | - | - | - | - | - | - | - | 333931 |
| 16 Less: Accumulated depletion | 136713 | - | - | - | - | - | - | - | - | - | - | - | 136713 |
| 17 Land | 660787 | - | - | - | - | - | - | - | *77 | *690 | - | 9502 | 650518 |
| 18 Intangible assets (Amortizable) | 4674603 | - | - | - | - | - | - | - | *382 | *39 | 154 | 1927 | 4672102 |
| 19 Less: Accumulated amortization | 1846420 | - | - | - | - | - | - | - | - | *4 | - | - | 1846416 |
| 20 Other assets | 174558520 | - | 751 | 2016 | 7896 | 5921 | 37822 | 17922 | 79090 | 126303 | 253126 | 827777 | 173199896 |
| 21 Total liabilities | 1982537951 | - | 11538 | 29526 | 73747 | 118362 | 920808 | 778870 | 2211380 | 2705528 | 4508953 | 10433031 | 1960746209 |
| 22 Accounts payable | 19220460 | - | - | - | - | *56 | - | - | *4793 | *1420 | 4043 | 9838 | 19200310 |
| 23 Mort, notes, and bonds under 1 yr | 45198937 | - | - | - | - | - | - | - | - | - | 1827 | 11640 | 45185470 |
| 24 Other current liabilities | 171568346 | - | 4481 | 3603 | 5978 | 6306 | 68597 | 53341 | 149155 | 137648 | 346049 | 572803 | 170220383 |
| 25 Loans from stockholders | 6228385 | - | - | - | - | - | - | - | 840 | *672 | - | 1885 | 6224989 |
| 26 Mort, notes, bonds, 1 yr or more | 60443076 | - | - | - | - | - | - | - | *25283 | *36740 | 5689 | 65409 | 60309955 |
| 27 Other liabilities | 1410507842 | - | 10741 | 22756 | 36270 | 54608 | 438577 | 411951 | 1248974 | 1772766 | 3454733 | 7944348 | 1395112117 |
| 28 Net worth | 269370905 | - | -3685 | 3167 | 31498 | 57392 | 413634 | 313579 | 782335 | 756282 | 696612 | 1827107 | 264492985 |
| 29 Capital stock | 14025755 | - | 594 | 1856 | 9644 | 10019 | 63126 | 65060 | 119834 | 100876 | 114404 | 194112 | 13346231 |
| 30 Paid-in or capital surplus | 147903780 | - | 574 | 1611 | 2859 | 5308 | 107446 | 88862 | 181781 | 218224 | 357210 | 767087 | 146172818 |
| 31 Retained earnings, appropriated | 26521369 | - | - | *45 | *153 | 2273 | 8805 | 7435 | 38435 | 65639 | 46150 | 179219 | 26173216 |
| 32 Retained earnings-unappropriated | 86229176 | - | -4847 | -345 | 18563 | 40700 | 236311 | 152358 | 452999 | 402449 | 204093 | 697076 | 84029820 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 5309174 | - | *6 | - | *-280 | *908 | *2054 | *137 | *10713 | *30907 | 25245 | 10386 | 5229099 |
| 35 Total receipts | 493104003 | 591078 | 18814 | 43917 | 43753 | 63655 | 482599 | 355058 | 1020892 | 1102738 | 3002359 | 4067541 | 482311599 |
| 36 Business receipts | 328925234 | 376179 | 13447 | 40429 | 36413 | 52141 | 372421 | 301908 | 744079 | 787829 | 2039298 | 2954110 | 321206980 |
| 37 Interest | 99636230 | 58313 | 464 | 1013 | 2570 | 4346 | 41084 | 31699 | 115720 | 122421 | 248525 | 586854 | 98423223 |
| 38 Interest on govt. obligations | 1345497 | *256 | - | - | 2 | *51 | 667 | 986 | 3035 | 9348 | 3082 | 9290 | 1318781 |
| 39 Rents | 9863526 | 435 | - | - | - | *281 | 967 | *2942 | 3125 | 6283 | 14175 | 11846 | 9823472 |
| 40 Royalties | 55458 | - | - | - | - | *37 | - | *-0 | - | -0 | - | 15 | 55406 |
| 41 Net S-T cap gain less net LT loss | 77523 | *481 | - | *10 | *3 | *62 | *350 | *100 | 547 | *1344 | 624 | 788 | 73215 |
| 42 Net L-T cap gain less net ST loss | 1685689 | *760 | *-0 | *4 | *6 | *83 | 1930 | -399 | 3617 | 13799 | 4314 | 14684 | 1646891 |
| 43 Net gain, noncapital assets | 266030 | - | - | - | - | - | *-0 | - | *4 | 1 | 285 | 32 | 265709 |
| 44 Dividends, domestic corporations | 2456591 | *514 | *2 | *21 | *38 | 215 | 1618 | 2534 | 9324 | 17564 | 4218 | 22376 | 2398165 |
| 45 Dividends, foreign corporations | 320285 | 5 | - | - | *-0 | - | *30 | *4 | - | - | 2 | - | 320245 |
| 46 Other receipts | 48471939 | 154135 | 4901 | 2439 | 4720 | 6440 | 63532 | 15284 | 141442 | 144150 | 687837 | 467547 | 46779512 |
| 47 Total deductions | 473691441 | 525575 | 16983 | 45415 | 37651 | 54723 | 434030 | 302602 | 923729 | 967497 | 2923765 | 3883817 | 463575655 |
| 48 Cost of goods | 243535686 | - | - | - | - | - | - | *397 | - | *2561 | 12 | 636 | 161720 |
| 49 Compensation of officers | 852876 | - | *3 | - | *9 | - | *119 | *3323 | 7588 | *3141 | 2328 | 3673 | 832692 |
| 50 Salaries and wages | 11976361 | - | - | - | - | - | - | *3070 | *153 | *3902 | 7179 | 10590 | 11951468 |
| 51 Repairs | 187947 | *240 | - | - | *1 | *31 | *50 | *24 | *98 | *263 | 888 | 1421 | 184932 |
| 52 Bad debts | 1718103 | *184 | - | - | - | - | *13 | *95 | 10980 | *127 | 20310 | 1338 | 1685057 |
| 53 Rent paid on business property | 2840086 | *1991 | *9 | *7 | *26 | *42 | 1065 | 1826 | 6363 | 4765 | 5050 | 15128 | 2803815 |
| 54 Taxes paid | 6529099 | 5915 | 104 | 448 | 547 | 849 | 4708 | 5813 | 17581 | 24051 | 35957 | 62300 | 6370827 |
| 55 Interest paid | 12660719 | *3842 | *15 | *81 | 291 | *70 | 1828 | *1054 | 4553 | 10913 | 3289 | 33656 | 12601128 |
| 56 Contributions or gifts | 131785 | - | - | - | *17 | - | *1 | *16 | *2 | *546 | 44 | 130 | 131029 |
| 57 Amortization | 2922533 | 5122 | 136 | 106 | 256 | 180 | 5959 | 3832 | 20408 | 21074 | 46141 | 76600 | 2742718 |
| 58 Depreciation | 4338948 | *320 | - | - | *37 | *151 | 600 | 1161 | 2014 | 3492 | 6199 | 16693 | 4308282 |
| 59 Depletion | 2042 | - | - | - | - | *10 | - | - | - | - | - | - | 2031 |
| 60 Advertising | 882022 | *277 | - | *3 | *13 | *21 | 321 | 142 | 1174 | 781 | 3436 | 5472 | 870382 |
| 61 Pension, prof sh, stock, annuity | 2038400 | 1316 | - | - | *1 | *144 | *753 | *381 | 3373 | 3588 | 5053 | 9806 | 2013985 |
| 62 Employee benefit programs | 1395277 | *35 | *3 | - | *38 | *12 | 643 | *3926 | *1077 | *1659 | 1770 | 9403 | 1376710 |
| 63 Net loss, noncapital assets | 255832 | *559 | - | - | - | - | *27 | *21 | *10 | *5202 | 21078 | 1227 | 227708 |
| 64 Other deductions | 181423725 | 335359 | 12051 | 36973 | 24873 | 36337 | 235546 | 155399 | 546578 | 434625 | 1274393 | 1938157 | 176393432 |
| 65 Total receipts less total deducts | 19412562 | 65503 | 1831 | -1498 | 6102 | 8932 | 48569 | 52457 | 97164 | 135241 | 78594 | 183724 | 18735943 |
| 66 Constructive taxable income from related foreign corporations | 551708 | - | - | - | - | - | - | - | - | - | - | - | 551708 |
| 67 Net income (less deficit), total | 18618773 | 65247 | 1831 | -1498 | 6100 | 8881 | 47902 | 51471 | 94129 | 125893 | 75512 | 174434 | 17968869 |
| 68 Net income, total | 20121881 | 68150 | 3791 | 4459 | 7769 | 10627 | 70865 | 55011 | 111246 | 140395 | 146905 | 228812 | 19273852 |
| 69 Deficit, total | 1503109 | 2903 | 1959 | 5956 | 1669 | 1745 | 22963 | *3540 | 17117 | *14503 | 71393 | 54378 | 1304983 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 1763363 | 12864 | 3298 | 3106 | 5082 | 6071 | 41691 | 27801 | 56514 | 57979 | 44895 | 60261 | 1443799 |
| 74 Net operating loss deduction | 709980 | *4032 | 2582 | 1070 | 1053 | *319 | 4737 | *9727 | *4552 | *5221 | 15837 | 5796 | 655053 |
| 75 Dividends received deduction | 784623 | *158 | *1 | *8 | *23 | 107 | 816 | 853 | 4046 | 11647 | 1158 | 9055 | 756752 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 19407540 | 53138 | 758 | 1355 | 2704 | 4619 | 29614 | 27270 | 55555 | 83928 | 104457 | 173852 | 18870290 |
| 78 Income tax before credits, total | 5634234 | 18068 | 166 | 232 | 513 | 1156 | 10679 | 10474 | 21220 | 31158 | 35253 | 61930 | 5443387 |
| 79 Regular tax | 5514528 | 17622 | 158 | 204 | 421 | 841 | 8075 | 8997 | 18685 | 28850 | 34120 | 59714 | 5336841 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 120 | - | - | - | - | - | - | - | - | - | - | - | 120 |
| 82 Alternative minumum tax | 98554 | *390 | *8 | *28 | 92 | 313 | 2602 | 1451 | 2515 | 2233 | 1030 | 2032 | 85861 |
| 83 Environmental tax | 21773 | *56 | - | - | - | -0 | *2 | *8 | 19 | 75 | 103 | 173 | 21337 |
| 84 Foreign tax credit | 458669 | - | - | - | - | - | *-0 | - | *3 | *2 | 3 | 17 | 458643 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 1982 | - | - | - | - | - | - | - | - | - | - | - | 1982 |
| 88 General business credit | 81593 | - | - | - | - | - | - | - | - | - | 25 | 52 | 81517 |
| 89 Prior year minumum tax credit | 50191 | *3 | *31 | *2 | *19 | 55 | 60 | *181 | *174 | *1049 | 680 | 1506 | 46431 |
| 90 Income tax after credits, total | 5041799 | 18065 | 135 | 230 | 494 | 1101 | 10619 | 10293 | 21043 | 30106 | 34545 | 60354 | 4854814 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, stock companies

MINOR INDUSTRY 6352
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1749 | 66 | 221 | 172 | 196 | 159 | 350 | 110 | 127 | 69 | 56 | 53 | 169 |
| 2 Total assets | 1176493643 | - | 11075 | 29526 | 71832 | 114889 | 865158 | 778870 | 1960572 | 2605118 | 4079764 | 8195052 | 1157781786 |
| 3 Cash | 6659842 | - | 2619 | 11543 | 29692 | 41542 | 189309 | 95739 | 176009 | 104327 | 168648 | 115145 | 5725270 |
| 4 Notes and accounts receivable | 64500340 | - | 756 | 2041 | 5428 | 10664 | 20636 | 12858 | 53313 | 31298 | 85071 | 31792 | 64246482 |
| 5 Less: Allowance for bad debts | 837377 | - | - | - | - | - | - | - | - | - | 18 | 23 | 837337 |
| 6 Inventories | 1890615 | - | - | - | - | - | - | *397 | - | *2500 | 12 | 636 | 1887070 |
| 7 U.S. govt. obligations, total | 76579826 | - | *184 | *916 | *2255 | 12922 | 242327 | 189959 | 661498 | 605647 | 975893 | 1774545 | 72113681 |
| 8 Tax-exempt securities | 69100709 | - | - | - | - | *1069 | 32988 | 36919 | 127923 | 228973 | 343770 | 493632 | 67835435 |
| 9 Other current assets | 60788209 | - | 6556 | 10792 | 23277 | 26673 | 156763 | 131004 | 183123 | 150537 | 450096 | 515933 | 59133455 |
| 10 Loans to stockholders | 155383 | - | - | - | - | - | - | *2813 | - | *546 | - | - | 152024 |
| 11 Mortgage and real estate loans | 94276555 | - | - | - | *168 | *736 | 18110 | 17256 | 100297 | 96423 | 235253 | 370808 | 93437504 |
| 12 Other investments | 652056595 | - | *209 | 2218 | 3031 | 14991 | 159234 | 263076 | 578701 | 1231740 | 1544300 | 4098472 | 644160624 |
| 13 Depreciable assets | 15685342 | - | - | - | *86 | *1887 | 8253 | 11000 | 14743 | 36784 | 41858 | 69703 | 15501027 |
| 14 Less: Accumulated depreciation | 4462585 | - | - | - | - | - | - | *73 | *268 | *5856 | 2647 | 15551 | 4438191 |
| 15 Depletable assets | 333931 | - | - | - | - | - | - | - | - | - | - | - | 333931 |
| 16 Less: Accumulated depletion | 136713 | - | - | - | - | - | - | - | - | - | - | - | 136713 |
| 17 Land | 404438 | - | - | - | - | - | - | - | *77 | *690 | - | 9148 | 394523 |
| 18 Intangible assets (Amortizable) | 2415259 | - | - | - | - | - | - | - | - | *39 | 154 | 1927 | 2413139 |
| 19 Less: Accumulated amortization | 898484 | - | - | - | - | - | - | - | - | *4 | - | - | 898481 |
| 20 Other assets | 137981759 | - | 751 | 2016 | 7896 | 4406 | 37538 | 17922 | 65157 | 121473 | 237374 | 728884 | 136758342 |
| 21 Total liabilities | 1176493643 | - | 11075 | 29526 | 71832 | 114889 | 865158 | 778870 | 1960572 | 2605118 | 4079764 | 8195052 | 1157781786 |
| 22 Accounts payable | 13114257 | - | - | - | - | *56 | - | - | *4793 | *1420 | 4043 | 9802 | 13094143 |
| 23 Mort, notes, and bonds under 1 yr | 21033898 | - | - | - | - | - | - | - | - | - | 1827 | 11640 | 21020431 |
| 24 Other current liabilities | 129184808 | - | 4477 | 3603 | 5975 | 6256 | 67894 | 53341 | 141395 | 133590 | 319979 | 404735 | 128043564 |
| 25 Loans from stockholders | 6119930 | - | - | - | - | - | - | - | 840 | *672 | - | 1885 | 6116534 |
| 26 Mort, notes, bonds, 1 yr or more | 50475034 | - | - | - | - | - | - | - | *941 | *36740 | 5689 | 64414 | 50367249 |
| 27 Other liabilities | 760363335 | - | 10616 | 22756 | 35479 | 52649 | 397889 | 411951 | 1074229 | 1694361 | 3122461 | 6159749 | 747381195 |
| 28 Net worth | 196202381 | - | -4018 | 3167 | 30378 | 55929 | 399375 | 313579 | 738376 | 738335 | 625765 | 1542826 | 191758670 |
| 29 Capital stock | 12575702 | - | 594 | 1856 | 9644 | 10019 | 63126 | 65060 | 119791 | 100876 | 114404 | 192178 | 11898154 |
| 30 Paid-in or capital surplus | 118646718 | - | 574 | 1611 | 2859 | 5308 | 103520 | 88862 | 181663 | 218224 | 357210 | 721800 | 116965087 |
| 31 Retained earnings, appropriated | 9589988 | - | - | *45 | *153 | 1039 | 8632 | 7435 | 31265 | 52009 | 41320 | 139927 | 9308163 |
| 32 Retained earnings-unappropriated | 60690278 | - | -5180 | -345 | 17442 | 40471 | 226151 | 152358 | 416370 | 398133 | 138076 | 499307 | 58807495 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 5300304 | - | *6 | - | *-280 | *908 | *2054 | *137 | *10713 | *30907 | 25245 | 10386 | 5220229 |
| 35 Total receipts | 294742487 | 591078 | 18685 | 43917 | 43488 | 62572 | 475024 | 355058 | 863525 | 1077655 | 2837290 | 3191680 | 285182514 |
| 36 Business receipts | 199875716 | 376179 | 13333 | 40429 | 36237 | 51227 | 369576 | 301908 | 707751 | 770930 | 1908149 | 2251919 | 193048077 |
| 37 Interest | 55013141 | 58313 | 449 | 1013 | 2500 | 4219 | 37698 | 31699 | 99897 | 116851 | 220209 | 441473 | 53998820 |
| 38 Interest on govt. obligations | 977434 | *256 | - | - | 2 | *12 | 643 | 986 | 3014 | 9325 | 2876 | 6631 | 953689 |
| 39 Rents | 3344661 | 435 | - | - | - | *281 | 967 | *2942 | 1314 | 6255 | 13711 | 8729 | 3310028 |
| 40 Royalties | 38062 | - | - | - | - | *37 | - | *-0 | - | -0 | - | 15 | 38010 |
| 41 Net S-T cap gain less net LT loss | 107344 | *481 | - | *10 | *3 | *62 | *350 | *100 | *485 | *1339 | 623 | 782 | 103109 |
| 42 Net L-T cap gain less net ST loss | 1208074 | *760 | *-0 | *4 | *6 | *82 | 1672 | -399 | 2794 | 11299 | 3156 | 9412 | 1179288 |
| 43 Net gain, noncapital assets | 170846 | - | - | - | - | - | *-0 | - | *4 | 1 | 285 | 8 | 170548 |
| 44 Dividends, domestic corporations | 1222940 | *514 | *2 | *21 | *20 | 215 | 1484 | 2534 | 8661 | 17520 | 3912 | 20194 | 1167862 |
| 45 Dividends, foreign corporations | 306636 | 5 | - | - | *-0 | - | *30 | *4 | - | - | 2 | - | 306596 |
| 46 Other receipts | 32477632 | 154135 | 4901 | 2439 | 4720 | 6437 | 62604 | 15284 | 39607 | 144135 | 684368 | 452515 | 30906485 |
| 47 Total deductions | 279644245 | 525575 | 16826 | 45415 | 37391 | 53851 | 425629 | 302602 | 766665 | 944104 | 2769939 | 3032547 | 270723701 |
| 48 Cost of goods | 139878702 | - | - | - | - | - | - | *397 | - | *2561 | 12 | 636 | 140739 |
| 49 Compensation of officers | 498641 | - | - | - | - | - | *119 | *3323 | 7285 | *3141 | 2328 | 2181 | 480264 |
| 50 Salaries and wages | 8783796 | - | - | - | - | - | - | *3070 | *153 | *3902 | 7179 | 10535 | 8758958 |
| 51 Repairs | 130200 | *240 | - | - | - | *31 | *50 | *24 | *45 | *263 | 888 | 1154 | 127504 |
| 52 Bad debts | 1389416 | *184 | - | - | - | - | *13 | *95 | *340 | *127 | 20248 | 1178 | 1367232 |
| 53 Rent paid on business property | 1708667 | *1991 | *9 | *7 | *21 | *31 | 842 | 1826 | 5307 | 4552 | 4162 | 10433 | 1679484 |
| 54 Taxes paid | 3941927 | 5915 | 96 | 448 | 545 | 826 | 4461 | 5813 | 16027 | 22932 | 31476 | 44768 | 3808621 |
| 55 Interest paid | 7729867 | *3842 | *14 | *81 | 291 | *70 | 1109 | *1054 | 1382 | 10913 | 3284 | 31262 | 7676564 |
| 56 Contributions or gifts | 83050 | - | - | - | *17 | - | *1 | *16 | *2 | *546 | 27 | 118 | 82323 |
| 57 Amortization | 1765151 | 5122 | 136 | 106 | 249 | 120 | 5634 | 3832 | 17956 | 20293 | 43954 | 58675 | 1609073 |
| 58 Depreciation | 2355028 | *320 | - | - | *36 | *136 | 579 | 1161 | 1593 | 3250 | 5403 | 11103 | 2331447 |
| 59 Depletion | 1513 | - | - | - | - | *10 | - | - | - | - | - | - | 1502 |
| 60 Advertising | 553958 | *277 | - | *3 | *12 | *18 | 321 | 142 | 1136 | 759 | 3325 | 4995 | 542970 |
| 61 Pension, prof sh, stock, annuity | 970627 | 1316 | - | - | - | *133 | *468 | *381 | 2868 | 3268 | 3710 | 6832 | 951652 |
| 62 Employee benefit programs | 712379 | *35 | *3 | - | *38 | *12 | 612 | *3926 | *1061 | *1659 | 1638 | 6150 | 697244 |
| 63 Net loss, noncapital assets | 233528 | *559 | - | - | - | - | *27 | *21 | *3 | *5051 | 20985 | 1210 | 205671 |
| 64 Other deductions | 108907795 | 335359 | 11980 | 36973 | 24740 | 35807 | 231315 | 155399 | 430672 | 422919 | 1220683 | 1572181 | 104429766 |
| 65 Total receipts less total deducts | 15098242 | 65503 | 1859 | -1498 | 6096 | 8721 | 49394 | 52457 | 96860 | 133552 | 67351 | 159133 | 14458813 |
| 66 Constructive taxable income from related foreign corporations | 530598 | - | - | - | - | - | - | - | - | - | - | - | 530598 |
| 67 Net income (less deficit), total | 14651405 | 65247 | 1859 | -1498 | 6095 | 8709 | 48752 | 51471 | 93846 | 124226 | 64475 | 152502 | 14035721 |
| 68 Net income, total | 15729641 | 68150 | 3791 | 4459 | 7755 | 10454 | 70689 | 55011 | 109965 | 138729 | 135868 | 186172 | 14938600 |
| 69 Deficit, total | 1078236 | 2903 | 1932 | 5956 | 1660 | 1745 | 21937 | *3540 | 16119 | *14503 | 71393 | 33671 | 902879 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 1315739 | 12864 | 3298 | 3106 | 5061 | 5946 | 41516 | 27801 | 55418 | 56995 | 38236 | 45313 | 1020185 |
| 74 Net operating loss deduction | 533012 | *4032 | 2582 | 1070 | 1053 | *266 | 4737 | *9727 | *4369 | *5221 | 15837 | 5796 | 478322 |
| 75 Dividends received deduction | 545628 | *158 | *1 | *8 | *11 | 107 | 746 | 853 | 3861 | 11632 | 1065 | 8127 | 519058 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 15053676 | 53138 | 758 | 1355 | 2699 | 4572 | 29544 | 27270 | 55069 | 83246 | 100079 | 145828 | 14550118 |
| 78 Income tax before credits, total | 4071639 | 18068 | 166 | 232 | 512 | 1148 | 10669 | 10474 | 21064 | 30931 | 33372 | 52048 | 3892956 |
| 79 Regular tax | 3992955 | 17622 | 158 | 204 | 420 | 834 | 8064 | 8997 | 18577 | 28642 | 32619 | 50187 | 3826630 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 120 | - | - | - | - | - | - | - | - | - | - | - | 120 |
| 82 Alternative minumum tax | 62245 | *390 | *8 | *28 | 92 | 313 | 2602 | 1451 | 2467 | 2214 | 651 | 1706 | 50324 |
| 83 Environmental tax | 15259 | *56 | - | - | - | -0 | *2 | *8 | 19 | 75 | 103 | 144 | 14851 |
| 84 Foreign tax credit | 374367 | - | - | - | - | - | *-0 | - | *3 | *2 | 3 | 17 | 374341 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 1596 | - | - | - | - | - | - | - | - | - | - | - | 1596 |
| 88 General business credit | 38548 | - | - | - | - | - | - | - | - | - | 25 | 44 | 38479 |
| 89 Prior year minumum tax credit | 48095 | *3 | *31 | *2 | *19 | 52 | 60 | *181 | *174 | *1049 | 680 | 1506 | 44338 |
| 90 Income tax after credits, total | 3609033 | 18065 | 135 | 230 | 493 | 1096 | 10609 | 10293 | 20887 | 29879 | 32664 | 50480 | 3434202 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, mutual companies

MINOR INDUSTRY 6353
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 124 | - | *5 | ** | *5 | *5 | *17 | ** | *12 | *3 | 6 | 12 | 58 |
| 2 Total assets | 806044307 | - | *463 | ** | *1915 | *3472 | *55650 | ** | *250807 | *100410 | 429189 | 2237979 | 802964422 |
| 3 Cash | 5483438 | - | *151 | ** | *711 | *188 | *3676 | ** | *5281 | *632 | 4687 | 46036 | 5422077 |
| 4 Notes and accounts receivable | 21715132 | - | - | - | - | - | - | - | *15584 | 3824 | 1199 | 653 | 21693872 |
| 5 Less: Allowance for bad debts | 110738 | - | - | - | - | - | - | - | - | - | - | - | 110738 |
| 6 Inventories | 248708 | - | - | - | - | - | - | - | - | - | - | - | 248708 |
| 7 U.S. govt. obligations, total | 68960132 | - | *246 | ** | - | - | *21304 | ** | *39460 | *58418 | 84412 | 411511 | 68344780 |
| 8 Tax-exempt securities | 57293196 | - | - | - | - | - | *5425 | ** | *5226 | *4617 | 70185 | 326704 | 56881038 |
| 9 Other current assets | 42594689 | - | *17 | ** | *410 | *82 | *2392 | ** | *12098 | *5069 | 10206 | 97529 | 42466887 |
| 10 Loans to stockholders | 1485 | - | - | - | - | - | - | - | - | - | - | - | 1485 |
| 11 Mortgage and real estate loans | 95137848 | - | - | - | - | *502 | *628 | - | *19755 | - | 22194 | 191451 | 94903318 |
| 12 Other investments | 471874740 | - | *49 | - | *787 | *1182 | *21917 | ** | *129212 | *19537 | 210853 | 1039624 | 470451580 |
| 13 Depreciable assets | 5472703 | - | - | - | *7 | *5 | *24 | ** | *11500 | *3483 | 9702 | 25397 | 5422585 |
| 14 Less: Accumulated depreciation | 771542 | - | - | - | - | - | - | - | *1624 | - | - | 172 | 769746 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 256349 | - | - | - | - | - | - | - | - | - | - | 354 | 255995 |
| 18 Intangible assets (Amortizable) | 2259344 | - | - | - | - | - | - | - | *382 | - | - | - | 2258962 |
| 19 Less: Accumulated amortization | 947935 | - | - | - | - | - | - | - | - | - | - | - | 947935 |
| 20 Other assets | 36576761 | - | *-0 | ** | - | *1515 | *284 | ** | *13933 | *4830 | 15752 | 98894 | 36441554 |
| 21 Total liabilities | 806044307 | - | *463 | ** | *1915 | *3472 | *55650 | ** | *250807 | *100410 | 429189 | 2237979 | 802964422 |
| 22 Accounts payable | 6106203 | - | - | - | - | - | - | - | - | - | - | 36 | 6106167 |
| 23 Mort, notes, and bonds under 1 yr | 24165039 | - | - | - | - | - | - | - | - | - | - | - | 24165039 |
| 24 Other current liabilities | 42383538 | - | *5 | ** | *3 | *50 | *703 | ** | *7760 | *4058 | 26070 | 168068 | 42176819 |
| 25 Loans from stockholders | 108455 | - | - | - | - | - | - | - | - | - | - | - | 108455 |
| 26 Mort, notes, bonds, 1 yr or more | 9968042 | - | - | - | - | - | - | - | *24342 | - | - | 995 | 9942706 |
| 27 Other liabilities | 650144506 | - | *125 | ** | *791 | *1959 | *40688 | ** | *174746 | *78405 | 332272 | 1784600 | 647730922 |
| 28 Net worth | 73168524 | - | *333 | ** | *1120 | *1463 | *14259 | ** | *43960 | *17947 | 70847 | 284281 | 72734315 |
| 29 Capital stock | 1450053 | - | - | - | - | - | - | - | *43 | - | - | 1934 | 1448076 |
| 30 Paid-in or capital surplus | 29257062 | - | - | - | - | - | *3926 | ** | *118 | - | - | 45287 | 29207731 |
| 31 Retained earnings, appropriated | 16931381 | - | - | - | - | *1234 | *173 | ** | *7170 | *13630 | 4830 | 39291 | 16865053 |
| 32 Retained earnings-unappropriated | 25538898 | - | *333 | ** | *1120 | *229 | *10160 | ** | *36629 | *4316 | 66017 | 197769 | 25222324 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 8870 | - | - | - | - | - | - | - | - | - | - | - | 8870 |
| 35 Total receipts | 198361516 | - | *129 | ** | *265 | *1083 | *7575 | ** | *157367 | *25083 | 165069 | 875861 | 197129085 |
| 36 Business receipts | 129049518 | - | *114 | ** | *176 | *914 | *2845 | ** | *36328 | *16898 | 131149 | 702191 | 128158902 |
| 37 Interest | 44623090 | - | *15 | ** | *71 | *126 | *3386 | ** | *15823 | *5570 | 28316 | 145381 | 44424402 |
| 38 Interest on govt. obligations | 368062 | - | - | - | - | *39 | *24 | ** | *21 | *23 | 205 | 2658 | 365092 |
| 39 Rents | 6518865 | - | - | - | - | - | - | - | *1811 | 28 | 465 | 3117 | 6513444 |
| 40 Royalties | 17396 | - | - | - | - | - | - | - | - | - | - | - | 17396 |
| 41 Net S-T cap gain less net LT loss | -29821 | - | - | - | - | - | - | - | *62 | *5 | -0 | 6 | -29894 |
| 42 Net L-T cap gain less net ST loss | 477615 | - | - | - | - | *1 | *258 | ** | *823 | *2500 | 1158 | 5271 | 467604 |
| 43 Net gain, noncapital assets | 95185 | - | - | - | - | - | - | - | - | - | - | 24 | 95161 |
| 44 Dividends, domestic corporations | 1233651 | - | - | - | *18 | - | *134 | - | *664 | *44 | 306 | 2181 | 1230303 |
| 45 Dividends, foreign corporations | 13649 | - | - | - | - | - | - | - | - | - | - | - | 13649 |
| 46 Other receipts | 15994307 | - | - | - | - | *3 | *927 | ** | *101835 | *15 | 3469 | 15032 | 15873026 |
| 47 Total deductions | 194047196 | - | *157 | ** | *260 | *871 | *8401 | ** | *157063 | *23393 | 153826 | 851270 | 192851955 |
| 48 Cost of goods | 103656984 | - | - | - | - | - | - | - | - | - | - | - | 20981 |
| 49 Compensation of officers | 354234 | - | *3 | - | *9 | - | - | - | *302 | - | - | 1493 | 352428 |
| 50 Salaries and wages | 3192565 | - | - | - | - | - | - | - | - | - | - | 55 | 3192511 |
| 51 Repairs | 57747 | - | - | - | *1 | - | - | - | *52 | - | - | 267 | 57428 |
| 52 Bad debts | 328687 | - | - | - | - | - | - | - | *10640 | - | 62 | 160 | 317825 |
| 53 Rent paid on business property | 1131420 | - | - | - | *4 | *11 | *223 | ** | *1057 | *213 | 888 | 4694 | 1124330 |
| 54 Taxes paid | 2587172 | - | *8 | ** | *3 | *23 | *247 | ** | *1554 | *1119 | 4481 | 17532 | 2562206 |
| 55 Interest paid | 4930852 | - | *1 | ** | - | - | *719 | ** | *3171 | - | 4 | 2393 | 4924564 |
| 56 Contributions or gifts | 48734 | - | - | - | - | - | - | - | - | - | 16 | 12 | 48706 |
| 57 Amortization | 1157381 | - | - | - | *7 | *59 | *324 | ** | *2452 | *782 | 2187 | 17925 | 1133645 |
| 58 Depreciation | 1983920 | - | - | - | *1 | *15 | *21 | ** | *421 | *242 | 796 | 5590 | 1976835 |
| 59 Depletion | 529 | - | - | - | - | - | - | - | - | - | - | - | 529 |
| 60 Advertising | 328065 | - | - | - | *-0 | *2 | - | - | *38 | *22 | 112 | 477 | 327412 |
| 61 Pension, prof sh, stock, annuity | 1067773 | - | - | - | *1 | *11 | *285 | ** | *505 | *320 | 1343 | 2974 | 1062333 |
| 62 Employee benefit programs | 682898 | - | - | - | - | - | *31 | - | *16 | - | 132 | 3253 | 679466 |
| 63 Net loss, noncapital assets | 22304 | - | - | - | - | - | - | - | *7 | 150 | 93 | 17 | 22037 |
| 64 Other deductions | 72515930 | - | *71 | ** | *133 | *530 | *4231 | ** | *115905 | *11706 | 53710 | 365976 | 71963666 |
| 65 Total receipts less total deducts | 4314320 | - | *-27 | ** | *5 | *211 | *-826 | ** | *304 | *1690 | 11242 | 24591 | 4277130 |
| 66 Constructive taxable income from related foreign corporations | 21110 | - | - | - | - | - | - | - | - | - | - | - | 21110 |
| 67 Net income (less deficit), total | 3967367 | - | *-27 | ** | *5 | *172 | *-850 | ** | *283 | *1667 | 11037 | 21933 | 3933148 |
| 68 Net income, total | 4392240 | - | - | - | *14 | *172 | *176 | - | *1282 | *1667 | 11037 | 42640 | 4335253 |
| 69 Deficit, total | 424873 | - | *27 | ** | *9 | - | *1026 | ** | *998 | - | - | 20707 | 402104 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 447624 | - | - | - | *21 | *125 | *175 | - | *1097 | *984 | 6659 | 14948 | 423614 |
| 74 Net operating loss deduction | 176968 | - | - | - | - | *53 | - | - | *183 | - | - | - | 176732 |
| 75 Dividends received deduction | 238996 | - | - | - | *12 | - | *70 | - | *185 | *15 | 93 | 928 | 237693 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4353864 | - | - | - | *6 | *48 | *70 | - | *486 | *682 | 4378 | 28023 | 4320172 |
| 78 Income tax before credits, total | 1562595 | - | - | - | *1 | *7 | *11 | - | *156 | *227 | 1881 | 9882 | 1550430 |
| 79 Regular tax | 1521573 | - | - | - | *1 | *7 | *11 | - | *108 | *208 | 1501 | 9527 | 1510210 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 36309 | - | - | - | - | - | *-0 | - | *48 | 19 | 379 | 326 | 35537 |
| 83 Environmental tax | 6515 | - | - | - | - | - | - | - | - | - | -0 | 29 | 6486 |
| 84 Foreign tax credit | 84302 | - | - | - | - | - | - | - | - | - | - | -0 | 84302 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 386 | - | - | - | - | - | - | - | - | - | - | - | 386 |
| 88 General business credit | 43045 | - | - | - | - | - | - | - | - | - | - | 7 | 43038 |
| 89 Prior year minumum tax credit | *2096 | - | - | - | - | *3 | - | - | - | - | - | - | 2093 |
| 90 Income tax after credits, total | 1432766 | - | - | - | *1 | *4 | *11 | - | *156 | *227 | 1881 | 9874 | 1420612 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Mutual property and casualty insurance companies

MINOR INDUSTRY 6356
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1618 | *23 | 58 | *21 | 48 | 152 | 616 | 176 | 170 | 89 | 76 | 84 | 106 |
| 2 Total assets | 351766048 | - | 2226 | *4072 | 18141 | 115579 | 1373895 | 1278530 | 2756345 | 3098329 | 5241891 | 12768820 | 325108221 |
| 3 Cash | 4571682 | - | *1436 | *2452 | 7995 | 51258 | 349705 | 214800 | 429442 | 226506 | 221672 | 366013 | 2700403 |
| 4 Notes and accounts receivable | 24081005 | - | *27 | *349 | *2844 | 5258 | 60806 | 74157 | 243234 | 227152 | 346346 | 816903 | 22303930 |
| 5 Less: Allowance for bad debts | 107090 | - | *-0 | - | - | - | *161 | - | *2708 | *18108 | 4734 | 2290 | 79088 |
| 6 Inventories | 14111 | - | - | - | - | - | *3 | - | - | *8 | - | 1834 | 12266 |
| 7 U.S. govt. obligations, total | 41086971 | - | - | - | *2708 | 17490 | 335480 | 286718 | 791041 | 709373 | 1661355 | 3512728 | 33770080 |
| 8 Tax-exempt securities | 36639927 | - | *12 | - | *16 | *2011 | 98855 | 123693 | 329873 | 301363 | 601671 | 1708519 | 33473914 |
| 9 Other current assets | 112979957 | - | *482 | *67 | 1776 | 6769 | 115179 | 237700 | 408989 | 917396 | 1228008 | 2922368 | 107141223 |
| 10 Loans to stockholders | *1101325 | - | - | - | - | - | - | - | - | *28 | 63 | 5 | 1101229 |
| 11 Mortgage and real estate loans | 15096384 | - | *-0 | - | - | *18 | *1002 | *3432 | *11622 | *29922 | 3483 | 33036 | 15013868 |
| 12 Other investments | 99520836 | - | *172 | *1008 | *1592 | 24939 | 359770 | 277565 | 431944 | 581942 | 905248 | 2497724 | 94438932 |
| 13 Depreciable assets | 7584825 | - | *91 | *1 | *1015 | 6441 | 45933 | 25792 | 50268 | 47286 | 127051 | 449739 | 6831208 |
| 14 Less: Accumulated depreciation | 971222 | - | - | - | *293 | 3049 | 21727 | 10617 | 12576 | 14769 | 26000 | 119080 | 763111 |
| 15 Depletable assets | 24926 | - | - | - | - | - | - | - | - | - | - | - | 24926 |
| 16 Less: Accumulated depletion | 6191 | - | - | - | - | - | - | - | - | - | - | - | 6191 |
| 17 Land | 320772 | - | *3 | - | *3 | 669 | 2773 | *1071 | *1966 | *5118 | 3568 | 20442 | 285160 |
| 18 Intangible assets (Amortizable) | 323827 | - | *32 | - | *309 | *2372 | 870 | *12365 | *1240 | *556 | 2452 | 24269 | 279362 |
| 19 Less: Accumulated amortization | 180440 | - | *-0 | - | *53 | *146 | 429 | *537 | *458 | *230 | 1945 | 7714 | 168928 |
| 20 Other assets | 9684442 | - | *-29 | *195 | *232 | 1549 | 25836 | 32390 | 72468 | 84785 | 173653 | 544326 | 8749037 |
| 21 Total liabilities | 351766048 | - | 2226 | *4072 | 18141 | 115579 | 1373895 | 1278530 | 2756345 | 3098329 | 5241891 | 12768820 | 325108221 |
| 22 Accounts payable | 6764349 | - | *3770 | *324 | 2355 | 4820 | 40815 | 33550 | 56296 | 40794 | 74128 | 264898 | 6242599 |
| 23 Mort, notes, and bonds under 1 yr | 2844383 | - | *18185 | - | *63 | *525 | *6423 | *8191 | *3466 | *2022 | 18588 | 96978 | 2689942 |
| 24 Other current liabilities | 167120871 | - | *29682 | *1600 | 8520 | 45549 | 553621 | 696620 | 1694606 | 2070639 | 3354105 | 8809812 | 149856116 |
| 25 Loans from stockholders | 281173 | - | *115 | - | - | - | *1575 | *717 | - | - | 2226 | 3420 | 273120 |
| 26 Mort, notes, bonds, 1 yr or more | 5868413 | - | - | - | *86 | *5039 | *1702 | *1222 | *1733 | *2730 | 26469 | 51722 | 5777711 |
| 27 Other liabilities | 82463028 | - | *1544 | *447 | *22 | 4395 | 50646 | 145565 | 219302 | 117365 | 452126 | 1182587 | 80289030 |
| 28 Net worth | 86423830 | - | -51070 | *1700 | 7095 | 55252 | 719112 | 392664 | 780942 | 864779 | 1314249 | 2359403 | 79979703 |
| 29 Capital stock | 1050721 | - | - | *74 | - | - | *3798 | *-0 | *8479 | *247 | 9776 | 155694 | 872653 |
| 30 Paid-in or capital surplus | 17254967 | - | *1016 | *931 | *3155 | *6505 | 62677 | 173404 | 161594 | *139346 | 137725 | 2112895 | 14455720 |
| 31 Retained earnings, appropriated | 12852082 | - | *3 | *450 | - | - | *10260 | *6997 | *27656 | *121624 | 31192 | 63228 | 12590671 |
| 32 Retained earnings-unappropriated | 55287391 | - | -52089 | *246 | 3940 | 48747 | 642377 | 212262 | 583214 | 603561 | 1156172 | 27586 | 52061374 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 21331 | - | - | - | - | - | - | - | - | - | 20617 | - | 714 |
| 35 Total receipts | 152809932 | *39010 | 72876 | *482 | 8412 | 53930 | 594743 | 757759 | 1740157 | 1664035 | 2718201 | 7295798 | 137864530 |
| 36 Business receipts | 129560077 | *36621 | *36032 | *332 | *5878 | 45064 | 517005 | 688251 | 1526556 | 1460257 | 2402715 | 6326978 | 116514388 |
| 37 Interest | 14100625 | *911 | *293 | *97 | 490 | 3300 | 45413 | 43044 | 86416 | 112462 | 179935 | 468817 | 13159447 |
| 38 Interest on govt. obligations | 2644093 | *136 | - | - | *1 | 168 | 5781 | 8470 | 16768 | 22549 | 38378 | 99828 | 2452013 |
| 39 Rents | 546544 | - | - | - | *56 | *48 | 1235 | *986 | 2545 | *1697 | 6188 | 17825 | 515963 |
| 40 Royalties | 100 | - | - | - | - | - | - | *1 | - | - | - | 14 | 85 |
| 41 Net S-T cap gain less net LT loss | 33712 | - | - | - | - | - | 140 | *45 | *225 | *1388 | 1808 | 2834 | 27272 |
| 42 Net L-T cap gain less net ST loss | 809682 | *537 | *12 | *2 | *-0 | *25 | 2021 | 1519 | 8719 | *5504 | 19433 | 78235 | 693675 |
| 43 Net gain, noncapital assets | 8852 | *497 | - | - | - | - | *20 | *4 | *166 | *50 | 537 | 1899 | 5680 |
| 44 Dividends, domestic corporations | 999887 | *24 | *3 | - | *27 | 259 | 3876 | 2634 | 6327 | 9710 | 13354 | 34882 | 928792 |
| 45 Dividends, foreign corporations | 26557 | - | - | - | - | - | *40 | *18 | *7 | - | 271 | 1359 | 24862 |
| 46 Other receipts | 4079804 | *285 | *36536 | *51 | *1959 | 5066 | 19212 | 12789 | 92426 | 50417 | 55582 | 263127 | 3542352 |
| 47 Total deductions | 147434419 | *38865 | 75622 | *644 | 8780 | 56715 | 554622 | 750290 | 1665694 | 1587024 | 2541593 | 7100186 | 133054385 |
| 48 Cost of goods | 102372377 | - | - | - | - | - | - | - | - | - | - | 1837 | 12337 |
| 49 Compensation of officers | 371610 | *943 | - | - | *128 | 1874 | 7703 | 6888 | 16312 | 13631 | 19913 | 48511 | 255706 |
| 50 Salaries and wages | 14544896 | *7088 | *484 | *81 | *2797 | 8876 | 66655 | 84272 | 236835 | 142728 | 368485 | 1006481 | 12620112 |
| 51 Repairs | 36523 | *15 | *19 | - | *30 | 75 | 446 | *621 | *165 | *103 | 835 | 1022 | 33193 |
| 52 Bad debts | 212819 | *6 | - | - | - | - | *295 | *1440 | 5881 | *6436 | 5585 | 11486 | 181689 |
| 53 Rent paid on business property | 825122 | *7 | - | *24 | *128 | *61 | 2057 | 4752 | 7913 | 5736 | 11521 | 42158 | 750766 |
| 54 Taxes paid | 3656510 | *969 | *660 | *13 | *179 | 1208 | 10197 | 26692 | 48449 | 24274 | 81161 | 171380 | 3291329 |
| 55 Interest paid | 849965 | *32 | *342 | - | *10 | *321 | 749 | 1050 | 2580 | *746 | 7925 | 9161 | 827049 |
| 56 Contributions or gifts | 121333 | - | *1 | - | - | *7 | 116 | *45 | 403 | *41 | 855 | 1454 | 118410 |
| 57 Amortization | 274204 | - | *2 | - | *51 | *109 | 164 | *1504 | 1009 | 437 | 1372 | 9545 | 260011 |
| 58 Depreciation | 1022351 | *169 | *12 | - | *33 | 284 | 2370 | 3502 | 5172 | 6591 | 14640 | 44880 | 944697 |
| 59 Depletion | 3756 | - | - | - | - | - | - | - | - | - | - | -0 | 3755 |
| 60 Advertising | 278171 | *190 | *-0 | *-0 | *134 | 239 | 1931 | 984 | 4837 | 1404 | 5818 | 15992 | 246643 |
| 61 Pension, prof sh, stock, annuity | 266406 | - | - | - | *2 | *9 | 925 | 1085 | 2630 | *3510 | 4299 | 14682 | 239264 |
| 62 Employee benefit programs | 1573534 | - | *465 | - | *38 | 222 | 5574 | 6210 | 10029 | 11159 | 23086 | 83022 | 1433729 |
| 63 Net loss, noncapital assets | 15513 | - | - | - | - | - | *7 | *130 | *82 | *176 | 921 | 1006 | 13190 |
| 64 Other deductions | 21009327 | *3388 | 4479 | *428 | 2137 | 14815 | 132895 | 200544 | 292716 | 484604 | 403485 | 946561 | 18523274 |
| 65 Total receipts less total deducts | 5375514 | *145 | -2746 | *-161 | -369 | -2785 | 40121 | 7469 | 74463 | 77012 | 176608 | 195612 | 4810145 |
| 66 Constructive taxable income from related foreign corporations | 3488 | - | - | - | - | - | - | - | - | - | 1 | 193 | 3294 |
| 67 Net income (less deficit), total | 2734909 | *9 | -2746 | *-161 | -370 | -2953 | 34339 | -1001 | 57695 | 54462 | 138230 | 95977 | 2361426 |
| 68 Net income, total | 4346443 | *851 | *39 | *195 | *542 | 3349 | 53215 | 48711 | 103961 | 121087 | 175860 | 377493 | 3461140 |
| 69 Deficit, total | 1611534 | *842 | *2785 | *356 | *912 | 6302 | 18876 | 49712 | 46265 | 66625 | 37629 | 281515 | 1099714 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 1360156 | *17 | *17 | *152 | *148 | 276 | 8843 | 11354 | 16351 | 17342 | 23618 | 148490 | 1133547 |
| 74 Net operating loss deduction | 736413 | - | *15 | *152 | *129 | *112 | 6110 | *9566 | *11926 | *10610 | 14662 | 122207 | 560924 |
| 75 Dividends received deduction | 618391 | *17 | *2 | - | *19 | 165 | 2733 | 1787 | 4425 | 6733 | 8916 | 24800 | 568795 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3703657 | *851 | *22 | *42 | *395 | 3124 | 44993 | 37595 | 89866 | 105529 | 154881 | 239498 | 3026860 |
| 78 Income tax before credits, total | 1406922 | *278 | *3 | *6 | *60 | 549 | 13112 | 13121 | 30749 | 35976 | 54322 | 88059 | 1170687 |
| 79 Regular tax | 1282958 | *278 | *3 | *6 | *60 | 530 | 11947 | 12494 | 30352 | 35676 | 51839 | 82055 | 1057716 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 117475 | - | - | - | - | *19 | 1186 | *626 | *386 | *231 | 2363 | 5712 | 106952 |
| 83 Environmental tax | 6511 | - | - | - | - | - | - | - | *11 | *69 | 120 | 292 | 6019 |
| 84 Foreign tax credit | 25583 | - | - | - | - | - | *1 | - | *1 | *5 | 17 | 47 | 25511 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 2567 | - | - | - | - | - | - | - | - | - | - | - | 2567 |
| 88 General business credit | 6483 | - | - | - | - | - | - | - | *16 | - | 1 | 115 | 6351 |
| 89 Prior year minumum tax credit | 67017 | - | - | - | - | *20 | 284 | *10 | *136 | - | 428 | 4416 | 61723 |
| 90 Income tax after credits, total | 1305272 | *278 | *3 | *6 | *60 | 529 | 12827 | 13111 | 30595 | 35971 | 53876 | 83480 | 1074535 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Stock property and casualty insurance companies and other insurance companies

MINOR INDUSTRY 6359
RETURNS WITH AND WITHOUT NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 3635 | 473 | 1217 | 53 | 127 | 255 | 561 | 172 | 218 | 160 | 88 | 115 | 196 |
| 2 | Total assets | 612424924 | - | 32766 | 9520 | 40966 | 203626 | 1443265 | 1193320 | 3355528 | 5711085 | 6295205 | 18817972 | 575321671 |
| 3 | Cash | 10893182 | - | 13814 | 4792 | 26656 | 77474 | 464394 | 167249 | 546765 | 516178 | 542135 | 676992 | 7856732 |
| 4 | Notes and accounts receivable | 41037516 | - | *79 | *1 | *1629 | 33508 | 98256 | 117032 | 399120 | 350105 | 522580 | 1433094 | 38082112 |
| 5 | Less: Allowance for bad debts | 312107 | - | - | - | - | - | *27 | *218 | 8472 | 5347 | 4430 | 11031 | 282583 |
| 6 | Inventories | 485060 | - | - | - | 108 | - | *73 | - | *863 | *15595 | 246 | 2883 | 465291 |
| 7 | U.S. govt. obligations, total | 81011507 | - | - | *815 | *1397 | *10315 | 233725 | 204531 | 478371 | 1071131 | 1287800 | 4211110 | 73512312 |
| 8 | Tax-exempt securities | 76149783 | - | *6715 | - | - | *280 | 28951 | 63556 | 174570 | 285882 | 609436 | 2407670 | 72572724 |
| 9 | Other current assets | 130276790 | - | 6172 | 2119 | 6270 | 17865 | 147089 | 245111 | 766075 | 1621797 | 1263447 | 4090309 | 122110535 |
| 10 | Loans to stockholders | 1098903 | - | - | *354 | - | *12705 | *9729 | *94 | *149 | *2937 | 1879 | 2153 | 1068902 |
| 11 | Mortgage and real estate loans | 5655508 | - | - | - | - | - | *9805 | *8573 | *29193 | *20132 | 52321 | 37404 | 5498081 |
| 12 | Other investments | 215507108 | - | *1528 | *677 | 4570 | 15783 | 287673 | 249173 | 692669 | 1273201 | 1334651 | 4301501 | 207345681 |
| 13 | Depreciable assets | 24856067 | - | *3113 | *611 | *2067 | *30135 | 64675 | 69204 | 173400 | 245307 | 260986 | 743738 | 23262831 |
| 14 | Less: Accumulated depreciation | 5544736 | - | *3072 | *464 | *1865 | *7432 | 11618 | 20504 | 78597 | 66978 | 81733 | 293700 | 4978773 |
| 15 | Depletable assets | 30581 | - | - | - | - | - | - | - | - | - | 26 | - | 30555 |
| 16 | Less: Accumulated depletion | 12795 | - | - | - | - | - | - | - | - | - | -0 | - | 12795 |
| 17 | Land | 1293859 | - | - | - | - | *652 | *13928 | *891 | *7161 | 42861 | 19487 | 36883 | 1171996 |
| 18 | Intangible assets (Amortizable) | 2584430 | - | *2079 | *49 | *11 | *2489 | 4878 | *15038 | 47481 | 65352 | 68908 | 161018 | 2217127 |
| 19 | Less: Accumulated amortization | 597219 | - | *717 | *12 | *4 | *119 | 1801 | *2530 | 11144 | 17155 | 16924 | 69594 | 477218 |
| 20 | Other assets | 28011487 | - | *3054 | 580 | 126 | 9971 | 93536 | 76121 | 137925 | 290086 | 434389 | 1087540 | 25878160 |
| 21 | Total liabilities | 612424924 | - | 32766 | 9520 | 40966 | 203626 | 1443265 | 1193320 | 3355528 | 5711085 | 6295205 | 18817972 | 575321671 |
| 22 | Accounts payable | 14769217 | - | *783 | *172 | 1150 | 57412 | 40164 | 29453 | 377287 | 194362 | 453267 | 652643 | 12962524 |
| 23 | Mort, notes, and bonds under 1 yr | 13285811 | - | *64 | - | - | *148 | *28106 | *48785 | 47707 | 59334 | 36240 | 172167 | 12893260 |
| 24 | Other current liabilities | 260197482 | - | 5069 | 6661 | 17509 | 175450 | 669279 | 485497 | 1867574 | 3003326 | 3364493 | 9770131 | 240832494 |
| 25 | Loans from stockholders | 3448204 | - | *308 | - | *10151 | *1153 | *30052 | *12045 | *30642 | *17301 | 10008 | 6561 | 3329982 |
| 26 | Mort, notes, bonds, 1 yr or more | 25532130 | - | - | - | *5316 | *6668 | 82218 | *35190 | 153648 | 141823 | 224081 | 841298 | 24041889 |
| 27 | Other liabilities | 104298010 | - | 12952 | *326 | *4854 | 8194 | 84954 | 490861 | 366280 | 482113 | 1022495 | 4958141 | 96866839 |
| 28 | Net worth | 190894071 | - | 13589 | 2361 | 1985 | -45400 | 508492 | 91490 | 512391 | 1812827 | 1184620 | 2417031 | 184394683 |
| 29 | Capital stock | 12030149 | - | 1146 | 644 | 11325 | 13251 | 302144 | 141258 | 338677 | 386170 | 236868 | 716811 | 9881855 |
| 30 | Paid-in or capital surplus | 83299226 | - | 7421 | *914 | 11765 | 37947 | 431488 | 206608 | 788789 | 1051482 | 852956 | 3175358 | 76734498 |
| 31 | Retained earnings, appropriated | 4672502 | - | - | - | *380 | *1140 | *9724 | *4913 | *25658 | *48553 | 11695 | 143443 | 4426995 |
| 32 | Retained earnings-unappropriated | 95092560 | - | 5023 | 921 | -21478 | -93922 | -229312 | -253654 | -624039 | 350448 | 95832 | -1518758 | 97381501 |
| 33 | Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | Less: Cost of treasury stock | 4200366 | - | - | *119 | *6 | *3816 | *5551 | *7634 | 16694 | 23827 | 12732 | 99823 | 4030165 |
| 35 | Total receipts | 238476768 | 663770 | 53159 | 3131 | 640005 | 309707 | 936033 | 1106355 | 3065919 | 4241406 | 3776808 | 12798137 | 210882338 |
| 36 | Business receipts | 204334450 | *618365 | 11473 | *2319 | 630552 | 299974 | 769169 | 877174 | 2832346 | 3899363 | 3295799 | 11614908 | 179483008 |
| 37 | Interest | 17100762 | *9098 | 456 | 257 | 9134 | 3549 | 48563 | 32065 | 95678 | 174848 | 197795 | 561682 | 15967637 |
| 38 | Interest on govt. obligations | 4959273 | *534 | *439 | - | - | *39 | 1200 | 8188 | 14034 | 30882 | 44169 | 159211 | 4700577 |
| 39 | Rents | 796836 | - | - | - | 358 | *28 | *3242 | *338 | *4317 | 5670 | 5886 | 15871 | 761125 |
| 40 | Royalties | 7086 | - | - | - | - | - | *-0 | - | - | - | 228 | 456 | 6402 |
| 41 | Net S-T cap gain less net LT loss | 106156 | - | - | - | - | *1 | *134 | *754 | *775 | 2180 | 1353 | 3469 | 97492 |
| 42 | Net L-T cap gain less net ST loss | 1507834 | *2026 | - | *1 | *133 | *22 | 12538 | 24249 | 17558 | 5188 | 9070 | 38181 | 1398868 |
| 43 | Net gain, noncapital assets | 82963 | - | - | - | - | *28 | *266 | *463 | *2693 | *146 | 148 | 3213 | 76005 |
| 44 | Dividends, domestic corporations | 1367127 | *263 | *531 | *41 | *274 | *168 | 1375 | 2176 | 4603 | 11172 | 11181 | 35373 | 1299970 |
| 45 | Dividends, foreign corporations | 164864 | - | - | - | - | *-0 | *11 | *71 | - | *186 | 7689 | 536 | 156369 |
| 46 | Other receipts | 8049418 | *33484 | *40260 | *513 | *-446 | 5898 | 99534 | 160877 | 93915 | 111770 | 203492 | 365236 | 6934884 |
| 47 | Total deductions | 226701911 | 671870 | 53824 | 2701 | 636126 | 294544 | 923813 | 1091364 | 3100628 | 4092654 | 3656610 | 12312664 | 199865112 |
| 48 | Cost of goods | 140331542 | - | - | - | - | - | - | - | - | *10998 | 208 | 2617 | 384773 |
| 49 | Compensation of officers | 1489011 | *319 | - | - | - | *53754 | 17112 | 20898 | 37687 | 52617 | 43955 | 125827 | 1136841 |
| 50 | Salaries and wages | 29477887 | *19332 | *992 | *1288 | *3238 | 65642 | 148849 | 131475 | 403862 | 475366 | 587962 | 1703674 | 25936207 |
| 51 | Repairs | 277675 | -0 | *1 | *3 | *36 | *1851 | 2255 | *1269 | 7223 | 6058 | 5259 | 14724 | 238996 |
| 52 | Bad debts | 435228 | *684 | *3 | - | - | *126 | *1933 | *2132 | 11941 | 7274 | 6881 | 51249 | 353006 |
| 53 | Rent paid on business property | 2233670 | *633 | *181 | *10 | *1145 | *5725 | 13368 | 21912 | 38079 | 39664 | 33992 | 100441 | 1978521 |
| 54 | Taxes paid | 4948479 | *2603 | 1288 | *58 | 366 | 11228 | 16932 | 71732 | 68185 | 88551 | 92936 | 243952 | 4350646 |
| 55 | Interest paid | 4698381 | *606 | *305 | - | *828 | *621 | 13568 | 13900 | 13094 | 24023 | 30742 | 67732 | 4532963 |
| 56 | Contributions or gifts | 146578 | *43 | *9 | - | *6 | *569 | *1 | 674 | 236 | 1214 | 978 | 3981 | 138867 |
| 57 | Amortization | 435497 | *8 | 464 | *17 | *1003 | *115 | 4897 | 4221 | 7682 | 5338 | 6144 | 11840 | 393770 |
| 58 | Depreciation | 2528152 | *205 | *267 | *22 | *2533 | *5742 | 6201 | 7248 | 22078 | 27522 | 26353 | 76392 | 2353588 |
| 59 | Depletion | 6364 | - | - | - | - | - | - | *21 | - | - | 37 | 87 | 6219 |
| 60 | Advertising | 666116 | *186 | *9 | - | *93 | *5016 | 4010 | 11353 | 14059 | 19353 | 11802 | 38274 | 561959 |
| 61 | Pension, prof sh, stock, annuity | 736320 | *10 | - | - | - | *1031 | *1716 | *245 | 3824 | 2735 | 10228 | 32515 | 684016 |
| 62 | Employee benefit programs | 2334281 | *944 | - | *242 | *12 | *5398 | 7995 | 30371 | 31383 | 28942 | 36685 | 134027 | 2058281 |
| 63 | Net loss, noncapital assets | 99418 | *52 | *2 | *1 | - | *183 | *1 | *917 | *1223 | 708 | 7307 | 10875 | 78149 |
| 64 | Other deductions | 35857315 | 79939 | 48381 | 363 | 83434 | 120123 | 267393 | 181806 | 511152 | 1549999 | 611372 | 1966666 | 30436688 |
| 65 | Total receipts less total deducts | 11774856 | *-8100 | -665 | 430 | 3879 | 15163 | 12221 | 14991 | -34709 | 148752 | 120198 | 485473 | 11017226 |
| 66 | Constructive taxable income from related foreign corporations | 1243359 | - | - | - | - | - | *203 | - | *251 | *7 | 5509 | 8 | 1237382 |
| 67 | Net income (less deficit), total | 8058942 | *-8635 | -1104 | 430 | 3879 | 15124 | 11223 | 6803 | -48493 | 117877 | 81538 | 326270 | 7554031 |
| 68 | Net income, total | 11468995 | *28378 | 5231 | 858 | 5191 | 18588 | 67406 | 82574 | 121565 | 228176 | 231042 | 619423 | 10060563 |
| 69 | Deficit, total | 3410052 | *37012 | 6335 | *429 | *1312 | 3464 | 56183 | 75771 | 170057 | 110299 | 149504 | 293153 | 2506532 |
| 70 | Net income (less def), Form 1120-A | *766 | *766 | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Net income (less def), Form 1120F | *23117 | *23117 | - | - | - | - | - | - | - | - | - | - | - |
| 72 | Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 | Statutory special deductions, total | 2009696 | *22896 | *2216 | *97 | *984 | 1504 | 22722 | 9255 | 33277 | 42397 | 18300 | 118954 | 1737094 |
| 74 | Net operating loss deduction | 1018443 | *22712 | *1844 | *69 | *792 | *1387 | 21758 | *7732 | 29984 | 34518 | 9387 | 94253 | 794007 |
| 75 | Dividends received deduction | 984788 | *184 | *371 | *29 | *192 | *117 | 964 | 1523 | 3294 | 7879 | 7762 | 24701 | 937773 |
| 76 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 | Income subject to tax | 9586327 | *5509 | *3015 | *784 | 4280 | 17084 | 44791 | 73556 | 88598 | 186765 | 213943 | 497752 | 8450250 |
| 78 | Income tax before credits, total | 3638049 | *2069 | *791 | *186 | 6223 | 5718 | 14600 | 25289 | 30781 | 66476 | 74725 | 185506 | 3225685 |
| 79 | Regular tax | 3340139 | *1651 | *790 | *169 | 679 | 5296 | 13897 | 24967 | 29957 | 63880 | 73253 | 170975 | 2954625 |
| 80 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 | Recapture of investment credit | 11 | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 82 | Alternative minumum tax | 279534 | *382 | - | *17 | *5513 | *423 | *564 | *249 | *784 | 2459 | 1055 | 13818 | 254270 |
| 83 | Environmental tax | 17414 | *1 | *-0 | - | 30 | - | *-0 | *31 | *40 | 137 | 181 | 713 | 16280 |
| 84 | Foreign tax credit | 539981 | - | - | - | - | - | - | *5 | - | *40 | 228 | 537 | 539172 |
| 85 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Nonconventional source fuel credit | 33 | - | - | - | - | - | - | - | - | - | - | 9 | 24 |
| 88 | General business credit | 12295 | - | - | - | - | - | - | - | - | - | 41 | 115 | 12139 |
| 89 | Prior year minumum tax credit | 136800 | - | *54 | *59 | *11 | *19 | *5 | - | *114 | *53 | 975 | 7907 | 127604 |
| 90 | Income tax after credits, total | 2948940 | *2069 | *736 | *128 | 6211 | 5699 | 14595 | 25285 | 30668 | 66383 | 73481 | 176939 | 2546746 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 49
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 73935 | 5091 | 42574 | 11850 | 6649 | 4011 | 3191 | 271 | 194 | 59 | 19 | 11 | 15 |
| 2 Total assets | 48655539 | - | 1174763 | 1964475 | 2375659 | 2828926 | 6165731 | 1782544 | 2837009 | 2069150 | 1335618 | 1567257 | 24554407 |
| 3 Cash | 8352202 | - | 384883 | 624910 | 846103 | 724841 | 1869012 | 489790 | 684616 | 413950 | 155306 | 195726 | 1963064 |
| 4 Notes and accounts receivable | 10929832 | - | 114936 | 311290 | 521218 | 576456 | 1478921 | 401614 | 926404 | 728136 | 488183 | 516169 | 4866504 |
| 5 Less: Allowance for bad debts | 83074 | - | *143 | *207 | *5862 | *3114 | 9635 | 5760 | 6688 | 3606 | 2801 | 5777 | 39481 |
| 6 Inventories | *3000 | - | - | - | - | - | *2975 | - | *20 | *5 | - | - | - |
| 7 U.S. govt. obligations, total | 820835 | - | *3228 | - | *2967 | *1982 | *12767 | *16940 | *53336 | *42769 | 89958 | 41243 | 555645 |
| 8 Tax-exempt securities | 1901219 | - | *6 | *3299 | *17777 | *10 | *38196 | *25363 | *63482 | *48867 | 42854 | 48355 | 1613009 |
| 9 Other current assets | 3587425 | - | 69374 | 55727 | 122296 | 294968 | 466424 | 130179 | 294959 | 255902 | 152663 | 277345 | 1467588 |
| 10 Loans to stockholders | 838668 | - | 177882 | 160628 | 50120 | 91568 | 188137 | 148430 | 14924 | *2387 | 4592 | - | - |
| 11 Mortgage and real estate loans | 309714 | - | *1240 | *4079 | *8009 | *41552 | *5921 | 708 | *20415 | *37482 | 8049 | 3425 | 178834 |
| 12 Other investments | 13299269 | - | 68128 | 209799 | 238085 | 286779 | 750787 | 277180 | 419988 | 233912 | 227050 | 169033 | 10418529 |
| 13 Depreciable assets | 8587246 | - | 820794 | 971650 | 904106 | 862499 | 1449046 | 312819 | 410320 | 352981 | 161034 | 121835 | 2220162 |
| 14 Less: Accumulated depreciation | 4986536 | - | 579975 | 659176 | 593207 | 523130 | 812252 | 152994 | 231293 | 171937 | 89095 | 65713 | 1107765 |
| 15 Depletable assets | *43629 | - | *680 | *33471 | - | - | *6336 | *60 | *3082 | - | - | - | - |
| 16 Less: Accumulated depletion | *15964 | - | *102 | *15754 | - | - | - | - | *108 | - | - | - | - |
| 17 Land | 266427 | - | *3082 | *4125 | *17141 | 46752 | 43133 | *24725 | *11241 | 11890 | 10724 | 3761 | 89854 |
| 18 Intangible assets (Amortizable) | 3211806 | - | 137747 | 293942 | 301656 | 333638 | 537726 | 104359 | 130790 | 130665 | 119524 | 217934 | 903824 |
| 19 Less: Accumulated amortization | 1231115 | - | 87868 | 151047 | 183966 | 140676 | 239041 | 67679 | 65550 | 43137 | 30662 | 59094 | 162395 |
| 20 Other assets | 2820957 | - | 60873 | 117738 | 129215 | 234799 | 377278 | 76808 | 107071 | 28884 | -1761 | 103016 | 1587036 |
| 21 Total liabilities | 48655539 | - | 1174763 | 1964475 | 2375659 | 2828926 | 6165731 | 1782544 | 2837009 | 2069150 | 1335618 | 1567257 | 24554407 |
| 22 Accounts payable | 12774467 | - | 161718 | 396042 | 700574 | 852518 | 2515780 | 700672 | 895547 | 725615 | 322227 | 274954 | 5228821 |
| 23 Mort, notes, and bonds under 1 yr | 2456337 | - | 101283 | 194540 | 106896 | 146892 | 268364 | 123019 | 187316 | 90363 | 32460 | 151782 | 1053422 |
| 24 Other current liabilities | 5715582 | - | 154046 | 193091 | 247287 | 297469 | 855602 | 245699 | 845662 | 612144 | 357312 | 499324 | 1407947 |
| 25 Loans from stockholders | 1099182 | - | 327707 | 296047 | 113353 | 168996 | 123543 | *17939 | *5809 | *45787 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 4897811 | - | 232374 | 515357 | 328823 | 513105 | 1358898 | 209968 | 174558 | 166475 | 89801 | 183452 | 1125000 |
| 27 Other liabilities | 7058447 | - | 28740 | 86812 | 25376 | 115857 | 282058 | 45223 | 206819 | 126525 | 156864 | 245274 | 5738901 |
| 28 Net worth | 14653713 | - | 168895 | 282586 | 853350 | 734088 | 761488 | 440025 | 521298 | 302240 | 376955 | 212472 | 10000317 |
| 29 Capital stock | 1609613 | - | 149885 | 106745 | 97555 | 158916 | 368341 | 97795 | 57578 | 82280 | 63012 | 70295 | 357212 |
| 30 Paid-in or capital surplus | 5915122 | - | 91388 | 153887 | 91716 | 169548 | 279491 | 194498 | 271343 | 114929 | 84479 | 128065 | 4335780 |
| 31 Retained earnings, appropriated | 173237 | - | - | - | - | *3549 | *2606 | - | *4867 | - | - | 54261 | 107954 |
| 32 Retained earnings-unappropriated | 7477255 | - | 208963 | 356428 | 677088 | 468039 | -198064 | 174539 | 142123 | -84 | 200900 | -38832 | 5486157 |
| 33 Retained earnings (S Corp) | 1132872 | - | -171 | -115748 | 222803 | 18177 | 696078 | 33071 | 77139 | 157420 | 42362 | 1740 | - |
| 34 Less: Cost of treasury stock | 1654386 | - | 281169 | 218725 | 235812 | 84141 | 386963 | 59877 | 31752 | 52307 | 13798 | 3058 | 286786 |
| 35 Total receipts | 45471570 | 700232 | 7398800 | 5045286 | 4620183 | 4163066 | 7311229 | 1280146 | 1840136 | 1467621 | 1903918 | 642172 | 9098782 |
| 36 Business receipts | 43195778 | 695738 | 7314816 | 4972020 | 4439134 | 4100054 | 7051097 | 1148738 | 1741815 | 1382709 | 1726707 | 534363 | 8088587 |
| 37 Interest | 778027 | *1678 | 5522 | 20844 | 22145 | 22196 | 51976 | 26848 | 33602 | 16759 | 22166 | 23998 | 530293 |
| 38 Interest on govt. obligations | 64650 | *284 | *627 | *43 | *1878 | *391 | 4190 | *3858 | 4607 | *2528 | 5947 | 2226 | 38070 |
| 39 Rents | 142636 | - | *1753 | *2582 | *5047 | 6400 | 17648 | *17183 | 4977 | *9873 | 3448 | 1163 | 72562 |
| 40 Royalties | *6303 | - | - | - | *15 | *247 | *2912 | *4 | *1141 | - | - | - | 5158 |
| 41 Net S-T cap gain less net LT loss | 17769 | - | *35 | - | *15 | *247 | *2912 | *5 | *228 | 21 | 262 | 47 | 13996 |
| 42 Net L-T cap gain less net ST loss | 186898 | - | *26650 | *14239 | *2127 | *864 | 3761 | *563 | 23730 | *5718 | 3505 | 10085 | 95656 |
| 43 Net gain, noncapital assets | 37218 | - | *3223 | *11153 | *1601 | 1095 | 2301 | *2064 | *311 | *5409 | 4163 | 251 | 5648 |
| 44 Dividends, domestic corporations | 95212 | *13 | *124 | *1598 | 1926 | 4229 | 18839 | *327 | 5866 | *941 | 880 | 920 | 59547 |
| 45 Dividends, foreign corporations | 97767 | - | - | - | *100 | *81 | *19 | - | *1542 | *31 | 8 | 1280 | 94707 |
| 46 Other receipts | 849312 | *2519 | 46048 | 22806 | 146210 | 27510 | 158485 | 80555 | 22317 | 43632 | 136832 | 67839 | 94559 |
| 47 Total deductions | 41963162 | 654570 | 6811535 | 4848876 | 4373558 | 3922117 | 6824596 | 1139582 | 1716692 | 1415099 | 1825294 | 605066 | 7826176 |
| 48 Cost of goods | 6315148 | - | - | - | - | - | *707 | - | *11 | - | - | - | - |
| 49 Compensation of officers | 5692836 | *40885 | 1058762 | 900395 | 865628 | 613818 | 1109965 | 174994 | 259605 | 124977 | 131954 | 45717 | 366136 |
| 50 Salaries and wages | 10042631 | *42596 | 1061710 | 992870 | 1007548 | 979228 | 1522472 | 422121 | 465980 | 423360 | 193538 | 181193 | 2750013 |
| 51 Repairs | 283968 | 1699 | 38730 | 34678 | 32091 | 31051 | 55437 | 8658 | 10545 | 12527 | 7560 | 3639 | 47353 |
| 52 Bad debts | 171209 | *3 | *1525 | 10343 | 27906 | 12487 | 55520 | 8378 | 10169 | 26825 | 1746 | 4815 | 11493 |
| 53 Rent paid on business property | 1663117 | 13899 | 243839 | 178875 | 187469 | 145677 | 259746 | 40276 | 69408 | 48224 | 23653 | 23351 | 428699 |
| 54 Taxes paid | 1537651 | 14430 | 215738 | 180126 | 177557 | 148615 | 223193 | 44994 | 67546 | 44149 | 57008 | 23416 | 340879 |
| 55 Interest paid | 645565 | *1448 | 37092 | 64854 | 36011 | 59346 | 79459 | 20725 | 28109 | 22187 | 7839 | 15990 | 272505 |
| 56 Contributions or gifts | 36005 | *407 | 1576 | 3094 | 2716 | 2447 | 4752 | 2022 | 2442 | *631 | 906 | 820 | 14192 |
| 57 Amortization | 257836 | *1014 | 14380 | 29161 | 24314 | 35419 | 40690 | 2952 | 12352 | 7834 | 3560 | 18215 | 67944 |
| 58 Depreciation | 748827 | 2465 | 81257 | 81540 | 79079 | 80321 | 129262 | 29062 | 37577 | 23349 | 14636 | 10174 | 180106 |
| 59 Depletion | *4467 | - | *3350 | - | - | - | - | *1 | *1116 | - | - | - | - |
| 60 Advertising | 391941 | 2816 | 86008 | 80220 | 35185 | 35614 | 47212 | 10634 | 13107 | 12571 | 3567 | 5051 | 59955 |
| 61 Pension, prof sh, stock, annuity | 620021 | *370 | 53964 | 50340 | 70811 | 52591 | 97323 | 20706 | 45105 | 10231 | 35828 | 6030 | 176722 |
| 62 Employee benefit programs | 989963 | *9233 | 75833 | 78123 | 118506 | 95384 | 135006 | 24767 | 48679 | 29765 | 38587 | 13763 | 322317 |
| 63 Net loss, noncapital assets | 34884 | - | *3193 | *1048 | 2751 | *555 | 12324 | *563 | 8347 | *136 | 425 | 651 | 4893 |
| 64 Other deductions | 12527093 | 399930 | 2321627 | 1349392 | 1126550 | 1214866 | 2053859 | 269942 | 458929 | 333863 | 282537 | 188305 | 2527293 |
| 65 Total receipts less total deducts | 3508409 | 45662 | 587265 | 196410 | 246625 | 240949 | 486633 | 140564 | 123444 | 52521 | 78624 | 37106 | 1272606 |
| 66 Constructive taxable income from related foreign corporations | 156687 | - | - | - | - | - | - | - | *925 | *222 | 14 | - | 155525 |
| 67 Net income (less deficit), total | 3600446 | 45378 | 586638 | 196367 | 244747 | 240558 | 482443 | 136706 | 119762 | 50215 | 72691 | 34880 | 1390062 |
| 68 Net income, total | 4282295 | 56057 | 684207 | 318824 | 282385 | 288661 | 600425 | 138606 | 158647 | 95962 | 95341 | 67138 | 1496042 |
| 69 Deficit, total | 681849 | 10679 | 97569 | 122457 | 37639 | 48102 | 117982 | *1900 | 38885 | *45747 | 22650 | 32258 | 105980 |
| 70 Net income (less def), Form 1120-A | 18202 | *6965 | 7083 | *1132 | *3021 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *29 | *29 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1534149 | 34993 | 448421 | 139244 | 154874 | 175541 | 396878 | 87774 | 42260 | 40698 | 11471 | 1995 | - |
| 73 Statutory special deductions, total | 273717 | *349 | 70109 | 27417 | 25575 | 14184 | 53131 | *11839 | 8190 | *12647 | 1025 | 7604 | 41647 |
| 74 Net operating loss deduction | 218612 | *340 | 70022 | 26313 | 24226 | 11223 | 36547 | *11631 | *3462 | *11983 | 417 | 5994 | 16453 |
| 75 Dividends received deduction | 54089 | *9 | *87 | *1104 | 1349 | 2960 | 16584 | *208 | 4729 | *664 | 608 | 593 | 25194 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2275688 | *12378 | 103908 | 78135 | 93191 | 90319 | 111027 | 38972 | 108247 | 42763 | 82845 | 59504 | 1454397 |
| 78 Income tax before credits, total | 732552 | *2307 | 20058 | 16019 | 18532 | 20146 | 29946 | 12846 | 36973 | 15081 | 28448 | 20721 | 511475 |
| 79 Regular tax | 728041 | *2307 | 20038 | 15927 | 18532 | 20146 | 29213 | 12478 | 36578 | 14532 | 28360 | 20550 | 509381 |
| 80 Personal holding company tax | *95 | - | - | - | - | - | - | - | *95 | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2332 | - | - | *92 | - | - | *723 | *367 | *260 | *522 | - | 105 | 263 |
| 83 Environmental tax | 2083 | - | *20 | - | - | - | *10 | *2 | *40 | *26 | 89 | 66 | 1830 |
| 84 Foreign tax credit | 88982 | - | - | - | - | - | *3 | - | *529 | *782 | 18 | - | 87650 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *1771 | - | - | - | - | - | - | - | *959 | - | - | - | 811 |
| 88 General business credit | *5164 | - | - | *5 | *54 | *162 | - | 9 | - | - | - | 121 | 4813 |
| 89 Prior year minumum tax credit | 2188 | - | - | *631 | - | - | *749 | *326 | *283 | - | - | 143 | 57 |
| 90 Income tax after credits, total | 634447 | *2307 | 20058 | 15383 | 18478 | 19984 | 29194 | 12512 | 35202 | 14298 | 28430 | 20456 | 418143 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate

MAJOR GROUP 50
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 476306 | 35404 | 203620 | 83894 | 58800 | 43764 | 41911 | 4968 | 2578 | 789 | 318 | 180 | 80 |
| 2 Total assets | 365787279 | - | 6582044 | 13532631 | 20866795 | 31018385 | 85690702 | 34091950 | 38603864 | 27177926 | 21633205 | 27686824 | 58902954 |
| 3 Cash | 24308007 | - | 1983660 | 2569562 | 2765694 | 2657209 | 5437265 | 1747975 | 1769582 | 1183707 | 913054 | 1065341 | 2214958 |
| 4 Notes and accounts receivable | 20940459 | - | 350149 | 675461 | 1162060 | 1537817 | 4008463 | 1758537 | 1904595 | 1661163 | 1251117 | 1525637 | 5105460 |
| 5 Less: Allowance for bad debts | 991580 | - | 10914 | 31729 | 79884 | 162785 | 114667 | 31926 | 50795 | 50976 | 98224 | 81266 | 278414 |
| 6 Inventories | 16812948 | - | *60911 | 535993 | 572602 | 1382319 | 4975936 | 1321943 | 1765330 | 1490866 | 996345 | 1122603 | 2588099 |
| 7 U.S. govt. obligations, total | 2077308 | - | *4369 | *101367 | 83746 | 103461 | 561882 | 155215 | 164810 | 161123 | 104272 | 119073 | 517992 |
| 8 Tax-exempt securities | 1111026 | - | *8598 | *25041 | *47338 | 156033 | 338199 | *178730 | 220523 | *53239 | 56509 | 7782 | 19033 |
| 9 Other current assets | 22214383 | - | 394311 | 770422 | 1177879 | 2095290 | 5829293 | 2003467 | 2237815 | 1411458 | 1268051 | 2012230 | 3014168 |
| 10 Loans to stockholders | 5519573 | - | 480367 | 577980 | 710078 | 711341 | 1403684 | 344710 | 317630 | 342865 | 178190 | 315491 | 137237 |
| 11 Mortgage and real estate loans | 14340929 | - | 147334 | 534478 | 874723 | 1093044 | 2390968 | 644226 | 1101404 | 973578 | 898595 | 1861438 | 3821142 |
| 12 Other investments | 56821046 | - | 353239 | 812005 | 1365221 | 2565656 | 9083239 | 4132743 | 5880176 | 4753466 | 4585755 | 6824412 | 16465135 |
| 13 Depreciable assets | 193638527 | - | 5569292 | 8667033 | 12930128 | 19382113 | 49933024 | 21077005 | 22351008 | 13347485 | 9963722 | 11018765 | 19398952 |
| 14 Less: Accumulated depreciation | 63889658 | - | 3794097 | 4245174 | 5163708 | 7122474 | 16859230 | 6597494 | 6961362 | 3968596 | 2711994 | 2890674 | 3574857 |
| 15 Depletable assets | 1143728 | - | *40716 | *41516 | *55313 | 149739 | 290046 | *579 | *51311 | *128250 | 15570 | 178065 | 192623 |
| 16 Less: Accumulated depletion | 329126 | - | *16434 | *8183 | *7529 | *50286 | 61060 | *354 | *19431 | *91324 | 8881 | 49192 | 16451 |
| 17 Land | 55389895 | - | 722439 | 2179594 | 3753868 | 5582560 | 15823761 | 6017156 | 6272998 | 3972004 | 3046213 | 2620975 | 5398326 |
| 18 Intangible assets (Amortizable) | 5138420 | - | 222437 | 160761 | 154966 | 331529 | 780055 | 661352 | 533557 | 309512 | 450561 | 402103 | 1131588 |
| 19 Less: Accumulated amortization | 1467150 | - | 130221 | 68591 | 52342 | 136843 | 255501 | 195417 | 224845 | 98922 | 89994 | 106204 | 108270 |
| 20 Other assets | 13008545 | - | 195890 | 235094 | 516642 | 742664 | 2125347 | 873501 | 1289557 | 1599029 | 814345 | 1740244 | 2876232 |
| 21 Total liabilities | 365787279 | - | 6582044 | 13532631 | 20866795 | 31018385 | 85690702 | 34091950 | 38603864 | 27177926 | 21633205 | 27686824 | 58902954 |
| 22 Accounts payable | 10635496 | - | 327045 | 302057 | 357717 | 882089 | 1821357 | 964127 | 908259 | 779496 | 459731 | 990468 | 2843151 |
| 23 Mort, notes, and bonds under 1 yr | 32324663 | - | 624212 | 749611 | 1173621 | 2122976 | 7071174 | 3307010 | 3360083 | 2859222 | 2167452 | 2066932 | 6822370 |
| 24 Other current liabilities | 18047681 | - | 843053 | 711052 | 1015218 | 969318 | 4247983 | 1462901 | 1805995 | 1063085 | 861175 | 1297730 | 3770173 |
| 25 Loans from stockholders | 41685670 | - | 3133848 | 2785259 | 4366893 | 5014133 | 11272064 | 2767561 | 3263429 | 1463011 | 1433377 | 1867713 | 4318384 |
| 26 Mort, notes, bonds, 1 yr or more | 146200800 | - | 1312438 | 3883124 | 7145129 | 12192624 | 36609967 | 15098586 | 17236231 | 11350596 | 9401973 | 13309937 | 18660197 |
| 27 Other liabilities | 30376615 | - | 615202 | 8360833 | 938493 | 1233063 | 5473678 | 1420072 | 1188615 | 2167869 | 1718948 | 2525319 | 4734522 |
| 28 Net worth | 86516354 | - | -273754 | -3259304 | 5869725 | 8604183 | 19194480 | 9071693 | 10841252 | 7494647 | 5590549 | 5628725 | 17754156 |
| 29 Capital stock | 40771004 | - | 1697167 | 1662781 | 2549431 | 3399735 | 7251402 | 2733902 | 4082384 | 2444938 | 1911365 | 2334900 | 10702999 |
| 30 Paid-in or capital surplus | 89546225 | - | 1484712 | 3759311 | 3715064 | 4453604 | 18742153 | 9075219 | 11048657 | 8550655 | 6525350 | 8359935 | 13831566 |
| 31 Retained earnings, appropriated | 2299315 | - | 223816 | 221451 | 460696 | 363107 | 588103 | 129234 | 224813 | *44380 | 94 | 27574 | 16046 |
| 32 Retained earnings-unappropriated | -37630986 | - | -778007 | -8066969 | 434829 | 1415658 | -3563173 | -3197622 | -4386400 | -3663591 | -3420541 | -5729233 | -6675936 |
| 33 Retained earnings (S Corp) | -3739920 | - | -2315428 | -346919 | -1045291 | -434624 | -2363866 | 559536 | 170380 | 298234 | 679176 | 680927 | 377954 |
| 34 Less: Cost of treasury stock | 4729284 | - | 586015 | 488958 | 245005 | 593297 | 1460138 | 228575 | 298583 | 179969 | 104893 | 45378 | 498474 |
| 35 Total receipts | 127234933 | 3740795 | 19377307 | 11214603 | 9704360 | 9913093 | 23838697 | 8746470 | 8427566 | 6296068 | 4803174 | 7155821 | 14016979 |
| 36 Business receipts | 103798759 | 2235113 | 18129292 | 9838375 | 7844598 | 8318224 | 20279940 | 7199225 | 6482024 | 4727437 | 3571036 | 5553983 | 9619511 |
| 37 Interest | 4752177 | 208883 | 54705 | 443495 | 139510 | 163774 | 517251 | 165711 | 311759 | 290578 | 274682 | 561417 | 1620413 |
| 38 Interest on govt. obligations | 129683 | *212 | *442 | 1868 | 3763 | 12797 | 47921 | 15134 | 18000 | 14840 | 6397 | 6305 | 2003 |
| 39 Rents | 5752274 | 191812 | 172824 | 247517 | 288478 | 389692 | 987404 | 483814 | 799051 | 379951 | 312011 | 360995 | 1138726 |
| 40 Royalties | 202473 | 560 | *10395 | *23242 | *1555 | 43253 | 45066 | - | 19591 | *17689 | 28714 | 3747 | 8662 |
| 41 Net S-T cap gain less net LT loss | 122293 | *5285 | *1831 | *13711 | 24660 | 5977 | 21006 | 3241 | 6710 | 6513 | 4059 | 24745 | 4556 |
| 42 Net L-T cap gain less net ST loss | 2936228 | 449477 | 154589 | 99041 | 152851 | 178872 | 408709 | 314455 | 166963 | 217434 | 215824 | 154558 | 423455 |
| 43 Net gain, noncapital assets | 618021 | 45568 | 23146 | 23000 | 26251 | 73119 | 118326 | 54959 | 33748 | 48215 | 45777 | 11953 | 113958 |
| 44 Dividends, domestic corporations | 296943 | *1101 | *607 | 7823 | 21776 | 14525 | 61548 | 73390 | 26966 | 28012 | 13419 | 21155 | 26621 |
| 45 Dividends, foreign corporations | 34875 | - | *2604 | *539 | *553 | *10 | *587 | *22 | *4358 | *374 | 4241 | 773 | 20814 |
| 46 Other receipts | 8591207 | 602785 | 826871 | 515993 | 1200365 | 712849 | 1350940 | 436517 | 558397 | 565024 | 327015 | 456191 | 1038260 |
| 47 Total deductions | 128109691 | 5144980 | 18898497 | 11049743 | 9351678 | 9397083 | 23358268 | 8745341 | 8616030 | 6488860 | 4921815 | 7726748 | 14410649 |
| 48 Cost of goods | 36442782 | 270473 | 30574 | 446104 | 485883 | 1254184 | 4557310 | 1212469 | 1713808 | 1409142 | 789856 | 1027837 | 2888772 |
| 49 Compensation of officers | 6135975 | 78492 | 1944793 | 913702 | 634506 | 397479 | 995895 | 285021 | 247991 | 162283 | 128563 | 140453 | 206797 |
| 50 Salaries and wages | 12907607 | 211137 | 2191706 | 1194433 | 1217004 | 920162 | 2582833 | 928223 | 848939 | 643292 | 526189 | 675961 | 967728 |
| 51 Repairs | 3715189 | 88667 | 610047 | 483409 | 366681 | 452637 | 756117 | 216609 | 263921 | 143479 | 89555 | 93666 | 150401 |
| 52 Bad debts | 1482497 | 59795 | 159229 | 50789 | 69178 | 64163 | 86891 | 78324 | 151462 | 142203 | 184840 | 181054 | 254569 |
| 53 Rent paid on business property | 3721417 | 304389 | 799506 | 348785 | 369787 | 247926 | 430059 | 165384 | 261177 | 178566 | 89182 | 101393 | 425262 |
| 54 Taxes paid | 6572094 | 331559 | 597272 | 482906 | 419082 | 531262 | 1541601 | 619922 | 634241 | 386641 | 256020 | 289294 | 482295 |
| 55 Interest paid | 10961663 | 579227 | 179471 | 547904 | 300767 | 560297 | 1935117 | 853481 | 1088056 | 870316 | 704117 | 1038966 | 2303945 |
| 56 Contributions or gifts | 69171 | 635 | 5433 | 2934 | 3997 | 3520 | 15094 | 7780 | 7190 | 7714 | 4464 | 3160 | 7250 |
| 57 Amortization | 571440 | 66794 | 18057 | 6283 | 13384 | 22471 | 61905 | 44624 | 53456 | 41447 | 41270 | 74426 | 127323 |
| 58 Depreciation | 5335054 | 277543 | 252142 | 239817 | 297737 | 400377 | 1098646 | 515961 | 583163 | 389338 | 283122 | 330323 | 666885 |
| 59 Depletion | 70660 | *1484 | *2902 | *4439 | *563 | *5668 | 31979 | *4 | 5923 | *6286 | 3272 | 5281 | 2860 |
| 60 Advertising | 1618276 | 14790 | 462921 | 169883 | 143097 | 112629 | 194139 | 115673 | 75798 | 46280 | 60075 | 100917 | 122074 |
| 61 Pension, prof sh, stock, annuity | 406421 | *1621 | 84967 | 67203 | 37360 | 24917 | 72322 | 23511 | 23503 | 10609 | 10827 | 16479 | 33103 |
| 62 Employee benefit programs | 914018 | 7409 | 116950 | 53811 | 84609 | 56791 | 179671 | 71945 | 60155 | 44656 | 37324 | 58375 | 142321 |
| 63 Net loss, noncapital assets | 1641940 | 498828 | 72159 | 68104 | 51665 | 66055 | 293103 | 67094 | 51300 | 111273 | 52068 | 136652 | 173638 |
| 64 Other deductions | 35543487 | 1950052 | 8342233 | 4216838 | 2931629 | 2748572 | 5084255 | 1994251 | 2112244 | 1337326 | 979956 | 1575975 | 2270157 |
| 65 Total receipts less total deducts | -874758 | -1404184 | 478810 | 164861 | 352682 | 516010 | 480429 | 1130 | -188464 | -192792 | -118641 | -570927 | -393670 |
| 66 Constructive taxable income from related foreign corporations | *10791 | - | *460 | - | - | - | *54 | - | *70 | *474 | 9690 | 43 | - |
| 67 Net income (less deficit), total | -993649 | -1404396 | 478827 | 162993 | 348918 | 503212 | 432562 | -14004 | -206394 | -207157 | -115348 | -577189 | -395673 |
| 68 Net income, total | 11062425 | 680649 | 1519801 | 776542 | 935646 | 1120367 | 2374179 | 833639 | 769990 | 585468 | 421715 | 431769 | 612660 |
| 69 Deficit, total | 12056074 | 2085045 | 1040974 | 613549 | 586727 | 617155 | 1941616 | 847643 | 976384 | 792625 | 537063 | 1008959 | 1008334 |
| 70 Net income (less def), Form 1120-A | 51384 | *2929 | 32279 | 2786 | 13389 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -901509 | -901509 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1612478 | -220511 | 606122 | 155586 | 128273 | 334868 | 431742 | 123557 | 79104 | -13336 | -19282 | 48233 | -41878 |
| 73 Statutory special deductions, total | 2344453 | 192956 | 234232 | 126697 | 150431 | 130551 | 297487 | 218790 | 153605 | 166448 | 176723 | 127185 | 369348 |
| 74 Net operating loss deduction | 2108778 | 192248 | 233807 | 120880 | 132244 | 120854 | 254163 | 149055 | 134112 | 146403 | 166975 | 112156 | 345882 |
| 75 Dividends received deduction | 235675 | *708 | *425 | 5817 | 18187 | 9697 | 43324 | 69735 | 19492 | 20045 | 9748 | 15029 | 23466 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3895238 | 268676 | 230740 | 253499 | 400865 | 423021 | 839279 | 273504 | 344489 | 279180 | 182235 | 197625 | 202125 |
| 78 Income tax before credits, total | 1153880 | 81924 | 46703 | 45062 | 85824 | 98476 | 249535 | 93227 | 122785 | 100415 | 71269 | 75743 | 82918 |
| 79 Regular tax | 1088229 | 73304 | 45298 | 42960 | 84987 | 97831 | 242298 | 88947 | 116076 | 94937 | 62473 | 68151 | 70966 |
| 80 Personal holding company tax | 4098 | - | *1173 | *438 | *400 | *94 | 1373 | *246 | *237 | - | 15 | 123 | - |
| 81 Recapture of investment credit | *214 | - | - | - | - | - | - | - | - | *200 | 5 | - | 9 |
| 82 Alternative minumum tax | 52685 | 6982 | *232 | *2 | 390 | *441 | 3974 | 3845 | 5917 | 4586 | 8374 | 7117 | 10825 |
| 83 Environmental tax | 2099 | 188 | - | - | *29 | *2 | *102 | 72 | 130 | 235 | 307 | 326 | 708 |
| 84 Foreign tax credit | 4210 | 45 | *1316 | *72 | *83 | *4 | *82 | *3 | *226 | *362 | 748 | 33 | 1236 |
| 85 U.S. Possessions tax credit | 141 | - | - | 4 | - | - | 15 | - | - | 122 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 1999 | - | - | *346 | - | *89 | *328 | *442 | *151 | - | 18 | - | 624 |
| 88 General business credit | 10392 | 64 | - | *181 | *385 | *646 | 3112 | *1148 | *1559 | *834 | 897 | 1174 | 393 |
| 89 Prior year minumum tax credit | 11492 | *162 | - | *121 | *-0 | *199 | 2197 | 886 | 2302 | 1790 | 1319 | 1682 | 833 |
| 90 Income tax after credits, total | 1125646 | 81652 | 45387 | 44339 | 85356 | 97538 | 243801 | 90748 | 118547 | 97306 | 68286 | 72854 | 79831 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Real estate operators and lessors of buildings

MINOR INDUSTRY 6511
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 198327 | 14314 | 64006 | 39244 | 32909 | 24047 | 20211 | 1988 | 1080 | 303 | 122 | 78 | 24 |
| 2 Total assets | 155320906 | - | 2523733 | 6470269 | 11746826 | 17137368 | 39644208 | 13677280 | 16100838 | 10656520 | 8148909 | 12024140 | 17190815 |
| 3 Cash | 8777732 | - | 492042 | 805290 | 922279 | 1237412 | 2117807 | 648045 | 698612 | 574853 | 433535 | 509309 | 338548 |
| 4 Notes and accounts receivable | 6865067 | - | 101380 | 262322 | 584588 | 524748 | 1023269 | 593360 | 527169 | 552978 | 283153 | 410484 | 2001618 |
| 5 Less: Allowance for bad debts | 181447 | - | *24 | *14328 | *72746 | *2726 | 7033 | *4385 | 13039 | 9083 | 8297 | 14441 | 35343 |
| 6 Inventories | 352842 | - | - | *32551 | - | *8 | *35062 | *14124 | 81248 | 52331 | 22508 | 93444 | 21565 |
| 7 U.S. govt. obligations, total | 530031 | - | *4364 | *6631 | *38376 | *62143 | 89356 | *94851 | 84210 | 65676 | 20200 | 17362 | 46859 |
| 8 Tax-exempt securities | 712210 | - | *4464 | *11527 | *30275 | *84857 | 234454 | *130688 | 146375 | *47516 | 10341 | 7782 | 3931 |
| 9 Other current assets | 5729988 | - | 127560 | 251230 | 442039 | 529777 | 1672070 | 434513 | 724740 | 282081 | 280092 | 486181 | 499706 |
| 10 Loans to stockholders | 2753527 | - | 171432 | 172234 | 391255 | 356208 | 789574 | 124561 | 130321 | 137104 | 150815 | 214071 | 115953 |
| 11 Mortgage and real estate loans | 4237802 | - | 65881 | 251801 | 484002 | 581764 | 894909 | 255331 | 512114 | 326976 | 100699 | 570189 | 194137 |
| 12 Other investments | 19331801 | - | 76298 | 276277 | 588869 | 1084639 | 3323225 | 1563370 | 2139341 | 1538134 | 1278743 | 2919687 | 4543217 |
| 13 Depreciable assets | 113590899 | - | 3135182 | 5773423 | 10070942 | 14133970 | 31223729 | 10443689 | 11709051 | 7063464 | 5301548 | 6512829 | 8223072 |
| 14 Less: Accumulated depreciation | 38481651 | - | 2143129 | 2753629 | 3959998 | 4975120 | 10130583 | 3409278 | 3742719 | 2233756 | 1484577 | 1827894 | 1820968 |
| 15 Depletable assets | 247742 | - | *19941 | *4086 | *434 | *45604 | 92424 | *579 | *1891 | *75180 | 1523 | 6079 | - |
| 16 Less: Accumulated depletion | 87514 | - | *2411 | - | *159 | *4235 | *29315 | *354 | *888 | *44125 | 821 | 5205 | - |
| 17 Land | 25710321 | - | 388132 | 1232636 | 2056983 | 3154090 | 7519676 | 2322052 | 2576550 | 1656588 | 1290378 | 1129578 | 2383659 |
| 18 Intangible assets (Amortizable) | 2105440 | - | 91676 | 116261 | 48976 | 178548 | 430081 | 307175 | 245982 | 162455 | 211827 | 204313 | 108147 |
| 19 Less: Accumulated amortization | 678050 | - | 58433 | 51000 | 23976 | 68592 | 138936 | 76819 | 78035 | 39925 | 41876 | 64236 | 36221 |
| 20 Other assets | 3804166 | - | 49380 | 92957 | 144686 | 214272 | 504440 | 235780 | 357912 | 448075 | 299118 | 854610 | 602936 |
| 21 Total liabilities | 155320906 | - | 2523733 | 6470269 | 11746826 | 17137368 | 39644208 | 13677280 | 16100838 | 10656520 | 8148909 | 12024140 | 17190815 |
| 22 Accounts payable | 3276007 | - | 59495 | 91558 | 138194 | 349180 | 455153 | 273023 | 271705 | 234536 | 211715 | 471456 | 719991 |
| 23 Mort, notes, and bonds under 1 yr | 12339933 | - | 178273 | 205833 | 578025 | 906951 | 2316527 | 1064994 | 1181686 | 892990 | 760600 | 893539 | 3360517 |
| 24 Other current liabilities | 4853019 | - | 343776 | 141767 | 263777 | 356492 | 1227435 | 489259 | 415897 | 328115 | 224033 | 442996 | 619472 |
| 25 Loans from stockholders | 16923830 | - | 902102 | 1396860 | 2266284 | 2288038 | 5296525 | 1060961 | 988473 | 583638 | 428299 | 645389 | 1067261 |
| 26 Mort, notes, bonds, 1 yr or more | 75044017 | - | 815316 | 2295243 | 4950091 | 8183094 | 20161499 | 7439122 | 9131112 | 5004690 | 4228391 | 6626154 | 6209306 |
| 27 Other liabilities | 14835819 | - | 200267 | 7426867 | 277039 | 493701 | 1489288 | 546037 | 981332 | 813835 | 562062 | 859914 | 1185476 |
| 28 Net worth | 28048281 | - | 24504 | -5087859 | 3273416 | 4559912 | 8697780 | 2803885 | 3130634 | 2798717 | 1733808 | 2084692 | 4028791 |
| 29 Capital stock | 14985074 | - | 773078 | 805674 | 1427477 | 1710493 | 3365976 | 1067918 | 1692471 | 950291 | 713645 | 731461 | 1746590 |
| 30 Paid-in or capital surplus | 29111467 | - | 526544 | 2650068 | 1466179 | 1827054 | 5816004 | 2707100 | 2641658 | 2348428 | 1942486 | 2582430 | 4603514 |
| 31 Retained earnings, appropriated | 213583 | - | *9007 | *21454 | *36906 | *19634 | *55843 | *44437 | *2514 | *8880 | 94 | - | 14815 |
| 32 Retained earnings-unappropriated | -11598937 | - | -444775 | -8127564 | 1048675 | 1736911 | 1211831 | -1008279 | -997340 | -427720 | -1017267 | -1287572 | -2285835 |
| 33 Retained earnings (S Corp) | -1993875 | - | -501637 | -77813 | -572981 | -327699 | -771242 | 97852 | -53458 | 18904 | 112485 | 81715 | - |
| 34 Less: Cost of treasury stock | 2669032 | - | 337712 | 359677 | 132839 | 406480 | 980632 | 105144 | 155212 | 100066 | 17635 | 23342 | 50293 |
| 35 Total receipts | 31678535 | 1881288 | 2906296 | 2146923 | 2290414 | 3028188 | 5542479 | 2246040 | 2605966 | 2170730 | 1540482 | 2467922 | 2851805 |
| 36 Business receipts | 23210687 | 1285707 | 2643302 | 1549847 | 1906026 | 2408596 | 4276979 | 1654542 | 1976856 | 1484561 | 1098133 | 1916199 | 1009940 |
| 37 Interest | 1650635 | 100822 | 9526 | 365021 | 42808 | 70066 | 202276 | 61608 | 99053 | 71900 | 83186 | 185107 | 359262 |
| 38 Interest on govt. obligations | 80752 | *170 | *174 | *868 | 3064 | 10243 | 29155 | 11344 | 11062 | 9186 | 2471 | 2682 | 334 |
| 39 Rents | 2666666 | 134950 | 62832 | 146013 | 159683 | 221051 | 477780 | 228474 | 268978 | 163818 | 94650 | 129129 | 579307 |
| 40 Royalties | 36866 | *506 | *1604 | *30 | *1075 | *17731 | 8606 | - | *1982 | *126 | 1890 | 125 | 3189 |
| 41 Net S-T cap gain less net LT loss | 39411 | *187 | - | *979 | *1296 | *1571 | 3331 | 1062 | 4824 | *4806 | 1357 | 18178 | 1820 |
| 42 Net L-T cap gain less net ST loss | 1723573 | 179519 | 80291 | 38098 | 109309 | 120668 | 243812 | 220162 | 62950 | 155794 | 113913 | 87832 | 311227 |
| 43 Net gain, noncapital assets | 270323 | 40846 | *259 | *7306 | 21022 | 43244 | 28757 | 29747 | 13087 | 18166 | 30473 | 5555 | 31862 |
| 44 Dividends, domestic corporations | 140888 | *203 | *570 | *3748 | 8367 | 11640 | 44913 | 11075 | 11842 | 19024 | 8501 | 13741 | 7265 |
| 45 Dividends, foreign corporations | 9286 | - | *2604 | *480 | *122 | *10 | *423 | *-0 | *2923 | *145 | 1806 | 773 | - |
| 46 Other receipts | 1849447 | 138379 | 105134 | 34534 | 37643 | 123368 | 226448 | 28024 | 152410 | 243205 | 104102 | 108601 | 547600 |
| 47 Total deductions | 31375488 | 2485979 | 2848814 | 2140195 | 2162194 | 2786904 | 5222766 | 2162972 | 2548073 | 2070203 | 1487362 | 2696021 | 2764004 |
| 48 Cost of goods | 4086751 | *126736 | *4740 | *29058 | 58965 | 76724 | 251573 | 29853 | 205797 | 92838 | 26681 | 103115 | 1687 |
| 49 Compensation of officers | 1367190 | 7907 | 248831 | 139942 | 79465 | 182982 | 331330 | 106776 | 76024 | 74494 | 23237 | 61802 | 34400 |
| 50 Salaries and wages | 2781683 | 74189 | 439173 | 151426 | 254943 | 276760 | 514227 | 218468 | 197952 | 172068 | 122571 | 195421 | 164485 |
| 51 Repairs | 1207517 | 77017 | 78155 | 105785 | 93983 | 142261 | 260998 | 85244 | 116549 | 70951 | 45924 | 50571 | 80081 |
| 52 Bad debts | 388928 | 23095 | *2066 | *6229 | 43033 | 19893 | 30919 | 24691 | 40491 | 64108 | 67357 | 40740 | 26308 |
| 53 Rent paid on business property | 1325332 | 266047 | 123902 | 52034 | 188858 | 129346 | 96992 | 73081 | 35816 | 52870 | 22637 | 54878 | 228869 |
| 54 Taxes paid | 2671684 | 286951 | 174898 | 201425 | 200604 | 279819 | 547919 | 167341 | 215343 | 177772 | 110886 | 137034 | 171693 |
| 55 Interest paid | 4908821 | 436126 | 54843 | 420258 | 140010 | 296597 | 794742 | 351765 | 481396 | 361486 | 292261 | 523310 | 756027 |
| 56 Contributions or gifts | 32041 | *249 | *1425 | *349 | 1575 | 2121 | 5945 | 4440 | 3853 | 7106 | 1987 | 2101 | 890 |
| 57 Amortization | 248363 | 39627 | 1561 | 3581 | 2298 | 10497 | 22501 | 20260 | 15893 | 22562 | 22144 | 42458 | 44980 |
| 58 Depreciation | 2708826 | 225966 | 76402 | 104354 | 178142 | 239478 | 545223 | 209712 | 275207 | 204915 | 156803 | 195254 | 297371 |
| 59 Depletion | 16304 | *1335 | *1977 | - | *27 | *26 | 9791 | - | *621 | *1608 | 913 | 6 | - |
| 60 Advertising | 256133 | 7668 | 57691 | 25082 | 13759 | 16493 | 29083 | 9650 | 12366 | 12842 | 14038 | 43029 | 14433 |
| 61 Pension, prof sh, stock, annuity | 98982 | 1 | *5302 | *7271 | *3585 | 15009 | 28470 | 8377 | 8771 | 6348 | 2931 | 6344 | 6572 |
| 62 Employee benefit programs | 190586 | 4780 | 19991 | 10447 | 11031 | 18831 | 41395 | 15625 | 20267 | 11031 | 7140 | 21004 | 9044 |
| 63 Net loss, noncapital assets | 697878 | 260947 | *38050 | *22602 | *12145 | *14205 | 106374 | 20088 | 28944 | 45279 | 17007 | 83679 | 48558 |
| 64 Other deductions | 8388469 | 626399 | 1203231 | 690736 | 514379 | 739243 | 1125273 | 534799 | 694867 | 503708 | 384296 | 598676 | 772861 |
| 65 Total receipts less total deducts | 303047 | -604691 | 57482 | 6729 | 128220 | 241284 | 319714 | 83067 | 57893 | 100527 | 53120 | -228099 | 87801 |
| 66 Constructive taxable income from related foreign corporations | *10300 | - | *460 | - | - | - | *54 | - | *53 | - | 9690 | 43 | - |
| 67 Net income (less deficit), total | 232594 | -604861 | 57768 | 5861 | 125156 | 231041 | 290613 | 71723 | 46884 | 91341 | 60338 | -230738 | 87467 |
| 68 Net income, total | 3769218 | 254080 | 310437 | 191879 | 300997 | 395226 | 776450 | 298216 | 283301 | 312642 | 226843 | 193807 | 225339 |
| 69 Deficit, total | 3536624 | 858941 | 252669 | 186018 | 175841 | 164185 | 485837 | 226494 | 236417 | 221301 | 166505 | 424545 | 137872 |
| 70 Net income (less def), Form 1120-A | 18296 | *-870 | 13831 | 4560 | 774 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -467684 | -467684 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 180296 | 23220 | 86862 | -5675 | -47317 | 10077 | 76265 | 16820 | 11163 | 23171 | 4455 | -18745 | - |
| 73 Statutory special deductions, total | 1014388 | 50760 | 61012 | 25971 | 50824 | 69298 | 140358 | 92436 | 81554 | 87475 | 113144 | 41432 | 200125 |
| 74 Net operating loss deduction | 914344 | 50701 | 60613 | 23374 | 45021 | 61625 | 108264 | 84679 | 73226 | 73868 | 107021 | 31567 | 194384 |
| 75 Dividends received deduction | 100044 | *59 | *399 | *2596 | 5803 | 7672 | 32094 | 7757 | 8329 | 13606 | 6123 | 9865 | 5741 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2111648 | 136088 | 102974 | 100327 | 218170 | 256937 | 480131 | 170639 | 179093 | 200406 | 102350 | 139301 | 25232 |
| 78 Income tax before credits, total | 639222 | 39263 | 27140 | 18362 | 46641 | 63521 | 143587 | 58886 | 64112 | 70640 | 41074 | 52019 | 13978 |
| 79 Regular tax | 605351 | 37347 | 26001 | 16505 | 46232 | 63409 | 139230 | 55905 | 60367 | 68282 | 35071 | 48268 | 8733 |
| 80 Personal holding company tax | 3236 | - | *1139 | *196 | *400 | *94 | *1008 | *237 | *25 | - | 15 | 123 | - |
| 81 Recapture of investment credit | *205 | - | - | - | - | - | - | - | - | *200 | 5 | - | - |
| 82 Alternative minumum tax | 26319 | *1025 | - | - | - | *18 | 3040 | 2685 | 3394 | 1953 | 5795 | 3424 | 4984 |
| 83 Environmental tax | 962 | *34 | - | - | *8 | *-0 | *14 | *43 | *45 | 165 | 188 | 204 | 261 |
| 84 Foreign tax credit | 1691 | 45 | *1316 | *72 | *18 | *4 | *59 | *3 | *4 | *6 | 164 | - | - |
| 85 U.S. Possessions tax credit | 123 | - | - | - | - | - | 1 | - | - | 122 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *4 | - | - | - | - | - | *4 | - | - | - | - | - | - |
| 88 General business credit | 5037 | 64 | - | - | *385 | *646 | *537 | *1144 | *364 | *616 | 501 | 779 | - |
| 89 Prior year minumum tax credit | 6164 | *162 | - | - | *-0 | 5 | *709 | *771 | *932 | 1052 | 1007 | 894 | 632 |
| 90 Income tax after credits, total | 626202 | 38991 | 25823 | 18291 | 46238 | 62867 | 142277 | 56968 | 62812 | 68843 | 39402 | 50345 | 13346 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of mining, oil, and similar property

MINOR INDUSTRY 6516
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 901 | - | *199 | *134 | *73 | *300 | *169 | - | *16 | *3 | 4 | 3 | ** |
| 2 Total assets | 1875948 | - | *9480 | *13588 | *22610 | *211306 | *378179 | - | *213723 | *92050 | 308703 | 626311 | ** |
| 3 Cash | 148275 | - | *3434 | *13483 | *22374 | *20238 | *54788 | - | *16790 | *1450 | 8672 | 7047 | ** |
| 4 Notes and accounts receivable | 75053 | - | - | - | - | *1098 | *5794 | - | *7416 | *8115 | 25038 | 27592 | ** |
| 5 Less: Allowance for bad debts | *456 | - | - | - | - | - | - | - | *18 | - | - | 438 | - |
| 6 Inventories | *3935 | - | - | - | - | - | - | - | *3088 | 248 | - | 599 | - |
| 7 U.S. govt. obligations, total | *102321 | - | - | - | - | *3468 | *32071 | - | *28979 | *10401 | 27402 | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 122729 | - | - | *98 | *255 | *35892 | *64114 | - | *2976 | 8045 | 4270 | 7078 | - |
| 10 Loans to stockholders | *9570 | - | - | - | - | *9570 | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | *10878 | - | - | - | - | - | - | - | *10878 | - | - | - | - |
| 12 Other investments | 436607 | - | - | - | *17 | *5212 | *99352 | - | *89877 | *57670 | 90278 | 94201 | - |
| 13 Depreciable assets | 518886 | - | *285 | *327 | *294 | *58175 | *27146 | - | *34841 | 12838 | 88293 | 296688 | ** |
| 14 Less: Accumulated depreciation | 95423 | - | *285 | *319 | *215 | *39288 | *16179 | - | *22194 | 9437 | 5169 | 2338 | - |
| 15 Depletable assets | 324145 | - | *6386 | - | *177 | *82632 | *71176 | - | *32331 | *2122 | 13259 | 116062 | - |
| 16 Less: Accumulated depletion | 115245 | - | *340 | - | *177 | *35952 | *19368 | - | *18225 | *1715 | 7800 | 31668 | - |
| 17 Land | 136710 | - | - | - | - | *63587 | *32541 | - | *25232 | 2045 | 12582 | 723 | - |
| 18 Intangible assets (Amortizable) | *23173 | - | - | - | - | *9506 | *12759 | - | *12 | - | - | 896 | - |
| 19 Less: Accumulated amortization | *2989 | - | - | - | - | *2869 | - | - | *5 | - | - | 116 | - |
| 20 Other assets | 177778 | - | - | - | *-115 | *39 | *13984 | - | *1743 | *267 | 51878 | 109982 | ** |
| 21 Total liabilities | 1875948 | - | *9480 | *13588 | *22610 | *211306 | *378179 | - | *213723 | *92050 | 308703 | 626311 | ** |
| 22 Accounts payable | 16289 | - | - | - | *626 | *26 | *1975 | - | *3897 | 390 | 316 | 9059 | ** |
| 23 Mort, notes, and bonds under 1 yr | *39329 | - | - | - | *1438 | *5191 | *9454 | - | - | - | - | 23246 | - |
| 24 Other current liabilities | 46181 | - | *376 | *26 | *57 | *26191 | *3875 | - | *2956 | 4097 | 4951 | 3654 | - |
| 25 Loans from stockholders | *13198 | - | *1495 | - | - | *10784 | *920 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 654644 | - | - | - | *18635 | *37396 | *29050 | - | *1365 | - | 145317 | 422881 | ** |
| 27 Other liabilities | 45871 | - | *-0 | - | - | *83 | - | - | *10541 | *5223 | -0 | 30024 | - |
| 28 Net worth | 1060435 | - | *7609 | *13563 | *1854 | *131636 | *332905 | - | *194964 | *82340 | 158119 | 137446 | ** |
| 29 Capital stock | 125103 | - | *1196 | *161 | *266 | *46616 | *11209 | - | *15338 | *4335 | 18248 | 27735 | ** |
| 30 Paid-in or capital surplus | 160435 | - | - | - | *155 | *13191 | *56005 | - | *2809 | *15 | 6575 | 81684 | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 797271 | - | *6413 | *13402 | *1432 | *48692 | *271993 | - | *178172 | *81534 | 160170 | 35463 | - |
| 33 Retained earnings (S Corp) | *35537 | - | - | - | - | *33097 | *2441 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 57910 | - | - | - | - | *9960 | *8742 | - | *1355 | *3544 | 26875 | 7435 | - |
| 35 Total receipts | 453832 | - | *7918 | *20435 | *18231 | *64523 | *70918 | - | *80972 | *35744 | 84428 | 70663 | ** |
| 36 Business receipts | 103388 | - | *4277 | - | - | *19624 | *21627 | - | *33084 | 7656 | - | 17120 | - |
| 37 Interest | 68109 | - | - | *316 | *660 | *1458 | *2801 | - | *5081 | *7024 | 13202 | 37567 | ** |
| 38 Interest on govt. obligations | *2030 | - | - | - | - | - | *851 | - | *984 | 94 | 102 | - | - |
| 39 Rents | 21915 | - | - | - | *3390 | *1675 | *4379 | - | *4425 | *2002 | 5912 | 132 | - |
| 40 Royalties | 134907 | - | *3641 | *20119 | *310 | *24813 | *31481 | - | *17535 | *14901 | 20308 | 1800 | - |
| 41 Net S-T cap gain less net LT loss | *1177 | - | - | - | - | - | *769 | - | *398 | 10 | - | - | - |
| 42 Net L-T cap gain less net ST loss | 74394 | - | - | - | *13853 | *11735 | *1149 | - | *11893 | 454 | 24200 | 11110 | - |
| 43 Net gain, noncapital assets | *119 | - | - | - | - | - | *115 | - | *3 | - | - | 1 | - |
| 44 Dividends, domestic corporations | 14402 | - | - | - | - | - | *5667 | - | *1920 | *3174 | 933 | 2709 | - |
| 45 Dividends, foreign corporations | *259 | - | - | - | - | - | - | - | - | *229 | 31 | - | - |
| 46 Other receipts | 33131 | - | *1 | - | *19 | *5217 | *2078 | - | *5648 | *202 | 19742 | 224 | - |
| 47 Total deductions | 301700 | - | *5447 | *14554 | *2004 | *38123 | *56204 | - | *53388 | *10022 | 57542 | 64417 | ** |
| 48 Cost of goods | *35699 | - | - | - | - | - | - | - | *3088 | 248 | - | - | - |
| 49 Compensation of officers | 22158 | - | - | *322 | - | *15254 | *1456 | - | *2594 | *310 | 1121 | 1100 | - |
| 50 Salaries and wages | 12219 | - | - | *788 | *18 | *1980 | *3090 | - | *4473 | *131 | 497 | 1242 | - |
| 51 Repairs | 1517 | - | - | - | - | *585 | *570 | - | *26 | 224 | - | 112 | - |
| 52 Bad debts | *302 | - | - | - | - | - | - | - | *279 | - | - | 23 | - |
| 53 Rent paid on business property | 1555 | - | - | *246 | *13 | *357 | *274 | - | *213 | *27 | 88 | 337 | - |
| 54 Taxes paid | 29688 | - | *567 | *95 | *557 | *3946 | *7035 | - | *4133 | *2650 | 4720 | 5985 | ** |
| 55 Interest paid | 46064 | - | - | - | - | *2825 | *3128 | - | *180 | *33 | 10818 | 29080 | ** |
| 56 Contributions or gifts | 1707 | - | - | - | - | - | *1350 | - | *50 | 10 | 240 | 57 | - |
| 57 Amortization | *4923 | - | - | - | - | *82 | - | - | *763 | - | 73 | 4006 | ** |
| 58 Depreciation | 12149 | - | - | - | *1 | *2217 | *3194 | - | *2311 | 620 | 2398 | 1408 | - |
| 59 Depletion | 23183 | - | *692 | *1391 | *46 | *3763 | *4812 | - | *5142 | *3993 | 2356 | 987 | - |
| 60 Advertising | *267 | - | - | - | - | - | *47 | - | *216 | 3 | - | 1 | - |
| 61 Pension, prof sh, stock, annuity | *1971 | - | - | - | - | - | - | - | *658 | - | 80 | 1233 | - |
| 62 Employee benefit programs | *1598 | - | - | *102 | - | - | *94 | - | *881 | *4 | - | 516 | - |
| 63 Net loss, noncapital assets | *69 | - | - | - | - | - | - | - | *56 | - | 13 | - | - |
| 64 Other deductions | 106630 | - | *4187 | *11610 | *1368 | *7114 | *21935 | - | *8073 | *1993 | 35139 | 15211 | ** |
| 65 Total receipts less total deducts | 152133 | - | *2471 | *5881 | *16227 | *26399 | *14714 | - | *27584 | *25723 | 26886 | 6246 | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 150102 | - | *2471 | *5881 | *16227 | *26399 | *13863 | - | *26600 | *25629 | 26784 | 6246 | ** |
| 68 Net income, total | 163431 | - | *2471 | *5881 | *16272 | *33314 | *20233 | - | *26600 | *25629 | 26784 | 6246 | ** |
| 69 Deficit, total | *13329 | - | - | - | *44 | *6915 | *6370 | - | - | - | - | - | - |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *13907 | - | - | - | - | *13205 | *702 | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 18019 | - | - | *4184 | - | *3271 | *3999 | - | *1344 | *2286 | 653 | 2280 | ** |
| 74 Net operating loss deduction | *7937 | - | - | *4184 | - | *3271 | *32 | - | - | 64 | - | 384 | ** |
| 75 Dividends received deduction | 10082 | - | - | - | - | - | *3967 | - | *1344 | *2222 | 653 | 1896 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 132197 | - | *2471 | *1697 | *16272 | *16838 | *16223 | - | *25256 | *23343 | 26131 | 3966 | - |
| 78 Income tax before credits, total | 44404 | - | *371 | *255 | *5532 | *5359 | *5557 | - | *8692 | *7964 | 9172 | 1503 | - |
| 79 Regular tax | 43646 | - | *371 | *255 | *5532 | *5359 | *5129 | - | *8576 | *7937 | 9140 | 1348 | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *679 | - | - | - | - | - | *428 | - | *103 | - | - | 148 | - |
| 83 Environmental tax | *80 | - | - | - | - | - | - | - | *13 | *28 | 32 | 7 | - |
| 84 Foreign tax credit | *38 | - | - | - | - | - | - | - | - | *34 | 4 | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *480 | - | - | - | - | *89 | *222 | - | *151 | - | 18 | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | *495 | - | - | - | - | - | - | - | *218 | 278 | - | - | - |
| 90 Income tax after credits, total | 43391 | - | *371 | *255 | *5532 | *5269 | *5335 | - | *8323 | *7653 | 9150 | 1503 | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of railroad property, and of real property, not elsewhere classified

MINOR INDUSTRY 6518
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | Size of Total Assets 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 3194 | *468 | *860 | *613 | *549 | *373 | 313 | - | *14 | *4 | ** | ** | - |
| 2 Total assets | 1571756 | - | *38017 | *84927 | *193922 | *236890 | 545134 | - | *184896 | *287970 | ** | ** | - |
| 3 Cash | 102886 | - | *2650 | *9971 | *15095 | *16854 | 48669 | - | *1676 | *7971 | ** | ** | - |
| 4 Notes and accounts receivable | 188487 | - | - | *1883 | *152 | *4455 | *78025 | - | *8167 | *95804 | ** | ** | - |
| 5 Less: Allowance for bad debts | *2448 | - | - | - | - | *18 | - | - | *72 | 2358 | ** | ** | - |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | *61510 | - | - | - | - | - | *26153 | - | - | 35356 | ** | - | - |
| 8 Tax-exempt securities | *3823 | - | - | - | - | *242 | *3581 | - | - | - | - | - | - |
| 9 Other current assets | 49542 | - | - | *1782 | - | *9008 | 13394 | - | *16031 | *9326 | ** | ** | - |
| 10 Loans to stockholders | *17068 | - | *943 | - | *961 | *1501 | *12478 | - | *1184 | - | - | - | - |
| 11 Mortgage and real estate loans | *7286 | - | - | - | - | *453 | *6831 | - | - | 2 | ** | - | - |
| 12 Other investments | *92848 | - | - | *4079 | - | - | *25940 | - | *5325 | 57503 | ** | ** | - |
| 13 Depreciable assets | 625650 | - | *20773 | *27992 | *101273 | *59804 | 321515 | - | *81276 | *13017 | ** | ** | - |
| 14 Less: Accumulated depreciation | 416676 | - | *18592 | *24193 | *37063 | *44647 | 269944 | - | *18857 | *3380 | ** | ** | - |
| 15 Depletable assets | *27515 | - | - | *16278 | - | - | *11238 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *4370 | - | - | *4370 | - | - | - | - | - | - | - | - | - |
| 17 Land | 718395 | - | *32241 | *51077 | *113325 | *183288 | 214622 | - | *89809 | *34032 | ** | ** | - |
| 18 Intangible assets (Amortizable) | *1402 | - | - | - | *183 | *707 | *244 | - | *214 | 54 | - | ** | - |
| 19 Less: Accumulated amortization | *367 | - | - | - | *5 | *199 | *135 | - | - | 28 | - | ** | - |
| 20 Other assets | 99206 | - | *2 | *426 | - | *5443 | *52522 | - | *142 | *40671 | ** | ** | - |
| 21 Total liabilities | 1571756 | - | *38017 | *84927 | *193922 | *236890 | 545134 | - | *184896 | *287970 | ** | ** | - |
| 22 Accounts payable | 80164 | - | *1099 | *238 | *1487 | *38571 | *37064 | - | *882 | *822 | ** | - | - |
| 23 Mort, notes, and bonds under 1 yr | 183319 | - | *879 | - | *4254 | *11168 | *2765 | - | *72046 | 92206 | - | ** | - |
| 24 Other current liabilities | 15720 | - | - | *1410 | *5 | *3775 | *8422 | - | *1359 | 749 | ** | ** | - |
| 25 Loans from stockholders | 137094 | - | - | *11429 | *6366 | *34041 | *15711 | - | *69219 | *328 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 354109 | - | - | *12730 | *47597 | *25929 | *132590 | - | *47053 | *88211 | - | ** | - |
| 27 Other liabilities | 159555 | - | *-0 | *62 | *1644 | *5331 | *42998 | - | *75168 | *34353 | ** | - | - |
| 28 Net worth | 641795 | - | *36038 | *59058 | *132569 | *118076 | 305584 | - | *-80830 | *71300 | ** | ** | - |
| 29 Capital stock | 283978 | - | *28356 | *40980 | *45403 | *73875 | 80747 | - | *147 | *14470 | ** | ** | - |
| 30 Paid-in or capital surplus | 485967 | - | *3530 | *17312 | *163601 | *25922 | *165763 | - | *54477 | *55362 | ** | - | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -124080 | - | *4152 | *-5237 | *-76414 | *22648 | 62120 | - | *-135454 | *4105 | ** | ** | - |
| 33 Retained earnings (S Corp) | *8730 | - | - | *9673 | *-21 | *-923 | *2 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *12801 | - | - | *3670 | - | *3447 | *3048 | - | - | 2636 | ** | - | - |
| 35 Total receipts | 290450 | *1960 | *5133 | *34092 | *21025 | *23457 | 151152 | - | *33113 | *20517 | ** | ** | - |
| 36 Business receipts | *119716 | *573 | - | *24120 | - | - | *79094 | - | *15889 | 40 | - | ** | - |
| 37 Interest | 27992 | *40 | - | *24 | *524 | *310 | 8679 | - | *952 | 17462 | ** | ** | - |
| 38 Interest on govt. obligations | *609 | - | - | *20 | - | *26 | *562 | - | - | - | - | - | - |
| 39 Rents | 106809 | *612 | *5088 | *2147 | *18819 | *18072 | *49421 | - | *12078 | 574 | ** | - | - |
| 40 Royalties | *1127 | - | - | *433 | - | - | *694 | - | - | -0 | ** | - | - |
| 41 Net S-T cap gain less net LT loss | *14 | - | - | - | - | - | *12 | - | - | 3 | ** | - | - |
| 42 Net L-T cap gain less net ST loss | 15387 | *385 | - | *2415 | *1648 | *5010 | *2984 | - | *2649 | 295 | ** | - | - |
| 43 Net gain, noncapital assets | *5076 | - | - | *4189 | - | - | *886 | - | - | - | - | - | - |
| 44 Dividends, domestic corporations | *929 | - | - | *292 | - | - | *626 | - | - | 11 | ** | - | - |
| 45 Dividends, foreign corporations | *58 | - | - | *58 | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 12734 | *351 | *45 | *393 | *34 | *39 | *8194 | - | *1545 | *2132 | ** | ** | - |
| 47 Total deductions | 219484 | *1417 | *1721 | *12094 | *16990 | *15066 | 117841 | - | *34799 | *19555 | ** | ** | - |
| 48 Cost of goods | *3700 | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 Compensation of officers | 13952 | - | - | *1029 | *3499 | *3560 | *4281 | - | *650 | 933 | ** | ** | - |
| 50 Salaries and wages | 23706 | - | - | *433 | *1816 | *282 | *18375 | - | *2153 | 647 | ** | ** | - |
| 51 Repairs | 9910 | *21 | *361 | *417 | *479 | *295 | *7413 | - | *875 | *50 | ** | ** | - |
| 52 Bad debts | *129 | - | - | - | - | - | *28 | - | *85 | 15 | ** | - | - |
| 53 Rent paid on business property | 2814 | *60 | - | *36 | *287 | - | *652 | - | *1000 | 781 | ** | ** | - |
| 54 Taxes paid | 31889 | *210 | *957 | *2909 | *3229 | *1708 | 21116 | - | *1514 | *247 | ** | ** | - |
| 55 Interest paid | 36907 | *663 | - | *867 | *7 | *731 | 10829 | - | *10871 | 12939 | ** | ** | - |
| 56 Contributions or gifts | *150 | - | - | - | *8 | - | *135 | - | - | 7 | - | ** | - |
| 57 Amortization | *114 | - | - | - | - | *7 | *68 | - | *28 | 11 | - | ** | - |
| 58 Depreciation | 26282 | *87 | *26 | *363 | *2300 | *2855 | 7695 | - | *11788 | *1168 | ** | ** | - |
| 59 Depletion | *204 | - | - | *65 | - | - | *139 | - | - | - | - | - | - |
| 60 Advertising | *226 | *-0 | - | - | - | - | *131 | - | *95 | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | *37 | - | - | - | - | - | *37 | - | - | - | - | - | - |
| 62 Employee benefit programs | *5683 | - | - | - | - | *73 | *5413 | - | *93 | 105 | ** | ** | - |
| 63 Net loss, noncapital assets | 281 | - | - | - | - | - | - | - | - | 281 | ** | ** | - |
| 64 Other deductions | 63498 | *376 | *376 | *5974 | *5366 | *5557 | 37830 | - | *5649 | *2370 | ** | ** | - |
| 65 Total receipts less total deducts | 70966 | *543 | *3413 | *21997 | *4035 | *8391 | 33311 | - | *-1686 | *962 | ** | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 70357 | *543 | *3413 | *21977 | *4035 | *8365 | 32749 | - | *-1686 | *962 | ** | ** | - |
| 68 Net income, total | 76876 | *707 | *3573 | *21977 | *4035 | *8641 | 34120 | - | *2777 | 1044 | - | ** | - |
| 69 Deficit, total | 6518 | *164 | *160 | - | - | *277 | *1371 | - | *4463 | *83 | ** | - | - |
| 70 Net income (less def), Form 1120-A | *723 | - | *130 | - | *593 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *543 | *543 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *14753 | - | - | *14933 | - | *-180 | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 16247 | *342 | *139 | *7020 | *1128 | *2944 | *2635 | - | *986 | 1053 | ** | ** | - |
| 74 Net operating loss deduction | 15595 | *342 | *139 | *6816 | *1128 | *2944 | *2196 | - | *986 | 1044 | - | ** | - |
| 75 Dividends received deduction | *651 | - | - | *204 | - | - | *439 | - | - | 9 | ** | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 45826 | *365 | *3434 | *145 | *2908 | *5698 | *31485 | - | *1791 | - | - | - | - |
| 78 Income tax before credits, total | 13500 | *71 | *549 | *54 | *436 | *1480 | 9690 | - | *1200 | 18 | - | ** | - |
| 79 Regular tax | 12429 | *55 | *515 | *22 | *436 | *1171 | *9621 | - | *609 | - | - | - | - |
| 80 Personal holding company tax | *67 | - | *34 | *33 | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *976 | - | - | - | - | *309 | *58 | - | *591 | 18 | - | ** | - |
| 83 Environmental tax | *12 | - | - | - | - | - | *12 | - | - | - | - | - | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *102 | - | - | - | - | - | *102 | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | *270 | - | - | - | - | - | *270 | - | - | - | - | - | - |
| 90 Income tax after credits, total | 13127 | *71 | *549 | *54 | *436 | *1480 | 9318 | - | *1200 | 18 | - | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Condominium management and cooperative housing associations

MINOR INDUSTRY 6530
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 43590 | *925 | 22646 | 7473 | 4396 | 2812 | 3960 | 852 | 383 | 109 | 28 | 4 | ** |
| 2 Total assets | 33045841 | - | 819713 | 1239042 | 1559517 | 2057524 | 9542434 | 5784956 | 6067038 | 3508036 | 1784776 | 682805 | ** |
| 3 Cash | 4668271 | - | 647860 | 885892 | 823974 | 569052 | 940126 | 438017 | 211710 | 71329 | 41442 | 38870 | ** |
| 4 Notes and accounts receivable | 656129 | - | 50121 | 53954 | 68347 | 69848 | 242157 | 56075 | 80913 | 15188 | 10267 | 9259 | ** |
| 5 Less: Allowance for bad debts | 64141 | - | *3586 | *16949 | 7138 | *4073 | 23731 | *1605 | *822 | *1111 | 1272 | 3854 | ** |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | 437119 | - | *5 | *20976 | *42787 | *16390 | 214011 | *37873 | 49416 | *33027 | 22634 | - | - |
| 8 Tax-exempt securities | 65860 | - | *1 | *13473 | *10599 | *29721 | *1511 | *287 | *6917 | - | 3351 | - | - |
| 9 Other current assets | 990998 | - | 57322 | 59514 | 62199 | 123603 | 366140 | 110525 | 120554 | 30435 | 32342 | 28365 | ** |
| 10 Loans to stockholders | 48265 | - | *5873 | *4946 | - | - | *24189 | - | *10198 | *3059 | - | - | - |
| 11 Mortgage and real estate loans | 121497 | - | *2 | *2821 | *647 | *2753 | *57125 | *14817 | *21574 | *21758 | - | - | - |
| 12 Other investments | 409721 | - | *3616 | - | *23631 | *88868 | 145626 | 62572 | 23606 | 23524 | 22493 | 15785 | ** |
| 13 Depreciable assets | 30127104 | - | 121396 | 411387 | 670589 | 1627854 | 9341969 | 5727561 | 6131486 | 3504818 | 1790535 | 799510 | ** |
| 14 Less: Accumulated depreciation | 10976029 | - | 81956 | 231784 | 336461 | 803379 | 3730693 | 1933278 | 2041418 | 972949 | 534297 | 309813 | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 5789294 | - | *16275 | *16534 | 118517 | 295627 | 1692082 | 1137842 | 1347206 | 738439 | 330457 | 96316 | ** |
| 18 Intangible assets (Amortizable) | 288447 | - | *185 | *2208 | *12133 | 20545 | 109649 | 79760 | 41617 | 12143 | 9372 | 835 | ** |
| 19 Less: Accumulated amortization | 96901 | - | *46 | *478 | *1915 | 4357 | 39201 | 26428 | 15165 | 4252 | 5047 | 13 | - |
| 20 Other assets | 580206 | - | 2646 | 16548 | 71607 | 25072 | 201473 | 80938 | 79247 | 32630 | 62498 | 7546 | ** |
| 21 Total liabilities | 33045841 | - | 819713 | 1239042 | 1559517 | 2057524 | 9542434 | 5784956 | 6067038 | 3508036 | 1784776 | 682805 | ** |
| 22 Accounts payable | 685953 | - | 65072 | 53995 | 88904 | 75680 | 217546 | 56931 | 65292 | 38045 | 11605 | 12883 | ** |
| 23 Mort, notes, and bonds under 1 yr | 601796 | - | *9818 | *8172 | 6671 | 57314 | 215326 | 89609 | 81455 | 125076 | 7782 | 573 | - |
| 24 Other current liabilities | 1133639 | - | 69002 | 88321 | 138889 | 121802 | 367281 | 104969 | 168180 | 31217 | 12195 | 31782 | ** |
| 25 Loans from stockholders | 134392 | - | *23200 | *10826 | *3989 | *38657 | *53512 | - | *154 | *4055 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 12918993 | - | *17971 | *122163 | 179058 | 625537 | 4232018 | 2414505 | 2634663 | 1411601 | 680161 | 601316 | ** |
| 27 Other liabilities | 593152 | - | 57555 | *93560 | 62652 | 48868 | 144588 | 69764 | 53658 | 15847 | 45181 | 1477 | ** |
| 28 Net worth | 16977916 | - | 577095 | 862005 | 1079354 | 1089666 | 4312162 | 3049178 | 3063635 | 1882195 | 1027851 | 34774 | ** |
| 29 Capital stock | 2746922 | - | 21785 | *16648 | 147500 | 332528 | 791553 | 552328 | 526314 | 298547 | 23627 | 36092 | ** |
| 30 Paid-in or capital surplus | 19087291 | - | 70870 | 208653 | 534217 | 688805 | 5535304 | 3611564 | 4142316 | 2475253 | 1442848 | 377462 | ** |
| 31 Retained earnings, appropriated | 1802748 | - | 201323 | 197269 | 423662 | 312417 | 487001 | 84538 | 61040 | *35499 | - | - | - |
| 32 Retained earnings-unappropriated | -6609404 | - | 296700 | 439434 | -26025 | -243687 | -2493240 | -1185680 | -1658408 | -922290 | -437429 | -378779 | ** |
| 33 Retained earnings (S Corp) | *8063 | - | *-13392 | - | - | - | *21456 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 57704 | - | *190 | - | - | *396 | 29911 | 13572 | 7626 | 4814 | 1195 | - | - |
| 35 Total receipts | 12272613 | *76467 | 1647082 | 1635266 | 1239335 | 1274015 | 3179870 | 1260538 | 1071170 | 463924 | 255521 | 169425 | ** |
| 36 Business receipts | 10051008 | *50750 | 1338972 | 1244353 | 663372 | 989069 | 2931798 | 1105805 | 941383 | 390970 | 236625 | 157910 | ** |
| 37 Interest | 190534 | *34 | 20034 | 25037 | 30445 | 19398 | 47018 | 22978 | 12714 | 5952 | 3894 | 3030 | ** |
| 38 Interest on govt. obligations | 4182 | *4 | *22 | *702 | - | *998 | *766 | *147 | *759 | *451 | 170 | 165 | - |
| 39 Rents | 53401 | - | *4079 | *5272 | 13627 | *1941 | 6070 | 7895 | 12585 | *1403 | 56 | 473 | - |
| 40 Royalties | *3017 | - | *2974 | - | *43 | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *32 | - | - | - | - | - | - | *12 | *20 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *1270 | - | *107 | *101 | - | - | *999 | - | *-0 | *64 | - | - | - |
| 43 Net gain, noncapital assets | *523 | - | - | *298 | - | *100 | *97 | *12 | *16 | - | - | - | - |
| 44 Dividends, domestic corporations | *384 | - | - | - | *133 | - | - | *10 | *226 | *15 | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 1968262 | *25679 | 280894 | 359504 | 531716 | 262510 | 193123 | 123678 | 103466 | 65068 | 14776 | 7849 | ** |
| 47 Total deductions | 12713053 | *64980 | 1682107 | 1638592 | 1233329 | 1284135 | 3307678 | 1357290 | 1162402 | 536666 | 264341 | 181533 | ** |
| 48 Cost of goods | 495841 | - | - | - | - | *1210 | - | *352 | *2118 | - | - | - | - |
| 49 Compensation of officers | 28993 | - | *14672 | *8790 | - | *3303 | *1030 | - | *1084 | *20 | - | 95 | ** |
| 50 Salaries and wages | 1601314 | *4180 | 127355 | 210662 | 98288 | 125524 | 521616 | 221163 | 172008 | 53967 | 29583 | 36966 | ** |
| 51 Repairs | 1702232 | *1098 | 393545 | 299443 | 200991 | 256719 | 341519 | 83534 | 69347 | 31680 | 14546 | 9809 | ** |
| 52 Bad debts | 46776 | - | 15140 | *8554 | *6117 | *2047 | 11367 | *381 | 1669 | *296 | 537 | 668 | ** |
| 53 Rent paid on business property | 85488 | - | *5238 | *11452 | *20126 | *1540 | 33680 | *5447 | *3589 | *3243 | 1173 | - | - |
| 54 Taxes paid | 1404362 | *4350 | 21526 | 38589 | 36059 | 103052 | 518422 | 286363 | 219488 | 99413 | 51746 | 25353 | ** |
| 55 Interest paid | 1036524 | *4592 | *2166 | 12286 | 15302 | 51245 | 354879 | 205729 | 190325 | 121604 | 48188 | 30208 | ** |
| 56 Contributions or gifts | *1991 | - | *18 | - | - | - | *1973 | - | *1 | - | - | - | - |
| 57 Amortization | 32019 | *470 | *14 | *115 | *339 | 1061 | 12711 | 6304 | 8126 | 2338 | 524 | 18 | - |
| 58 Depreciation | 856160 | *2056 | 6127 | 20297 | 24496 | 52420 | 270272 | 168041 | 164185 | 88358 | 35851 | 24057 | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 11996 | - | *1396 | *2961 | *72 | *1071 | 5313 | *555 | 395 | *57 | 39 | 137 | ** |
| 61 Pension, prof sh, stock, annuity | 37048 | *19 | *4842 | - | - | *1060 | 15587 | 6073 | 5908 | *603 | 187 | 2770 | ** |
| 62 Employee benefit programs | 120156 | *227 | *675 | *5887 | *7854 | 8786 | 35441 | 23796 | 16988 | 7341 | 5665 | 7496 | ** |
| 63 Net loss, noncapital assets | 27773 | *118 | - | - | - | *3751 | *23334 | - | *480 | *19 | 72 | - | - |
| 64 Other deductions | 5224380 | *32479 | 893491 | 988659 | 678238 | 614456 | 1142276 | 346667 | 295539 | 125270 | 66586 | 40717 | ** |
| 65 Total receipts less total deducts | -440440 | *11487 | -35025 | -3326 | 6007 | -10120 | -127809 | -96752 | -91232 | -72743 | -8821 | -12108 | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | -444622 | *11483 | -35047 | -4028 | 6007 | -11118 | -128575 | -96898 | -91991 | -73193 | -8990 | -12273 | ** |
| 68 Net income, total | 251282 | *18891 | 39261 | 22315 | 34733 | 34254 | 61356 | 14004 | 20126 | 1486 | 4856 | - | - |
| 69 Deficit, total | 695905 | *7408 | 74308 | 26342 | 28726 | 45372 | 189930 | 110903 | 112117 | 74679 | 13846 | 12273 | ** |
| 70 Net income (less def), Form 1120-A | -4472 | - | 3739 | -9444 | *1232 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-200 | *-200 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *13286 | *-6188 | *1368 | - | - | - | *18105 | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 85507 | *5436 | 18672 | *6015 | *6589 | *7026 | 16166 | *3933 | 16766 | *857 | 4046 | - | - |
| 74 Net operating loss deduction | 85238 | *5436 | 18672 | *6015 | *6496 | *7026 | 16166 | *3926 | *16608 | *846 | 4046 | - | - |
| 75 Dividends received deduction | *269 | - | - | - | *93 | - | - | *7 | *158 | *11 | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 144811 | *13456 | 19221 | 16299 | 28236 | 27228 | 25332 | 10071 | 3518 | *640 | 810 | - | - |
| 78 Income tax before credits, total | 25292 | *4355 | 2804 | 2445 | 4676 | 2047 | 4611 | 2661 | 1189 | *154 | 351 | - | - |
| 79 Regular tax | 24813 | *4355 | 2804 | 2445 | 4659 | 2036 | 4606 | 2627 | 863 | *154 | 265 | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *430 | - | - | - | - | - | - | *24 | *323 | - | 83 | - | - |
| 83 Environmental tax | *6 | - | - | - | - | - | - | - | *4 | - | 3 | - | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 25292 | *4355 | 2804 | 2445 | 4676 | 2047 | 4611 | 2661 | 1189 | *154 | 351 | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Subdividers and developers

MINOR INDUSTRY 6550
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 60684 | 3848 | 20722 | 11207 | 7035 | 6896 | 9074 | 1011 | 543 | 196 | 75 | 44 | 33 |
| 2 Total assets | 87679829 | - | 634246 | 1885168 | 2531146 | 4839837 | 18723177 | 6995587 | 7984703 | 6664141 | 5282955 | 6608656 | 25530214 |
| 3 Cash | 3767140 | - | 111615 | 217549 | 253877 | 392399 | 1019365 | 231185 | 383423 | 270088 | 128998 | 212613 | 546029 |
| 4 Notes and accounts receivable | 6822593 | - | 46790 | 166052 | 145506 | 557101 | 1423384 | 419484 | 448733 | 563596 | 469792 | 682203 | 1899952 |
| 5 Less: Allowance for bad debts | 435578 | - | - | - | - | *141463 | *80641 | *1330 | 26308 | 11750 | 9268 | 29075 | 135743 |
| 6 Inventories | 15838529 | - | *60911 | 503442 | 572602 | 1370532 | 4939682 | 1298566 | 1546364 | 1352696 | 921073 | 988703 | 2283958 |
| 7 U.S. govt. obligations, total | 245844 | - | - | *27876 | - | *152 | *94806 | *4400 | - | *5956 | 32570 | 67731 | 12354 |
| 8 Tax-exempt securities | 81610 | - | - | - | - | *3966 | *25961 | *12452 | *1420 | *5679 | 17038 | - | 15094 |
| 9 Other current assets | 6341316 | - | 20882 | 115663 | 79125 | 270566 | 1472601 | 735018 | 516567 | 394205 | 451352 | 701007 | 1584331 |
| 10 Loans to stockholders | 920650 | - | 67195 | 106225 | 131320 | 230318 | 130935 | 67729 | 102914 | 8473 | 18689 | 35567 | 21284 |
| 11 Mortgage and real estate loans | 4251998 | - | *30242 | *70546 | *102227 | 122272 | 758588 | *87527 | 147372 | 166600 | 163665 | 227263 | 2375696 |
| 12 Other investments | 17288344 | - | 72056 | 179853 | 260238 | 396621 | 2207593 | 1048898 | 1585912 | 1176771 | 1119926 | 1425092 | 7815384 |
| 13 Depreciable assets | 19974040 | - | 174123 | 367127 | 304019 | 917061 | 3478328 | 2097605 | 2169750 | 1489674 | 1399067 | 1680884 | 5896402 |
| 14 Less: Accumulated depreciation | 4639229 | - | 115597 | 134810 | 101768 | 330385 | 874300 | 543172 | 564192 | 435964 | 390840 | 402640 | 745561 |
| 15 Depletable assets | 348919 | - | - | - | *4169 | *21503 | *63395 | - | *16336 | *50724 | 169 | - | 192623 |
| 16 Less: Accumulated depletion | 82918 | - | - | - | *2196 | *10098 | *8578 | - | *51 | *45428 | 116 | - | 16451 |
| 17 Land | 11530045 | - | 123116 | 255525 | 598519 | 670140 | 3270621 | 1133484 | 1124592 | 912134 | 661204 | 604887 | 2175823 |
| 18 Intangible assets (Amortizable) | 1011373 | - | 9485 | 8031 | 5669 | 8970 | 70861 | 55993 | 121664 | 55430 | 43151 | 46256 | 585864 |
| 19 Less: Accumulated amortization | 221956 | - | 4988 | 2680 | 975 | 3189 | 31838 | 29743 | 84931 | 20804 | 11399 | 9146 | 22265 |
| 20 Other assets | 4637108 | - | 38415 | 4769 | 178814 | 363373 | 762415 | 377492 | 495137 | 726059 | 267883 | 377311 | 1045440 |
| 21 Total liabilities | 87679829 | - | 634246 | 1885168 | 2531146 | 4839837 | 18723177 | 6995587 | 7984703 | 6664141 | 5282955 | 6608656 | 25530214 |
| 22 Accounts payable | 3160890 | - | 25052 | 55884 | 28518 | 169949 | 659219 | 340141 | 286835 | 320313 | 163125 | 222965 | 888888 |
| 23 Mort, notes, and bonds under 1 yr | 10511594 | - | 33293 | 218702 | 232247 | 626830 | 2684101 | 1187573 | 1249654 | 905207 | 634791 | 526816 | 2212379 |
| 24 Other current liabilities | 5863366 | - | 153325 | 179929 | 121658 | 177866 | 1186477 | 341102 | 497280 | 376943 | 292668 | 393494 | 2142623 |
| 25 Loans from stockholders | 12354943 | - | 530101 | 577857 | 1084294 | 1409580 | 3056646 | 985246 | 1150650 | 461328 | 321335 | 156679 | 2621226 |
| 26 Mort, notes, bonds, 1 yr or more | 29390328 | - | 64979 | 565188 | 682022 | 1246586 | 6413741 | 2625557 | 2961000 | 2711424 | 2019927 | 2753545 | 7346359 |
| 27 Other liabilities | 6056271 | - | 117343 | 618688 | 125142 | 274607 | 1841566 | 271649 | -722819 | 537939 | 594795 | 809518 | 1587843 |
| 28 Net worth | 20342438 | - | -289847 | -331081 | 257264 | 934420 | 2881427 | 1244318 | 2562103 | 1350987 | 1256312 | 1745640 | 8730895 |
| 29 Capital stock | 10813169 | - | 230221 | 275567 | 282034 | 489986 | 1453589 | 208691 | 569344 | 603582 | 345139 | 693184 | 5661831 |
| 30 Paid-in or capital surplus | 18358797 | - | 168673 | 225121 | 420410 | 482847 | 3547933 | 1054400 | 1883896 | 1472123 | 954960 | 2571622 | 5576813 |
| 31 Retained earnings, appropriated | *15668 | - | - | *246 | - | *14807 | - | - | *615 | - | - | - | - |
| 32 Retained earnings-unappropriated | -8245961 | - | 31342 | -765827 | -32515 | 4499 | -1006856 | -16306 | -80736 | -1097485 | -480009 | -2026311 | -2775757 |
| 33 Retained earnings (S Corp) | 212608 | - | -543044 | -16722 | -378636 | 62798 | -1020833 | 59793 | 249516 | 421384 | 479141 | 521257 | 377954 |
| 34 Less: Cost of treasury stock | 811843 | - | *177039 | 49466 | *34029 | 120518 | 92406 | 62259 | *60531 | 48617 | 42919 | 14112 | 109946 |
| 35 Total receipts | 33827744 | 582329 | 1796893 | 1853923 | 1374862 | 2512298 | 8213990 | 2814943 | 2176150 | 2408111 | 1528269 | 2927055 | 5638922 |
| 36 Business receipts | 29610355 | 447885 | 1705552 | 1791614 | 1254651 | 2316581 | 7431676 | 2492591 | 1867134 | 2076662 | 1272701 | 2542637 | 4410672 |
| 37 Interest | 1280937 | 17482 | 5778 | 15566 | 16018 | 29192 | 124722 | 16404 | 72174 | 80221 | 61242 | 116377 | 725762 |
| 38 Interest on govt. obligations | 13592 | - | *77 | - | - | *538 | 2078 | *690 | *132 | 4279 | 1531 | 3230 | 1037 |
| 39 Rents | 848721 | 15415 | *5396 | 21722 | *10747 | 31423 | 124398 | 63279 | 141693 | 76891 | 77183 | 79287 | 201287 |
| 40 Royalties | 9119 | 11 | *2176 | - | *2 | - | *1211 | - | *5 | 2662 | 44 | - | 3008 |
| 41 Net S-T cap gain less net LT loss | 22915 | *4983 | - | - | *949 | *466 | *9877 | *22 | *143 | *950 | 2337 | 673 | 2516 |
| 42 Net L-T cap gain less net ST loss | 322664 | *20379 | *3321 | *31793 | *3732 | 5337 | 81181 | *19342 | 18368 | 25440 | 47501 | 16431 | 49839 |
| 43 Net gain, noncapital assets | 144339 | *3683 | *1568 | *3793 | *1578 | *6276 | 66831 | *12467 | 5859 | 8887 | 2787 | 538 | 30070 |
| 44 Dividends, domestic corporations | 22321 | - | - | *471 | *4203 | *411 | 4547 | *495 | *558 | 3558 | 1330 | 1658 | 5089 |
| 45 Dividends, foreign corporations | *7900 | - | - | - | - | - | *92 | *22 | *25 | - | 2392 | - | 5369 |
| 46 Other receipts | 1544880 | 72491 | 73024 | -11036 | 82982 | 122073 | 367377 | 209632 | 70060 | 128561 | 59220 | 166224 | 204272 |
| 47 Total deductions | 34490355 | 848676 | 1747272 | 1810762 | 1311250 | 2363429 | 7988167 | 2746975 | 2281070 | 2565601 | 1619326 | 3103702 | 6104126 |
| 48 Cost of goods | 22001050 | *142378 | *25834 | 411738 | 426918 | 1165259 | 4295646 | 1173156 | 1397112 | 1200421 | 694173 | 804987 | 1780939 |
| 49 Compensation of officers | 736726 | *6344 | *50197 | 44313 | *41413 | 45215 | 212281 | 78897 | 75071 | 42336 | 31180 | 33394 | 76085 |
| 50 Salaries and wages | 1658668 | 12036 | *32179 | 124493 | *55906 | 93109 | 275457 | 193118 | 135240 | 139745 | 124799 | 179868 | 292718 |
| 51 Repairs | 249600 | 1756 | 8009 | 10638 | 12909 | 22709 | 54096 | 19136 | 30022 | 17435 | 15865 | 17417 | 39608 |
| 52 Bad debts | 382085 | *27582 | *26811 | - | *9624 | 27020 | 16872 | 6080 | 30367 | 52945 | 63184 | 38235 | 83364 |
| 53 Rent paid on business property | 277019 | 2483 | 22190 | 33952 | 14272 | 14276 | 44285 | 17349 | 20294 | 27979 | 12530 | 19898 | 47512 |
| 54 Taxes paid | 807800 | 8756 | 35100 | 42939 | 43716 | 54753 | 176638 | 60972 | 82359 | 50218 | 35924 | 47411 | 169015 |
| 55 Interest paid | 2425979 | 28067 | 20281 | 38785 | 59816 | 96136 | 430348 | 123467 | 180483 | 207167 | 128832 | 161326 | 951271 |
| 56 Contributions or gifts | 13145 | *4 | *4 | *89 | *662 | 616 | 1304 | *1867 | 616 | 332 | 1387 | 773 | 5491 |
| 57 Amortization | 120484 | *1385 | 908 | 501 | 1903 | 526 | 8667 | 5784 | 15075 | 8356 | 5145 | 13656 | 58580 |
| 58 Depreciation | 608646 | 6926 | 10705 | 16740 | 16321 | 25877 | 93507 | 52751 | 57237 | 49597 | 40690 | 53823 | 184473 |
| 59 Depletion | 23314 | *145 | - | - | *445 | *1878 | *17237 | - | *77 | *671 | 3 | - | 2858 |
| 60 Advertising | 254382 | *112 | *1096 | 19922 | 7264 | 15414 | 47325 | 17394 | 20477 | 22979 | 22210 | 42288 | 37900 |
| 61 Pension, prof sh, stock, annuity | 47239 | *1427 | *6369 | *1515 | *1067 | *2129 | 9320 | 3050 | 2371 | 1368 | 5514 | 3392 | 9716 |
| 62 Employee benefit programs | 132717 | *24 | *5397 | *2337 | *1654 | 5466 | 23167 | 17101 | 7616 | 12916 | 8359 | 11830 | 36849 |
| 63 Net loss, noncapital assets | 276577 | *31922 | *385 | 20522 | *6831 | *14148 | 34951 | *6939 | 3721 | 24635 | 8086 | 12631 | 111804 |
| 64 Other deductions | 4474925 | 304552 | 226374 | 210928 | 216122 | 261456 | 785910 | 268016 | 313543 | 374467 | 229133 | 544567 | 739859 |
| 65 Total receipts less total deducts | -662611 | -266346 | 49620 | 43161 | 63612 | 148869 | 225822 | 67969 | -104920 | -157490 | -91057 | -176647 | -465204 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | -676203 | -266346 | 49544 | 43161 | 63612 | 148331 | 223745 | 67279 | -105051 | -161769 | -92588 | -179877 | -466242 |
| 68 Net income, total | 3124517 | 157538 | 242720 | 219730 | 240522 | 349256 | 883540 | 280815 | 221096 | 137082 | 79043 | 126761 | 186415 |
| 69 Deficit, total | 3800720 | 423884 | 193177 | 176569 | 176910 | 200926 | 659795 | 213536 | 326147 | 298851 | 171631 | 306638 | 652657 |
| 70 Net income (less def), Form 1120-A | 10562 | - | *5246 | *-122 | *5438 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -93813 | -93813 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 622525 | -66411 | 56420 | 36439 | 37936 | 221084 | 235229 | 78462 | 35683 | -2000 | -16780 | 48339 | -41878 |
| 73 Statutory special deductions, total | 348860 | 34266 | 31653 | 37356 | 35223 | 10420 | 80479 | 17899 | 9511 | 21314 | 14066 | 23868 | 32804 |
| 74 Net operating loss deduction | 328077 | 34266 | 31653 | 36658 | *31328 | 10128 | 77630 | *17537 | 9120 | 18627 | 13044 | 22847 | 25238 |
| 75 Dividends received deduction | 20783 | - | - | *698 | *3896 | *292 | 2849 | *362 | *391 | 2687 | 1022 | 1021 | 7566 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 556299 | *15754 | 8534 | 39569 | 56816 | 43129 | 129906 | 31797 | 46660 | 24050 | 27220 | 27341 | 105522 |
| 78 Income tax before credits, total | 172513 | 3530 | 1280 | 7445 | 14351 | 9548 | 37956 | 10467 | 16195 | 9668 | 11369 | 11873 | 38831 |
| 79 Regular tax | 162105 | *2662 | 1280 | 7443 | 14351 | 9516 | 36672 | 10302 | 15791 | 8141 | 9250 | 9303 | 37396 |
| 80 Personal holding company tax | *340 | - | - | - | - | - | *340 | - | - | - | - | - | - |
| 81 Recapture of investment credit | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 82 Alternative minumum tax | 7837 | *683 | - | *2 | - | - | *178 | *60 | *257 | 1216 | 1991 | 2526 | 924 |
| 83 Environmental tax | 373 | *40 | - | - | - | - | *5 | *12 | *29 | *9 | 33 | 44 | 201 |
| 84 Foreign tax credit | *1250 | - | - | - | - | - | *13 | - | - | *1 | - | - | 1236 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | 624 | - | - | - | - | - | - | - | - | - | - | - | 624 |
| 88 General business credit | 2604 | - | - | *104 | - | - | *764 | *4 | *450 | *218 | 394 | 307 | 363 |
| 89 Prior year minumum tax credit | 3249 | - | - | *121 | - | *194 | *1095 | - | *927 | *10 | 168 | 733 | - |
| 90 Income tax after credits, total | 164786 | 3530 | 1280 | 7220 | 14351 | 9354 | 36084 | 10464 | 14817 | 9438 | 10807 | 10834 | 36607 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 6599
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 169609 | 15849 | 95186 | 25222 | 13838 | 9336 | 8184 | 1117 | 541 | 174 | 88 | 50 | 23 |
| 2 Total assets | 86293000 | - | 2556855 | 3839638 | 4812775 | 6535460 | 16857570 | 7634127 | 8052666 | 5969209 | 6107862 | 7744912 | 16181925 |
| 3 Cash | 6843702 | - | 726060 | 637378 | 728093 | 421255 | 1256510 | 430729 | 457371 | 258015 | 300407 | 297502 | 1330381 |
| 4 Notes and accounts receivable | 6333129 | - | 151858 | 191249 | 363467 | 380567 | 1235833 | 689618 | 832196 | 425483 | 462867 | 396100 | 1203890 |
| 5 Less: Allowance for bad debts | 307511 | - | *7304 | *451 | - | *14506 | 3261 | *24606 | 10537 | *26674 | 79388 | 33458 | 107328 |
| 6 Inventories | 617642 | - | - | - | - | *11780 | *1193 | *9253 | 134629 | 85591 | 52763 | 39856 | 282576 |
| 7 U.S. govt. obligations, total | 700484 | - | - | *45883 | *2582 | *21309 | *105485 | *18091 | *2205 | *10706 | 1465 | 33980 | 458778 |
| 8 Tax-exempt securities | 247522 | - | *4134 | *41 | *6464 | *37246 | *72692 | *35303 | *65811 | *43 | 25780 | - | 9 |
| 9 Other current assets | 8979811 | - | 188547 | 342136 | 594262 | 1126444 | 2240973 | 723411 | 856946 | 687365 | 499996 | 789599 | 930132 |
| 10 Loans to stockholders | 1770494 | - | 234924 | 294575 | 186541 | 113745 | 446507 | 152420 | 73013 | 194228 | 8687 | 65854 | -0 |
| 11 Mortgage and real estate loans | 5711468 | - | *51210 | 209310 | 287848 | 385801 | 673516 | 286550 | 409466 | 458242 | 634230 | 1063987 | 1251309 |
| 12 Other investments | 19261724 | - | 201268 | 351795 | 492466 | 990317 | 3281503 | 1457903 | 2036115 | 1899863 | 2074314 | 2369648 | 4106534 |
| 13 Depreciable assets | 28801948 | - | 2117533 | 2086777 | 1783012 | 2585249 | 5540337 | 2808151 | 2224604 | 1263674 | 1384279 | 1728855 | 5279478 |
| 14 Less: Accumulated depreciation | 9280650 | - | 1434539 | 1100438 | 728203 | 929654 | 1837532 | 711764 | 571982 | 313110 | 297110 | 347989 | 1008329 |
| 15 Depletable assets | 195406 | - | *14389 | *21152 | *50533 | - | *51813 | - | *753 | 224 | 619 | 55924 | - |
| 16 Less: Accumulated depletion | 39079 | - | *13683 | *3813 | *4997 | - | *3799 | - | *267 | 56 | 143 | 12319 | - |
| 17 Land | 11505129 | - | 162676 | 623823 | 866523 | 1215827 | 3094219 | 1423778 | 1109609 | 628766 | 751591 | 789472 | 838845 |
| 18 Intangible assets (Amortizable) | 1708585 | - | 121090 | 34262 | 88006 | 113253 | 156462 | 218425 | 124068 | 79430 | 186211 | 149803 | 437577 |
| 19 Less: Accumulated amortization | 466887 | - | 66753 | 14434 | 25471 | 57639 | 45391 | 62427 | 46709 | 33913 | 31672 | 32694 | 49784 |
| 20 Other assets | 3710082 | - | 105447 | 120394 | 121650 | 134465 | 590512 | 179291 | 355375 | 351329 | 132968 | 390794 | 1227857 |
| 21 Total liabilities | 86293000 | - | 2556855 | 3839638 | 4812775 | 6535460 | 16857570 | 7634127 | 8052666 | 5969209 | 6107862 | 7744912 | 16181925 |
| 22 Accounts payable | 3416194 | - | 176326 | 100381 | 99987 | 248683 | 450400 | 294032 | 279648 | 185390 | 72970 | 274105 | 1234271 |
| 23 Mort, notes, and bonds under 1 yr | 8648691 | - | 401950 | 316903 | 350986 | 515522 | 1843001 | 964834 | 775242 | 843743 | 764278 | 622758 | 1249474 |
| 24 Other current liabilities | 6135756 | - | 276574 | 299599 | 490832 | 283192 | 1454493 | 527570 | 720323 | 321964 | 327327 | 425804 | 1008078 |
| 25 Loans from stockholders | 12122214 | - | 1676950 | 788287 | 1005960 | 1233033 | 2848749 | 721354 | 1054933 | 413662 | 683743 | 1065646 | 629897 |
| 26 Mort, notes, bonds, 1 yr or more | 27838710 | - | 414171 | 887802 | 1267725 | 2074083 | 5641068 | 2619403 | 2461039 | 2134670 | 2328176 | 2906040 | 5104532 |
| 27 Other liabilities | 8685946 | - | 240036 | 221655 | 472016 | 410473 | 1955238 | 532621 | 790736 | 760672 | 516909 | 824386 | 1961203 |
| 28 Net worth | 19445489 | - | -629153 | 1225011 | 1125268 | 1770474 | 2664621 | 1974312 | 1970746 | 1309108 | 1414459 | 1626173 | 4994470 |
| 29 Capital stock | 11816758 | - | 642531 | 523751 | 646751 | 746237 | 1548328 | 904964 | 1278770 | 573714 | 810705 | 846429 | 3294578 |
| 30 Paid-in or capital surplus | 22342268 | - | 715095 | 658156 | 1130501 | 1415786 | 3621144 | 1702155 | 2323501 | 2199473 | 2178481 | 2746737 | 3651239 |
| 31 Retained earnings, appropriated | 267316 | - | *13487 | *2483 | *128 | *16249 | *45260 | *260 | *160645 | - | - | 27574 | 1231 |
| 32 Retained earnings-unappropriated | -11849876 | - | -671838 | 378823 | -480323 | -153405 | -1609022 | -987357 | -1692634 | -1301735 | -1646007 | -2072034 | -1614343 |
| 33 Retained earnings (S Corp) | -2010985 | - | -1257354 | -262057 | -93652 | -201897 | -595689 | 401891 | -25678 | -142053 | 87549 | 77955 | - |
| 34 Less: Cost of treasury stock | 1119993 | - | 71073 | 76145 | 78137 | 52496 | 345400 | 47600 | 73859 | *20291 | 16270 | 488 | 338234 |
| 35 Total receipts | 48711759 | 1198751 | 13013985 | 5523964 | 4760492 | 3010613 | 6680288 | 2424949 | 2460196 | 1197042 | 1394474 | 1520754 | 5526252 |
| 36 Business receipts | 40703605 | 450199 | 12437190 | 5228441 | 4020550 | 2584353 | 5538765 | 1946288 | 1647678 | 767549 | 963576 | 920117 | 4198899 |
| 37 Interest | 1533969 | 90504 | 19366 | 37532 | 49054 | 43350 | 131755 | 64721 | 121786 | 108019 | 113158 | 219336 | 535389 |
| 38 Interest on govt. obligations | 28517 | *39 | *170 | *278 | *699 | *992 | 14510 | *2953 | *5064 | *830 | 2123 | 229 | 632 |
| 39 Rents | 2054761 | 40836 | 95429 | 72363 | 82214 | 115530 | 325356 | 184166 | 359292 | 135262 | 134209 | 151973 | 358131 |
| 40 Royalties | 17438 | *43 | - | *2660 | *126 | *708 | *3074 | - | *69 | *-0 | 6472 | 1822 | 2465 |
| 41 Net S-T cap gain less net LT loss | 58743 | *115 | *1831 | *12731 | *22415 | *3940 | *7017 | *2145 | *1325 | *745 | 365 | 5894 | 220 |
| 42 Net L-T cap gain less net ST loss | 798941 | 249194 | 70871 | 26634 | 24308 | 36123 | 78585 | 74951 | 71103 | 35388 | 30211 | 39185 | 62389 |
| 43 Net gain, noncapital assets | 197641 | *1039 | 21319 | *7414 | *3651 | 23500 | 21639 | 12733 | 14783 | 21162 | 12517 | 5858 | 52026 |
| 44 Dividends, domestic corporations | 118018 | *898 | *38 | *3312 | 9073 | 2474 | 5796 | *61809 | 12420 | 2230 | 2654 | 3047 | 14268 |
| 45 Dividends, foreign corporations | 17371 | - | - | - | *432 | - | *72 | - | *1410 | - | 13 | - | 15445 |
| 46 Other receipts | 3182753 | 365885 | 367773 | 132598 | 547971 | 199643 | 553720 | 75182 | 225267 | 125857 | 129176 | 173293 | 286388 |
| 47 Total deductions | 49009612 | 1743928 | 12613137 | 5433545 | 4625912 | 2909427 | 6665611 | 2478104 | 2536299 | 1286813 | 1493243 | 1681074 | 5542519 |
| 48 Cost of goods | 9819740 | *1359 | - | *5308 | - | *10992 | *10090 | *9108 | 105693 | 115635 | 69003 | 119735 | 1106146 |
| 49 Compensation of officers | 3966957 | 64241 | 1631093 | 719305 | 510129 | 147164 | 445517 | 99348 | 92568 | 44191 | 73024 | 44063 | 96312 |
| 50 Salaries and wages | 6830017 | 120731 | 1592999 | 706630 | 806032 | 422507 | 1250067 | 295475 | 337113 | 276734 | 248740 | 262465 | 510525 |
| 51 Repairs | 544413 | 8776 | 129978 | 67125 | 58319 | 30068 | 91521 | 28696 | 47103 | 23139 | 13219 | 15757 | 30712 |
| 52 Bad debts | 664277 | *9119 | 115213 | 36006 | *10405 | 15202 | 27704 | 47172 | 78571 | 24839 | 53761 | 101388 | 144897 |
| 53 Rent paid on business property | 2029210 | 35800 | 648176 | 251065 | 146231 | 102407 | 254177 | 69508 | 200265 | 93667 | 52754 | 26279 | 148881 |
| 54 Taxes paid | 1626670 | 31291 | 364223 | 196949 | 134917 | 87985 | 270472 | 105245 | 111403 | 56340 | 52745 | 73511 | 141588 |
| 55 Interest paid | 2507367 | 109780 | 102182 | 75707 | 85631 | 112762 | 341191 | 172521 | 224801 | 167085 | 224018 | 295042 | 596647 |
| 56 Contributions or gifts | 20136 | *382 | 3987 | 2496 | 1753 | 783 | 4388 | 1473 | 2670 | 258 | 849 | 230 | 869 |
| 57 Amortization | 165536 | 25311 | 15574 | 2086 | 8844 | 10298 | 17959 | 12276 | 13571 | 8181 | 13384 | 14288 | 23763 |
| 58 Depreciation | 1122991 | 42509 | 158881 | 98062 | 76477 | 77530 | 178756 | 85457 | 72435 | 44680 | 47381 | 55781 | 185040 |
| 59 Depletion | 7656 | *4 | *233 | *2983 | *44 | - | - | *4 | *84 | *14 | 1 | 4288 | 2 |
| 60 Advertising | 1095272 | 7010 | 402737 | 121919 | 122002 | 79651 | 112241 | 88073 | 42250 | 10398 | 23788 | 15461 | 69741 |
| 61 Pension, prof sh, stock, annuity | 221144 | *174 | 68454 | 58417 | 32707 | *6719 | 18907 | 6011 | 5795 | 2290 | 2114 | 2741 | 16815 |
| 62 Employee benefit programs | 463278 | *2379 | 90887 | 35037 | 64070 | 23636 | 74161 | 15423 | 14310 | 13258 | 16160 | 17528 | 96428 |
| 63 Net loss, noncapital assets | 639362 | 205841 | 33724 | *24979 | *32688 | *33952 | 128444 | 40067 | 18099 | 41059 | 26891 | 40341 | 13276 |
| 64 Other deductions | 17285585 | 986246 | 6014574 | 2308930 | 1516156 | 1120747 | 1971031 | 844768 | 794574 | 329517 | 264801 | 376804 | 757436 |
| 65 Total receipts less total deducts | -297852 | -545177 | 400848 | 90419 | 134580 | 101186 | 14677 | -53155 | -76103 | -89771 | -98769 | -160320 | -16267 |
| 66 Constructive taxable income from related foreign corporations | *491 | - | - | - | - | - | - | - | *17 | *474 | - | - | - |
| 67 Net income (less deficit), total | -325878 | -545216 | 400678 | 90141 | 133881 | 100195 | 167 | -56108 | -81150 | -90127 | -100892 | -160548 | -16899 |
| 68 Net income, total | 3677101 | 249433 | 921338 | 314761 | 339087 | 299676 | 598480 | 240603 | 216090 | 107585 | 84189 | 104955 | 200906 |
| 69 Deficit, total | 4002979 | 794648 | 520659 | 224620 | 205207 | 199481 | 598313 | 296711 | 297240 | 197711 | 185081 | 265503 | 217805 |
| 70 Net income (less def), Form 1120-A | 26276 | *3799 | 9334 | *7791 | *5352 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -340355 | -340355 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 767711 | -171133 | 461471 | 109889 | 137654 | 90681 | 101441 | 28275 | 32258 | -34507 | -6956 | 18639 | - |
| 73 Statutory special deductions, total | 861432 | 102152 | 122755 | 46150 | 56667 | 37592 | 53850 | 104522 | 43443 | 53464 | 44813 | 59605 | 136418 |
| 74 Net operating loss deduction | 757587 | 101503 | 122729 | 43832 | 48271 | 35860 | 49875 | 42913 | 34172 | 51952 | 42863 | 57358 | 126259 |
| 75 Dividends received deduction | 103845 | *649 | *26 | *2319 | 8395 | 1732 | 3976 | *61609 | 9271 | 1512 | 1950 | 2248 | 10159 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 904457 | 103012 | 94107 | 95462 | 78464 | 73192 | 156201 | 60996 | 88170 | 30741 | 25724 | 27017 | 71371 |
| 78 Income tax before credits, total | 258948 | 34706 | 14560 | 16501 | 14188 | 16520 | 48133 | 21213 | 31396 | 11971 | 9303 | 10348 | 30109 |
| 79 Regular tax | 239884 | 28886 | 14327 | 16292 | 13776 | 16340 | 47041 | 20113 | 29871 | 10425 | 8747 | 9231 | 24837 |
| 80 Personal holding company tax | *454 | - | - | *209 | - | - | *24 | *8 | *212 | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 16444 | *5274 | *232 | - | 390 | *114 | *270 | *1075 | 1249 | 1398 | 505 | 1019 | 4917 |
| 83 Environmental tax | 667 | *115 | - | - | 21 | 2 | *72 | *17 | *39 | *34 | 51 | 71 | 245 |
| 84 Foreign tax credit | 1231 | - | - | - | *65 | - | *11 | - | *221 | *320 | 580 | 33 | - |
| 85 U.S. Possessions tax credit | 17 | - | - | 4 | - | - | 14 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *788 | - | - | *346 | - | - | - | *442 | - | - | - | - | - |
| 88 General business credit | 2751 | - | - | *77 | - | - | *1811 | - | *744 | - | 2 | 88 | 30 |
| 89 Prior year minumum tax credit | 1313 | - | - | - | - | - | *123 | *115 | *225 | *450 | 144 | 55 | 201 |
| 90 Income tax after credits, total | 252848 | 34706 | 14560 | 16075 | 14123 | 16520 | 46175 | 20656 | 30206 | 11201 | 8576 | 10172 | 29878 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies

MAJOR GROUP 51
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 64471 | 6690 | 21648 | 9768 | 6420 | 4802 | 6007 | 1481 | 1529 | 1178 | 1284 | 1578 | 2086 |
| 2 Total assets | 3072927589 | - | 587380 | 1585949 | 2213985 | 3318961 | 13185129 | 10568464 | 24192999 | 42599935 | 93101193 | 258156890 | 2623416704 |
| 3 Cash | 40017431 | - | 279534 | 286466 | 247624 | 376505 | 736494 | 706486 | 783280 | 860946 | 957588 | 2741139 | 32041370 |
| 4 Notes and accounts receivable | 178941577 | - | 39235 | 162409 | 175814 | 206240 | 893607 | 539436 | 850233 | 1261757 | 3037482 | 7732640 | 164042725 |
| 5 Less: Allowance for bad debts | 800413 | - | - | - | - | - | *3023 | *6844 | 10213 | 18662 | 5943 | 28101 | 727626 |
| 6 Inventories | 104849318 | - | - | - | *8503 | *52161 | *95029 | *23183 | 98581 | 30033 | 30927 | 94396 | 104416504 |
| 7 U.S. govt. obligations, total | 317604977 | - | *720 | *4777 | 42103 | 88093 | 489235 | 404788 | 1335237 | 3011702 | 7912674 | 19903272 | 284412376 |
| 8 Tax-exempt securities | 308561834 | - | *31 | *319 | *83035 | *38736 | 390976 | 670959 | 2532754 | 5591180 | 15105689 | 44790798 | 239357358 |
| 9 Other current assets | 100760496 | - | 36750 | 143718 | 175989 | 254229 | 1285528 | 861622 | 1567443 | 1829531 | 3308923 | 9042265 | 82254499 |
| 10 Loans to stockholders | 7362138 | - | 45647 | 111345 | 82318 | 90027 | 228394 | 202135 | 120472 | 257941 | 381067 | 448116 | 5394676 |
| 11 Mortgage and real estate loans | 17931839 | - | *17080 | *80724 | *63527 | 243045 | 592077 | 309908 | 169561 | 519465 | 541573 | 1186703 | 14208176 |
| 12 Other investments | 1899221136 | - | 272384 | 513039 | 880815 | 1537295 | 6970973 | 6301689 | 15241049 | 26479556 | 58306998 | 162791928 | 1619925409 |
| 13 Depreciable assets | 51693085 | - | 78839 | 281580 | 142110 | 421164 | 1251142 | 342369 | 1235880 | 1723770 | 2363627 | 6567223 | 37285380 |
| 14 Less: Accumulated depreciation | 11885298 | - | 56203 | 115160 | 41422 | 178755 | 450043 | 120107 | 330190 | 448761 | 494588 | 1167745 | 8482324 |
| 15 Depletable assets | 326072 | - | *3281 | *6639 | - | *7 | *1486 | *62271 | *4441 | *6175 | 235 | 25697 | 215841 |
| 16 Less: Accumulated depletion | 87582 | - | *2007 | *818 | - | - | - | *34017 | *1933 | *4062 | 12 | 3223 | 41510 |
| 17 Land | 9284337 | - | *2843 | 40751 | 209725 | 102047 | 454670 | 97384 | 258809 | 589941 | 654011 | 1467087 | 5407069 |
| 18 Intangible assets (Amortizable) | 4333547 | - | 12234 | 24602 | 40269 | 13483 | 60695 | 57304 | 251257 | 246424 | 237709 | 984711 | 2404861 |
| 19 Less: Accumulated amortization | 981560 | - | 3897 | 4726 | 12460 | 11980 | 30329 | 5984 | 105905 | 49337 | 56107 | 170806 | 530030 |
| 20 Other assets | 45794654 | - | -139090 | 50284 | 116037 | 86663 | 218218 | 155882 | 192243 | 712336 | 819341 | 1750792 | 41831949 |
| 21 Total liabilities | 3072927589 | - | 587380 | 1585949 | 2213985 | 3318961 | 13185129 | 10568464 | 24192999 | 42599935 | 93101193 | 258156890 | 2623416704 |
| 22 Accounts payable | 81777905 | - | 1765125 | 86216 | 26839 | 49992 | 223865 | 186399 | 531144 | 672174 | 1334500 | 4177951 | 72723699 |
| 23 Mort, notes, and bonds under 1 yr | 91090367 | - | 67710 | 25308 | 445183 | 184994 | 574474 | 358285 | 928419 | 747851 | 1261787 | 2919158 | 83577197 |
| 24 Other current liabilities | 53079004 | - | 29559 | 78742 | 41199 | 120434 | 549628 | 523064 | 616292 | 1052397 | 1638936 | 4527352 | 43901401 |
| 25 Loans from stockholders | 7542390 | - | 279618 | 352729 | 359086 | 578581 | 1309600 | 608699 | 696921 | 521051 | 993826 | 816182 | 1026099 |
| 26 Mort, notes, bonds, 1 yr or more | 92146055 | - | *23414 | 132762 | 200585 | 401196 | 1930201 | 1101101 | 2038804 | 3277246 | 3415606 | 7993506 | 71631634 |
| 27 Other liabilities | 170814343 | - | 24558 | 25285 | 596058 | 119950 | 3407907 | 263945 | 705777 | 553456 | 956652 | 1941540 | 162219216 |
| 28 Net worth | 2576477525 | - | -1602604 | 884907 | 545036 | 1863814 | 5189453 | 7526970 | 18675641 | 35775761 | 83499886 | 235781202 | 2188337458 |
| 29 Capital stock | 1413321115 | - | 262816 | 664649 | 581494 | 831609 | 2540076 | 2111953 | 3750465 | 8434141 | 16628677 | 48662745 | 1328852490 |
| 30 Paid-in or capital surplus | 2441355370 | - | 1330283 | 390298 | 976621 | 605719 | 4385556 | 5798135 | 15218603 | 29855726 | 72637180 | 201996922 | 2108160327 |
| 31 Retained earnings, appropriated | 13061074 | - | *67 | *8 | - | *2341 | 29929 | 14919 | 113392 | 125146 | 546007 | 1198475 | 11030791 |
| 32 Retained earnings-unappropriated | 47442429 | - | -2959508 | -69288 | -733962 | 477089 | -1958066 | -20264 | -502725 | -3174188 | -2966231 | -2822426 | 62171998 |
| 33 Retained earnings (S Corp) | 2492766 | - | -193992 | -58461 | -67966 | -934 | 525556 | 69665 | 313071 | 626744 | 398790 | 484703 | 395590 |
| 34 Less: Cost of treasury stock | 1341195230 | - | *42270 | *42298 | 211150 | 52010 | 333598 | 447438 | 217165 | 91807 | 3744537 | 13739217 | 1322273738 |
| 35 Total receipts | 164756280 | 3653177 | 447838 | 410411 | 296185 | 526682 | 1949199 | 993905 | 3113336 | 3121561 | 5457954 | 15855580 | 128930453 |
| 36 Business receipts | 13029489 | 1607302 | 264355 | 239202 | 66789 | 319614 | 1079868 | 208907 | 1589453 | 629083 | 427600 | 2332183 | 4265135 |
| 37 Interest | 84224221 | 1305351 | 50393 | 35390 | 38126 | 53064 | 191060 | 223278 | 495756 | 873442 | 2272243 | 6144915 | 72541203 |
| 38 Interest on govt. obligations | 23142401 | 229114 | *726 | *2275 | 7461 | 4272 | 28292 | 43480 | 171044 | 394266 | 1009720 | 2960216 | 18291536 |
| 39 Rents | 7493529 | 42916 | *4169 | *5492 | 7070 | 6965 | 93008 | 29292 | 94183 | 244915 | 470290 | 1092068 | 5403161 |
| 40 Royalties | 499288 | 74229 | *52093 | *460 | *1492 | *166 | *12788 | *24235 | 7469 | *2778 | 1294 | 55535 | 266749 |
| 41 Net S-T cap gain less net LT loss | 8687936 | 36738 | *3309 | *1117 | *1702 | 5345 | 17568 | 20003 | 49048 | 151113 | 291188 | 764953 | 7345852 |
| 42 Net L-T cap gain less net ST loss | 2051677 | 87974 | 55064 | 59016 | 48473 | 44117 | 162376 | 155018 | 101669 | 254390 | 74634 | 161755 | 847190 |
| 43 Net gain, noncapital assets | 281743 | *952 | - | *7733 | *2701 | *3884 | 5232 | *2475 | 32492 | 22047 | 2257 | 18488 | 183481 |
| 44 Dividends, domestic corporations | 711832 | 9575 | *11973 | 21089 | 22106 | 24610 | 94904 | 48514 | 56141 | 59311 | 50350 | 77041 | 236220 |
| 45 Dividends, foreign corporations | 619740 | *505 | *1172 | *8243 | *119 | *548 | 19068 | *1349 | 1310 | 4202 | 10158 | 45185 | 527881 |
| 46 Other receipts | 24014426 | 258519 | 4585 | 30396 | 100146 | 64098 | 245036 | 237355 | 514772 | 486013 | 848220 | 2203242 | 19022045 |
| 47 Total deductions | 62331816 | 2914178 | 530603 | 364018 | 269013 | 503600 | 1792973 | 707746 | 2508279 | 1869133 | 2241126 | 6382562 | 42248584 |
| 48 Cost of goods | 3810273 | *372 | - | - | *8503 | *42937 | *28620 | *22641 | 84773 | *29232 | 67594 | 192689 | 23794 |
| 49 Compensation of officers | 1367566 | 9642 | *56927 | *56429 | 41029 | 79635 | 172463 | 67703 | 195275 | 41596 | 34725 | 172410 | 439731 |
| 50 Salaries and wages | 2815460 | 50330 | 26169 | 47607 | 15804 | 64012 | 198974 | 75019 | 307503 | 80636 | 100295 | 427315 | 1421797 |
| 51 Repairs | 359288 | 950 | *2329 | 1312 | *779 | 2883 | 27978 | 6879 | 14661 | 13250 | 28733 | 67407 | 192127 |
| 52 Bad debts | 1055979 | 47445 | *40349 | *480 | *5831 | *10354 | 21548 | 33367 | 17699 | 97782 | 16673 | 67066 | 697385 |
| 53 Rent paid on business property | 543640 | 3862 | 10924 | 10681 | 3935 | 18606 | 22965 | 13777 | 35964 | 39337 | 43624 | 53074 | 286893 |
| 54 Taxes paid | 1295543 | 23430 | 13652 | 18249 | 12613 | 18924 | 61335 | 33771 | 71079 | 48812 | 76610 | 193155 | 723913 |
| 55 Interest paid | 14653401 | 93172 | 44806 | 11840 | 16032 | 33292 | 187913 | 141182 | 196984 | 254784 | 451886 | 919678 | 12301833 |
| 56 Contributions or gifts | 55873 | *247 | *95 | *16 | *251 | 527 | 2009 | 1073 | 4158 | 1392 | 1141 | 6025 | 38940 |
| 57 Amortization | 358612 | 11045 | 1594 | 3699 | 7306 | 2106 | 28783 | 4278 | 11312 | 18812 | 28901 | 58036 | 182738 |
| 58 Depreciation | 2784666 | 32115 | 13883 | 13124 | 4865 | 9687 | 56192 | 11191 | 50840 | 79121 | 86392 | 235904 | 2191352 |
| 59 Depletion | 29557 | *1192 | *3002 | *89 | *221 | - | *1812 | *6124 | *672 | *549 | 2760 | 5394 | 7743 |
| 60 Advertising | 287375 | 504 | *4064 | *3799 | *937 | 744 | 5464 | 4726 | 21645 | 4475 | 10802 | 27327 | 202887 |
| 61 Pension, prof sh, stock, annuity | 149036 | *501 | - | *11986 | *2599 | *8251 | 15530 | *2739 | 5255 | 7310 | 3117 | 13763 | 77985 |
| 62 Employee benefit programs | 231545 | *3783 | *101 | *7081 | 1836 | 2263 | 30144 | 5473 | 17385 | 6528 | 4926 | 44080 | 107944 |
| 63 Net loss, noncapital assets | 445377 | 35025 | *28354 | *10756 | *22285 | *28643 | 33489 | *1348 | 16023 | 49280 | 66308 | 80384 | 73482 |
| 64 Other deductions | 32088625 | 2598066 | 261482 | 163797 | 132691 | 178387 | 454199 | 244843 | 849506 | 722829 | 1095414 | 2846110 | 22541302 |
| 65 Total receipts less total deducts | 102424465 | 738999 | -82764 | 46393 | 27172 | 23082 | 156226 | 286158 | 605057 | 1252427 | 3216828 | 9473017 | 86681868 |
| 66 Constructive taxable income from related foreign corporations | 569608 | 941 | - | - | - | - | *13315 | *548 | *909 | *17360 | 15448 | 162592 | 358494 |
| 67 Net income (less deficit), total | 79851671 | 510826 | -83490 | 44118 | 19710 | 18810 | 141249 | 243227 | 434923 | 875521 | 2222557 | 6675394 | 68748827 |
| 68 Net income, total | 84679303 | 1380801 | 136544 | 160813 | 150558 | 136280 | 606894 | 440729 | 800329 | 1256007 | 2536597 | 7130515 | 69943238 |
| 69 Deficit, total | 4827632 | 869975 | 220034 | 116695 | 130847 | 117469 | 465644 | 197503 | 365406 | 380486 | 314040 | 455121 | 1194411 |
| 70 Net income (less def), Form 1120-A | 46 | *-199 | *708 | *168 | *-630 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -352248 | -352248 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 249088 | -85284 | -16536 | -1662 | 55389 | 18801 | 99234 | 5131 | 68314 | 38397 | 65158 | 8945 | -6798 |
| 73 Statutory special deductions, total | 80401764 | 1210302 | 35539 | 64221 | 32938 | 38826 | 174113 | 242161 | 496118 | 1020642 | 2305861 | 6624534 | 68156511 |
| 74 Net operating loss deduction | 883165 | 85013 | 22540 | 43959 | *15092 | 18661 | 58616 | 103641 | 57044 | 70789 | 59441 | 49215 | 299153 |
| 75 Dividends received deduction | 498079 | 6836 | *10716 | 15343 | 15336 | 16872 | 63801 | 34847 | 35386 | 39503 | 34891 | 60101 | 164445 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4025643 | 128141 | 48868 | 37777 | 43494 | 50644 | 214862 | 133666 | 139421 | 181381 | 192866 | 566729 | 2287794 |
| 78 Income tax before credits, total | 1448592 | 65251 | 12413 | 7824 | 11119 | 11867 | 66794 | 51060 | 53453 | 63236 | 78528 | 200477 | 826570 |
| 79 Regular tax | 1358603 | 42480 | 12127 | 7226 | 9621 | 11475 | 64001 | 44394 | 46967 | 57361 | 63948 | 190735 | 808268 |
| 80 Personal holding company tax | 5923 | *46 | - | *12 | *262 | *169 | *952 | *459 | *163 | *4 | 1 | -0 | 3855 |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 45426 | *197 | *270 | *578 | *1236 | *221 | 1782 | 6161 | 6194 | 5685 | 5845 | 7160 | 10096 |
| 83 Environmental tax | 4830 | *111 | *16 | *8 | - | *2 | *59 | *46 | 98 | 180 | 252 | 702 | 3356 |
| 84 Foreign tax credit | 308528 | *22 | - | *80 | - | *2 | 8156 | *1741 | 263 | 5547 | 8583 | 40039 | 244095 |
| 85 U.S. Possessions tax credit | 1362 | - | 1 | - | -0 | - | 2 | 6 | 1353 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *160 | *8 | - | - | - | - | *121 | - | - | *1 | - | - | 30 |
| 88 General business credit | 3195 | - | *319 | *194 | *549 | *106 | *202 | *560 | *344 | *80 | 621 | 220 | - |
| 89 Prior year minumum tax credit | 20527 | *560 | *234 | - | *844 | - | *625 | *1195 | *341 | *803 | 489 | 821 | 14616 |
| 90 Income tax after credits, total | 1114820 | 64660 | 11860 | 7551 | 9726 | 11759 | 57688 | 47558 | 51152 | 56805 | 68835 | 159397 | 567830 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Regulated investment companies

MINOR INDUSTRY 6742
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7519 | 399 | 45 | 34 | 36 | 85 | 518 | 453 | 804 | 822 | 1077 | 1372 | 1874 |
| 2 Total assets | 2538974287 | - | 2302 | 5528 | 13071 | 61732 | 1379403 | 3306199 | 13249351 | 30061579 | 78509913 | 225325645 | 2187059564 |
| 3 Cash | 24406490 | - | 440 | 938 | 1717 | 2938 | 44659 | 56937 | 184423 | 284376 | 495574 | 1534875 | 21799613 |
| 4 Notes and accounts receivable | 102061463 | - | *101 | *127 | *196 | 297 | 24817 | 72161 | 255226 | 690840 | 2290283 | 5501628 | 93225787 |
| 5 Less: Allowance for bad debts | *2385 | - | - | - | - | - | *300 | - | *125 | *306 | 790 | 3 | 861 |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | 273677660 | - | *-0 | *573 | *5315 | 12528 | 141085 | 320703 | 999040 | 2677428 | 7702111 | 19294337 | 242524540 |
| 8 Tax-exempt securities | 306344566 | - | *31 | *319 | - | *3108 | 196397 | 480775 | 2039040 | 5152854 | 14955004 | 44646299 | 238870739 |
| 9 Other current assets | 63554989 | - | 221 | *479 | 1012 | 1084 | 62088 | 180312 | 746579 | 1044800 | 2255792 | 6841771 | 52420850 |
| 10 Loans to stockholders | 54276 | - | - | - | - | - | - | - | *4768 | *1603 | 19948 | 2884 | 25073 |
| 11 Mortgage and real estate loans | *2021961 | - | - | - | - | - | - | - | - | *56565 | 30699 | 104134 | 1830564 |
| 12 Other investments | 1765123675 | - | 753 | 2682 | 4620 | 40896 | 907438 | 2189207 | 9007422 | 20115111 | 50727855 | 147023922 | 1535103770 |
| 13 Depreciable assets | 13566 | - | - | - | - | - | - | *23 | *310 | *9574 | 700 | 691 | 2268 |
| 14 Less: Accumulated depreciation | 3247 | - | - | - | - | - | - | *17 | *123 | *717 | 456 | 538 | 1396 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | *2094 | - | - | - | - | - | - | - | *202 | *1891 | - | 1 | - |
| 18 Intangible assets (Amortizable) | 98916 | - | *589 | *463 | *184 | 680 | 3863 | 3248 | 11995 | 13510 | 17943 | 22376 | 24066 |
| 19 Less: Accumulated amortization | 46517 | - | *71 | *55 | *7 | *78 | 1126 | 1046 | 3658 | 6097 | 7793 | 11703 | 14882 |
| 20 Other assets | 1666780 | - | *238 | *3 | *34 | 280 | 482 | 3894 | 4254 | 20146 | 23043 | 364971 | 1249434 |
| 21 Total liabilities | 2538974287 | - | 2302 | 5528 | 13071 | 61732 | 1379403 | 3306199 | 13249351 | 30061579 | 78509913 | 225325645 | 2187059564 |
| 22 Accounts payable | 54304995 | - | *12 | *436 | *315 | 683 | 25493 | 43959 | 166688 | 463282 | 1170837 | 3491476 | 48941813 |
| 23 Mort, notes, and bonds under 1 yr | 2903177 | - | *43 | - | - | - | *193 | *2979 | *3699 | *24176 | 85614 | 338744 | 2447729 |
| 24 Other current liabilities | 30339354 | - | 826 | 642 | 348 | 1329 | 23313 | 35793 | 176789 | 416538 | 1140502 | 2771327 | 25771947 |
| 25 Loans from stockholders | *39348 | - | - | - | - | - | - | - | *169 | *38748 | 431 | -0 | - |
| 26 Mort, notes, bonds, 1 yr or more | 692886 | - | *44 | - | - | - | *4048 | - | *18241 | *12388 | 215398 | 187895 | 254872 |
| 27 Other liabilities | 1879742 | - | *212 | *176 | *12 | *228 | 829 | -112 | 51250 | 20468 | 54103 | 413083 | 1339492 |
| 28 Net worth | 2448814786 | - | 1164 | 4274 | 12397 | 59492 | 1325526 | 3223580 | 12832515 | 29085979 | 75843027 | 218123119 | 2108303712 |
| 29 Capital stock | 1385473977 | - | *697 | *445 | 4077 | 12396 | 473329 | 758558 | 2636885 | 5978849 | 14297415 | 44763215 | 1316548110 |
| 30 Paid-in or capital surplus | 2335059122 | - | 1130 | 3935 | 15989 | 52155 | 986302 | 2535688 | 10373168 | 23681232 | 65247726 | 185786961 | 2046374834 |
| 31 Retained earnings, appropriated | 12662692 | - | *14 | *8 | - | *181 | 4146 | 12492 | 27849 | 125146 | 492281 | 1198290 | 10802287 |
| 32 Retained earnings-unappropriated | 54933105 | - | -677 | -114 | -7670 | -2828 | -137827 | -36036 | -185991 | -685822 | -559954 | -44583 | 56594605 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 1339314110 | - | - | - | - | *2412 | *424 | *47122 | *19396 | *13426 | 3634441 | 13580763 | 1322016125 |
| 35 Total receipts | 119352215 | 1605566 | 3037 | 5649 | 2911 | 3708 | 66247 | 150603 | 625648 | 1401233 | 3771341 | 10841383 | 100874889 |
| 36 Business receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 Interest | 67585584 | 1210603 | 2294 | 4765 | 2260 | 2884 | 39088 | 80231 | 320436 | 629800 | 1928049 | 5374526 | 57990649 |
| 38 Interest on govt. obligations | 22847849 | 228493 | *528 | *2 | *11 | *236 | 8833 | 29395 | 133517 | 363969 | 995230 | 2936792 | 18150844 |
| 39 Rents | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | 8550327 | 35339 | *-0 | *133 | *51 | *77 | 3946 | 12108 | 36593 | 126300 | 278215 | 760313 | 7297251 |
| 42 Net L-T cap gain less net ST loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | 7903 | - | - | - | - | - | - | - | *18 | *4059 | 343 | 209 | 3275 |
| 44 Dividends, domestic corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 20360552 | 131132 | *215 | *748 | *589 | 511 | 14380 | 28870 | 135084 | 277105 | 569504 | 1769544 | 17432871 |
| 47 Total deductions | 21726078 | 333320 | 250 | 821 | 457 | 857 | 13844 | 28050 | 124257 | 262224 | 793867 | 2061875 | 18106257 |
| 48 Cost of goods | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 Compensation of officers | 9435 | *8 | - | - | - | - | *37 | - | *888 | *77 | 1389 | 1072 | 5964 |
| 50 Salaries and wages | 27917 | 505 | *-0 | *2 | *2 | *31 | 157 | 706 | 716 | 1868 | 4779 | 3968 | 15183 |
| 51 Repairs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 Bad debts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 Rent paid on business property | 3046 | *50 | *2 | - | - | - | *2 | *65 | *160 | *158 | 549 | 266 | 1793 |
| 54 Taxes paid | 184991 | 498 | *1 | *3 | *6 | *10 | 128 | 234 | 1613 | 2821 | 8802 | 26967 | 143907 |
| 55 Interest paid | 417552 | *91 | *1 | - | *15 | - | *441 | *421 | 1395 | 3481 | 25275 | 51537 | 334894 |
| 56 Contributions or gifts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 Amortization | 39549 | 3739 | *6 | *51 | *5 | 25 | 581 | 879 | 2369 | 1710 | 4008 | 6957 | 19219 |
| 58 Depreciation | 2670 | - | - | - | - | - | - | *4 | *19 | *38 | 116 | 495 | 1999 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 28706 | *184 | - | - | - | - | - | - | - | *167 | 1004 | 3622 | 23727 |
| 61 Pension, prof sh, stock, annuity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Employee benefit programs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 Net loss, noncapital assets | 6160 | - | - | - | - | - | - | *19 | *1 | - | 11 | 660 | 5469 |
| 64 Other deductions | 21006052 | 328245 | 239 | 765 | 429 | 791 | 12499 | 25722 | 117095 | 251902 | 747933 | 1966330 | 17554102 |
| 65 Total receipts less total deducts | 97626137 | 1272246 | 2787 | 4828 | 2454 | 2851 | 52403 | 122553 | 501392 | 1139009 | 2977474 | 8779507 | 82768632 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 74778288 | 1043753 | 2259 | 4826 | 2443 | 2615 | 43570 | 93158 | 367874 | 775040 | 1982244 | 5842715 | 64617788 |
| 68 Net income, total | 75625239 | 1099264 | 2273 | 4860 | 2510 | 2703 | 45877 | 95659 | 379713 | 784820 | 2071501 | 5999487 | 65136572 |
| 69 Deficit, total | 846950 | 55511 | *13 | *34 | *67 | *88 | 2307 | 2501 | 11839 | 9779 | 89256 | 156772 | 518783 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 75692204 | 1099260 | 2274 | 4860 | 2510 | 2781 | 45938 | 95703 | 382496 | 786953 | 2080186 | 6001846 | 65187399 |
| 74 Net operating loss deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Dividends received deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 637 | 16 | - | *-0 | *-0 | - | *2 | *2 | *1 | *138 | 91 | 48 | 338 |
| 78 Income tax before credits, total | 10631 | *5 | - | *-0 | *-0 | - | *-0 | *1 | *-0 | *33 | 7855 | 1901 | 836 |
| 79 Regular tax | 169 | *5 | - | *-0 | *-0 | - | *-0 | *-0 | *-0 | *27 | 14 | 22 | 100 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 Environmental tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 10631 | *5 | - | *-0 | *-0 | - | *-0 | *1 | *-0 | *33 | 7855 | 1901 | 836 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Real estate investment trusts

MINOR INDUSTRY 6743
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 393 | *16 | *8 | *8 | ** | *4 | 23 | *15 | 23 | 65 | 50 | 80 | 100 |
| 2 Total assets | 86680469 | - | *65 | *1883 | ** | *3529 | 67242 | *109353 | 432459 | 2372303 | 3578978 | 13432720 | 66681936 |
| 3 Cash | 1636364 | - | *34 | *80 | ** | *327 | 12424 | *6721 | 17310 | 135993 | 125181 | 254573 | 1083722 |
| 4 Notes and accounts receivable | 1019368 | - | - | *122 | ** | *973 | *4419 | *1127 | *11454 | 155438 | 17320 | 163776 | 664739 |
| 5 Less: Allowance for bad debts | 72561 | - | - | - | - | - | *88 | *32 | *3791 | *3460 | 845 | 14541 | 49804 |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | 351300 | - | - | - | - | - | *2646 | *2570 | *30287 | *27955 | 18329 | 244449 | 25064 |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 1428468 | - | - | *7 | - | *20 | *9272 | *408 | *2647 | 34220 | 116307 | 166748 | 1098839 |
| 10 Loans to stockholders | *55795 | - | - | *19 | - | - | - | - | - | *5283 | - | -0 | 50493 |
| 11 Mortgage and real estate loans | 12805013 | - | - | - | - | - | *1827 | *34446 | *14694 | 327343 | 272232 | 613501 | 11540970 |
| 12 Other investments | 29766176 | - | *31 | *377 | ** | *1 | *16836 | *13673 | *58458 | 505062 | 920601 | 5682225 | 22568912 |
| 13 Depreciable assets | 36062211 | - | - | *1351 | ** | *2719 | *28929 | *48270 | *244407 | 999934 | 1931117 | 5683871 | 27121614 |
| 14 Less: Accumulated depreciation | 5156626 | - | - | *598 | ** | *1207 | *17100 | *13694 | *36082 | 264730 | 398093 | 848740 | 3576380 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 7190367 | - | - | *509 | ** | *696 | *6773 | *13736 | *83827 | 320853 | 504358 | 1300689 | 4958925 |
| 18 Intangible assets (Amortizable) | 600285 | - | - | *25 | - | - | *299 | *415 | *1169 | *9885 | 41390 | 101786 | 445316 |
| 19 Less: Accumulated amortization | 156512 | - | - | *8 | - | - | *159 | *136 | *686 | *3823 | 15255 | 31463 | 104982 |
| 20 Other assets | 1150821 | - | - | *-0 | - | *-0 | *1164 | *1850 | *8764 | 122352 | 46335 | 115846 | 854509 |
| 21 Total liabilities | 86680469 | - | *65 | *1883 | ** | *3529 | 67242 | *109353 | 432459 | 2372303 | 3578978 | 13432720 | 66681936 |
| 22 Accounts payable | 724544 | - | *2 | *32 | ** | *42 | *449 | *963 | *3676 | 11931 | 25368 | 132601 | 549480 |
| 23 Mort, notes, and bonds under 1 yr | 10835126 | - | - | *33 | - | - | *346 | *5925 | *3998 | *49543 | 157354 | 506170 | 10111757 |
| 24 Other current liabilities | 1201713 | - | *-0 | *81 | - | *53 | *5414 | *1891 | *8066 | 42920 | 59010 | 272772 | 811506 |
| 25 Loans from stockholders | 111832 | - | *15 | - | - | - | - | - | *60 | *313 | - | 111442 | 1 |
| 26 Mort, notes, bonds, 1 yr or more | 26097174 | - | - | *1051 | ** | *435 | *6749 | *14567 | *114167 | 321551 | 882948 | 3319344 | 21436362 |
| 27 Other liabilities | 2496709 | - | *-0 | - | ** | *19 | *6518 | *232 | *2463 | 51139 | 76170 | 253425 | 2106742 |
| 28 Net worth | 45213370 | - | *47 | *687 | ** | *2979 | 47765 | *85776 | 300030 | 1894906 | 2378128 | 8836966 | 31666088 |
| 29 Capital stock | 9216876 | - | *2 | *1985 | ** | *1264 | 21285 | *70607 | 22159 | 951133 | 1095115 | 2198243 | 4855083 |
| 30 Paid-in or capital surplus | 43359233 | - | *67 | - | - | *1825 | *26440 | *55854 | 422413 | 1883019 | 2305531 | 9081948 | 29582137 |
| 31 Retained earnings, appropriated | *886 | - | - | - | - | - | *701 | - | - | - | - | 185 | - |
| 32 Retained earnings-unappropriated | -7253521 | - | *-22 | *-1298 | ** | *340 | -640 | *-40685 | *-142183 | -927803 | -1001543 | -2437557 | -2702131 |
| 33 Retained earnings (S Corp) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 110104 | - | *-0 | - | - | *450 | *21 | - | *2359 | *11444 | 20975 | 5853 | 69002 |
| 35 Total receipts | 8776064 | *60819 | *40 | *333 | ** | *883 | 12941 | *17358 | 73500 | 323376 | 536917 | 1496919 | 6252978 |
| 36 Business receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 Interest | 1891132 | *14570 | *22 | *8 | ** | *115 | 1266 | *4630 | 6162 | 55306 | 63962 | 227239 | 1517851 |
| 38 Interest on govt. obligations | *4666 | *375 | - | - | - | - | - | *5 | - | - | - | 17 | 4269 |
| 39 Rents | 5644622 | *36264 | *1 | *325 | - | *761 | *9335 | *11326 | *57329 | 205722 | 430178 | 1053992 | 3839390 |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | 10249 | - | - | - | - | - | *28 | *34 | *5340 | *147 | 67 | 2516 | 2116 |
| 42 Net L-T cap gain less net ST loss | 348898 | *8443 | *17 | - | - | *7 | *45 | *802 | - | 18530 | 9694 | 52133 | 259227 |
| 43 Net gain, noncapital assets | 41066 | 335 | - | - | - | - | *27 | *7 | - | *16077 | 11 | 8755 | 15854 |
| 44 Dividends, domestic corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 835430 | *832 | - | *-0 | ** | *-0 | *2239 | *554 | *4669 | 27594 | 33004 | 152267 | 614271 |
| 47 Total deductions | 6305986 | *54805 | *17 | *265 | ** | *352 | 9488 | *9578 | 76171 | 294913 | 502699 | 1115937 | 4241760 |
| 48 Cost of goods | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 Compensation of officers | 80664 | 2845 | - | - | - | - | *105 | - | *372 | *1867 | 3111 | 12181 | 60184 |
| 50 Salaries and wages | 190616 | *1541 | - | *1 | - | - | *80 | *175 | *3664 | 7423 | 11483 | 24113 | 142136 |
| 51 Repairs | 222897 | *131 | - | *44 | - | *10 | *811 | *489 | *4603 | 6788 | 21260 | 49315 | 139445 |
| 52 Bad debts | 142052 | 59 | - | - | - | - | *2 | *107 | *379 | *58065 | 7837 | 39599 | 36002 |
| 53 Rent paid on business property | 83068 | 77 | - | - | - | - | *20 | *23 | *3007 | *359 | 25631 | 3860 | 50091 |
| 54 Taxes paid | 493641 | *913 | *2 | *32 | - | *30 | *1128 | *920 | 6441 | 14624 | 34754 | 100424 | 334372 |
| 55 Interest paid | 2145140 | *17066 | - | *71 | - | *54 | *988 | *1234 | *9418 | 36789 | 128061 | 293992 | 1657466 |
| 56 Contributions or gifts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 Amortization | 128136 | *473 | - | *5 | - | - | *58 | *143 | *310 | 3055 | 11596 | 18504 | 93993 |
| 58 Depreciation | 878516 | *7941 | - | *40 | ** | *98 | *873 | *1657 | *6877 | 36188 | 72798 | 163100 | 588942 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 33239 | 107 | - | - | - | - | *3 | *34 | *357 | *489 | 2412 | 3943 | 25894 |
| 61 Pension, prof sh, stock, annuity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Employee benefit programs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 Net loss, noncapital assets | 131477 | - | - | - | - | - | - | - | *855 | *14393 | 37153 | 43139 | 35938 |
| 64 Other deductions | 1776541 | *23653 | *15 | *72 | ** | *159 | 5420 | *4794 | 39887 | 114873 | 146605 | 363768 | 1077295 |
| 65 Total receipts less total deducts | 2470078 | *6014 | *22 | *68 | ** | *531 | 3453 | *7780 | -2671 | 28463 | 34218 | 380982 | 2011218 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 2465411 | *5639 | *22 | *68 | ** | *531 | 3453 | *7775 | -2671 | 28463 | 34218 | 380965 | 2006949 |
| 68 Net income, total | 2822342 | *12425 | *23 | *82 | - | *531 | 5940 | *7775 | *20544 | 102956 | 114916 | 448666 | 2108485 |
| 69 Deficit, total | 356931 | *6785 | *1 | *13 | ** | - | *2488 | - | *23215 | *74492 | 80699 | 67701 | 101536 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 3358323 | *19192 | *11 | *81 | - | *531 | 5900 | *7970 | *23686 | 124848 | 132755 | 525247 | 2518102 |
| 74 Net operating loss deduction | 30008 | - | *3 | *23 | - | *19 | *141 | - | *2494 | *1451 | 1412 | 11876 | 12588 |
| 75 Dividends received deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2166 | - | *12 | *1 | - | - | *108 | *231 | - | *485 | 75 | 929 | 326 |
| 78 Income tax before credits, total | 730 | - | *2 | *-0 | - | - | *16 | *36 | - | *118 | 32 | 251 | 275 |
| 79 Regular tax | 407 | - | *2 | *-0 | - | - | *16 | *36 | - | *117 | 14 | 221 | -0 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *64 | - | - | - | - | - | - | - | - | *1 | 18 | 30 | 15 |
| 83 Environmental tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | 3 | - | - | - | - | - | - | - | - | - | - | - | 3 |
| 90 Income tax after credits, total | 727 | - | *2 | *-0 | - | - | *16 | *36 | - | *118 | 32 | 251 | 272 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Small business investment companies

MINOR INDUSTRY 6744
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 8350 | *524 | 3802 | 1708 | 758 | 820 | 572 | 81 | 63 | *16 | 4 | 3 | ** |
| 2 Total assets | 5316710 | - | 71614 | 261610 | 270092 | 605870 | 1019831 | 551996 | 963393 | *601739 | 259525 | 711040 | ** |
| 3 Cash | 470750 | - | 21320 | 54407 | *13789 | 82639 | 43206 | 20043 | 106448 | *12362 | 6109 | 110426 | ** |
| 4 Notes and accounts receivable | 322439 | - | *2264 | *34480 | *18980 | *28084 | 101657 | *43197 | 80810 | *5365 | 4553 | 3049 | ** |
| 5 Less: Allowance for bad debts | *178 | - | - | - | - | - | - | *178 | - | - | - | - | - |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | *54641 | - | - | - | *876 | - | - | - | *33462 | 20303 | - | - | - |
| 8 Tax-exempt securities | *53016 | - | - | - | *3047 | - | *44403 | - | - | 5264 | 302 | - | - |
| 9 Other current assets | 478736 | - | *7524 | *32179 | *22120 | 43498 | 25205 | *115276 | 68203 | *18278 | 144461 | 1992 | - |
| 10 Loans to stockholders | 170148 | - | *1108 | *32573 | *14375 | *34567 | *24508 | *48137 | *14752 | 128 | - | - | - |
| 11 Mortgage and real estate loans | *198984 | - | - | - | *3025 | *28374 | *128620 | *2711 | *35997 | 202 | 55 | - | - |
| 12 Other investments | 2883679 | - | *33059 | *21577 | *152976 | 280402 | 532632 | *245496 | 466587 | *456706 | 101075 | 593169 | ** |
| 13 Depreciable assets | 600299 | - | *17730 | *155688 | *13020 | *90002 | 91768 | *66020 | 155042 | *1110 | 9832 | 87 | - |
| 14 Less: Accumulated depreciation | 184924 | - | *13275 | *63855 | *4137 | *20185 | 16022 | *20677 | 45378 | *464 | 899 | 32 | - |
| 15 Depletable assets | *4250 | - | *3185 | - | - | - | - | *1065 | - | - | - | - | - |
| 16 Less: Accumulated depletion | *2035 | - | *1911 | - | - | - | - | *124 | - | - | - | - | - |
| 17 Land | 139426 | - | - | *5197 | *31560 | *37246 | *6949 | *22614 | *35861 | - | - | - | - |
| 18 Intangible assets (Amortizable) | 25920 | - | *1228 | *458 | *211 | *3732 | *2498 | *6734 | *10801 | - | 54 | 203 | - |
| 19 Less: Accumulated amortization | 6091 | - | *402 | *415 | *44 | *3492 | *846 | *125 | *664 | - | 29 | 75 | - |
| 20 Other assets | 107650 | - | *-216 | *-10680 | *295 | *1003 | *35254 | *1807 | 1471 | *82485 | -5989 | 2220 | - |
| 21 Total liabilities | 5316710 | - | 71614 | 261610 | 270092 | 605870 | 1019831 | 551996 | 963393 | *601739 | 259525 | 711040 | ** |
| 22 Accounts payable | 106783 | - | *179 | *29989 | *1312 | *358 | *2508 | *1540 | 69794 | *936 | 141 | 26 | - |
| 23 Mort, notes, and bonds under 1 yr | 315774 | - | *118 | *24179 | *3701 | *30369 | *82829 | *64127 | *31821 | *45075 | 33126 | 429 | - |
| 24 Other current liabilities | 206880 | - | *288 | *32342 | *18939 | *2528 | *8585 | *50579 | 12034 | *18249 | 59846 | 3491 | ** |
| 25 Loans from stockholders | 668476 | - | *21439 | *203744 | *24764 | *166594 | 106852 | *12708 | *81194 | *40147 | 11033 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1242508 | - | *7931 | *60767 | *29235 | *88701 | 144983 | *76494 | 411385 | *88930 | 417 | 333665 | ** |
| 27 Other liabilities | 291303 | - | *235 | - | *1700 | *-0 | *73439 | *19216 | *98895 | *36247 | 55531 | 6041 | - |
| 28 Net worth | 2484986 | - | 41424 | -89411 | 190442 | 317321 | 600636 | 327331 | 258269 | *372155 | 99431 | 367388 | ** |
| 29 Capital stock | 800044 | - | 15539 | 11498 | *85321 | 274674 | 211621 | *23950 | 55666 | *1422 | 120351 | 2 | ** |
| 30 Paid-in or capital surplus | 1601456 | - | *169204 | *8949 | *51314 | *149344 | 324418 | *190320 | 248610 | *196738 | 16117 | 246443 | ** |
| 31 Retained earnings, appropriated | *20568 | - | - | - | - | - | *349 | - | *20219 | - | - | - | - |
| 32 Retained earnings-unappropriated | -209745 | - | *-112396 | *16794 | *22543 | *-76255 | 23622 | *6527 | *-86791 | *22976 | -26765 | - | - |
| 33 Retained earnings (S Corp) | 292336 | - | *-30923 | *-126266 | *31264 | -30256 | 54107 | *106533 | 21431 | *155575 | -10272 | 121142 | - |
| 34 Less: Cost of treasury stock | *19674 | - | - | *386 | - | *186 | *13481 | - | *866 | *4556 | - | 199 | - |
| 35 Total receipts | 730427 | *14360 | 75717 | 71563 | *42316 | 149694 | 101960 | *77368 | 156039 | *22391 | 16052 | 2967 | ** |
| 36 Business receipts | 451865 | *4628 | *73368 | *36002 | *291 | *130149 | *73304 | *47509 | 85644 | *16 | 734 | 221 | - |
| 37 Interest | 47010 | *311 | *893 | *1582 | *1232 | *6279 | *3858 | *725 | *15455 | *8973 | 4971 | 2732 | ** |
| 38 Interest on govt. obligations | 4057 | - | *108 | - | *220 | *228 | *1631 | *104 | *1432 | 305 | 25 | 4 | - |
| 39 Rents | *7114 | - | - | *3578 | *335 | - | *1007 | *1056 | *1138 | - | - | - | - |
| 40 Royalties | *4539 | - | - | - | - | - | - | *4539 | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *2648 | - | *238 | - | - | *1176 | *316 | - | *917 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 26418 | - | - | - | *5061 | *10526 | *2162 | *4365 | *3329 | *974 | - | - | - |
| 43 Net gain, noncapital assets | *7830 | - | - | *6975 | *614 | - | *101 | *138 | *2 | - | - | - | - |
| 44 Dividends, domestic corporations | 7553 | *541 | *54 | - | *1156 | *825 | *1726 | *108 | *562 | *2582 | - | - | - |
| 45 Dividends, foreign corporations | *361 | - | - | - | - | *157 | *9 | - | - | 195 | - | - | - |
| 46 Other receipts | 171033 | *8881 | *1056 | *23427 | *33407 | 353 | 17846 | *18825 | 47561 | *9346 | 10321 | 11 | - |
| 47 Total deductions | 632253 | *7018 | 69340 | 68069 | *22203 | 126167 | 94538 | *67041 | 146671 | *12463 | 14098 | 4644 | ** |
| 48 Cost of goods | *1841 | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 Compensation of officers | 95114 | *1112 | *22072 | *254 | *12444 | *16558 | *27228 | *1160 | *10747 | *3210 | - | 329 | - |
| 50 Salaries and wages | 122945 | *3065 | *12529 | *14274 | - | *31534 | *15376 | *21052 | 22883 | *1684 | 430 | 118 | - |
| 51 Repairs | 2249 | *1 | - | *176 | *2 | *293 | *275 | *779 | *505 | *167 | 50 | - | - |
| 52 Bad debts | *6268 | - | - | *4 | - | *10 | *218 | *5018 | *526 | *39 | - | 454 | - |
| 53 Rent paid on business property | 23906 | *366 | *2682 | *1317 | *278 | *9099 | *2279 | *3453 | 4006 | *379 | - | 45 | - |
| 54 Taxes paid | 29841 | *295 | *4253 | *2463 | *1686 | 4780 | 3235 | *6434 | 5476 | *360 | 811 | 47 | - |
| 55 Interest paid | 68166 | - | *1237 | *4008 | *4070 | *5945 | 8203 | *7468 | 26452 | *3424 | 4096 | 3262 | ** |
| 56 Contributions or gifts | *118 | - | - | *16 | *6 | - | *52 | - | *34 | *11 | - | - | - |
| 57 Amortization | 1896 | - | *65 | *54 | *41 | *1313 | *108 | *79 | *152 | *2 | 7 | 74 | - |
| 58 Depreciation | 23237 | *35 | *2802 | *5699 | *574 | *797 | 4046 | *1395 | 7248 | *92 | 525 | 25 | - |
| 59 Depletion | *1230 | - | - | - | *7 | - | - | *1222 | - | - | - | - | - |
| 60 Advertising | 6556 | *83 | *131 | *126 | *187 | - | *252 | *1105 | *4618 | *38 | 15 | - | - |
| 61 Pension, prof sh, stock, annuity | 7502 | *168 | - | *86 | *611 | - | *6366 | *2 | *184 | *86 | - | - | - |
| 62 Employee benefit programs | 3915 | *190 | - | *850 | *24 | *98 | *1960 | *34 | *561 | *171 | 27 | - | - |
| 63 Net loss, noncapital assets | 1393 | - | - | - | - | - | *15 | *23 | *105 | *10 | 1240 | - | - |
| 64 Other deductions | 236076 | *1703 | 21726 | 38743 | *2273 | 55739 | 24924 | *17816 | 63175 | *2790 | 6896 | 289 | - |
| 65 Total receipts less total deducts | 98175 | *7342 | 6377 | 3494 | 20113 | 23527 | 7422 | 10327 | 9368 | *9928 | 1953 | -1677 | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 94118 | *7342 | 6269 | 3494 | 19893 | 23299 | 5791 | *10224 | 7935 | *9623 | 1928 | -1680 | - |
| 68 Net income, total | 246932 | *16712 | *25485 | *29975 | *35470 | 28088 | *37596 | *18363 | 40311 | *12661 | 2269 | - | - |
| 69 Deficit, total | 152814 | *9370 | *19216 | *26481 | *15578 | *4788 | 31805 | *8140 | 32376 | *3039 | 340 | 1680 | - |
| 70 Net income (less def), Form 1120-A | *129 | - | *738 | *-0 | *-610 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-980 | *-980 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 84845 | *8297 | *8560 | *1663 | *17899 | *12112 | 18674 | *10487 | 2088 | *4747 | 2000 | -1680 | - |
| 73 Statutory special deductions, total | 24038 | *420 | *265 | *11 | *1142 | *5156 | *1202 | *373 | *11899 | *3301 | 269 | - | - |
| 74 Net operating loss deduction | 18485 | *42 | *265 | *11 | *253 | *4468 | *46 | *265 | *11500 | *1367 | 269 | - | - |
| 75 Dividends received deduction | 5552 | *379 | - | - | *889 | *688 | *1156 | *108 | *400 | *1934 | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 18501 | - | *1137 | *2349 | *1619 | *6682 | *1445 | *3501 | *192 | *1575 | - | - | - |
| 78 Income tax before credits, total | 5158 | - | *171 | *352 | *243 | *1954 | *237 | *1166 | *288 | *747 | - | - | - |
| 79 Regular tax | 4551 | - | *171 | *352 | *243 | *1803 | *237 | *1166 | *42 | *537 | - | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *594 | - | - | - | - | *149 | *-0 | - | *238 | *206 | - | - | - |
| 83 Environmental tax | *12 | - | - | - | - | *2 | - | - | *7 | *3 | - | - | - |
| 84 Foreign tax credit | 25 | - | - | - | - | - | - | - | - | 25 | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 5133 | - | *171 | *352 | *243 | *1954 | *237 | *1166 | *288 | *722 | - | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Other holding and investment companies, except bank holding companies

MINOR INDUSTRY 6749
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 48209 | 5752 | 17794 | 8018 | 5625 | 3893 | 4894 | 932 | 639 | 276 | 153 | 123 | 112 |
| 2 Total assets | 441956123 | - | 513399 | 1316928 | 1930822 | 2647830 | 10718654 | 6600916 | 9547796 | 9564314 | 10752777 | 18687485 | 369675203 |
| 3 Cash | 13503828 | - | 257740 | 231041 | 232118 | 290601 | 636205 | 622785 | 475099 | 428216 | 330723 | 841265 | 9158035 |
| 4 Notes and accounts receivable | 75538307 | - | 36870 | 127681 | 156637 | 176886 | 762714 | 422951 | 502744 | 410115 | 725326 | 2064186 | 70152199 |
| 5 Less: Allowance for bad debts | 725290 | - | - | - | - | - | *2635 | *6635 | 6297 | 14896 | 4308 | 13557 | 676962 |
| 6 Inventories | 104849318 | - | - | - | *8503 | *52161 | *95029 | *23183 | 98581 | 30033 | 30927 | 94396 | 104416504 |
| 7 U.S. govt. obligations, total | 43521376 | - | *719 | *4204 | *35913 | *75566 | 345504 | *81515 | 272447 | 286016 | 192234 | 364487 | 41862772 |
| 8 Tax-exempt securities | 2164252 | - | - | - | *79989 | *35628 | 150175 | *190184 | 493714 | 433062 | 150383 | 144499 | 486619 |
| 9 Other current assets | 35298303 | - | 29005 | 111052 | 152857 | 209628 | 1188963 | 565626 | 750014 | 732233 | 792363 | 2031753 | 28734810 |
| 10 Loans to stockholders | 7081919 | - | 44539 | 78753 | 67943 | 55460 | 203886 | 153998 | 100953 | 250926 | 361119 | 445232 | 5319111 |
| 11 Mortgage and real estate loans | 2905880 | - | *17080 | *80724 | *60502 | 214672 | 461631 | 272752 | 118869 | 135355 | 238586 | 469068 | 836643 |
| 12 Other investments | 101447606 | - | 238541 | 488403 | 723218 | 1215997 | 5514067 | 3853313 | 5708581 | 5402677 | 6557467 | 9492613 | 62252728 |
| 13 Depreciable assets | 15017009 | - | 61110 | 124541 | 129090 | 328444 | 1130445 | 228056 | 836121 | 713153 | 421977 | 882574 | 10161498 |
| 14 Less: Accumulated depreciation | 6540500 | - | 42928 | 50707 | 37285 | 157363 | 416920 | 85719 | 248607 | 182849 | 95139 | 318435 | 4904548 |
| 15 Depletable assets | 321822 | - | *96 | *6639 | - | *7 | *1486 | *61206 | *4441 | *6175 | 235 | 25697 | 215841 |
| 16 Less: Accumulated depletion | 85547 | - | *96 | *818 | - | - | - | *33893 | *1933 | *4062 | 12 | 3223 | 41510 |
| 17 Land | 1952450 | - | *2843 | *35045 | 178165 | 64105 | 440948 | 61034 | 138918 | 267197 | 149654 | 166397 | 448144 |
| 18 Intangible assets (Amortizable) | 3608426 | - | 10416 | 23655 | 39874 | 9071 | 54036 | 46907 | 227292 | 223029 | 178322 | 860346 | 1935479 |
| 19 Less: Accumulated amortization | 772440 | - | 3424 | 4247 | 12409 | 8410 | 28198 | 4678 | 100897 | 39417 | 33031 | 127566 | 410165 |
| 20 Other assets | 42869403 | - | -139112 | 60961 | 115709 | 85380 | 181318 | 148330 | 177754 | 487352 | 755951 | 1267754 | 39728006 |
| 21 Total liabilities | 441956123 | - | 513399 | 1316928 | 1930822 | 2647830 | 10718654 | 6600916 | 9547796 | 9564314 | 10752777 | 18687485 | 369675203 |
| 22 Accounts payable | 26641583 | - | 1764931 | 55759 | 25212 | 48910 | 195415 | 139937 | 290986 | 196024 | 138154 | 553848 | 23232406 |
| 23 Mort, notes, and bonds under 1 yr | 77036290 | - | *67548 | *1096 | 441482 | 154625 | 491105 | 285255 | 888902 | 629057 | 985694 | 2073815 | 71017710 |
| 24 Other current liabilities | 21331058 | - | 28446 | 45678 | 21912 | 116524 | 512316 | 434802 | 419403 | 574690 | 379577 | 1479763 | 17317947 |
| 25 Loans from stockholders | 6722734 | - | 258163 | 148985 | 334322 | 411986 | 1202748 | 595990 | 615498 | 441843 | 982362 | 704739 | 1026098 |
| 26 Mort, notes, bonds, 1 yr or more | 64113487 | - | *15440 | *70944 | 171350 | 312060 | 1774422 | 1010040 | 1495011 | 2854377 | 2316842 | 4152602 | 49940401 |
| 27 Other liabilities | 166146589 | - | 24110 | 25109 | 594346 | 119703 | 3327121 | 244609 | 553169 | 445601 | 770848 | 1268991 | 158772983 |
| 28 Net worth | 79964383 | - | -1645239 | 969357 | 342198 | 1484022 | 3215526 | 3890283 | 5284827 | 4422722 | 5179300 | 8453728 | 48367658 |
| 29 Capital stock | 17830218 | - | 246578 | 650721 | 492096 | 543274 | 1833841 | 1258838 | 1035755 | 1502737 | 1115797 | 1701285 | 7449296 |
| 30 Paid-in or capital surplus | 61335559 | - | 1159882 | 377414 | 909317 | 402395 | 3048397 | 3016273 | 4174413 | 4094737 | 5067806 | 6881570 | 32203356 |
| 31 Retained earnings, appropriated | 376928 | - | *53 | - | - | *2160 | *24734 | 2427 | *65324 | - | 53726 | - | 228505 |
| 32 Retained earnings-unappropriated | -27410 | - | -2846412 | -84670 | -748835 | 555832 | -1843222 | 49930 | -87760 | -1583540 | -1377969 | -340285 | 8279523 |
| 33 Retained earnings (S Corp) | 2200430 | - | -163069 | 67805 | -99230 | 29322 | 471449 | -36868 | 291640 | 471169 | 409062 | 363561 | 395590 |
| 34 Less: Cost of treasury stock | 1751343 | - | *42270 | *41912 | 211150 | 48961 | 319672 | 400316 | 194545 | 62381 | 89122 | 152402 | 188611 |
| 35 Total receipts | 35897574 | 1972432 | 369045 | 332865 | 250958 | 372398 | 1768051 | 748575 | 2258148 | 1374560 | 1133644 | 3514311 | 21802586 |
| 36 Business receipts | 12577624 | 1602674 | 190987 | 203199 | 66498 | 189465 | 1006565 | 161398 | 1503809 | 629066 | 426866 | 2331962 | 4265135 |
| 37 Interest | 14700495 | 79867 | 47185 | 29035 | 34635 | 43786 | 146847 | 137692 | 153703 | 179363 | 275260 | 540419 | 13032703 |
| 38 Interest on govt. obligations | 285829 | *247 | *91 | *2273 | 7230 | 3808 | 17828 | 13976 | 36094 | 29992 | 14464 | 23403 | 136423 |
| 39 Rents | 1841792 | 6653 | *4168 | *1589 | 6734 | 6204 | 82666 | 16910 | 35716 | 39194 | 40112 | 38076 | 1563771 |
| 40 Royalties | 494749 | 74229 | *52093 | *460 | *1492 | *166 | *12788 | *19696 | 7469 | *2778 | 1294 | 55535 | 266749 |
| 41 Net S-T cap gain less net LT loss | 124713 | *1399 | *3071 | *984 | *1650 | *4092 | 13278 | *7860 | 6197 | 24666 | 12905 | 2124 | 46486 |
| 42 Net L-T cap gain less net ST loss | 1676361 | 79531 | *55048 | 59016 | 43412 | 33584 | 160168 | 149851 | 98341 | 234886 | 64939 | 109622 | 587962 |
| 43 Net gain, noncapital assets | 224943 | *617 | - | *758 | *2087 | *3884 | 5104 | *2329 | 32472 | 1912 | 1904 | 9525 | 164353 |
| 44 Dividends, domestic corporations | 704279 | 9034 | *11918 | 21089 | 20950 | 23784 | 93178 | 48406 | 55579 | 56729 | 50350 | 77041 | 236220 |
| 45 Dividends, foreign corporations | 619379 | *505 | *1172 | *8243 | *119 | *391 | 19059 | *1349 | 1310 | 4007 | 10158 | 45185 | 527881 |
| 46 Other receipts | 2647410 | 117674 | 3313 | 6221 | 66150 | 63234 | 210570 | 189107 | 327459 | 171968 | 235391 | 281420 | 974903 |
| 47 Total deductions | 33667499 | 2519035 | 460995 | 294864 | 246353 | 376224 | 1675103 | 603077 | 2161179 | 1299533 | 930461 | 3200106 | 19900568 |
| 48 Cost of goods | 3808432 | *372 | - | - | *8503 | *42937 | *28620 | *22641 | 84773 | *29232 | 67594 | 192689 | 23794 |
| 49 Compensation of officers | 1182353 | *5677 | *34855 | *56176 | 28586 | 63077 | 145093 | 66543 | 183267 | 36441 | 30225 | 158829 | 373584 |
| 50 Salaries and wages | 2473983 | 45220 | *13640 | *33331 | 15802 | 32447 | 183360 | 53085 | 280240 | 69660 | 83603 | 399116 | 1264478 |
| 51 Repairs | 134143 | 817 | *2329 | 1092 | *777 | 2580 | 26892 | 5610 | 9554 | 6295 | 7423 | 18091 | 52682 |
| 52 Bad debts | 907660 | *47386 | *40349 | *476 | *5831 | *10344 | 21328 | *28243 | 16794 | 39677 | 8835 | 27013 | 661383 |
| 53 Rent paid on business property | 433621 | 3369 | *8239 | *9364 | 3657 | 9507 | 20663 | 10235 | 28792 | 38440 | 17445 | 48902 | 235009 |
| 54 Taxes paid | 587071 | 21724 | 9395 | 15752 | 10921 | 14104 | 56844 | 26184 | 57548 | 31006 | 32242 | 65717 | 245634 |
| 55 Interest paid | 12022543 | 76015 | 43567 | 7761 | 11947 | 27292 | 178280 | 132058 | 159719 | 211090 | 294454 | 570887 | 10309473 |
| 56 Contributions or gifts | 55755 | *247 | *95 | - | *245 | 527 | 1957 | 1073 | 4125 | 1381 | 1141 | 6025 | 38940 |
| 57 Amortization | 189031 | 6834 | 1523 | 3589 | 7260 | 768 | 28037 | 3177 | 8481 | 14045 | 13289 | 32501 | 69526 |
| 58 Depreciation | 1880242 | 24139 | 11081 | 7385 | 4291 | 8792 | 51273 | 8135 | 36696 | 42803 | 12953 | 72284 | 1600411 |
| 59 Depletion | 28327 | *1192 | *3002 | *89 | *214 | - | *1812 | *4902 | *672 | *549 | 2760 | 5394 | 7743 |
| 60 Advertising | 218875 | *130 | *3933 | *3673 | *749 | 744 | 5208 | 3587 | 16670 | 3782 | 7371 | 19762 | 153266 |
| 61 Pension, prof sh, stock, annuity | 141534 | *334 | - | *11900 | *1988 | *8251 | 9164 | *2737 | 5072 | 7224 | 3117 | 13763 | 77985 |
| 62 Employee benefit programs | 227630 | *3594 | *101 | *6231 | 1812 | 2165 | 28184 | 5439 | 16824 | 6357 | 4900 | 44080 | 107944 |
| 63 Net loss, noncapital assets | 306346 | 35025 | *28354 | *10756 | *22285 | *28643 | 33475 | *1306 | 15061 | 34877 | 27905 | 36585 | 32075 |
| 64 Other deductions | 9069955 | 2244464 | 239501 | 124218 | 129989 | 121698 | 411357 | 196510 | 629348 | 353263 | 193979 | 515723 | 3909905 |
| 65 Total receipts less total deducts | 2230075 | -546603 | -91950 | 38002 | 4605 | -3826 | 92948 | 145498 | 96969 | 75027 | 203183 | 314205 | 1902018 |
| 66 Constructive taxable income from related foreign corporations | 569608 | 941 | - | - | - | - | *13315 | *548 | *909 | *17360 | 15448 | 162592 | 358494 |
| 67 Net income (less deficit), total | 2513854 | -545908 | -92041 | 35729 | -2625 | -7634 | 88435 | 132070 | 61784 | 62395 | 204166 | 453395 | 2124090 |
| 68 Net income, total | 5984791 | 252400 | 108762 | 125896 | 112577 | 104959 | 517480 | 318932 | 359761 | 355570 | 347911 | 682362 | 2698181 |
| 69 Deficit, total | 3470937 | 798308 | 200803 | 90167 | 115203 | 112593 | 429045 | 186862 | 297977 | 293176 | 143745 | 228967 | 574091 |
| 70 Net income (less def), Form 1120-A | -82 | *-199 | *-30 | *168 | *-21 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -351267 | -351267 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 164243 | -93581 | -25096 | -3324 | 37490 | 6689 | 80560 | -5356 | 66226 | 33650 | 63158 | 10625 | -6798 |
| 73 Statutory special deductions, total | 1327198 | 91429 | 32989 | 59269 | 29286 | 30358 | 121074 | 138116 | 78037 | 105540 | 92651 | 97441 | 451010 |
| 74 Net operating loss deduction | 834672 | 84971 | 22272 | 43925 | *14839 | *14174 | 58429 | 103376 | 43050 | 67970 | 57760 | 37339 | 286565 |
| 75 Dividends received deduction | 492527 | 6457 | *10716 | 15343 | 14447 | 16184 | 62645 | 34739 | 34987 | 37570 | 34891 | 60101 | 164445 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 4004339 | 128125 | 47718 | 35427 | 41875 | 43962 | 213307 | 129933 | 139227 | 179183 | 192699 | 565752 | 2287130 |
| 78 Income tax before credits, total | 1432074 | 65246 | 12240 | 7472 | 10876 | 9913 | 66541 | 49857 | 53165 | 62339 | 70641 | 198325 | 825460 |
| 79 Regular tax | 1353476 | 42475 | 11954 | 6874 | 9378 | 9672 | 63748 | 43192 | 46925 | 56680 | 63920 | 190492 | 808167 |
| 80 Personal holding company tax | 5923 | *46 | - | *12 | *262 | *169 | *952 | *459 | *163 | *4 | 1 | -0 | 3855 |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 44768 | *197 | *270 | *578 | *1236 | *72 | 1782 | 6161 | 5956 | 5478 | 5826 | 7130 | 10082 |
| 83 Environmental tax | 4817 | *111 | *16 | *8 | - | - | *59 | *46 | 91 | 177 | 252 | 702 | 3356 |
| 84 Foreign tax credit | 308503 | *22 | - | *80 | - | *2 | 8156 | *1741 | 263 | 5523 | 8583 | 40039 | 244095 |
| 85 U.S. Possessions tax credit | 1362 | - | 1 | - | -0 | - | 2 | 6 | 1353 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *160 | *8 | - | - | - | - | *121 | - | - | *1 | - | - | 30 |
| 88 General business credit | 3195 | - | *319 | *194 | *549 | *106 | *202 | *560 | *344 | *80 | 621 | 220 | - |
| 89 Prior year minumum tax credit | 20524 | *560 | *234 | - | *844 | - | *625 | *1195 | *341 | *803 | 489 | 821 | 14612 |
| 90 Income tax after credits, total | 1098329 | 64656 | 11687 | 7198 | 9483 | 9805 | 57434 | 46355 | 50864 | 55932 | 60948 | 157245 | 566723 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1424394 | 89748 | 962260 | 196824 | 80849 | 43878 | 41143 | 4722 | 2792 | 977 | 515 | 392 | 294 |
| 2 Total assets | 833929557 | - | 25888984 | 31493762 | 28529884 | 30530672 | 82492757 | 32685974 | 42294970 | 34184758 | 36943437 | 64514221 | 424370138 |
| 3 Cash | 69963386 | - | 7303588 | 7189133 | 5112321 | 4925468 | 9716819 | 3808319 | 4111834 | 3652472 | 3570303 | 4988362 | 15584768 |
| 4 Notes and accounts receivable | 139370694 | - | 2003746 | 3798698 | 4589352 | 5515967 | 17770326 | 7915114 | 10046090 | 7584764 | 7117374 | 12467535 | 60561729 |
| 5 Less: Allowance for bad debts | 6600329 | - | 10049 | 42133 | 49917 | 91994 | 601608 | 299444 | 495421 | 358106 | 429280 | 575046 | 3647331 |
| 6 Inventories | 25067980 | - | 1135631 | 1293358 | 1459089 | 1469471 | 3317715 | 1293748 | 1854302 | 1248768 | 1036244 | 1749389 | 9210266 |
| 7 U.S. govt. obligations, total | 4786524 | - | 4321 | 80516 | 94765 | 178197 | 337737 | 157636 | 282071 | 412951 | 173198 | 469090 | 2596040 |
| 8 Tax-exempt securities | 4304518 | - | 21295 | 109092 | *14326 | *42112 | 162822 | *46562 | 127871 | 104532 | 167908 | 312905 | 3195093 |
| 9 Other current assets | 54161648 | - | 1152185 | 1462215 | 1609091 | 1865249 | 4451694 | 2201052 | 3206200 | 2587867 | 2865271 | 5317525 | 27443301 |
| 10 Loans to stockholders | 12056747 | - | 2344879 | 2257586 | 1466477 | 1024618 | 1756110 | 423562 | 295919 | 239197 | 298273 | 182854 | 1767272 |
| 11 Mortgage and real estate loans | 3365349 | - | 118942 | 259385 | 236458 | 315665 | 476630 | 180470 | 157430 | 38231 | 162720 | 65781 | 1353637 |
| 12 Other investments | 178675510 | - | 845042 | 1935625 | 1637275 | 2224892 | 6490308 | 2876482 | 3580101 | 3923627 | 4765574 | 9113715 | 141282869 |
| 13 Depreciable assets | 423231019 | - | 35751055 | 30360253 | 23441613 | 22650150 | 58329885 | 21792204 | 24306165 | 16527635 | 16864427 | 32749720 | 140457914 |
| 14 Less: Accumulated depreciation | 201150471 | - | 26485811 | 19851558 | 13930396 | 12927889 | 29280161 | 10641373 | 10991025 | 7066570 | 6752889 | 14295521 | 48927277 |
| 15 Depletable assets | 341132 | - | 83863 | *28670 | *13015 | *11382 | *36004 | *44189 | *20532 | *111 | 50308 | 21644 | 31414 |
| 16 Less: Accumulated depletion | 146841 | - | 55975 | *6059 | *8926 | *3014 | *8792 | *27628 | *968 | *57 | 3292 | 17660 | 14469 |
| 17 Land | 24524519 | - | 336527 | 767752 | 1159264 | 1677690 | 4630899 | 1297132 | 1536821 | 1160451 | 1497762 | 1906172 | 8554050 |
| 18 Intangible assets (Amortizable) | 67891110 | - | 1502897 | 1379716 | 1213468 | 1208677 | 3696151 | 3259204 | 3269224 | 3443780 | 4792787 | 7443444 | 36681762 |
| 19 Less: Accumulated amortization | 20441312 | - | 857470 | 642911 | 529839 | 540075 | 1776954 | 2482947 | 1210387 | 1314435 | 1718743 | 2009123 | 7358427 |
| 20 Other assets | 54528373 | - | 694319 | 1114424 | 1002449 | 984106 | 2987174 | 841693 | 2198213 | 1999542 | 2485492 | 4623435 | 35597527 |
| 21 Total liabilities | 833929557 | - | 25888984 | 31493762 | 28529884 | 30530672 | 82492757 | 32685974 | 42294970 | 34184758 | 36943437 | 64514221 | 424370138 |
| 22 Accounts payable | 72799528 | - | 2609585 | 2457178 | 2919944 | 3221841 | 9724168 | 3675159 | 4634061 | 3550123 | 3041429 | 5094712 | 31871329 |
| 23 Mort, notes, and bonds under 1 yr | 67808491 | - | 2745191 | 2849520 | 3178170 | 2874768 | 9045793 | 3623563 | 4182514 | 3224138 | 3435203 | 4608933 | 28040698 |
| 24 Other current liabilities | 102487436 | - | 4414541 | 4214463 | 3836931 | 3608881 | 10140778 | 4798450 | 5907674 | 5466720 | 5371765 | 7298464 | 47428770 |
| 25 Loans from stockholders | 42806255 | - | 11533565 | 5992512 | 4515133 | 2947855 | 8186914 | 1734362 | 1653434 | 1198344 | 974129 | 804211 | 3265797 |
| 26 Mort, notes, bonds, 1 yr or more | 227305762 | - | 5432893 | 6574322 | 6952299 | 7191656 | 23538983 | 8259783 | 11091039 | 9117205 | 10053026 | 21883041 | 117211516 |
| 27 Other liabilities | 57075113 | - | 547910 | 910826 | 880467 | 1130840 | 3713458 | 1275163 | 2801108 | 2475261 | 3501962 | 5973536 | 33864582 |
| 28 Net worth | 263646971 | - | -1394701 | 8494941 | 6246941 | 9554830 | 18142663 | 9319495 | 12025142 | 9152968 | 10565922 | 18851325 | 162687446 |
| 29 Capital stock | 52653438 | - | 5480847 | 2784665 | 2457914 | 2616852 | 6163617 | 2824459 | 3961380 | 3045072 | 2583945 | 3905334 | 16829353 |
| 30 Paid-in or capital surplus | 206010049 | - | 4654705 | 3030243 | 4294205 | 2677605 | 12288555 | 7019510 | 10965984 | 9797984 | 10809425 | 17203799 | 123268034 |
| 31 Retained earnings, appropriated | 1005583 | - | 35944 | 61978 | *53074 | *63116 | 185548 | *177447 | *31123 | *48169 | 20849 | 3712 | 324623 |
| 32 Retained earnings-unappropriated | 19386086 | - | -2677326 | 3352950 | 1611017 | 2383345 | -821100 | -1782849 | -4808293 | -3977141 | -2641927 | -2306197 | 31053607 |
| 33 Retained earnings (S Corp) | 3132580 | - | -7403141 | 333004 | -1336175 | 2692511 | 1893490 | 1518781 | 2557816 | 579844 | 573766 | 935215 | 787469 |
| 34 Less: Cost of treasury stock | 18540765 | - | 1485730 | 1067898 | 833094 | 878599 | 1567448 | 437854 | 682868 | 340959 | 780136 | 890539 | 9575640 |
| 35 Total receipts | 1198029951 | 22566848 | 209269793 | 122304887 | 84470225 | 72036027 | 160178402 | 52647919 | 60120603 | 45050549 | 39456007 | 58948324 | 270980365 |
| 36 Business receipts | 1134091202 | 21065514 | 204194181 | 119874739 | 82387501 | 70105709 | 154653365 | 50249752 | 57251755 | 41966165 | 37106394 | 54445506 | 240790622 |
| 37 Interest | 11616979 | 231905 | 192022 | 203763 | 150791 | 146451 | 371893 | 175126 | 268442 | 352407 | 330009 | 824788 | 8369381 |
| 38 Interest on govt. obligations | 737882 | 3614 | 2146 | 10724 | 5700 | 11010 | 28038 | 15275 | 15246 | 37803 | 31418 | 65518 | 511391 |
| 39 Rents | 2431738 | 50492 | 74314 | 59957 | 58314 | 53023 | 174369 | 100246 | 94088 | 94444 | 132712 | 228596 | 1311182 |
| 40 Royalties | 6141860 | 34484 | *8054 | *70423 | 40723 | *41086 | 72684 | 57992 | 140018 | 158240 | 199228 | 298876 | 5020053 |
| 41 Net S-T cap gain less net LT loss | 251468 | *1878 | 19618 | 23980 | 18286 | *5478 | 29049 | 15680 | 26127 | 10625 | 8579 | 17806 | 74361 |
| 42 Net L-T cap gain less net ST loss | 4879297 | 214366 | 106348 | 78475 | 81092 | 125170 | 285310 | 133470 | 105043 | 122558 | 110117 | 283696 | 3233652 |
| 43 Net gain, noncapital assets | 3547637 | 305768 | 207698 | 114774 | 124963 | 103730 | 337913 | 165656 | 210882 | 218852 | 189932 | 249888 | 1317580 |
| 44 Dividends, domestic corporations | 438523 | 28478 | 7780 | 19511 | 19890 | 16729 | 56218 | 8990 | 15351 | 25868 | 12503 | 115057 | 112145 |
| 45 Dividends, foreign corporations | 1272370 | 2468 | - | *125 | *60 | - | *3412 | *7065 | 6473 | 20031 | 20484 | 149741 | 1062510 |
| 46 Other receipts | 32620995 | 627880 | 4457632 | 1848417 | 1582904 | 1427641 | 4166150 | 1718667 | 1987178 | 2043555 | 1314629 | 2268852 | 9177489 |
| 47 Total deductions | 1162499328 | 23087416 | 204156318 | 119182934 | 82743019 | 69906417 | 156476850 | 51786474 | 59065082 | 44502968 | 38772515 | 56498002 | 256321334 |
| 48 Cost of goods | 348986768 | 1637016 | 1012473 | 1174784 | 1352297 | 1434087 | 3109812 | 1060061 | 1605493 | 1088323 | 906114 | 1267570 | 3574975 |
| 49 Compensation of officers | 111084996 | 2275650 | 46931626 | 22016529 | 11917756 | 8145162 | 11052381 | 2416944 | 1618663 | 1000419 | 825844 | 927717 | 1956307 |
| 50 Salaries and wages | 237883126 | 3846698 | 40519977 | 26441263 | 17110444 | 14434221 | 32328989 | 11188351 | 12491274 | 9059638 | 9235214 | 12413867 | 48813189 |
| 51 Repairs | 10525548 | 153284 | 1628914 | 1078358 | 774022 | 720886 | 1583454 | 575819 | 522667 | 304168 | 315940 | 521747 | 2346290 |
| 52 Bad debts | 5902275 | 191592 | 364124 | 234633 | 241266 | 186848 | 637358 | 267782 | 398427 | 272007 | 312492 | 466263 | 2329483 |
| 53 Rent paid on business property | 43845789 | 910601 | 10606061 | 5512588 | 3278269 | 2735875 | 5128414 | 1546438 | 1721557 | 1548615 | 1291310 | 1924768 | 7641293 |
| 54 Taxes paid | 43473462 | 764376 | 8016213 | 4774193 | 3499478 | 2738218 | 6316616 | 1840178 | 1949593 | 1597591 | 1354011 | 2042793 | 8580201 |
| 55 Interest paid | 26757051 | 670518 | 993224 | 841236 | 904182 | 887694 | 2691964 | 956542 | 1255839 | 994147 | 1065957 | 1857167 | 13638581 |
| 56 Contributions or gifts | 440189 | 5510 | 61590 | 32718 | 23468 | 18150 | 41777 | 9050 | 12695 | 14038 | 14487 | 24361 | 182346 |
| 57 Amortization | 6551870 | 109601 | 208878 | 181721 | 128763 | 152639 | 591464 | 448824 | 574343 | 427677 | 348000 | 830090 | 2549870 |
| 58 Depreciation | 44172126 | 826011 | 3226375 | 2650514 | 2028225 | 1913673 | 4701829 | 1848716 | 2379990 | 1488747 | 1798138 | 3102446 | 18207461 |
| 59 Depletion | 45446 | *357 | *3274 | *1698 | *20 | - | *2271 | *6034 | *7344 | *731 | 17129 | 971 | 5616 |
| 60 Advertising | 15487393 | 277533 | 2463512 | 1224266 | 941082 | 739416 | 2282717 | 565116 | 898976 | 575135 | 378511 | 639118 | 4502010 |
| 61 Pension, prof sh, stock, annuity | 11916978 | 136358 | 3755772 | 1814726 | 910770 | 851070 | 1147737 | 384370 | 409027 | 235511 | 169205 | 299763 | 1802668 |
| 62 Employee benefit programs | 21232096 | 316435 | 2259143 | 1537851 | 1289281 | 1092028 | 2812302 | 992513 | 1037400 | 1219470 | 1031544 | 1407165 | 6236963 |
| 63 Net loss, noncapital assets | 1968705 | 224695 | 152582 | 115769 | 53371 | 54195 | 172477 | 57358 | 155733 | 120277 | 130996 | 188457 | 542793 |
| 64 Other deductions | 232225508 | 4110339 | 49031156 | 24524657 | 15651667 | 13251435 | 27510130 | 9126032 | 11077342 | 8236296 | 8013817 | 11395391 | 50297247 |
| 65 Total receipts less total deducts | 35530623 | -520568 | 5113476 | 3121953 | 1727207 | 2129610 | 3701553 | 861446 | 1055521 | 547581 | 683492 | 2450322 | 14659032 |
| 66 Constructive taxable income from related foreign corporations | 775767 | - | - | - | *110 | *291 | *58 | *12157 | 7128 | 53112 | 13768 | 102101 | 587042 |
| 67 Net income (less deficit), total | 35568508 | -524182 | 5111330 | 3111229 | 1721617 | 2118891 | 3673572 | 858328 | 1047403 | 562890 | 665842 | 2486904 | 14734683 |
| 68 Net income, total | 61756827 | 1410214 | 10037927 | 5330071 | 3515241 | 3577569 | 7455076 | 2512022 | 2868451 | 2069948 | 1982946 | 3602880 | 17394483 |
| 69 Deficit, total | 26188319 | 1934396 | 4926596 | 2218842 | 1793624 | 1458678 | 3781504 | 1653694 | 1821048 | 1507058 | 1317104 | 1115975 | 2659801 |
| 70 Net income (less def), Form 1120-A | 57507 | -31025 | 76136 | -12806 | 25201 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -157564 | -157564 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 18257112 | 113081 | 5428970 | 2683396 | 1497079 | 1763328 | 3533668 | 1044050 | 1039645 | 351407 | 275605 | 377862 | 149019 |
| 73 Statutory special deductions, total | 5915608 | 252879 | 896769 | 607417 | 366042 | 391284 | 536919 | 120933 | 358568 | 368739 | 240869 | 417741 | 1357448 |
| 74 Net operating loss deduction | 5353675 | 239588 | 891975 | 593941 | 353124 | 378769 | 490694 | 113402 | 344693 | 347724 | 225898 | 279371 | 1094494 |
| 75 Dividends received deduction | 559741 | 13291 | 4793 | 13476 | 12918 | 12515 | 46225 | 7532 | 13875 | 21015 | 14971 | 136177 | 262954 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 29706298 | 521439 | 1143122 | 1094381 | 866099 | 816049 | 1937723 | 977461 | 1211263 | 1132040 | 1359011 | 2770642 | 15877069 |
| 78 Income tax before credits, total | 9990309 | 173708 | 234948 | 230415 | 195199 | 204805 | 610158 | 331561 | 417963 | 403185 | 480022 | 986769 | 5721576 |
| 79 Regular tax | 9713741 | 167149 | 232729 | 228024 | 190425 | 200275 | 593259 | 328607 | 401920 | 387034 | 466754 | 963114 | 5554454 |
| 80 Personal holding company tax | *450 | - | *23 | - | *315 | *103 | - | - | *9 | - | -0 | - | - |
| 81 Recapture of investment credit | 361 | - | - | - | - | - | - | - | - | - | -0 | 1 | 360 |
| 82 Alternative minumum tax | 239374 | 3349 | 1119 | *1038 | *4623 | 4370 | 16859 | 2790 | 15520 | 14647 | 11643 | 20034 | 143383 |
| 83 Environmental tax | 30272 | 559 | 10 | - | *4 | *28 | 70 | 138 | 601 | 1116 | 1563 | 3530 | 22655 |
| 84 Foreign tax credit | 1084952 | 2301 | *6295 | *1 | *2648 | *1744 | 1201 | 6201 | 15696 | 20750 | 21094 | 96197 | 910824 |
| 85 U.S. Possessions tax credit | 11067 | 42 | 4 | 139 | - | 399 | 437 | 1474 | 1985 | 4119 | 2424 | - | 44 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *159 | - | *116 | - | - | - | *43 | - | - | - | - | - | - |
| 88 General business credit | 287928 | *2473 | 4362 | 2590 | 5715 | 3669 | 14092 | 9637 | 9542 | 7349 | 6942 | 28863 | 192693 |
| 89 Prior year minumum tax credit | 150560 | *235 | - | *865 | *144 | *1185 | 7090 | 5388 | 6266 | 7637 | 5817 | 17649 | 98284 |
| 90 Income tax after credits, total | 8455643 | 168658 | 224171 | 226820 | 186692 | 197807 | 587296 | 308861 | 384473 | 363329 | 443745 | 844060 | 4519731 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 52
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 28835 | 1680 | 8261 | 4924 | 4521 | 3396 | 4973 | 569 | 267 | 102 | 60 | 40 | 42 |
| 2 Total assets | 78207420 | - | 347495 | 822837 | 1626623 | 2381970 | 10168967 | 3885167 | 3699650 | 3527916 | 4152840 | 6623516 | 40970439 |
| 3 Cash | 4218344 | - | 84233 | 126459 | 176539 | 172365 | 525515 | 224441 | 182919 | 153809 | 262447 | 314907 | 1994710 |
| 4 Notes and accounts receivable | 4407088 | - | *18250 | 78119 | 67248 | 113778 | 343111 | 286598 | 215457 | 154988 | 122438 | 285323 | 2721778 |
| 5 Less: Allowance for bad debts | 267672 | - | - | - | *692 | 1 | 2943 | 5612 | 30805 | 3178 | 9029 | 19434 | 195978 |
| 6 Inventories | 769361 | - | *9787 | *3159 | 50410 | 28221 | 43778 | 37241 | 50839 | 35292 | 67676 | 25830 | 417129 |
| 7 U.S. govt. obligations, total | *47662 | - | - | - | - | *6070 | *400 | *12166 | - | - | 16671 | - | 12354 |
| 8 Tax-exempt securities | *18299 | - | - | - | - | - | *204 | *8635 | *1375 | 1164 | 6921 | - | - |
| 9 Other current assets | 3332574 | - | *3956 | *28728 | 53188 | 25697 | 190356 | 102448 | 94413 | 104905 | 142161 | 164687 | 2422034 |
| 10 Loans to stockholders | 1670883 | - | *6212 | *6373 | 68672 | 85007 | 181402 | 92963 | 41420 | *9092 | 17523 | 19850 | 1142370 |
| 11 Mortgage and real estate loans | 485258 | - | *5373 | *32703 | *35509 | *49141 | 145862 | *85444 | *10424 | *17242 | 23013 | 43038 | 37510 |
| 12 Other investments | 11928552 | - | *9529 | *4731 | 70111 | 90420 | 535018 | 278808 | 246768 | 474854 | 571364 | 936701 | 8710246 |
| 13 Depreciable assets | 54840534 | - | 469063 | 1059088 | 2046572 | 2721102 | 10256356 | 3931461 | 3417278 | 3138703 | 3551826 | 4516276 | 19732810 |
| 14 Less: Accumulated depreciation | 19136167 | - | 328938 | 624984 | 1226414 | 1340119 | 3824949 | 1548134 | 1168892 | 1054531 | 1279854 | 1164791 | 5574561 |
| 15 Depletable assets | *11812 | - | - | *447 | - | *488 | *4784 | - | *1 | - | 6092 | - | - |
| 16 Less: Accumulated depletion | *1899 | - | - | *60 | - | - | *827 | - | - | - | 1013 | - | - |
| 17 Land | 7514842 | - | *45480 | 82149 | 218024 | 396915 | 1412346 | 360391 | 422748 | 377180 | 425001 | 698348 | 3076260 |
| 18 Intangible assets (Amortizable) | 2366387 | - | *1437 | *10356 | 48181 | 32246 | 218287 | 75631 | 162008 | 95495 | 139247 | 293800 | 1289699 |
| 19 Less: Accumulated amortization | 683492 | - | *351 | *1868 | 12976 | 11278 | 78426 | 39613 | 44632 | 23405 | 36389 | 63045 | 371508 |
| 20 Other assets | 6685053 | - | 23464 | *17438 | 32252 | 11918 | 218693 | -17701 | 98329 | 46305 | 126742 | 572025 | 5555586 |
| 21 Total liabilities | 78207420 | - | 347495 | 822837 | 1626623 | 2381970 | 10168967 | 3885167 | 3699650 | 3527916 | 4152840 | 6623516 | 40970439 |
| 22 Accounts payable | 3152786 | - | 28368 | 14655 | 71299 | 56832 | 311316 | 167840 | 141599 | 146697 | 127190 | 167291 | 1919698 |
| 23 Mort, notes, and bonds under 1 yr | 5085777 | - | *38070 | *8270 | 167069 | 121538 | 515828 | 375735 | 201411 | 397899 | 481457 | 683452 | 2095047 |
| 24 Other current liabilities | 5906930 | - | 33945 | 30817 | 106360 | 162878 | 507723 | 230568 | 251591 | 454661 | 413214 | 346624 | 3368550 |
| 25 Loans from stockholders | 6781368 | - | 175376 | 570954 | 465413 | 365585 | 1835025 | 412235 | 514951 | 366763 | 252464 | 329561 | 1493042 |
| 26 Mort, notes, bonds, 1 yr or more | 33320358 | - | *43331 | 275112 | 449044 | 1001045 | 5905920 | 2077719 | 2097225 | 1793947 | 1716088 | 3125865 | 14835061 |
| 27 Other liabilities | 5603738 | - | 26654 | *6234 | 45363 | 18645 | 243966 | 89828 | 232142 | 233187 | 399414 | 444087 | 3864216 |
| 28 Net worth | 18356463 | - | 1751 | -83205 | 322076 | 655447 | 849189 | 531241 | 260731 | 134762 | 763013 | 1526635 | 13394824 |
| 29 Capital stock | 8251081 | - | 151537 | 122641 | 237808 | 266630 | 824907 | 380063 | 340689 | 382410 | 702374 | 873561 | 3968460 |
| 30 Paid-in or capital surplus | 19131013 | - | 310848 | *68992 | 1320580 | 316769 | 1398355 | 705203 | 622550 | 646929 | 970445 | 2021842 | 10748499 |
| 31 Retained earnings, appropriated | 170572 | - | - | - | - | - | - | - | - | - | 12788 | - | 157784 |
| 32 Retained earnings-unappropriated | -4874168 | - | -92127 | -23234 | 14210 | 109752 | -254814 | -181958 | -569820 | -737513 | -854201 | -1278625 | -1005837 |
| 33 Retained earnings (S Corp) | -3282332 | - | -361342 | -198102 | -1210087 | 43912 | -979039 | -339054 | -91230 | -123472 | -9109 | -35345 | 20535 |
| 34 Less: Cost of treasury stock | 1039701 | - | *7166 | *53502 | *40434 | *81616 | 140220 | *33014 | *41458 | *33591 | 59283 | 54798 | 494618 |
| 35 Total receipts | 56035113 | 906031 | 1624027 | 764337 | 2079135 | 2204309 | 6655134 | 2856712 | 2658940 | 1913523 | 2145901 | 2289942 | 29937121 |
| 36 Business receipts | 51926556 | 828030 | 1595388 | 739645 | 1965628 | 2154732 | 6427331 | 2688335 | 2515083 | 1779527 | 1983037 | 1986442 | 27263378 |
| 37 Interest | 1159971 | 5109 | *3743 | *4647 | 10816 | 3685 | 12487 | 12425 | 10993 | 38608 | 26878 | 138275 | 892304 |
| 38 Interest on govt. obligations | 5694 | - | - | - | - | - | *1238 | *1780 | *618 | *835 | 807 | 64 | 352 |
| 39 Rents | 265341 | *5023 | *566 | *2864 | *2996 | *1374 | *4656 | *12925 | 15039 | 13132 | 21393 | 21694 | 163678 |
| 40 Royalties | 398347 | 1599 | - | *7565 | - | - | - | *4955 | 3 | - | 365 | 3481 | 380378 |
| 41 Net S-T cap gain less net LT loss | 14675 | 68 | - | - | *168 | - | *1584 | - | *1 | *2 | 7 | 196 | 12650 |
| 42 Net L-T cap gain less net ST loss | 297467 | *26820 | *6930 | *4598 | *3526 | *8124 | *3146 | *31840 | *1834 | 9517 | 25412 | 31906 | 143812 |
| 43 Net gain, noncapital assets | 64440 | *4173 | *12343 | *573 | *6328 | *3643 | 12540 | 5721 | 249 | 2826 | 8497 | 588 | 6957 |
| 44 Dividends, domestic corporations | 27836 | 561 | - | - | *357 | *14 | *4756 | *1778 | *84 | *12436 | 2366 | 232 | 5252 |
| 45 Dividends, foreign corporations | 35951 | - | - | - | - | - | - | - | - | - | 4575 | - | 31376 |
| 46 Other receipts | 1838836 | 34649 | 5056 | *4445 | 89317 | 32736 | 187394 | 96953 | 115036 | 56639 | 72564 | 107064 | 1036982 |
| 47 Total deductions | 55116215 | 1041668 | 1632185 | 788728 | 2088856 | 2001488 | 6505020 | 2812361 | 2682978 | 1958422 | 2227491 | 2473151 | 28903868 |
| 48 Cost of goods | 16902351 | *21146 | *10212 | *702 | 40661 | 40636 | 36415 | 35669 | 47003 | 34022 | 64137 | 21124 | 129579 |
| 49 Compensation of officers | 750321 | *1589 | 45781 | *36806 | 127625 | 104867 | 145908 | 55212 | 27781 | 23887 | 25960 | 19678 | 135225 |
| 50 Salaries and wages | 10813724 | 221952 | 352527 | 121538 | 296047 | 389280 | 1331935 | 507679 | 538377 | 338931 | 440075 | 457801 | 5817581 |
| 51 Repairs | 1049949 | 15056 | 73655 | 41884 | 68542 | 74309 | 213512 | 102756 | 88442 | 48650 | 43834 | 44477 | 234832 |
| 52 Bad debts | 324550 | *37247 | *790 | - | 3419 | 2185 | 14172 | 24104 | 9389 | 10632 | 26836 | 17544 | 178234 |
| 53 Rent paid on business property | 2194134 | 15131 | 335440 | *97492 | 121218 | 152951 | 322262 | 97857 | 67520 | 94295 | 53819 | 89994 | 746154 |
| 54 Taxes paid | 3084059 | 90211 | 97181 | 58894 | 122014 | 149216 | 474925 | 149333 | 139257 | 103993 | 120407 | 168642 | 1409986 |
| 55 Interest paid | 3632477 | 44508 | 11339 | 26813 | 51810 | 102039 | 553762 | 179416 | 176728 | 181621 | 183681 | 258614 | 1862146 |
| 56 Contributions or gifts | 30844 | *701 | *37 | - | *129 | *266 | 699 | *202 | 380 | 1860 | 419 | 524 | 25626 |
| 57 Amortization | 234660 | 6063 | *210 | *1896 | 2522 | 4116 | 24349 | 9857 | 12774 | 10741 | 17410 | 21394 | 123329 |
| 58 Depreciation | 2997183 | 57136 | 34144 | 53659 | 81195 | 127513 | 473511 | 186847 | 180503 | 135893 | 173594 | 196480 | 1296709 |
| 59 Depletion | *1067 | - | - | - | - | - | - | - | *841 | - | 226 | -0 | - |
| 60 Advertising | 1271918 | 23627 | 35453 | 14749 | 54730 | 32553 | 205590 | 73545 | 75531 | 51753 | 50437 | 62387 | 591562 |
| 61 Pension, prof sh, stock, annuity | 145427 | 2883 | - | *3394 | *6569 | *6 | 7853 | 1695 | *1790 | 4252 | 7402 | 11782 | 97801 |
| 62 Employee benefit programs | 885543 | *35179 | *6595 | *6482 | 9675 | 24058 | 72025 | 31449 | 32869 | 35716 | 47432 | 46259 | 537806 |
| 63 Net loss, noncapital assets | 253092 | *92657 | *15637 | - | *2312 | *2321 | *21239 | *933 | 9564 | 1285 | 1005 | 31195 | 74944 |
| 64 Other deductions | 10544916 | 248927 | 470412 | 262010 | 601639 | 550728 | 1627758 | 667891 | 661406 | 512368 | 483251 | 650611 | 3807916 |
| 65 Total receipts less total deducts | 918898 | -135637 | -8158 | -24391 | -9721 | 202822 | 150114 | 44351 | -24038 | -44899 | -81590 | -183208 | 1033253 |
| 66 Constructive taxable income from related foreign corporations | 18168 | - | - | - | - | - | - | - | - | - | 556 | 48 | 17564 |
| 67 Net income (less deficit), total | 931372 | -135637 | -8158 | -24391 | -9721 | 202822 | 148876 | 42571 | -24656 | -45734 | -81840 | -183224 | 1050464 |
| 68 Net income, total | 3217479 | 110113 | 70857 | 44064 | 119911 | 266634 | 448843 | 169090 | 109294 | 100079 | 88901 | 74969 | 1614725 |
| 69 Deficit, total | 2286107 | 245750 | 79015 | 68455 | 129632 | 63812 | 299967 | 126519 | 133950 | 145814 | 170741 | 258193 | 564261 |
| 70 Net income (less def), Form 1120-A | -24403 | *-21949 | *-2265 | - | *-189 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | 10270 | 10270 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 241006 | -33206 | 24331 | -29893 | -7573 | 142438 | 130337 | 30793 | 29005 | -38136 | -6203 | -3170 | 2281 |
| 73 Statutory special deductions, total | 282399 | *35574 | *6866 | *8850 | *14182 | *34085 | 25596 | *8492 | 12360 | 31510 | 30659 | 8602 | 65623 |
| 74 Net operating loss deduction | 259625 | *35182 | *6866 | *8850 | *13932 | *34075 | 21796 | *7247 | 12299 | *22580 | 26520 | 8417 | 61861 |
| 75 Dividends received deduction | 22774 | 393 | - | - | *250 | *10 | *3800 | *1244 | *61 | *8930 | 4139 | 185 | 3762 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 2011993 | *40758 | *3832 | *9679 | 41305 | 36991 | 80540 | *68993 | 27304 | 50130 | 53830 | 51809 | 1546821 |
| 78 Income tax before credits, total | 704052 | *13683 | *786 | *1452 | 7976 | 10029 | 24156 | 23645 | 10483 | 19878 | 20189 | 20470 | 551305 |
| 79 Regular tax | 683865 | *12951 | *786 | *1452 | 7976 | 9555 | 23704 | *23435 | 9150 | 17022 | 18444 | 17762 | 541630 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 16646 | *652 | - | - | - | *467 | *452 | *183 | 1326 | 2449 | 1676 | 2635 | 6805 |
| 83 Environmental tax | 2526 | 66 | - | - | - | *7 | -0 | *1 | *7 | *50 | 64 | 73 | 2258 |
| 84 Foreign tax credit | 39265 | - | - | - | - | - | *1 | - | *3274 | - | 72 | - | 35918 |
| 85 U.S. Possessions tax credit | 2832 | - | - | - | - | 34 | - | - | 374 | - | 2424 | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 27863 | 770 | - | - | *431 | - | *217 | *4 | *387 | *808 | 369 | 351 | 24525 |
| 89 Prior year minumum tax credit | 46443 | - | - | - | - | - | *308 | *1012 | *12 | *1140 | 1023 | - | 42948 |
| 90 Income tax after credits, total | 587648 | *12913 | *786 | *1452 | 7545 | 9995 | 23629 | 22630 | 6436 | 17929 | 16301 | 20119 | 447914 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 53
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 89858 | 6382 | 60839 | 13272 | 4270 | 2849 | 2054 | 89 | 56 | *17 | 12 | 11 | 7 |
| 2 Total assets | 23862177 | - | 1628755 | 2073985 | 1510072 | 1975999 | 3458927 | 666628 | 823651 | *671488 | 894458 | 1911450 | 8246764 |
| 3 Cash | 2223378 | - | 323013 | 293980 | 163900 | 283086 | 483140 | 78524 | 70683 | *43922 | 19281 | 132315 | 331536 |
| 4 Notes and accounts receivable | 3216062 | - | 85165 | 227368 | 236702 | 295411 | 535210 | 61071 | 156258 | *55354 | 171017 | 123286 | 1269220 |
| 5 Less: Allowance for bad debts | 101170 | - | *173 | *3863 | *1111 | *1394 | 7237 | *589 | *4677 | *5257 | 4518 | 3339 | 69012 |
| 6 Inventories | 1186326 | - | 76556 | 102741 | 85026 | 79052 | 151157 | *18903 | 65677 | *64409 | 50596 | 130329 | 361880 |
| 7 U.S. govt. obligations, total | *30691 | - | *2 | - | - | *17322 | *13097 | - | - | - | 271 | - | - |
| 8 Tax-exempt securities | 293193 | - | *273 | - | - | *17324 | *19229 | *2895 | - | - | 24 | 30089 | 223360 |
| 9 Other current assets | 999247 | - | 61506 | 53551 | 54707 | 65892 | 126357 | 51543 | 50600 | *117998 | 103447 | 119020 | 194626 |
| 10 Loans to stockholders | 292638 | - | 62163 | 111616 | 14617 | 35441 | 42165 | *4944 | *494 | - | - | 11836 | 9361 |
| 11 Mortgage and real estate loans | 111767 | - | *163 | *31850 | *8931 | *28165 | *42657 | - | - | - | - | - | - |
| 12 Other investments | 2688361 | - | *33719 | 91696 | 55834 | 187377 | 231654 | 106283 | 25701 | *9545 | 81484 | 397196 | 1467873 |
| 13 Depreciable assets | 17460414 | - | 2594138 | 2554895 | 1565019 | 1574966 | 2783405 | 562552 | 775954 | *302014 | 582785 | 1272955 | 2891730 |
| 14 Less: Accumulated depreciation | 10150689 | - | 1841151 | 1672864 | 915415 | 893126 | 1582360 | 365551 | 421955 | *121318 | 300912 | 694819 | 1341217 |
| 15 Depletable assets | *12012 | - | *128 | - | - | - | *11884 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *7544 | - | *128 | - | - | - | *7416 | - | - | - | - | - | - |
| 17 Land | 1074139 | - | *26642 | 48444 | 41332 | 86812 | 232001 | *56571 | 27936 | *27434 | 30715 | 109761 | 386491 |
| 18 Intangible assets (Amortizable) | 2814393 | - | 146962 | 157847 | 133356 | 103428 | 181481 | *20696 | *76360 | *167703 | 175978 | 222168 | 1428414 |
| 19 Less: Accumulated amortization | 729918 | - | 63952 | 73326 | 51923 | 57061 | 77655 | *7159 | *48059 | *62755 | 62528 | 45662 | 179838 |
| 20 Other assets | 2448877 | - | 123731 | 150051 | 119096 | 153304 | 280159 | *75946 | 48680 | *72438 | 46817 | 106314 | 1272340 |
| 21 Total liabilities | 23862177 | - | 1628755 | 2073985 | 1510072 | 1975999 | 3458927 | 666628 | 823651 | *671488 | 894458 | 1911450 | 8246764 |
| 22 Accounts payable | 1210784 | - | 59053 | 108548 | 117012 | 129090 | 258390 | 33774 | 85937 | *26630 | 52766 | 64170 | 275416 |
| 23 Mort, notes, and bonds under 1 yr | 1354120 | - | 78844 | 115330 | 149639 | 79006 | 183563 | *64455 | 54668 | *17507 | 15071 | 37621 | 558415 |
| 24 Other current liabilities | 1750320 | - | 101127 | 150867 | 57462 | 125829 | 223835 | 48920 | 57688 | *134045 | 76346 | 177556 | 596645 |
| 25 Loans from stockholders | 2200266 | - | 926215 | 433723 | 113681 | 119050 | 270867 | *5483 | *6509 | - | - | 3571 | 321167 |
| 26 Mort, notes, bonds, 1 yr or more | 5798941 | - | 432834 | 638772 | 591135 | 515327 | 976016 | *70591 | 204894 | *181699 | 207343 | 324075 | 1656254 |
| 27 Other liabilities | 2619273 | - | 36304 | 67017 | 60090 | 163772 | 306431 | *71102 | *44411 | *53345 | 220930 | 191895 | 1403976 |
| 28 Net worth | 8928473 | - | -5622 | 559729 | 421052 | 843923 | 1239827 | 372302 | 369543 | *258262 | 322003 | 1112562 | 3434891 |
| 29 Capital stock | 1664349 | - | 402972 | 220646 | 113962 | 101027 | 210505 | 39062 | 20827 | *98606 | 23259 | 88705 | 344779 |
| 30 Paid-in or capital surplus | 2901722 | - | 193298 | 91306 | 159414 | 44106 | 339933 | *368192 | 41879 | *98197 | 163700 | 272678 | 1129019 |
| 31 Retained earnings, appropriated | *49138 | - | *6253 | *16107 | - | - | *26778 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 4520995 | - | -21470 | 340649 | 219944 | 456782 | 461940 | *-119866 | 133005 | *27070 | 146185 | 646111 | 2230646 |
| 33 Retained earnings (S Corp) | 799141 | - | -417531 | 49576 | 49382 | 303939 | 338359 | *92426 | *178804 | *36117 | - | 168070 | - |
| 34 Less: Cost of treasury stock | 1006873 | - | 169144 | 158554 | *121650 | *61930 | 137688 | *7511 | *4972 | *1727 | 11141 | 63002 | 269553 |
| 35 Total receipts | 38160589 | 261443 | 8495225 | 5820628 | 2616433 | 3143253 | 5804369 | 855766 | 1229346 | *627099 | 993556 | 2417028 | 5896443 |
| 36 Business receipts | 36729871 | 223949 | 8424842 | 5755677 | 2558205 | 3093409 | 5626775 | 807344 | 1207183 | *598095 | 956978 | 2372545 | 5104868 |
| 37 Interest | 422284 | *916 | 1565 | 4870 | 8071 | 11905 | 20986 | *4810 | 7043 | *3106 | 6715 | 9306 | 342992 |
| 38 Interest on govt. obligations | 25137 | *473 | - | *647 | - | *1623 | *1878 | *182 | *45 | *313 | 1934 | 2825 | 15216 |
| 39 Rents | 43416 | - | *5174 | *1473 | *2880 | *1377 | 11038 | *8113 | *805 | *548 | 529 | 4494 | 6984 |
| 40 Royalties | 289238 | - | - | - | *14097 | - | *6003 | *9447 | *40 | *14578 | 23463 | 10887 | 210723 |
| 41 Net S-T cap gain less net LT loss | 1715 | - | - | - | *28 | - | *208 | *182 | *1268 | *-0 | 16 | - | 13 |
| 42 Net L-T cap gain less net ST loss | 99986 | *931 | *6889 | *5010 | *7209 | *3668 | 10412 | *60 | *2940 | *936 | 345 | 4281 | 57306 |
| 43 Net gain, noncapital assets | 77394 | *32314 | *8023 | *1578 | *239 | 1644 | 28608 | *1524 | *565 | *43 | 332 | 154 | 2372 |
| 44 Dividends, domestic corporations | 18124 | - | - | *2301 | *309 | *813 | 4992 | *143 | - | *165 | 156 | 1545 | 7702 |
| 45 Dividends, foreign corporations | 44608 | - | - | - | - | - | - | - | - | - | - | 35 | 44573 |
| 46 Other receipts | 408816 | *2861 | 48732 | 49073 | 25394 | 28815 | 93469 | 23962 | 9457 | *9316 | 3088 | 10956 | 103695 |
| 47 Total deductions | 36251763 | 264703 | 8305450 | 5491745 | 2580067 | 3023226 | 5536911 | 843912 | 1191361 | *582703 | 973570 | 2266713 | 5191404 |
| 48 Cost of goods | 10820192 | - | 61059 | 98423 | 64420 | 81193 | 137594 | *15128 | 57572 | *30556 | 48158 | 91751 | 336819 |
| 49 Compensation of officers | 2533086 | *14844 | 819860 | 618999 | 251933 | 269785 | 401920 | 31052 | 42772 | *8772 | 10984 | 23655 | 38510 |
| 50 Salaries and wages | 7593369 | *57907 | 1580833 | 1178520 | 529894 | 738421 | 817584 | 243415 | 247300 | *95757 | 265018 | 530414 | 1308306 |
| 51 Repairs | 540055 | 2901 | 97808 | 83858 | 49098 | 54412 | 93125 | 17897 | 18016 | *9611 | 10881 | 29156 | 73292 |
| 52 Bad debts | 146024 | *62 | 9824 | 31251 | 24664 | 14067 | 22301 | *3351 | *5799 | *2903 | 3829 | 7522 | 20452 |
| 53 Rent paid on business property | 2265805 | 27900 | 774797 | 390646 | 176132 | 153976 | 177191 | 42710 | 91619 | *23904 | 32214 | 210162 | 164555 |
| 54 Taxes paid | 1655742 | 13469 | 399981 | 240304 | 137084 | 143849 | 226769 | 32878 | 50884 | *19730 | 32980 | 100982 | 256833 |
| 55 Interest paid | 909493 | *309 | 73680 | 81874 | 64088 | 50964 | 101723 | 13417 | 21500 | *17391 | 17087 | 45315 | 422144 |
| 56 Contributions or gifts | 23168 | - | 2487 | 2941 | 1892 | 2172 | 3532 | *535 | *252 | *181 | 707 | 2054 | 6415 |
| 57 Amortization | 294915 | *690 | 14898 | 12666 | 14498 | 8902 | 30641 | *1760 | *5257 | *17616 | 8422 | 19074 | 160492 |
| 58 Depreciation | 1359976 | *3227 | 207852 | 182599 | 120777 | 110708 | 186859 | 31767 | 65081 | *26770 | 50170 | 106664 | 267503 |
| 59 Depletion | *572 | - | - | *71 | - | - | *500 | - | - | - | - | - | 1 |
| 60 Advertising | 878898 | 5229 | 214982 | 126319 | 41241 | 76091 | 121674 | 18006 | 11007 | *12602 | 22514 | 71000 | 158234 |
| 61 Pension, prof sh, stock, annuity | 207802 | - | *11734 | 37586 | 15110 | 27336 | 45700 | *1447 | 7697 | *1054 | 5183 | 6424 | 48531 |
| 62 Employee benefit programs | 386898 | *713 | 31335 | 50594 | 36965 | 25784 | 83568 | *15828 | 26487 | *11360 | 44879 | 25629 | 33756 |
| 63 Net loss, noncapital assets | 40372 | *6473 | *842 | *5121 | *927 | *2419 | *876 | *302 | *235 | *124 | 15437 | 2148 | 5468 |
| 64 Other deductions | 6595395 | 70389 | 1627434 | 971364 | 445644 | 445068 | 937475 | 136093 | 167012 | *145398 | 165503 | 443670 | 1040345 |
| 65 Total receipts less total deducts | 1908825 | -3260 | 189774 | 328884 | 36366 | 120027 | 267458 | 11854 | 37985 | *44396 | 19986 | 150315 | 705039 |
| 66 Constructive taxable income from related foreign corporations | 25170 | - | - | - | - | - | - | - | - | - | - | - | 25170 |
| 67 Net income (less deficit), total | 1908858 | -3733 | 189774 | 328236 | 36366 | 118405 | 265580 | 11672 | 37940 | *44083 | 18052 | 147489 | 714994 |
| 68 Net income, total | 2474421 | *32984 | 428131 | 397272 | 88367 | 158772 | 317299 | *39889 | 49882 | *47906 | 48472 | 150453 | 714994 |
| 69 Deficit, total | 565563 | 36717 | 238357 | 69036 | 52001 | 40368 | 51720 | *28216 | *11942 | *3824 | 30419 | 2963 | - |
| 70 Net income (less def), Form 1120-A | 9174 | - | 8516 | *1299 | *-641 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *1337 | *1337 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 810387 | 1356 | 199970 | 281280 | 17087 | 63876 | 162062 | *19191 | *21473 | *17344 | - | 26748 | - |
| 73 Statutory special deductions, total | 111571 | - | 29250 | 21557 | 13081 | *1978 | 12148 | *9516 | *1039 | *4561 | 761 | 1205 | 16475 |
| 74 Net operating loss deduction | 98130 | - | 29250 | 19946 | *12854 | *1409 | *8302 | *9416 | *1039 | *4445 | 652 | 24 | 10792 |
| 75 Dividends received deduction | 13441 | - | - | *1610 | *227 | *569 | 3846 | *100 | - | *116 | 109 | 1181 | 5683 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1258422 | *10906 | 39648 | 63344 | 30630 | 67405 | 112390 | *11201 | *27224 | *26694 | 47714 | 122747 | 698519 |
| 78 Income tax before credits, total | 397642 | *2810 | 6125 | 9919 | 4708 | 14086 | 32205 | *3617 | *9241 | *9137 | 17204 | 43144 | 245446 |
| 79 Regular tax | 393978 | *2810 | 6125 | 9919 | 4708 | 14086 | 30787 | *3610 | *9240 | *9090 | 16399 | 42722 | 244482 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 2285 | - | - | - | - | - | *1225 | - | - | *23 | 754 | 283 | - |
| 83 Environmental tax | 1177 | - | - | - | - | - | - | *7 | *1 | *25 | 51 | 138 | 954 |
| 84 Foreign tax credit | 31988 | - | - | - | - | *1 | - | *774 | - | *208 | - | 163 | 30842 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 7173 | - | *37 | *102 | *408 | *78 | *92 | *203 | *18 | *67 | 1029 | 2154 | 2986 |
| 89 Prior year minumum tax credit | *1810 | - | - | *122 | - | - | *230 | *194 | - | *11 | - | 1253 | - |
| 90 Income tax after credits, total | 356670 | *2810 | 6088 | 9695 | 4300 | 14007 | 31884 | *2446 | *9223 | *8851 | 16176 | 39574 | 211617 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 54
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 380073 | 25897 | 255400 | 46918 | 22046 | 12884 | 13493 | 1682 | 922 | 380 | 169 | 172 | 110 |
| 2 Total assets | 268793838 | - | 5913108 | 7798307 | 7791855 | 8906595 | 27310873 | 11684196 | 14021473 | 13253132 | 11939465 | 26968502 | 133206333 |
| 3 Cash | 24931894 | - | 1914970 | 1942688 | 1412340 | 1610967 | 3681526 | 1538945 | 1430165 | 1658671 | 1203668 | 2325865 | 6212090 |
| 4 Notes and accounts receivable | 61434044 | - | 667260 | 1420541 | 1693834 | 2376889 | 8389351 | 3775867 | 4460097 | 3826459 | 2778208 | 7051022 | 24994515 |
| 5 Less: Allowance for bad debts | 1668310 | - | *1041 | 5399 | 9555 | 28353 | 103251 | 78084 | 107433 | 123592 | 110785 | 187017 | 913801 |
| 6 Inventories | 7360631 | - | 169469 | 298067 | 435864 | 383967 | 1333185 | 603621 | 648680 | 683144 | 544268 | 988560 | 1271806 |
| 7 U.S. govt. obligations, total | 1252298 | - | *2284 | *23978 | *49240 | *20833 | 119035 | *30978 | 117034 | 126137 | 114833 | 236121 | 411827 |
| 8 Tax-exempt securities | 1137982 | - | *3709 | *13996 | *2826 | - | *74183 | *33141 | *38296 | *20522 | 104422 | 67666 | 779221 |
| 9 Other current assets | 20096687 | - | 276758 | 354384 | 608944 | 570325 | 1737057 | 718941 | 1202987 | 1105148 | 920335 | 2153176 | 10448635 |
| 10 Loans to stockholders | 3266447 | - | 672954 | 544809 | 489949 | 276320 | 635105 | 192921 | 57640 | 75441 | 67824 | 60209 | 193276 |
| 11 Mortgage and real estate loans | 1440312 | - | *24373 | *43498 | 116781 | *78314 | 152008 | *78686 | 67075 | *6197 | 92307 | 12083 | 768988 |
| 12 Other investments | 58367293 | - | 145431 | 469838 | 430702 | 713536 | 2576617 | 1154689 | 1185934 | 1596030 | 2037823 | 3841428 | 44215264 |
| 13 Depreciable assets | 105994487 | - | 6630157 | 6238341 | 5068161 | 5396160 | 16620637 | 5863557 | 6546182 | 5004460 | 3935854 | 12222234 | 32468743 |
| 14 Less: Accumulated depreciation | 55940105 | - | 4800662 | 4076832 | 3045424 | 3255937 | 9851738 | 2961715 | 3395960 | 2434418 | 1914572 | 6398681 | 13804167 |
| 15 Depletable assets | 49016 | - | *9094 | *20924 | *7827 | - | *1059 | - | *4133 | *103 | 1485 | 4249 | 142 |
| 16 Less: Accumulated depletion | 14312 | - | *6485 | *319 | *5474 | - | *482 | - | - | *57 | 1118 | 367 | 11 |
| 17 Land | 2451119 | - | *28110 | 83820 | 152216 | 184084 | 545889 | 126707 | 168705 | 88755 | 111031 | 268957 | 692845 |
| 18 Intangible assets (Amortizable) | 25061236 | - | 303975 | 351178 | 263083 | 443512 | 837591 | 533035 | 1517018 | 1235762 | 1452425 | 3650209 | 14473448 |
| 19 Less: Accumulated amortization | 7622558 | - | 157898 | 188999 | 120972 | 222690 | 288737 | 281528 | 632884 | 488751 | 414916 | 1255639 | 3569544 |
| 20 Other assets | 21195677 | - | 30651 | 263794 | 241513 | 358668 | 851840 | 354436 | 713801 | 873122 | 1016373 | 1928425 | 14563055 |
| 21 Total liabilities | 268793838 | - | 5913108 | 7798307 | 7791855 | 8906595 | 27310873 | 11684196 | 14021473 | 13253132 | 11939465 | 26968502 | 133206333 |
| 22 Accounts payable | 32231085 | - | 738482 | 849664 | 1332305 | 1358397 | 5001065 | 1777085 | 2074942 | 1847979 | 1170154 | 3107231 | 12973783 |
| 23 Mort, notes, and bonds under 1 yr | 24709063 | - | 738786 | 659232 | 1095689 | 865885 | 3656117 | 1412341 | 1598855 | 1446678 | 1136552 | 1784672 | 10314257 |
| 24 Other current liabilities | 42702035 | - | 1045374 | 1151299 | 1852740 | 1021074 | 3723539 | 1664187 | 2404521 | 2202987 | 1709597 | 3443459 | 22483257 |
| 25 Loans from stockholders | 10221736 | - | 2936045 | 1336763 | 1245770 | 843028 | 2260420 | 399338 | 383630 | 334475 | 183008 | 22841 | 276416 |
| 26 Mort, notes, bonds, 1 yr or more | 57668625 | - | 1285965 | 1265306 | 1456576 | 1574311 | 5396334 | 1890815 | 2738437 | 2538469 | 2523060 | 9268967 | 27730387 |
| 27 Other liabilities | 22183789 | - | 146005 | 315880 | 228765 | 465662 | 1031584 | 416079 | 861532 | 1019653 | 1058282 | 4479308 | 12161038 |
| 28 Net worth | 79077505 | - | -977549 | 2220163 | 580010 | 2778237 | 6241814 | 4124352 | 3959555 | 3862892 | 4158812 | 4862024 | 47267196 |
| 29 Capital stock | 17509422 | - | 2079858 | 756186 | 649922 | 773483 | 2037569 | 738826 | 1388174 | 1083577 | 730035 | 1378539 | 5893254 |
| 30 Paid-in or capital surplus | 57366439 | - | 1420154 | 893025 | 922842 | 909653 | 3390484 | 2307538 | 3310046 | 3625695 | 3889642 | 6270285 | 30427077 |
| 31 Retained earnings, appropriated | 201164 | - | *38 | *12246 | *12765 | *4749 | *35650 | *50162 | *14410 | *9506 | 5452 | 417 | 15769 |
| 32 Retained earnings-unappropriated | 9091400 | - | -2069622 | 663752 | -477384 | 343669 | 525837 | 127607 | -1775982 | -1138896 | -566177 | -2602110 | 16060705 |
| 33 Retained earnings (S Corp) | 3414740 | - | -2004515 | 125863 | -252614 | 913211 | 746087 | 1051149 | 1301923 | 412245 | 337492 | 287429 | 496470 |
| 34 Less: Cost of treasury stock | 8505660 | - | 403462 | 230909 | 275520 | 206528 | 493812 | 150930 | 279017 | 129234 | 237632 | 472536 | 5626080 |
| 35 Total receipts | 376748360 | 7635764 | 41260985 | 28437092 | 25985289 | 25260164 | 66346569 | 21348432 | 22095521 | 20335220 | 12834064 | 26914393 | 78294867 |
| 36 Business receipts | 355597224 | 7218847 | 40422438 | 28012979 | 25485717 | 24705451 | 64161260 | 20519897 | 21082329 | 18783511 | 11945675 | 24507874 | 68751243 |
| 37 Interest | 3136974 | 35686 | 40359 | 42659 | 34913 | 49718 | 142618 | 84938 | 108955 | 145389 | 130820 | 295563 | 2025357 |
| 38 Interest on govt. obligations | 447161 | *2198 | *891 | *2524 | *546 | 5338 | 10646 | 9810 | 5607 | 12329 | 14793 | 28471 | 354008 |
| 39 Rents | 544161 | 7023 | 8001 | *2712 | 6390 | 9023 | 48421 | 15641 | 6320 | 37730 | 35300 | 93219 | 274381 |
| 40 Royalties | 2579657 | *1358 | *424 | *51033 | *6239 | *152 | 42656 | *8767 | 92726 | 92710 | 153258 | 226413 | 1903922 |
| 41 Net S-T cap gain less net LT loss | 79825 | *1652 | *3935 | 11394 | *5025 | *950 | *825 | *15457 | *2454 | *9065 | 6892 | 6104 | 16070 |
| 42 Net L-T cap gain less net ST loss | 973488 | 94916 | *20955 | 9748 | 31128 | 23932 | 44278 | 65076 | 30010 | 31893 | 36682 | 180558 | 404312 |
| 43 Net gain, noncapital assets | 1091993 | 83200 | 57861 | 43486 | 14524 | 34820 | 141046 | 39411 | 33623 | 120145 | 59459 | 138680 | 325737 |
| 44 Dividends, domestic corporations | 118190 | *2956 | *2428 | 6368 | 10411 | 3912 | 32094 | 1650 | 4959 | 4796 | 7045 | 8445 | 33125 |
| 45 Dividends, foreign corporations | 758114 | 468 | - | - | *60 | - | *110 | *7065 | *3503 | 17534 | 11145 | 139515 | 578712 |
| 46 Other receipts | 11421573 | 187459 | 703693 | 254189 | 390337 | 426867 | 1722616 | 580718 | 725035 | 1080115 | 432995 | 1289550 | 3627999 |
| 47 Total deductions | 363135088 | 7695673 | 40010782 | 27851801 | 25577737 | 24703874 | 64722840 | 20628089 | 21526347 | 19823805 | 12518579 | 25523643 | 72551920 |
| 48 Cost of goods | 140875000 | 399618 | 145036 | 234455 | 392348 | 335352 | 1275162 | 547431 | 552201 | 613626 | 435756 | 702244 | 989449 |
| 49 Compensation of officers | 20739248 | 737794 | 5634970 | 2668844 | 2163084 | 1871307 | 3713735 | 1078231 | 697631 | 441505 | 271387 | 509533 | 951227 |
| 50 Salaries and wages | 70977672 | 775364 | 7782450 | 6525240 | 4891139 | 4650764 | 10704196 | 3693699 | 3294111 | 4117507 | 2663482 | 5511995 | 16367725 |
| 51 Repairs | 2362385 | 27520 | 265154 | 143402 | 158135 | 145250 | 425724 | 176213 | 141666 | 103049 | 75402 | 223550 | 477319 |
| 52 Bad debts | 1223056 | 21991 | 75835 | 61005 | 51728 | 68998 | 158870 | 89533 | 95674 | 77065 | 84492 | 95613 | 342251 |
| 53 Rent paid on business property | 10980801 | 135098 | 1571263 | 911224 | 712161 | 783367 | 1543322 | 477928 | 457243 | 498677 | 362885 | 788955 | 2738678 |
| 54 Taxes paid | 13184072 | 172852 | 1583022 | 1063444 | 1173586 | 897113 | 2417872 | 675132 | 579777 | 752767 | 379896 | 794285 | 2694327 |
| 55 Interest paid | 6721085 | 134553 | 233859 | 167431 | 216195 | 219590 | 740859 | 300992 | 390542 | 321744 | 319191 | 706759 | 2969371 |
| 56 Contributions or gifts | 112163 | 381 | 19061 | 5240 | 5670 | 4055 | 17344 | 2928 | 4879 | 4222 | 2377 | 11139 | 34867 |
| 57 Amortization | 1887096 | 37630 | 61473 | 36528 | 28118 | 47479 | 146222 | 68492 | 148352 | 155914 | 127580 | 319354 | 709953 |
| 58 Depreciation | 13555420 | 134314 | 666265 | 583321 | 523454 | 542371 | 1696552 | 679802 | 904895 | 626803 | 544277 | 1471784 | 5181582 |
| 59 Depletion | *22151 | *357 | - | - | - | - | *117 | - | - | *731 | 16900 | - | 4045 |
| 60 Advertising | 5368256 | 81491 | 672519 | 310416 | 410269 | 234203 | 1189429 | 245659 | 471401 | 140822 | 120424 | 228468 | 1263154 |
| 61 Pension, prof sh, stock, annuity | 2503241 | 23611 | 329519 | 179862 | 148073 | 192390 | 334726 | 133964 | 87332 | 110512 | 68742 | 151284 | 743226 |
| 62 Employee benefit programs | 5847028 | 65175 | 370131 | 305870 | 502329 | 398129 | 794722 | 342920 | 271714 | 410324 | 233923 | 558488 | 1593303 |
| 63 Net loss, noncapital assets | 704819 | 36829 | 23183 | 44951 | 26207 | 25086 | 78322 | 27534 | 41814 | 72524 | 72859 | 89452 | 166058 |
| 64 Other deductions | 66071596 | 1014584 | 10410281 | 5892327 | 4559552 | 4027356 | 8788640 | 2842441 | 3664907 | 3057929 | 1796710 | 4863114 | 15153755 |
| 65 Total receipts less total deducts | 13613272 | -59909 | 1250203 | 585291 | 407552 | 556290 | 1623730 | 720343 | 569174 | 511415 | 315484 | 1390751 | 5742947 |
| 66 Constructive taxable income from related foreign corporations | 557379 | - | - | - | *25 | - | - | 677 | *2282 | 51880 | 9711 | 89812 | 402992 |
| 67 Net income (less deficit), total | 13723490 | -62107 | 1249312 | 582767 | 407032 | 550953 | 1613084 | 711211 | 565850 | 550966 | 310402 | 1452092 | 5791930 |
| 68 Net income, total | 21564774 | 358532 | 2660827 | 1314847 | 1013036 | 1116371 | 2945743 | 1161531 | 1146355 | 1085946 | 749308 | 1842162 | 6170116 |
| 69 Deficit, total | 7841284 | 420639 | 1411514 | 732081 | 606004 | 565418 | 1332659 | 450320 | 580505 | 534980 | 438906 | 390070 | 378186 |
| 70 Net income (less def), Form 1120-A | 45930 | *4594 | 21705 | 4514 | 15117 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -19617 | -19617 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 6426546 | 58251 | 1444237 | 592505 | 394280 | 572563 | 1450145 | 604716 | 480553 | 257254 | 169974 | 229903 | 172164 |
| 73 Statutory special deductions, total | 2022781 | 47561 | 188404 | 122114 | 108383 | 63851 | 197492 | 36364 | 139104 | 173843 | 119113 | 161542 | 665012 |
| 74 Net operating loss deduction | 1768881 | 44993 | 187152 | 117664 | 101758 | 61191 | 172875 | 34296 | 132348 | 169344 | 111252 | 129033 | 506974 |
| 75 Dividends received deduction | 253900 | *2567 | *1252 | 4450 | 6625 | 2660 | 24617 | 2067 | 6756 | 4499 | 7861 | 32510 | 158037 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 10681952 | 108440 | 321148 | 226831 | 256448 | 267943 | 783368 | 440561 | 470800 | 562169 | 456354 | 1454854 | 5333038 |
| 78 Income tax before credits, total | 3586699 | 31274 | 55047 | 38289 | 50632 | 65704 | 242762 | 147519 | 166298 | 198398 | 161598 | 517347 | 1911831 |
| 79 Regular tax | 3503904 | 30235 | 54771 | 37588 | 50139 | 65318 | 239172 | 146118 | 160059 | 192184 | 156510 | 506612 | 1865200 |
| 80 Personal holding company tax | *9 | - | - | - | - | - | - | - | *9 | - | - | - | - |
| 81 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | -0 | 1 | -0 |
| 82 Alternative minumum tax | 72016 | *997 | *265 | *701 | *489 | *383 | 3565 | *1354 | 5975 | 5644 | 4534 | 8916 | 39192 |
| 83 Environmental tax | 10796 | *38 | 10 | - | *4 | *3 | *25 | 48 | 295 | 563 | 554 | 1818 | 7438 |
| 84 Foreign tax credit | 686352 | - | *70 | *1 | *344 | *1660 | *200 | *3621 | 4677 | 18277 | 11697 | 87838 | 557967 |
| 85 U.S. Possessions tax credit | 2828 | - | 4 | 139 | - | 125 | - | - | - | 2516 | - | - | 44 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 173593 | - | *1198 | *437 | 2752 | 3141 | 7275 | 5560 | 6229 | 5960 | 1947 | 19408 | 119686 |
| 89 Prior year minumum tax credit | 53797 | *1 | - | *237 | *111 | *245 | 3041 | *1738 | 3483 | 3351 | 675 | 9545 | 31371 |
| 90 Income tax after credits, total | 2670130 | 31272 | 53775 | 37475 | 47425 | 60533 | 232247 | 136600 | 151909 | 168294 | 147279 | 400557 | 1202763 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Advertising

MINOR INDUSTRY 7310
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 32741 | 2535 | 21264 | 4059 | 1927 | 1209 | 1400 | 170 | 97 | 39 | 14 | 14 | 12 |
| 2 Total assets | 29435236 | - | 583279 | 679331 | 676063 | 802529 | 2822686 | 1148394 | 1373794 | 1373059 | 1006464 | 2066051 | 16903587 |
| 3 Cash | 2529119 | - | 188769 | 147574 | 113904 | 140681 | 594562 | 247899 | 113939 | 295123 | 55496 | 115155 | 516018 |
| 4 Notes and accounts receivable | 8168486 | - | 90112 | 197421 | 126221 | 322700 | 1252025 | 596093 | 619136 | 574313 | 288340 | 628519 | 3473605 |
| 5 Less: Allowance for bad debts | 129255 | - | *884 | *1665 | *80 | *1619 | 14917 | *11757 | 8200 | 30302 | 8356 | 14300 | 37175 |
| 6 Inventories | 482137 | - | *9107 | *7471 | *14578 | *38552 | 99155 | *49128 | 57649 | *69944 | 29338 | 26269 | 80944 |
| 7 U.S. govt. obligations, total | *54839 | - | *43 | - | *13619 | - | *41177 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *163 | - | *163 | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 3261000 | - | 45973 | 32577 | 80100 | 29769 | 173401 | 59517 | 180439 | 101382 | 116391 | 114893 | 2326558 |
| 10 Loans to stockholders | 284768 | - | 57243 | *38364 | 28428 | *12652 | 40734 | *8987 | 11010 | *59187 | 9860 | 10352 | 7951 |
| 11 Mortgage and real estate loans | *37133 | - | - | - | *3042 | - | *1535 | - | - | - | 15236 | 2145 | 15175 |
| 12 Other investments | 7857209 | - | *33818 | *21414 | 51445 | 34292 | 245073 | *13311 | 33647 | 55502 | 82317 | 70901 | 7215489 |
| 13 Depreciable assets | 6922396 | - | 522832 | 381453 | 381918 | 448635 | 991598 | 365103 | 522278 | 258423 | 378515 | 929467 | 1742174 |
| 14 Less: Accumulated depreciation | 3875599 | - | 374341 | 223520 | 162999 | 248414 | 658406 | 214029 | 257875 | 148808 | 172494 | 477743 | 936971 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 192424 | - | *5277 | *12328 | *12278 | *15024 | *33621 | *10699 | 7510 | *8132 | 9627 | 50243 | 27684 |
| 18 Intangible assets (Amortizable) | 2361529 | - | 11375 | *80956 | *5428 | *4373 | 18346 | *22239 | 78096 | 80549 | 178228 | 484226 | 1397712 |
| 19 Less: Accumulated amortization | 603613 | - | 5543 | *59460 | *3464 | *1415 | *5973 | *6083 | *41443 | 33681 | 53768 | 131970 | 260814 |
| 20 Other assets | 1892500 | - | -665 | 44417 | 11644 | 7299 | 10753 | 7287 | 57607 | 83294 | 77733 | 257893 | 1335236 |
| 21 Total liabilities | 29435236 | - | 583279 | 679331 | 676063 | 802529 | 2822686 | 1148394 | 1373794 | 1373059 | 1006464 | 2066051 | 16903587 |
| 22 Accounts payable | 8175789 | - | 117078 | 162883 | 139383 | 250541 | 1187686 | 394581 | 475312 | 675046 | 294995 | 524648 | 3953635 |
| 23 Mort, notes, and bonds under 1 yr | 2599169 | - | 68875 | 29510 | 21339 | 42012 | 379978 | 103775 | 107115 | 45074 | 87327 | 267842 | 1446323 |
| 24 Other current liabilities | 4405833 | - | 79527 | 118002 | 129395 | 87641 | 457919 | 230913 | 308619 | 281971 | 181359 | 286283 | 2244203 |
| 25 Loans from stockholders | 759278 | - | 157229 | *43963 | *153784 | *47816 | 149708 | *3425 | *2054 | *29608 | 7580 | 11762 | 152349 |
| 26 Mort, notes, bonds, 1 yr or more | 4987819 | - | 93132 | *129781 | 170532 | 174384 | 190139 | 155675 | 190365 | 279366 | 307289 | 1135627 | 2161529 |
| 27 Other liabilities | 1575041 | - | 26462 | *94788 | *3663 | *1564 | 81917 | *72860 | 92373 | 123208 | 50104 | 110283 | 917818 |
| 28 Net worth | 6932308 | - | 40975 | 100405 | 57966 | 198571 | 375339 | 187165 | 197956 | -61213 | 77809 | -270394 | 6027728 |
| 29 Capital stock | 1940738 | - | 80131 | 30145 | 74542 | 61837 | 84840 | 33066 | 9574 | 3442 | 23226 | 91953 | 1447982 |
| 30 Paid-in or capital surplus | 7021821 | - | 50335 | 50311 | *58114 | *21089 | 134699 | *63823 | 292256 | 147069 | 317913 | 192030 | 5694182 |
| 31 Retained earnings, appropriated | *30558 | - | - | *1179 | - | - | *711 | *26112 | - | - | - | - | 2556 |
| 32 Retained earnings-unappropriated | -1712557 | - | 17173 | 141360 | -22254 | 83891 | 137763 | -14892 | -262687 | -268308 | -269433 | -515246 | -739922 |
| 33 Retained earnings (S Corp) | 245052 | - | -51949 | *-110180 | -47101 | *32297 | 79150 | *88590 | 179644 | 60045 | 11379 | -3833 | 7009 |
| 34 Less: Cost of treasury stock | 593303 | - | *54715 | *12412 | *5333 | *542 | 61824 | *9534 | 20831 | *3460 | 5276 | 35297 | 384079 |
| 35 Total receipts | 44826519 | 406720 | 4896405 | 2631592 | 2782254 | 2536166 | 11311246 | 2543358 | 2586514 | 2184678 | 1982146 | 2455239 | 8510200 |
| 36 Business receipts | 43750330 | 403986 | 4749084 | 2602893 | 2761777 | 2520494 | 11216869 | 2498649 | 2545655 | 2163981 | 1933454 | 2352336 | 8001153 |
| 37 Interest | 223978 | *158 | 4072 | 4215 | *1229 | 4531 | 15184 | 4564 | 4716 | 7785 | 5411 | 14274 | 157839 |
| 38 Interest on govt. obligations | 3124 | - | *652 | *391 | - | - | *613 | *63 | *837 | *229 | - | 29 | 308 |
| 39 Rents | 43254 | - | *2110 | *109 | - | *244 | *1352 | *582 | *459 | *63 | 1059 | 494 | 36781 |
| 40 Royalties | *29839 | - | - | - | - | - | - | - | *16 | - | - | 225 | 29597 |
| 41 Net S-T cap gain less net LT loss | *288 | - | - | - | - | - | - | - | - | *20 | - | 1 | 266 |
| 42 Net L-T cap gain less net ST loss | 59101 | - | *234 | *3316 | - | *26 | *2415 | *768 | *10061 | - | 8100 | 1056 | 33125 |
| 43 Net gain, noncapital assets | 39718 | - | *2248 | - | *325 | *760 | *1235 | *1462 | *1240 | *1296 | 14284 | 11864 | 5004 |
| 44 Dividends, domestic corporations | 4392 | - | *1196 | - | *1672 | *647 | *75 | *150 | *3 | *112 | - | 10 | 528 |
| 45 Dividends, foreign corporations | 109756 | - | - | - | - | - | - | - | - | *3562 | 7659 | 11 | 98524 |
| 46 Other receipts | 562740 | *2577 | 136809 | 20667 | 17251 | 9465 | 73504 | 37122 | 23526 | 7629 | 12179 | 74939 | 147074 |
| 47 Total deductions | 44051646 | 433197 | 4786377 | 2601813 | 2754463 | 2533676 | 11134853 | 2492168 | 2560679 | 2127282 | 1914828 | 2431648 | 8280664 |
| 48 Cost of goods | 23061636 | *2158 | 9215 | *7471 | *6813 | *20463 | 92483 | *33234 | 47360 | *35171 | 1656 | 23795 | 10596 |
| 49 Compensation of officers | 2369722 | *20945 | 448138 | 218525 | 213243 | 269571 | 521569 | 111695 | 108614 | 86280 | 44626 | 75668 | 250847 |
| 50 Salaries and wages | 6173296 | *19314 | 546560 | 207376 | 219198 | 289648 | 1284761 | 283815 | 338523 | 362282 | 204749 | 387875 | 2029195 |
| 51 Repairs | 161222 | *1875 | 14349 | 6015 | 10912 | 20253 | 31139 | 6875 | 6982 | 7424 | 3022 | 11853 | 40522 |
| 52 Bad debts | 119076 | 107 | *5541 | *2661 | *1523 | 4832 | 23683 | 22636 | 3969 | 11220 | 7258 | 4827 | 30818 |
| 53 Rent paid on business property | 1274184 | *5626 | 169874 | 96072 | 45214 | 67427 | 193268 | 34946 | 58532 | 57937 | 47534 | 78727 | 419027 |
| 54 Taxes paid | 905337 | *4130 | 115405 | 63871 | 59728 | 53406 | 171085 | 41823 | 44209 | 40500 | 29610 | 53055 | 228515 |
| 55 Interest paid | 691297 | *1800 | 13375 | 14493 | 15079 | 15261 | 38378 | 14587 | 25395 | 37148 | 34967 | 114908 | 365908 |
| 56 Contributions or gifts | 12255 | - | *587 | *563 | *320 | 920 | 1598 | *196 | *543 | *396 | 730 | 739 | 5663 |
| 57 Amortization | 131331 | *189 | 1985 | *7539 | *1077 | *1123 | 6992 | 6715 | 12275 | 13750 | 16767 | 30755 | 32162 |
| 58 Depreciation | 536903 | *1539 | 59337 | 34145 | 33869 | 40253 | 85621 | 32452 | 35509 | 25588 | 22658 | 63072 | 102861 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1679322 | *4342 | 294502 | 121993 | 157836 | 52365 | 684316 | 81172 | 233809 | 6716 | 10649 | 17607 | 14016 |
| 61 Pension, prof sh, stock, annuity | 276461 | 514 | 23837 | *10508 | *14221 | *22129 | 68043 | 7639 | 9936 | 11710 | 5547 | 8673 | 93706 |
| 62 Employee benefit programs | 393750 | *2405 | 27874 | 18231 | 12841 | 22870 | 73935 | 18574 | 25581 | 15742 | 15733 | 28088 | 131877 |
| 63 Net loss, noncapital assets | 60045 | *2082 | *233 | *243 | *12206 | *77 | 3611 | *1216 | *1388 | *450 | 6105 | 6958 | 25476 |
| 64 Other deductions | 6205810 | 87276 | 969824 | 992963 | 621616 | 386928 | 1009372 | 220458 | 302844 | 237682 | 135752 | 309334 | 931762 |
| 65 Total receipts less total deducts | 774873 | -26476 | 110028 | 29779 | 27791 | 2490 | 176393 | 51191 | 25835 | 57397 | 67317 | 23590 | 229536 |
| 66 Constructive taxable income from related foreign corporations | 65370 | - | - | - | - | - | - | - | *443 | *2004 | 6053 | 113 | 56758 |
| 67 Net income (less deficit), total | 837119 | -26476 | 109376 | 29388 | 27791 | 2490 | 175780 | 51128 | 25441 | 59171 | 73371 | 23675 | 285985 |
| 68 Net income, total | 1467478 | *22499 | 197744 | 90504 | 101473 | 49722 | 263277 | 91276 | 72199 | 90949 | 75990 | 62788 | 349058 |
| 69 Deficit, total | 630359 | *48975 | 88368 | 61116 | 73682 | 47232 | 87497 | *40148 | *46759 | *31777 | 2619 | 39113 | 63072 |
| 70 Net income (less def), Form 1120-A | 80 | - | *5407 | *-5327 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 469357 | *-15514 | 109585 | *20685 | 32646 | *-6718 | 137098 | *60536 | 35898 | 50766 | 165 | 37339 | 6872 |
| 73 Statutory special deductions, total | 162327 | - | 15388 | *12712 | *18561 | *7710 | 19131 | *3809 | *12947 | *9151 | 36208 | 21977 | 4734 |
| 74 Net operating loss deduction | 159268 | - | 14551 | *12712 | *17419 | *7257 | *19078 | *3704 | *12945 | *9073 | 36208 | 21970 | 4352 |
| 75 Dividends received deduction | 3058 | - | *837 | - | *1141 | *453 | *52 | *105 | *2 | *78 | - | 7 | 382 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 599971 | - | 29482 | *15849 | *10412 | 23801 | 62678 | *26931 | 23010 | *27528 | 39314 | 3474 | 337492 |
| 78 Income tax before credits, total | 188857 | - | 3716 | *2738 | *1676 | 4234 | 17871 | *6411 | 7929 | *9618 | 14154 | 1998 | 118512 |
| 79 Regular tax | 186482 | - | 3716 | *2738 | *1676 | 4234 | 17871 | *6411 | 7689 | *9337 | 13579 | 1173 | 118056 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 1849 | - | - | - | - | - | - | - | *232 | *258 | 505 | 804 | 49 |
| 83 Environmental tax | 527 | - | - | - | - | - | - | - | *8 | *22 | 70 | 21 | 406 |
| 84 Foreign tax credit | 79887 | - | - | - | - | - | - | - | - | *1616 | 7964 | 5 | 70301 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *857 | - | *12 | - | - | - | *249 | *335 | - | *28 | - | - | 233 |
| 89 Prior year minumum tax credit | *873 | - | - | - | - | - | *6 | *326 | *97 | *443 | - | - | - |
| 90 Income tax after credits, total | 107241 | - | 3704 | *2738 | *1676 | 4234 | 17616 | *5750 | 7832 | *7530 | 6190 | 1993 | 47977 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except
advertising

MINOR INDUSTRY 7389
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 347332 | 23362 | 234136 | 42859 | 20119 | 11674 | 12092 | 1513 | 825 | 342 | 155 | 158 | 98 |
| 2 Total assets | 239358603 | - | 5329830 | 7118976 | 7115792 | 8104066 | 24488187 | 10535802 | 12647679 | 11880073 | 10933001 | 24902451 | 116302747 |
| 3 Cash | 22402775 | - | 1726201 | 1795114 | 1298436 | 1470287 | 3086963 | 1291046 | 1316226 | 1363547 | 1148172 | 2210711 | 5696072 |
| 4 Notes and accounts receivable | 53265558 | - | 577148 | 1223120 | 1567614 | 2054189 | 7137326 | 3179773 | 3840961 | 3252146 | 2489868 | 6422503 | 21520910 |
| 5 Less: Allowance for bad debts | 1539055 | - | *156 | *3734 | 9475 | 26733 | 88334 | 66327 | 99233 | 93291 | 102428 | 172717 | 876626 |
| 6 Inventories | 6878494 | - | 160362 | 290596 | 421286 | 345414 | 1234030 | 554493 | 591032 | 613200 | 514929 | 962291 | 1190862 |
| 7 U.S. govt. obligations, total | 1197458 | - | *2240 | *23978 | *35621 | *20833 | 77858 | *30978 | 117034 | 126137 | 114833 | 236121 | 411827 |
| 8 Tax-exempt securities | 1137819 | - | *3546 | *13996 | *2826 | - | *74183 | *33141 | *38296 | *20522 | 104422 | 67666 | 779221 |
| 9 Other current assets | 16835687 | - | 230785 | 321807 | 528844 | 540556 | 1563655 | 659424 | 1022548 | 1003765 | 803944 | 2038283 | 8122077 |
| 10 Loans to stockholders | 2981680 | - | 615710 | 506445 | 461521 | 263668 | 594371 | 183934 | 46630 | 16254 | 57964 | 49857 | 185325 |
| 11 Mortgage and real estate loans | 1403179 | - | *24373 | *43498 | 113739 | *78314 | 150473 | *78686 | 67075 | *6197 | 77071 | 9938 | 753813 |
| 12 Other investments | 50510084 | - | 111613 | 448424 | 379256 | 679245 | 2331544 | 1141378 | 1152288 | 1540528 | 1955506 | 3770527 | 36999776 |
| 13 Depreciable assets | 99072091 | - | 6107325 | 5856887 | 4686243 | 4947526 | 15629038 | 5498455 | 6023904 | 4746037 | 3557340 | 11292767 | 30726570 |
| 14 Less: Accumulated depreciation | 52064506 | - | 4426321 | 3853312 | 2882425 | 3007523 | 9193333 | 2747686 | 3138085 | 2285610 | 1742077 | 5920938 | 12867196 |
| 15 Depletable assets | 49016 | - | *9094 | *20924 | *7827 | - | *1059 | - | *4133 | *103 | 1485 | 4249 | 142 |
| 16 Less: Accumulated depletion | 14312 | - | *6485 | *319 | *5474 | - | *482 | - | - | *57 | 1118 | 367 | 11 |
| 17 Land | 2258695 | - | *22833 | 71492 | 139938 | 169059 | 512268 | 116008 | 161195 | 80624 | 101403 | 218713 | 665161 |
| 18 Intangible assets (Amortizable) | 22699707 | - | 292600 | 270221 | 257655 | 439139 | 819245 | 510796 | 1438922 | 1155213 | 1274198 | 3165983 | 13075736 |
| 19 Less: Accumulated amortization | 7018945 | - | 152354 | 129539 | 117507 | 221275 | 282764 | 275445 | 591442 | 455071 | 361147 | 1123669 | 3308730 |
| 20 Other assets | 19303177 | - | 31317 | 219376 | 229868 | 351368 | 841087 | 347149 | 656194 | 789828 | 938639 | 1670532 | 13227819 |
| 21 Total liabilities | 239358603 | - | 5329830 | 7118976 | 7115792 | 8104066 | 24488187 | 10535802 | 12647679 | 11880073 | 10933001 | 24902451 | 116302747 |
| 22 Accounts payable | 24055296 | - | 621403 | 686781 | 1192922 | 1107856 | 3813379 | 1382504 | 1599630 | 1172933 | 875158 | 2582582 | 9020148 |
| 23 Mort, notes, and bonds under 1 yr | 22109894 | - | 669911 | 629721 | 1074350 | 823873 | 3276139 | 1308566 | 1491740 | 1401605 | 1049225 | 1516829 | 8867933 |
| 24 Other current liabilities | 38296202 | - | 965847 | 1033297 | 1723345 | 933434 | 3265620 | 1433273 | 2095902 | 1921016 | 1528238 | 3157176 | 20239053 |
| 25 Loans from stockholders | 9462458 | - | 2778816 | 1292801 | 1091986 | 795212 | 2110713 | 395913 | 381576 | 304867 | 175428 | 11080 | 124067 |
| 26 Mort, notes, bonds, 1 yr or more | 52680807 | - | 1192833 | 1135525 | 1286043 | 1399927 | 5206194 | 1735140 | 2548071 | 2259103 | 2215771 | 8133340 | 25568858 |
| 27 Other liabilities | 20608749 | - | 119543 | 221092 | 225102 | 464098 | 949667 | 343219 | 769159 | 896444 | 1008178 | 4369025 | 11243220 |
| 28 Net worth | 72145198 | - | -1018524 | 2119759 | 522043 | 2579666 | 5866475 | 3937187 | 3761599 | 3924105 | 4081003 | 5132418 | 41239467 |
| 29 Capital stock | 15568684 | - | 1999727 | 726041 | 575380 | 711646 | 1952728 | 705760 | 1378600 | 1080135 | 706809 | 1286586 | 4445272 |
| 30 Paid-in or capital surplus | 50344619 | - | 1369818 | 842714 | 864728 | 888564 | 3255784 | 2243714 | 3017790 | 3478626 | 3571729 | 6078255 | 24732895 |
| 31 Retained earnings, appropriated | 170606 | - | *38 | *11067 | *12765 | *44749 | *34939 | *24050 | *14410 | *9506 | 5452 | 417 | 13213 |
| 32 Retained earnings-unappropriated | 10803957 | - | -2086795 | 522391 | -455130 | 259778 | 388075 | 142499 | -1513295 | -870588 | -296744 | -2086863 | 16800628 |
| 33 Retained earnings (S Corp) | 3169688 | - | -1952566 | 236043 | -205512 | 880914 | 666936 | 962559 | 1122279 | 352200 | 326113 | 291262 | 489461 |
| 34 Less: Cost of treasury stock | 7912357 | - | 348747 | 218498 | 270187 | 205985 | 431988 | 141395 | 258186 | 125774 | 232356 | 437239 | 5242001 |
| 35 Total receipts | 331921841 | 7229044 | 36364580 | 25805500 | 23203035 | 22723998 | 55035324 | 18805074 | 19509007 | 18150541 | 10851918 | 24459155 | 69784667 |
| 36 Business receipts | 311846894 | 6814861 | 35673354 | 25410086 | 22723940 | 22184957 | 52944392 | 18021248 | 18536674 | 16619531 | 10012221 | 22155538 | 60750090 |
| 37 Interest | 2912996 | 35529 | 36287 | 38443 | 33684 | 45187 | 127434 | 80375 | 104239 | 137603 | 125409 | 281289 | 1867518 |
| 38 Interest on govt. obligations | 444037 | *2198 | *238 | *2133 | *546 | 5338 | 10033 | 9746 | 4770 | 12100 | 14793 | 28442 | 353700 |
| 39 Rents | 500907 | 7023 | *5890 | *2603 | 6390 | 8780 | 47069 | 15059 | 5861 | 37667 | 34241 | 92725 | 237599 |
| 40 Royalties | 2549818 | *1358 | *424 | *51033 | *6239 | *152 | 42656 | *8767 | 92710 | 92710 | 153258 | 226187 | 1874324 |
| 41 Net S-T cap gain less net LT loss | 79538 | *1652 | *3935 | 11394 | *5025 | *950 | *825 | *15457 | *2454 | *9045 | 6892 | 6103 | 15804 |
| 42 Net L-T cap gain less net ST loss | 914387 | 94916 | *20721 | 6431 | 31128 | 23907 | 41863 | 64309 | 19948 | 31893 | 28582 | 179502 | 371187 |
| 43 Net gain, noncapital assets | 1052275 | 83200 | 55614 | 43486 | 14199 | 34061 | 139811 | 37949 | 32383 | 118849 | 45175 | 126816 | 320733 |
| 44 Dividends, domestic corporations | 113798 | *2956 | *1233 | 6368 | 8739 | 3264 | 32020 | 1501 | 4956 | 4684 | 7045 | 8434 | 32598 |
| 45 Dividends, foreign corporations | 648358 | 468 | - | - | *60 | - | *110 | *7065 | *3503 | 13972 | 3486 | 139505 | 480189 |
| 46 Other receipts | 10858833 | 184882 | 566883 | 233522 | 373086 | 417402 | 1649112 | 543597 | 701509 | 1072487 | 420816 | 1214612 | 3480925 |
| 47 Total deductions | 319083443 | 7262476 | 35224405 | 25249988 | 22823275 | 22170198 | 53587987 | 18135921 | 18965668 | 17696523 | 10603751 | 23091994 | 64271256 |
| 48 Cost of goods | 117813363 | 397460 | 135821 | 226984 | 385535 | 314889 | 1182679 | 514197 | 504841 | 578454 | 434100 | 678449 | 978853 |
| 49 Compensation of officers | 18369526 | 716849 | 5186831 | 2450319 | 1949841 | 1601737 | 3192165 | 966536 | 589017 | 355225 | 226761 | 433865 | 700380 |
| 50 Salaries and wages | 64804376 | 756049 | 7235890 | 6317864 | 4671941 | 4361116 | 9419436 | 3409884 | 2955588 | 3755225 | 2458733 | 5124120 | 14338531 |
| 51 Repairs | 2201163 | 25645 | 250805 | 137388 | 147223 | 124997 | 394585 | 169338 | 134684 | 95625 | 72380 | 211696 | 436797 |
| 52 Bad debts | 1103980 | 21884 | 70295 | 58344 | 50205 | 64165 | 135187 | 66897 | 91705 | 65844 | 77235 | 90786 | 311433 |
| 53 Rent paid on business property | 9706617 | 129472 | 1401389 | 815152 | 666947 | 715940 | 1350054 | 442982 | 398711 | 440740 | 315351 | 710228 | 2319651 |
| 54 Taxes paid | 12278736 | 168722 | 1467617 | 999573 | 1113859 | 843707 | 2246787 | 633309 | 535568 | 712267 | 350286 | 741229 | 2465812 |
| 55 Interest paid | 6029788 | 132753 | 220484 | 152938 | 201115 | 204329 | 702481 | 286405 | 365147 | 284596 | 284225 | 591850 | 2603463 |
| 56 Contributions or gifts | 99908 | 381 | 18474 | 4677 | 5351 | 3135 | 15746 | 2732 | 4336 | 3826 | 1647 | 10400 | 29204 |
| 57 Amortization | 1755766 | 37440 | 59487 | 28989 | 27041 | 46356 | 139230 | 61776 | 136077 | 142164 | 110814 | 288599 | 677791 |
| 58 Depreciation | 13018517 | 132775 | 606928 | 549176 | 489585 | 502118 | 1610931 | 647349 | 869386 | 601215 | 521619 | 1408713 | 5078721 |
| 59 Depletion | *22151 | *357 | - | - | - | - | *117 | - | - | *731 | 16900 | - | 4045 |
| 60 Advertising | 3688934 | 77148 | 378018 | 188423 | 252433 | 181838 | 505114 | 164487 | 237593 | 134105 | 109775 | 210862 | 1249137 |
| 61 Pension, prof sh, stock, annuity | 2226780 | 23097 | 305682 | 169354 | 133853 | 170261 | 266684 | 126324 | 77396 | 98802 | 63195 | 142612 | 649520 |
| 62 Employee benefit programs | 5453277 | 62770 | 342257 | 287639 | 489488 | 375260 | 720787 | 324347 | 246133 | 394582 | 218189 | 530400 | 1461426 |
| 63 Net loss, noncapital assets | 644774 | 34747 | 22950 | 44709 | 14001 | 25009 | 74711 | 26318 | 40426 | 72074 | 66754 | 82494 | 140581 |
| 64 Other deductions | 59865786 | 927308 | 9440456 | 4899365 | 3937936 | 3640428 | 7779268 | 2621982 | 3362064 | 2820246 | 1660959 | 4553781 | 14221993 |
| 65 Total receipts less total deducts | 12838399 | -33433 | 1140175 | 555512 | 379761 | 553800 | 1447337 | 669152 | 543339 | 454018 | 248167 | 1367160 | 5513411 |
| 66 Constructive taxable income from related foreign corporations | 492009 | - | - | - | *25 | - | - | 677 | *1840 | 49877 | 3657 | 89699 | 346234 |
| 67 Net income (less deficit), total | 12886371 | -35630 | 1139936 | 553379 | 379240 | 548462 | 1437304 | 660083 | 540409 | 491795 | 237031 | 1428417 | 5505945 |
| 68 Net income, total | 20097296 | 336034 | 2463083 | 1224343 | 911563 | 1066649 | 2682466 | 1070255 | 1074156 | 994998 | 673317 | 1779374 | 5821059 |
| 69 Deficit, total | 7210925 | 371664 | 1323146 | 670964 | 532322 | 518187 | 1245162 | 410172 | 533746 | 503203 | 436287 | 350957 | 315114 |
| 70 Net income (less def), Form 1120-A | 45849 | *4594 | 16297 | 9841 | 15117 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -19617 | -19617 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 5957188 | 73765 | 1334653 | 571820 | 361634 | 579282 | 1313046 | 544180 | 444654 | 206488 | 169809 | 192564 | 165291 |
| 73 Statutory special deductions, total | 1860455 | 47561 | 173017 | 109402 | 89822 | 56141 | 178361 | 32555 | 126157 | 164692 | 82905 | 139565 | 660278 |
| 74 Net operating loss deduction | 1609613 | 44993 | 172601 | 104952 | 84339 | 53933 | 153796 | 30592 | 119403 | 160271 | 75045 | 107063 | 502623 |
| 75 Dividends received deduction | 250842 | *2567 | *415 | 4450 | 5483 | 2207 | 24564 | 1963 | 6753 | 4420 | 7861 | 32502 | 157655 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 10081981 | 108440 | 291666 | 210982 | 246036 | 244142 | 720690 | 413630 | 447789 | 534640 | 417040 | 1451380 | 4995546 |
| 78 Income tax before credits, total | 3397842 | 31274 | 51330 | 35551 | 48957 | 61470 | 224891 | 141108 | 158369 | 188780 | 147444 | 515349 | 1793320 |
| 79 Regular tax | 3317422 | 30235 | 51054 | 34849 | 48464 | 61083 | 221301 | 139706 | 152369 | 182846 | 142931 | 505439 | 1747144 |
| 80 Personal holding company tax | *9 | - | - | - | - | - | - | - | *9 | - | - | - | - |
| 81 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | -0 | 1 | -0 |
| 82 Alternative minumum tax | 70167 | *997 | *265 | *701 | *489 | *383 | 3565 | *1354 | 5743 | 5386 | 4029 | 8112 | 39143 |
| 83 Environmental tax | 10269 | *38 | 10 | - | *4 | *3 | *25 | 48 | 287 | 540 | 484 | 1798 | 7031 |
| 84 Foreign tax credit | 606465 | - | *70 | *1 | *344 | *1660 | *200 | *3621 | 4677 | 16661 | 3732 | 87833 | 487666 |
| 85 U.S. Possessions tax credit | 2828 | - | 4 | 139 | - | 125 | - | - | - | 2516 | - | - | 44 |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 172736 | - | *1185 | *437 | 2752 | 3141 | 7026 | 5225 | 6229 | 5932 | 1947 | 19408 | 119453 |
| 89 Prior year minumum tax credit | 52925 | *1 | - | *237 | *111 | *245 | 3035 | *1412 | 3386 | 2907 | 675 | 9545 | 31371 |
| 90 Income tax after credits, total | 2562889 | 31272 | 50071 | 34737 | 45750 | 56299 | 214630 | 130851 | 144077 | 160764 | 141090 | 398563 | 1154786 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 135931 | 5790 | 88297 | 23152 | 9669 | 5398 | 3077 | 249 | 194 | 38 | 26 | 22 | 18 |
| 2 Total assets | 56630281 | - | 3005271 | 3688726 | 3461130 | 3737278 | 5074820 | 1727412 | 2882567 | 1295545 | 1835265 | 4320295 | 25601971 |
| 3 Cash | 4180858 | - | 659400 | 579187 | 547105 | 429515 | 446228 | 80790 | 154494 | 75659 | 104503 | 236902 | 867075 |
| 4 Notes and accounts receivable | 6874069 | - | 340586 | 543823 | 498443 | 582795 | 1052775 | 260692 | 360079 | 105786 | 318596 | 500048 | 2310448 |
| 5 Less: Allowance for bad debts | 158549 | - | *2799 | *683 | *2901 | 7334 | 18010 | 3128 | 13373 | 5429 | 7411 | 16365 | 81115 |
| 6 Inventories | 3944624 | - | 454943 | 551595 | 576887 | 540677 | 654722 | 188048 | 309908 | 45769 | 107777 | 147536 | 366761 |
| 7 U.S. govt. obligations, total | *62588 | - | *851 | *11374 | *701 | *7533 | *2211 | - | - | - | - | - | 39918 |
| 8 Tax-exempt securities | *113214 | - | *7 | - | *4947 | - | *5136 | - | *5499 | - | - | - | 97625 |
| 9 Other current assets | 2010486 | - | 40552 | 120196 | 68226 | 165577 | 187487 | 38371 | 121777 | 140196 | 42726 | 152811 | 932567 |
| 10 Loans to stockholders | 810733 | - | 190935 | 161653 | 153800 | 103005 | 86255 | *4631 | 10943 | *85811 | 5167 | 8534 | - |
| 11 Mortgage and real estate loans | 261430 | - | *42 | *9012 | *28524 | *46467 | *11991 | *649 | - | - | - | 160 | 164586 |
| 12 Other investments | 3159221 | - | 26327 | 62679 | 98181 | 90094 | 205202 | 8018 | 89691 | 76485 | 85046 | 511254 | 1906244 |
| 13 Depreciable assets | 50075616 | - | 3758798 | 3156529 | 2749997 | 3025538 | 3467025 | 1811399 | 2608084 | 759276 | 1436248 | 3537085 | 23765636 |
| 14 Less: Accumulated depreciation | 19689360 | - | 2697417 | 1948475 | 1634179 | 1712108 | 1544830 | 701782 | 953986 | 253280 | 463554 | 1214065 | 6565684 |
| 15 Depletable assets | 75198 | - | *45217 | - | *3245 | *5960 | - | - | *3647 | - | - | 17129 | - |
| 16 Less: Accumulated depletion | 58662 | - | *37120 | - | *3245 | *298 | - | - | *968 | - | - | 17030 | - |
| 17 Land | 2203812 | - | 46049 | 246649 | 223231 | 336267 | 316235 | 22336 | 60491 | 111457 | 98859 | 77783 | 664456 |
| 18 Intangible assets (Amortizable) | 2066076 | - | 125489 | 195822 | 78859 | 103163 | 111483 | *10295 | 120075 | 156650 | 73316 | 264672 | 826250 |
| 19 Less: Accumulated amortization | 418887 | - | 47214 | 79412 | 27727 | 43914 | 28380 | *4790 | 21357 | 39716 | 27565 | 81596 | 17217 |
| 20 Other assets | 1117813 | - | 100627 | 78776 | 97036 | 64342 | 119290 | 11883 | 27563 | 36882 | 61556 | 195436 | 324421 |
| 21 Total liabilities | 56630281 | - | 3005271 | 3688726 | 3461130 | 3737278 | 5074820 | 1727412 | 2882567 | 1295545 | 1835265 | 4320295 | 25601971 |
| 22 Accounts payable | 4326602 | - | 450856 | 414920 | 344108 | 486353 | 599771 | 110393 | 205824 | 53402 | 92228 | 171897 | 1396850 |
| 23 Mort, notes, and bonds under 1 yr | 13431538 | - | 284806 | 190745 | 249461 | 369159 | 767184 | 457176 | 682565 | 233605 | 430261 | 746260 | 9020317 |
| 24 Other current liabilities | 5320714 | - | 302785 | 191808 | 177164 | 173845 | 433290 | 141812 | 118517 | 143688 | 216176 | 374487 | 3047141 |
| 25 Loans from stockholders | 3063947 | - | 837967 | 822807 | 420022 | 332110 | 315263 | *30627 | 54778 | *33094 | 10368 | 111225 | 95687 |
| 26 Mort, notes, bonds, 1 yr or more | 15309631 | - | 730577 | 982502 | 997069 | 1117132 | 1477868 | 624238 | 992096 | 401244 | 502059 | 1553677 | 5931170 |
| 27 Other liabilities | 2425519 | - | 17007 | 41862 | 46887 | 76672 | 101463 | *10136 | 51159 | 84886 | 124514 | 243989 | 1626943 |
| 28 Net worth | 12752330 | - | 381273 | 1044082 | 1226419 | 1182007 | 1379982 | 353030 | 777629 | 345626 | 459658 | 1118761 | 4483863 |
| 29 Capital stock | 2711909 | - | 469681 | 351602 | 278167 | 208453 | 218427 | 82417 | 87854 | 38419 | 27057 | 239273 | 710560 |
| 30 Paid-in or capital surplus | 4395094 | - | 250636 | 229496 | 90572 | 117560 | 111915 | 84625 | 246178 | 436336 | 161709 | 904186 | 1761879 |
| 31 Retained earnings, appropriated | *115452 | - | *14240 | *4899 | - | *10005 | *20719 | - | - | - | - | - | 65588 |
| 32 Retained earnings-unappropriated | 4943773 | - | -6764 | 643147 | 714938 | 486120 | 775673 | 23831 | 251997 | -146278 | 261615 | -78478 | 2017970 |
| 33 Retained earnings (S Corp) | 1349999 | - | -229059 | -65243 | 205579 | 430794 | 352457 | 171576 | 207359 | *53461 | 21117 | 89028 | 112931 |
| 34 Less: Cost of treasury stock | 763896 | - | 117462 | 119819 | 62837 | 70926 | 99209 | *9419 | 15760 | *36311 | 11839 | 35248 | 185065 |
| 35 Total receipts | 93413711 | 552987 | 19114375 | 11564303 | 8433670 | 7368332 | 9477474 | 1758858 | 3425087 | 1364579 | 2051783 | 2503903 | 25798361 |
| 36 Business receipts | 89864909 | 530496 | 19045787 | 11479010 | 8301870 | 7222860 | 9237100 | 1620748 | 3249489 | 1246963 | 1874506 | 2275513 | 23780567 |
| 37 Interest | 620564 | *4963 | 7045 | 16321 | 17820 | 14744 | 21054 | 2465 | 5509 | 8220 | 9473 | 37257 | 475693 |
| 38 Interest on govt. obligations | 5995 | - | - | *261 | *502 | *215 | *772 | *-0 | *700 | *1 | 1125 | 8 | 2411 |
| 39 Rents | 186101 | - | *2997 | *1873 | 9505 | 12127 | *17713 | *25659 | *5115 | *9536 | 8855 | 16862 | 75860 |
| 40 Royalties | *58933 | - | - | - | - | *23050 | - | - | - | *1 | 533 | 10642 | 24706 |
| 41 Net S-T cap gain less net LT loss | *2642 | - | *693 | - | - | - | *217 | *9 | *902 | - | - | 4 | 818 |
| 42 Net L-T cap gain less net ST loss | 83193 | *821 | *12547 | *15105 | *5977 | *4693 | 4244 | *2868 | *1587 | *12907 | 13320 | 918 | 8206 |
| 43 Net gain, noncapital assets | 1536449 | *15684 | 7863 | 20776 | 19961 | 39540 | 94359 | 84735 | 115734 | 71143 | 87911 | 82500 | 896244 |
| 44 Dividends, domestic corporations | 6255 | - | *24 | - | *618 | *1237 | *1618 | *49 | *58 | *152 | 28 | 860 | 1612 |
| 45 Dividends, foreign corporations | *10082 | - | - | - | - | - | - | - | *691 | *108 | - | 311 | 8971 |
| 46 Other receipts | 1038588 | *1023 | 37419 | 30958 | 77418 | 49868 | 100397 | 22325 | 45302 | 15549 | 56032 | 79027 | 523272 |
| 47 Total deductions | 91387346 | 580952 | 18671262 | 11318440 | 8251999 | 7143947 | 9235666 | 1676860 | 3329999 | 1315411 | 1971029 | 2424966 | 25466815 |
| 48 Cost of goods | 43361898 | *4625 | 437108 | 526426 | 573596 | 533923 | 616563 | 183915 | 311143 | 46088 | 109166 | 146767 | 353830 |
| 49 Compensation of officers | 4054953 | 29893 | 1529411 | 806449 | 565572 | 436511 | 378791 | 59991 | 71325 | 14730 | 29116 | 20777 | 112387 |
| 50 Salaries and wages | 10170270 | 109437 | 2292665 | 1252804 | 1061136 | 841276 | 925773 | 121792 | 436009 | 113247 | 219980 | 212562 | 2583588 |
| 51 Repairs | 1480474 | 4052 | 178485 | 115830 | 87216 | 59663 | 92813 | 18015 | 43978 | 10761 | 35324 | 11532 | 822805 |
| 52 Bad debts | 197296 | *1605 | 16579 | 24843 | 18090 | 23780 | 33870 | 3977 | 8947 | 2793 | 6327 | 7185 | 49300 |
| 53 Rent paid on business property | 3923368 | 38080 | 1131311 | 445185 | 317276 | 217533 | 381700 | 21883 | 91092 | 62045 | 96150 | 47399 | 1073715 |
| 54 Taxes paid | 3203506 | 24491 | 766609 | 422257 | 328639 | 277335 | 290839 | 46138 | 81540 | 62514 | 93589 | 68769 | 740785 |
| 55 Interest paid | 2330010 | *7448 | 102688 | 114319 | 125399 | 118922 | 162122 | 68842 | 118264 | 49120 | 62011 | 141926 | 1258950 |
| 56 Contributions or gifts | 27804 | *66 | 4253 | 4094 | 2314 | 1541 | 4167 | *249 | 812 | *524 | 843 | 441 | 8501 |
| 57 Amortization | 131978 | *491 | 22803 | 24718 | 5667 | 8762 | 8711 | *681 | 3381 | 4259 | 5244 | 19174 | 28086 |
| 58 Depreciation | 8437496 | 17251 | 345389 | 260555 | 231051 | 285136 | 440476 | 301198 | 480561 | 170695 | 281254 | 534855 | 5089075 |
| 59 Depletion | *57 | - | *56 | - | - | - | - | - | - | - | 1 | - | - |
| 60 Advertising | 1259693 | 4281 | 284716 | 150530 | 112040 | 85132 | 104166 | 10113 | 45711 | 22737 | 14575 | 36428 | 389264 |
| 61 Pension, prof sh, stock, annuity | 358379 | *322 | 16400 | 17285 | 18593 | 18083 | 34420 | 7531 | 8905 | 6297 | 4468 | 4446 | 221629 |
| 62 Employee benefit programs | 919961 | *1332 | 152282 | 87859 | 97343 | 78947 | 94073 | 19533 | 37303 | 18022 | 12503 | 33650 | 287115 |
| 63 Net loss, noncapital assets | 76350 | *1613 | *8266 | *15107 | *1089 | *5312 | 3498 | *6699 | *23087 | *1787 | 891 | 6596 | 2406 |
| 64 Other deductions | 11453851 | 96281 | 2844165 | 1464537 | 959197 | 773499 | 877099 | 141133 | 351658 | 131893 | 229035 | 229081 | 3356275 |
| 65 Total receipts less total deducts | 2026365 | -27965 | 443113 | 245863 | 181671 | 224386 | 241808 | 81997 | 95088 | 49168 | 80754 | 78938 | 331545 |
| 66 Constructive taxable income from related foreign corporations | *6221 | - | - | - | - | - | - | - | *128 | - | - | 202 | 5890 |
| 67 Net income (less deficit), total | 2026591 | -27965 | 443113 | 245602 | 181169 | 224171 | 241036 | 81997 | 94516 | 49167 | 79629 | 79132 | 335024 |
| 68 Net income, total | 3203833 | 22829 | 787984 | 438130 | 265731 | 318712 | 362932 | 108379 | 141543 | 83820 | 102083 | 104314 | 467375 |
| 69 Deficit, total | 1177242 | 50795 | 344871 | 192528 | 84562 | 94541 | 121897 | 26382 | 47027 | 34653 | 22454 | 25182 | 132351 |
| 70 Net income (less def), Form 1120-A | 11634 | *-9735 | 14450 | 5673 | *1246 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *2 | *2 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 933990 | *-25403 | 413056 | 128096 | 87131 | 117073 | 103572 | *59382 | 50429 | *1117 | 4592 | 54 | -5108 |
| 73 Statutory special deductions, total | 449002 | *10218 | 75346 | 39181 | 45728 | 26110 | 34047 | *13744 | 7028 | *44863 | 11466 | 36034 | 105237 |
| 74 Net operating loss deduction | 444538 | *10218 | 75329 | 39181 | 45296 | 25245 | *33082 | *13710 | 6987 | *44757 | 11447 | 35263 | 104024 |
| 75 Dividends received deduction | 4465 | - | *17 | - | *432 | *866 | *965 | *34 | *41 | *106 | 19 | 771 | 1213 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1324377 | *7471 | 116488 | 174791 | 114291 | 134098 | 139857 | *32411 | 52075 | *36657 | 84949 | 68468 | 362822 |
| 78 Income tax before credits, total | 383271 | *1135 | 17495 | 29545 | 19567 | 28468 | 39491 | 11208 | 18354 | *13367 | 29685 | 25738 | 149217 |
| 79 Regular tax | 354303 | *1121 | 17473 | 28192 | 19567 | 28375 | 39324 | *10778 | 17500 | *12491 | 29088 | 23671 | 126723 |
| 80 Personal holding company tax | *93 | - | - | - | - | *93 | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 26671 | 14 | *22 | - | - | - | *389 | *429 | *850 | *810 | 510 | 1942 | 21705 |
| 83 Environmental tax | 1065 | - | - | - | - | - | - | *1 | *5 | *66 | 87 | 118 | 789 |
| 84 Foreign tax credit | 2211 | - | - | - | - | *83 | - | - | *323 | *16 | 86 | 11 | 1692 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 12548 | - | *158 | *186 | *239 | *80 | *216 | *1375 | *207 | *88 | 832 | 974 | 8194 |
| 89 Prior year minumum tax credit | 9115 | - | - | *409 | - | *32 | *1050 | *327 | *272 | *450 | 642 | 2943 | 2990 |
| 90 Income tax after credits, total | 359396 | *1135 | 17337 | 28950 | 19329 | 28273 | 38225 | 9506 | 17552 | *12814 | 28126 | 21809 | 136341 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair; miscellaneous repair services: Auto repair and services

| MINOR INDUSTRY 7500 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 86343 | 3600 | 54452 | 15473 | 7013 | 3552 | 1800 | 208 | 151 | 38 | 22 | 14 | 18 |
| 2 Total assets | 46941584 | - | 2031314 | 2528814 | 2493817 | 2429268 | 2939227 | 1444813 | 2281191 | 1295545 | 1563180 | 2332445 | 25601971 |
| 3 Cash | 2972790 | - | 430895 | 353000 | 435878 | 200913 | 188719 | 70465 | 100382 | 75659 | 70347 | 179458 | 867075 |
| 4 Notes and accounts receivable | 4769550 | - | 205206 | 305300 | 247079 | 288934 | 414431 | 174349 | 240736 | 105786 | 259551 | 217730 | 2310448 |
| 5 Less: Allowance for bad debts | 126880 | - | *446 | *367 | *1035 | *917 | *13847 | *2229 | 11680 | 5429 | 4817 | 4996 | 81115 |
| 6 Inventories | 2336214 | - | 293404 | 381411 | 361832 | 278819 | 217656 | 117184 | 167565 | 45769 | 63808 | 42006 | 366761 |
| 7 U.S. govt. obligations, total | *49202 | - | *851 | - | *701 | *7533 | *199 | - | - | - | - | - | 39918 |
| 8 Tax-exempt securities | *113207 | - | - | - | *4947 | - | *5136 | - | *5499 | - | - | - | 97625 |
| 9 Other current assets | 1626946 | - | 26254 | 79730 | 32882 | 124968 | 93189 | 33055 | 104515 | 140196 | 29408 | 30182 | 932567 |
| 10 Loans to stockholders | 564955 | - | 117413 | 116442 | 93427 | 82889 | 40385 | *4631 | 10257 | *85811 | 5167 | 8534 | - |
| 11 Mortgage and real estate loans | 246758 | - | - | *9012 | *20201 | *46467 | *5683 | *649 | - | - | - | 160 | 164586 |
| 12 Other investments | 2554641 | - | 23949 | *38497 | 70386 | 36497 | 112277 | *2968 | 71502 | 76485 | 38644 | 177193 | 1906244 |
| 13 Depreciable assets | 43706726 | - | 2668507 | 2271452 | 2111530 | 2193048 | 2437647 | 1661510 | 2170979 | 759276 | 1313666 | 2353475 | 23765636 |
| 14 Less: Accumulated depreciation | 16020250 | - | 1915740 | 1379834 | 1217985 | 1187843 | 979347 | 641326 | 716461 | 253280 | 387945 | 774804 | 6565684 |
| 15 Depletable assets | *58594 | - | *42572 | - | *3245 | *5960 | - | - | *3647 | - | - | 3171 | - |
| 16 Less: Accumulated depletion | *43306 | - | *35724 | - | *3245 | *298 | - | - | *968 | - | - | 3071 | - |
| 17 Land | 1917346 | - | 27704 | 201921 | 210649 | 259694 | 254509 | *15884 | 48596 | 111457 | 92886 | 29589 | 664456 |
| 18 Intangible assets (Amortizable) | 1688798 | - | 104263 | 188818 | 53358 | 63551 | 88702 | *7458 | 81764 | 156650 | 57135 | 60849 | 826250 |
| 19 Less: Accumulated amortization | 295499 | - | 44351 | 76219 | 19898 | 17296 | 20195 | *3211 | 7098 | 39716 | 24190 | 26108 | 17217 |
| 20 Other assets | 821793 | - | 86559 | 39652 | 89864 | 46349 | 94081 | 3426 | 11958 | 36882 | 49520 | 39079 | 324421 |
| 21 Total liabilities | 46941584 | - | 2031314 | 2528814 | 2493817 | 2429268 | 2939227 | 1444813 | 2281191 | 1295545 | 1563180 | 2332445 | 25601971 |
| 22 Accounts payable | 3125291 | - | 300660 | 282753 | 211724 | 305989 | 246414 | 80228 | 127182 | 53402 | 71092 | 48996 | 1396850 |
| 23 Mort, notes, and bonds under 1 yr | 12790389 | - | 219512 | 120775 | 187029 | 251574 | 559298 | 410324 | 650174 | 233605 | 418625 | 719158 | 9020317 |
| 24 Other current liabilities | 4577686 | - | 219235 | 131640 | 117686 | 98011 | 224217 | 122882 | 83840 | 143688 | 201570 | 187775 | 3047141 |
| 25 Loans from stockholders | 2255890 | - | 572831 | 658500 | 358150 | 248159 | 202920 | *17403 | 48445 | *33094 | 1727 | 18976 | 95687 |
| 26 Mort, notes, bonds, 1 yr or more | 13108860 | - | 533466 | 754800 | 766479 | 863698 | 1084179 | 574135 | 919601 | 401244 | 422624 | 857465 | 5931170 |
| 27 Other liabilities | 2056200 | - | -1076 | 20000 | 31955 | 54833 | 8104 | *9105 | 34224 | 84886 | 123195 | 64030 | 1626943 |
| 28 Net worth | 9027268 | - | 186686 | 560345 | 820795 | 607003 | 614095 | 230735 | 417725 | 345626 | 324349 | 436046 | 4483863 |
| 29 Capital stock | 2151208 | - | 305738 | 279477 | 209280 | 140240 | 188289 | 76027 | 45496 | 38419 | 13643 | 144039 | 710560 |
| 30 Paid-in or capital surplus | 3409921 | - | 189714 | 137388 | 70373 | 87907 | 82335 | 67682 | 92933 | 436336 | 123463 | 359912 | 1761879 |
| 31 Retained earnings, appropriated | *84297 | - | *929 | *1802 | - | *10005 | *5971 | - | - | - | - | - | 65588 |
| 32 Retained earnings-unappropriated | 3359506 | - | -72140 | 361424 | 515046 | 210408 | 306919 | -22148 | 167439 | -146278 | 173752 | -152886 | 2017970 |
| 33 Retained earnings (S Corp) | 620580 | - | -129082 | -136969 | 84467 | 212104 | 69116 | *118593 | 125814 | *53461 | 21117 | 89028 | 112931 |
| 34 Less: Cost of treasury stock | 598244 | - | 108474 | 82777 | 58371 | 53662 | 38535 | *9419 | 13956 | *36311 | 7626 | 4046 | 185065 |
| 35 Total receipts | 69378784 | 379217 | 13427426 | 7587872 | 6017433 | 4309166 | 4206835 | 1232331 | 2229979 | 1364579 | 1759795 | 1065789 | 25798361 |
| 36 Business receipts | 66063253 | 360926 | 13375066 | 7524786 | 5907907 | 4194153 | 4012931 | 1100705 | 2066842 | 1246963 | 1591965 | 900442 | 23780567 |
| 37 Interest | 558713 | *877 | 4340 | 7964 | 13184 | 9714 | 11420 | 1569 | 4115 | 8220 | 6043 | 15574 | 475693 |
| 38 Interest on govt. obligations | 4151 | - | - | *261 | *366 | - | *45 | - | *294 | *1 | 772 | - | 2411 |
| 39 Rents | 163624 | - | *2692 | *1394 | 7503 | *7101 | *16999 | *24879 | *4482 | *9536 | 8068 | 5109 | 75860 |
| 40 Royalties | *56791 | - | - | - | - | *23050 | - | - | - | *1 | - | 9034 | 24706 |
| 41 Net S-T cap gain less net LT loss | *1936 | - | - | - | - | - | *217 | - | *902 | - | - | - | 818 |
| 42 Net L-T cap gain less net ST loss | 66365 | *821 | *2923 | *13864 | *5977 | *201 | 3082 | *2868 | *1566 | *12907 | 13210 | 740 | 8206 |
| 43 Net gain, noncapital assets | 1518387 | *15684 | 7310 | *15743 | 18720 | 36860 | 87056 | 84693 | 115572 | 71143 | 87794 | 81568 | 896244 |
| 44 Dividends, domestic corporations | 4242 | - | *24 | - | *432 | *998 | *772 | *49 | *58 | *152 | 28 | 119 | 1612 |
| 45 Dividends, foreign corporations | *9079 | - | - | - | - | - | - | - | - | *108 | - | - | 8971 |
| 46 Other receipts | 932243 | *909 | 35070 | 23861 | 63343 | 37091 | 74314 | 17567 | 36148 | 15549 | 51915 | 53203 | 523272 |
| 47 Total deductions | 68035984 | 406011 | 13108898 | 7456551 | 5919816 | 4163244 | 4098211 | 1181295 | 2195935 | 1315411 | 1688016 | 1035779 | 25466815 |
| 48 Cost of goods | 29803675 | *4 | 280462 | 371249 | 360214 | 272795 | 205493 | 110526 | 161106 | 46088 | 64452 | 33338 | 353830 |
| 49 Compensation of officers | 2507732 | *12809 | 1024647 | 485747 | 407752 | 207020 | 119726 | 37933 | 50350 | 14730 | 25078 | 9553 | 112387 |
| 50 Salaries and wages | 7688637 | 75908 | 1549144 | 819471 | 804966 | 590476 | 513857 | 85658 | 245450 | 113247 | 191279 | 115592 | 2583588 |
| 51 Repairs | 1296926 | 2830 | 125737 | 79500 | 69315 | 43043 | 58173 | 16732 | 35032 | 10761 | 27370 | 5629 | 822805 |
| 52 Bad debts | 139680 | *1421 | 12540 | 15190 | 7832 | 12412 | 20265 | 2880 | 6088 | 2793 | 5676 | 3283 | 49300 |
| 53 Rent paid on business property | 3289967 | 22311 | 880648 | 346486 | 258759 | 141453 | 298810 | 18422 | 72915 | 62045 | 89653 | 24751 | 1073715 |
| 54 Taxes paid | 2435297 | 17747 | 562405 | 290987 | 248874 | 176132 | 143170 | 31048 | 52435 | 62514 | 84337 | 24862 | 740785 |
| 55 Interest paid | 2072581 | *6523 | 74717 | 82801 | 96515 | 84631 | 113143 | 60882 | 109222 | 49120 | 56737 | 79340 | 1258950 |
| 56 Contributions or gifts | 20348 | *16 | 2046 | 2714 | 1925 | 599 | 2855 | *51 | *646 | *524 | 433 | 40 | 8501 |
| 57 Amortization | 104279 | *446 | 20246 | 23435 | 4486 | 5479 | 7182 | *469 | 1074 | 4259 | 3801 | 5317 | 28086 |
| 58 Depreciation | 7885995 | *12527 | 237823 | 176692 | 184633 | 222580 | 350964 | 289715 | 442174 | 170695 | 267984 | 441133 | 5089075 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1053697 | 2788 | 187683 | 118920 | 96288 | 69990 | 87584 | 9438 | 31065 | 22737 | 12474 | 25468 | 389264 |
| 61 Pension, prof sh, stock, annuity | 280202 | - | *4672 | 5361 | 12149 | *10006 | 7826 | *3432 | 3962 | 6297 | 3569 | 1299 | 221629 |
| 62 Employee benefit programs | 646025 | *549 | 104293 | 38269 | 72137 | 41669 | 30111 | 11712 | 20347 | 18022 | 10531 | 11271 | 287115 |
| 63 Net loss, noncapital assets | 63408 | - | *7752 | *14121 | *10 | *3018 | *3017 | *4309 | *22910 | *1787 | 891 | 3186 | 2406 |
| 64 Other deductions | 8747534 | 79351 | 1822690 | 1004851 | 699733 | 500606 | 450986 | 103443 | 286946 | 131893 | 200771 | 109988 | 3356275 |
| 65 Total receipts less total deducts | 1342800 | -26795 | 318528 | 131321 | 97616 | 145922 | 108624 | 51036 | 34044 | 49168 | 71779 | 30010 | 331545 |
| 66 Constructive taxable income from related foreign corporations | 5890 | - | - | - | - | - | - | - | - | - | - | - | 5890 |
| 67 Net income (less deficit), total | 1344539 | -26795 | 318528 | 131061 | 97250 | 145922 | 108579 | 51036 | 33750 | 49167 | 71007 | 30010 | 335024 |
| 68 Net income, total | 2238575 | *11114 | 581911 | 263756 | 168334 | 202488 | 191156 | 65104 | 67988 | 83820 | 89305 | 46224 | 467375 |
| 69 Deficit, total | 894036 | 37908 | 263384 | 132695 | 71083 | 56566 | 82577 | *14069 | 34239 | 34653 | 18298 | 16214 | 132351 |
| 70 Net income (less def), Form 1120-A | -7372 | *-9766 | -735 | *1883 | *1246 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *2 | *2 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 587405 | *-14978 | 320336 | 72233 | 47054 | 81390 | 47362 | *31101 | 2253 | *1117 | 4592 | 54 | -5108 |
| 73 Statutory special deductions, total | 388392 | *8432 | 56403 | 30416 | 26884 | 18205 | 32711 | *13744 | 7028 | *44863 | 11466 | 33004 | 105237 |
| 74 Net operating loss deduction | 385338 | *8432 | 56386 | 30416 | 26581 | 17506 | *32171 | *13710 | 6987 | *44757 | 11447 | 32921 | 104024 |
| 75 Dividends received deduction | 3055 | - | *17 | - | *302 | *698 | *540 | *34 | *41 | *106 | 19 | 83 | 1213 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 916593 | *2 | 70537 | 84467 | 77439 | 85532 | 61095 | *17416 | 35047 | *36657 | 72170 | 13408 | 362822 |
| 78 Income tax before credits, total | 287921 | *-0 | 10581 | 14710 | 12698 | 18760 | 18072 | *6165 | 12655 | *13367 | 25329 | 6367 | 149217 |
| 79 Regular tax | 260393 | *-0 | 10581 | 14710 | 12698 | 18666 | 17683 | *5735 | 11802 | *12491 | 24743 | 4561 | 126723 |
| 80 Personal holding company tax | *93 | - | - | - | - | *93 | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 26464 | - | - | - | - | - | *389 | *429 | *850 | *810 | 510 | 1771 | 21705 |
| 83 Environmental tax | 970 | - | - | - | - | - | - | *1 | *4 | *66 | 76 | 34 | 789 |
| 84 Foreign tax credit | *2098 | - | - | - | - | *83 | - | - | *307 | *16 | - | - | 1692 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 12262 | - | *38 | *186 | *239 | - | *216 | *1375 | *207 | *88 | 830 | 891 | 8194 |
| 89 Prior year minumum tax credit | 6240 | - | - | *409 | - | - | *663 | *327 | *193 | *450 | 642 | 568 | 2990 |
| 90 Income tax after credits, total | 267320 | *-0 | 10542 | 14115 | 12459 | 18677 | 17194 | *4463 | 11948 | *12814 | 23858 | 4908 | 136341 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Miscellaneous repair services

MINOR INDUSTRY 7600
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 49588 | *2190 | 33845 | 7679 | 2656 | 1846 | 1277 | *41 | 43 | ** | 4 | 8 | ** |
| 2 Total assets | 9688696 | - | 973957 | 1159912 | 967313 | 1308011 | 2135593 | *282599 | 601376 | ** | 272085 | 1987850 | ** |
| 3 Cash | 1208068 | - | 228505 | 226187 | 111227 | 228602 | 257509 | *10325 | 54112 | ** | 34156 | 57444 | ** |
| 4 Notes and accounts receivable | 2104519 | - | 135380 | 238523 | 251364 | 293861 | 638344 | *86343 | 119343 | ** | 59045 | 282318 | ** |
| 5 Less: Allowance for bad debts | 31670 | - | *2353 | *316 | *1867 | *6417 | 4163 | *899 | *1693 | ** | 2594 | 11369 | ** |
| 6 Inventories | 1608411 | - | 161539 | 170184 | 215055 | 261858 | 437066 | *70864 | 142343 | ** | 43970 | 105530 | ** |
| 7 U.S. govt. obligations, total | *13386 | - | - | *11374 | - | - | *2012 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *7 | - | *7 | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 383540 | - | 14297 | 40466 | 35344 | 40609 | 94298 | *5315 | 17263 | ** | 13318 | 122630 | ** |
| 10 Loans to stockholders | 245778 | - | 73522 | 45211 | 60373 | 20116 | 45870 | - | *686 | - | - | - | - |
| 11 Mortgage and real estate loans | *14672 | - | *42 | - | *8323 | - | *6308 | - | - | - | - | - | - |
| 12 Other investments | 604580 | - | *2379 | *24182 | *27795 | 53597 | 92925 | *5050 | *18189 | - | 46402 | 334061 | ** |
| 13 Depreciable assets | 6368890 | - | 1090291 | 885076 | 638467 | 832490 | 1029378 | *149890 | 437105 | ** | 122582 | 1183610 | ** |
| 14 Less: Accumulated depreciation | 3669110 | - | 781676 | 568640 | 416194 | 524265 | 565483 | *60456 | 237525 | ** | 75609 | 439261 | ** |
| 15 Depletable assets | *16603 | - | *2645 | - | - | - | - | - | - | - | - | 13959 | - |
| 16 Less: Accumulated depletion | *15355 | - | *1397 | - | - | - | - | - | - | - | - | 13959 | - |
| 17 Land | 286466 | - | *18345 | *44729 | *12581 | 76573 | 61725 | *6451 | *11895 | - | 5974 | 48194 | ** |
| 18 Intangible assets (Amortizable) | 377278 | - | 21226 | 7004 | 25501 | 39612 | 22782 | *2838 | *38311 | ** | 16181 | 203823 | ** |
| 19 Less: Accumulated amortization | 123388 | - | 2862 | 3192 | 7829 | 26618 | 8185 | *1579 | *14259 | ** | 3376 | 55488 | ** |
| 20 Other assets | 296020 | - | 14068 | 39124 | 7172 | 17993 | 25208 | *8456 | 15606 | ** | 12036 | 156357 | ** |
| 21 Total liabilities | 9688696 | - | 973957 | 1159912 | 967313 | 1308011 | 2135593 | *282599 | 601376 | ** | 272085 | 1987850 | ** |
| 22 Accounts payable | 1201311 | - | 150196 | 132168 | 132385 | 180364 | 353358 | *30165 | 78641 | ** | 21136 | 122900 | ** |
| 23 Mort, notes, and bonds under 1 yr | 641149 | - | 65294 | 69969 | 62432 | 117585 | 207886 | *46853 | *32391 | ** | 11636 | 27103 | ** |
| 24 Other current liabilities | 743028 | - | 83550 | 60167 | 59479 | 75834 | 209073 | *18929 | 34678 | ** | 14606 | 186712 | ** |
| 25 Loans from stockholders | 808057 | - | 265136 | 164307 | 61871 | 83951 | 112343 | *13224 | *6333 | - | 8642 | 92249 | ** |
| 26 Mort, notes, bonds, 1 yr or more | 2200771 | - | 197111 | 227703 | 230591 | 253434 | 393689 | *50102 | 72494 | - | 79435 | 696212 | ** |
| 27 Other liabilities | 369319 | - | 18083 | 21862 | *14932 | *21839 | 93359 | *1031 | *16935 | - | 1320 | 179959 | ** |
| 28 Net worth | 3725062 | - | 194588 | 483736 | 405624 | 575004 | 765887 | *122295 | 359903 | ** | 135310 | 682714 | ** |
| 29 Capital stock | 560701 | - | 163943 | 72125 | 68888 | 68213 | 30138 | *6389 | 42358 | ** | 13413 | 95234 | ** |
| 30 Paid-in or capital surplus | 985172 | - | 60922 | 92108 | 20199 | 29653 | 29580 | *16944 | *153245 | - | 38246 | 544274 | ** |
| 31 Retained earnings, appropriated | *31155 | - | *13311 | *3096 | - | - | *14748 | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1584266 | - | 65376 | 281723 | 199892 | 275712 | 468754 | *45979 | *84558 | - | 87863 | 74408 | ** |
| 33 Retained earnings (S Corp) | 729418 | - | -99977 | 71726 | *121111 | 218690 | 283341 | *52983 | *81545 | ** | - | - | - |
| 34 Less: Cost of treasury stock | 165652 | - | *8987 | *37042 | *4467 | *17264 | 60674 | - | *1804 | - | 4213 | 31202 | - |
| 35 Total receipts | 24034928 | *173770 | 5686949 | 3976431 | 2416237 | 3059166 | 5270639 | *526527 | 1195107 | ** | 291988 | 1438114 | ** |
| 36 Business receipts | 23801656 | *169570 | 5670721 | 3954223 | 2393963 | 3028707 | 5224170 | *520043 | 1182647 | ** | 282541 | 1375071 | ** |
| 37 Interest | 61852 | *4086 | 2705 | 8358 | 4636 | 5030 | 9634 | *897 | *1394 | - | 3430 | 21683 | ** |
| 38 Interest on govt. obligations | 1844 | - | - | - | *135 | *215 | *727 | *-0 | *406 | - | 353 | 8 | - |
| 39 Rents | 22477 | - | *304 | *479 | *2001 | *5026 | *713 | *780 | *633 | - | 787 | 11753 | ** |
| 40 Royalties | 2142 | - | - | - | - | - | - | - | - | - | 533 | 1609 | ** |
| 41 Net S-T cap gain less net LT loss | *706 | - | *693 | - | - | - | - | *9 | - | - | - | 4 | - |
| 42 Net L-T cap gain less net ST loss | 16828 | - | *9624 | *1241 | - | *4492 | *1162 | - | *21 | - | 111 | 178 | - |
| 43 Net gain, noncapital assets | 18062 | - | *553 | *5033 | *1241 | *2680 | 7303 | *42 | *162 | - | 116 | 932 | ** |
| 44 Dividends, domestic corporations | *2012 | - | - | - | *186 | *239 | *846 | - | - | - | - | 741 | - |
| 45 Dividends, foreign corporations | *1003 | - | - | - | - | - | - | - | *691 | - | - | 311 | - |
| 46 Other receipts | 106346 | *114 | 2348 | 7097 | 14074 | 12778 | 26083 | *4757 | 9154 | ** | 4117 | 25824 | ** |
| 47 Total deductions | 23351362 | *174941 | 5562364 | 3861889 | 2332183 | 2980702 | 5137455 | *495565 | 1134064 | ** | 283012 | 1389187 | ** |
| 48 Cost of goods | 13558222 | *4621 | 156646 | 155177 | 213382 | 261127 | 411069 | *73388 | 150037 | ** | 44714 | 113428 | ** |
| 49 Compensation of officers | 1547221 | *17084 | 504764 | 320701 | 157820 | 229490 | 259066 | *22058 | 20975 | ** | 4038 | 11224 | ** |
| 50 Salaries and wages | 2481633 | *33529 | 743521 | 433332 | 256170 | 250800 | 411916 | *36134 | 190560 | ** | 28702 | 96970 | ** |
| 51 Repairs | 183548 | *1223 | 52748 | 36330 | 17900 | 16620 | 34640 | *1283 | *8946 | ** | 7954 | 5903 | ** |
| 52 Bad debts | 57616 | *184 | 4039 | 9654 | 10258 | 11367 | 13605 | *1097 | *2859 | ** | 651 | 3901 | ** |
| 53 Rent paid on business property | 633401 | *15769 | 250663 | 98699 | 58517 | 76080 | 82890 | *3461 | 18177 | ** | 6497 | 22648 | ** |
| 54 Taxes paid | 768209 | *6743 | 204204 | 131270 | 79765 | 101203 | 147669 | *15090 | 29106 | ** | 9252 | 43907 | ** |
| 55 Interest paid | 257430 | *925 | 27971 | 31518 | 28883 | 34291 | 48980 | *7960 | 9042 | ** | 5274 | 62586 | ** |
| 56 Contributions or gifts | 7456 | *50 | 2206 | 1380 | 389 | 943 | 1312 | *198 | *166 | - | 410 | 401 | ** |
| 57 Amortization | 27699 | *44 | 2558 | 1282 | 1182 | 3284 | 1529 | *212 | *2307 | - | 1444 | 13858 | ** |
| 58 Depreciation | 551501 | *4725 | 107565 | 83863 | 46418 | 62555 | 89512 | *11483 | 38388 | ** | 13270 | 93722 | ** |
| 59 Depletion | *57 | - | *56 | - | - | - | - | - | - | - | 1 | - | - |
| 60 Advertising | 205996 | *1493 | 97033 | 31610 | 15751 | 15143 | 16582 | *675 | 14646 | ** | 2102 | 10960 | ** |
| 61 Pension, prof sh, stock, annuity | 78177 | *322 | *11729 | *11924 | *6444 | *8078 | 26594 | *4099 | *4942 | - | 899 | 3147 | ** |
| 62 Employee benefit programs | 273936 | 783 | 47989 | 49591 | 25206 | 37278 | 63961 | *7821 | 16955 | ** | 1972 | 22380 | ** |
| 63 Net loss, noncapital assets | 12943 | *1613 | *514 | *986 | *1079 | *2293 | *481 | *2390 | *177 | - | - | 3410 | ** |
| 64 Other deductions | 2706317 | *16930 | 1021475 | 459685 | 259464 | 272892 | 426113 | *37690 | 64711 | ** | 28264 | 119093 | ** |
| 65 Total receipts less total deducts | 683566 | *-1171 | 124585 | 114542 | 84054 | 78464 | 133184 | *30962 | 61043 | ** | 8975 | 48927 | ** |
| 66 Constructive taxable income from related foreign corporations | *331 | - | - | - | - | - | - | - | *128 | - | - | 202 | - |
| 67 Net income (less deficit), total | 682052 | *-1171 | 124585 | 114542 | 83919 | 78249 | 132456 | *30962 | 60766 | ** | 8622 | 49121 | ** |
| 68 Net income, total | 965258 | *11716 | 206072 | 174375 | 97397 | 116224 | 171777 | *43275 | 73555 | ** | 12779 | 58090 | ** |
| 69 Deficit, total | 283206 | *12886 | 81487 | 59833 | *13478 | 37975 | *39320 | *12313 | *12788 | - | 4156 | 8968 | - |
| 70 Net income (less def), Form 1120-A | 19007 | *32 | 15185 | *3790 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 346586 | *-10425 | 92720 | 55863 | *40078 | 35682 | 56211 | *28280 | *48176 | ** | - | - | - |
| 73 Statutory special deductions, total | 60610 | *1786 | 18943 | *8765 | *18845 | *7906 | *1336 | - | - | - | - | 3030 | - |
| 74 Net operating loss deduction | 59200 | *1786 | 18943 | *8765 | *18715 | *7738 | *911 | - | - | - | - | 2342 | - |
| 75 Dividends received deduction | *1410 | - | - | - | *130 | *167 | *425 | - | - | - | - | 688 | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 407784 | *7469 | 45951 | 90324 | 36852 | 48565 | 78761 | *14995 | *17029 | - | 12779 | 55059 | ** |
| 78 Income tax before credits, total | 95350 | *1135 | 6915 | 14835 | 6869 | 9708 | 21419 | *5043 | *5700 | - | 4355 | 19371 | ** |
| 79 Regular tax | 93910 | *1120 | 6892 | 13483 | 6869 | 9708 | 21641 | *5043 | *5698 | - | 4345 | 19110 | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *207 | 14 | *22 | - | - | - | - | - | - | - | - | 171 | - |
| 83 Environmental tax | *95 | - | - | - | - | - | - | - | *1 | - | 11 | 83 | ** |
| 84 Foreign tax credit | *112 | - | - | - | - | - | - | - | *16 | - | 86 | 11 | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *286 | - | *120 | - | - | *80 | - | - | - | - | 2 | 84 | - |
| 89 Prior year minumum tax credit | *2875 | - | - | - | - | *32 | *388 | - | *79 | - | - | 2376 | ** |
| 90 Income tax after credits, total | 92076 | *1135 | 6795 | 14835 | 6869 | 9596 | 21031 | *5043 | *5605 | - | 4268 | 16901 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 56
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 110546 | 7679 | 70333 | 14180 | 8327 | 4043 | 4785 | 549 | 344 | 130 | 83 | 53 | 40 |
| 2 Total assets | 161133175 | - | 1900044 | 2224448 | 2977654 | 2772210 | 10432294 | 3640244 | 5328355 | 4597062 | 5688318 | 7581974 | 113990572 |
| 3 Cash | 7707105 | - | 502095 | 455659 | 408932 | 386087 | 938409 | 247346 | 417400 | 349518 | 500786 | 740688 | 2760184 |
| 4 Notes and accounts receivable | 17786520 | - | 54125 | 84578 | 206577 | 203745 | 783432 | 341632 | 500278 | 542408 | 643417 | 585382 | 13840947 |
| 5 Less: Allowance for bad debts | 757447 | - | - | *18 | *387 | *233 | 10436 | 3804 | 12931 | 30599 | 34945 | 61294 | 602801 |
| 6 Inventories | 7676923 | - | 123711 | 116296 | 119560 | 124114 | 398272 | 197778 | 205770 | 184806 | 81831 | 212167 | 5912618 |
| 7 U.S. govt. obligations, total | 403050 | - | *152 | *1853 | *14708 | *10993 | *15575 | *35667 | *8815 | *52377 | 4966 | 34966 | 222977 |
| 8 Tax-exempt securities | 82178 | - | *5489 | - | *4891 | - | *14858 | - | *9592 | *329 | 20414 | 26605 | - |
| 9 Other current assets | 10322628 | - | 94966 | 100447 | 137378 | 146672 | 540009 | 234635 | 491466 | 342272 | 507746 | 974778 | 6752258 |
| 10 Loans to stockholders | 943402 | - | 127950 | 87643 | 95483 | 89629 | 204553 | *30485 | 53314 | 25579 | 161643 | 49294 | 17829 |
| 11 Mortgage and real estate loans | 537513 | - | *1542 | *35379 | *20085 | *26965 | 22498 | *12657 | *3673 | *6722 | 36475 | 2472 | 369044 |
| 12 Other investments | 59711437 | - | *42590 | *51851 | 213700 | 206868 | 716130 | 253297 | 521201 | 560439 | 698491 | 903650 | 55543218 |
| 13 Depreciable assets | 67863561 | - | 2761227 | 3217064 | 3411431 | 2929959 | 9132098 | 4041870 | 3616749 | 3093005 | 2958278 | 5480340 | 27221542 |
| 14 Less: Accumulated depreciation | 32313077 | - | 2008574 | 2130615 | 1986974 | 1768514 | 4386533 | 2404821 | 1712740 | 1454881 | 1213733 | 2414860 | 10830831 |
| 15 Depletable assets | *11803 | - | - | - | - | *141 | *25 | - | - | *-0 | - | 266 | 11371 |
| 16 Less: Accumulated depletion | *305 | - | - | - | - | *16 | *25 | - | - | - | - | 263 | - |
| 17 Land | 5282293 | - | 102399 | 62894 | 188715 | 302467 | 1271436 | 400061 | 426420 | 279977 | 466266 | 387316 | 1394342 |
| 18 Intangible assets (Amortizable) | 15094019 | - | 96213 | 68297 | 174434 | 76380 | 1204368 | 2263168 | 318032 | 621742 | 1290909 | 501043 | 8479434 |
| 19 Less: Accumulated amortization | 6965578 | - | 61652 | 53200 | 130808 | 47398 | 922257 | 2061756 | 135954 | 412657 | 905303 | 110490 | 2124102 |
| 20 Other assets | 7747149 | - | 57811 | 126320 | 99928 | 84350 | 509882 | 52029 | 617268 | 436025 | 471077 | 269914 | 5022544 |
| 21 Total liabilities | 161133175 | - | 1900044 | 2224448 | 2977654 | 2772210 | 10432294 | 3640244 | 5328355 | 4597062 | 5688318 | 7581974 | 113990572 |
| 22 Accounts payable | 13727186 | - | 410180 | 247223 | 161554 | 211792 | 823372 | 244120 | 377479 | 366488 | 374217 | 373928 | 10136833 |
| 23 Mort, notes, and bonds under 1 yr | 6569140 | - | 104737 | 164103 | 171049 | 369743 | 1197514 | 311923 | 458990 | 193256 | 564409 | 482099 | 2551317 |
| 24 Other current liabilities | 12242127 | - | 182644 | 339833 | 192826 | 214689 | 935384 | 606501 | 682670 | 572633 | 737140 | 817792 | 6960015 |
| 25 Loans from stockholders | 8037334 | - | 1989154 | 830608 | 1024657 | 471707 | 1351007 | 678820 | 419333 | 294227 | 372580 | 300633 | 304609 |
| 26 Mort, notes, bonds, 1 yr or more | 56791542 | - | 528413 | 697466 | 753861 | 654817 | 3313691 | 1159234 | 1428908 | 1746082 | 1797991 | 2696666 | 42014414 |
| 27 Other liabilities | 7954073 | - | 7581 | 48557 | 111372 | 75122 | 484762 | 297049 | 523328 | 369315 | 526201 | 294773 | 5216016 |
| 28 Net worth | 55811773 | - | -1322664 | -103341 | 562334 | 774340 | 2326565 | 342598 | 1437646 | 1055062 | 1315782 | 2616082 | 46807369 |
| 29 Capital stock | 9059238 | - | 541406 | 261888 | 259591 | 471593 | 1184182 | 217107 | 425441 | 411371 | 362355 | 445047 | 4479258 |
| 30 Paid-in or capital surplus | 51574896 | - | 669062 | 322559 | 538806 | 383505 | 2990673 | 920346 | 1199589 | 789721 | 1351074 | 1555911 | 40853651 |
| 31 Retained earnings, appropriated | 83624 | - | *127 | - | *637 | - | *23455 | *41103 | *15700 | *1470 | - | 1091 | 40 |
| 32 Retained earnings-unappropriated | 1480404 | - | -254963 | 23531 | 235166 | 82032 | -972013 | -479445 | -443112 | -159920 | -489870 | 392596 | 3546402 |
| 33 Retained earnings (S Corp) | -3530025 | - | -2208393 | -662364 | -408762 | -63016 | -713067 | -265898 | 283181 | 34802 | 181693 | 291801 | - |
| 34 Less: Cost of treasury stock | 2856364 | - | 69903 | *48955 | 63104 | 99774 | 186665 | 90614 | 43153 | 22381 | 89470 | 70363 | 2071982 |
| 35 Total receipts | 111287416 | 4947934 | 9106188 | 5218455 | 6089330 | 4078134 | 12303310 | 3709513 | 4624763 | 5410561 | 4360155 | 6146309 | 45292765 |
| 36 Business receipts | 98966664 | 4554316 | 8866624 | 5087945 | 5757725 | 3897045 | 11352734 | 3335729 | 4271154 | 4878339 | 3990816 | 5657384 | 37316854 |
| 37 Interest | 3649387 | 65681 | 11512 | 3898 | 11427 | 7655 | 40020 | 12602 | 13667 | 32109 | 30870 | 117828 | 3302118 |
| 38 Interest on govt. obligations | 42798 | 76 | *242 | - | *912 | *639 | 3852 | *626 | *850 | 773 | 6111 | 7705 | 21011 |
| 39 Rents | 580317 | *19752 | *3213 | *453 | 7494 | *1939 | 26687 | *6713 | 5224 | 13644 | 19679 | 19649 | 455871 |
| 40 Royalties | 2398123 | 31481 | *1142 | *11313 | *22 | *10940 | *15648 | *32515 | *11087 | *48508 | 7952 | 36598 | 2190916 |
| 41 Net S-T cap gain less net LT loss | 45593 | - | *14040 | *27 | *4 | *232 | *23876 | - | - | *1014 | 1649 | 3290 | 1462 |
| 42 Net L-T cap gain less net ST loss | 303283 | *1832 | *2838 | *18676 | *15251 | *1948 | 126588 | *2858 | *5238 | 39731 | 11407 | 25972 | 50944 |
| 43 Net gain, noncapital assets | 305273 | *78691 | *29933 | *1982 | 32575 | *10889 | 31782 | *992 | 40471 | 16281 | 16347 | 18152 | 27179 |
| 44 Dividends, domestic corporations | 69754 | 23979 | *116 | *299 | *2242 | - | *624 | *2511 | *3777 | *1231 | 1259 | 1118 | 32598 |
| 45 Dividends, foreign corporations | 384716 | 2000 | - | - | - | - | - | - | *962 | *998 | 29 | 7283 | 373444 |
| 46 Other receipts | 4541508 | 170125 | 176527 | 93862 | 261677 | 146848 | 681500 | 314968 | 272332 | 377933 | 274037 | 251331 | 1520369 |
| 47 Total deductions | 109668091 | 5262977 | 9143045 | 5122833 | 6035226 | 3980595 | 12186577 | 3824937 | 4577243 | 5311778 | 4155985 | 5812239 | 44254657 |
| 48 Cost of goods | 34526487 | 1178881 | 105478 | 92932 | 109736 | 120873 | 387993 | 107492 | 163905 | 176899 | 73324 | 142630 | 1189816 |
| 49 Compensation of officers | 5188860 | 150975 | 1692213 | 501790 | 438954 | 325692 | 1105117 | 199211 | 136747 | 118825 | 214061 | 64050 | 241224 |
| 50 Salaries and wages | 15138288 | 667635 | 1078541 | 897314 | 733808 | 696419 | 1960044 | 437258 | 574366 | 1069085 | 993414 | 1107060 | 4923343 |
| 51 Repairs | 1339171 | 45067 | 127706 | 141146 | 110171 | 110225 | 276736 | 49707 | 54489 | 50711 | 33206 | 58348 | 281659 |
| 52 Bad debts | 899728 | 45005 | 13951 | 4608 | 11093 | 1867 | 55820 | 6950 | 13690 | 27491 | 21091 | 15388 | 682775 |
| 53 Rent paid on business property | 4081236 | 299952 | 615192 | 358649 | 272073 | 223024 | 491711 | 76019 | 133370 | 199993 | 123341 | 215963 | 1071949 |
| 54 Taxes paid | 3702783 | 135835 | 334465 | 213873 | 225615 | 177641 | 532189 | 158213 | 173371 | 230159 | 227755 | 328804 | 964862 |
| 55 Interest paid | 6456388 | 221134 | 71362 | 81336 | 81080 | 87200 | 381951 | 126479 | 141685 | 161117 | 156401 | 280414 | 4666229 |
| 56 Contributions or gifts | 96160 | 2492 | 1395 | 687 | 1094 | 862 | 2622 | *531 | 495 | 2444 | 3625 | 6520 | 73393 |
| 57 Amortization | 2790321 | 39505 | 11543 | 28182 | 22027 | 35645 | 270770 | 332001 | 328230 | 144593 | 121054 | 333988 | 1122785 |
| 58 Depreciation | 7741515 | 474570 | 319801 | 334961 | 296748 | 227044 | 744874 | 202761 | 205875 | 207695 | 343908 | 318273 | 4065007 |
| 59 Depletion | *1033 | - | *51 | - | *1 | - | *332 | - | - | - | 2 | 648 | - |
| 60 Advertising | 3085181 | 125241 | 200994 | 124825 | 92652 | 89688 | 233355 | 62357 | 113240 | 203010 | 91732 | 130419 | 1617666 |
| 61 Pension, prof sh, stock, annuity | 337707 | *6801 | 87030 | *20489 | 18045 | 27222 | 27033 | 7934 | 9048 | 16581 | 16654 | 11187 | 89682 |
| 62 Employee benefit programs | 908049 | 70743 | 44117 | 27448 | 20991 | 20830 | 88945 | 24449 | 41694 | 60758 | 55131 | 108015 | 344926 |
| 63 Net loss, noncapital assets | 184331 | *36994 | *13877 | *2513 | *7015 | *2534 | 8429 | *12472 | 17632 | 14595 | 7250 | 15146 | 45874 |
| 64 Other deductions | 23190854 | 683175 | 2786428 | 1213508 | 1130866 | 809034 | 2707248 | 518207 | 765757 | 1028126 | 929689 | 1119148 | 9499667 |
| 65 Total receipts less total deducts | 1619325 | -315043 | -36858 | 95622 | 54104 | 97538 | 116734 | -115424 | 47520 | 98783 | 204171 | 334070 | 1038108 |
| 66 Constructive taxable income from related foreign corporations | 118162 | - | - | - | - | - | *17 | - | *211 | 34 | 61 | 8074 | 109765 |
| 67 Net income (less deficit), total | 1694689 | -315120 | -37100 | 95622 | 53192 | 96899 | 112898 | -116050 | 46881 | 98045 | 198121 | 334438 | 1126862 |
| 68 Net income, total | 5936251 | 234347 | 494642 | 258301 | 340756 | 236169 | 742180 | 142091 | 322591 | 280728 | 458404 | 549846 | 1876196 |
| 69 Deficit, total | 4241562 | 549466 | 531742 | 162679 | 287564 | 139270 | 629281 | 258141 | 275710 | 182683 | 260284 | 215407 | 749334 |
| 70 Net income (less def), Form 1120-A | -6707 | *-2063 | -7232 | *1704 | *884 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -21468 | -21468 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 797715 | 15001 | -24394 | 120010 | 69405 | 99499 | 172510 | -49069 | 81406 | 98860 | 116589 | 97898 | - |
| 73 Statutory special deductions, total | 672809 | *28984 | 45793 | 16098 | 16598 | 38812 | 81619 | *6765 | 41075 | 35004 | 14585 | 22644 | 324831 |
| 74 Net operating loss deduction | 585749 | *19390 | 45712 | 15889 | 15020 | 38812 | 81183 | *4758 | 38080 | 33083 | 13704 | 21812 | 258307 |
| 75 Dividends received deduction | 87060 | 9593 | *81 | *210 | *1579 | - | *437 | *2007 | *2995 | *1920 | 881 | 832 | 66524 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 3040265 | *173232 | 106542 | 30904 | 72140 | 33441 | 153022 | 58753 | 90727 | 109927 | 257771 | 402333 | 1551472 |
| 78 Income tax before credits, total | 1100684 | *60322 | 19863 | 4801 | 15645 | 7466 | 52158 | 20099 | 31755 | 39955 | 91330 | 142162 | 615129 |
| 79 Regular tax | 1012899 | *60067 | 19788 | 4636 | 15243 | 6702 | 46674 | 20000 | 30860 | 37440 | 89443 | 139542 | 542505 |
| 80 Personal holding company tax | *338 | - | *23 | - | *315 | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 360 | - | - | - | - | - | - | - | - | - | - | - | 360 |
| 82 Alternative minumum tax | 82844 | 16 | *52 | *165 | *87 | *754 | 5443 | *84 | 858 | 2424 | 1524 | 2031 | 69406 |
| 83 Environmental tax | 4094 | 239 | - | - | - | - | *41 | *15 | *37 | 90 | 305 | 507 | 2859 |
| 84 Foreign tax credit | 290233 | 2301 | - | - | - | - | *280 | *144 | *3908 | *705 | 1683 | 5927 | 275286 |
| 85 U.S. Possessions tax credit | 296 | - | - | - | - | - | 296 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 9216 | 1335 | *11 | - | *448 | *44 | *664 | *91 | *85 | *79 | 66 | 3659 | 2734 |
| 89 Prior year minumum tax credit | 12901 | *201 | - | - | - | *1 | *533 | - | *92 | *1032 | 517 | 2626 | 7898 |
| 90 Income tax after credits, total | 788038 | *56485 | 19852 | 4801 | 15196 | 7421 | 50386 | 19864 | 27670 | 38139 | 89065 | 129950 | 329211 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture production, distribution, and services

MINOR INDUSTRY 7812
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 18966 | 1913 | 11504 | 2812 | 1148 | 660 | 663 | 110 | 94 | 22 | 18 | 9 | 13 |
| 2 Total assets | 79526731 | - | 249272 | 412065 | 412218 | 474177 | 1480949 | 735037 | 1543706 | 767909 | 1214272 | 1280245 | 70956882 |
| 3 Cash | 2891321 | - | 83440 | 79496 | 124161 | 96215 | 189117 | 38704 | 152152 | 36638 | 81647 | 98474 | 1911276 |
| 4 Notes and accounts receivable | 11830758 | - | *9378 | 46207 | 55664 | 64325 | 220970 | 138183 | 366818 | 169782 | 255600 | 256874 | 10246957 |
| 5 Less: Allowance for bad debts | 369953 | - | - | *18 | - | - | *3304 | *1188 | 6166 | *15230 | 22841 | 28340 | 292867 |
| 6 Inventories | 5328305 | - | *5398 | *26402 | *20636 | *27878 | *36178 | *106133 | *114303 | *51159 | 25210 | 108090 | 4806918 |
| 7 U.S. govt. obligations, total | *324593 | - | - | - | *14416 | - | *14777 | *30132 | - | *48266 | - | 28778 | 188224 |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 4024719 | - | 11120 | *5828 | 9251 | 70922 | 187782 | *112040 | 226693 | 134675 | 217819 | 201373 | 2847217 |
| 10 Loans to stockholders | 179105 | - | 60249 | *32119 | *8815 | *12330 | *15320 | *336 | *4575 | *7283 | 37413 | 666 | - |
| 11 Mortgage and real estate loans | *1764 | - | - | - | - | - | *1603 | - | - | - | - | - | 161 |
| 12 Other investments | 43211209 | - | *4743 | *23350 | *35086 | *42865 | 246568 | *30512 | 110048 | *74026 | 162082 | 155362 | 42326568 |
| 13 Depreciable assets | 10773604 | - | 365586 | 636250 | 514094 | 241015 | 1034841 | 1422325 | 604888 | 536688 | 474795 | 1467442 | 3475680 |
| 14 Less: Accumulated depreciation | 7552896 | - | 291929 | 482797 | 389449 | 120498 | 739642 | 1298468 | 491462 | 411194 | 309083 | 1225832 | 1792543 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 191359 | - | - | *7302 | *2245 | *15289 | *24998 | *8596 | *2024 | 400 | - | 10353 | 120152 |
| 18 Intangible assets (Amortizable) | 9059415 | - | 4020 | *10103 | *68873 | *7568 | 825860 | *2129361 | 126228 | *296365 | 840287 | 77933 | 4672815 |
| 19 Less: Accumulated amortization | 5092221 | - | 2892 | *6185 | *68285 | *7036 | 758269 | *2033585 | 88540 | *263129 | 747016 | 6754 | 1110530 |
| 20 Other assets | 4725651 | - | 160 | *34006 | 16712 | 23305 | 184148 | *51956 | 422144 | *102181 | 198359 | 135827 | 3556854 |
| 21 Total liabilities | 79526731 | - | 249272 | 412065 | 412218 | 474177 | 1480949 | 735037 | 1543706 | 767909 | 1214272 | 1280245 | 70956882 |
| 22 Accounts payable | 8114293 | - | *6794 | *30309 | 80845 | *45618 | 217681 | 57955 | 200610 | 80310 | 88748 | 76941 | 7228481 |
| 23 Mort, notes, and bonds under 1 yr | 1576207 | - | *10447 | *22720 | *24572 | 151025 | 346278 | *52387 | 204624 | *2825 | 349882 | 123271 | 288177 |
| 24 Other current liabilities | 5051422 | - | 58448 | 135171 | 44139 | 51219 | 176876 | 103597 | 289901 | *72797 | 256232 | 177093 | 3685949 |
| 25 Loans from stockholders | 1019986 | - | 212633 | *102177 | *96754 | *110144 | 178342 | *78346 | *10273 | *81202 | 143196 | 6920 | - |
| 26 Mort, notes, bonds, 1 yr or more | 31842619 | - | *70281 | 198874 | *55763 | *51058 | 175888 | *123169 | 342913 | *359835 | 285314 | 253508 | 29926015 |
| 27 Other liabilities | 3044062 | - | *36 | *-351 | *23218 | *8133 | 163645 | *96485 | 228888 | 79705 | 124114 | 74318 | 2245870 |
| 28 Net worth | 28878142 | - | -109367 | -76836 | 86927 | 56982 | 222239 | 223097 | 266497 | 91236 | -33214 | 568194 | 27582389 |
| 29 Capital stock | 3678580 | - | 96986 | 26302 | 10674 | 25510 | 95933 | 39804 | 127194 | 87574 | 31065 | 94767 | 3042771 |
| 30 Paid-in or capital surplus | 31352941 | - | *44117 | *26658 | *56145 | *10691 | 1309911 | *268198 | 286919 | *122965 | 383046 | 328178 | 28516113 |
| 31 Retained earnings, appropriated | *3744 | - | *127 | - | - | - | *3577 | - | - | - | - | - | 40 |
| 32 Retained earnings-unappropriated | -5934103 | - | -165685 | -94744 | 55136 | -18664 | -1309836 | *-185670 | -280943 | -119943 | -459925 | 114924 | -3468754 |
| 33 Retained earnings (S Corp) | 424820 | - | -84912 | *-1628 | *-31753 | *39625 | 148686 | *118487 | *138002 | *640 | 65173 | 32501 | - |
| 34 Less: Cost of treasury stock | 647839 | - | - | *33425 | *3275 | *181 | *26033 | *17721 | *4674 | - | 52573 | 2176 | 507781 |
| 35 Total receipts | 35685407 | 2623714 | 2222342 | 1024619 | 2218458 | 979916 | 2369267 | 725443 | 1547308 | 817500 | 909551 | 1087952 | 19159339 |
| 36 Business receipts | 31204029 | 2451840 | 2175032 | 998358 | 2204995 | 970085 | 2176731 | 683437 | 1504248 | 772112 | 867206 | 1018821 | 15381164 |
| 37 Interest | 2363841 | *49657 | 3804 | *938 | 1912 | *1532 | 13099 | *3597 | 3828 | *6917 | 4423 | 12592 | 2261542 |
| 38 Interest on govt. obligations | 11429 | - | *25 | - | - | - | *973 | *6 | *36 | *2 | 772 | 587 | 9028 |
| 39 Rents | 132197 | 19744 | - | - | *2399 | *228 | *4146 | - | *553 | - | - | 241 | 104885 |
| 40 Royalties | 813613 | 27765 | *535 | *9056 | *18 | *10940 | *6287 | *27240 | *10967 | *1070 | 1128 | 28140 | 690467 |
| 41 Net S-T cap gain less net LT loss | *9379 | - | *1 | - | - | - | *9219 | - | - | - | - | - | 160 |
| 42 Net L-T cap gain less net ST loss | 56928 | 668 | *10 | *10461 | *29 | - | *14541 | - | *-0 | *11042 | 4563 | 6 | 15608 |
| 43 Net gain, noncapital assets | 25756 | 77 | *576 | *1622 | *1422 | *604 | *2437 | *21 | *1358 | *105 | 7448 | 7764 | 2320 |
| 44 Dividends, domestic corporations | 1744 | 16 | - | - | *15 | - | *287 | *23 | *20 | *66 | - | 454 | 863 |
| 45 Dividends, foreign corporations | *288887 | 2000 | - | - | - | - | - | - | *962 | - | - | - | 285925 |
| 46 Other receipts | 777604 | *71946 | 42359 | *4184 | *7666 | *-3473 | 141547 | *11118 | 25336 | 26186 | 24011 | 19348 | 407377 |
| 47 Total deductions | 35934921 | 3068092 | 2229693 | 1002756 | 2178989 | 951350 | 2406492 | 733428 | 1535263 | 811274 | 838969 | 1085730 | 19092885 |
| 48 Cost of goods | 16066822 | *771889 | *883 | *3616 | *12858 | *27878 | *33877 | *16820 | *75431 | *52238 | 26877 | 41256 | 521072 |
| 49 Compensation of officers | 2120389 | *123042 | 786361 | 206871 | 169259 | 156881 | 340046 | 80158 | 63868 | 15836 | 56730 | 19063 | 102273 |
| 50 Salaries and wages | 2439913 | *309493 | 112799 | 195657 | 138681 | 98716 | 245224 | *39052 | 90615 | 61851 | 54160 | 89434 | 1004233 |
| 51 Repairs | 134444 | *10573 | 3327 | 6946 | 7854 | 4074 | 13271 | *3717 | 2666 | 2848 | 1677 | 3974 | 73517 |
| 52 Bad debts | 178466 | *24369 | *216 | *2552 | *827 | *309 | 5571 | *2850 | 7434 | *8090 | 4270 | 5268 | 116711 |
| 53 Rent paid on business property | 594044 | *67496 | 27477 | 35350 | 72138 | 19087 | 66943 | *12032 | 16936 | 13879 | 12285 | 22047 | 228374 |
| 54 Taxes paid | 486318 | *44816 | 67426 | 32880 | 27876 | 25248 | 53059 | 8789 | 28220 | 14636 | 9009 | 12773 | 161586 |
| 55 Interest paid | 3440848 | *135727 | 12592 | 19816 | 7342 | 9909 | 71211 | 13514 | 23570 | 21321 | 33665 | 32630 | 3059549 |
| 56 Contributions or gifts | 11037 | - | *397 | *50 | *166 | *23 | *1125 | - | *59 | *249 | 833 | 1231 | 6904 |
| 57 Amortization | 2115229 | *28840 | 448 | *21575 | *80 | *5002 | 219515 | *319671 | 304252 | *87420 | 55821 | 288630 | 783975 |
| 58 Depreciation | 2016939 | *106491 | 101355 | 61108 | 58582 | 24283 | 75814 | 16287 | 22058 | 25540 | 175805 | 28781 | 1320835 |
| 59 Depletion | 22 | - | - | - | - | - | - | - | - | - | - | 22 | - |
| 60 Advertising | 1333966 | *53254 | 7898 | 4590 | 7616 | 24843 | 10951 | *11377 | 4812 | 56700 | 19472 | 18774 | 1113679 |
| 61 Pension, prof sh, stock, annuity | 116548 | 4404 | 40920 | *7458 | *6011 | *13217 | *6009 | *1479 | *892 | *1071 | 291 | 366 | 34430 |
| 62 Employee benefit programs | 242120 | *52644 | 11984 | *10701 | *6829 | *4082 | 19232 | *6120 | *5984 | *6642 | 1868 | 10297 | 105736 |
| 63 Net loss, noncapital assets | 35326 | *2858 | *9237 | *2467 | - | *1978 | *1010 | *100 | *21 | *1498 | 468 | 4168 | 11519 |
| 64 Other deductions | 4602491 | 308360 | 627176 | 215522 | 212500 | 122636 | 436927 | 56695 | 187104 | 137587 | 103523 | 127221 | 2067240 |
| 65 Total receipts less total deducts | -249513 | -444378 | -7351 | 21862 | 39469 | 28566 | -37225 | -7986 | 12045 | 6226 | 70582 | 2222 | 66454 |
| 66 Constructive taxable income from related foreign corporations | *78548 | - | - | - | - | - | - | - | *211 | - | - | 3908 | 74429 |
| 67 Net income (less deficit), total | -182394 | -444378 | -7376 | 21862 | 39469 | 28566 | -38198 | -7992 | 12221 | 6224 | 69810 | 5544 | 131854 |
| 68 Net income, total | 1368338 | *10945 | 94321 | 50405 | 56661 | *51938 | 102106 | *17695 | 76251 | *37598 | 146144 | 75420 | 648855 |
| 69 Deficit, total | 1550733 | 455323 | 101696 | *28543 | *17192 | *23372 | 140304 | *25687 | 64030 | 31375 | 76334 | 69876 | 517001 |
| 70 Net income (less def), Form 1120-A | *848 | - | *848 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-14 | *-14 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 205825 | *4798 | 13395 | *38903 | *25993 | *36850 | 19239 | *12662 | *48988 | *1423 | 9308 | -5734 | - |
| 73 Statutory special deductions, total | 146652 | 13 | 14838 | *3419 | *8281 | *13717 | *19647 | *16 | *9642 | *7136 | 7885 | 363 | 61694 |
| 74 Net operating loss deduction | 140331 | - | 14838 | *3419 | *8270 | *13717 | *19447 | - | *9642 | *7090 | 7885 | - | 56023 |
| 75 Dividends received deduction | 6321 | 13 | - | - | *11 | - | *201 | *16 | - | *46 | - | 363 | 5671 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 906353 | *1559 | 19706 | *6116 | *12250 | *1371 | 29696 | *5034 | *17500 | *28373 | 123989 | 73599 | 587162 |
| 78 Income tax before credits, total | 325279 | *547 | 2994 | *917 | *1861 | *206 | 9288 | *1711 | *6047 | *9799 | 43959 | 25759 | 222190 |
| 79 Regular tax | 307164 | *530 | 2972 | *917 | *1861 | *206 | 8987 | *1711 | *5950 | *9638 | 43362 | 25667 | 205363 |
| 80 Personal holding company tax | *23 | - | *23 | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 17008 | 16 | - | - | - | - | *292 | - | *92 | *143 | 446 | - | 16020 |
| 83 Environmental tax | 1084 | 1 | - | - | - | - | *10 | - | *5 | *17 | 151 | 92 | 808 |
| 84 Foreign tax credit | 160936 | - | - | - | - | - | *280 | *112 | *3908 | *682 | 985 | 495 | 154474 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *363 | - | - | - | *294 | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | *1302 | *132 | - | - | - | - | *179 | - | *92 | - | - | 900 | 69 |
| 90 Income tax after credits, total | 162678 | *415 | 2994 | *917 | *1567 | *206 | 8829 | *1599 | *2048 | *9117 | 42974 | 24364 | 67648 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture theaters

MINOR INDUSTRY 7830
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 2042 | *137 | *717 | *691 | *283 | *39 | *134 | - | *17 | *10 | ** | 4 | 8 |
| 2 Total assets | 6250825 | - | *39241 | *132192 | *99934 | *20815 | *233662 | - | *305244 | *318804 | ** | 647744 | 4453189 |
| 3 Cash | 385425 | - | *7976 | *16612 | *2866 | *151 | *19236 | - | *19398 | *18671 | ** | 54456 | 246060 |
| 4 Notes and accounts receivable | 196810 | - | - | - | *3 | - | *404 | - | *7051 | *10429 | ** | 9755 | 169169 |
| 5 Less: Allowance for bad debts | *10714 | - | - | - | - | - | - | - | - | *105 | - | - | 10610 |
| 6 Inventories | 23433 | - | *366 | - | *725 | *116 | *215 | - | *1461 | *1415 | ** | 2105 | 17030 |
| 7 U.S. govt. obligations, total | *8118 | - | - | - | - | - | *798 | - | *1132 | - | - | 6188 | - |
| 8 Tax-exempt securities | *12429 | - | *5489 | - | - | - | - | - | *6940 | - | - | - | - |
| 9 Other current assets | 529073 | - | *76 | *9847 | *7263 | - | *1376 | - | *7104 | *8567 | ** | 174269 | 320571 |
| 10 Loans to stockholders | *20261 | - | - | *6067 | - | - | *295 | - | *2264 | - | - | 1038 | 10598 |
| 11 Mortgage and real estate loans | *2655 | - | - | - | - | - | *2226 | - | - | 429 | ** | - | - |
| 12 Other investments | 1036939 | - | - | - | - | *3886 | *45008 | - | *57576 | *3331 | ** | 37351 | 889787 |
| 13 Depreciable assets | 4867448 | - | *49343 | *189093 | *142463 | *26232 | *254959 | - | *253345 | *376216 | ** | 426050 | 3149747 |
| 14 Less: Accumulated depreciation | 1790179 | - | *27358 | *96325 | *61907 | *14722 | *115831 | - | *84788 | *151057 | ** | 95199 | 1142992 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 443725 | - | *4908 | *4586 | *945 | *5142 | *22211 | - | *20859 | *33081 | ** | 44391 | 307603 |
| 18 Intangible assets (Amortizable) | 721284 | - | *210 | *367 | *10415 | - | *2389 | - | *4183 | *11191 | ** | 144666 | 547864 |
| 19 Less: Accumulated amortization | 214902 | - | *53 | *257 | *9867 | - | *1553 | - | *1928 | *1926 | ** | 25620 | 173698 |
| 20 Other assets | 19021 | - | *-1715 | *2204 | *7030 | *10 | *1930 | - | *10647 | *8561 | ** | -131706 | 122060 |
| 21 Total liabilities | 6250825 | - | *39241 | *132192 | *99934 | *20815 | *233662 | - | *305244 | *318804 | ** | 647744 | 4453189 |
| 22 Accounts payable | 554943 | - | - | *5516 | *4963 | - | *4422 | - | *20549 | *23083 | ** | 33919 | 462490 |
| 23 Mort, notes, and bonds under 1 yr | 182266 | - | - | *6028 | *4890 | *906 | *1981 | - | *9586 | *19950 | ** | 28100 | 110824 |
| 24 Other current liabilities | 503842 | - | *3137 | *23743 | *4284 | *200 | *7467 | - | *20421 | *19122 | ** | 48322 | 377144 |
| 25 Loans from stockholders | *116241 | - | *10283 | *16366 | *21834 | *7722 | *58139 | - | - | - | - | 1897 | - |
| 26 Mort, notes, bonds, 1 yr or more | 2606362 | - | *6538 | *2574 | *43356 | *11924 | *87901 | - | *80189 | *139393 | ** | 417075 | 1817412 |
| 27 Other liabilities | 343157 | - | - | - | *309 | - | *23844 | - | *45615 | *17695 | ** | 68680 | 187014 |
| 28 Net worth | 1944013 | - | *19283 | *77964 | *20298 | *64 | *49906 | - | *128884 | *99561 | ** | 49750 | 1498304 |
| 29 Capital stock | 432507 | - | *2315 | *10356 | *643 | *2552 | *18919 | - | *18315 | *27962 | ** | 64300 | 287144 |
| 30 Paid-in or capital surplus | 1531875 | - | *3871 | *56799 | *74268 | *3297 | *18869 | - | *4089 | *8285 | - | 16049 | 1346349 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -9173 | - | *9982 | *19467 | - | *941 | *21531 | - | *14743 | *65441 | ** | -10480 | -130797 |
| 33 Retained earnings (S Corp) | 22168 | - | *3116 | *-8657 | *-54614 | - | *-9412 | - | *91736 | - | - | - | - |
| 34 Less: Cost of treasury stock | *33364 | - | - | - | - | *6726 | - | - | - | *2126 | - | 20120 | 4392 |
| 35 Total receipts | 5808097 | *77897 | *140973 | *151486 | *86022 | *36114 | *170572 | - | *303820 | *421237 | ** | 497060 | 3922915 |
| 36 Business receipts | 5537348 | *71696 | *135323 | *150416 | *85974 | *32330 | *169399 | - | *291710 | *408809 | ** | 487422 | 3704268 |
| 37 Interest | 95202 | *95 | - | - | - | *32 | *681 | - | *166 | *1222 | ** | 2871 | 90135 |
| 38 Interest on govt. obligations | *795 | - | *218 | - | - | - | - | - | *505 | - | - | - | 72 |
| 39 Rents | 44166 | - | *3129 | - | - | *259 | - | - | *232 | *933 | ** | 195 | 39418 |
| 40 Royalties | 435 | - | - | - | - | - | - | - | - | - | - | 4 | 431 |
| 41 Net S-T cap gain less net LT loss | 45 | - | - | - | - | - | - | - | - | - | - | 45 | -0 |
| 42 Net L-T cap gain less net ST loss | 17046 | - | - | - | - | - | - | - | - | *2427 | ** | 7 | 14612 |
| 43 Net gain, noncapital assets | 13999 | *4074 | *1675 | - | - | - | - | - | *2 | *3635 | - | - | 4613 |
| 44 Dividends, domestic corporations | *2516 | - | - | - | - | - | *238 | - | - | - | - | 4 | 2274 |
| 45 Dividends, foreign corporations | 64 | - | - | - | - | - | - | - | - | - | - | - | 64 |
| 46 Other receipts | 96482 | *2032 | *628 | *1070 | *48 | *3494 | *255 | - | *11205 | *4212 | ** | 6511 | 67028 |
| 47 Total deductions | 5614266 | *87356 | *126296 | *155614 | *101541 | *32163 | *160828 | - | *273385 | *398628 | ** | 466623 | 3811832 |
| 48 Cost of goods | 1938147 | - | *366 | - | *725 | *116 | *1013 | - | *1461 | *1194 | - | 2102 | 16840 |
| 49 Compensation of officers | 57999 | - | *13673 | *1626 | *3391 | - | *3097 | - | *4602 | *9015 | ** | 807 | 21788 |
| 50 Salaries and wages | 614908 | *6974 | *9507 | *36643 | *15518 | *6928 | *22161 | - | *19668 | *26280 | ** | 49128 | 422101 |
| 51 Repairs | 112550 | *351 | *8197 | *5719 | *2526 | *747 | *5174 | - | *7331 | *6652 | ** | 5631 | 70223 |
| 52 Bad debts | 11537 | *5 | *135 | - | - | - | *44 | - | *35 | *5551 | - | 10 | 5756 |
| 53 Rent paid on business property | 549071 | *6222 | *13122 | *17270 | *6264 | *777 | *20984 | - | *24949 | *36190 | ** | 48142 | 375152 |
| 54 Taxes paid | 203488 | *1739 | *11361 | *6996 | *4134 | *1513 | *10048 | - | *11550 | *17087 | ** | 19181 | 119879 |
| 55 Interest paid | 286556 | *2050 | *990 | *3494 | *3602 | *1781 | *6446 | - | *8069 | *12899 | ** | 28411 | 218815 |
| 56 Contributions or gifts | 2359 | - | - | - | - | - | *32 | - | *11 | *127 | ** | 261 | 1927 |
| 57 Amortization | 65535 | - | *42 | *113 | *951 | - | *207 | - | *1503 | *1374 | - | 6171 | 55174 |
| 58 Depreciation | 286337 | *5720 | *1702 | *7147 | *6324 | *1915 | *10085 | - | *14251 | *20715 | ** | 26732 | 191747 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 156688 | *1388 | *7009 | *4866 | *3575 | *944 | *4633 | - | *10324 | *13801 | ** | 12766 | 97382 |
| 61 Pension, prof sh, stock, annuity | 6824 | - | - | *428 | - | - | *108 | - | *40 | 147 | ** | - | 6100 |
| 62 Employee benefit programs | 30395 | *202 | *526 | *521 | *337 | - | *382 | - | *1820 | *1145 | - | 816 | 24646 |
| 63 Net loss, noncapital assets | *38805 | *31165 | - | - | - | - | *544 | - | *196 | *292 | - | 252 | 6356 |
| 64 Other deductions | 1253068 | *5124 | *19745 | *66084 | *33456 | *4164 | *29014 | - | *55961 | *86757 | ** | 47320 | 905443 |
| 65 Total receipts less total deducts | 193830 | *-9459 | *14676 | *-4128 | *-15519 | *3951 | *9745 | - | *30435 | *22609 | ** | 30438 | 111083 |
| 66 Constructive taxable income from related foreign corporations | 419 | - | - | - | - | - | - | - | - | - | - | 74 | 345 |
| 67 Net income (less deficit), total | 193454 | *-9459 | *14458 | *-4128 | *-15519 | *3951 | *9745 | - | *29930 | *22609 | ** | 30511 | 111356 |
| 68 Net income, total | 271599 | - | *15703 | *5067 | - | *3951 | *16379 | - | *29930 | *22771 | ** | 32514 | 145283 |
| 69 Deficit, total | 78145 | *9459 | *1245 | *9195 | *15519 | - | *6635 | - | - | *162 | - | 2003 | 33927 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 15973 | *-3001 | *15647 | *-4457 | *-15519 | - | *6666 | - | *16637 | - | - | - | - |
| 73 Statutory special deductions, total | 26499 | - | *57 | *252 | - | *3951 | *167 | - | *2682 | *2118 | - | 470 | 16803 |
| 74 Net operating loss deduction | *24718 | - | *57 | *252 | - | *3951 | - | - | *2682 | *2118 | - | 468 | 15191 |
| 75 Dividends received deduction | *1781 | - | - | - | - | - | *167 | - | - | - | - | 3 | 1611 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 195155 | - | - | *78 | - | - | *3288 | - | *10612 | *20653 | ** | 32044 | 128480 |
| 78 Income tax before credits, total | 68624 | - | - | *12 | - | - | *984 | - | *4119 | *7030 | ** | 11042 | 45437 |
| 79 Regular tax | 67523 | - | - | *12 | - | - | *984 | - | *3702 | *7010 | ** | 11014 | 44802 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *858 | - | - | - | - | - | - | - | *413 | *10 | - | - | 435 |
| 83 Environmental tax | 242 | - | - | - | - | - | - | - | *3 | *10 | ** | 28 | 201 |
| 84 Foreign tax credit | 181 | - | - | - | - | - | - | - | - | - | - | - | 181 |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 1752 | - | - | - | - | - | - | - | - | 76 | ** | 475 | 1201 |
| 89 Prior year minumum tax credit | 2676 | - | - | - | - | - | - | - | - | - | - | 1154 | 1522 |
| 90 Income tax after credits, total | 64014 | - | - | *12 | - | - | *984 | - | *4119 | *6954 | ** | 9413 | 42533 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Amusement and recreation servics, except motion pictures

MINOR INDUSTRY 7900
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 89538 | 5629 | 58112 | 10677 | 6895 | 3344 | 3988 | 439 | 233 | 97 | 65 | 40 | 19 |
| 2 Total assets | 75355618 | - | 1611532 | 1680191 | 2465501 | 2277217 | 8717684 | 2905207 | 3479405 | 3510349 | 4474046 | 5653985 | 38580502 |
| 3 Cash | 4430359 | - | 410679 | 359551 | 281905 | 289722 | 730057 | 208642 | 245850 | 294210 | 419139 | 587758 | 602849 |
| 4 Notes and accounts receivable | 5758952 | - | 44747 | 38371 | 150910 | 139420 | 562058 | 203449 | 126409 | 362198 | 387817 | 318753 | 3424821 |
| 5 Less: Allowance for bad debts | 376779 | - | - | - | *387 | *233 | 7132 | *2616 | 6765 | 15265 | 12104 | 32954 | 299325 |
| 6 Inventories | 2325185 | - | 117948 | 89895 | 98199 | 96120 | 361879 | 91645 | 90006 | 132232 | 56621 | 101972 | 1088669 |
| 7 U.S. govt. obligations, total | 70339 | - | *152 | *1853 | *292 | *10993 | - | *5535 | *7684 | *4111 | 4966 | - | 34753 |
| 8 Tax-exempt securities | 69750 | - | - | - | *4891 | - | *14858 | - | *2652 | *329 | 20414 | 26605 | - |
| 9 Other current assets | 5768836 | - | 83771 | 84771 | 120864 | 75750 | 350851 | 122596 | 257668 | 199030 | 289927 | 599136 | 3584470 |
| 10 Loans to stockholders | 744037 | - | 67701 | 49458 | 86668 | 77300 | 188938 | *30148 | 46476 | *18297 | 124230 | 47590 | 7232 |
| 11 Mortgage and real estate loans | 533093 | - | *1542 | *35379 | *20085 | *26965 | *18670 | *12657 | *3673 | *6293 | 36475 | 2472 | 368883 |
| 12 Other investments | 15463289 | - | *37848 | *28502 | 178614 | 160117 | 424554 | 222786 | 353577 | 483082 | 536410 | 710937 | 12326863 |
| 13 Depreciable assets | 52222509 | - | 2346298 | 2391721 | 2754875 | 2662712 | 7842297 | 2619545 | 2758516 | 2180101 | 2483483 | 3586848 | 20596115 |
| 14 Less: Accumulated depreciation | 22970001 | - | 1689287 | 1551493 | 1535617 | 1633294 | 3531061 | 1106354 | 1136490 | 892630 | 904650 | 1093828 | 7895296 |
| 15 Depletable assets | *11803 | - | - | - | - | *141 | *25 | - | - | *-0 | - | 266 | 11371 |
| 16 Less: Accumulated depletion | *305 | - | - | - | - | *16 | *25 | - | - | - | - | 263 | - |
| 17 Land | 4647208 | - | 97492 | 51006 | 185525 | 282036 | 1224227 | 391465 | 403537 | 246496 | 466266 | 332573 | 966588 |
| 18 Intangible assets (Amortizable) | 5313320 | - | 91983 | 57827 | 95146 | 68812 | 376119 | 133806 | 187621 | 314186 | 450622 | 278444 | 3258754 |
| 19 Less: Accumulated amortization | 1658454 | - | 58707 | 46758 | 52656 | 40362 | 162435 | 28170 | 45486 | 147602 | 158287 | 78115 | 839875 |
| 20 Other assets | 3002477 | - | 59366 | 90110 | 76186 | 61035 | 323804 | 74 | 184477 | 325284 | 272718 | 265793 | 1343630 |
| 21 Total liabilities | 75355618 | - | 1611532 | 1680191 | 2465501 | 2277217 | 8717684 | 2905207 | 3479405 | 3510349 | 4474046 | 5653985 | 38580502 |
| 22 Accounts payable | 5057950 | - | 403386 | 211397 | 75745 | 166175 | 601268 | 186165 | 156320 | 263095 | 285469 | 263067 | 2445862 |
| 23 Mort, notes, and bonds under 1 yr | 4810666 | - | 94290 | 135355 | 141588 | 217812 | 849255 | 259536 | 244780 | 170481 | 214526 | 330728 | 2152315 |
| 24 Other current liabilities | 6686863 | - | 121059 | 180919 | 144403 | 163270 | 751041 | 502903 | 372348 | 480714 | 480908 | 592377 | 2896921 |
| 25 Loans from stockholders | 6901107 | - | 1766238 | 712064 | 906069 | 353842 | 1114526 | 600474 | 409060 | 213025 | 229384 | 291816 | 304609 |
| 26 Mort, notes, bonds, 1 yr or more | 22342561 | - | 451594 | 496017 | 654742 | 591836 | 3049902 | 1036064 | 1005807 | 1246854 | 1512676 | 2026083 | 10270987 |
| 27 Other liabilities | 4566853 | - | 7544 | 48908 | 87844 | 66988 | 297273 | 200563 | 248825 | 271914 | 402086 | 151774 | 2783132 |
| 28 Net worth | 24989618 | - | -1232580 | -104470 | 455110 | 717294 | 2054420 | 119501 | 1042266 | 864265 | 1348996 | 1998139 | 17726677 |
| 29 Capital stock | 4948151 | - | 442106 | 225230 | 248273 | 443531 | 1069329 | 177303 | 279932 | 295834 | 331291 | 285979 | 1149343 |
| 30 Paid-in or capital surplus | 18690081 | - | 621074 | 239102 | 408393 | 369518 | 1661892 | 652148 | 908582 | 658471 | 968028 | 1211684 | 10991188 |
| 31 Retained earnings, appropriated | *79880 | - | - | - | *637 | - | *19878 | *41103 | *15700 | *1470 | - | 1091 | - |
| 32 Retained earnings-unappropriated | 7423680 | - | -99259 | 98808 | 180030 | 99755 | 316292 | -293775 | -176912 | -105418 | -29945 | 288151 | 7145953 |
| 33 Retained earnings (S Corp) | -3977013 | - | -2126596 | -652079 | -322396 | -102641 | -852340 | -384385 | 53443 | 34162 | 116520 | 259300 | - |
| 34 Less: Cost of treasury stock | 2175161 | - | 69903 | *15531 | 59829 | 92868 | 160632 | *72893 | 38479 | *20255 | 36897 | 48067 | 1559808 |
| 35 Total receipts | 69793913 | 2246323 | 6742873 | 4042351 | 3784850 | 3062103 | 9763471 | 2984071 | 2773635 | 4171825 | 3450604 | 4561297 | 22210511 |
| 36 Business receipts | 62225287 | 2030780 | 6556268 | 3939171 | 3466756 | 2894630 | 9006604 | 2652292 | 2475196 | 3697418 | 3123610 | 4151140 | 18231422 |
| 37 Interest | 1190344 | 15930 | 7708 | 2960 | 9515 | 6092 | 26240 | 9005 | 9672 | 23970 | 26447 | 102365 | 950440 |
| 38 Interest on govt. obligations | 30574 | 76 | - | - | *912 | *639 | 2878 | *620 | *310 | 770 | 5339 | 7118 | 11910 |
| 39 Rents | 403955 | *7 | *84 | *453 | 5095 | *1451 | 22542 | *6713 | *4439 | 12711 | 19679 | 19213 | 311568 |
| 40 Royalties | 1584075 | 3716 | *607 | *2257 | *4 | - | *9361 | *5275 | *120 | *47439 | 6824 | 8454 | 1500018 |
| 41 Net S-T cap gain less net LT loss | 36169 | - | *14040 | *27 | *4 | *232 | *14657 | - | - | *1014 | 1649 | 3245 | 1302 |
| 42 Net L-T cap gain less net ST loss | 229309 | *1163 | *2828 | *8216 | *15222 | *1948 | 112046 | *2858 | *5238 | 26262 | 6845 | 25959 | 20724 |
| 43 Net gain, noncapital assets | 265519 | *74539 | *27682 | *360 | 31153 | *10285 | 29345 | *971 | 39111 | 12541 | 8898 | 10388 | 20246 |
| 44 Dividends, domestic corporations | 65494 | 23963 | *116 | *299 | *2226 | - | *99 | *2488 | *3758 | *1165 | 1259 | 660 | 29461 |
| 45 Dividends, foreign corporations | *95765 | - | - | - | - | - | - | - | - | *998 | 29 | 7283 | 87455 |
| 46 Other receipts | 3667421 | 96147 | 133540 | 88607 | 253963 | 146827 | 539699 | 303849 | 235791 | 347536 | 250026 | 225472 | 1045964 |
| 47 Total deductions | 68118905 | 2107529 | 6787055 | 3964463 | 3754697 | 2997082 | 9619257 | 3091509 | 2768595 | 4101876 | 3317015 | 4259887 | 21349940 |
| 48 Cost of goods | 16521518 | *406992 | 104229 | 89316 | 96154 | 92880 | 353103 | 90672 | 87013 | 123467 | 46447 | 99272 | 651905 |
| 49 Compensation of officers | 3010473 | *27934 | 892179 | 293292 | 266304 | 168811 | 761975 | 119053 | 68277 | 93975 | 157331 | 44180 | 117163 |
| 50 Salaries and wages | 12083467 | 351169 | 956235 | 665015 | 579609 | 590775 | 1692659 | 398206 | 464083 | 980953 | 939255 | 968498 | 3497010 |
| 51 Repairs | 1092177 | 34143 | 116182 | 128481 | 99791 | 105405 | 258291 | 45990 | 44491 | 41210 | 31529 | 48743 | 137920 |
| 52 Bad debts | 709725 | *20632 | *13599 | 2056 | 10266 | 1558 | 50205 | 4101 | 6221 | 13850 | 16821 | 10110 | 560307 |
| 53 Rent paid on business property | 2938121 | 226235 | 574593 | 306030 | 193671 | 203160 | 403783 | 63987 | 91485 | 149924 | 111056 | 145774 | 468424 |
| 54 Taxes paid | 3012978 | 89280 | 255678 | 173997 | 193605 | 150881 | 469082 | 149424 | 133601 | 198436 | 218746 | 296850 | 683398 |
| 55 Interest paid | 2728984 | 83358 | 57780 | 58026 | 70137 | 75511 | 304294 | 112964 | 110045 | 126896 | 122735 | 219373 | 1387865 |
| 56 Contributions or gifts | 82765 | 2492 | 998 | 637 | 928 | 840 | 1465 | *531 | 424 | 2068 | 2793 | 5027 | 64562 |
| 57 Amortization | 609557 | 10664 | 11053 | 6494 | 20995 | 30642 | 51048 | 12330 | 22474 | 55799 | 65233 | 39188 | 283636 |
| 58 Depreciation | 5438238 | 362359 | 216744 | 266706 | 231842 | 200845 | 658975 | 186474 | 169566 | 161440 | 168103 | 262760 | 2552425 |
| 59 Depletion | *1011 | - | *51 | - | *1 | - | *332 | - | - | - | 2 | 626 | - |
| 60 Advertising | 1594527 | 70599 | 186088 | 115369 | 81460 | 63900 | 217771 | 50980 | 98104 | 132510 | 72261 | 98880 | 406605 |
| 61 Pension, prof sh, stock, annuity | 214336 | *2397 | 46110 | *12603 | 12034 | *14006 | 20915 | 6455 | 8116 | 15363 | 16363 | 10822 | 49152 |
| 62 Employee benefit programs | 635534 | *17898 | 31607 | 16226 | 13825 | 16748 | 69331 | 18329 | 33890 | 52971 | 53264 | 96903 | 214544 |
| 63 Net loss, noncapital assets | 110201 | *2970 | *4640 | *46 | *7015 | *556 | 6875 | *12373 | 17415 | 12804 | 6782 | 10727 | 27999 |
| 64 Other deductions | 17335295 | 369691 | 2139508 | 931902 | 884910 | 682235 | 2241306 | 461511 | 522692 | 803783 | 826167 | 944607 | 6526983 |
| 65 Total receipts less total deducts | 1675008 | 138794 | -44183 | 77888 | 30153 | 65022 | 144214 | -107438 | 5040 | 69949 | 133589 | 301410 | 860571 |
| 66 Constructive taxable income from related foreign corporations | *39195 | - | - | - | - | - | *17 | - | - | 34 | 61 | 4092 | 34991 |
| 67 Net income (less deficit), total | 1683629 | 138717 | -44183 | 77888 | 29241 | 64382 | 141352 | -108058 | 4730 | 69213 | 128311 | 298383 | 883652 |
| 68 Net income, total | 4296314 | 223402 | 384618 | 202829 | 284095 | 180280 | 623695 | 124395 | 216410 | 220359 | 312261 | 441912 | 1082058 |
| 69 Deficit, total | 2612685 | 84685 | 428801 | 124941 | 254854 | 115898 | 482342 | 232454 | 211680 | 151146 | 183949 | 143529 | 198406 |
| 70 Net income (less def), Form 1120-A | -7555 | *-2063 | -8080 | *1704 | *884 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -21454 | -21454 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 575917 | *13204 | -53436 | 85564 | 58931 | 62648 | 146604 | -61731 | 15781 | 97437 | 107282 | 103632 | - |
| 73 Statutory special deductions, total | 499658 | *28971 | 30898 | 12428 | 8317 | *21144 | 61805 | *6748 | 28751 | 25749 | 6700 | 21811 | 246334 |
| 74 Net operating loss deduction | 420700 | *19390 | 30817 | 12219 | 6749 | *21144 | 61736 | *4758 | *25756 | *23875 | 5818 | 21344 | 187092 |
| 75 Dividends received deduction | 78958 | 9581 | *81 | *210 | *1568 | - | *69 | *1990 | *2995 | *1874 | 881 | 467 | 59242 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1938757 | *171672 | 86836 | 24710 | 59890 | 32070 | 120038 | 53720 | 62616 | 60902 | 133782 | 296691 | 835830 |
| 78 Income tax before credits, total | 706781 | *59775 | 16868 | 3872 | 13783 | 7260 | 41886 | 18388 | 21589 | 23125 | 47371 | 105362 | 347501 |
| 79 Regular tax | 638212 | *59537 | 16816 | 3707 | 13381 | 6496 | 36703 | 18289 | 21208 | 20792 | 46081 | 102861 | 292340 |
| 80 Personal holding company tax | *315 | - | - | - | *315 | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | 360 | - | - | - | - | - | - | - | - | - | - | - | 360 |
| 82 Alternative minumum tax | 64977 | - | *52 | *165 | *87 | *754 | 5152 | *84 | *352 | *2271 | 1078 | 2031 | 52951 |
| 83 Environmental tax | 2768 | 238 | - | - | - | - | *31 | *15 | *29 | 62 | 154 | 388 | 1850 |
| 84 Foreign tax credit | 129116 | 2301 | - | - | - | - | - | *31 | - | *24 | 698 | 5431 | 120631 |
| 85 U.S. Possessions tax credit | 296 | - | - | - | - | - | 296 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 7101 | 1335 | *11 | - | *154 | *44 | *664 | *91 | *85 | *2 | 66 | 3184 | 1464 |
| 89 Prior year minumum tax credit | 8923 | 69 | - | - | - | *1 | *354 | - | - | *1032 | 517 | 573 | 6376 |
| 90 Income tax after credits, total | 561346 | *56070 | 16857 | 3872 | 13629 | 7215 | 40572 | 18265 | 21504 | 22067 | 46091 | 96173 | 219030 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 57
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 679150 | 42320 | 479129 | 94378 | 32016 | 15309 | 12762 | 1584 | 1009 | 309 | 164 | 93 | 77 |
| 2 Total assets | 245302666 | - | 13094310 | 14885458 | 11162550 | 10756620 | 26046875 | 11082328 | 15539275 | 10839616 | 12433090 | 17108484 | 102354059 |
| 3 Cash | 26701806 | - | 3819878 | 3791159 | 2403506 | 2043447 | 3642001 | 1638273 | 1856172 | 1370893 | 1479619 | 1237683 | 3419174 |
| 4 Notes and accounts receivable | 45652910 | - | 838362 | 1444270 | 1886547 | 1943349 | 6666447 | 3189255 | 4353920 | 2899769 | 3083698 | 3922474 | 15424820 |
| 5 Less: Allowance for bad debts | 3647181 | - | *6037 | *32170 | 35271 | 54679 | 459730 | 208227 | 326202 | 190050 | 262593 | 287598 | 1784623 |
| 6 Inventories | 4130116 | - | 301166 | 221500 | 191343 | 313440 | 736600 | 248157 | 573427 | 235348 | 184095 | 244967 | 880072 |
| 7 U.S. govt. obligations, total | 2990235 | - | *1033 | *43311 | *30116 | *115447 | 187419 | *78826 | 156222 | 234437 | 36457 | 198003 | 1908964 |
| 8 Tax-exempt securities | 2659652 | - | *11817 | *95097 | *1662 | *24788 | 49212 | *1892 | 73109 | *82517 | 36126 | 188544 | 2094887 |
| 9 Other current assets | 17400026 | - | 674447 | 804909 | 686647 | 891087 | 1670428 | 1055114 | 1244956 | 777348 | 1148856 | 1753053 | 6693181 |
| 10 Loans to stockholders | 5072643 | - | 1284666 | 1345491 | 643956 | 435215 | 606631 | 97619 | 132108 | 43273 | 46116 | 33131 | 404436 |
| 11 Mortgage and real estate loans | 529068 | - | 87449 | 106943 | *26627 | *86613 | 101613 | *3035 | 76258 | *8069 | 10925 | 8028 | 13509 |
| 12 Other investments | 42820646 | - | 587446 | 1254829 | 768747 | 936596 | 2225685 | 1075386 | 1510805 | 1206274 | 1291366 | 2523487 | 29440023 |
| 13 Depreciable assets | 126996407 | - | 19537672 | 14134337 | 8600432 | 7002425 | 16070365 | 5581364 | 7341918 | 4230177 | 4399435 | 5720830 | 34377453 |
| 14 Less: Accumulated depreciation | 63921074 | - | 14809070 | 9397789 | 5121991 | 3958086 | 8089750 | 2659369 | 3337491 | 1748142 | 1580264 | 2408306 | 10810816 |
| 15 Depletable assets | 181291 | - | *29425 | *7299 | *1942 | *4793 | *18250 | *44189 | *12751 | *9 | 42731 | - | 19901 |
| 16 Less: Accumulated depletion | 64118 | - | *12242 | *5680 | *207 | *2700 | *42 | *27628 | - | - | 1161 | - | 14458 |
| 17 Land | 5998314 | - | 87846 | 243797 | 335747 | 371146 | 852992 | 331065 | 430520 | 275647 | 365889 | 364008 | 2339657 |
| 18 Intangible assets (Amortizable) | 20488999 | - | 828823 | 596216 | 515555 | 449947 | 1142941 | 356379 | 1075731 | 1166428 | 1660911 | 2511552 | 10184517 |
| 19 Less: Accumulated amortization | 4020879 | - | 526405 | 246107 | 185433 | 157733 | 381498 | 88102 | 327499 | 287151 | 272042 | 452692 | 1096218 |
| 20 Other assets | 15333806 | - | 358034 | 478046 | 412624 | 311524 | 1007311 | 365099 | 692571 | 534770 | 762926 | 1551320 | 8859580 |
| 21 Total liabilities | 245302666 | - | 13094310 | 14885458 | 11162550 | 10756620 | 26046875 | 11082328 | 15539275 | 10839616 | 12433090 | 17108484 | 102354059 |
| 22 Accounts payable | 18151086 | - | 922647 | 822168 | 893666 | 979376 | 2730255 | 1341948 | 1748280 | 1108928 | 1224875 | 1210196 | 5168748 |
| 23 Mort, notes, and bonds under 1 yr | 16658853 | - | 1499948 | 1711842 | 1345263 | 1069436 | 2725588 | 1001932 | 1186025 | 935192 | 807454 | 874827 | 3501345 |
| 24 Other current liabilities | 34565310 | - | 2748665 | 2349839 | 1450378 | 1910565 | 4317007 | 2106464 | 2392685 | 1958706 | 2219292 | 2138545 | 10973163 |
| 25 Loans from stockholders | 12501604 | - | 4668808 | 1997657 | 1245591 | 816376 | 2154333 | 207859 | 274232 | 169784 | 155708 | 36380 | 774877 |
| 26 Mort, notes, bonds, 1 yr or more | 58416665 | - | 2411772 | 2715165 | 2704613 | 2329024 | 6469154 | 2437186 | 3629479 | 2455766 | 3306486 | 4913791 | 25044230 |
| 27 Other liabilities | 16288721 | - | 314359 | 431276 | 387990 | 330967 | 1545253 | 390968 | 1088535 | 714876 | 1172621 | 319484 | 9592393 |
| 28 Net worth | 88720426 | - | 528110 | 4857513 | 3135050 | 3320876 | 6105286 | 3595972 | 5220038 | 3496365 | 3546655 | 7615261 | 47299302 |
| 29 Capital stock | 13457439 | - | 1835393 | 1071701 | 918464 | 795667 | 1688028 | 1366984 | 1698395 | 1030690 | 738865 | 880210 | 1433042 |
| 30 Paid-in or capital surplus | 70640885 | - | 1810707 | 1424864 | 1261991 | 906012 | 4057196 | 2633606 | 5545742 | 4201107 | 4272855 | 6178897 | 38347909 |
| 31 Retained earnings, appropriated | 385633 | - | *15285 | *28727 | *39672 | *8361 | *78946 | *86182 | *1013 | *37193 | 2610 | 2203 | 85442 |
| 32 Retained earnings-unappropriated | 4223683 | - | -232381 | 1705106 | 904144 | 904989 | -1357722 | -1153018 | -2404382 | -1821603 | -1139479 | 614309 | 8203720 |
| 33 Retained earnings (S Corp) | 4381058 | - | -2182301 | 1083274 | 280329 | 1063671 | 2148692 | 808583 | 677779 | 166692 | 42573 | 134234 | 157532 |
| 34 Less: Cost of treasury stock | 4368271 | - | 718593 | 456159 | 269549 | 357824 | 509854 | 146365 | 298508 | 117714 | 370770 | 194592 | 928342 |
| 35 Total receipts | 522384762 | 8262690 | 129668994 | 70500071 | 39266368 | 29981835 | 59591546 | 22118638 | 26086947 | 15399568 | 17070548 | 18676748 | 85760810 |
| 36 Business receipts | 501005979 | 7709877 | 125839102 | 68799483 | 38318356 | 29032211 | 57848164 | 21277699 | 24926517 | 14679730 | 16355381 | 17645748 | 78573712 |
| 37 Interest | 2627799 | 119550 | 127797 | 131368 | 67744 | 58745 | 134729 | 57886 | 122276 | 124975 | 125254 | 226559 | 1330916 |
| 38 Interest on govt. obligations | 211098 | *867 | *1012 | 7291 | 3741 | 3196 | 9653 | 2877 | 7425 | 23551 | 6648 | 26445 | 118392 |
| 39 Rents | 812402 | *18694 | 54364 | 50582 | 29049 | 27183 | 65853 | 31195 | 61585 | 19854 | 46956 | 72678 | 334409 |
| 40 Royalties | 417563 | 46 | *6488 | *511 | *20365 | *6944 | *8377 | *2307 | *36162 | 2443 | 13657 | 10855 | 309408 |
| 41 Net S-T cap gain less net LT loss | 107016 | *158 | *949 | *12560 | *13060 | *4296 | *2339 | *32 | *21502 | *544 | 16 | 8211 | 43348 |
| 42 Net L-T cap gain less net ST loss | 3121882 | 89047 | 56189 | 25339 | 18001 | 82805 | 96642 | 30768 | 63434 | 27573 | 22950 | 40061 | 2569072 |
| 43 Net gain, noncapital assets | 472089 | 91706 | 91675 | 46379 | 51336 | 13194 | 29579 | 33274 | 20240 | 8414 | 17386 | 9812 | 59091 |
| 44 Dividends, domestic corporations | 198364 | *981 | 5212 | 10543 | 5954 | 10754 | 12134 | 2860 | 6473 | 7088 | 1650 | 102858 | 31856 |
| 45 Dividends, foreign corporations | 38898 | - | - | *125 | - | - | *3302 | - | *1316 | *1390 | 4734 | 2597 | 25433 |
| 46 Other receipts | 13371673 | 231763 | 3486205 | 1415890 | 738762 | 742507 | 1380774 | 679742 | 820016 | 504004 | 475915 | 530923 | 2365172 |
| 47 Total deductions | 506940823 | 8241443 | 126393593 | 68609388 | 38209134 | 29053289 | 58289836 | 22000315 | 25757155 | 15510850 | 16925862 | 17997290 | 79952670 |
| 48 Cost of goods | 102500840 | 32745 | 253581 | 221846 | 171536 | 322110 | 656086 | 170427 | 473670 | 187132 | 175573 | 163054 | 575482 |
| 49 Compensation of officers | 77818528 | 1340554 | 37209391 | 17383641 | 8370586 | 5137000 | 5306909 | 993248 | 642406 | 392699 | 274337 | 290024 | 477734 |
| 50 Salaries and wages | 123189803 | 2014403 | 27432961 | 16465848 | 9598419 | 7118062 | 16589456 | 6184509 | 7401110 | 3325111 | 4653244 | 4594035 | 17812646 |
| 51 Repairs | 3753514 | 58688 | 886105 | 552237 | 300860 | 277026 | 481543 | 211230 | 176077 | 81387 | 117293 | 154684 | 456382 |
| 52 Bad debts | 3111621 | 85683 | 247145 | 112926 | 132272 | 75952 | 352325 | 139868 | 264927 | 151123 | 169917 | 323011 | 1056470 |
| 53 Rent paid on business property | 20400446 | 394439 | 6178059 | 3309391 | 1679409 | 1205023 | 2212228 | 830042 | 880714 | 669702 | 622901 | 572295 | 1846242 |
| 54 Taxes paid | 18643300 | 327519 | 4834955 | 2775421 | 1512541 | 1093064 | 2374023 | 778484 | 924765 | 428427 | 499384 | 581312 | 2513407 |
| 55 Interest paid | 6707598 | 262566 | 500296 | 369462 | 365610 | 308979 | 751546 | 267396 | 407121 | 263155 | 327586 | 424139 | 2459741 |
| 56 Contributions or gifts | 150051 | 1870 | 34358 | 19757 | 12369 | 9253 | 13414 | 4604 | 5877 | 4808 | 6515 | 3683 | 33544 |
| 57 Amortization | 1212899 | 25223 | 97951 | 77731 | 55931 | 47736 | 110771 | 36032 | 76350 | 94555 | 68290 | 117105 | 405225 |
| 58 Depreciation | 10080536 | 139513 | 1652925 | 1235420 | 775000 | 620903 | 1159558 | 446341 | 543075 | 320891 | 404935 | 474390 | 2307585 |
| 59 Depletion | 20567 | - | *3168 | *1627 | *20 | - | *1321 | *6034 | *6504 | - | - | 323 | 1570 |
| 60 Advertising | 3623447 | 37664 | 1054847 | 497427 | 230151 | 221749 | 428503 | 155435 | 182086 | 144211 | 78829 | 110416 | 482131 |
| 61 Pension, prof sh, stock, annuity | 8364421 | 102740 | 3311089 | 1556110 | 704379 | 586032 | 698005 | 231800 | 294254 | 96816 | 66757 | 114640 | 601799 |
| 62 Employee benefit programs | 12284617 | 143294 | 1654682 | 1059599 | 621978 | 544280 | 1678969 | 558334 | 627334 | 683291 | 637676 | 635123 | 3440058 |
| 63 Net loss, noncapital assets | 709740 | 50129 | 90777 | 48076 | 15822 | 16523 | 60114 | 9418 | 63402 | 29963 | 33555 | 43920 | 248043 |
| 64 Other deductions | 114368896 | 1996983 | 30892437 | 14720911 | 7954769 | 6645750 | 12571910 | 4820268 | 5466602 | 3360582 | 4409629 | 4089767 | 17439288 |
| 65 Total receipts less total deducts | 15443939 | 21247 | 3275401 | 1890684 | 1057234 | 928546 | 1301710 | 118323 | 329792 | -111282 | 144686 | 679458 | 5808140 |
| 66 Constructive taxable income from related foreign corporations | 50666 | - | - | - | *86 | *291 | 41 | *11480 | *4506 | *1197 | 3440 | 3965 | 25661 |
| 67 Net income (less deficit), total | 15283507 | 20380 | 3274389 | 1883392 | 1053579 | 925642 | 1292098 | 126927 | 326872 | -133636 | 141478 | 656978 | 5715408 |
| 68 Net income, total | 25360067 | 651408 | 5595485 | 2877456 | 1687440 | 1480911 | 2638078 | 891043 | 1098786 | 471468 | 535778 | 881137 | 6551077 |
| 69 Deficit, total | 10076561 | 631028 | 2321096 | 994064 | 633861 | 555269 | 1345980 | 764116 | 771914 | 605104 | 394300 | 224159 | 835669 |
| 70 Net income (less def), Form 1120-A | 21879 | *-1872 | 40963 | -25997 | 8784 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -128090 | -128090 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 9047468 | 97081 | 3371770 | 1591397 | 936748 | 767879 | 1515042 | 379037 | 376779 | 14969 | -9347 | 26430 | -20318 |
| 73 Statutory special deductions, total | 2377046 | 130543 | 551110 | 399618 | 168069 | 226448 | 186017 | 46053 | 157962 | 78958 | 64285 | 187713 | 180270 |
| 74 Net operating loss deduction | 2196752 | 129805 | 547667 | 392412 | 164263 | 218038 | 173457 | 43974 | 153941 | 73514 | 62324 | 84824 | 152536 |
| 75 Dividends received deduction | 178102 | *738 | 3444 | 7206 | 3806 | 8410 | 12560 | 2079 | 4022 | 5445 | 1961 | 100697 | 27734 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 11389289 | 180632 | 555464 | 588833 | 351287 | 276171 | 668546 | 365542 | 543132 | 346463 | 458392 | 670430 | 6384397 |
| 78 Income tax before credits, total | 3817961 | 64484 | 135633 | 146409 | 96671 | 79051 | 219386 | 125473 | 181831 | 122449 | 160016 | 237909 | 2248649 |
| 79 Regular tax | 3764791 | 59964 | 133786 | 146237 | 92792 | 76240 | 213598 | 124666 | 175111 | 118808 | 156869 | 232806 | 2233914 |
| 80 Personal holding company tax | *11 | - | - | - | - | *10 | - | - | - | - | -0 | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 38912 | *1670 | *780 | *172 | *4047 | *2765 | 5785 | 740 | 6512 | 3296 | 2645 | 4227 | 6275 |
| 83 Environmental tax | 10614 | *215 | - | - | - | *18 | *3 | *67 | 255 | 322 | 502 | 876 | 8356 |
| 84 Foreign tax credit | 34903 | - | *6225 | - | *2304 | - | *720 | *1662 | 3515 | *1543 | 7557 | 2259 | 9118 |
| 85 U.S. Possessions tax credit | 5111 | 42 | - | - | - | 240 | 141 | 1474 | 1611 | 1604 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *159 | - | *116 | - | - | - | *43 | - | - | - | - | - | - |
| 88 General business credit | 57535 | *367 | 2958 | *1865 | 1437 | *326 | 5629 | *2404 | 2616 | 347 | 2700 | 2317 | 34569 |
| 89 Prior year minumum tax credit | 26493 | 33 | - | *97 | *33 | *907 | 1929 | *2117 | 2406 | *1653 | 2960 | 1281 | 13077 |
| 90 Income tax after credits, total | 3693760 | 64042 | 126334 | 144447 | 92897 | 77579 | 210926 | 117815 | 171683 | 117302 | 146799 | 232052 | 2191885 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of physicians, including osteopathic physicians

MINOR INDUSTRY 8015
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 127468 | 7260 | 87528 | 24049 | 5178 | 2133 | 1191 | 61 | 46 | 16 | 6 | ** | ** |
| 2 Total assets | 15331557 | - | 3297089 | 3813935 | 1775812 | 1484651 | 2251573 | 423764 | 746735 | 605896 | 932100 | ** | ** |
| 3 Cash | 3832045 | - | 1036745 | 1124956 | 443814 | 269547 | 386264 | *76218 | 75742 | *85120 | 333638 | ** | ** |
| 4 Notes and accounts receivable | 1720723 | - | 63583 | 120876 | 106812 | 190793 | 490731 | *135403 | 252553 | 187602 | 172369 | ** | ** |
| 5 Less: Allowance for bad debts | 187106 | - | *4396 | *11388 | *508 | *6211 | 77546 | *3435 | *41691 | *26650 | 15281 | ** | - |
| 6 Inventories | 45778 | - | *9858 | *5417 | *3246 | *4210 | *5437 | *6648 | *5345 | *3974 | 1642 | ** | - |
| 7 U.S. govt. obligations, total | *93855 | - | - | *21923 | - | *19574 | *12166 | - | - | *40192 | - | - | - |
| 8 Tax-exempt securities | *1150 | - | *1145 | - | *5 | - | - | - | - | - | - | - | - |
| 9 Other current assets | 1027795 | - | 189189 | 188908 | 82875 | 117607 | 111760 | *50229 | 34408 | 41721 | 211099 | ** | ** |
| 10 Loans to stockholders | 1187568 | - | 409209 | 435328 | 150609 | 106807 | 62322 | *1837 | *18282 | *3172 | 2 | - | - |
| 11 Mortgage and real estate loans | 122529 | - | *43425 | - | *4648 | *57045 | *11171 | - | *6050 | *189 | - | - | - |
| 12 Other investments | 1246776 | - | 230290 | 331714 | 130925 | 183622 | 202937 | *8050 | 26354 | *35863 | 97021 | ** | - |
| 13 Depreciable assets | 17513842 | - | 5998130 | 4991725 | 2060551 | 1212008 | 2156819 | *282998 | 386393 | *339081 | 86139 | ** | - |
| 14 Less: Accumulated depreciation | 12115420 | - | 4737484 | 3541610 | 1346375 | 728829 | 1317724 | *143842 | 132334 | *139295 | 27927 | ** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 234740 | - | *11667 | 66353 | *22848 | *29504 | 49064 | *8144 | *30586 | *15242 | 1331 | ** | - |
| 18 Intangible assets (Amortizable) | 579852 | - | 70732 | 72440 | 43758 | *42374 | 130755 | *230 | *119025 | *18978 | 81560 | ** | - |
| 19 Less: Accumulated amortization | 285534 | - | 54012 | 36852 | 19101 | *23906 | 80359 | *81 | *57457 | *1490 | 12276 | ** | - |
| 20 Other assets | 312963 | - | 29007 | 44144 | 91706 | 10506 | 107777 | *1366 | *23477 | *2197 | 2784 | ** | - |
| 21 Total liabilities | 15331557 | - | 3297089 | 3813935 | 1775812 | 1484651 | 2251573 | 423764 | 746735 | 605896 | 932100 | ** | ** |
| 22 Accounts payable | 771137 | - | 92063 | 54566 | 53682 | 117874 | 90302 | *34906 | 83849 | *50745 | 193149 | ** | ** |
| 23 Mort, notes, and bonds under 1 yr | 1812573 | - | 401261 | 472512 | 218728 | 228401 | 321443 | *115504 | 25719 | *26228 | 2778 | ** | - |
| 24 Other current liabilities | 3552198 | - | 998369 | 701904 | 279483 | 209982 | 517491 | 122190 | 148219 | 189844 | 384716 | ** | ** |
| 25 Loans from stockholders | 1496632 | - | 539925 | 456683 | 157997 | 131950 | 190367 | - | *3899 | *15811 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 2893774 | - | 435418 | 578184 | 427247 | 341128 | 567879 | *80614 | 192943 | *231236 | 39125 | ** | - |
| 27 Other liabilities | 775743 | - | 60992 | 89206 | 85149 | *16823 | 252005 | *8475 | *64685 | *11245 | 187162 | ** | - |
| 28 Net worth | 4029500 | - | 769061 | 1460880 | 553527 | 438493 | 312085 | 62075 | 227422 | 80786 | 125170 | ** | ** |
| 29 Capital stock | 823427 | - | 239167 | 132493 | 61658 | 70560 | 141538 | *4883 | 14282 | *143972 | 14875 | ** | ** |
| 30 Paid-in or capital surplus | 1960615 | - | 257103 | 183924 | 131386 | 47432 | 268095 | *82173 | 586245 | *3129 | 401127 | ** | - |
| 31 Retained earnings, appropriated | *7755 | - | *1996 | - | *1 | *5758 | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 908556 | - | 538291 | 882041 | 296781 | 91136 | -134240 | *-32077 | -377995 | -64547 | -290833 | ** | ** |
| 33 Retained earnings (S Corp) | 818583 | - | -24229 | 367720 | 136441 | 262800 | 59233 | *11287 | *5331 | - | - | - | - |
| 34 Less: Cost of treasury stock | 489436 | - | 243267 | 105297 | 72740 | *39193 | *22541 | *4192 | *440 | *1767 | - | - | - |
| 35 Total receipts | 110168796 | 2227800 | 49971997 | 24113050 | 10466387 | 5604687 | 9220921 | 2355348 | 1273172 | 2059907 | 2875529 | ** | ** |
| 36 Business receipts | 107136165 | 2187715 | 48401695 | 23516163 | 10376694 | 5424777 | 8866435 | 2317440 | 1234062 | 2007536 | 2803649 | ** | ** |
| 37 Interest | 175608 | 1677 | 54707 | 44895 | 12801 | 15054 | 15524 | *4145 | 5397 | 8136 | 13272 | ** | ** |
| 38 Interest on govt. obligations | 3172 | - | *-0 | *1827 | *261 | *491 | - | *124 | *324 | *48 | 95 | - | - |
| 39 Rents | 79726 | *573 | 18621 | *25786 | *4809 | *5893 | 20955 | *1903 | *24 | *366 | 798 | ** | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *2689 | - | *567 | *13 | - | - | *2109 | *-0 | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 119937 | *3113 | 13480 | *7751 | *1228 | *13232 | *69868 | *5003 | *1263 | *2213 | 2787 | ** | - |
| 43 Net gain, noncapital assets | 87550 | *24797 | 12551 | 16249 | *362 | *4788 | 9366 | *14288 | *4678 | *469 | 2 | - | - |
| 44 Dividends, domestic corporations | 10834 | - | *2073 | 2984 | *25 | *655 | *3850 | *105 | *977 | *165 | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 2553113 | *9924 | 1468305 | 497382 | 70206 | 139797 | 232814 | *12339 | 26447 | 40974 | 54925 | ** | ** |
| 47 Total deductions | 108272833 | 2227875 | 49135752 | 23600090 | 10182919 | 5473094 | 9134938 | 2336379 | 1286849 | 2067012 | 2827924 | ** | ** |
| 48 Cost of goods | 2873206 | - | *9034 | *3807 | *1740 | *4210 | *1346 | *6659 | *3098 | *2040 | 585 | ** | - |
| 49 Compensation of officers | 37494003 | 849073 | 20049382 | 9229433 | 3249966 | 1771400 | 2108577 | *151625 | 42178 | *31183 | 11186 | ** | ** |
| 50 Salaries and wages | 26136111 | 305412 | 10776802 | 5085748 | 2234635 | 1221134 | 3020296 | 1006560 | 495550 | 610167 | 1379808 | ** | ** |
| 51 Repairs | 735963 | 7860 | 285001 | 160025 | 75133 | 54301 | 91053 | *16820 | 9240 | *6945 | 29585 | ** | ** |
| 52 Bad debts | 143847 | - | 23671 | *20923 | *1020 | *1779 | 61238 | *948 | *7881 | *18756 | 7631 | ** | - |
| 53 Rent paid on business property | 4608577 | 71565 | 1865095 | 1055737 | 494299 | 211129 | 372905 | *96286 | 38780 | *277733 | 125048 | ** | ** |
| 54 Taxes paid | 3573796 | 63078 | 1675164 | 765900 | 343228 | 194145 | 273770 | *77275 | 40445 | 49722 | 91071 | ** | ** |
| 55 Interest paid | 407409 | 8239 | 99482 | 87771 | 55104 | 45489 | 60360 | *10467 | 16145 | *19753 | 4598 | ** | - |
| 56 Contributions or gifts | 28873 | *281 | 18322 | 6489 | 1908 | *124 | 874 | *48 | *237 | *560 | 31 | ** | ** |
| 57 Amortization | 47826 | *1906 | 9303 | 6058 | 5447 | *2351 | 12377 | *4057 | 4144 | *1826 | 357 | ** | - |
| 58 Depreciation | 1416061 | 14888 | 437227 | 410843 | 191328 | 92827 | 179316 | *36084 | 25009 | *19961 | 8579 | ** | ** |
| 59 Depletion | *2441 | - | - | *1120 | - | - | *1321 | - | - | - | - | - | - |
| 60 Advertising | 352362 | 3390 | 125395 | 92658 | 54323 | 17697 | 39622 | *690 | 12795 | *4304 | 1488 | ** | - |
| 61 Pension, prof sh, stock, annuity | 3957297 | 78017 | 2106798 | 855671 | 341509 | 205344 | 223227 | *79744 | 22965 | *40282 | 3740 | ** | - |
| 62 Employee benefit programs | 1870002 | 25487 | 623445 | 317816 | 183225 | 133218 | 189238 | *33561 | *21766 | *42443 | 299802 | ** | ** |
| 63 Net loss, noncapital assets | 77028 | *875 | 31173 | 21371 | *6315 | *6476 | 5068 | *4702 | *428 | *222 | 397 | ** | - |
| 64 Other deductions | 24548029 | 531253 | 10669438 | 5093492 | 2347846 | 1282611 | 1721697 | 732779 | 516364 | 840438 | 812112 | ** | ** |
| 65 Total receipts less total deducts | 1895963 | -76 | 836245 | 512960 | 283468 | 131592 | 85983 | *18968 | -13677 | -7105 | 47605 | ** | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 1892792 | -76 | 836245 | 511132 | 283206 | 131101 | 85983 | *18844 | -14001 | -7154 | 47509 | ** | ** |
| 68 Net income, total | 2894073 | 47135 | 1236281 | 709952 | 344472 | 181741 | 194826 | *49328 | *30725 | *24954 | 74658 | - | ** |
| 69 Deficit, total | 1001281 | 47211 | 400036 | 198819 | 61266 | 50640 | 108843 | *30484 | 44726 | *32108 | 27148 | ** | - |
| 70 Net income (less def), Form 1120-A | 12762 | - | 16111 | *-3958 | *609 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 1722241 | *27514 | 809962 | 382560 | 248765 | 94762 | 123915 | *20153 | *14608 | - | - | - | - |
| 73 Statutory special deductions, total | 523874 | *11172 | 208244 | 156472 | 43952 | 63270 | 34035 | *73 | *2354 | *4078 | 224 | - | - |
| 74 Net operating loss deduction | 516021 | *11172 | 206908 | 154265 | 43935 | 62838 | 31145 | - | *1574 | *3960 | 224 | - | - |
| 75 Dividends received deduction | 7853 | - | *1336 | 2206 | *17 | *432 | *2890 | *73 | *779 | *118 | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 515177 | *2093 | 146706 | 132562 | 48430 | 19104 | 27346 | *29102 | *14526 | *20876 | 74434 | - | ** |
| 78 Income tax before credits, total | 174066 | *409 | 46488 | 40003 | 20398 | 6903 | 11038 | *10208 | *5019 | *7475 | 26127 | - | ** |
| 79 Regular tax | 167144 | *409 | 46433 | 40003 | 16638 | 6204 | 9183 | *10083 | *4961 | *7190 | 26041 | - | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6970 | - | *55 | - | *3927 | *699 | *1855 | *118 | *48 | *269 | - | - | - |
| 83 Environmental tax | *119 | - | - | - | - | - | - | *6 | *11 | *16 | 86 | - | ** |
| 84 Foreign tax credit | 2 | - | - | - | - | - | - | - | - | 2 | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 4231 | - | 2209 | *771 | *352 | - | *715 | - | *184 | - | - | - | - |
| 89 Prior year minumum tax credit | *2267 | - | - | - | - | - | *875 | *1146 | - | *173 | 73 | - | - |
| 90 Income tax after credits, total | 167566 | *409 | 44278 | 39232 | 20046 | 6903 | 9447 | *9062 | *4834 | *7300 | 26054 | - | ** |

| MINOR INDUSTRY 8021<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 44216 | *1614 | 32320 | 7885 | 1828 | 530 | *39 | - | - | - | - | - | - |
| 2 Total assets | 3605735 | - | 1290373 | 1224180 | 594175 | 383180 | *113827 | - | - | - | - | - | - |
| 3 Cash | 775057 | - | 387969 | 255315 | 102286 | *16786 | *12701 | - | - | - | - | - | - |
| 4 Notes and accounts receivable | 359601 | - | *62946 | 167116 | *89907 | *36487 | *3145 | - | - | - | - | - | - |
| 5 Less: Allowance for bad debts | *4679 | - | - | - | - | *4679 | - | - | - | - | - | - | - |
| 6 Inventories | *17176 | - | *611 | *7848 | - | *8717 | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | *65 | - | - | - | *65 | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *9651 | - | *2058 | *7592 | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 194788 | - | 37945 | 65092 | 77727 | *13953 | *71 | - | - | - | - | - | - |
| 10 Loans to stockholders | 326189 | - | 112111 | 146670 | *51931 | *15477 | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | *14396 | - | *8053 | *6343 | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 227675 | - | 46038 | 77392 | *39573 | *40336 | *24336 | - | - | - | - | - | - |
| 13 Depreciable assets | 5512241 | - | 3236003 | 1356943 | 521597 | 301107 | *96589 | - | - | - | - | - | - |
| 14 Less: Accumulated depreciation | 4141296 | - | 2662148 | 946469 | 330148 | 126013 | *76519 | - | - | - | - | - | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 113696 | - | *4076 | *16702 | *10301 | *32242 | *50375 | - | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | 306258 | - | 171126 | 50875 | *24540 | *59717 | - | - | - | - | - | - | - |
| 19 Less: Accumulated amortization | 188643 | - | 147203 | 21810 | *5314 | *14316 | - | - | - | - | - | - | - |
| 20 Other assets | 83561 | - | 30789 | 34570 | 11708 | *3366 | *3129 | - | - | - | - | - | - |
| 21 Total liabilities | 3605735 | - | 1290373 | 1224180 | 594175 | 383180 | *113827 | - | - | - | - | - | - |
| 22 Accounts payable | 50919 | - | 25775 | *6392 | *14969 | *3526 | *257 | - | - | - | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | 217673 | - | 106257 | 43338 | *33086 | *26734 | *8259 | - | - | - | - | - | - |
| 24 Other current liabilities | 552288 | - | 304101 | 166682 | 52834 | *28285 | *385 | - | - | - | - | - | - |
| 25 Loans from stockholders | 436094 | - | 275759 | 94858 | *48733 | *8882 | *7862 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1020101 | - | 347296 | 255372 | 152131 | 251017 | *14286 | - | - | - | - | - | - |
| 27 Other liabilities | 120177 | - | 37223 | 69701 | *13253 | - | - | - | - | - | - | - | - |
| 28 Net worth | 1208483 | - | 193961 | 587838 | 279168 | 64737 | *82778 | - | - | - | - | - | - |
| 29 Capital stock | 194562 | - | 122985 | 36702 | 28301 | 6536 | *39 | - | - | - | - | - | - |
| 30 Paid-in or capital surplus | 160056 | - | 84625 | 24848 | *11217 | *38022 | *1345 | - | - | - | - | - | - |
| 31 Retained earnings, appropriated | *26553 | - | *3810 | *18421 | *1719 | *2603 | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 591993 | - | 156535 | 341247 | *81242 | 12968 | - | - | - | - | - | - | - |
| 33 Retained earnings (S Corp) | 354988 | - | -89492 | 198176 | 156690 | *8219 | *81395 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 119670 | - | *84502 | *31557 | - | *3611 | - | - | - | - | - | - | - |
| 35 Total receipts | 20996964 | *297981 | 13213041 | 4667602 | 1509788 | 955018 | *353535 | - | - | - | - | - | - |
| 36 Business receipts | 20704398 | *288230 | 13052097 | 4601266 | 1464171 | 945152 | *353483 | - | - | - | - | - | - |
| 37 Interest | 30200 | *2292 | 16166 | 9930 | *1311 | *502 | - | - | - | - | - | - | - |
| 38 Interest on govt. obligations | *3332 | - | *241 | *600 | *2490 | - | - | - | - | - | - | - | - |
| 39 Rents | 11704 | - | *2883 | *6521 | - | *2300 | - | - | - | - | - | - | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *28605 | *1756 | *26112 | *737 | - | - | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | *23229 | *5186 | *4408 | *5603 | *8032 | - | - | - | - | - | - | - | - |
| 44 Dividends, domestic corporations | 2550 | *58 | *1609 | *764 | *118 | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 192945 | *459 | 109524 | 42181 | *33666 | *7064 | *52 | - | - | - | - | - | - |
| 47 Total deductions | 20537595 | *286311 | 13021808 | 4544981 | 1433616 | 940952 | *309927 | - | - | - | - | - | - |
| 48 Cost of goods | 820626 | - | - | *7848 | - | *8717 | - | - | - | - | - | - | - |
| 49 Compensation of officers | 6150967 | *78267 | 4064970 | 1420636 | 415517 | *145488 | *26088 | - | - | - | - | - | - |
| 50 Salaries and wages | 4848847 | *69200 | 2931994 | 1147483 | 310201 | 307265 | *82704 | - | - | - | - | - | - |
| 51 Repairs | 195568 | *3403 | 126618 | 36813 | 12582 | 10682 | *5470 | - | - | - | - | - | - |
| 52 Bad debts | 17138 | - | *690 | *28 | *629 | *15792 | - | - | - | - | - | - | - |
| 53 Rent paid on business property | 1143949 | *27261 | 753977 | 220249 | 73017 | *50007 | *19438 | - | - | - | - | - | - |
| 54 Taxes paid | 883965 | *15492 | 520773 | 189570 | 61661 | 39363 | *57106 | - | - | - | - | - | - |
| 55 Interest paid | 126874 | *1981 | 46067 | 35996 | 17045 | 24961 | *824 | - | - | - | - | - | - |
| 56 Contributions or gifts | 4976 | *14 | 3441 | 1249 | *111 | *161 | - | - | - | - | - | - | - |
| 57 Amortization | 28382 | - | 11830 | *5875 | *2666 | *8010 | - | - | - | - | - | - | - |
| 58 Depreciation | 373850 | *2424 | 207974 | 105599 | 35025 | 20479 | *2348 | - | - | - | - | - | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 154188 | *604 | 100101 | 27908 | 11280 | 9928 | *4367 | - | - | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | 581418 | *2220 | 373548 | 126492 | 54483 | *24675 | - | - | - | - | - | - | - |
| 62 Employee benefit programs | 243039 | *2973 | 172043 | 41395 | 14022 | *11234 | *1372 | - | - | - | - | - | - |
| 63 Net loss, noncapital assets | *13240 | *394 | *12417 | *430 | - | - | - | - | - | - | - | - | - |
| 64 Other deductions | 4950568 | *71312 | 3260733 | 1040572 | 310792 | 216586 | *50573 | - | - | - | - | - | - |
| 65 Total receipts less total deducts | 459368 | *11669 | 191232 | 122620 | 76172 | 14066 | *43608 | - | - | - | - | - | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 456036 | *11669 | 190991 | 122020 | 73681 | 14066 | *43608 | - | - | - | - | - | - |
| 68 Net income, total | 662522 | *15100 | 339155 | 150228 | 90555 | *23875 | *43608 | - | - | - | - | - | - |
| 69 Deficit, total | 206486 | *3431 | 148164 | 28207 | *16874 | *9809 | - | - | - | - | - | - | - |
| 70 Net income (less def), Form 1120-A | *8509 | *-465 | *8974 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 445131 | *13661 | 174157 | 111556 | 82247 | *19902 | *43608 | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 81549 | *1357 | 57160 | 22929 | *103 | - | - | - | - | - | - | - | - |
| 74 Net operating loss deduction | 79758 | *1311 | 56033 | 22394 | *21 | - | - | - | - | - | - | - | - |
| 75 Dividends received deduction | 1791 | *47 | *1126 | *535 | *82 | - | - | - | - | - | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 35469 | *129 | 16233 | 13390 | *1743 | *3973 | - | - | - | - | - | - | - |
| 78 Income tax before credits, total | 9204 | *45 | 3787 | 3789 | *371 | *1212 | - | - | - | - | - | - | - |
| 79 Regular tax | 9204 | *45 | 3787 | 3789 | *371 | *1212 | - | - | - | - | - | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 Environmental tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, tota | 9204 | *45 | 3787 | 3789 | *371 | *1212 | - | - | - | - | - | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of other health practitioners

MINOR INDUSTRY 8040
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 29990 | *815 | 23520 | 4197 | 733 | 594 | *76 | *28 | *20 | *4 | 3 | ** | - |
| 2 Total assets | 3014197 | - | 656786 | 624716 | 260959 | 398204 | *181738 | *167601 | *284478 | *119569 | 320147 | ** | - |
| 3 Cash | 467251 | - | 152909 | 96427 | *20927 | 76757 | *30266 | *9040 | *11541 | *6803 | 62580 | ** | - |
| 4 Notes and accounts receivable | 424174 | - | 20159 | 88633 | *56001 | 98675 | *14764 | *9810 | *67081 | *43509 | 25542 | ** | - |
| 5 Less: Allowance for bad debts | 44770 | - | - | - | - | *11057 | - | *2006 | *14744 | *16963 | - | - | - |
| 6 Inventories | 133679 | - | *30140 | *41128 | *2519 | *33041 | *12534 | *13345 | *78 | *383 | 511 | ** | - |
| 7 U.S. govt. obligations, total | *15872 | - | - | - | - | - | - | - | *15872 | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 176784 | - | 30525 | 14233 | *2527 | *10977 | *18710 | *6892 | *7214 | *1991 | 83716 | ** | - |
| 10 Loans to stockholders | 179408 | - | 74205 | 61271 | *41290 | *121 | - | - | *2520 | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 156741 | - | *8447 | *26972 | *25266 | *2203 | *11564 | *57040 | *17339 | *1210 | 6700 | ** | - |
| 13 Depreciable assets | 2361046 | - | 1030815 | 593934 | *133451 | 265102 | *132607 | *73642 | *104021 | *15653 | 11822 | ** | - |
| 14 Less: Accumulated depreciation | 1442373 | - | 735071 | 379163 | *71836 | 137282 | *60153 | *22931 | *28421 | *4355 | 3160 | ** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 65674 | - | - | *12333 | *273 | *32229 | *15831 | *3938 | *628 | - | 442 | ** | - |
| 18 Intangible assets (Amortizable) | 491958 | - | 74114 | *40631 | *29817 | *29288 | *4947 | *1949 | *105639 | *75473 | 130101 | ** | - |
| 19 Less: Accumulated amortization | 88189 | - | 52301 | *6191 | *3841 | *3726 | *165 | *1867 | *15963 | *4136 | - | - | - |
| 20 Other assets | 116941 | - | 22845 | 34508 | *24565 | *1875 | *832 | *18751 | *11672 | - | 1893 | - | - |
| 21 Total liabilities | 3014197 | - | 656786 | 624716 | 260959 | 398204 | *181738 | *167601 | *284478 | *119569 | 320147 | ** | - |
| 22 Accounts payable | 134335 | - | 31476 | *13598 | *8296 | *37741 | *14495 | *17023 | *8885 | *1019 | 1802 | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 189530 | - | 58339 | 35208 | *27357 | *11574 | *6088 | *8581 | *29797 | *4227 | 8360 | ** | - |
| 24 Other current liabilities | 336638 | - | 89141 | 65176 | *12455 | 25253 | *13065 | *8091 | *23648 | *8021 | 91787 | ** | - |
| 25 Loans from stockholders | 383455 | - | 181978 | 92530 | *9807 | *60517 | *17780 | *12573 | *8174 | *95 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 701572 | - | 135547 | 135229 | *105674 | *94939 | *47816 | *58590 | *70564 | *24666 | 28547 | ** | - |
| 27 Other liabilities | 59104 | - | *4242 | *26438 | *2432 | *9786 | *910 | *682 | *7569 | *5158 | 1887 | - | - |
| 28 Net worth | 1209561 | - | 156062 | 256537 | 94936 | 158393 | *81583 | *62062 | *135840 | *76383 | 187764 | ** | - |
| 29 Capital stock | 246673 | - | 40869 | 76986 | 4773 | 72216 | *1848 | *112 | *12245 | *19410 | 18214 | ** | - |
| 30 Paid-in or capital surplus | 590568 | - | 48092 | *35761 | *22610 | *45357 | *4424 | *55648 | *132491 | *48873 | 197312 | ** | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 140871 | - | 59775 | 47695 | *23443 | *-14983 | *47831 | *4209 | *-7438 | *8101 | -27762 | ** | - |
| 33 Retained earnings (S Corp) | 278447 | - | 41640 | 103067 | *44110 | *55802 | *31734 | *2093 | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *46998 | - | *34314 | *6971 | - | - | *4255 | - | *1457 | - | - | - | - |
| 35 Total receipts | 9906511 | *40349 | 4905264 | 2282752 | 513222 | 1065798 | *459773 | *164747 | *277294 | *78137 | 119176 | ** | - |
| 36 Business receipts | 9765607 | *28087 | 4871119 | 2236756 | 510368 | 1060380 | *457590 | *164105 | *254895 | *77059 | 105247 | ** | - |
| 37 Interest | 16657 | - | 3353 | 2949 | *1258 | *207 | *29 | *56 | *2145 | *262 | 6398 | ** | - |
| 38 Interest on govt. obligations | *65 | - | - | *65 | - | - | - | - | - | - | - | - | - |
| 39 Rents | 19087 | - | *10874 | *2463 | - | *2096 | - | - | *3643 | *12 | - | - | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *233 | - | - | *233 | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *9724 | *6841 | *443 | *1066 | *16 | *65 | - | - | *170 | - | 1123 | ** | - |
| 43 Net gain, noncapital assets | 10878 | *5222 | *2148 | *3427 | - | - | *74 | - | *-0 | *7 | - | - | - |
| 44 Dividends, domestic corporations | *1590 | - | *129 | *673 | *789 | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 82669 | *198 | 17198 | 35120 | *791 | *3051 | *2080 | *585 | *16441 | *798 | 6406 | ** | - |
| 47 Total deductions | 9478973 | *27512 | 4701424 | 2174313 | 495346 | 1021616 | *424603 | *165156 | *281161 | *76356 | 111485 | ** | - |
| 48 Cost of goods | 1358483 | - | *24232 | *41081 | *2519 | *32785 | *12534 | *14880 | - | - | - | - | - |
| 49 Compensation of officers | 1658439 | *10276 | 1067863 | 396397 | *52442 | *106126 | *10895 | *2027 | *9706 | *1502 | 1205 | ** | - |
| 50 Salaries and wages | 2198980 | *2447 | 956704 | 464936 | *139393 | 293617 | *143596 | *49207 | *89314 | *34175 | 25590 | - | - |
| 51 Repairs | 67550 | - | 34938 | 15534 | *2157 | 6987 | *4893 | *717 | *1761 | *564 | - | - | - |
| 52 Bad debts | 28357 | - | *1910 | *7013 | *23 | *1368 | *476 | - | *15114 | *2453 | - | - | - |
| 53 Rent paid on business property | 684486 | *2787 | 388945 | 125308 | *26932 | 87300 | *20180 | *13425 | *10633 | *6593 | 2384 | - | - |
| 54 Taxes paid | 370959 | *2476 | 192542 | 92384 | *14695 | 33981 | *14184 | *6846 | *10088 | *3673 | 91 | ** | - |
| 55 Interest paid | 81545 | *278 | 23712 | 18221 | *3803 | *12659 | *3440 | *1830 | *8625 | *1786 | 7191 | ** | - |
| 56 Contributions or gifts | 1632 | - | 1116 | *2 | *58 | *248 | *76 | - | *122 | *10 | -0 | ** | - |
| 57 Amortization | 23966 | *1279 | 6994 | 3868 | *822 | *1210 | *1300 | *254 | *3227 | *2888 | 2122 | ** | - |
| 58 Depreciation | 194610 | *566 | 81686 | 53417 | *12234 | 18919 | *10943 | *2293 | *6541 | *3203 | 4810 | ** | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 182489 | *20 | 79500 | 26470 | *8769 | 40369 | *5887 | *5831 | *11996 | *3648 | - | - | - |
| 61 Pension, prof sh, stock, annuity | 138445 | - | 84092 | *28429 | *9811 | *11752 | *3544 | *618 | *200 | - | - | - | - |
| 62 Employee benefit programs | 98516 | *602 | 39904 | 18980 | *4275 | *14437 | *8547 | *3334 | *6740 | *1696 | - | - | - |
| 63 Net loss, noncapital assets | 871 | *29 | *49 | *8 | - | *600 | - | *78 | *108 | - | - | - | - |
| 64 Other deductions | 2389643 | *6753 | 1312760 | 495094 | 210343 | 182147 | *82620 | *4130 | *54976 | *10745 | 30076 | ** | - |
| 65 Total receipts less total deducts | 427538 | *12836 | 203840 | 108439 | *17876 | 44183 | *35170 | *-410 | *-3868 | *1782 | 7691 | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 427473 | *12836 | 203840 | 108374 | *17876 | 44183 | *35170 | *-410 | *-3868 | *1782 | 7691 | ** | - |
| 68 Net income, total | 615393 | *12836 | 305311 | 153759 | *22830 | *68544 | *35173 | *2731 | *4410 | *2108 | 7691 | ** | - |
| 69 Deficit, total | 187920 | - | 101471 | 45385 | *4954 | *24361 | *3 | *3141 | *8278 | *326 | - | - | - |
| 70 Net income (less def), Form 1120-A | *3701 | - | *1397 | - | *2303 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 426361 | *3404 | 204399 | 111145 | *14370 | *65773 | *24541 | *2731 | - | - | - | - | - |
| 73 Statutory special deductions, total | 26407 | *9324 | 6366 | *4235 | *1381 | *167 | *410 | - | *447 | *26 | 4051 | ** | - |
| 74 Net operating loss deduction | 25294 | *9324 | 6276 | *3765 | *829 | *167 | *410 | - | *447 | *26 | 4051 | ** | - |
| 75 Dividends received deduction | *1113 | - | *90 | *471 | *552 | - | - | - | - | - | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 81241 | *109 | 25154 | *31024 | *2443 | *2604 | *10222 | - | *3964 | *2082 | 3640 | ** | - |
| 78 Income tax before credits, total | 20055 | *38 | 3592 | *8780 | *505 | *488 | *3352 | - | *1318 | *708 | 1274 | ** | - |
| 79 Regular tax | 19954 | *38 | 3592 | *8780 | *505 | *488 | *3287 | - | *1318 | *708 | 1238 | ** | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *99 | - | - | - | - | - | *65 | - | - | - | 34 | - | - |
| 83 Environmental tax | 3 | - | - | - | - | - | - | - | - | - | 3 | ** | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *883 | - | *641 | - | *242 | - | - | - | - | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 19172 | *38 | 2951 | *8780 | *263 | *488 | *3352 | - | *1318 | *708 | 1274 | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Nursing and personal care facilities

MINOR INDUSTRY 8050
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 17129 | 1080 | 6265 | 3465 | 1903 | 1325 | 2608 | 275 | 133 | 24 | 25 | 10 | 14 |
| 2 Total assets | 28848008 | - | 189293 | 544234 | 682389 | 957065 | 5338153 | 1916750 | 2120926 | 800597 | 1645457 | 1648364 | 13004779 |
| 3 Cash | 2016613 | - | 38508 | 82165 | 59103 | 142542 | 515648 | 174796 | 155188 | 49916 | 109006 | 119360 | 570380 |
| 4 Notes and accounts receivable | 5882561 | - | *37016 | 113146 | 147416 | 268189 | 1243736 | 487045 | 416992 | 167338 | 277985 | 336002 | 2387696 |
| 5 Less: Allowance for bad debts | 350122 | - | - | *940 | *331 | *4188 | 68694 | 9794 | 34073 | 22070 | 16216 | 24184 | 169632 |
| 6 Inventories | 203713 | - | - | *357 | *3886 | *3703 | 38198 | 7963 | 10184 | 5891 | 5840 | 25705 | 101987 |
| 7 U.S. govt. obligations, total | *50079 | - | - | - | - | - | *24631 | *9515 | *12909 | - | - | - | 3025 |
| 8 Tax-exempt securities | *563 | - | - | - | - | - | - | - | *563 | - | - | - | - |
| 9 Other current assets | 1547053 | - | *6234 | 76171 | 34249 | 79121 | 325043 | 146176 | 89810 | 44583 | 80508 | 46462 | 618695 |
| 10 Loans to stockholders | 225707 | - | *16 | *23314 | *44501 | *45168 | 81352 | *7073 | *21962 | *609 | 1711 | - | - |
| 11 Mortgage and real estate loans | 73898 | - | - | *30664 | - | - | *452 | *55 | *7825 | 7487 | 8938 | 6015 | 12462 |
| 12 Other investments | 1737310 | - | *19555 | *3456 | *11178 | *50733 | 193950 | 40781 | 193347 | 40953 | 144467 | 102904 | 935986 |
| 13 Depreciable assets | 18259335 | - | 175183 | 318667 | 679826 | 621919 | 4207790 | 1348095 | 1400082 | 520854 | 964844 | 950434 | 7071641 |
| 14 Less: Accumulated depreciation | 5946195 | - | 108224 | 136118 | 375609 | 336564 | 1612853 | 463634 | 445420 | 161380 | 269216 | 268443 | 1768733 |
| 15 Depletable assets | *3203 | - | - | - | - | *2700 | *503 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *2741 | - | - | - | - | *2700 | *42 | - | - | - | - | - | - |
| 17 Land | 1122805 | - | *5642 | *7310 | 54856 | 41309 | 197807 | 55244 | 97899 | 32803 | 77582 | 63282 | 489070 |
| 18 Intangible assets (Amortizable) | 2367129 | - | *5412 | *2944 | *22438 | 32830 | 136077 | 75924 | 95424 | 93432 | 128959 | 88109 | 1685579 |
| 19 Less: Accumulated amortization | 336198 | - | *173 | *701 | *12756 | 22108 | 51998 | 37282 | 26284 | *14044 | 27911 | 16816 | 126125 |
| 20 Other assets | 1993295 | - | *10124 | 23797 | 13631 | 34411 | 106553 | 74793 | 124516 | 34224 | 158961 | 219535 | 1192749 |
| 21 Total liabilities | 28848008 | - | 189293 | 544234 | 682389 | 957065 | 5338153 | 1916750 | 2120926 | 800597 | 1645457 | 1648364 | 13004779 |
| 22 Accounts payable | 2371109 | - | *25508 | 70579 | 118304 | 142085 | 463118 | 306599 | 197673 | 68298 | 120398 | 139394 | 719152 |
| 23 Mort, notes, and bonds under 1 yr | 1392281 | - | *17199 | *27095 | 127751 | 47543 | 349248 | 191744 | 156402 | 35823 | 77072 | 40785 | 321620 |
| 24 Other current liabilities | 2961014 | - | 42944 | 121115 | 105201 | 216733 | 610318 | 295629 | 202767 | 126378 | 141781 | 132090 | 966059 |
| 25 Loans from stockholders | 862386 | - | 120207 | 64404 | 50839 | *47078 | 455403 | *46501 | *58759 | *8220 | 10976 | - | 1 |
| 26 Mort, notes, bonds, 1 yr or more | 11476231 | - | *57429 | 216152 | 248323 | 404080 | 2391415 | 847073 | 1209245 | 405412 | 922734 | 643604 | 4130766 |
| 27 Other liabilities | 2130932 | - | *758 | *12495 | *26957 | 7541 | 136894 | 37785 | 138650 | 85924 | 114018 | 75800 | 1494111 |
| 28 Net worth | 7654055 | - | -74752 | 32395 | 5014 | 92005 | 931758 | 191420 | 157431 | 70542 | 258478 | 616692 | 5373071 |
| 29 Capital stock | 1054910 | - | 31439 | 39158 | 66926 | 93816 | 157718 | 21895 | 51830 | 34937 | 45259 | 219266 | 292665 |
| 30 Paid-in or capital surplus | 5452638 | - | *5584 | *-6261 | *59325 | 22383 | 180189 | 189536 | 188480 | 178441 | 192507 | 203568 | 4238885 |
| 31 Retained earnings, appropriated | *555 | - | - | - | - | - | - | - | *555 | - | - | - | - |
| 32 Retained earnings-unappropriated | 1105471 | - | -45174 | 5650 | -65367 | 28162 | 240736 | *-26323 | -128134 | -105984 | 20499 | 134821 | 1046586 |
| 33 Retained earnings (S Corp) | 475591 | - | -66400 | -1797 | -48273 | -1347 | 467285 | 14643 | 78291 | *-35928 | 9269 | 59848 | - |
| 34 Less: Cost of treasury stock | 435109 | - | *201 | *4355 | *7596 | *51009 | 114170 | *8331 | *33591 | *924 | 9055 | 811 | 205065 |
| 35 Total receipts | 41686014 | 730427 | 1327704 | 1912255 | 2550994 | 2237379 | 9795062 | 3202811 | 3114052 | 919798 | 1850416 | 1962485 | 12082630 |
| 36 Business receipts | 40308691 | 710059 | 1317975 | 1882539 | 2510285 | 2176791 | 9648600 | 3076836 | 2965821 | 884419 | 1766427 | 1892523 | 11476416 |
| 37 Interest | 242825 | *550 | *27 | *6158 | *355 | *5778 | 9884 | *2496 | 6882 | 8214 | 16445 | 15116 | 170920 |
| 38 Interest on govt. obligations | 4826 | - | - | *532 | - | - | *2169 | *103 | *87 | *383 | 395 | 207 | 949 |
| 39 Rents | 138753 | - | - | - | *6 | - | *6295 | *530 | *7861 | *1113 | 17884 | 11211 | 93852 |
| 40 Royalties | *95735 | - | - | - | - | - | - | - | *-0 | - | - | - | 95735 |
| 41 Net S-T cap gain less net LT loss | *3159 | - | - | - | - | - | - | - | *1196 | - | - | - | 1963 |
| 42 Net L-T cap gain less net ST loss | 121845 | - | *465 | *3093 | - | *2034 | *11728 | *4428 | *26971 | *6725 | 6026 | 14923 | 45451 |
| 43 Net gain, noncapital assets | 63852 | *9950 | *560 | - | - | *120 | *1356 | *116 | 7430 | *1305 | 2490 | 14 | 40511 |
| 44 Dividends, domestic corporations | 987 | - | *103 | - | - | - | *120 | - | *300 | - | 268 | 76 | 121 |
| 45 Dividends, foreign corporations | 86 | - | - | - | - | - | - | - | - | - | - | 86 | - |
| 46 Other receipts | 705254 | *9867 | *8574 | *19933 | 40348 | 52657 | 114910 | 118302 | 97503 | 17638 | 40481 | 28330 | 156710 |
| 47 Total deductions | 40321412 | 746619 | 1292589 | 1868367 | 2497075 | 2167746 | 9354389 | 3188676 | 3071660 | 909635 | 1808133 | 1874216 | 11542307 |
| 48 Cost of goods | 5825131 | *672 | - | *357 | *2323 | *1299 | *26670 | *410 | *5822 | *2870 | 3563 | 20820 | 76402 |
| 49 Compensation of officers | 646470 | *20213 | *64591 | *75336 | 62005 | 93534 | 144050 | 27611 | 63887 | 9346 | 15894 | 15201 | 54803 |
| 50 Salaries and wages | 15462983 | *303967 | 524888 | 646657 | 895477 | 985509 | 3453584 | 1195240 | 1113925 | 286793 | 582775 | 855258 | 4618909 |
| 51 Repairs | 327817 | *6008 | 19829 | 18267 | 21358 | 22805 | 76919 | 28680 | 19194 | 6739 | 15477 | 23559 | 68984 |
| 52 Bad debts | 328743 | *1937 | *360 | *12134 | *17312 | *8347 | 39093 | 10422 | 94679 | 6714 | 20675 | 21158 | 95911 |
| 53 Rent paid on business property | 1930148 | *82163 | 109835 | 110180 | 143172 | 58705 | 474916 | 137819 | 191972 | 38335 | 81173 | 65517 | 436361 |
| 54 Taxes paid | 2312459 | 39386 | 74511 | 112377 | 158605 | 126849 | 598944 | 181398 | 151169 | 45081 | 94345 | 90568 | 639226 |
| 55 Interest paid | 1175964 | *11438 | 7975 | 23348 | 33903 | 43031 | 226956 | 103334 | 118992 | 36879 | 85167 | 56898 | 428042 |
| 56 Contributions or gifts | 6134 | - | *615 | *285 | *44 | *185 | 518 | *875 | *356 | *798 | 296 | 192 | 1969 |
| 57 Amortization | 136259 | *1101 | *85 | *182 | *7276 | 3205 | 10353 | 4456 | 10280 | 4581 | 9464 | 8719 | 76557 |
| 58 Depreciation | 937083 | 10733 | 15731 | 21547 | 38046 | 34343 | 185501 | 60047 | 69948 | 24934 | 44984 | 49873 | 381396 |
| 59 Depletion | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 60 Advertising | 158145 | *809 | 14476 | 3809 | 6290 | 6138 | 28205 | 6554 | 8210 | 2502 | 5486 | 3695 | 71970 |
| 61 Pension, prof sh, stock, annuity | 120656 | *2199 | *11340 | - | *4357 | *29028 | 29174 | *2974 | 6844 | *1994 | 3645 | 3701 | 25402 |
| 62 Employee benefit programs | 1428898 | *14666 | *19601 | 62391 | 79626 | 70790 | 260706 | 156856 | 102438 | 25148 | 63760 | 93664 | 479251 |
| 63 Net loss, noncapital assets | 34423 | - | *1330 | *1239 | *43 | *344 | 13407 | *381 | *948 | *5734 | 6179 | 2142 | 2676 |
| 64 Other deductions | 9490097 | 232044 | 321338 | 503378 | 605939 | 459918 | 2163187 | 737732 | 658348 | 216663 | 447066 | 433060 | 2711424 |
| 65 Total receipts less total deducts | 1364602 | -16192 | 35115 | 43889 | 53919 | 69633 | 440673 | 14135 | 42391 | 10163 | 42283 | 88269 | 540322 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 1359776 | -16192 | 35115 | 43356 | 53919 | 69633 | 438504 | 14033 | 42304 | 9780 | 41888 | 88062 | 539373 |
| 68 Net income, total | 1916527 | *22287 | 74591 | 78695 | 115751 | 135625 | 554195 | 102474 | 75653 | *40793 | 76028 | 88932 | 551502 |
| 69 Deficit, total | 556751 | *38479 | 39476 | *35339 | 61832 | 65992 | 115691 | 88442 | 33349 | *31013 | 34140 | 870 | 12129 |
| 70 Net income (less def), Form 1120-A | *5805 | - | *5492 | *314 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 639525 | *-2326 | 39913 | 29764 | 60121 | 77012 | 393245 | 12083 | 15648 | *-142 | 10085 | 4120 | - |
| 73 Statutory special deductions, total | 92495 | *5026 | *12684 | *4633 | *9203 | *2702 | *4905 | 252 | 12514 | *11321 | 4765 | 12438 | 12052 |
| 74 Net operating loss deduction | 91772 | *5026 | *12612 | *4633 | *9203 | *2702 | *4821 | 252 | *12304 | *11321 | 4557 | 12385 | 11956 |
| 75 Dividends received deduction | 722 | - | *72 | - | - | - | *84 | - | *210 | - | 208 | 53 | 96 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 920101 | *1917 | *7706 | *15992 | *8256 | *9636 | 105651 | *29253 | 44300 | *26419 | 59015 | 72427 | 539529 |
| 78 Income tax before credits, total | 311379 | *640 | *1214 | *2399 | *1238 | *1808 | 34065 | *9882 | 15647 | 9345 | 20419 | 25349 | 189373 |
| 79 Regular tax | 308897 | *640 | *1193 | *2399 | *1238 | *1808 | 34062 | *9882 | 14999 | *9005 | 20082 | 24971 | 188619 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 1515 | - | *22 | - | - | - | - | - | *635 | *293 | 283 | 283 | - |
| 83 Environmental tax | 943 | - | - | - | - | - | *3 | - | *13 | *24 | 55 | 94 | 754 |
| 84 Foreign tax credit | 232 | - | - | - | - | - | - | - | - | - | 177 | 55 | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 32351 | *9 | - | - | - | *227 | *720 | *373 | *506 | *81 | 601 | 1353 | 28481 |
| 89 Prior year minumum tax credit | *2328 | - | - | - | - | - | *26 | - | *159 | - | 586 | - | 1557 |
| 90 Income tax after credits, total | 276467 | *630 | *1214 | *2399 | *1238 | *1580 | 33320 | *9509 | 14983 | 9264 | 19054 | 23941 | 159335 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 8060
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 206 | *6 | - | - | - | - | *104 | *19 | 35 | *11 | 10 | 7 | 13 |
| 2 Total assets | 54102523 | - | - | - | - | - | *260695 | *142289 | 521149 | *373564 | 663424 | 1026837 | 51114565 |
| 3 Cash | 668888 | - | - | - | - | - | *18393 | *12135 | 56044 | *13020 | 51891 | 77280 | 440124 |
| 4 Notes and accounts receivable | 6187646 | - | - | - | - | - | *86275 | *26761 | 209769 | *152554 | 194957 | 193473 | 5323856 |
| 5 Less: Allowance for bad debts | 1382072 | - | - | - | - | - | *38438 | *5921 | 39868 | *23620 | 55499 | 28968 | 1189758 |
| 6 Inventories | 214616 | - | - | - | - | - | *2657 | *3158 | *10720 | *9084 | 884 | 1863 | 186251 |
| 7 U.S. govt. obligations, total | 43932 | - | - | - | - | - | - | - | - | - | - | - | 43932 |
| 8 Tax-exempt securities | 268690 | - | - | - | - | - | - | - | - | - | - | - | 268690 |
| 9 Other current assets | 1287424 | - | - | - | - | - | *2297 | *8843 | 29786 | *28836 | 38312 | 37698 | 1141651 |
| 10 Loans to stockholders | 248151 | - | - | - | - | - | - | - | - | - | - | - | 248151 |
| 11 Mortgage and real estate loans | *30365 | - | - | - | - | - | *30365 | - | - | - | - | - | - |
| 12 Other investments | 22988462 | - | - | - | - | - | *5479 | *9298 | *22675 | *17496 | 85228 | 187414 | 22660871 |
| 13 Depreciable assets | 21108103 | - | - | - | - | - | *282896 | *104987 | 358112 | *315939 | 352870 | 510610 | 19182688 |
| 14 Less: Accumulated depreciation | 6454439 | - | - | - | - | - | *147686 | *42548 | 189885 | *166395 | 126777 | 141207 | 5639941 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 1652964 | - | - | - | - | - | *20659 | *23355 | *13610 | *10292 | 31514 | 42773 | 1510761 |
| 18 Intangible assets (Amortizable) | 2196327 | - | - | - | - | - | *3794 | *2384 | *54114 | *15770 | 16124 | 152222 | 1951918 |
| 19 Less: Accumulated amortization | 329292 | - | - | - | - | - | *1520 | *1138 | *18307 | *5676 | 5704 | 47217 | 249730 |
| 20 Other assets | 5372758 | - | - | - | - | - | *-4476 | *974 | *14379 | *6264 | 79623 | 40894 | 5235100 |
| 21 Total liabilities | 54102523 | - | - | - | - | - | *260695 | *142289 | 521149 | *373564 | 663424 | 1026837 | 51114565 |
| 22 Accounts payable | 1508646 | - | - | - | - | - | *13726 | *37735 | 123311 | *77106 | 45900 | 43388 | 1167481 |
| 23 Mort, notes, and bonds under 1 yr | 919134 | - | - | - | - | - | *86696 | *2358 | 10770 | *37003 | 84074 | 54739 | 643494 |
| 24 Other current liabilities | 3114879 | - | - | - | - | - | *35277 | *9493 | 79205 | *57941 | 114958 | 116524 | 2701481 |
| 25 Loans from stockholders | *422441 | - | - | - | - | - | - | - | *15221 | *26903 | 242 | - | 380076 |
| 26 Mort, notes, bonds, 1 yr or more | 16753543 | - | - | - | - | - | *44501 | *21798 | 154331 | *90408 | 299030 | 340483 | 15802992 |
| 27 Other liabilities | 5164086 | - | - | - | - | - | *5110 | *860 | *40145 | *28465 | 61395 | -16406 | 5044518 |
| 28 Net worth | 26219793 | - | - | - | - | - | *75385 | *70045 | 98166 | *55738 | 57826 | 488109 | 25374524 |
| 29 Capital stock | 392675 | - | - | - | - | - | *2073 | *20 | 13908 | *532 | 22987 | 209508 | 143647 |
| 30 Paid-in or capital surplus | 25535302 | - | - | - | - | - | *65372 | *49141 | 75741 | *54991 | 249641 | 381411 | 24659004 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 629883 | - | - | - | - | - | *29029 | *20884 | *10567 | *15149 | -209758 | -96284 | 860295 |
| 33 Retained earnings (S Corp) | -26940 | - | - | - | - | - | *-11936 | - | *-294 | *-14710 | - | - | - |
| 34 Less: Cost of treasury stock | 311127 | - | - | - | - | - | *9153 | - | *1756 | *224 | 5045 | 6526 | 288422 |
| 35 Total receipts | 28596741 | *1699914 | - | - | - | - | *455978 | *142423 | 1040633 | *549252 | 599063 | 839560 | 23269919 |
| 36 Business receipts | 26055117 | *1366712 | - | - | - | - | *445179 | *123756 | 1009448 | *386393 | 575546 | 803571 | 21344511 |
| 37 Interest | 698138 | 96552 | - | - | - | - | *4256 | *1328 | *1819 | *754 | 1929 | 20642 | 570856 |
| 38 Interest on govt. obligations | 24211 | 850 | - | - | - | - | *16 | - | - | - | 178 | 158 | 23010 |
| 39 Rents | 186172 | *17643 | - | - | - | - | *970 | *5639 | *140 | *2 | 4293 | 2166 | 155319 |
| 40 Royalties | 14 | - | - | - | - | - | - | - | - | - | - | - | 14 |
| 41 Net S-T cap gain less net LT loss | 892 | - | - | - | - | - | - | - | - | - | - | - | 892 |
| 42 Net L-T cap gain less net ST loss | 122004 | 7759 | - | - | - | - | *2013 | *381 | *6 | - | 776 | 1816 | 109252 |
| 43 Net gain, noncapital assets | 16275 | 6490 | - | - | - | - | *179 | - | *20 | *14 | 47 | 3785 | 5740 |
| 44 Dividends, domestic corporations | 24229 | 814 | - | - | - | - | - | *162 | *3 | - | 47 | 19 | 23182 |
| 45 Dividends, foreign corporations | 9787 | - | - | - | - | - | - | - | - | - | - | - | 9787 |
| 46 Other receipts | 1459904 | *203093 | - | - | - | - | *3366 | *11155 | 29196 | *162088 | 16247 | 7403 | 1027355 |
| 47 Total deductions | 27736347 | *1599006 | - | - | - | - | *487520 | *129204 | 1076151 | *535399 | 598176 | 854494 | 22456398 |
| 48 Cost of goods | 1472970 | 2299 | - | - | - | - | - | *847 | *4703 | - | 615 | - | 3051 |
| 49 Compensation of officers | 130883 | 20468 | - | - | - | - | *1116 | *6025 | *15034 | *4247 | 5669 | 6892 | 71432 |
| 50 Salaries and wages | 9313043 | *488566 | - | - | - | - | *146842 | *39709 | 347770 | *213756 | 232423 | 322569 | 7521408 |
| 51 Repairs | 246365 | *22688 | - | - | - | - | *1975 | *1028 | 10776 | *2596 | 6708 | 6591 | 194004 |
| 52 Bad debts | 949052 | *63063 | - | - | - | - | *26585 | *1385 | 48831 | *25032 | 41692 | 80048 | 662417 |
| 53 Rent paid on business property | 738689 | *79451 | - | - | - | - | *3877 | *4149 | 32426 | *10914 | 14991 | 25003 | 567879 |
| 54 Taxes paid | 1055098 | *61834 | - | - | - | - | *11818 | *4589 | 37137 | *24717 | 18349 | 32267 | 864387 |
| 55 Interest paid | 1679078 | *201816 | - | - | - | - | *7794 | *5202 | 21728 | *9464 | 29516 | 44312 | 1359245 |
| 56 Contributions or gifts | 9682 | 617 | - | - | - | - | *127 | *10 | *65 | *6 | 198 | 10 | 8649 |
| 57 Amortization | 196047 | *12003 | - | - | - | - | *261 | *511 | *6405 | *774 | 2441 | 3554 | 170097 |
| 58 Depreciation | 1298952 | *64760 | - | - | - | - | *17453 | *5387 | 22013 | *15322 | 21701 | 29373 | 1122943 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 124480 | *5908 | - | - | - | - | *4742 | *268 | *5952 | *1551 | 5987 | 4267 | 95804 |
| 61 Pension, prof sh, stock, annuity | 272120 | *3375 | - | - | - | - | *121 | *1610 | *8084 | *1501 | 459 | 18499 | 238471 |
| 62 Employee benefit programs | 1031426 | *60426 | - | - | - | - | *26620 | *3817 | 43512 | *31599 | 26188 | 39967 | 799298 |
| 63 Net loss, noncapital assets | 306529 | *38802 | - | - | - | - | *9566 | *182 | *18142 | - | 1822 | 19047 | 218968 |
| 64 Other deductions | 8911932 | *237089 | - | - | - | - | *204698 | *28506 | 262048 | *97504 | 175022 | 196703 | 7710363 |
| 65 Total receipts less total deducts | 860394 | *100908 | - | - | - | - | *-31542 | *13219 | -35518 | *13853 | 887 | -14934 | 813520 |
| 66 Constructive taxable income from related foreign corporations | 8151 | - | - | - | - | - | - | - | - | - | - | - | 8151 |
| 67 Net income (less deficit), total | 844334 | *100058 | - | - | - | - | *-31558 | *13219 | -35518 | *13853 | 709 | -15092 | 798661 |
| 68 Net income, total | 1524785 | 109291 | - | - | - | - | *15256 | *13219 | *13496 | *14907 | 26779 | 22218 | 1309619 |
| 69 Deficit, total | 680451 | *9233 | - | - | - | - | *46813 | - | *49014 | *1054 | 26069 | 37310 | 510958 |
| 70 Net income (less def), Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | -13681 | - | - | - | - | - | *-7987 | - | *-10569 | *4876 | - | - | - |
| 73 Statutory special deductions, total | 37799 | 2926 | - | - | - | - | - | *958 | *3916 | - | 609 | 4797 | 24592 |
| 74 Net operating loss deduction | 19381 | 2311 | - | - | - | - | - | *844 | *3914 | - | 576 | 4783 | 6952 |
| 75 Dividends received deduction | 18417 | 615 | - | - | - | - | - | *113 | *2 | - | 33 | 14 | 17640 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1476108 | 106366 | - | - | - | - | *3418 | *12261 | *7013 | *9282 | 26169 | 17421 | 1294177 |
| 78 Income tax before credits, total | 520774 | 37895 | - | - | - | - | *1073 | *4360 | *2422 | *3288 | 8828 | 7239 | 455669 |
| 79 Regular tax | 515693 | 37228 | - | - | - | - | *1073 | *4200 | *2384 | *3260 | 8617 | 5968 | 452962 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *3060 | 532 | - | - | - | - | - | *160 | *38 | *17 | 178 | 1244 | 889 |
| 83 Environmental tax | 2021 | 135 | - | - | - | - | - | - | - | *10 | 32 | 26 | 1818 |
| 84 Foreign tax credit | 2470 | - | - | - | - | - | - | - | - | - | - | - | 2470 |
| 85 U.S. Possessions tax credit | 2294 | - | - | - | - | - | - | 1103 | 1191 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *1085 | 58 | - | - | - | - | - | - | - | *3 | 18 | - | 1005 |
| 89 Prior year minumum tax credit | *1246 | - | - | - | - | - | *160 | - | *144 | - | 941 | - | - |
| 90 Income tax after credits, total | 513680 | 37837 | - | - | - | - | *913 | *3258 | *1086 | *3285 | 7869 | 7239 | 452194 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 8071 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 4245 | *395 | 2386 | *805 | *194 | *101 | 225 | 55 | 53 | 20 | 6 | 5 | ** |
| 2 Total assets | 5844251 | - | 77026 | *100978 | *56477 | *68069 | 565128 | 390948 | 740564 | 600355 | 337811 | 2906895 | ** |
| 3 Cash | 518075 | - | 26587 | *19912 | *3752 | *13887 | 83221 | 127264 | 133885 | 50986 | 10278 | 48303 | ** |
| 4 Notes and accounts receivable | 1238214 | - | *1418 | *14050 | *9523 | *17212 | 210347 | 85398 | 170183 | 104995 | 59548 | 565539 | ** |
| 5 Less: Allowance for bad debts | 157742 | - | - | - | - | - | *11569 | *8568 | 23125 | *11615 | 11291 | 91575 | ** |
| 6 Inventories | 109133 | - | *1101 | *13 | *388 | - | *17386 | *10195 | 18700 | *7324 | 4464 | 49561 | - |
| 7 U.S. govt. obligations, total | 33248 | - | - | - | - | - | - | - | - | - | - | 33248 | - |
| 8 Tax-exempt securities | 12692 | - | - | - | - | - | - | - | - | - | - | 12692 | ** |
| 9 Other current assets | 433710 | - | *6577 | *7489 | *12601 | *76 | 17273 | 47695 | 87616 | 123684 | 22072 | 108626 | ** |
| 10 Loans to stockholders | 56388 | - | *20358 | *581 | *15124 | *601 | *16615 | *733 | *2376 | - | - | - | - |
| 11 Mortgage and real estate loans | 172 | - | - | - | - | - | - | - | - | - | - | 172 | - |
| 12 Other investments | 908815 | - | - | *15073 | *1185 | - | *6826 | *13073 | 47692 | *119732 | 68656 | 636579 | ** |
| 13 Depreciable assets | 2286577 | - | *123438 | *156497 | *62400 | *71509 | 424645 | 172789 | 287817 | 195918 | 158556 | 633007 | ** |
| 14 Less: Accumulated depreciation | 1200299 | - | *110229 | *118942 | *52283 | *41064 | 254343 | 97954 | 126622 | 61405 | 50911 | 286546 | ** |
| 15 Depletable assets | *91 | - | *91 | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *91 | - | *91 | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 44175 | - | *6500 | - | - | *5631 | *3332 | *2753 | *5862 | *968 | 1918 | 17210 | ** |
| 18 Intangible assets (Amortizable) | 1209961 | - | *450 | *22739 | *129 | - | *43625 | *42600 | 72518 | *52098 | 84403 | 891398 | ** |
| 19 Less: Accumulated amortization | 261625 | - | *249 | *19765 | *13 | - | *12035 | *9046 | 12069 | *11543 | 14385 | 182519 | ** |
| 20 Other assets | 612757 | - | *1074 | *3330 | *3670 | *219 | 19803 | *4015 | 75728 | *29213 | 4505 | 471199 | ** |
| 21 Total liabilities | 5844251 | - | 77026 | *100978 | *56477 | *68069 | 565128 | 390948 | 740564 | 600355 | 337811 | 2906895 | ** |
| 22 Accounts payable | 384877 | - | *1148 | *1598 | *367 | *758 | 75865 | 49192 | 83668 | 43842 | 20028 | 108413 | ** |
| 23 Mort, notes, and bonds under 1 yr | 351254 | - | *33301 | *35242 | *376 | *3541 | 39668 | *18228 | 44442 | *55592 | 13896 | 106966 | ** |
| 24 Other current liabilities | 610057 | - | *15411 | *20253 | *1573 | *12350 | 113716 | 58503 | 59855 | 50509 | 14253 | 263634 | ** |
| 25 Loans from stockholders | 74308 | - | *5747 | *8730 | *6074 | *174 | *50286 | *1904 | *802 | *592 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 2396459 | - | *5775 | *2489 | *1144 | *14874 | 138696 | *18033 | 133604 | 119824 | 182450 | 1779569 | ** |
| 27 Other liabilities | -386766 | - | *4610 | *-0 | - | *-0 | *11768 | *800 | *17964 | *9624 | 8965 | -440497 | ** |
| 28 Net worth | 2414062 | - | 11034 | *32666 | *46943 | *36372 | 135129 | 244288 | 400229 | 320372 | 98220 | 1088809 | ** |
| 29 Capital stock | 591370 | - | 8519 | *39457 | *8079 | *1811 | 31919 | 189921 | 219784 | 11590 | 69888 | 10404 | ** |
| 30 Paid-in or capital surplus | 2953696 | - | *3131 | *20212 | - | *1369 | 356633 | *409919 | 477846 | 632175 | 96302 | 956110 | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -1140909 | - | *15822 | *12677 | *28750 | *33232 | -281004 | -391092 | -320792 | -323062 | -67912 | 152473 | ** |
| 33 Retained earnings (S Corp) | 89444 | - | *-8052 | *-39679 | *18326 | - | *32186 | *39278 | *47385 | - | - | - | - |
| 34 Less: Cost of treasury stock | 79539 | - | *8386 | - | *8212 | *40 | *4604 | *3738 | *23994 | *331 | 58 | 30177 | - |
| 35 Total receipts | 7073550 | *41806 | 743979 | *530699 | *193528 | *168173 | 1219734 | 650710 | 940020 | 323452 | 225162 | 2036289 | ** |
| 36 Business receipts | 6750075 | *41795 | 729111 | *528514 | *188585 | *151435 | 1181920 | 630639 | 912122 | *282868 | 217794 | 1885293 | ** |
| 37 Interest | 46546 | *11 | *2340 | *2185 | *1152 | *893 | 2464 | 4603 | 6851 | 11307 | 5045 | 9694 | ** |
| 38 Interest on govt. obligations | *2154 | - | - | - | - | - | *1147 | - | - | - | 16 | 990 | ** |
| 39 Rents | 10199 | - | - | - | - | *1241 | *109 | *2 | *1276 | *6522 | - | 1050 | ** |
| 40 Royalties | *8316 | - | - | - | - | - | *6934 | *633 | - | *644 | 104 | - | - |
| 41 Net S-T cap gain less net LT loss | *527 | - | - | - | - | - | - | - | - | *1 | - | 527 | ** |
| 42 Net L-T cap gain less net ST loss | *16625 | - | - | - | - | *14295 | *300 | - | *567 | - | 1463 | - | - |
| 43 Net gain, noncapital assets | 19315 | - | *3634 | - | - | - | *2784 | *12094 | - | - | 58 | 745 | ** |
| 44 Dividends, domestic corporations | *96463 | - | - | - | - | - | - | *46 | *163 | *884 | - | 95369 | ** |
| 45 Dividends, foreign corporations | 378 | - | - | - | - | - | - | - | - | - | - | 378 | - |
| 46 Other receipts | 122953 | - | *8894 | - | *3792 | *310 | 24075 | *2692 | 19040 | 21224 | 681 | 42244 | ** |
| 47 Total deductions | 7056954 | *49360 | 734156 | *516766 | *175206 | *149825 | 1227652 | 722486 | 936460 | 386511 | 259118 | 1899414 | ** |
| 48 Cost of goods | 1093228 | - | *1101 | *13 | *388 | - | *22412 | *10370 | *9834 | *6293 | 2967 | 11369 | - |
| 49 Compensation of officers | 486797 | *10817 | *178315 | *93472 | *6270 | *25795 | 68066 | 23508 | 36907 | 12096 | 6646 | 24904 | ** |
| 50 Salaries and wages | 1865174 | *13912 | *187852 | *104449 | *29898 | *47384 | 352357 | 152230 | 254151 | 88269 | 51621 | 583050 | ** |
| 51 Repairs | 88039 | *40 | *2742 | *8651 | *3531 | *3987 | 18548 | 6505 | 8638 | 5078 | 2325 | 27994 | ** |
| 52 Bad debts | 123799 | - | *499 | - | *575 | *2 | *7764 | *21150 | *4964 | *16173 | 4912 | 67759 | ** |
| 53 Rent paid on business property | 272605 | *1698 | *23870 | *35887 | *14186 | *2338 | 48032 | 21666 | 26060 | 16507 | 9627 | 72734 | ** |
| 54 Taxes paid | 262623 | *3072 | 30552 | *21649 | *7133 | *6280 | 48860 | 24438 | 46333 | 19639 | 8354 | 46311 | ** |
| 55 Interest paid | 168363 | *556 | *2531 | *3963 | *264 | *1329 | 16022 | 8943 | 15024 | *11531 | 14258 | 93942 | ** |
| 56 Contributions or gifts | 1802 | - | *5 | - | - | - | *270 | *17 | *407 | *718 | - | 386 | ** |
| 57 Amortization | 61383 | *4 | *57 | *3674 | *9 | *20 | 9022 | *4357 | 7377 | 5049 | 5504 | 26311 | ** |
| 58 Depreciation | 222185 | *275 | *5314 | *24745 | *3869 | *6685 | 36815 | 17866 | 27947 | 16214 | 13201 | 69255 | ** |
| 59 Depletion | 322 | - | - | - | - | - | - | - | - | - | - | 322 | - |
| 60 Advertising | 20082 | - | *1107 | *505 | *869 | *543 | 3481 | *5110 | 3830 | *1498 | 239 | 2900 | ** |
| 61 Pension, prof sh, stock, annuity | 54695 | *354 | *24842 | *942 | *908 | *3217 | *8620 | *5076 | *1276 | *862 | 84 | 8514 | ** |
| 62 Employee benefit programs | 214994 | *7 | *7935 | *1342 | *748 | *1655 | 34576 | 16725 | 11150 | 5509 | 7065 | 128283 | ** |
| 63 Net loss, noncapital assets | 3341 | - | - | - | - | *316 | *116 | - | *389 | *1403 | 181 | 936 | ** |
| 64 Other deductions | 2117520 | *14985 | 210936 | *123415 | *74276 | *44050 | 348833 | 227696 | 286731 | 116986 | 66330 | 603282 | ** |
| 65 Total receipts less total deducts | 16596 | *-7554 | 9823 | *13933 | *18322 | *18348 | -7918 | -71776 | 3559 | -63059 | -33956 | 136875 | ** |
| 66 Constructive taxable income from related foreign corporations | *140 | - | - | - | - | - | - | - | - | *140 | - | - | - |
| 67 Net income (less deficit), total | 14583 | *-7554 | 9823 | *13933 | *18322 | *18348 | -9066 | -71776 | 3559 | -62919 | -33973 | 135885 | ** |
| 68 Net income, total | 462606 | *2583 | *39251 | *31273 | *19221 | *18348 | *69359 | *37232 | 85317 | *11474 | - | 148549 | ** |
| 69 Deficit, total | 448024 | *10137 | *29428 | *17340 | *898 | - | *78424 | *109008 | *81758 | *74393 | 33973 | 12665 | - |
| 70 Net income (less def), Form 1120-A | *16193 | - | *16193 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 130540 | *2583 | *-4981 | *11494 | *18639 | - | *37276 | *22170 | *43358 | - | - | - | - |
| 73 Statutory special deductions, total | 155507 | - | *8958 | *8956 | - | *13926 | *11090 | *33 | *14890 | *1989 | - | 95666 | ** |
| 74 Net operating loss deduction | 58987 | - | *8958 | *8956 | - | *13926 | *11090 | - | *14775 | *1281 | - | - | - |
| 75 Dividends received deduction | *96520 | - | - | - | - | - | - | *33 | *114 | *708 | - | 95666 | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 140010 | - | *7659 | *1477 | *582 | *4422 | *20992 | *15062 | *27069 | *9485 | - | 53262 | ** |
| 78 Income tax before credits, total | 46743 | - | *1159 | *222 | *87 | *1427 | *7133 | *5142 | *9483 | *3238 | - | 18853 | ** |
| 79 Regular tax | 46081 | - | *1159 | *222 | *87 | *1409 | *7012 | *5132 | *9206 | *3225 | - | 18630 | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *549 | - | - | - | - | - | *121 | - | *260 | *10 | - | 157 | - |
| 83 Environmental tax | *114 | - | - | - | - | *18 | - | 10 | *17 | *3 | - | 66 | ** |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *639 | - | - | - | - | *79 | - | - | *411 | *67 | - | 82 | ** |
| 89 Prior year minumum tax credit | *71 | - | - | - | - | *18 | - | - | - | *54 | - | - | - |
| 90 Income tax after credits, total | 46033 | - | *1159 | *222 | *87 | *1330 | *7133 | *5142 | *9072 | *3118 | - | 18772 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Other medical services

MINOR INDUSTRY 8099
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 44633 | 2235 | 30250 | 6143 | 2373 | 1697 | 1450 | 213 | 150 | 49 | 28 | 26 | 19 |
| 2 Total assets | 38883272 | - | 799081 | 942116 | 858873 | 1115632 | 3023680 | 1465186 | 2362683 | 1765069 | 1918584 | 4264502 | 20367866 |
| 3 Cash | 4673065 | - | 233563 | 263911 | 139141 | 185320 | 372042 | 271871 | 330493 | 326379 | 224941 | 326494 | 1998910 |
| 4 Notes and accounts receivable | 8002807 | - | 105595 | 129991 | 270062 | 252533 | 1035599 | 590191 | 617607 | 472641 | 575287 | 1067290 | 2886011 |
| 5 Less: Allowance for bad debts | 984268 | - | - | *19295 | *28127 | *10402 | 190375 | 112036 | 82420 | 20884 | 98704 | 95031 | 326995 |
| 6 Inventories | 584718 | - | 17417 | 26466 | *18975 | 31321 | 57071 | 16046 | 56007 | 40653 | 65810 | 40557 | 214395 |
| 7 U.S. govt. obligations, total | 1983230 | - | *715 | - | - | *7928 | *9383 | *29983 | *9373 | *45626 | - | 92899 | 1787323 |
| 8 Tax-exempt securities | 1797333 | - | - | - | - | - | *1492 | - | *2101 | *149 | 34559 | 128145 | 1630888 |
| 9 Other current assets | 3081902 | - | 21993 | 42579 | 59231 | 41792 | 181928 | 181989 | 176131 | 78006 | 133679 | 487282 | 1677289 |
| 10 Loans to stockholders | 357946 | - | 51401 | 79111 | *57836 | 67961 | 34875 | *1645 | *3720 | *614 | -0 | 4939 | 55844 |
| 11 Mortgage and real estate loans | *32471 | - | - | *12051 | *12766 | - | *4367 | - | *2278 | - | - | - | 1009 |
| 12 Other investments | 4899960 | - | 27821 | *48304 | *32966 | 70431 | 361647 | 153129 | 327392 | 164931 | 204389 | 489901 | 3019049 |
| 13 Depreciable assets | 12050035 | - | 909339 | 841325 | 611246 | 751590 | 1613276 | 379934 | 913746 | 502583 | 550729 | 1156220 | 3820047 |
| 14 Less: Accumulated depreciation | 5357402 | - | 636736 | 521872 | 392714 | 406704 | 854738 | 160422 | 299054 | 199908 | 215216 | 431914 | 1238125 |
| 15 Depletable assets | *3161 | - | *1226 | - | *1934 | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *262 | - | *61 | - | *201 | - | - | - | - | - | - | - | - |
| 17 Land | 402779 | - | - | *1812 | *19962 | *30397 | 45213 | *4218 | 65427 | *7073 | 18777 | 36104 | 173797 |
| 18 Intangible assets (Amortizable) | 6962581 | - | 59137 | 67903 | 52590 | *15260 | 294388 | 96343 | 235553 | 385311 | 312777 | 879820 | 4563499 |
| 19 Less: Accumulated amortization | 751699 | - | 22948 | 46618 | 16574 | *4254 | 67813 | 6253 | 32376 | 57611 | 15501 | 125002 | 356748 |
| 20 Other assets | 1144915 | - | 30617 | 16450 | *19778 | 82457 | 125326 | 18549 | 36706 | 19505 | 127055 | 206797 | 461673 |
| 21 Total liabilities | 38883272 | - | 799081 | 942116 | 858873 | 1115632 | 3023680 | 1465186 | 2362683 | 1765069 | 1918584 | 4264502 | 20367866 |
| 22 Accounts payable | 3011899 | - | 71869 | 180467 | 77170 | 93894 | 428595 | 290685 | 195182 | 146258 | 135700 | 222040 | 1170038 |
| 23 Mort, notes, and bonds under 1 yr | 2379604 | - | 91901 | 199126 | 161092 | 137169 | 295859 | 153134 | 276750 | 132411 | 222512 | 146643 | 563008 |
| 24 Other current liabilities | 7923165 | - | 156719 | 117216 | 69747 | 161981 | 491213 | 248009 | 307986 | 419373 | 416400 | 648287 | 4886234 |
| 25 Loans from stockholders | 1026609 | - | 486018 | 69094 | 67800 | 134279 | 118008 | *19715 | *25291 | *2508 | 19369 | 31700 | 52825 |
| 26 Mort, notes, bonds, 1 yr or more | 5988287 | - | 135923 | 118629 | 192252 | 192992 | 620534 | 271548 | 403185 | 280366 | 394927 | 743895 | 2634036 |
| 27 Other liabilities | 2010672 | - | 38554 | *-7537 | *17586 | *68069 | 332503 | 32868 | 42251 | 135766 | 101203 | 137019 | 1112389 |
| 28 Net worth | 16543036 | - | -181904 | 265120 | 273226 | 327247 | 736969 | 449227 | 1112039 | 648386 | 628473 | 2334918 | 9949337 |
| 29 Capital stock | 2343657 | - | 125629 | 111040 | 92377 | 145481 | 268187 | 240432 | 276549 | 107630 | 187188 | 188238 | 600907 |
| 30 Paid-in or capital surplus | 10557313 | - | 277260 | 156095 | 138557 | 91493 | 983037 | 597684 | 840219 | 842772 | 636318 | 1722173 | 4271706 |
| 31 Retained earnings, appropriated | *31692 | - | - | *9664 | *4202 | - | *3025 | - | *163 | *870 | - | 1191 | 12577 |
| 32 Retained earnings-unappropriated | 3955485 | - | -179999 | -114035 | 43308 | 5655 | -599415 | -433328 | -85709 | -236235 | -191621 | 485139 | 5261725 |
| 33 Retained earnings (S Corp) | 187158 | - | -392362 | 134171 | 24003 | 151484 | 130866 | *52804 | *92222 | *-6032 | - | - | - |
| 34 Less: Cost of treasury stock | 532269 | - | *12432 | *31814 | *29221 | *66867 | 48732 | *8364 | *11405 | 60618 | 3412 | 61824 | 197578 |
| 35 Total receipts | 74493812 | 499440 | 7639622 | 4097393 | 2609141 | 3932518 | 7343629 | 2510284 | 4211689 | 2817626 | 3022463 | 5353517 | 30456490 |
| 36 Business receipts | 69240755 | 457653 | 7333927 | 4036299 | 2478307 | 3881219 | 7116509 | 2442960 | 3992963 | 2744921 | 2944852 | 5164685 | 26646461 |
| 37 Interest | 542170 | 7955 | 1942 | 6553 | 2959 | 3066 | 22794 | 13412 | 17870 | 19929 | 17993 | 66292 | 361404 |
| 38 Interest on govt. obligations | 108221 | 13 | - | - | - | - | *170 | *23 | *1821 | *1048 | 2926 | 17445 | 84774 |
| 39 Rents | 86101 | 448 | *333 | *6523 | *6 | *2169 | 12413 | *3657 | 12860 | *4531 | 5576 | 8585 | 29001 |
| 40 Royalties | *20898 | - | - | - | - | - | - | *10 | *55 | 1228 | 59 | 793 | 18753 |
| 41 Net S-T cap gain less net LT loss | 9476 | - | - | - | *1639 | - | *230 | - | - | *74 | 13 | 7658 | -137 |
| 42 Net L-T cap gain less net ST loss | 2416359 | *12181 | *10927 | - | *4074 | - | *1239 | *1454 | *22404 | *357 | 269 | 2821 | 2360632 |
| 43 Net gain, noncapital assets | 58975 | *153 | *12871 | *1150 | *18524 | *677 | *5104 | *81 | 3631 | *3114 | 2222 | 1007 | 10441 |
| 44 Dividends, domestic corporations | 8376 | - | *48 | *141 | *1224 | - | *515 | *773 | *464 | *390 | 100 | 1516 | 3206 |
| 45 Dividends, foreign corporations | *9 | - | - | - | - | - | - | - | - | *2 | 5 | 1 | - |
| 46 Other receipts | 2002472 | 21036 | 279575 | 46727 | 102408 | 45388 | 184655 | 47914 | 159622 | 42032 | 48448 | 82714 | 941953 |
| 47 Total deductions | 69184855 | 483608 | 7411251 | 3937057 | 2482134 | 3825048 | 7317638 | 2627538 | 4106181 | 2785119 | 2983427 | 4955502 | 26270354 |
| 48 Cost of goods | 23060954 | *6970 | 17098 | *30839 | *18975 | *30092 | 51644 | *19926 | 55752 | 34742 | 65369 | 33501 | 202181 |
| 49 Compensation of officers | 3443302 | *33305 | 1176540 | 509186 | 269010 | 738376 | 217561 | 85991 | 70674 | 38553 | 29436 | 91506 | 183164 |
| 50 Salaries and wages | 13708454 | 140619 | 1669095 | 977283 | 851874 | 643273 | 1662204 | 468726 | 1530795 | 674965 | 643080 | 1085569 | 3360971 |
| 51 Repairs | 430354 | 1952 | 53339 | 39897 | 20360 | 44409 | 59276 | 11837 | 29388 | 11727 | 16176 | 37859 | 104135 |
| 52 Bad debts | 834865 | *6922 | *144477 | *15115 | *51728 | 11998 | 60701 | 39210 | 53486 | 27545 | 45530 | 113880 | 264275 |
| 53 Rent paid on business property | 1734725 | 14988 | 264480 | 208801 | 84291 | 125117 | 230524 | 78381 | 115022 | 57507 | 74437 | 105271 | 375908 |
| 54 Taxes paid | 1915843 | 28056 | 266920 | 170870 | 101050 | 136024 | 214401 | 51173 | 160749 | 50405 | 56241 | 172333 | 507621 |
| 55 Interest paid | 805035 | 11425 | 69420 | 18130 | 28730 | 22765 | 87395 | 25406 | 59106 | 37793 | 39706 | 88105 | 317054 |
| 56 Contributions or gifts | 27933 | *91 | 655 | 1936 | *300 | 525 | 437 | *282 | 497 | 983 | 2781 | 1496 | 17949 |
| 57 Amortization | 258259 | 4001 | 6951 | 10810 | 1851 | 5194 | 19361 | 6354 | 17442 | 17901 | 13999 | 44160 | 110237 |
| 58 Depreciation | 1292327 | 9227 | 99721 | 73725 | 73058 | 66591 | 151137 | 37161 | 88711 | 56196 | 56859 | 131280 | 448663 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 546023 | 1542 | 49808 | 43212 | 19758 | 13556 | 35861 | 32918 | 30274 | 44756 | 12220 | 27859 | 234260 |
| 61 Pension, prof sh, stock, annuity | 450012 | *526 | 100952 | 49781 | *2040 | *59321 | 67625 | 4983 | 61578 | 3397 | 4485 | 8662 | 86661 |
| 62 Employee benefit programs | 2860406 | *5645 | 96325 | 65858 | 41323 | 72720 | 213419 | 54109 | 93938 | 359713 | 71192 | 114987 | 1671176 |
| 63 Net loss, noncapital assets | 50749 | *8005 | *5236 | *3746 | *84 | *280 | 3278 | *584 | 3365 | 14125 | 494 | 3113 | 8439 |
| 64 Other deductions | 17765614 | 184392 | 1820716 | 1198968 | 625865 | 1020166 | 2247135 | 769810 | 1096315 | 690131 | 1527105 | 1489367 | 5095644 |
| 65 Total receipts less total deducts | 5308956 | 15831 | 228371 | 160336 | 127007 | 107471 | 25991 | -117254 | 105508 | 32508 | 39036 | 398015 | 4186136 |
| 66 Constructive taxable income from related foreign corporations | 1037 | - | - | - | - | - | - | - | - | - | 5 | - | 1032 |
| 67 Net income (less deficit), total | 5201772 | 15818 | 228371 | 160336 | 127007 | 107471 | 25821 | -117278 | 103688 | 31460 | 36115 | 380570 | 4102393 |
| 68 Net income, total | 6509813 | 66328 | 444820 | 278389 | 208363 | 184416 | 291394 | 100734 | 208668 | 112841 | 84053 | 413836 | 4115970 |
| 69 Deficit, total | 1308041 | 50510 | 216449 | 118053 | 81356 | 76946 | 265573 | 218012 | 104981 | 81381 | 47938 | 33266 | 13577 |
| 70 Net income (less def), Form 1120-A | -13516 | - | -7777 | *-4486 | *-1253 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-46 | *-46 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 894770 | *7146 | 250999 | 183803 | 126889 | 126441 | 140020 | *12554 | *47258 | *-340 | - | - | - |
| 73 Statutory special deductions, total | 270604 | *728 | 24095 | *19004 | *10875 | *15925 | 35594 | *19104 | 39352 | 25388 | 1648 | 28188 | 50702 |
| 74 Net operating loss deduction | 262821 | *728 | 24062 | *18906 | *10018 | *15925 | 35187 | *18486 | 39028 | *25115 | 1575 | 25357 | 48435 |
| 75 Dividends received deduction | 6070 | - | *34 | *99 | *857 | - | *407 | *618 | *325 | *273 | 72 | 1119 | 2266 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 5078068 | *31762 | 39576 | 57257 | *29654 | 18242 | 94451 | 65057 | 119917 | 87453 | 82421 | 385648 | 4066631 |
| 78 Income tax before credits, total | 1763692 | *10774 | 8834 | 11998 | *8384 | 4172 | 30460 | 22274 | 41774 | 30194 | 28371 | 134908 | 1431550 |
| 79 Regular tax | 1751935 | *10770 | 8834 | 11998 | *8384 | 4172 | 29915 | 21965 | 40793 | 29739 | 28040 | 134065 | 1423262 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 5915 | - | - | - | - | - | *545 | *293 | 894 | *385 | 256 | 356 | 3185 |
| 83 Environmental tax | 5837 | *4 | - | - | - | - | - | *16 | 86 | 70 | 74 | 488 | 5099 |
| 84 Foreign tax credit | *1175 | - | - | - | - | - | - | - | *1 | - | 1 | 5 | 1169 |
| 85 U.S. Possessions tax credit | 79 | - | - | - | - | - | 79 | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 5311 | - | - | - | *22 | *19 | *900 | *6 | *531 | - | 11 | 375 | 3447 |
| 89 Prior year minumum tax credit | 13298 | 33 | - | - | - | - | *527 | *3 | *332 | *274 | - | 997 | 11132 |
| 90 Income tax after credits, total | 1743829 | *10741 | 8834 | 11998 | *8361 | 4153 | 28954 | 22266 | 40910 | 29919 | 28359 | 133531 | 1415802 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Legal services

MINOR INDUSTRY 8111
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 57786 | 3270 | 38845 | 9539 | 3813 | 1527 | 664 | 104 | *21 | *4 | ** | ** | - |
| 2 Total assets | 7638574 | - | 1104366 | 1562743 | 1391806 | 1099508 | 1232875 | 747690 | *284595 | *214990 | ** | ** | - |
| 3 Cash | 2468765 | - | 310388 | 527410 | 470508 | 302980 | 459126 | 257702 | *69973 | *70678 | ** | ** | - |
| 4 Notes and accounts receivable | 623671 | - | 19263 | 78347 | 115284 | 126436 | *47400 | *72773 | *119769 | *44400 | ** | - | - |
| 5 Less: Allowance for bad debts | *27589 | - | - | - | - | *1911 | *1325 | *792 | *21738 | *1823 | - | - | - |
| 6 Inventories | *211 | - | - | *134 | *77 | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | *32831 | - | - | - | - | - | *32831 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *20 | - | - | - | - | *20 | - | - | - | - | - | - | - |
| 9 Other current assets | 985511 | - | 110197 | 152638 | 151427 | 212904 | 174778 | 157885 | *18873 | *6809 | - | ** | - |
| 10 Loans to stockholders | 450325 | - | 113513 | 166694 | 50950 | 82302 | 32896 | *1569 | *1779 | *622 | - | - | - |
| 11 Mortgage and real estate loans | *11387 | - | *2559 | *8381 | - | - | - | *447 | - | - | - | - | - |
| 12 Other investments | 813599 | - | 34648 | 248559 | 146420 | 89562 | 142566 | *80507 | *8029 | *63309 | ** | ** | - |
| 13 Depreciable assets | 6471214 | - | 1727036 | 1405717 | 1001155 | 770561 | 846144 | 467581 | *247601 | 5419 | ** | ** | - |
| 14 Less: Accumulated depreciation | 4619206 | - | 1295353 | 1092733 | 640530 | 534985 | 561811 | 317634 | *173590 | 2570 | ** | ** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 78374 | - | *1213 | *12881 | *17347 | *31190 | *15442 | *155 | *94 | 52 | - | ** | - |
| 18 Intangible assets (Amortizable) | 122821 | - | 35540 | 34381 | 25318 | *6089 | *3435 | - | *18057 | 1 | ** | - | - |
| 19 Less: Accumulated amortization | 56617 | - | 13848 | 23892 | 9707 | *2489 | *1606 | - | *5075 | 1 | ** | - | - |
| 20 Other assets | 283258 | - | 59209 | 44228 | 63557 | 16850 | 43000 | *27498 | *823 | *28094 | ** | - | - |
| 21 Total liabilities | 7638574 | - | 1104366 | 1562743 | 1391806 | 1099508 | 1232875 | 747690 | *284595 | *214990 | ** | ** | - |
| 22 Accounts payable | 199531 | - | 56729 | 33193 | *51706 | 31471 | *5051 | *3797 | *10952 | *6632 | ** | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 935938 | - | 133857 | 218781 | 217575 | 112206 | 154893 | *67343 | *19820 | *11463 | - | - | - |
| 24 Other current liabilities | 2318467 | - | 242573 | 473838 | 316754 | 368789 | 430924 | 400343 | *47456 | *37791 | ** | - | - |
| 25 Loans from stockholders | 703409 | - | 259671 | 124402 | 146771 | 68354 | 92226 | *3715 | 5630 | 2640 | - | ** | - |
| 26 Mort, notes, bonds, 1 yr or more | 1110143 | - | 205556 | 202544 | 263396 | 126789 | 144416 | *94924 | *39960 | *32558 | ** | - | - |
| 27 Other liabilities | 373943 | - | 6408 | 75461 | *30274 | 52752 | *126209 | *15368 | *59877 | *7594 | - | - | - |
| 28 Net worth | 1997142 | - | 199572 | 434525 | 365330 | 339147 | 279155 | 162200 | *100901 | *116312 | ** | ** | - |
| 29 Capital stock | 363260 | - | 157227 | 47164 | 27169 | 22693 | 40786 | 34841 | *33377 | *3 | ** | ** | - |
| 30 Paid-in or capital surplus | 773898 | - | 167594 | 98056 | 143725 | 52316 | 116894 | *59629 | *31402 | *104282 | - | ** | - |
| 31 Retained earnings, appropriated | *210 | - | - | - | - | - | - | *210 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 537259 | - | 20849 | 141374 | 116412 | 185690 | -11989 | 38527 | *36913 | *9484 | - | ** | - |
| 33 Retained earnings (S Corp) | 484901 | - | -73039 | 188972 | 101028 | *83888 | 142828 | *38693 | -13 | 2543 | ** | - | - |
| 34 Less: Cost of treasury stock | 162386 | - | 73059 | 41041 | *23003 | *5440 | *9363 | *9701 | *779 | - | - | - | - |
| 35 Total receipts | 39692537 | 424119 | 11734732 | 8504747 | 6116073 | 4146549 | 5190441 | 2410392 | *952743 | *212740 | ** | ** | - |
| 36 Business receipts | 37315009 | 417414 | 10645866 | 8098289 | 5806968 | 3984621 | 4867504 | 2349995 | *938925 | *205427 | ** | ** | - |
| 37 Interest | 60704 | *1410 | 9875 | 16376 | 9427 | 9125 | 9553 | *2454 | *516 | *1968 | - | ** | - |
| 38 Interest on govt. obligations | *2025 | - | *477 | *410 | - | *64 | *1074 | - | - | - | - | - | - |
| 39 Rents | 41884 | - | *9830 | *3548 | *14312 | *4151 | *4894 | *2400 | *2748 | - | - | - | - |
| 40 Royalties | *520 | - | - | *511 | - | *9 | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *10938 | *158 | - | *3699 | *4191 | *2669 | - | *30 | - | 190 | - | ** | - |
| 42 Net L-T cap gain less net ST loss | 4450 | *28 | *2100 | *695 | *1077 | *179 | *153 | *203 | - | *15 | - | ** | - |
| 43 Net gain, noncapital assets | 3747 | *82 | *1560 | *875 | *605 | *81 | *79 | *148 | *11 | 306 | - | ** | - |
| 44 Dividends, domestic corporations | 3528 | *93 | *135 | *123 | *1652 | *1326 | *20 | *175 | - | *4 | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 2249732 | *4933 | 1064888 | 380221 | 277841 | 144324 | 307164 | 54987 | *10542 | *4831 | ** | ** | - |
| 47 Total deductions | 38566343 | 388446 | 11321347 | 8268602 | 5955001 | 4046562 | 5058462 | 2373329 | *935166 | *219428 | ** | ** | - |
| 48 Cost of goods | 877779 | - | - | - | - | *20267 | - | - | - | - | - | - | - |
| 49 Compensation of officers | 11121349 | *96346 | 3739954 | 2449756 | 2107233 | 1264790 | 976859 | 349296 | *27252 | *109863 | ** | ** | - |
| 50 Salaries and wages | 12131711 | *139828 | 2310624 | 2606973 | 1617307 | 1256040 | 2433024 | 1207660 | *511284 | *48970 | ** | ** | - |
| 51 Repairs | 245653 | *1343 | 67725 | 57414 | 38559 | 32378 | 31046 | 12183 | *3922 | *1083 | ** | ** | - |
| 52 Bad debts | 43533 | - | 8154 | *982 | *7080 | *6807 | *15865 | *4111 | *534 | - | - | - | - |
| 53 Rent paid on business property | 2352616 | *23919 | 688486 | 512865 | 311447 | 260753 | 305312 | 162939 | *77819 | *9074 | ** | ** | - |
| 54 Taxes paid | 1514979 | 17244 | 471304 | 330589 | 218425 | 151920 | 192505 | 93428 | *34296 | *5268 | ** | ** | - |
| 55 Interest paid | 190018 | *1618 | 42827 | 33659 | 38186 | 27206 | 25179 | 12161 | *8313 | *868 | ** | ** | - |
| 56 Contributions or gifts | 17981 | - | 3925 | 2790 | 4033 | 3112 | 2107 | *1588 | *427 | - | - | - | - |
| 57 Amortization | 15599 | *194 | 4011 | 6076 | 2469 | *752 | 1596 | *212 | *288 | - | - | - | - |
| 58 Depreciation | 544257 | *2655 | 151494 | 110357 | 86536 | 63532 | 66419 | 44084 | *18344 | 836 | ** | ** | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 358955 | *4885 | 154144 | 42400 | 57367 | 51126 | 37373 | *5680 | *5786 | *193 | ** | ** | - |
| 61 Pension, prof sh, stock, annuity | 885681 | *6064 | 204264 | 206740 | 125540 | 108518 | 140943 | 69816 | *20668 | *3127 | - | - | - |
| 62 Employee benefit programs | 651912 | *10780 | 182213 | 105754 | 90136 | 71179 | 94492 | 59524 | *34851 | *2983 | ** | - | - |
| 63 Net loss, noncapital assets | 29111 | - | *24944 | *594 | *1015 | *474 | *1328 | *372 | *383 | - | - | - | - |
| 64 Other deductions | 7585209 | 83225 | 2999537 | 1663899 | 911444 | 707201 | 707147 | 350276 | *125319 | *37161 | ** | ** | - |
| 65 Total receipts less total deducts | 1126195 | 35674 | 413385 | 236146 | 161072 | 99988 | 131979 | 37063 | *17577 | *-6688 | ** | ** | - |
| 66 Constructive taxable income from related foreign corporations | *2556 | - | - | - | *86 | *291 | 41 | *2139 | - | - | - | - | - |
| 67 Net income (less deficit), total | 1126726 | 35674 | 412908 | 235736 | 161158 | 100214 | 130946 | 39202 | *17577 | *-6688 | ** | ** | - |
| 68 Net income, total | 1489820 | 53530 | 558060 | 298968 | 198925 | 132815 | 185452 | 43430 | *18642 | - | - | - | - |
| 69 Deficit, total | 363094 | *17856 | 145152 | 63232 | 37767 | 32601 | 54505 | *4228 | *1065 | *6688 | ** | ** | - |
| 70 Net income (less def), Form 1120-A | -5540 | *28 | -4208 | *-1208 | *-152 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *183 | *183 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 986358 | *52295 | 376572 | 192198 | 145859 | *56590 | 132155 | *23530 | 11002 | -3844 | ** | - | - |
| 73 Statutory special deductions, total | 178047 | *953 | 66267 | 38917 | 24615 | 31145 | *13368 | *2483 | *297 | *3 | - | - | - |
| 74 Net operating loss deduction | 175717 | *888 | 66172 | 38823 | 23606 | *30217 | *13353 | *2360 | *297 | - | - | - | - |
| 75 Dividends received deduction | 2330 | *65 | *95 | *94 | *1009 | *928 | *14 | *123 | - | *3 | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 229978 | *149 | 52813 | 54776 | 26368 | 34162 | 36951 | *17416 | *7343 | - | - | - | - |
| 78 Income tax before credits, total | 79911 | *52 | 18065 | 19172 | 9136 | 11790 | 13000 | *6112 | *2584 | - | - | - | - |
| 79 Regular tax | 79354 | *52 | 17606 | 19171 | 9136 | 11790 | 12933 | *6096 | *2570 | - | - | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *555 | - | *459 | - | - | - | *67 | *14 | *14 | - | - | - | - |
| 83 Environmental tax | *2 | - | - | - | - | - | - | *2 | - | - | - | - | - |
| 84 Foreign tax credit | *17 | - | - | - | - | - | *17 | *1 | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *774 | - | - | *569 | *191 | - | - | *14 | - | - | - | - | - |
| 89 Prior year minumum tax credit | *1031 | - | - | *97 | - | *889 | *45 | - | - | - | - | - | - |
| 90 Income tax after credits, total | 78088 | *52 | 18065 | 18506 | 8945 | 10901 | 12939 | *6097 | *2584 | - | - | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Educational services

MINOR INDUSTRY 8200
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 24043 | 1946 | 16404 | 2832 | 1337 | 740 | 574 | 138 | 39 | 24 | 4 | 3 | 3 |
| 2 Total assets | 7766049 | - | 414961 | 485463 | 459373 | 541838 | 1243242 | 992749 | 585460 | 807489 | 278702 | 324594 | 1632179 |
| 3 Cash | 916911 | - | 109270 | 86594 | 68530 | 169804 | 119251 | 88618 | 76924 | 66257 | 38744 | 70737 | 22180 |
| 4 Notes and accounts receivable | 1753752 | - | 39372 | *40215 | 90586 | *149928 | 415675 | 305794 | 134745 | 309900 | 67330 | 28957 | 171251 |
| 5 Less: Allowance for bad debts | 99447 | - | - | - | *687 | *11862 | *10364 | *25239 | *7506 | 22816 | 2878 | 7528 | 10567 |
| 6 Inventories | 221869 | - | *2467 | *125 | *3743 | *5616 | 47178 | *6700 | *30033 | *16941 | 642 | 12043 | 96381 |
| 7 U.S. govt. obligations, total | *5591 | - | - | - | - | *1610 | - | *1224 | - | - | - | 2758 | - |
| 8 Tax-exempt securities | *222806 | - | *16 | - | - | - | - | - | *6975 | - | - | 20886 | 194930 |
| 9 Other current assets | 450753 | - | 16483 | *19029 | 6481 | 10758 | 110974 | 76079 | 71172 | 37247 | 28811 | 16359 | 57360 |
| 10 Loans to stockholders | 223776 | - | 17464 | *51146 | *45085 | *39928 | *40768 | *23625 | *3618 | - | 2100 | - | 43 |
| 11 Mortgage and real estate loans | *21513 | - | - | - | - | - | *21297 | - | - | - | - | 215 | - |
| 12 Other investments | 587489 | - | *7699 | *22492 | *57820 | *22006 | 101841 | *159132 | *22650 | 88243 | 30369 | 6353 | 68884 |
| 13 Depreciable assets | 4465651 | - | 582618 | 316698 | 301593 | 292557 | 630446 | 517815 | 294917 | 302697 | 82598 | 249486 | 894227 |
| 14 Less: Accumulated depreciation | 2390721 | - | 398049 | 156343 | 155444 | 175368 | 400926 | 237921 | 108628 | 132498 | 43745 | 130388 | 451411 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 266982 | - | *6704 | *27952 | *12477 | *29483 | 47726 | *35153 | *31729 | *32421 | 17908 | 20609 | 4819 |
| 18 Intangible assets (Amortizable) | 1158475 | - | 24178 | *66721 | *32464 | *6077 | 53597 | *46358 | *31730 | *161533 | 53152 | 4832 | 677831 |
| 19 Less: Accumulated amortization | 377489 | - | 7706 | *25169 | *25578 | *1682 | *13884 | *9718 | *25460 | *102622 | 8597 | 3505 | 153569 |
| 20 Other assets | 338137 | - | 14445 | *36004 | 22303 | *2982 | 79662 | *5129 | 22561 | 50187 | 12266 | 32778 | 59820 |
| 21 Total liabilities | 7766049 | - | 414961 | 485463 | 459373 | 541838 | 1243242 | 992749 | 585460 | 807489 | 278702 | 324594 | 1632179 |
| 22 Accounts payable | 684653 | - | 75617 | *21651 | 29608 | 18428 | 198701 | 56175 | 37424 | 81417 | 23183 | 17315 | 125134 |
| 23 Mort, notes, and bonds under 1 yr | 376758 | - | *10708 | 88907 | *23536 | *30392 | 70892 | 36179 | 27550 | *54669 | 11280 | 6562 | 16084 |
| 24 Other current liabilities | 1559551 | - | 60243 | 83615 | 52006 | 176788 | 340766 | 249765 | 149903 | 246301 | 70650 | 48739 | 80775 |
| 25 Loans from stockholders | 385468 | - | 155547 | *49116 | *68908 | *11035 | *36461 | *15435 | *13698 | *14886 | - | - | 20384 |
| 26 Mort, notes, bonds, 1 yr or more | 1379646 | - | 147072 | 131010 | 131042 | *51307 | 149470 | 220956 | 87033 | *262241 | 55970 | 97149 | 46396 |
| 27 Other liabilities | 697464 | - | 289 | *34080 | *37577 | *18225 | 89837 | *44767 | *39532 | 34856 | 29083 | 35910 | 333308 |
| 28 Net worth | 2682510 | - | -34515 | 77084 | 116697 | 235664 | 357115 | 369471 | 230319 | 113120 | 88537 | 118918 | 1010099 |
| 29 Capital stock | 584936 | - | 166102 | 47032 | 25106 | 17283 | 53743 | 18543 | 145427 | 82612 | 468 | 22375 | 6245 |
| 30 Paid-in or capital surplus | 1606187 | - | 65841 | *105110 | 9380 | 42194 | 183896 | *89681 | *150305 | 285808 | 79777 | 59278 | 534917 |
| 31 Retained earnings, appropriated | *49703 | - | - | - | - | - | *15513 | - | - | *34190 | - | - | - |
| 32 Retained earnings-unappropriated | 35321 | - | -51569 | -27437 | 4893 | *37473 | -23915 | *-41153 | -77211 | -312402 | 15282 | 37514 | 473845 |
| 33 Retained earnings (S Corp) | 537095 | - | -184427 | -42412 | *92794 | *138744 | 170018 | *306838 | *13443 | *42098 | - | - | - |
| 34 Less: Cost of treasury stock | 130733 | - | *30462 | *5209 | *15476 | 30 | *42139 | *4438 | *1644 | *19187 | 6990 | 250 | 4908 |
| 35 Total receipts | 15547974 | 150288 | 2303084 | 1936562 | 1262133 | 1305556 | 2417153 | 1494077 | 1273774 | 1896224 | 334748 | 430656 | 743721 |
| 36 Business receipts | 15111956 | 148666 | 2265382 | 1930139 | 1218443 | 1290697 | 2355514 | 1396809 | 1237866 | 1871442 | 319598 | 399423 | 677978 |
| 37 Interest | 39030 | 958 | 731 | *591 | *1064 | *3568 | 3835 | *742 | 3999 | 10402 | 1701 | 4650 | 6788 |
| 38 Interest on govt. obligations | 11219 | - | - | *18 | *2 | - | - | *232 | *65 | *1059 | 451 | 1291 | 8100 |
| 39 Rents | 51376 | - | - | *2088 | *301 | - | *8130 | *8561 | *10394 | 798 | 1000 | 20102 | 1 |
| 40 Royalties | *29548 | 11 | - | - | *2044 | - | *749 | - | - | *126 | - | 1699 | 24918 |
| 41 Net S-T cap gain less net LT loss | *65 | - | *62 | - | - | - | - | - | - | - | 3 | -0 | - |
| 42 Net L-T cap gain less net ST loss | 17684 | - | - | - | *3320 | - | *1836 | *4274 | - | 18 | 6248 | 56 | 1931 |
| 43 Net gain, noncapital assets | 3017 | *208 | - | - | *1125 | - | *759 | *55 | *86 | *757 | 7 | 19 | - |
| 44 Dividends, domestic corporations | *1604 | - | - | - | - | *473 | *125 | - | *146 | *146 | 23 | - | 693 |
| 45 Dividends, foreign corporations | *9978 | - | - | - | - | - | - | - | *-0 | - | - | - | 9977 |
| 46 Other receipts | 272497 | *446 | 36910 | *3725 | 35832 | *10818 | 46206 | 83403 | 21218 | 11475 | 5716 | 3414 | 13334 |
| 47 Total deductions | 15112988 | 140535 | 2331966 | 1895519 | 1199386 | 1245178 | 2348872 | 1426051 | 1244422 | 1864831 | 337526 | 408855 | 669846 |
| 48 Cost of goods | 3791380 | *1722 | *2329 | *125 | *3743 | *5616 | 45334 | *5763 | *27459 | *16821 | 285 | 12035 | 4949 |
| 49 Compensation of officers | 911721 | *5250 | 337527 | 197503 | 61456 | 94777 | 78469 | 58577 | 30005 | 32798 | 3607 | 3679 | 8072 |
| 50 Salaries and wages | 3651152 | *43256 | 355504 | 651359 | 205044 | 462231 | 646544 | 455676 | 196452 | 271119 | 84970 | 92930 | 186066 |
| 51 Repairs | 146526 | *2199 | 16557 | 15311 | 10446 | 17907 | 33129 | 18319 | 7541 | 8639 | 2945 | 2630 | 10904 |
| 52 Bad debts | 153914 | *977 | *923 | *2824 | *5724 | *14392 | 55133 | *21699 | *4791 | 22939 | 5654 | 8209 | 10650 |
| 53 Rent paid on business property | 867861 | *15107 | 182000 | 133208 | 60888 | 96899 | 117011 | 84970 | 56883 | 42616 | 25533 | 23386 | 29360 |
| 54 Taxes paid | 528172 | 7450 | 82421 | 86574 | 35830 | 58538 | 92170 | 51182 | 22768 | 35930 | 13615 | 17496 | 24197 |
| 55 Interest paid | 172654 | *2381 | 6380 | 17451 | 14563 | 11729 | 25991 | 17184 | 10425 | 30192 | 6382 | 8301 | 21675 |
| 56 Contributions or gifts | 2249 | 6 | *590 | *124 | *316 | *67 | *198 | *33 | *627 | *172 | 17 | 54 | 46 |
| 57 Amortization | 39125 | *1109 | *2728 | *2103 | *1143 | *1981 | *1492 | *316 | *3918 | 13921 | 2232 | 364 | 7818 |
| 58 Depreciation | 352439 | *1012 | 62880 | 26443 | 22526 | 23640 | 48767 | 31989 | 17109 | 28471 | 5493 | 16123 | 67986 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 654824 | *5238 | 223657 | 59901 | 10115 | 30657 | 121813 | 50399 | *22728 | 44158 | 7029 | 19248 | 59879 |
| 61 Pension, prof sh, stock, annuity | 89360 | *63 | *26851 | *21621 | *325 | *2652 | *10370 | *5725 | *539 | *3624 | 467 | 14058 | 3065 |
| 62 Employee benefit programs | 227449 | 500 | 11534 | *18854 | *5661 | 19998 | 34123 | 54476 | *9742 | 29320 | 7813 | 8924 | 26503 |
| 63 Net loss, noncapital assets | 25040 | 170 | - | - | *15 | *54 | *13918 | *77 | *14 | *1082 | 8283 | 1046 | 379 |
| 64 Other deductions | 3499122 | 35380 | 745618 | 455608 | 264991 | 293848 | 706634 | 430602 | 161298 | 167249 | 53670 | 62530 | 121695 |
| 65 Total receipts less total deducts | 434986 | 9753 | -28882 | 41043 | 62747 | 60378 | 68281 | 68025 | 29352 | 31392 | -2778 | 21801 | 73875 |
| 66 Constructive taxable income from related foreign corporations | 3707 | - | - | - | - | - | - | - | - | - | - | - | 3707 |
| 67 Net income (less deficit), total | 427473 | 9753 | -28882 | 41024 | 62744 | 60378 | 68281 | 67793 | 29286 | 30334 | -3229 | 20510 | 69481 |
| 68 Net income, total | 769138 | *16893 | 77444 | 69199 | 93679 | 107578 | 101987 | 83478 | 43489 | *52242 | 5577 | 22183 | 95390 |
| 69 Deficit, total | 341664 | *7140 | 106325 | *28174 | *30935 | *47201 | *33706 | *15684 | *14202 | *21908 | 8806 | 1674 | 25909 |
| 70 Net income (less def), Form 1120-A | 13122 | - | *7207 | *5914 | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1193 | *-1193 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 342352 | *16219 | -13811 | 54721 | *86138 | *45487 | 63306 | *66295 | *11882 | *12116 | - | - | - |
| 73 Statutory special deductions, total | 98785 | *8 | *17290 | *4957 | *1553 | *18608 | *8151 | *12749 | *5291 | *8260 | 1594 | 10741 | 9584 |
| 74 Net operating loss deduction | 97651 | *8 | *17290 | *4957 | *1553 | *18277 | *8053 | *12749 | *5189 | *8158 | 1578 | 10741 | 9099 |
| 75 Dividends received deduction | *1134 | - | - | - | - | *331 | *98 | - | *102 | *102 | 16 | - | 485 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 214306 | - | 20060 | *2027 | *5383 | *1162 | *21831 | *3842 | *26418 | *31866 | 3983 | 11442 | 86291 |
| 78 Income tax before credits, total | 69056 | - | 2817 | *304 | *807 | *307 | *7014 | *1360 | *9063 | *11074 | 1356 | 4424 | 30529 |
| 79 Regular tax | 67851 | - | 2817 | *304 | *807 | *307 | *7014 | *1306 | *8982 | *10853 | 1354 | 3904 | 30202 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *1017 | - | - | - | - | - | - | *54 | *78 | *195 | - | 495 | 195 |
| 83 Environmental tax | 188 | - | - | - | - | - | - | - | *3 | *26 | 2 | 25 | 131 |
| 84 Foreign tax credit | *1463 | - | - | - | - | - | - | - | *49 | *277 | 214 | 170 | 754 |
| 85 U.S. Possessions tax credit | 238 | - | - | - | - | 238 | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 11 | - | - | - | - | - | - | - | - | 11 | - | - | - |
| 89 Prior year minumum tax credit | *814 | - | - | - | - | - | - | - | *56 | *753 | 6 | - | - |
| 90 Income tax after credits, total | 66530 | - | 2817 | *304 | *807 | *70 | *7014 | *1360 | *8959 | *10034 | 1136 | 4254 | 29775 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 8300
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 15198 | *222 | 11800 | 1718 | 1274 | *40 | *120 | *9 | *11 | ** | 3 | ** | ** |
| 2 Total assets | 2268859 | - | 228307 | 279971 | 386559 | *21355 | *320744 | *78342 | *200046 | ** | 753535 | ** | ** |
| 3 Cash | 287538 | - | 57675 | 30854 | 41641 | *2500 | *60515 | *4579 | *65941 | ** | 23832 | ** | - |
| 4 Notes and accounts receivable | 323963 | - | *4637 | *36787 | *54498 | *5528 | *70401 | *25145 | *70703 | ** | 56263 | ** | ** |
| 5 Less: Allowance for bad debts | *3244 | - | - | - | - | - | - | - | *1629 | ** | 1615 | - | ** |
| 6 Inventories | *20113 | - | *379 | *45 | *21 | - | - | - | - | - | 19669 | ** | ** |
| 7 U.S. govt. obligations, total | *749 | - | - | - | *749 | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 54019 | - | 6469 | *7325 | *3913 | - | *20130 | *1905 | *5652 | ** | 8624 | - | ** |
| 10 Loans to stockholders | 37830 | - | *12722 | *1994 | *17176 | *1299 | *4639 | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | *12395 | - | - | *12395 | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 70313 | - | *6806 | *520 | *27277 | - | *147 | *14591 | *1653 | ** | 19321 | ** | ** |
| 13 Depreciable assets | 1634645 | - | 284563 | 294570 | 304690 | *54227 | *141700 | *27556 | *52019 | ** | 475321 | ** | ** |
| 14 Less: Accumulated depreciation | 610562 | - | 173079 | 121404 | 114767 | *45950 | *35306 | *11700 | *18186 | ** | 90171 | ** | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 238381 | - | *122 | *13384 | *38888 | *3339 | *44352 | *880 | *2087 | - | 135329 | ** | ** |
| 18 Intangible assets (Amortizable) | 151770 | - | *25869 | *5736 | *3225 | - | *3370 | - | *8561 | ** | 105009 | ** | ** |
| 19 Less: Accumulated amortization | 32382 | - | *11483 | *3888 | *565 | - | *1437 | - | *1353 | ** | 13656 | ** | - |
| 20 Other assets | 83333 | - | *13627 | *1652 | *9813 | *413 | *12234 | *15385 | *14598 | ** | 15610 | ** | ** |
| 21 Total liabilities | 2268859 | - | 228307 | 279971 | 386559 | *21355 | *320744 | *78342 | *200046 | ** | 753535 | ** | ** |
| 22 Accounts payable | 129985 | - | 11163 | *12419 | *35033 | *5259 | *22323 | *3860 | *12061 | ** | 27867 | ** | ** |
| 23 Mort, notes, and bonds under 1 yr | 92168 | - | *30474 | *22918 | *4890 | *180 | *13362 | *3974 | *14918 | ** | 1453 | - | - |
| 24 Other current liabilities | 275357 | - | 33269 | *46842 | 28183 | *886 | *16695 | *13342 | *48683 | ** | 87456 | ** | ** |
| 25 Loans from stockholders | 362779 | - | 91541 | *171811 | *99427 | - | - | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 795650 | - | 39567 | *98098 | *138025 | - | *105181 | *31107 | *79133 | ** | 304537 | ** | ** |
| 27 Other liabilities | 75568 | - | *1065 | *-0 | *-235 | *-0 | *60068 | *1945 | *5258 | ** | 7467 | ** | ** |
| 28 Net worth | 537354 | - | 21229 | -72118 | 81236 | *15029 | *103115 | *24114 | *39993 | ** | 324755 | ** | ** |
| 29 Capital stock | 239718 | - | 21171 | 75438 | 12881 | *293 | *3133 | *2 | *76495 | ** | 50306 | ** | ** |
| 30 Paid-in or capital surplus | 395759 | - | *38992 | *4557 | *50850 | - | *19385 | *649 | *54763 | - | 226563 | - | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 52718 | - | -15726 | *-70488 | 44225 | *14737 | *22607 | *23463 | *-13987 | ** | 47887 | ** | ** |
| 33 Retained earnings (S Corp) | -67448 | - | -19420 | *-81593 | *-24424 | - | *57990 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *83393 | - | *3787 | *31 | *2296 | - | - | - | *77279 | ** | - | - | - |
| 35 Total receipts | 5398367 | *1055 | 1627575 | 778961 | 668588 | *70470 | *683603 | *186831 | *526820 | ** | 854464 | ** | ** |
| 36 Business receipts | 5335467 | *1055 | 1623352 | 778776 | 642980 | *69762 | *673943 | *186569 | *519425 | ** | 839605 | ** | ** |
| 37 Interest | 11682 | - | *2471 | *300 | *1539 | - | *1023 | - | *708 | ** | 5641 | ** | ** |
| 38 Interest on govt. obligations | *51 | - | - | *1 | *23 | - | - | - | - | - | 28 | - | - |
| 39 Rents | 4739 | - | - | - | - | - | - | - | - | - | 4739 | - | ** |
| 40 Royalties | 51 | - | - | - | - | - | - | - | - | - | 51 | - | ** |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *154 | - | - | - | *154 | - | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | *1308 | - | - | - | *1097 | - | *5 | - | - | - | 206 | - | ** |
| 44 Dividends, domestic corporations | *853 | - | *8 | - | *284 | - | - | - | - | - | 561 | - | ** |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 44061 | - | *1744 | *-116 | *22512 | *708 | *8632 | *262 | *6687 | ** | 3632 | ** | ** |
| 47 Total deductions | 5218783 | *1146 | 1588836 | 804986 | 612122 | *70843 | *645967 | *175869 | *497467 | ** | 821546 | ** | ** |
| 48 Cost of goods | 890765 | - | *379 | - | *21 | - | - | - | - | - | 13587 | - | ** |
| 49 Compensation of officers | 389869 | - | 220234 | *84947 | 51279 | *6215 | *8273 | *4928 | *7443 | ** | 6551 | ** | ** |
| 50 Salaries and wages | 1725412 | - | 569920 | *242853 | 244227 | *19141 | *87046 | *103347 | *100636 | - | 358241 | ** | ** |
| 51 Repairs | 107044 | - | 41522 | 22670 | 10876 | *3674 | *6874 | *8621 | *3587 | ** | 9219 | ** | - |
| 52 Bad debts | 5600 | - | *181 | *56 | *475 | - | *14 | *129 | *350 | - | 4394 | ** | ** |
| 53 Rent paid on business property | 405335 | *67 | 154597 | *94960 | 21830 | - | *24826 | *11359 | *19457 | ** | 78240 | ** | ** |
| 54 Taxes paid | 313350 | *44 | 92651 | 51095 | 35692 | *12264 | *27278 | *12493 | *33243 | ** | 48590 | ** | ** |
| 55 Interest paid | 90255 | - | 14452 | 9707 | 15745 | *306 | *7909 | *1448 | *8341 | ** | 32346 | ** | ** |
| 56 Contributions or gifts | 694 | - | *477 | - | *141 | - | - | - | *29 | ** | 46 | ** | ** |
| 57 Amortization | 7036 | - | *2143 | *1076 | *440 | - | *620 | - | *265 | ** | 2492 | ** | ** |
| 58 Depreciation | 139224 | - | 32719 | 18679 | 17899 | *2328 | *10532 | *2430 | *5100 | ** | 49537 | ** | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 49333 | *21 | 13231 | 8007 | 2664 | *2026 | *5071 | *890 | *1222 | ** | 16201 | ** | ** |
| 61 Pension, prof sh, stock, annuity | 21750 | - | *10559 | *3234 | *1624 | - | *3788 | *1301 | *1090 | ** | 153 | - | - |
| 62 Employee benefit programs | 73854 | - | 7016 | *5048 | *11961 | *2160 | *20067 | *10381 | *9729 | ** | 7492 | ** | ** |
| 63 Net loss, noncapital assets | *1232 | - | *509 | - | - | - | *38 | *295 | *267 | - | 123 | ** | - |
| 64 Other deductions | 998031 | *1015 | 322911 | 151527 | 162552 | *11815 | *167614 | *18246 | *60250 | ** | 102101 | ** | ** |
| 65 Total receipts less total deducts | 179583 | *-92 | 38739 | -26026 | 56465 | *-373 | *37636 | *10962 | *29353 | ** | 32918 | ** | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 179532 | *-92 | 38739 | -26026 | 56443 | *-373 | *37636 | *10962 | *29353 | ** | 32890 | ** | ** |
| 68 Net income, total | 253328 | - | 62340 | *14549 | 63178 | - | *39575 | *10962 | *29835 | ** | 32890 | ** | ** |
| 69 Deficit, total | 73796 | *92 | 23601 | *40575 | *6735 | *373 | *1939 | - | *482 | - | - | - | - |
| 70 Net income (less def), Form 1120-A | *6830 | - | *4029 | - | *2802 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 84241 | - | 38121 | *-24931 | *33774 | - | *37278 | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 53310 | - | *12385 | *9183 | *4894 | - | *1545 | - | *6145 | - | 19158 | - | ** |
| 74 Net operating loss deduction | 52761 | - | *12385 | *9183 | *4738 | - | *1545 | - | *6145 | - | 18765 | - | ** |
| 75 Dividends received deduction | *548 | - | - | - | *155 | - | - | - | - | - | 393 | - | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 78000 | - | 7575 | *4266 | *17775 | - | - | *10962 | *23690 | ** | 13732 | ** | ** |
| 78 Income tax before credits, total | 22216 | - | 1136 | *640 | *3820 | - | - | *3727 | *8187 | ** | 4706 | ** | ** |
| 79 Regular tax | 22046 | - | 1136 | *640 | *3820 | - | - | *3727 | *8055 | ** | 4669 | ** | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *112 | - | - | - | - | - | - | - | *112 | - | - | - | - |
| 83 Environmental tax | *57 | - | - | - | - | - | - | - | *20 | ** | 37 | ** | ** |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 467 | - | - | - | - | - | - | - | - | - | 467 | ** | ** |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 21749 | - | 1136 | *640 | *3820 | - | - | *3727 | *8187 | ** | 4239 | ** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Membership organizations

MINOR INDUSTRY 8600
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 13233 | *1089 | 8699 | 1475 | 816 | 601 | 403 | *65 | 62 | *15 | 5 | 3 | ** |
| 2 Total assets | 5182726 | - | 140832 | 240947 | 287821 | 403524 | 971318 | *487851 | 942740 | *525216 | 352302 | 830175 | ** |
| 3 Cash | 912921 | - | 98646 | 99083 | 112892 | 132846 | 202758 | *27584 | 142486 | *73158 | 22005 | 1462 | ** |
| 4 Notes and accounts receivable | 689546 | - | *15433 | *26593 | *22746 | 35882 | 83880 | *19426 | 189713 | *59685 | 168770 | 67420 | ** |
| 5 Less: Allowance for bad debts | 8768 | - | - | *508 | - | *634 | *1227 | *359 | *2658 | *985 | 2396 | - | - |
| 6 Inventories | 97551 | - | *2689 | *1970 | *1435 | *4188 | 5433 | *6757 | 50592 | *10211 | 3750 | 10525 | ** |
| 7 U.S. govt. obligations, total | 222570 | - | - | - | - | - | *81252 | - | *31046 | *20205 | 25442 | 64625 | ** |
| 8 Tax-exempt securities | *48649 | - | - | - | - | *4004 | - | - | *6597 | *11226 | - | 26822 | ** |
| 9 Other current assets | 326715 | - | *4723 | *5842 | *6041 | 26731 | 40290 | *23811 | 43066 | *19448 | 12413 | 144351 | ** |
| 10 Loans to stockholders | *8805 | - | *301 | - | - | - | - | *6061 | *2125 | - | 317 | - | - |
| 11 Mortgage and real estate loans | *8452 | - | - | - | - | - | - | *136 | *7794 | *140 | 382 | - | - |
| 12 Other investments | 827348 | - | *1995 | - | - | *51529 | *54612 | *177159 | *124042 | *76135 | 35591 | 306285 | ** |
| 13 Depreciable assets | 2521258 | - | 31320 | 247383 | 135677 | 231569 | 603637 | *225119 | 355636 | *279276 | 81546 | 330095 | ** |
| 14 Less: Accumulated depreciation | 1111726 | - | 18912 | 162597 | *34338 | 115512 | 246970 | *97011 | 150136 | *86500 | 30114 | 169638 | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 425619 | - | - | *21920 | *36639 | *26181 | 107211 | *64313 | 50433 | *55997 | 25271 | 37653 | ** |
| 18 Intangible assets (Amortizable) | 86256 | - | *11928 | *951 | *80 | *13845 | *2372 | *546 | *51872 | *57 | 3080 | 1524 | ** |
| 19 Less: Accumulated amortization | 28595 | - | *8185 | *362 | *48 | *9614 | *1464 | *344 | *7203 | *39 | 1319 | 16 | - |
| 20 Other assets | 156125 | - | *894 | *672 | *6696 | *2508 | *39536 | *34653 | 47336 | *7202 | 7560 | 9066 | ** |
| 21 Total liabilities | 5182726 | - | 140832 | 240947 | 287821 | 403524 | 971318 | *487851 | 942740 | *525216 | 352302 | 830175 | ** |
| 22 Accounts payable | 708838 | - | 26707 | *31593 | 16483 | 52832 | 90209 | *32894 | 183616 | *73682 | 60764 | 140058 | ** |
| 23 Mort, notes, and bonds under 1 yr | 123224 | - | *4619 | *16167 | *5579 | *10979 | 24691 | *7860 | *30725 | *7565 | 3599 | 11441 | ** |
| 24 Other current liabilities | 1058803 | - | 31507 | *41321 | 48136 | 74229 | 217508 | *85798 | 214869 | *62893 | 119884 | 162658 | ** |
| 25 Loans from stockholders | 33235 | - | *19786 | *8498 | *2768 | - | *1631 | - | *553 | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 468497 | - | *8176 | *71557 | *85092 | *43418 | *105905 | *15890 | *74775 | *10263 | 46637 | 6783 | ** |
| 27 Other liabilities | 566544 | - | *2978 | *76 | *7024 | *21281 | *14054 | *69147 | 124559 | *82666 | 60971 | 183790 | ** |
| 28 Net worth | 2223584 | - | 47058 | 71736 | 122739 | 200785 | 517321 | *276262 | 313643 | *288148 | 60447 | 325446 | ** |
| 29 Capital stock | 417358 | - | 114130 | *12084 | *26411 | *33124 | *50766 | *112252 | *21147 | *44758 | 1 | 2686 | ** |
| 30 Paid-in or capital surplus | 741582 | - | *33326 | *42899 | *25936 | *70949 | 326957 | *10000 | *162361 | *67757 | 29 | 1368 | ** |
| 31 Retained earnings, appropriated | 179897 | - | *7074 | *641 | *30040 | - | *53276 | *85972 | - | *2133 | - | 760 | ** |
| 32 Retained earnings-unappropriated | 914776 | - | -88956 | 26294 | 40352 | 97400 | 86965 | *68037 | 130135 | *173500 | 60417 | 320631 | ** |
| 33 Retained earnings (S Corp) | *-16500 | - | *-16500 | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *13530 | - | *2017 | *10181 | - | *688 | *644 | - | - | - | - | - | - |
| 35 Total receipts | 6961081 | *13903 | 394919 | 556662 | 217207 | 665494 | 1071175 | *398169 | 1109725 | *667962 | 1028985 | 836879 | ** |
| 36 Business receipts | 6047129 | *13610 | 379053 | 439472 | *141408 | 621328 | 925197 | *377360 | 890206 | *614704 | 1013956 | 630835 | ** |
| 37 Interest | 53960 | *19 | 2467 | 1426 | *2167 | 2932 | 9959 | *2998 | 8904 | *3696 | 7799 | 11592 | ** |
| 38 Interest on govt. obligations | 7739 | - | - | - | - | *294 | *45 | *561 | *1667 | *913 | 6 | 4254 | ** |
| 39 Rents | 26996 | - | - | *1839 | *473 | *202 | *303 | *3084 | *1120 | *1709 | 1820 | 16445 | ** |
| 40 Royalties | 5 | - | - | - | - | - | - | - | - | - | - | 5 | ** |
| 41 Net S-T cap gain less net LT loss | *371 | - | - | - | - | - | - | - | *140 | *231 | 1 | - | - |
| 42 Net L-T cap gain less net ST loss | 16031 | - | - | *11 | - | *1762 | *824 | *1541 | *429 | *8121 | 133 | 3209 | ** |
| 43 Net gain, noncapital assets | 1676 | - | - | - | - | - | *59 | *53 | *71 | *633 | 45 | 816 | ** |
| 44 Dividends, domestic corporations | 13073 | - | - | *46 | - | *4855 | *404 | *1060 | *2308 | *1540 | - | 2861 | ** |
| 45 Dividends, foreign corporations | *369 | - | - | - | - | - | *12 | - | *2 | *47 | - | 309 | ** |
| 46 Other receipts | 793731 | *274 | *13398 | *113868 | *73158 | 34121 | 134373 | *11513 | 204880 | *36368 | 5226 | 166552 | ** |
| 47 Total deductions | 6959690 | *16356 | 431529 | 546591 | 226654 | 654469 | 1069119 | *398964 | 1089900 | *654016 | 1020589 | 851504 | ** |
| 48 Cost of goods | 2363543 | - | *2637 | *1970 | *1435 | *1011 | *4980 | *447 | *49538 | *9676 | 3579 | 10525 | ** |
| 49 Compensation of officers | 98686 | - | *11702 | *37768 | - | *2184 | *10276 | *8606 | 21308 | *4206 | 1317 | 1320 | ** |
| 50 Salaries and wages | 1167859 | 657 | *30997 | *99019 | *26859 | 87982 | 169475 | *102940 | 220550 | *101828 | 83958 | 243595 | ** |
| 51 Repairs | 129670 | *69 | 10214 | 21027 | 10699 | 21140 | 20942 | *3751 | 12509 | *10445 | 5205 | 13668 | ** |
| 52 Bad debts | 20639 | - | *11591 | *24 | *4214 | *111 | *333 | *519 | 999 | *600 | 2241 | 6 | ** |
| 53 Rent paid on business property | 135650 | *14 | 14021 | *20276 | *3 | *18598 | 12485 | *7709 | 20050 | *10770 | 7713 | 24010 | ** |
| 54 Taxes paid | 161644 | *1210 | 7400 | *16505 | 6801 | 15766 | 25150 | *13755 | 25406 | *13015 | 10627 | 26011 | ** |
| 55 Interest paid | 40222 | *674 | *1576 | *7684 | *2947 | *3765 | 6185 | *1506 | 7073 | *889 | 6051 | 1873 | ** |
| 56 Contributions or gifts | 3333 | - | *93 | *1025 | - | *862 | *37 | *186 | *358 | *550 | 133 | 89 | ** |
| 57 Amortization | 9858 | - | *1040 | *629 | *23 | *179 | 1103 | *266 | *2676 | *129 | 135 | 3678 | ** |
| 58 Depreciation | 148363 | *343 | *2359 | 15280 | *5783 | 15953 | 33080 | *13685 | 20652 | *16412 | 5030 | 19787 | ** |
| 59 Depletion | 1 | - | - | - | - | - | - | - | - | - | - | 1 | ** |
| 60 Advertising | 127185 | *1156 | *18078 | *30294 | *5140 | *5902 | *2491 | *4838 | 12838 | *14952 | 7759 | 23736 | ** |
| 61 Pension, prof sh, stock, annuity | 38710 | - | - | *1430 | - | *469 | 14962 | *1687 | *9719 | *3296 | 898 | 6248 | ** |
| 62 Employee benefit programs | 388395 | - | *339 | *11510 | *56 | *11639 | 276641 | *7665 | 28150 | *15249 | 8151 | 28996 | ** |
| 63 Net loss, noncapital assets | 4604 | 3 | - | *513 | - | *99 | *800 | *34 | *2568 | *37 | - | 550 | ** |
| 64 Other deductions | 2121326 | *12232 | 172701 | 173136 | 145479 | 427138 | 313573 | *156476 | 258878 | *105998 | 77426 | 278290 | ** |
| 65 Total receipts less total deducts | 1391 | *-2453 | -36610 | 10070 | -9447 | 11025 | 2057 | *-795 | 19825 | *13947 | 8396 | -14625 | ** |
| 66 Constructive taxable income from related foreign corporations | *55 | - | - | - | - | - | - | - | - | *55 | - | - | - |
| 67 Net income (less deficit), total | -6293 | *-2453 | -36610 | 10070 | -9447 | 10731 | 2012 | *-1356 | 18159 | *13089 | 8390 | -18879 | ** |
| 68 Net income, total | 156802 | - | 15254 | *22597 | *8545 | *23168 | 32430 | *4829 | 24649 | *15054 | 8606 | 1668 | ** |
| 69 Deficit, total | 163095 | *2453 | 51864 | *12527 | *17992 | *12437 | 30419 | *6185 | *6490 | *1965 | 215 | 20548 | ** |
| 70 Net income (less def), Form 1120-A | -2542 | *-103 | -392 | *520 | *-2566 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -836 | -836 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | *-8894 | - | *-8894 | - | - | - | - | - | - | - | - | - | - |
| 73 Statutory special deductions, total | 27159 | - | *2361 | *3052 | *311 | *7947 | *1699 | *742 | *1964 | *6339 | 277 | 2468 | ** |
| 74 Net operating loss deduction | 16564 | - | *2361 | *2583 | *311 | *4148 | *1416 | - | *208 | *5260 | 277 | - | - |
| 75 Dividends received deduction | 10116 | - | - | *470 | - | *3799 | *283 | *742 | *1756 | *1078 | - | 1988 | ** |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 124809 | - | 4833 | *19545 | *8235 | *15221 | 30731 | *4775 | 23494 | *8715 | 8329 | 930 | ** |
| 78 Income tax before credits, total | 34125 | - | 725 | *3438 | *1540 | *3367 | 9186 | *1539 | 7909 | *3236 | 2868 | 316 | ** |
| 79 Regular tax | 33786 | - | 725 | *3438 | *1540 | *3367 | 9186 | *1539 | 7908 | *2949 | 2817 | 316 | ** |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *330 | - | - | - | - | - | - | - | - | *286 | 44 | - | - |
| 83 Environmental tax | *9 | - | - | - | - | - | - | - | *1 | *1 | 7 | - | - |
| 84 Foreign tax credit | *24 | - | - | - | - | - | *2 | - | *4 | *12 | - | 6 | ** |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *38 | - | - | - | - | - | *17 | - | *11 | - | 11 | - | - |
| 89 Prior year minumum tax credit | *583 | - | - | - | - | - | - | - | *101 | *388 | 94 | - | - |
| 90 Income tax after credits, total | 33479 | - | 725 | *3438 | *1540 | *3367 | *9168 | *1539 | 7793 | *2836 | 2763 | 310 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering services

MINOR INDUSTRY 8911
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 62020 | 4492 | 43078 | 7554 | 3029 | 1600 | 1826 | 216 | 139 | 33 | 25 | 15 | 13 |
| 2 Total assets | 25354895 | - | 1136749 | 1172510 | 1054612 | 1190362 | 3616235 | 1624181 | 2190775 | 1081138 | 1765229 | 2215531 | 8307574 |
| 3 Cash | 2534660 | - | 354177 | 260820 | 220920 | 172257 | 568715 | 175969 | 123235 | 110631 | 178192 | 159442 | 210303 |
| 4 Notes and accounts receivable | 8238072 | - | 110629 | 141995 | 350007 | 318050 | 1348296 | 728425 | 941007 | 421775 | 705291 | 837981 | 2334617 |
| 5 Less: Allowance for bad debts | 175247 | - | - | - | *2645 | *777 | 24730 | 25157 | 26080 | 12844 | 21421 | 21395 | 40198 |
| 6 Inventories | 828471 | - | *7496 | *24268 | *32223 | 69860 | 172224 | 68460 | 181418 | 51845 | 33524 | 49062 | 138092 |
| 7 U.S. govt. obligations, total | 168378 | - | *44 | *13422 | *3297 | *47310 | *5223 | *19509 | - | 415 | - | 4472 | 74685 |
| 8 Tax-exempt securities | 101851 | - | *4820 | *41816 | - | *19854 | *1088 | *1849 | *30856 | - | 1567 | - | - |
| 9 Other current assets | 2999031 | - | 38600 | 80832 | 65437 | 90035 | 262423 | 199687 | 237812 | 90284 | 198878 | 245135 | 1489907 |
| 10 Loans to stockholders | 421696 | - | 148615 | 53318 | 18125 | 16188 | 47471 | *2530 | *17517 | *4239 | 13295 | - | 100397 |
| 11 Mortgage and real estate loans | 25636 | - | - | - | *5806 | *9575 | *6474 | *2281 | *1461 | *24 | - | 14 | - |
| 12 Other investments | 2370008 | - | 22358 | 75758 | 80672 | 114388 | 271441 | 82449 | 108441 | 101118 | 175721 | 250115 | 1087547 |
| 13 Depreciable assets | 12240117 | - | 1523397 | 1277620 | 838092 | 766274 | 2041927 | 728515 | 1164440 | 552202 | 665859 | 754223 | 1927567 |
| 14 Less: Accumulated depreciation | 7533215 | - | 1117294 | 872336 | 598634 | 475114 | 1245067 | 458762 | 700984 | 354474 | 348550 | 450358 | 911643 |
| 15 Depletable assets | *38194 | - | *14223 | *1404 | *8 | - | - | *167 | - | - | 2491 | - | 19901 |
| 16 Less: Accumulated depletion | *25550 | - | *9766 | *158 | *6 | - | - | - | - | - | 1161 | - | 14458 |
| 17 Land | 376471 | - | *3908 | *21957 | *22084 | *33178 | 58748 | *9756 | 43931 | 25253 | 20175 | 18906 | 118574 |
| 18 Intangible assets (Amortizable) | 1435976 | - | 27920 | 42710 | 17257 | *27079 | 54780 | 8634 | 36241 | *47749 | 162545 | 174039 | 837023 |
| 19 Less: Accumulated amortization | 281769 | - | 13311 | 19550 | *8897 | *11754 | 26396 | 2857 | 21019 | *16975 | 33106 | 18732 | 109172 |
| 20 Other assets | 1592117 | - | 20931 | 28634 | 10866 | -6042 | 73617 | 82726 | 52499 | 59894 | 11929 | 212628 | 1044434 |
| 21 Total liabilities | 25354895 | - | 1136749 | 1172510 | 1054612 | 1190362 | 3616235 | 1624181 | 2190775 | 1081138 | 1765229 | 2215531 | 8307574 |
| 22 Accounts payable | 2943499 | - | 91502 | 85150 | 162080 | 160107 | 444210 | 244379 | 250817 | 142567 | 198542 | 321461 | 842684 |
| 23 Mort, notes, and bonds under 1 yr | 2884167 | - | 146771 | 136551 | 167567 | 114354 | 643478 | 171994 | 196557 | 213414 | 134169 | 216304 | 743007 |
| 24 Other current liabilities | 4483832 | - | 229039 | 100193 | 107990 | 223334 | 628522 | 323232 | 422520 | 182472 | 298806 | 382231 | 1585492 |
| 25 Loans from stockholders | 1616186 | - | 502975 | 333306 | 119227 | 105639 | 191571 | *17461 | *74594 | - | 7617 | 4378 | 259417 |
| 26 Mort, notes, bonds, 1 yr or more | 3605987 | - | 197654 | 206580 | 94523 | 186636 | 490245 | 256476 | 370981 | 112007 | 400089 | 245833 | 1044962 |
| 27 Other liabilities | 1581006 | - | 7392 | *-2727 | *23950 | 40121 | 166408 | 68818 | 130097 | 35832 | 197404 | 170848 | 742863 |
| 28 Net worth | 8240217 | - | -38584 | 313456 | 379275 | 360170 | 1051801 | 541819 | 745208 | 394846 | 528603 | 874474 | 3089148 |
| 29 Capital stock | 1505884 | - | 181238 | 69819 | 75230 | 37796 | 368430 | 179328 | 121644 | 63094 | 122240 | 47943 | 239122 |
| 30 Paid-in or capital surplus | 5898798 | - | 59829 | 218635 | 35086 | 101416 | 404276 | 375588 | 485161 | 379744 | 401276 | 1290464 | 2147322 |
| 31 Retained earnings, appropriated | *24483 | - | - | - | - | - | *512 | - | *59 | - | 44 | 252 | 23616 |
| 32 Retained earnings-unappropriated | 1019607 | - | -174189 | 124571 | 239989 | 284069 | 54157 | 35523 | 108536 | -46836 | -23291 | -380510 | 797589 |
| 33 Retained earnings (S Corp) | 639621 | - | -48125 | -78790 | *66805 | *69974 | 403879 | *39633 | *129528 | *25601 | 31118 | - | - |
| 34 Less: Cost of treasury stock | 848176 | - | 57338 | *20779 | 37834 | *133084 | 179454 | *88253 | 99720 | *26756 | 2784 | 83673 | 118501 |
| 35 Total receipts | 69450493 | 368335 | 10426137 | 6986588 | 4965718 | 4186090 | 11331544 | 4162608 | 5165971 | 2226353 | 2991433 | 4274729 | 12364986 |
| 36 Business receipts | 68183686 | 354074 | 10319268 | 6942332 | 4919092 | 4153707 | 11179470 | 3875607 | 5095457 | 2190734 | 2933149 | 4176814 | 12043982 |
| 37 Interest | 214751 | *2361 | 13579 | 9671 | 7348 | 3940 | 14632 | 10975 | 13084 | 7473 | 11149 | 21356 | 99185 |
| 38 Interest on govt. obligations | 6913 | *3 | - | *140 | *309 | *883 | 1565 | *144 | *118 | - | 1078 | 1915 | 757 |
| 39 Rents | 70201 | 31 | *3746 | *29 | *446 | *284 | 6153 | *3235 | 11535 | *2692 | 5286 | 4621 | 32144 |
| 40 Royalties | 23402 | - | *6398 | - | - | *6936 | *542 | *1 | *1361 | *157 | 119 | 5102 | 2787 |
| 41 Net S-T cap gain less net LT loss | *13929 | - | - | *6711 | *7212 | - | - | - | - | - | - | 6 | - |
| 42 Net L-T cap gain less net ST loss | 69309 | *1866 | *72 | *2934 | *110 | *96 | *3882 | *641 | *701 | *35 | 107 | 11780 | 47085 |
| 43 Net gain, noncapital assets | 37016 | *11225 | *3518 | *5005 | *1783 | *4744 | 6332 | 509 | 792 | *572 | 517 | 290 | 1730 |
| 44 Dividends, domestic corporations | 16806 | - | *353 | *1700 | *9 | *757 | *5570 | *382 | *532 | *3902 | 126 | 1764 | 1711 |
| 45 Dividends, foreign corporations | 6881 | - | - | *125 | - | - | - | - | *1115 | *930 | 1052 | 782 | 2876 |
| 46 Other receipts | 807599 | *-1224 | 79203 | 17941 | 29409 | 14744 | 113399 | 271114 | 41276 | 19858 | 38850 | 50299 | 132729 |
| 47 Total deductions | 68036297 | 384684 | 10087239 | 6803452 | 4910749 | 4070752 | 11009803 | 4092799 | 5078728 | 2198188 | 2942806 | 4242496 | 12214601 |
| 48 Cost of goods | 28730295 | *9 | *7496 | *23281 | *32223 | 69860 | 135275 | *20641 | 120493 | *35754 | 38865 | 18625 | 148771 |
| 49 Compensation of officers | 5323227 | 19359 | 2091667 | 737611 | 682900 | 280028 | 905343 | 132023 | 142484 | 54101 | 69785 | 107031 | 100898 |
| 50 Salaries and wages | 13762744 | 63639 | 2284781 | 1486425 | 1316145 | 761321 | 2911652 | 948984 | 1098455 | 342539 | 527907 | 573311 | 1447583 |
| 51 Repairs | 351704 | 2157 | 48317 | 37949 | 27625 | 18527 | 72431 | 12048 | 33168 | 7587 | 14858 | 21358 | 55680 |
| 52 Bad debts | 157659 | *1111 | *12079 | *6335 | 13544 | 8831 | 32089 | 23430 | 18438 | 4516 | 8534 | 9592 | 19159 |
| 53 Rent paid on business property | 2134192 | 10631 | 445913 | 192304 | 173356 | 95380 | 345444 | 113514 | 135062 | 86487 | 91455 | 142843 | 301802 |
| 54 Taxes paid | 2510736 | 11443 | 454867 | 303617 | 191197 | 143263 | 486443 | 127208 | 184566 | 75439 | 95069 | 123887 | 313738 |
| 55 Interest paid | 596907 | 4098 | 54838 | 38942 | 30385 | 26659 | 104990 | 31472 | 46160 | 22351 | 30788 | 46725 | 159499 |
| 56 Contributions or gifts | 22664 | *257 | 833 | 2685 | 2232 | 2321 | 5813 | 1177 | 1557 | *608 | 1237 | 532 | 3411 |
| 57 Amortization | 72728 | *859 | 4481 | 8263 | *2306 | *5682 | 6782 | 2154 | 5547 | 1582 | 5522 | 8121 | 21430 |
| 58 Depreciation | 1171421 | 7905 | 156416 | 118892 | 87977 | 89450 | 193636 | 75656 | 85806 | 37029 | 85332 | 60316 | 173005 |
| 59 Depletion | *3890 | - | *3168 | - | *20 | - | - | - | - | - | - | - | 703 |
| 60 Advertising | 158826 | *578 | 30323 | 13608 | 15790 | 8243 | 26063 | 13370 | 15042 | 4305 | 8248 | 11111 | 12146 |
| 61 Pension, prof sh, stock, annuity | 705226 | *688 | 87755 | 59862 | 65531 | 64489 | 115395 | 36842 | 65372 | 19655 | 20013 | 32285 | 137338 |
| 62 Employee benefit programs | 1552659 | *6257 | 205392 | 155693 | 87718 | 72614 | 356259 | 90072 | 121295 | 33544 | 83028 | 144688 | 196099 |
| 63 Net loss, noncapital assets | 59348 | *256 | *1169 | *7385 | *1993 | *938 | 3712 | *618 | 21561 | *4771 | 3931 | 5587 | 7426 |
| 64 Other deductions | 10722070 | 81105 | 2226956 | 1233347 | 677356 | 671311 | 1883685 | 711546 | 755846 | 443998 | 404903 | 344124 | 1287895 |
| 65 Total receipts less total deducts | 1414196 | -16349 | 338898 | 183136 | 54968 | 115338 | 321741 | 69809 | 87243 | 28165 | 48627 | 32234 | 150385 |
| 66 Constructive taxable income from related foreign corporations | 11928 | - | - | - | - | - | - | - | *758 | - | 28 | 2093 | 9049 |
| 67 Net income (less deficit), total | 1419211 | -16352 | 338898 | 182996 | 54659 | 114456 | 320176 | 69665 | 87882 | 28165 | 47576 | 32412 | 158677 |
| 68 Net income, total | 2472124 | 49776 | 555884 | 278596 | 105108 | 156203 | 462320 | 150316 | 197323 | 49329 | 85490 | 84918 | 296862 |
| 69 Deficit, total | 1052912 | 66128 | 216985 | 95600 | 50448 | *41747 | 142144 | *80651 | 109440 | *21164 | 37913 | 52506 | 138185 |
| 70 Net income (less def), Form 1120-A | -20108 | *-34 | -13669 | *-8015 | *1610 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-923 | *-923 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 927727 | -14466 | 356665 | 150273 | *27532 | *62751 | 247967 | *44923 | *71708 | *526 | -20151 | - | - |
| 73 Statutory special deductions, total | 292065 | *18628 | 42950 | 33891 | 30730 | 13913 | 48289 | *1694 | 25249 | *14544 | 12579 | 6535 | 43063 |
| 74 Net operating loss deduction | 276304 | *18628 | 42769 | 32701 | 30723 | 13384 | 43865 | *1426 | *24838 | *11422 | 11708 | 5565 | 39274 |
| 75 Dividends received deduction | 15761 | - | *180 | *1190 | *7 | *530 | *4424 | *268 | *411 | *3121 | 872 | 970 | 3788 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 989366 | *2988 | 55532 | 56602 | 45662 | 55491 | 143675 | 90564 | 100522 | *31372 | 72918 | 79028 | 255012 |
| 78 Income tax before credits, total | 327125 | *588 | 12012 | 14850 | 11282 | 17712 | 49223 | 31038 | 35027 | *10949 | 25587 | 28143 | 90714 |
| 79 Regular tax | 319645 | *529 | 12012 | 14850 | 11282 | 16092 | 46989 | 30966 | 34433 | *10879 | 24902 | 27548 | 89164 |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 6797 | *59 | - | - | - | *1620 | *2235 | *72 | *553 | *42 | 615 | 498 | 1104 |
| 83 Environmental tax | 583 | - | - | - | - | - | - | - | 41 | *27 | 71 | 97 | 347 |
| 84 Foreign tax credit | 8523 | - | - | - | *1334 | - | *628 | *162 | *2620 | 5 | 328 | 775 | 2672 |
| 85 U.S. Possessions tax credit | 1613 | - | - | - | - | - | 9 | - | - | 1604 | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *116 | - | *116 | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 6332 | *300 | - | - | *592 | - | *2997 | *553 | *89 | 58 | 205 | 81 | 1457 |
| 89 Prior year minumum tax credit | 2892 | - | - | - | - | - | *34 | *190 | *778 | - | 1225 | 284 | 381 |
| 90 Income tax after credits, total | 307649 | *288 | 11896 | 14850 | 9356 | 17712 | 45555 | 30132 | 31540 | *9283 | 23829 | 27003 | 86204 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Accounting, auditing, and bookkeeping services

| MINOR INDUSTRY 8930 RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 38999 | *1986 | 30261 | 5459 | 775 | *355 | *133 | *13 | *10 | *7 | - | ** | - |
| 2 Total assets | 2838641 | - | 650729 | 866079 | 265947 | *231598 | *224418 | *100637 | *110845 | *388387 | - | ** | - |
| 3 Cash | 482765 | - | 143733 | 189273 | 26111 | *24612 | *19868 | *38034 | *19865 | *21269 | - | ** | - |
| 4 Notes and accounts receivable | 365978 | - | 51977 | 59317 | *52577 | *17590 | *47231 | *16631 | *11552 | *109102 | - | ** | - |
| 5 Less: Allowance for bad debts | *1517 | - | *295 | - | - | - | *31 | - | *332 | *860 | - | ** | - |
| 6 Inventories | 54992 | - | *101 | *5610 | *11459 | - | - | *36289 | *278 | *1254 | - | ** | - |
| 7 U.S. govt. obligations, total | *25682 | - | *274 | - | - | *25408 | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *71185 | - | - | - | - | - | - | *43 | - | 71142 | - | ** | - |
| 9 Other current assets | 165776 | - | 49541 | 50494 | *1020 | *33423 | *9346 | *410 | *1951 | *19592 | - | ** | - |
| 10 Loans to stockholders | 148998 | - | 46379 | 60761 | *450 | *18764 | *22644 | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | *1596 | - | *1479 | - | - | - | - | *116 | - | - | - | - | - |
| 12 Other investments | 384292 | - | 58822 | 210797 | *7803 | *23469 | *20344 | *1840 | *14270 | *46947 | - | ** | - |
| 13 Depreciable assets | 2184954 | - | 979752 | 433928 | 310600 | *131328 | *97982 | *14907 | *68695 | *147762 | - | ** | - |
| 14 Less: Accumulated depreciation | 1552573 | - | 765795 | 303757 | 217538 | *79957 | *62114 | *11054 | *41146 | *71212 | - | ** | - |
| 15 Depletable assets | *857 | - | *857 | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *736 | - | *736 | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 32041 | - | *11544 | *8656 | - | *4064 | *3457 | *956 | *2136 | 1228 | - | ** | - |
| 18 Intangible assets (Amortizable) | 422028 | - | 147267 | 77494 | *42840 | *26567 | *103494 | *1155 | - | *23211 | - | ** | - |
| 19 Less: Accumulated amortization | 175872 | - | 105645 | 13295 | *5760 | *461 | *41257 | *878 | - | *8576 | - | ** | - |
| 20 Other assets | 228196 | - | 31473 | 86800 | *36385 | *6791 | *3453 | *2188 | *33576 | *27529 | - | ** | - |
| 21 Total liabilities | 2838641 | - | 650729 | 866079 | 265947 | *231598 | *224418 | *100637 | *110845 | *388387 | - | ** | - |
| 22 Accounts payable | 103101 | - | 25135 | *13105 | *19935 | *9516 | *4032 | *4912 | *13429 | *13037 | - | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 372215 | - | 97061 | 99770 | *63519 | *9896 | *35808 | *975 | *5877 | *59309 | - | ** | - |
| 24 Other current liabilities | 351891 | - | 81815 | 94032 | 45000 | *53557 | *34168 | *1995 | *1753 | *39573 | - | ** | - |
| 25 Loans from stockholders | 334229 | - | 188660 | 75050 | *18558 | *34772 | *13381 | *116 | - | 3691 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 611265 | - | 120687 | 150439 | *108578 | *59874 | *107141 | - | *14740 | *49805 | - | ** | - |
| 27 Other liabilities | 91607 | - | 13542 | *9605 | *2180 | *64 | *23385 | - | *34541 | *8291 | - | ** | - |
| 28 Net worth | 974332 | - | 123830 | 424078 | 8177 | *63919 | *6504 | *92639 | *40507 | *214681 | - | ** | - |
| 29 Capital stock | 284548 | - | 57292 | 107096 | 19656 | *16228 | *9237 | *58 | *7598 | *67383 | - | ** | - |
| 30 Paid-in or capital surplus | 359863 | - | 58576 | 46462 | *72325 | *55471 | *11500 | *82818 | *1541 | *31170 | - | ** | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 366086 | - | 10774 | 227223 | *9511 | *13681 | *-1448 | *-8591 | *-1286 | *116221 | - | ** | - |
| 33 Retained earnings (S Corp) | 48317 | - | 38228 | *62949 | *-85810 | *-8097 | *-10478 | *18871 | *32654 | - | - | - | - |
| 34 Less: Cost of treasury stock | 84481 | - | *41040 | *19653 | *7507 | *13363 | *2307 | *518 | - | 93 | - | - | - |
| 35 Total receipts | 11626172 | *273580 | 4647797 | 2665412 | 1462534 | *631298 | *1083680 | *336721 | *58280 | *466870 | - | ** | - |
| 36 Business receipts | 11426393 | *271208 | 4596174 | 2588580 | 1459231 | *621438 | *1065219 | *335111 | *54946 | *434485 | - | ** | - |
| 37 Interest | 33138 | *1359 | 6130 | 12363 | *1283 | *1109 | *333 | *644 | *1765 | *8152 | - | ** | - |
| 38 Interest on govt. obligations | *19485 | - | - | *21 | - | - | - | *2 | *344 | 19118 | - | ** | - |
| 39 Rents | *9040 | - | *6159 | *474 | - | *600 | - | - | *1207 | 599 | - | ** | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *1169 | - | - | *1169 | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *2214 | - | - | *2213 | - | - | - | - | - | 1 | - | - | - |
| 43 Net gain, noncapital assets | 4615 | - | *2137 | *1341 | *56 | - | - | - | - | *1081 | - | - | - |
| 44 Dividends, domestic corporations | *2083 | - | *334 | *1748 | - | - | - | - | - | 1 | - | ** | - |
| 45 Dividends, foreign corporations | 409 | - | - | - | - | - | - | - | - | 409 | - | ** | - |
| 46 Other receipts | 127626 | *1013 | 36863 | 57503 | *1964 | *8151 | *18128 | *964 | *17 | *3023 | - | ** | - |
| 47 Total deductions | 11117128 | *244279 | 4348504 | 2607713 | 1459777 | *616552 | *1054450 | *323202 | *53290 | *409359 | - | ** | - |
| 48 Cost of goods | 1146004 | - | *334 | *5610 | *4499 | - | - | *36289 | *278 | *429 | - | ** | - |
| 49 Compensation of officers | 2620427 | *46703 | 1141859 | 761870 | 406779 | *155584 | *85746 | *8456 | *2577 | *10853 | - | ** | - |
| 50 Salaries and wages | 3015775 | *85449 | 1174343 | 794202 | 406885 | *212061 | *176443 | *5032 | *27943 | *133418 | - | ** | - |
| 51 Repairs | 75649 | *1257 | 36815 | 21409 | 6341 | *2420 | *2028 | *556 | *135 | *4688 | - | ** | - |
| 52 Bad debts | 24266 | *238 | 11859 | *2936 | *495 | - | *497 | *1322 | *177 | *6741 | - | ** | - |
| 53 Rent paid on business property | 644393 | *14267 | 341558 | 137920 | 65076 | *30311 | *31683 | *1497 | *1466 | *20616 | - | ** | - |
| 54 Taxes paid | 551679 | *14116 | 219110 | 123222 | 68050 | *27921 | *77190 | *1035 | *481 | *20555 | - | ** | - |
| 55 Interest paid | 95571 | *4306 | 28143 | 20546 | 15263 | *7747 | *10887 | *115 | *1221 | *7343 | - | ** | - |
| 56 Contributions or gifts | 1457 | - | 742 | *441 | *87 | - | *70 | - | - | 118 | - | ** | - |
| 57 Amortization | 57672 | - | 33018 | *9713 | *4041 | *69 | *4983 | *127 | *296 | *5425 | - | ** | - |
| 58 Depreciation | 211797 | *5236 | 87934 | 43897 | 33685 | *11554 | *8142 | *1136 | *2238 | *17976 | - | ** | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 58399 | *996 | 27248 | 15359 | *4914 | *1039 | *2683 | *2896 | *612 | *2652 | - | ** | - |
| 61 Pension, prof sh, stock, annuity | 201491 | *542 | 44198 | 74495 | *38567 | *32978 | *5041 | *8 | *130 | *5531 | - | ** | - |
| 62 Employee benefit programs | 339009 | *3288 | 118258 | 136961 | 41814 | *21735 | *4672 | - | *7 | *12274 | - | ** | - |
| 63 Net loss, noncapital assets | 3753 | *400 | *1389 | *1426 | - | *91 | - | - | *39 | *408 | - | ** | - |
| 64 Other deductions | 2069785 | *67306 | 1015644 | 370001 | 230028 | *104196 | *161086 | *21093 | *15252 | *85180 | - | ** | - |
| 65 Total receipts less total deducts | 509045 | *29302 | 299293 | 57698 | 2757 | *14746 | *29230 | *13518 | *4990 | *57510 | - | ** | - |
| Constructive taxable income from | | | | | | | | | | | | | |
| 66 related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 489559 | *29302 | 299293 | 57678 | 2757 | *14746 | *29230 | *13517 | *4646 | *38392 | - | ** | - |
| 68 Net income, total | 599663 | *37845 | 363705 | 73123 | *8326 | *17901 | *31662 | *13517 | *5016 | 48570 | - | ** | - |
| 69 Deficit, total | 110104 | *8543 | 64412 | 15446 | *5569 | *3155 | *2432 | - | *370 | *10178 | - | - | - |
| 70 Net income (less def), Form 1120-A | 1143 | - | 1143 | - | - | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *410 | *410 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 428791 | *25419 | 320048 | *41572 | *2337 | *3657 | *22747 | *9966 | *3045 | - | - | - | - |
| 73 Statutory special deductions, total | 65882 | *3631 | 13314 | 22874 | *4349 | *12539 | *5624 | *3551 | - | 1 | - | ** | - |
| 74 Net operating loss deduction | 64425 | *3631 | 13081 | 21650 | *4349 | *12539 | *5624 | *3551 | - | - | - | - | - |
| 75 Dividends received deduction | *1458 | - | *233 | *1224 | - | - | - | - | - | 1 | - | ** | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 78729 | *410 | 17110 | *6545 | *1620 | *1283 | *1220 | - | *1971 | 48569 | - | ** | - |
| 78 Income tax before credits, total | 25853 | *61 | 4659 | 2395 | *283 | *449 | *311 | - | *670 | *17024 | - | ** | - |
| 79 Regular tax | 25657 | *61 | 4659 | *2291 | *283 | *449 | *311 | - | *670 | 16933 | - | ** | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | *121 | - | - | *104 | - | - | - | - | - | *17 | - | - | - |
| 83 Environmental tax | 74 | - | - | - | - | - | - | - | - | 74 | - | ** | - |
| 84 Foreign tax credit | 61 | - | - | - | - | - | - | - | - | 61 | - | ** | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | *51 | - | - | - | - | - | *4 | - | - | 47 | - | - | - |
| 89 Prior year minumum tax credit | *31 | - | - | - | - | - | *31 | - | - | - | - | - | - |
| 90 Income tax after credits, total | 25710 | *61 | 4659 | 2395 | *283 | *449 | *277 | - | *670 | *16916 | - | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Miscellaneous services (including veterinarians), not elsewhere classified

| MINOR INDUSTRY 8980<br>RETURNS WITH AND WITHOUT NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 199984 | 15909 | 147774 | 19257 | 8763 | 4066 | 3347 | 388 | 289 | 103 | 48 | 24 | 15 |
| 2 Total assets | 44623380 | - | 3108717 | 3027586 | 3087748 | 2861635 | 6703248 | 2544339 | 4448279 | 3557347 | 3465798 | 3891588 | 7927095 |
| 3 Cash | 6147253 | - | 869708 | 754439 | 693880 | 533607 | 793234 | 374464 | 594854 | 496676 | 424511 | 434604 | 177277 |
| 4 Notes and accounts receivable | 9842203 | - | 306336 | 427204 | 521128 | 426044 | 1568966 | 686454 | 1152246 | 826268 | 780355 | 825811 | 2321389 |
| 5 Less: Allowance for bad debts | 220611 | - | *1347 | *39 | *2973 | *2958 | 35431 | 14920 | 30339 | 28921 | 37293 | 18917 | 47473 |
| 6 Inventories | 1598098 | - | 228906 | 108118 | 113371 | 152785 | 378483 | 72597 | 210072 | 87788 | 47360 | 55651 | 142966 |
| 7 U.S. govt. obligations, total | 314153 | - | - | *7965 | *26006 | *13618 | *21934 | *18596 | 87021 | *127998 | 11015 | - | - |
| 8 Tax-exempt securities | 125062 | - | *3778 | *45689 | *1658 | *909 | *46632 | - | *26017 | - | - | - | 380 |
| 9 Other current assets | 4668765 | - | 155971 | 94276 | 183119 | 253711 | 395404 | 153512 | 441464 | 285146 | 330743 | 667139 | 1708279 |
| 10 Loans to stockholders | 1199855 | - | 278372 | 265304 | 150878 | 40600 | 263048 | 52546 | 58208 | *34018 | 28690 | 28192 | - |
| 11 Mortgage and real estate loans | 174260 | - | *31932 | *37109 | *3407 | *19994 | *27485 | - | *50848 | *229 | 1605 | 1612 | 38 |
| 12 Other investments | 5601859 | - | 122967 | 193792 | 207664 | 288317 | 827997 | 278339 | 596922 | 450337 | 423903 | 543936 | 1667686 |
| 13 Depreciable assets | 18387391 | - | 2936076 | 1899330 | 1639555 | 1532674 | 2793906 | 1237427 | 1708440 | 1052793 | 969151 | 1136755 | 1481284 |
| 14 Less: Accumulated depreciation | 9445647 | - | 2050697 | 1044446 | 791777 | 754744 | 1213540 | 593957 | 923085 | 368149 | 374476 | 529811 | 800964 |
| 15 Depletable assets | 135785 | - | *13027 | *5895 | - | *2093 | *17747 | *44022 | *12751 | *9 | 40240 | - | - |
| 16 Less: Accumulated depletion | *34738 | - | *1587 | *5523 | - | - | - | *27628 | - | - | - | - | - |
| 17 Land | 943612 | - | 36469 | *32537 | 100071 | 72399 | 193776 | 122199 | 86097 | 94317 | 35641 | 127471 | 42635 |
| 18 Intangible assets (Amortizable) | 2997607 | - | 175149 | 110691 | 221097 | 190821 | 308307 | 80255 | 246995 | 292817 | 583202 | 319607 | 468667 |
| 19 Less: Accumulated amortization | 826974 | - | 89342 | 28013 | 77280 | 63424 | 81564 | 18637 | 104933 | 64438 | 139588 | 58883 | 100873 |
| 20 Other assets | 3015449 | - | 92998 | 123257 | 97945 | 155189 | 396864 | 79071 | 234699 | 270459 | 340740 | 358422 | 865804 |
| 21 Total liabilities | 44623380 | - | 3108717 | 3027586 | 3087748 | 2861635 | 6703248 | 2544339 | 4448279 | 3557347 | 3465798 | 3891588 | 7927095 |
| 22 Accounts payable | 5148557 | - | 387954 | 297855 | 306032 | 305883 | 879372 | 259791 | 547413 | 404325 | 397542 | 218129 | 1144260 |
| 23 Mort, notes, and bonds under 1 yr | 4612332 | - | 368200 | 316227 | 294207 | 336467 | 675203 | 224056 | 346698 | 297490 | 248262 | 291388 | 1214133 |
| 24 Other current liabilities | 5467170 | - | 463534 | 317652 | 331016 | 358399 | 866958 | 290075 | 685821 | 537610 | 478601 | 384381 | 753122 |
| 25 Loans from stockholders | 4364373 | - | 1840994 | 449176 | 448682 | 213696 | 979357 | 90439 | 67612 | *94438 | 117504 | 301 | 62174 |
| 26 Mort, notes, bonds, 1 yr or more | 9215510 | - | 575672 | 548882 | 757188 | 561970 | 1541669 | 520176 | 798985 | 836978 | 632439 | 1056474 | 1385078 |
| 27 Other liabilities | 3028641 | - | 136306 | 124477 | 141843 | 96305 | 326102 | 109453 | 383409 | 269455 | 403067 | 173020 | 865204 |
| 28 Net worth | 12786797 | - | -663943 | 973317 | 808781 | 988915 | 1434588 | 1050349 | 1618340 | 1117051 | 1188383 | 1767894 | 2503123 |
| 29 Capital stock | 4414459 | - | 569624 | 277234 | 469897 | 277830 | 558613 | 564696 | 704110 | 454771 | 207439 | 179790 | 150455 |
| 30 Paid-in or capital surplus | 13654611 | - | 710754 | 494568 | 561594 | 337609 | 1135192 | 631138 | 2359187 | 1571966 | 1792003 | 1564525 | 2496075 |
| 31 Retained earnings, appropriated | 64785 | - | *2405 | - | *3710 | - | *6619 | - | *236 | - | 2566 | - | 49250 |
| 32 Retained earnings-unappropriated | -4893434 | - | -478814 | 108295 | 40604 | 115769 | -787037 | -411095 | -1677981 | -1054992 | -472386 | -39476 | -236320 |
| 33 Retained earnings (S Corp) | 577800 | - | -1340124 | 272491 | -201361 | 302205 | 593692 | 284442 | 279232 | *153120 | 2186 | 74385 | 157532 |
| 34 Less: Cost of treasury stock | 1031424 | - | 127789 | 179271 | 65664 | 44498 | 72492 | *18831 | 46443 | *7814 | 343425 | 11330 | 113868 |
| 35 Total receipts | 80785751 | 1493694 | 20733144 | 11467389 | 6731055 | 5012804 | 8965317 | 4103519 | 6142774 | 3181247 | 3169110 | 2942633 | 6843065 |
| 36 Business receipts | 77625531 | 1423599 | 20304083 | 11220359 | 6601824 | 4650906 | 8711603 | 4000511 | 5820379 | 2979740 | 2835558 | 2692605 | 6384363 |
| 37 Interest | 462388 | 4405 | 14009 | 17971 | 25080 | 12572 | 40444 | 14031 | 52335 | 44682 | 37880 | 77216 | 121763 |
| 38 Interest on govt. obligations | 17684 | - | *294 | *3677 | *656 | *1463 | 3466 | *1688 | 2999 | *982 | 1474 | 184 | 801 |
| 39 Rents | 76424 | - | *1918 | *1310 | *8694 | 8247 | 5630 | *2184 | *8779 | *1510 | 5561 | 8500 | 24092 |
| 40 Royalties | 239075 | 35 | *89 | - | *18321 | - | *152 | *1663 | *34746 | *288 | 13323 | 3255 | 167202 |
| 41 Net S-T cap gain less net LT loss | 63567 | - | *321 | *733 | *19 | *1627 | - | *2 | *20166 | *47 | - | 21 | 40630 |
| 42 Net L-T cap gain less net ST loss | 176941 | *55502 | *2590 | 6840 | 8021 | *51141 | *4799 | *12843 | 10922 | 10089 | 4016 | 5456 | 4720 |
| 43 Net gain, noncapital assets | 140637 | *28391 | 48288 | 12730 | *19753 | *2784 | 3482 | 5931 | 3522 | *157 | 11793 | 3137 | 669 |
| 44 Dividends, domestic corporations | 15386 | *15 | *421 | *2364 | *1854 | *2688 | *1531 | *156 | *1580 | *56 | 525 | 1253 | 2942 |
| 45 Dividends, foreign corporations | 11002 | - | - | - | - | - | *3290 | - | *199 | *3 | 3677 | 1040 | 2792 |
| 46 Other receipts | 1957118 | -18255 | 361131 | 201404 | 46833 | 281376 | 190920 | 64510 | 187147 | 143693 | 255302 | 149966 | 93091 |
| 47 Total deductions | 79340626 | 1645705 | 19987192 | 11040950 | 6579148 | 4770653 | 8846497 | 4040661 | 6099719 | 3404997 | 3215132 | 2910810 | 6799163 |
| 48 Cost of goods | 28196475 | *21075 | 188940 | 106914 | 103670 | 148254 | 355892 | 54196 | 196694 | 78507 | 46158 | 56179 | 140128 |
| 49 Compensation of officers | 7342388 | 150475 | 3064786 | 1389726 | 1005729 | 452705 | 665591 | 134574 | 172952 | 83952 | 123042 | 39491 | 59365 |
| 50 Salaries and wages | 14201556 | 357451 | 3659456 | 2158461 | 1320474 | 821103 | 1303688 | 449196 | 1414285 | 519110 | 682870 | 837753 | 677710 |
| 51 Repairs | 605613 | 9714 | 142487 | 97270 | 61196 | 37809 | 56959 | 90166 | 36218 | 15296 | 14796 | 21026 | 22675 |
| 52 Bad debts | 280209 | 11436 | 30751 | 44557 | 29454 | 6525 | 52536 | 15542 | 14681 | 19655 | 28653 | 22361 | 4058 |
| 53 Rent paid on business property | 2747217 | 50520 | 945283 | 461696 | 210912 | 168486 | 205594 | 96328 | 155084 | 92549 | 112299 | 113532 | 134933 |
| 54 Taxes paid | 2687997 | 62617 | 746741 | 511068 | 270175 | 146752 | 254203 | 133664 | 178085 | 84984 | 63031 | 72439 | 164238 |
| 55 Interest paid | 1077703 | 13756 | 102892 | 54044 | 109670 | 81332 | 167616 | 48329 | 85968 | 84304 | 71583 | 83983 | 174226 |
| 56 Contributions or gifts | 20641 | *604 | 3544 | 2731 | 3139 | 1648 | 2886 | 389 | 1195 | *285 | 1775 | 925 | 1519 |
| 57 Amortization | 258759 | 2767 | 15311 | 19404 | 27438 | 19081 | 41519 | 12968 | 14487 | 40480 | 24021 | 22198 | 19085 |
| 58 Depreciation | 1777965 | 19489 | 311469 | 211997 | 167035 | 174602 | 215469 | 118523 | 153657 | 84339 | 109409 | 98383 | 113591 |
| 59 Depletion | *13911 | - | - | *507 | - | - | *-0 | *6034 | *6504 | - | - | - | 866 |
| 60 Advertising | 678155 | 12517 | 217779 | 133296 | 32871 | 34525 | 110845 | 25987 | 50800 | 19692 | 14171 | 17600 | 8071 |
| 61 Pension, prof sh, stock, annuity | 847561 | 8692 | 235890 | 127413 | 59683 | 43587 | 75196 | 21416 | 95791 | 13546 | 32812 | 22673 | 110862 |
| 62 Employee benefit programs | 1304057 | 12663 | 170677 | 117995 | 61411 | 40901 | 158238 | 67814 | 144017 | 123812 | 63184 | 75614 | 267730 |
| 63 Net loss, noncapital assets | 100471 | *1194 | *12560 | *11365 | *6356 | 6853 | 8883 | 2093 | 15189 | 2181 | 12145 | 11497 | 10155 |
| 64 Other deductions | 17199949 | 438893 | 5813152 | 2218474 | 1387858 | 1224762 | 1813428 | 631377 | 1214977 | 548530 | 713818 | 682412 | 512268 |
| 65 Total receipts less total deducts | 1445125 | -152012 | 745952 | 426438 | 151908 | 242152 | 118820 | 62858 | 43055 | -223750 | -46022 | 31823 | 43902 |
| 66 Constructive taxable income from related foreign corporations | 23092 | - | - | - | - | - | - | 9341 | *3748 | *1002 | 3407 | 1872 | 3721 |
| 67 Net income (less deficit), total | 1450532 | -152012 | 745658 | 422762 | 151252 | 240689 | 115354 | 70511 | 43804 | -223730 | -44089 | 33511 | 46823 |
| 68 Net income, total | 5033473 | 217803 | 1523391 | 718128 | 408488 | 430696 | 580842 | 278793 | 361563 | 99197 | 134007 | 98832 | 181734 |
| 69 Deficit, total | 3582941 | 369815 | 777733 | 295366 | 257236 | 190008 | 465489 | 208282 | 317758 | 322926 | 178096 | 65321 | 134912 |
| 70 Net income (less def), Form 1120-A | -4479 | *-1298 | 6464 | *-15078 | *5432 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | -125685 | -125685 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 2042006 | -34367 | 828620 | 347243 | 90077 | 215503 | 256972 | 164632 | 168840 | 1777 | 719 | 22309 | -20318 |
| 73 Statutory special deductions, total | 473565 | 76790 | 79037 | 70515 | 36104 | 46305 | 21307 | *4415 | 45542 | *7012 | 19380 | 26880 | 40278 |
| 74 Net operating loss deduction | 459295 | 76779 | 78760 | 69596 | 34978 | 43915 | 16946 | *4306 | 45221 | *6971 | 19013 | 25992 | 36819 |
| 75 Dividends received deduction | 14270 | *11 | *277 | *918 | *1126 | *2390 | *4361 | *109 | *322 | *41 | 368 | 888 | 3459 |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 1427928 | 34710 | 154507 | 193370 | 155136 | 110871 | 172058 | 87248 | 142905 | 70343 | 113751 | 50273 | 142757 |
| 78 Income tax before credits, total | 413762 | 13981 | 31146 | 38420 | 38819 | 29417 | 53531 | 29830 | 42729 | 25918 | 40480 | 18676 | 50815 |
| 79 Regular tax | 397543 | 10191 | 29835 | 38352 | 38700 | 28942 | 52633 | 29770 | 38833 | 24068 | 39109 | 17403 | 49705 |
| 80 Personal holding company tax | *11 | - | - | - | - | *10 | - | - | - | - | -0 | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | 11873 | *1078 | *244 | *68 | *120 | *446 | *897 | *28 | 3880 | *1782 | 1235 | 1194 | 902 |
| 83 Environmental tax | 662 | 76 | - | - | - | - | - | *32 | 63 | *68 | 135 | 79 | 208 |
| 84 Foreign tax credit | 20935 | - | *6225 | - | *970 | - | *73 | 1500 | *842 | *1186 | 6837 | 1248 | 2054 |
| 85 U.S. Possessions tax credit | 887 | 42 | - | - | - | 2 | 52 | 371 | 420 | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | *43 | - | - | - | - | - | *43 | - | - | - | - | - | - |
| 88 General business credit | 5361 | - | *108 | *526 | *38 | - | *276 | *1457 | *884 | *80 | 1387 | 427 | 179 |
| 89 Prior year minumum tax credit | 1932 | - | - | - | *33 | - | *231 | *779 | *836 | *12 | 34 | - | 6 |
| 90 Income tax after credits, total | 384603 | 13940 | 24813 | 37894 | 37779 | 29415 | 52855 | 25723 | 39747 | 24639 | 32222 | 17001 | 48575 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 15753 | 2735 | 10934 | *854 | *596 | 448 | 158 | *19 | *8 | - | - | - | - |
| 2 Total assets | 1371544 | - | 174000 | *141597 | *210026 | 267921 | 344304 | *117307 | *116388 | - | - | - | - |
| 3 Cash | 256616 | - | 72035 | *26334 | *15645 | 91465 | 42473 | *1443 | *7221 | - | - | - | - |
| 4 Notes and accounts receivable | 124907 | - | *34200 | *1439 | *1203 | *28537 | *10364 | - | *49165 | - | - | - | - |
| 5 Less: Allowance for bad debts | *1270 | - | *23 | - | *1247 | - | - | - | - | - | - | - | - |
| 6 Inventories | 143889 | - | 15910 | *50714 | *54400 | *534 | *13471 | - | *8861 | - | - | - | - |
| 7 U.S. govt. obligations, total | 17138 | - | - | - | - | - | - | - | 17138 | - | - | - | - |
| 8 Tax-exempt securities | *6506 | - | *178 | *6328 | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 44653 | - | *6848 | *13001 | *10177 | *8916 | *408 | *580 | 4723 | - | - | - | - |
| 10 Loans to stockholders | *13486 | - | *9878 | *3554 | - | - | - | - | 54 | - | - | - | - |
| 11 Mortgage and real estate loans | *14013 | - | *59 | - | *13954 | - | - | - | - | - | - | - | - |
| 12 Other investments | 217252 | - | *1621 | - | *26329 | *18702 | *54811 | *108756 | *7034 | - | - | - | - |
| 13 Depreciable assets | 599786 | - | 55634 | *72179 | *109272 | *129381 | *218328 | *7380 | *7612 | - | - | - | - |
| 14 Less: Accumulated depreciation | 198874 | - | 33665 | *42816 | *40997 | *26064 | *51524 | *852 | *2957 | - | - | - | - |
| 15 Depletable assets | *33240 | - | - | - | - | *479 | *32761 | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *11599 | - | - | - | - | *400 | *11199 | - | - | - | - | - | - |
| 17 Land | 46046 | - | *6195 | - | *429 | *5307 | *34115 | - | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | 26704 | - | *9455 | *7832 | *28 | *8985 | *355 | *49 | - | - | - | - | - |
| 19 Less: Accumulated amortization | 6619 | - | *3613 | *174 | *28 | *2691 | *64 | *49 | - | - | - | - | - |
| 20 Other assets | 45672 | - | -709 | *3205 | *20862 | *4772 | *3 | - | *17539 | - | - | - | - |
| 21 Total liabilities | 1371544 | - | 174000 | *141597 | *210026 | 267921 | 344304 | *117307 | *116388 | - | - | - | - |
| 22 Accounts payable | 300549 | - | 21864 | *4914 | *32959 | *149395 | *49599 | *1340 | *40477 | - | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | 93530 | - | *4377 | - | *12469 | *1797 | *74170 | *85 | *632 | - | - | - | - |
| 24 Other current liabilities | 370817 | - | 199477 | *30830 | *9783 | *49558 | *38419 | *2404 | *40346 | - | - | - | - |
| 25 Loans from stockholders | 307120 | - | 76771 | *43284 | *72079 | *44232 | *70754 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 974668 | - | *25641 | *98338 | *15475 | *694712 | *76955 | *63546 | - | - | - | - | - |
| 27 Other liabilities | 71779 | - | 8709 | *-130 | *30920 | *18164 | *6793 | - | *7323 | - | - | - | - |
| 28 Net worth | -746920 | - | -162839 | *-35639 | *36340 | -689937 | *27613 | *49932 | *27610 | - | - | - | - |
| 29 Capital stock | 441649 | - | 297520 | *8223 | *31071 | *55286 | *42774 | *10 | *6765 | - | - | - | - |
| 30 Paid-in or capital surplus | 1031501 | - | 909435 | *7354 | *18989 | *35217 | *5181 | *49764 | 5561 | - | - | - | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | -1310517 | - | -478515 | *6776 | *-359 | *-819771 | *-31270 | - | *12621 | - | - | - | - |
| 33 Retained earnings (S Corp) | -905122 | - | *-887198 | *-57991 | *-13352 | *39671 | *10928 | *157 | *2662 | - | - | - | - |
| 34 Less: Cost of treasury stock | *4431 | - | *4081 | - | *9 | *341 | - | - | - | - | - | - | - |
| 35 Total receipts | 1901355 | *55280 | 615877 | *463567 | *226179 | *185301 | *152181 | *22740 | *180229 | - | - | - | - |
| 36 Business receipts | 1797826 | *26673 | 608815 | *461232 | *222921 | *170481 | *138910 | *22545 | *146249 | - | - | - | - |
| 37 Interest | 15134 | *2001 | *466 | *2230 | *3645 | *1961 | *3581 | - | *1249 | - | - | - | - |
| 38 Interest on govt. obligations | *214 | - | - | - | - | - | *40 | - | 175 | - | - | - | - |
| 39 Rents | *7797 | *7648 | - | - | - | *136 | - | - | 13 | - | - | - | - |
| 40 Royalties | *14391 | - | - | - | - | *11811 | - | - | *2580 | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *10266 | - | - | - | - | - | - | - | *10266 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *20145 | *139 | - | - | *1070 | - | - | - | 18936 | - | - | - | - |
| 43 Net gain, noncapital assets | *1290 | - | - | - | - | - | *1290 | - | - | - | - | - | - |
| 44 Dividends, domestic corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 34291 | *18819 | *6596 | *105 | *-1458 | *912 | *8360 | *196 | *762 | - | - | - | - |
| 47 Total deductions | 1880988 | 46304 | 619605 | *462091 | *237024 | 196700 | *141438 | *25399 | *152425 | - | - | - | - |
| 48 Cost of goods | 1119205 | - | *17473 | *50714 | *49646 | *569 | *12909 | - | *8913 | - | - | - | - |
| 49 Compensation of officers | 55714 | *543 | *23013 | *6746 | *7206 | *13023 | *2105 | *47 | *3030 | - | - | - | - |
| 50 Salaries and wages | 102752 | *1450 | *31809 | *10927 | *10814 | *20996 | *12915 | *10551 | *3290 | - | - | - | - |
| 51 Repairs | 14737 | - | *7799 | *642 | *3598 | *371 | *1711 | *253 | *364 | - | - | - | - |
| 52 Bad debts | *895 | - | *816 | - | *16 | *1 | *56 | *6 | - | - | - | - | - |
| 53 Rent paid on business property | 92023 | *367 | 46014 | *19384 | *18584 | *3511 | *2856 | *146 | *1161 | - | - | - | - |
| 54 Taxes paid | 46743 | *529 | 13423 | *6055 | *6892 | 11460 | *5191 | *997 | *2195 | - | - | - | - |
| 55 Interest paid | 29163 | - | *4667 | *9589 | *3514 | *3296 | *5472 | *1471 | *1154 | - | - | - | - |
| 56 Contributions or gifts | *115 | *7 | *23 | *59 | *8 | - | - | - | 18 | - | - | - | - |
| 57 Amortization | 4630 | - | *2544 | *174 | - | *1801 | *64 | *45 | 2 | - | - | - | - |
| 58 Depreciation | 32177 | - | 8991 | *4563 | *4473 | *8958 | *3871 | *542 | *777 | - | - | - | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 30312 | *82 | 18448 | *2337 | *730 | *2819 | *2759 | *3137 | - | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | *2170 | - | - | - | *33 | - | *90 | *1132 | *914 | - | - | - | - |
| 62 Employee benefit programs | 10203 | - | *1646 | *1794 | - | *2245 | *4329 | *186 | 3 | - | - | - | - |
| 63 Net loss, noncapital assets | *6246 | - | *6238 | - | - | - | - | - | 8 | - | - | - | - |
| 64 Other deductions | 333904 | 17751 | 127690 | *34581 | *32328 | *87789 | *18018 | *6885 | *8863 | - | - | - | - |
| 65 Total receipts less total deducts | 20367 | 8976 | -3728 | *1476 | *-10846 | -11398 | 10743 | *-2659 | *27804 | - | - | - | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income (less deficit), total | 20153 | 8976 | -3728 | *1476 | *-10846 | -11398 | 10703 | *-2659 | *27629 | - | - | - | - |
| 68 Net income, total | 136312 | *25082 | 39857 | *12801 | *3514 | *3785 | *23644 | - | *27629 | - | - | - | - |
| 69 Deficit, total | 116159 | *16106 | 43586 | *11324 | *14360 | *15184 | *12941 | *2659 | - | - | - | - | - |
| 70 Net income (less def), Form 1120-A | 3606 | - | 3260 | - | *347 | - | - | - | - | - | - | - | - |
| 71 Net income (less def), Form 1120F | *-1899 | *-1899 | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income (less def), Form 1120S | 14148 | *-118 | *8885 | *-11230 | *-1697 | *171 | *19314 | *-2659 | *1482 | - | - | - | - |
| 73 Statutory special deductions, total | 30389 | *18632 | *6386 | *1520 | *2396 | *538 | - | - | 917 | - | - | - | - |
| 74 Net operating loss deduction | 30389 | *18632 | *6386 | *1520 | *2396 | *538 | - | - | 917 | - | - | - | - |
| 75 Dividends received deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77 Income subject to tax | 60935 | *6451 | *14684 | *11280 | *766 | *1855 | *669 | - | *25230 | - | - | - | - |
| 78 Income tax before credits, total | 15643 | *968 | *2202 | *3354 | *115 | *279 | *73 | - | *8653 | - | - | - | - |
| 79 Regular tax | 15620 | *968 | *2202 | *3354 | *115 | *279 | *73 | - | *8630 | - | - | - | - |
| 80 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Alternative minumum tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 Environmental tax | *23 | - | - | - | - | - | - | - | *23 | - | - | - | - |
| 84 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 General business credit | 7 | - | - | - | - | - | - | - | 7 | - | - | - | - |
| 89 Prior year minumum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 90 Income tax after credits, total | 15635 | *968 | *2202 | *3354 | *115 | *279 | *73 | - | *8645 | - | - | - | - |

# Returns with net income

1994 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 2392357 | 89042 | 1170191 | 421939 | 252192 | 183023 | 199868 | 29973 | 19842 | 8872 | 6366 | 5426 | 5623 |
| 2 | Total assets | 19583557426 | - | 38523267 | 68567159 | 89524993 | 129512141 | 421674241 | 208449481 | 306891723 | 314564660 | 456342823 | 868098493 | 16681408446 |
| 3 | Cash | 714433284 | - | 11438271 | 14939226 | 15920458 | 19666908 | 46404521 | 19347018 | 23394180 | 20711095 | 24676628 | 37566437 | 480368542 |
| 4 | Notes and accounts receivable | 4269473689 | - | 3696435 | 10423260 | 17081763 | 28095301 | 102349368 | 52614470 | 82107462 | 91022320 | 129184753 | 205701542 | 3547197015 |
| 5 | Less: Allowance for bad debts | 96748818 | - | 24126 | 50377 | 128639 | 214461 | 1258622 | 894708 | 1675198 | 1980835 | 3105804 | 5281367 | 82134680 |
| 6 | Inventories | 820335717 | - | 4004617 | 9935863 | 14743847 | 23347488 | 95593234 | 48701137 | 57328891 | 35310129 | 36569448 | 50624519 | 444176544 |
| 7 | U.S. govt. obligations, total | 1161432842 | - | 22800 | 172484 | 321824 | 533178 | 2766287 | 2354681 | 11365421 | 26917860 | 47727476 | 87261350 | 981989481 |
| 8 | Tax-exempt securities | 481789051 | - | 22974 | 83939 | 148648 | 380318 | 1639247 | 1096757 | 3526722 | 7030370 | 13424082 | 30780616 | 423655380 |
| 9 | Other current assets | 1232105818 | - | 1512131 | 2923170 | 4290721 | 6081525 | 21183744 | 11229805 | 15979999 | 15135063 | 19773936 | 40390418 | 1093605306 |
| 10 | Loans to stockholders | 58070776 | - | 3579158 | 4077973 | 3372871 | 3121067 | 6013325 | 1817754 | 1780061 | 995120 | 928212 | 1577663 | 30807571 |
| 11 | Mortgage and real estate loans | 1439555990 | - | 161285 | 737820 | 891557 | 1504600 | 3381652 | 1347600 | 3494860 | 11074499 | 28473907 | 64259351 | 1324228857 |
| 12 | Other investments | 5412418855 | - | 1081224 | 2961647 | 4385959 | 7400323 | 27660638 | 16626629 | 30317003 | 43433929 | 79615359 | 208175978 | 4990760167 |
| 13 | Depreciable assets | 4248599086 | - | 42634816 | 51755290 | 57418491 | 76422930 | 211646212 | 93032991 | 124872171 | 91821976 | 102561428 | 174196416 | 3222236363 |
| 14 | Less: Accumulated depreciation | 1981051355 | - | 31922263 | 34986892 | 37344811 | 48554005 | 126219836 | 51047247 | 65691645 | 46227341 | 48744683 | 81155146 | 1409157485 |
| 15 | Depletable assets | 93222939 | - | 189026 | 389795 | 228589 | 566134 | 1247514 | 862833 | 1285151 | 1280513 | 2049617 | 3950226 | 81173541 |
| 16 | Less: Accumulated depletion | 45700712 | - | 123975 | 195299 | 74700 | 358118 | 620661 | 380322 | 616113 | 546101 | 987807 | 1588044 | 40209573 |
| 17 | Land | 153864908 | - | 597020 | 2013672 | 4369478 | 7160276 | 17908104 | 6482380 | 8414292 | 6081390 | 6678226 | 9408362 | 84751710 |
| 18 | Intangible assets (Amortizable) | 486656084 | - | 1604431 | 2463423 | 2348498 | 2465590 | 7822441 | 5750325 | 7382302 | 8326286 | 11766238 | 26553579 | 410172969 |
| 19 | Less: Accumulated amortization | 112984763 | - | 920079 | 1366935 | 1216022 | 1067568 | 3772573 | 3492739 | 2992750 | 2813218 | 2945160 | 6281344 | 86116375 |
| 20 | Other assets | 1248084037 | - | 969521 | 2289100 | 2766462 | 2960657 | 7929645 | 3000117 | 6618913 | 6991604 | 8696969 | 21957936 | 1183903114 |
| 21 | Total liabilities | 19583557426 | - | 38523267 | 68567159 | 89524993 | 129512141 | 421674241 | 208449481 | 306891723 | 314564660 | 456342823 | 868098493 | 16681408446 |
| 22 | Accounts payable | 1301887639 | - | 3874083 | 8268835 | 12263860 | 19530436 | 67694075 | 31650899 | 42275117 | 34407368 | 38791316 | 63209567 | 979922083 |
| 23 | Mort, notes, and bonds under 1 yr | 1503787545 | - | 3321513 | 5084345 | 6924666 | 11406886 | 56968080 | 34064224 | 39444750 | 23599047 | 23984493 | 37890786 | 1261098755 |
| 24 | Other current liabilities | 5460681602 | - | 4437740 | 5935336 | 7032983 | 9627335 | 36185891 | 21574832 | 49105319 | 95873396 | 164913139 | 289402831 | 4776592801 |
| 25 | Loans from stockholders | 153215967 | - | 8479206 | 8272366 | 8691840 | 9258764 | 21453649 | 6362851 | 6570589 | 2922179 | 2911033 | 4535898 | 73757592 |
| 26 | Mort, notes, bonds, 1 yr or more | 2331029080 | - | 6286560 | 11341828 | 15267267 | 21312293 | 64903003 | 28999762 | 42575141 | 33080944 | 42710901 | 82148425 | 1982402955 |
| 27 | Other liabilities | 2605644707 | - | 1030260 | 1502203 | 1420224 | 3585695 | 13732468 | 5735817 | 10284220 | 11701195 | 15284338 | 36755897 | 2504612388 |
| 28 | Net worth | 6227310885 | - | 11093904 | 28162246 | 37924152 | 54790731 | 160737075 | 80061095 | 116636586 | 112980530 | 167747603 | 354155089 | 5103021873 |
| 29 | Capital stock | 1710112192 | - | 5946750 | 6561662 | 7151102 | 8974009 | 22213809 | 10282351 | 15119746 | 16546339 | 25665464 | 59620915 | 1532030045 |
| 30 | Paid-in or capital surplus | 3862933791 | - | 4966260 | 4769856 | 6253703 | 7911603 | 26185051 | 17043175 | 33050308 | 45093264 | 88844876 | 222634349 | 3406181344 |
| 31 | Retained earnings, appropriated | 55731180 | - | 197468 | 315013 | 629495 | 553587 | 1404329 | 469288 | 828181 | 607566 | 1000551 | 2412419 | 47313283 |
| 32 | Retained earnings-unappropriated | 1798040410 | - | 1119892 | 11883303 | 18917004 | 27764790 | 69117921 | 26799829 | 35664787 | 32816573 | 43293722 | 72163953 | 1458498636 |
| 33 | Retained earnings (S CORP) | 204099116 | - | 795868 | 7156958 | 7902919 | 13942349 | 52225359 | 29348059 | 36591619 | 21245922 | 15225171 | 13244408 | 6420484 |
| 34 | Less: Cost of treasury stock | 1403605804 | - | 1932334 | 2524547 | 2930071 | 4355607 | 10409393 | 3881606 | 4618055 | 3329134 | 6282181 | 15920956 | 1347421919 |
| 35 | Total receipts | 10905546355 | 101613964 | 290705983 | 272723778 | 267846824 | 345874722 | 1100885901 | 501429044 | 589045948 | 369334231 | 365150075 | 536660348 | 6164275538 |
| 36 | Business receipts | 9685519685 | 71392691 | 284010146 | 267482390 | 261420997 | 338424556 | 1078846585 | 489943591 | 572638789 | 349496064 | 337603352 | 484332131 | 5149928392 |
| 37 | Interest | 702903642 | 21493181 | 255369 | 435336 | 566370 | 763470 | 2516611 | 1336866 | 3976072 | 8315815 | 15533080 | 30142250 | 617569224 |
| 38 | Interest on govt. obligations | 26512807 | 136547 | 2035 | 12653 | 18312 | 40441 | 171385 | 109806 | 297103 | 511760 | 966911 | 2078119 | 22167734 |
| 39 | Rents | 69689338 | 415282 | 198876 | 298268 | 445732 | 497455 | 1611202 | 709764 | 1191375 | 1007116 | 1164290 | 1949976 | 60200002 |
| 40 | Royalties | 35184566 | 56298 | 41029 | 93164 | 49114 | 94856 | 367582 | 123346 | 258460 | 366182 | 649189 | 1524627 | 31560719 |
| 41 | Net S-T cap gain less net LT loss | 10513792 | 58831 | 27631 | 30291 | 50072 | 36135 | 100910 | 58247 | 100389 | 186770 | 324941 | 884059 | 8655516 |
| 42 | Net L-T cap gain less net ST loss | 42031523 | 1350385 | 405155 | 386542 | 482698 | 608456 | 1456346 | 1011689 | 1037336 | 868329 | 917850 | 1896746 | 31609990 |
| 43 | Net gain, noncapital assets | 28712129 | 1676689 | 569836 | 491216 | 456293 | 540677 | 1405098 | 519494 | 994889 | 771619 | 774834 | 1252031 | 19259454 |
| 44 | Dividends, domestic corporations | 11113785 | 71431 | 19785 | 55731 | 75241 | 89195 | 349129 | 204006 | 225315 | 269116 | 217673 | 540580 | 8996583 |
| 45 | Dividends, foreign corporations | 28967079 | 17180 | *4005 | *9401 | 2377 | 2157 | 49500 | 34999 | 73164 | 157477 | 243577 | 771777 | 27601464 |
| 46 | Other receipts | 264398009 | 4945448 | 5172116 | 3428786 | 4279617 | 4777325 | 14011553 | 7377237 | 8253056 | 7383983 | 6754377 | 11288051 | 186726460 |
| 47 | Total deductions | 10174558758 | 91160450 | 269768135 | 258198262 | 254549438 | 330141358 | 1057409833 | 480655538 | 561626817 | 347524730 | 339883689 | 492917141 | 5690723367 |
| 48 | Cost of goods | 6187993215 | 9481296 | 3915896 | 9765479 | 14292495 | 23067525 | 94564916 | 48334130 | 57156465 | 35664182 | 36041473 | 50796024 | 355020469 |
| 49 | Compensation of officers | 202818795 | 1745396 | 38338924 | 25019049 | 18637170 | 17798759 | 37335417 | 11428051 | 10571362 | 5353143 | 4796887 | 5543606 | 26251032 |
| 50 | Salaries and wages | 882671949 | 6414686 | 37356338 | 32663966 | 29209150 | 33065766 | 85879675 | 35564154 | 40932515 | 27339282 | 29111731 | 44698266 | 480436419 |
| 51 | Repairs | 90004150 | 458840 | 2687777 | 2492215 | 2389191 | 2873086 | 6743161 | 2339184 | 2643770 | 1732101 | 1828225 | 3149693 | 60666909 |
| 52 | Bad debts | 56542893 | 1071120 | 276710 | 390947 | 530501 | 746041 | 2292553 | 1017129 | 1145146 | 861220 | 965520 | 1686370 | 45559636 |
| 53 | Rent paid on business property | 165567072 | 1432951 | 11963542 | 9439301 | 7210388 | 7599132 | 15789096 | 5281717 | 6105124 | 4014433 | 4489771 | 6729134 | 85512482 |
| 54 | Taxes paid | 262038479 | 1740780 | 9070672 | 8388876 | 7634217 | 9036082 | 23086099 | 8604761 | 10506174 | 6852893 | 6862689 | 10294131 | 159961105 |
| 55 | Interest paid | 471725956 | 16980253 | 1334255 | 1686867 | 2164371 | 2997059 | 10096248 | 4685030 | 6764485 | 6697650 | 9814830 | 17134350 | 391370559 |
| 56 | Contributions or gifts | 6990198 | 42681 | 82265 | 66465 | 81648 | 89502 | 256010 | 106095 | 161578 | 134682 | 177263 | 323647 | 5468362 |
| 57 | Amortization | 28012282 | 169040 | 199315 | 243277 | 232523 | 288840 | 803422 | 719791 | 836002 | 771094 | 868783 | 1794436 | 21085758 |
| 58 | Depreciation | 329215358 | 1697512 | 3958086 | 4678976 | 4864931 | 6154686 | 16674076 | 7161476 | 9740276 | 7103423 | 8005204 | 13390432 | 245786280 |
| 59 | Depletion | 6776516 | 36002 | 22345 | 13862 | 13211 | 27437 | 87050 | 136249 | 141866 | 125532 | 137876 | 312347 | 5722739 |
| 60 | Advertising | 127978063 | 810551 | 2842818 | 2501132 | 2459132 | 2928835 | 8286358 | 3613247 | 4636238 | 3726179 | 3517881 | 6137702 | 86517990 |
| 61 | Pension, prof sh, stock, annuity | 66644788 | 227444 | 2404178 | 1537474 | 1248930 | 1483280 | 3903420 | 1591405 | 1912443 | 1317110 | 1297998 | 2149481 | 47571624 |
| 62 | Employee benefit programs | 131234258 | 572960 | 2130024 | 2119760 | 2384331 | 2947941 | 8449570 | 3902900 | 4920879 | 3958073 | 4072719 | 6665248 | 89109853 |
| 63 | Net loss, noncapital assets | 10202719 | 394769 | 60741 | 91567 | 50803 | 79811 | 264427 | 122360 | 263449 | 380063 | 329570 | 537975 | 7627184 |
| 64 | Other deductions | 1148142069 | 10218777 | 56860416 | 38877627 | 32078125 | 36128533 | 82202474 | 31510910 | 39043240 | 27873468 | 28742436 | 49836767 | 714769294 |
| 65 | Total receipts less total deducts | 730987597 | 10453514 | 20937848 | 14525515 | 13297386 | 15733364 | 43476068 | 20773505 | 27419131 | 21809500 | 25266386 | 43743207 | 473552171 |
| 66 | Constructive taxable income from related foreign corporations | 35028085 | *9103 | *460 | - | *795 | *64 | 35207 | *17092 | 107330 | 163590 | 154134 | 588225 | 33952086 |
| 67 | Net income, total | 739502875 | 10326070 | 20936272 | 14512862 | 13279869 | 15692987 | 43339890 | 20680791 | 27229359 | 21461330 | 24453609 | 42253313 | 485336523 |
| 68 | Net income, Form 1120-A | 964791 | 34032 | 625359 | 203482 | 101918 | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | 2117491 | 2117491 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 106971622 | 2191430 | 15702893 | 9096950 | 7338711 | 8727585 | 24421109 | 10841875 | 12411707 | 6593569 | 4659734 | 3710090 | 1275971 |
| 71 | Statutory special deductions, total | 141000931 | 3221297 | 2505034 | 1956180 | 1632542 | 1713335 | 3705435 | 2014600 | 3182845 | 3196747 | 4702304 | 11148809 | 102021801 |
| 72 | Net operating loss deduction | 48890679 | 2032456 | 2485921 | 1913428 | 1570600 | 1641768 | 3342639 | 1700963 | 2525565 | 1979859 | 2199790 | 3921611 | 23576079 |
| 73 | Dividends received deduction | 12737860 | 62201 | 16116 | 35807 | 55425 | 62524 | 275047 | 192777 | 210369 | 265716 | 264129 | 683990 | 10613758 |
| 74 | Public utility div paid deduction | 99095 | - | - | - | - | - | - | - | - | *-0 | 77 | 9 | 99009 |
| 75 | Income subject to tax | 492877947 | 4954544 | 2729074 | 3506236 | 4314336 | 5268636 | 15275788 | 7875809 | 11654498 | 11710302 | 15126353 | 27466303 | 382996069 |
| 76 | Income tax before credits, total | 171759451 | 1734114 | 498880 | 648830 | 862973 | 1206484 | 4661425 | 2696891 | 4054268 | 3982736 | 5312377 | 9744830 | 136355644 |
| 77 | Regular tax | 167146367 | 1648403 | 495943 | 641717 | 851122 | 1186637 | 4532693 | 2634233 | 3934625 | 3979621 | 5181959 | 9482187 | 132577225 |
| 78 | Personal holding company tax | 12081 | *47 | *1200 | *806 | *1125 | *1007 | 2610 | *705 | 535 | *3 | 19 | 132 | 3893 |
| 79 | Recapture of investment credit | 24952 | - | - | *-0 | - | - | *43 | *26 | *260 | *849 | 85 | 18 | 23671 |
| 80 | Alternative minimum tax | 3906950 | 40485 | 1296 | 2563 | 10827 | 18084 | 123989 | 59300 | 112028 | 99382 | 119891 | 230354 | 3088751 |
| 81 | Environmental tax | 615154 | 5111 | *50 | *14 | *63 | 45 | 589 | 1232 | 5192 | 8326 | 14784 | 31207 | 548540 |
| 82 | Foreign tax credit | 25334361 | 11238 | *7618 | *177 | *2840 | 4200 | 15574 | 14713 | 73487 | 90139 | 125097 | 404417 | 24584862 |
| 83 | U.S. Possessions tax credit | 3792925 | 57849 | 21 | 165 | 18 | 1028 | 16468 | 19053 | 96735 | 185742 | 141301 | 648010 | 2626534 |
| 84 | Orphan drug credit | 21166 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1468 | 15884 |
| 85 | Nonconventional source fuel credit | 592055 | *43 | *116 | *424 | *443 | *89 | 3022 | *1057 | 3126 | 1161 | 6615 | 5915 | 570044 |
| 86 | General business credit | 4104794 | 16821 | 8047 | 9560 | 15189 | 21478 | 71456 | 43261 | 76095 | 54970 | 80249 | 170377 | 3537290 |
| 87 | Prior year minimum tax credit | 3316410 | 28546 | *598 | 3133 | 8417 | 10151 | 65410 | 43950 | 57060 | 71204 | 85694 | 141750 | 2800497 |
| 88 | Income tax after credits, total | 134597701 | 1616781 | 482479 | 635371 | 836067 | 1169538 | 4489495 | 2574857 | 3747765 | 3579051 | 4872912 | 8372893 | 102220493 |

DIVISION 10
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 79465 | 3325 | 29194 | 14668 | 13363 | 11018 | 7171 | 408 | 185 | 68 | 32 | 22 | 10 |
| 2 Total assets | 48189692 | - | 1084520 | 2318580 | 4849527 | 7804705 | 13038084 | 2843451 | 2627460 | 2323901 | 2335572 | 3492174 | 5471720 |
| 3 Cash | 3747687 | - | 250583 | 343593 | 716052 | 719964 | 836669 | 229628 | 200596 | 133759 | 103249 | 79580 | 134016 |
| 4 Notes and accounts receivable | 5447436 | - | 84598 | 201082 | 241104 | 363404 | 1160506 | 470306 | 491508 | 339339 | 388130 | 684343 | 1023116 |
| 5 Less: Allowance for bad debts | 40985 | - | - | - | *1520 | *70 | *2275 | *536 | 4050 | *2198 | 4712 | 7529 | 18095 |
| 6 Inventories | 5044671 | - | 42332 | 121241 | 173550 | 574479 | 1312274 | 357476 | 319937 | 364146 | 413124 | 479662 | 886451 |
| 7 U.S. govt. obligations, total | 211469 | - | *1200 | *1674 | *38676 | *15017 | 33497 | *4412 | *68659 | *32474 | 7731 | 4585 | 3543 |
| 8 Tax-exempt securities | 218935 | - | - | - | *25896 | 97509 | *36140 | - | *30680 | *26292 | 1643 | - | 776 |
| 9 Other current assets | 1832328 | - | 43203 | 84885 | 119789 | 198027 | 367068 | 80164 | 93967 | 117954 | 108724 | 296421 | 322126 |
| 10 Loans to stockholders | 1277807 | - | 77225 | 187396 | 211174 | 311695 | 347605 | 34113 | 12384 | *21945 | 8978 | 9218 | 56071 |
| 11 Mortgage and real estate loans | 400330 | - | - | *11623 | 61394 | 109166 | 160963 | *18852 | *10891 | *1418 | 11705 | 14207 | 110 |
| 12 Other investments | 4452404 | - | 40406 | 104788 | 230687 | 518861 | 965386 | 234992 | 246857 | 283127 | 255541 | 431215 | 1140545 |
| 13 Depreciable assets | 35613062 | - | 1721912 | 2840051 | 4420531 | 6198759 | 8884846 | 1922207 | 1700414 | 1543925 | 1405113 | 2273895 | 2701410 |
| 14 Less: Accumulated depreciation | 22894816 | - | 1299899 | 2065641 | 3098631 | 4402225 | 5679793 | 1216464 | 980023 | 914429 | 685590 | 1163990 | 1388130 |
| 15 Depletable assets | 465864 | - | - | - | *15897 | *2579 | *14752 | *34411 | *51605 | *52278 | 18257 | - | 276084 |
| 16 Less: Accumulated depletion | *254771 | - | - | - | *48 | *1021 | *6880 | - | *24213 | - | - | - | 222609 |
| 17 Land | 10293636 | - | 85237 | 386391 | 1365725 | 2621942 | 3996538 | 557606 | 331457 | 275872 | 207902 | 256515 | 208451 |
| 18 Intangible assets (Amortizable) | 602411 | - | 32041 | 45086 | 36221 | 22098 | 66485 | 11499 | 5681 | 3483 | 91754 | 24772 | 263292 |
| 19 Less: Accumulated amortization | 163293 | - | 21819 | 23434 | 5958 | 8154 | 15597 | 8019 | 2863 | 1150 | 32324 | 6279 | 37696 |
| 20 Other assets | 1935518 | - | 27502 | 79845 | 298985 | 462675 | 559900 | 112805 | 73975 | 45664 | 36347 | 115560 | 122261 |
| 21 Total liabilities | 48189692 | - | 1084520 | 2318580 | 4849527 | 7804705 | 13038084 | 2843451 | 2627460 | 2323901 | 2335572 | 3492174 | 5471720 |
| 22 Accounts payable | 2685493 | - | 46405 | 137450 | 60366 | 200680 | 720795 | 209845 | 311323 | 178067 | 179269 | 268915 | 372378 |
| 23 Mort, notes, and bonds under 1 yr | 5081854 | - | 112326 | 268487 | 485391 | 727857 | 1731389 | 432098 | 208908 | 245429 | 307742 | 473148 | 89080 |
| 24 Other current liabilities | 2041706 | - | 73367 | 123572 | 96402 | 213315 | 380806 | 203879 | 195368 | 73510 | 180541 | 265346 | 235601 |
| 25 Loans from stockholders | 2460293 | - | 200567 | 249050 | 536531 | 477940 | 609967 | 149653 | 98297 | *29851 | 357 | 39900 | 68179 |
| 26 Mort, notes, bonds, 1 yr or more | 10015081 | - | 243385 | 601820 | 1031726 | 1509071 | 2714346 | 590078 | 496341 | 344020 | 409735 | 556131 | 1518427 |
| 27 Other liabilities | 2055933 | - | 1200 | 44735 | 65295 | 177736 | 378738 | 53751 | 44369 | 223918 | 188945 | 325286 | 551960 |
| 28 Net worth | 23849333 | - | 407270 | 893465 | 2573815 | 4498105 | 6502043 | 1204148 | 1272853 | 1229106 | 1068983 | 1563449 | 2636096 |
| 29 Capital stock | 5326326 | - | 184520 | 380278 | 955568 | 1141992 | 1918072 | 229855 | 102722 | 53789 | 118982 | 76981 | 163567 |
| 30 Paid-in or capital surplus | 3409950 | - | 82833 | 244150 | 217688 | 658767 | 763464 | 140203 | 247358 | 200183 | 272335 | 321337 | 261632 |
| 31 Retained earnings, appropriated | 150778 | - | - | *11361 | *13576 | *14827 | 64297 | *44629 | - | *2087 | - | -0 | - |
| 32 Retained earnings-unappropriated | 12525513 | - | 134722 | 395760 | 1207814 | 2202131 | 2932679 | 437118 | 601653 | 679687 | 519641 | 1173611 | 2240695 |
| 33 Retained earnings (S CORP) | 3631789 | - | 33469 | -6651 | 270153 | 646309 | 1089388 | 403618 | 408447 | 346177 | 176431 | 72659 | 191790 |
| 34 Less: Cost of treasury stock | 1195023 | - | *28274 | 131433 | 90985 | 165922 | 265858 | *51274 | 87326 | 52818 | 18406 | 81140 | 221587 |
| 35 Total receipts | 68921062 | 587507 | 4647505 | 5625820 | 5793724 | 11002468 | 17082314 | 3866220 | 3331558 | 3375469 | 3517840 | 4536593 | 5554043 |
| 36 Business receipts | 63818738 | 271040 | 4510803 | 5221003 | 5242223 | 10187885 | 15430370 | 3660083 | 3079899 | 3201883 | 3410503 | 4349352 | 5253694 |
| 37 Interest | 443256 | 92733 | 3818 | 9848 | 48647 | 61104 | 71557 | 12996 | 16059 | 15678 | 27540 | 42589 | 40686 |
| 38 Interest on govt. obligations | 36374 | *46 | - | *79 | *2284 | 6182 | 17564 | *723 | *3665 | 2714 | 384 | 1017 | 1716 |
| 39 Rents | 405483 | 9363 | *6241 | 30272 | 79232 | 66838 | 142513 | 10274 | 19056 | 9639 | 6866 | 19110 | 6078 |
| 40 Royalties | 72972 | *2276 | - | *77 | *839 | *4703 | 4012 | *3811 | *19902 | *7416 | 8943 | 1571 | 19421 |
| 41 Net S-T cap gain less net LT loss | 9550 | - | - | *267 | *27 | *63 | 2029 | *1505 | *117 | *87 | -0 | 3837 | 1619 |
| 42 Net L-T cap gain less net ST loss | 559393 | *25850 | *19352 | 45700 | 55195 | 87898 | 123876 | 37126 | 58886 | 48139 | 13121 | 37902 | 6348 |
| 43 Net gain, noncapital assets | 373131 | *36743 | *15116 | 21791 | 64960 | 58399 | 92190 | 3190 | 35264 | 2340 | 14332 | 24008 | 4800 |
| 44 Dividends, domestic corporations | 88520 | *237 | - | *7005 | 2859 | 5358 | 23665 | *7091 | *5058 | 16702 | 3984 | 1717 | 14843 |
| 45 Dividends, foreign corporations | 109901 | - | - | - | *236 | *118 | *67 | - | *1 | *2715 | 1312 | 7137 | 98315 |
| 46 Other receipts | 3003744 | 149220 | 92175 | 289779 | 297223 | 523920 | 1174470 | 129420 | 93651 | 68155 | 30854 | 48354 | 106522 |
| 47 Total deductions | 64131072 | 380167 | 4133089 | 5234138 | 5264164 | 10438731 | 16187952 | 3579407 | 3089757 | 3177765 | 3325688 | 4336782 | 4983433 |
| 48 Cost of goods | 35483916 | *92228 | 37650 | 96109 | 96687 | 406945 | 1048498 | 198578 | 257947 | 333717 | 417007 | 374554 | 847183 |
| 49 Compensation of officers | 1918452 | *8535 | 385612 | 231737 | 241691 | 372890 | 415389 | 76025 | 56426 | 37708 | 25395 | 35343 | 31701 |
| 50 Salaries and wages | 5177083 | 27937 | 462485 | 382204 | 614266 | 722119 | 1104565 | 403987 | 292056 | 187896 | 106659 | 226125 | 646783 |
| 51 Repairs | 1386186 | 8145 | 125050 | 131508 | 229865 | 254017 | 351100 | 83765 | 44774 | 32234 | 25260 | 26564 | 73903 |
| 52 Bad debts | 77863 | *16379 | *7878 | *41 | *3197 | 3886 | 19233 | 5425 | 3364 | 3542 | 3741 | 2854 | 8324 |
| 53 Rent paid on business property | 2086432 | 24830 | 257425 | 313401 | 328260 | 435970 | 506148 | 59826 | 40046 | 20814 | 16423 | 25103 | 58186 |
| 54 Taxes paid | 1655140 | 16586 | 179118 | 137046 | 213467 | 290984 | 370475 | 82830 | 70588 | 63830 | 70238 | 73691 | 86286 |
| 55 Interest paid | 1232378 | 14361 | 41623 | 92372 | 144007 | 207504 | 359356 | 65679 | 55137 | 31737 | 54760 | 94437 | 71405 |
| 56 Contributions or gifts | 32616 | *32 | 1157 | 2147 | 1844 | 4294 | 3945 | 894 | 2024 | 880 | 4812 | 4585 | 6004 |
| 57 Amortization | 53049 | *134 | 4290 | 8918 | 2239 | 840 | 6022 | 580 | 376 | 5833 | 10296 | 561 | 12957 |
| 58 Depreciation | 2621243 | 15045 | 153978 | 244502 | 357970 | 454205 | 637578 | 118731 | 113784 | 96687 | 92432 | 173069 | 163260 |
| 59 Depletion | 17034 | 295 | - | *63 | *254 | *1085 | 7983 | *881 | *1804 | *1625 | 690 | 134 | 2220 |
| 60 Advertising | 328866 | *893 | 26606 | 15068 | 12828 | 30762 | 34995 | 23599 | 15758 | 11643 | 26845 | 46509 | 83360 |
| 61 Pension, prof sh, stock, annuity | 164974 | *114 | *1793 | *3993 | *9743 | 17470 | 33603 | 19468 | 19079 | 10222 | 9946 | 16441 | 23101 |
| 62 Employee benefit programs | 546649 | *2213 | 33102 | 30753 | 51288 | 80149 | 88541 | 16650 | 17101 | 25855 | 21394 | 57486 | 122116 |
| 63 Net loss, noncapital assets | 81172 | *61921 | *532 | *5482 | *614 | *3531 | 3242 | *473 | *255 | *876 | 2875 | 117 | 1253 |
| 64 Other deductions | 11268019 | 141308 | 925312 | 1285251 | 1430628 | 2093958 | 2856589 | 748834 | 448114 | 249125 | 297271 | 132774 | 658855 |
| 65 Total receipts less total deducts | 4789989 | 207341 | 514417 | 391682 | 529561 | 563737 | 894362 | 286813 | 241801 | 197703 | 192151 | 199812 | 570610 |
| 66 Constructive taxable income from related foreign corporations | *53658 | - | - | - | - | - | - | - | - | *1102 | - | - | 52556 |
| 67 Net income, total | 4807274 | 207295 | 514417 | 391604 | 527277 | 557555 | 876797 | 286090 | 238136 | 196092 | 191767 | 198795 | 621450 |
| 68 Net income, Form 1120-A | 48719 | *1080 | 21886 | *8654 | 17100 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *4654 | *4654 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1824207 | *61342 | 367844 | 206374 | 280748 | 197700 | 331523 | 145743 | 95888 | 55924 | 33148 | 14482 | 33489 |
| 71 Statutory special deductions, total | 660722 | 76698 | 65929 | 69452 | 50860 | 93296 | 139121 | 16767 | 8010 | 22617 | 29642 | 27364 | 60967 |
| 72 Net operating loss deduction | 572081 | 76532 | 65929 | 68544 | 49154 | 89507 | 122499 | *11803 | *4682 | *8367 | 24935 | 19098 | 31031 |
| 73 Dividends received deduction | 88641 | *166 | - | *908 | 1706 | 3789 | 16622 | *4963 | *3328 | 14250 | 4707 | 8266 | 29936 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2328595 | 70286 | 80643 | 115894 | 195682 | 267225 | 409902 | 123580 | 134238 | 118101 | 129100 | 156949 | 526994 |
| 76 Income tax before credits, total | 687229 | 22296 | 12588 | 19038 | 38658 | 51702 | 123435 | 41546 | 45809 | 40238 | 45547 | 56545 | 189828 |
| 77 Regular tax | 661546 | 21610 | 12588 | 18685 | 38552 | 51017 | 109557 | 41341 | 45514 | 39930 | 44309 | 54258 | 184185 |
| 78 Personal holding company tax | *168 | - | - | *41 | - | - | *126 | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 24125 | *465 | - | *311 | *105 | *681 | 13731 | *312 | *243 | *229 | 1090 | 2034 | 4923 |
| 81 Environmental tax | 1316 | 58 | - | - | - | *3 | *21 | *3 | *52 | 73 | 148 | 237 | 720 |
| 82 Foreign tax credit | 54436 | - | - | - | *29 | *13 | *3 | - | *10 | *1232 | 69 | 58 | 53021 |
| 83 U.S. Possessions tax credit | 16 | - | - | - | 16 | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *395 | - | - | - | - | - | - | - | - | *5 | 241 | - | 149 |
| 86 General business credit | 15164 | *450 | *418 | *225 | *1095 | *1945 | 2210 | *1224 | 1402 | *820 | 180 | 756 | 4439 |
| 87 Prior year minimum tax credit | 8223 | - | - | - | *1881 | *251 | 1782 | *127 | *685 | *139 | 1874 | 274 | 1210 |
| 88 Income tax after credits, total | 608996 | 21846 | 12170 | 18813 | 35637 | 49492 | 119439 | 40195 | 43712 | 38042 | 43184 | 55457 | 131008 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 0400
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Size of Total Assets | | | | | | | | | | |
| 1 | Number of returns | 47700 | *** | 9642 | 9096 | 10750 | 9052 | 5877 | 269 | 117 | 51 | 25 | *** | 10 |
| 2 | Total assets | 37646093 | *** | 467134 | 1462803 | 3941660 | 6503571 | 10497793 | 1886501 | 1627073 | 1774842 | 1851155 | *** | 5471720 |
| 3 | Cash | 2511988 | *** | 97481 | 216961 | 521230 | 570437 | 609452 | 84397 | 96261 | 75891 | 63808 | *** | 134016 |
| 4 | Notes and accounts receivable | 3387667 | *** | 35545 | 82147 | 149363 | 197852 | 571597 | 277504 | 190727 | 276401 | 234702 | *** | 1023116 |
| 5 | Less: Allowance for bad debts | 31080 | *** | - | - | - | - | *1067 | *155 | *1102 | *1321 | 2220 | *** | 18095 |
| 6 | Inventories | 3925938 | *** | *29310 | 81455 | 152452 | 461183 | 850102 | 278316 | 209592 | 311215 | 374391 | *** | 886451 |
| 7 | U.S. govt. obligations, total | 169264 | *** | *1200 | *1341 | *38676 | *15017 | 24724 | - | *68659 | *3788 | 7731 | *** | 3543 |
| 8 | Tax-exempt securities | 212215 | *** | - | - | *25896 | *90790 | *36140 | - | *30680 | *26292 | 1643 | *** | 776 |
| 9 | Other current assets | 1290673 | *** | 21784 | 61922 | 82599 | 144994 | 284836 | 37555 | 28297 | 97216 | 76317 | *** | 322126 |
| 10 | Loans to stockholders | 1028947 | *** | 48972 | 92138 | 181239 | 272216 | 295090 | *33387 | *10011 | *21945 | 8659 | *** | 56071 |
| 11 | Mortgage and real estate loans | 323402 | *** | - | - | 57461 | 109166 | 103223 | *15867 | *10324 | *1418 | 11626 | *** | 110 |
| 12 | Other investments | 3751520 | *** | *29896 | 73524 | 175868 | 414030 | 842298 | 185526 | 157643 | 162969 | 235495 | *** | 1140545 |
| 13 | Depreciable assets | 26237088 | *** | 626605 | 1660126 | 3422821 | 4547214 | 7271272 | 1158621 | 1261063 | 1188542 | 1149987 | *** | 2701410 |
| 14 | Less: Accumulated depreciation | 16935998 | *** | 519248 | 1198395 | 2511528 | 3252786 | 4729608 | 766085 | 746566 | 684143 | 553322 | *** | 1388130 |
| 15 | Depletable assets | 297637 | *** | - | - | *48 | - | *14752 | *12 | *425 | - | 6317 | *** | 276084 |
| 16 | Less: Accumulated depletion | *229843 | *** | - | - | *48 | - | *6880 | - | *307 | - | - | *** | 222609 |
| 17 | Land | 9661018 | *** | 72335 | 326898 | 1334019 | 2523828 | 3770421 | 505348 | 258076 | 248177 | 196520 | *** | 208451 |
| 18 | Intangible assets (Amortizable) | 369371 | *** | *8669 | 1326 | 10708 | 12046 | 29344 | 4903 | 4796 | *3024 | 8239 | *** | 263292 |
| 19 | Less: Accumulated amortization | 65256 | *** | *153 | 1121 | 2724 | 5906 | 6127 | *2267 | *2269 | *906 | 1533 | *** | 37696 |
| 20 | Other assets | 1741543 | *** | 14739 | 64483 | 303581 | 403491 | 538225 | 73572 | 50762 | 44334 | 32795 | *** | 122261 |
| 21 | Total liabilities | 37646093 | *** | 467134 | 1462803 | 3941660 | 6503571 | 10497793 | 1886501 | 1627073 | 1774842 | 1851155 | *** | 5471720 |
| 22 | Accounts payable | 1627916 | *** | 14317 | 77893 | 19717 | 86730 | 362108 | 134998 | 134819 | 95816 | 149714 | *** | 372378 |
| 23 | Mort, notes, and bonds under 1 yr | 3981585 | *** | 38134 | 188417 | 406588 | 582227 | 1358673 | 297816 | 148546 | 238020 | 250492 | *** | 89080 |
| 24 | Other current liabilities | 1173120 | *** | 17091 | 66165 | 66550 | 105138 | 234743 | 70299 | 106327 | 61348 | 109425 | *** | 235601 |
| 25 | Loans from stockholders | 1987424 | *** | *22315 | 202361 | 479504 | 430873 | 500381 | 128519 | 85971 | *29315 | 106 | *** | 68179 |
| 26 | Mort, notes, bonds, 1 yr or more | 8028225 | *** | 89811 | 312726 | 854844 | 1217249 | 2277717 | 454722 | 302776 | 314413 | 287066 | *** | 1518427 |
| 27 | Other liabilities | 1693104 | *** | *-4149 | 22035 | 56994 | 159127 | 262423 | 11353 | 32266 | 197496 | 139275 | *** | 551960 |
| 28 | Net worth | 19154720 | *** | 289614 | 593205 | 2057463 | 3922227 | 5501748 | 788794 | 816368 | 838434 | 915077 | *** | 2636096 |
| 29 | Capital stock | 4809496 | *** | 128682 | 320937 | 865499 | 1071836 | 1751698 | 219462 | 73090 | 51488 | 112164 | *** | 163567 |
| 30 | Paid-in or capital surplus | 2690452 | *** | 14736 | 120823 | 194937 | 634073 | 664321 | 99813 | 227273 | 163247 | 160581 | *** | 261632 |
| 31 | Retained earnings, appropriated | 107328 | *** | - | *406 | *8329 | *14805 | *39158 | *44629 | - | - | - | *** | - |
| 32 | Retained earnings-unappropriated | 9641734 | *** | 128108 | 241663 | 970917 | 1728317 | 2426176 | 198566 | 304878 | 389311 | 484307 | *** | 2240695 |
| 33 | Retained earnings (S CORP) | 2706472 | *** | 30579 | -19824 | 78923 | 547735 | 857249 | *234851 | 251261 | 284817 | 176431 | *** | 191790 |
| 34 | Less: Cost of treasury stock | 800762 | *** | *12492 | *70799 | 61143 | 74539 | 236854 | *8529 | 40134 | *50430 | 18406 | *** | 221587 |
| 35 | Total receipts | 44500163 | *** | 982710 | 3141408 | 3690237 | 6555374 | 11019655 | 2556058 | 2334901 | 2689481 | 3038671 | *** | 5554043 |
| 36 | Business receipts | 40234621 | *** | 873135 | 2789328 | 3204217 | 5886032 | 9547789 | 2431877 | 2161197 | 2597180 | 2944585 | *** | 5253694 |
| 37 | Interest | 363820 | *** | 2883 | 6350 | 43711 | 48211 | 56205 | 9451 | 9476 | 8746 | 20133 | *** | 40686 |
| 38 | Interest on govt. obligations | 21425 | *** | - | *69 | *1013 | 5844 | 6674 | *444 | *2747 | *1896 | 45 | *** | 1716 |
| 39 | Rents | 363565 | *** | *6241 | 20469 | 70567 | 59617 | 133060 | 7978 | 16608 | 8335 | 6699 | *** | 6078 |
| 40 | Royalties | 63155 | *** | - | *77 | *839 | *4450 | 4012 | *2309 | *14683 | *7380 | 6547 | *** | 19421 |
| 41 | Net S-T cap gain less net LT loss | 5610 | *** | - | *267 | *27 | *63 | 2010 | *1505 | *117 | *2 | -0 | *** | 1619 |
| 42 | Net L-T cap gain less net ST loss | 348026 | *** | *19352 | 44814 | 35702 | 66557 | 89309 | 21170 | *21835 | *7283 | 11745 | *** | 6348 |
| 43 | Net gain, noncapital assets | 279096 | *** | *3248 | *15398 | 46442 | 46664 | 71709 | 1678 | 33897 | 1873 | 14332 | *** | 4800 |
| 44 | Dividends, domestic corporations | 69592 | *** | - | *7005 | 2354 | 4521 | 22619 | *6275 | *4536 | *2248 | 3873 | *** | 14843 |
| 45 | Dividends, foreign corporations | 102045 | *** | - | - | *236 | *35 | *14 | - | *1 | *1814 | 1312 | *** | 98315 |
| 46 | Other receipts | 2649209 | *** | 77851 | 257632 | 285130 | 433380 | 1086254 | 73371 | 69805 | 52723 | 29399 | *** | 106522 |
| 47 | Total deductions | 41299937 | *** | 798124 | 2908235 | 3325134 | 6162935 | 10369997 | 2412197 | 2169108 | 2584613 | 2895222 | *** | 4983433 |
| 48 | Cost of goods | 21201114 | *** | *25611 | *63944 | 75751 | 282367 | 589872 | 140219 | 152188 | 281846 | 377187 | *** | 847183 |
| 49 | Compensation of officers | 991937 | *** | *60298 | 107126 | 111904 | 223921 | 313162 | 38932 | 28051 | 29207 | 20291 | *** | 31701 |
| 50 | Salaries and wages | 3313676 | *** | 82024 | 180771 | 344304 | 462118 | 805783 | 241484 | 214465 | 130154 | 66969 | *** | 646783 |
| 51 | Repairs | 972094 | *** | 31075 | 82907 | 156220 | 170683 | 287213 | 61942 | 29977 | 23419 | 24513 | *** | 73903 |
| 52 | Bad debts | 37876 | *** | *203 | *37 | *72 | *533 | 5295 | *236 | 957 | 2797 | 1879 | *** | 8324 |
| 53 | Rent paid on business property | 1662891 | *** | 90920 | 270390 | 296232 | 369614 | 444221 | 28639 | 32354 | 17246 | 14198 | *** | 58186 |
| 54 | Taxes paid | 1010756 | *** | 38190 | 61083 | 124795 | 172979 | 279803 | 54461 | 49428 | 45327 | 52234 | *** | 86286 |
| 55 | Interest paid | 939475 | *** | 15584 | 54582 | 120523 | 162378 | 284356 | 47093 | 36173 | 28051 | 40192 | *** | 71405 |
| 56 | Contributions or gifts | 27333 | *** | *233 | 2097 | 1576 | 3149 | 3298 | 860 | 1102 | 570 | 4729 | *** | 6004 |
| 57 | Amortization | 24264 | *** | *100 | 180 | 713 | 361 | 2440 | 476 | 265 | 5513 | 757 | *** | 12957 |
| 58 | Depreciation | 1759665 | *** | 34564 | 127444 | 238864 | 300497 | 488194 | 68041 | 91536 | 72266 | 75181 | *** | 163260 |
| 59 | Depletion | 13973 | *** | - | - | *254 | *1085 | 7983 | *648 | *969 | - | 690 | *** | 2220 |
| 60 | Advertising | 221776 | *** | 4347 | 5291 | 4159 | 15889 | 23247 | 6646 | 14366 | 7558 | 12198 | *** | 83360 |
| 61 | Pension, prof sh, stock, annuity | 103015 | *** | - | *342 | *1414 | 13411 | 25327 | *6371 | 13974 | 6740 | 5402 | *** | 23101 |
| 62 | Employee benefit programs | 360775 | *** | *6218 | 21905 | 23201 | 39267 | 63981 | 6925 | 8963 | 15594 | 12761 | *** | 122116 |
| 63 | Net loss, noncapital assets | 70944 | *** | - | *2669 | *587 | *152 | 2411 | *473 | *255 | *359 | 863 | *** | 1253 |
| 64 | Other deductions | 8588372 | *** | 318636 | 813814 | 1165331 | 1604461 | 2401250 | 586130 | 383171 | 183540 | 271774 | *** | 658855 |
| 65 | Total receipts less total deducts | 3200225 | *** | 184586 | 233173 | 365103 | 392440 | 649658 | 143861 | 165793 | 104867 | 143449 | *** | 570610 |
| 66 | Constructive taxable income from related foreign corporations | *53658 | *** | - | - | - | - | - | - | - | *1102 | - | *** | 52556 |
| 67 | Net income, total | 3232459 | *** | 184586 | 233104 | 364090 | 386595 | 642984 | 143417 | 163046 | 104073 | 143404 | *** | 621450 |
| 68 | Net income, Form 1120-A | 38855 | *** | *13624 | *7071 | 17080 | - | - | - | - | - | - | *** | - |
| 69 | Net income, Form 1120F | *2863 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 | Net income, Form 1120S | 1045186 | *** | 107630 | 82687 | 182234 | 125138 | 239077 | *58737 | 74101 | 41425 | 33148 | *** | 33489 |
| 71 | Statutory special deductions, total | 483744 | *** | 37634 | 65038 | 33809 | 71219 | 97056 | 9488 | 7634 | 10554 | 14869 | *** | 60967 |
| 72 | Net operating loss deduction | 417032 | *** | 37634 | 64130 | 32458 | 68074 | 81220 | *5088 | *4682 | *8367 | 10162 | *** | 31031 |
| 73 | Dividends received deduction | 66712 | *** | - | *908 | 1352 | 3146 | 15836 | *4399 | *2952 | *2186 | 4707 | *** | 29936 |
| 74 | Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 75 | Income subject to tax | 1707606 | *** | 39321 | 85496 | 148048 | 190904 | 310022 | 75192 | 81311 | 52094 | 95510 | *** | 526994 |
| 76 | Income tax before credits, total | 503375 | *** | 6696 | 14250 | 28518 | 35141 | 90321 | 25048 | 27753 | 17524 | 33349 | *** | 189828 |
| 77 | Regular tax | 483571 | *** | 6696 | 13938 | 28412 | 34812 | 80379 | 24903 | 27485 | 17274 | 32857 | *** | 184185 |
| 78 | Personal holding company tax | *126 | *** | - | - | - | - | *126 | - | - | - | - | *** | - |
| 79 | Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 80 | Alternative minimum tax | 18758 | *** | - | *311 | *105 | *330 | 9795 | *252 | *230 | *229 | 390 | *** | 4923 |
| 81 | Environmental tax | 1023 | *** | - | - | - | - | *21 | *3 | *38 | *21 | 103 | *** | 720 |
| 82 | Foreign tax credit | 54290 | *** | - | - | *29 | *-0 | *3 | - | *10 | *1212 | 14 | *** | 53021 |
| 83 | U.S. Possessions tax credit | 16 | *** | - | - | 16 | - | - | - | - | - | - | *** | - |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 | Nonconventional source fuel credit | 389 | *** | - | - | - | - | - | - | - | - | 241 | *** | 149 |
| 86 | General business credit | 13216 | *** | *215 | *225 | *1095 | *1341 | 2134 | *1224 | *1127 | *473 | 179 | *** | 4439 |
| 87 | Prior year minimum tax credit | 4838 | *** | - | - | - | *20 | *1383 | *127 | *582 | - | 1338 | *** | 1210 |
| 88 | Income tax after credits, total | 430627 | *** | 6481 | 14025 | 27378 | 33780 | 86800 | 23697 | 26033 | 15839 | 31578 | *** | 131008 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Agriculture, forestry, and fishing:
Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping

MINOR INDUSTRY 0600
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 31765 | *** | 19552 | 5572 | 2613 | 1966 | 1294 | 139 | 68 | 17 | 7 | *** | ** |
| 2 Total assets | 10543599 | *** | 617385 | 855777 | 907867 | 1301134 | 2540290 | 956950 | 1000387 | 549060 | 484417 | *** | ** |
| 3 Cash | 1235700 | *** | 153102 | 126632 | 194822 | 149526 | 227217 | 145231 | 104335 | 57868 | 39441 | *** | ** |
| 4 Notes and accounts receivable | 2059769 | *** | 49053 | 118936 | 91741 | 165551 | 588910 | 192802 | 300780 | *62938 | 153429 | *** | ** |
| 5 Less: Allowance for bad debts | 9905 | *** | - | - | *1520 | *70 | *1208 | *381 | *2948 | *876 | 2493 | *** | - |
| 6 Inventories | 1118733 | *** | 13022 | *39787 | *21098 | 113296 | 462171 | 79160 | 110345 | *52931 | 38732 | *** | ** |
| 7 U.S. govt. obligations, total | *42205 | *** | - | *333 | - | - | *8773 | *4412 | - | *28687 | - | *** | - |
| 8 Tax-exempt securities | *6719 | *** | - | - | - | *6719 | - | - | - | - | - | *** | - |
| 9 Other current assets | 541655 | *** | 21419 | 22963 | 37191 | 53034 | 82232 | 42609 | 65669 | *20738 | 32407 | *** | ** |
| 10 Loans to stockholders | 248860 | *** | 28253 | 95259 | 29935 | 39480 | 52515 | *726 | *2373 | - | 319 | *** | - |
| 11 Mortgage and real estate loans | 76928 | *** | - | *11623 | *3934 | - | *57741 | *2985 | *567 | - | 79 | *** | - |
| 12 Other investments | 700885 | *** | *10510 | *31264 | *54819 | 104831 | 123088 | 49467 | 89213 | *120158 | 20046 | *** | ** |
| 13 Depreciable assets | 9375973 | *** | 1095307 | 1179925 | 997710 | 1651545 | 1613574 | 763586 | 439350 | 355383 | 255127 | *** | ** |
| 14 Less: Accumulated depreciation | 5958818 | *** | 780652 | 867246 | 587103 | 1149439 | 950186 | 450379 | 233458 | 230286 | 132268 | *** | ** |
| 15 Depletable assets | 168227 | *** | - | - | *15849 | *2579 | - | *34399 | *51181 | *52278 | 11940 | *** | - |
| 16 Less: Accumulated depletion | *24928 | *** | - | - | - | *1021 | - | - | *23907 | - | - | *** | - |
| 17 Land | 632618 | *** | *12902 | *59493 | *31706 | 98114 | 226117 | *52258 | 73381 | *27695 | 11382 | *** | ** |
| 18 Intangible assets (Amortizable) | 233040 | *** | 23372 | *43760 | *25513 | *10052 | 37142 | *6595 | *885 | *459 | 83514 | *** | ** |
| 19 Less: Accumulated amortization | 98037 | *** | 21666 | *22313 | *3234 | *2248 | 9470 | *5752 | *595 | *244 | 30791 | *** | ** |
| 20 Other assets | 193975 | *** | 12763 | 15362 | *-4596 | 59184 | 21675 | *39233 | 23213 | *1330 | 3551 | *** | ** |
| 21 Total liabilities | 10543599 | *** | 617385 | 855777 | 907867 | 1301134 | 2540290 | 956950 | 1000387 | 549060 | 484417 | *** | ** |
| 22 Accounts payable | 1057577 | *** | 32088 | 59557 | 40649 | 113950 | 358687 | 74846 | 176504 | 82251 | 29555 | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 1100269 | *** | 74191 | 80070 | 78803 | 145630 | 372716 | 134283 | 60362 | *7409 | 57250 | *** | ** |
| 24 Other current liabilities | 868586 | *** | 56276 | 57407 | 29852 | 108177 | 146063 | 133580 | 89041 | *12162 | 71115 | *** | ** |
| 25 Loans from stockholders | 472868 | *** | 178252 | 46689 | *57027 | 47067 | 109585 | *21134 | *12327 | *537 | 252 | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 1986856 | *** | 153574 | 289095 | 176882 | 291822 | 436629 | 135356 | 193566 | *29607 | 122669 | *** | ** |
| 27 Other liabilities | 362829 | *** | *5349 | *22701 | *8301 | 18609 | 116314 | *42397 | *12103 | *26421 | 49670 | *** | ** |
| 28 Net worth | 4694613 | *** | 117656 | 300260 | 516352 | 575878 | 1000295 | 415354 | 456485 | 390673 | 153906 | *** | ** |
| 29 Capital stock | 516830 | *** | 55838 | 59342 | 90069 | 70157 | 166374 | 10392 | 29631 | *2301 | 6818 | *** | ** |
| 30 Paid-in or capital surplus | 719497 | *** | 68097 | 123327 | 22750 | 24694 | 99143 | 40389 | *20084 | *36936 | 111754 | *** | ** |
| 31 Retained earnings, appropriated | *43450 | *** | - | *10954 | *5247 | *22 | *25140 | - | - | *2087 | - | *** | - |
| 32 Retained earnings-unappropriated | 2883778 | *** | 6614 | 154098 | 236897 | 473814 | 506504 | *238551 | 296775 | *290377 | 35334 | *** | ** |
| 33 Retained earnings (S CORP) | 925317 | *** | 2890 | 13173 | 191230 | 98574 | 232139 | *168767 | *157186 | *61359 | - | *** | - |
| 34 Less: Cost of treasury stock | 394261 | *** | *15783 | *60634 | *29842 | 91382 | 29004 | *42745 | *47192 | *2388 | - | *** | ** |
| 35 Total receipts | 24420899 | *** | 3664795 | 2484412 | 2103488 | 4447094 | 6062659 | 1310162 | 996657 | 685988 | 479169 | *** | ** |
| 36 Business receipts | 23584118 | *** | 3637668 | 2431675 | 2038007 | 4301853 | 5882582 | 1228206 | 918702 | 604703 | 465918 | *** | ** |
| 37 Interest | 79436 | *** | 935 | *3498 | 4936 | 12893 | 15352 | *3545 | 6583 | *6932 | 7407 | *** | ** |
| 38 Interest on govt. obligations | 14949 | *** | - | *10 | *1271 | *338 | *10890 | *279 | *919 | *817 | 339 | *** | ** |
| 39 Rents | 41918 | *** | - | *9803 | *8666 | *7221 | 9453 | *2296 | *2448 | *1304 | 167 | *** | ** |
| 40 Royalties | 9817 | *** | - | - | - | *253 | - | *1502 | *5219 | *37 | 2397 | *** | ** |
| 41 Net S-T cap gain less net LT loss | *3940 | *** | - | - | - | - | *19 | - | - | *85 | - | *** | - |
| 42 Net L-T cap gain less net ST loss | 211367 | *** | - | *886 | *19493 | *21341 | 34567 | *15956 | *37051 | *40856 | 1375 | *** | ** |
| 43 Net gain, noncapital assets | 94035 | *** | *11868 | *6393 | *18517 | 11735 | 20482 | 1512 | 1367 | *467 | - | *** | ** |
| 44 Dividends, domestic corporations | 18928 | *** | - | - | *506 | *837 | *1047 | *816 | *522 | *14453 | 111 | *** | ** |
| 45 Dividends, foreign corporations | *7856 | *** | - | - | - | *83 | *53 | - | - | *901 | - | *** | ** |
| 46 Other receipts | 354535 | *** | 14324 | 32147 | 12093 | 90540 | 88216 | 56050 | 23846 | 15432 | 1455 | *** | ** |
| 47 Total deductions | 22831135 | *** | 3334965 | 2325903 | 1939030 | 4275796 | 5817956 | 1167210 | 920649 | 593152 | 430467 | *** | ** |
| 48 Cost of goods | 14282802 | *** | *12038 | *32164 | *20936 | 124579 | 458626 | *58360 | 105758 | *51871 | 39820 | *** | ** |
| 49 Compensation of officers | 926515 | *** | 325315 | 124612 | 129786 | 148969 | 102226 | 37093 | 28375 | 8502 | 5104 | *** | ** |
| 50 Salaries and wages | 1863408 | *** | 380460 | 201433 | 269961 | 260001 | 298783 | 162504 | 77591 | 57742 | 39690 | *** | ** |
| 51 Repairs | 414092 | *** | 93975 | 48602 | 73645 | 83334 | 63887 | 21823 | 14798 | *8815 | 747 | *** | ** |
| 52 Bad debts | 39987 | *** | *7675 | *4 | *3124 | *3354 | 13938 | *5189 | *2406 | *745 | 1861 | *** | ** |
| 53 Rent paid on business property | 423541 | *** | 166505 | 43011 | 32027 | 66355 | 61927 | *31187 | 7693 | *3567 | 2225 | *** | ** |
| 54 Taxes paid | 644383 | *** | 140928 | 75964 | 88672 | 118005 | 90672 | 28369 | 21160 | *18502 | 18004 | *** | ** |
| 55 Interest paid | 292903 | *** | 26039 | 37791 | 23484 | 45126 | 75000 | 18586 | 18964 | *3686 | 14568 | *** | ** |
| 56 Contributions or gifts | 5282 | *** | *923 | *50 | *267 | 1145 | 647 | *34 | 922 | *310 | 84 | *** | ** |
| 57 Amortization | 28784 | *** | *4190 | *8738 | *1526 | *479 | 3582 | *105 | *111 | *321 | 9539 | *** | - |
| 58 Depreciation | 861578 | *** | 119414 | 117059 | 119106 | 153708 | 149384 | 50689 | 22249 | 24421 | 17250 | *** | ** |
| 59 Depletion | *3062 | *** | - | *63 | - | - | - | *233 | *835 | *1625 | - | *** | - |
| 60 Advertising | 107090 | *** | 22259 | 9777 | 8669 | 14873 | 11748 | 16953 | 1392 | *4085 | 14647 | *** | ** |
| 61 Pension, prof sh, stock, annuity | 61959 | *** | *1793 | *3651 | *8329 | *4059 | *8276 | *13097 | 5106 | *3482 | 4543 | *** | ** |
| 62 Employee benefit programs | 185874 | *** | 26885 | *8847 | 28087 | 40882 | 24560 | 9724 | 8139 | *10261 | 8634 | *** | ** |
| 63 Net loss, noncapital assets | 10228 | *** | *532 | *2813 | *27 | *3379 | *831 | - | - | *517 | 2012 | *** | - |
| 64 Other deductions | 2679647 | *** | 606676 | 471437 | 265297 | 489497 | 455339 | 162704 | 64943 | 65585 | 25497 | *** | ** |
| 65 Total receipts less total deducts | 1589764 | *** | 329831 | 158509 | 164458 | 171298 | 244703 | 142951 | 76008 | 92836 | 48702 | *** | ** |
| 66 Constructive taxable income from related foreign corporations | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 67 Net income, total | 1574815 | *** | 329831 | 158499 | 163187 | 170960 | 233813 | 142672 | 75089 | 92019 | 48363 | *** | ** |
| 68 Net income, Form 1120-A | 9864 | *** | 8262 | *1582 | *20 | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | *1791 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 779021 | *** | 260214 | 123688 | 98514 | 72562 | 92447 | *87006 | *21786 | *14499 | - | *** | - |
| 71 Statutory special deductions, total | 176977 | *** | 28295 | *4414 | *17051 | 22077 | 42065 | *7279 | *376 | *12064 | 14773 | *** | ** |
| 72 Net operating loss deduction | 155048 | *** | 28295 | *4414 | *16696 | 21433 | *41279 | *6715 | - | - | 14773 | *** | ** |
| 73 Dividends received deduction | 21929 | *** | - | - | *354 | *644 | *786 | *564 | *376 | *12064 | - | *** | ** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 620988 | *** | 41322 | 30398 | 47634 | 76321 | 99880 | *48388 | 52927 | *66007 | 33590 | *** | ** |
| 76 Income tax before credits, total | 183853 | *** | 5892 | 4788 | 10140 | 16560 | 33114 | *16498 | 18056 | *22714 | 12199 | *** | ** |
| 77 Regular tax | 177975 | *** | 5892 | 4746 | 10140 | 16206 | 29178 | *16438 | 18030 | *22657 | 11452 | *** | ** |
| 78 Personal holding company tax | *41 | *** | - | *41 | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | 5367 | *** | - | - | - | *352 | 3936 | *60 | *13 | - | 701 | *** | - |
| 81 Environmental tax | 292 | *** | - | - | - | *3 | - | - | *14 | *51 | 46 | *** | ** |
| 82 Foreign tax credit | *146 | *** | - | - | - | *12 | - | - | - | *21 | 55 | *** | ** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | *5 | *** | - | - | - | - | - | - | - | *5 | - | *** | - |
| 86 General business credit | 1949 | *** | *203 | - | - | *604 | *76 | - | *275 | *347 | 1 | *** | ** |
| 87 Prior year minimum tax credit | 3385 | *** | - | - | *1881 | *231 | *400 | - | *103 | *139 | 536 | *** | - |
| 88 Income tax after credits, total | 178369 | *** | 5689 | 4788 | 8259 | 15713 | 32639 | *16498 | 17679 | *22202 | 11607 | *** | ** |

Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 20
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 19021 | 587 | 9197 | 2333 | 2081 | 2041 | 1757 | 472 | 288 | 90 | 56 | 56 | 61 |
| 2 Total assets | 175699695 | - | 313204 | 409767 | 756293 | 1461118 | 3694760 | 3370303 | 4487855 | 3274137 | 3915921 | 11861195 | 142155142 |
| 3 Cash | 5264261 | - | 82656 | 96586 | 133037 | 311691 | 497432 | 424641 | 547174 | 293563 | 493373 | 525214 | 1858895 |
| 4 Notes and accounts receivable | 21387921 | - | 41828 | 98888 | 82325 | 261375 | 753351 | 632318 | 732472 | 402185 | 447873 | 2129824 | 15805482 |
| 5 Less: Allowance for bad debts | 155703 | - | - | - | - | - | *5283 | *4755 | 9858 | *2265 | 7036 | 23465 | 103040 |
| 6 Inventories | 4653062 | - | *13851 | *32020 | *49329 | *20781 | 81081 | 105713 | 189258 | 175742 | 176177 | 543223 | 3265887 |
| 7 U.S. govt. obligations, total | 527266 | - | - | - | *20920 | *34189 | *9267 | *47857 | 186431 | *71676 | 69093 | 34333 | 53500 |
| 8 Tax-exempt securities | 251032 | - | *650 | - | - | *41931 | - | *30489 | *65134 | *60277 | 21494 | 400 | 30657 |
| 9 Other current assets | 7195509 | - | *7241 | *6168 | 34098 | 53918 | 183652 | 163812 | 142177 | 149675 | 162621 | 858088 | 5434058 |
| 10 Loans to stockholders | 837710 | - | *14402 | *34745 | *31845 | 73281 | 163372 | 41309 | 52545 | *50969 | 32473 | 37975 | 304793 |
| 11 Mortgage and real estate loans | 116140 | - | - | - | *1622 | - | *19006 | - | *40353 | 3100 | 1615 | 752 | 49693 |
| 12 Other investments | 69614971 | - | *5570 | *16098 | 99284 | 149646 | 603582 | 503916 | 593353 | 500872 | 618309 | 1990077 | 64534263 |
| 13 Depreciable assets | 82640352 | - | 427663 | 300139 | 756414 | 1184337 | 2284907 | 2368803 | 2859107 | 1924020 | 1974734 | 7490908 | 61069321 |
| 14 Less: Accumulated depreciation | 40894321 | - | 329945 | 254913 | 593929 | 873584 | 1547353 | 1623903 | 1752600 | 1038746 | 1160467 | 4144895 | 27573987 |
| 15 Depletable assets | 22307868 | - | *48802 | *193606 | 159181 | 416330 | 958828 | 637436 | 915196 | 823618 | 1396705 | 2268384 | 14489784 |
| 16 Less: Accumulated depletion | 10673102 | - | *34633 | *139565 | *61794 | 289877 | 525041 | 295793 | 432385 | 380571 | 693325 | 945390 | 6874729 |
| 17 Land | 3309025 | - | *2250 | - | 37063 | 35465 | 98674 | 201919 | 184207 | 122617 | 141869 | 236935 | 2248028 |
| 18 Intangible assets (Amortizable) | 6472669 | - | 28490 | *645 | *206 | *2305 | 33623 | 72913 | 90270 | 80083 | 90385 | 565963 | 5507786 |
| 19 Less: Accumulated amortization | 2349567 | - | *20553 | *582 | *201 | *2214 | 10117 | 31070 | 48142 | 27764 | 41871 | 128740 | 2038313 |
| 20 Other assets | 5194603 | - | 24930 | *25930 | *6892 | 41544 | 95780 | 94696 | 133165 | 65091 | 191901 | 421610 | 4093064 |
| 21 Total liabilities | 175699695 | - | 313204 | 409767 | 756293 | 1461118 | 3694760 | 3370303 | 4487855 | 3274137 | 3915921 | 11861195 | 142155142 |
| 22 Accounts payable | 11410419 | - | 24575 | *78382 | 82414 | 125256 | 347595 | 360129 | 469915 | 324183 | 257330 | 1327291 | 8013348 |
| 23 Mort, notes, and bonds under 1 yr | 3651409 | - | *26671 | *66808 | 112678 | 231328 | 353575 | 154303 | 204619 | 94326 | 115219 | 332251 | 1959632 |
| 24 Other current liabilities | 8434381 | - | *16049 | *37345 | 68277 | 134796 | 342975 | 166680 | 245427 | 202657 | 133142 | 647214 | 6439821 |
| 25 Loans from stockholders | 2080775 | - | 113040 | *74651 | *40578 | *45830 | 314499 | 111078 | 99364 | *125033 | 135765 | 180110 | 840827 |
| 26 Mort, notes, bonds, 1 yr or more | 31338722 | - | *38155 | *12624 | 222338 | 229014 | 529125 | 429950 | 585605 | 589208 | 504335 | 1784483 | 26413883 |
| 27 Other liabilities | 21013490 | - | *7402 | - | *41081 | 30908 | 53179 | 76751 | 172431 | 142503 | 184952 | 902306 | 19401977 |
| 28 Net worth | 97770499 | - | 87314 | 139956 | 188926 | 663986 | 1753811 | 2071412 | 2710494 | 1796227 | 2585177 | 6687540 | 79085654 |
| 29 Capital stock | 7295476 | - | 177108 | 99582 | 44822 | 82940 | 312630 | 209720 | 226588 | 223718 | 283230 | 414082 | 5221057 |
| 30 Paid-in or capital surplus | 77411330 | - | *99190 | *68594 | 157044 | 1093744 | 743968 | 968698 | 1079589 | 564446 | 872993 | 3593134 | 68169932 |
| 31 Retained earnings, appropriated | 241793 | - | - | - | - | - | *142 | *54557 | *94244 | - | 1491 | 2715 | 88643 |
| 32 Retained earnings-unappropriated | 9961099 | - | -8220 | *47260 | 75801 | -319320 | 256435 | 103461 | 723307 | 720113 | 962753 | 2877740 | 4521768 |
| 33 Retained earnings (S CORP) | 4399837 | - | -179232 | *-73158 | *-56238 | 66038 | 591161 | 887801 | 705048 | 329115 | 501122 | 35698 | 1592481 |
| 34 Less: Cost of treasury stock | 1539037 | - | *1533 | *2321 | *32504 | *259416 | 150526 | 152825 | 118283 | 41164 | 36411 | 235829 | 508226 |
| 35 Total receipts | 72014841 | 350832 | 1196713 | 549255 | 1015020 | 2357395 | 3851493 | 3242022 | 3980758 | 3065763 | 2124824 | 9333587 | 40947177 |
| 36 Business receipts | 64584401 | 154879 | 999156 | 489487 | 851650 | 2202760 | 3465915 | 2925744 | 3539163 | 2782071 | 1776826 | 8646069 | 36750680 |
| 37 Interest | 1403496 | *984 | 2022 | *2989 | 3778 | 10490 | 13876 | 16307 | 44450 | 19434 | 36270 | 140443 | 1112455 |
| 38 Interest on govt. obligations | 24616 | - | - | - | - | *1828 | *761 | 1905 | 4163 | 4005 | 2640 | 5575 | 3740 |
| 39 Rents | 275631 | - | - | *134 | *2158 | *2108 | 16421 | 8207 | 36173 | 8157 | 12067 | 42542 | 147664 |
| 40 Royalties | 399304 | - | *13309 | *39 | *14116 | *7200 | 99252 | *19698 | 19027 | *9716 | 25817 | 23293 | 167837 |
| 41 Net S-T cap gain less net LT loss | 24439 | - | - | - | - | *3292 | *183 | *325 | *935 | *1332 | 1535 | 12586 | 4251 |
| 42 Net L-T cap gain less net ST loss | 829945 | *15245 | *11031 | - | *7471 | *15137 | 55823 | 24362 | 45445 | 43936 | 44063 | 144403 | 423029 |
| 43 Net gain, noncapital assets | 1130082 | *181905 | *59473 | *4368 | *3219 | 33611 | 42239 | 47690 | 76725 | 43874 | 36055 | 57683 | 543241 |
| 44 Dividends, domestic corporations | 176204 | - | - | *608 | - | *5101 | *2337 | 18552 | 3772 | 15573 | 17288 | 13613 | 99360 |
| 45 Dividends, foreign corporations | 246680 | - | *229 | - | *1523 | *507 | *447 | *3 | - | *716 | 8976 | 1971 | 232307 |
| 46 Other receipts | 2920042 | *-2181 | 111495 | 51631 | 131105 | 75361 | 154238 | 179228 | 210907 | 136950 | 163287 | 245410 | 1462612 |
| 47 Total deductions | 64656672 | 121494 | 949260 | 452061 | 864653 | 2130701 | 3314702 | 2839473 | 3559401 | 2775881 | 1800228 | 8732970 | 37115851 |
| 48 Cost of goods | 37014524 | 2687 | *13851 | *4897 | *26845 | *17617 | 70109 | 95177 | 165738 | 156049 | 140712 | 490479 | 2094560 |
| 49 Compensation of officers | 881519 | *11166 | 46009 | *16568 | 66831 | 67508 | 179473 | 104024 | 82711 | 50577 | 42726 | 77525 | 136401 |
| 50 Salaries and wages | 3364723 | *2688 | 140144 | *21529 | 118381 | 202664 | 314666 | 287394 | 202488 | 117142 | 113642 | 453980 | 1390005 |
| 51 Repairs | 867905 | *397 | 20103 | *10969 | 31225 | 52614 | 88562 | 40792 | 51574 | 14895 | 12153 | 71326 | 473294 |
| 52 Bad debts | 97247 | *1303 | *296 | *2609 | *1304 | *4503 | 5074 | 15090 | 7723 | 3069 | 7772 | 9500 | 39004 |
| 53 Rent paid on business property | 721861 | *2667 | 19041 | *8098 | 8249 | 6833 | 44702 | 28361 | 48601 | 25427 | 10429 | 60640 | 458813 |
| 54 Taxes paid | 2289640 | 6992 | 38129 | 26777 | 49181 | 124047 | 148674 | 124468 | 139604 | 70911 | 64647 | 199335 | 1296877 |
| 55 Interest paid | 2848780 | *5524 | 12031 | *6015 | 20919 | 37674 | 74948 | 51719 | 87163 | 50749 | 49260 | 204389 | 2248388 |
| 56 Contributions or gifts | 40923 | *13 | *598 | *56 | *1114 | *545 | 1039 | 2134 | 1538 | 3529 | 855 | 6023 | 23480 |
| 57 Amortization | 457461 | *689 | *419 | *11 | - | *1088 | 8260 | 6715 | 15373 | 7880 | 11029 | 59442 | 346555 |
| 58 Depreciation | 4208870 | 5524 | 34029 | 19254 | 52750 | 103433 | 208559 | 179404 | 205857 | 135348 | 130397 | 456205 | 2678110 |
| 59 Depletion | 2161250 | 12737 | *11108 | *323 | 9838 | 11487 | 44859 | 104011 | 106162 | 65181 | 83309 | 198302 | 1513935 |
| 60 Advertising | 77562 | *195 | *1960 | *929 | 1677 | 3163 | 5200 | 7099 | 3325 | 4983 | 3054 | 9647 | 36330 |
| 61 Pension, prof sh, stock, annuity | 396504 | 887 | *672 | *680 | *1843 | *8422 | 13692 | 20405 | 18221 | 13208 | 11011 | 55102 | 252359 |
| 62 Employee benefit programs | 1015564 | 3241 | *3525 | *2307 | 31231 | 32628 | 87139 | 31985 | 47319 | 18686 | 17384 | 123922 | 616197 |
| 63 Net loss, noncapital assets | 67810 | - | *216 | *377 | *2196 | *1911 | *3031 | *1139 | *6289 | *426 | 616 | 9404 | 42205 |
| 64 Other deductions | 8144530 | 27348 | 264492 | 200858 | 268541 | 310848 | 723048 | 391351 | 404589 | 202902 | 305617 | 786982 | 4257954 |
| 65 Total receipts less total deducts | 7358168 | 229338 | 247454 | 97194 | 150367 | 226695 | 536792 | 402549 | 421357 | 289883 | 324596 | 600617 | 3831326 |
| 66 Constructive taxable income from related foreign corporations | 230026 | - | - | - | - | - | - | - | *461 | - | 406 | 1694 | 227465 |
| 67 Net income, total | 7563578 | 229338 | 247454 | 97194 | 150367 | 224867 | 536030 | 400643 | 417656 | 285878 | 322362 | 596737 | 4055051 |
| 68 Net income, Form 1120-A | *9942 | - | *9111 | *832 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 28595 | 28595 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1575800 | *1050 | 153771 | *82249 | *72208 | 142466 | 378025 | 228276 | 177260 | 107186 | 56178 | 20114 | 157015 |
| 71 Statutory special deductions, total | 1901211 | 203677 | 76779 | *5598 | 49069 | 50479 | 72453 | 42326 | 99133 | 37255 | 121221 | 146554 | 996665 |
| 72 Net operating loss deduction | 1758236 | 203677 | 76779 | *5173 | 47851 | 47225 | 70993 | 27269 | 96448 | *25404 | 101812 | 135759 | 919847 |
| 73 Dividends received deduction | 142975 | - | - | *425 | *1219 | *3254 | *1460 | 15057 | 2685 | 11851 | 19409 | 10795 | 76819 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 4093230 | *24611 | 16904 | *9347 | 29549 | 32095 | 85600 | 132287 | 141262 | 141437 | 146416 | 430068 | 2903653 |
| 76 Income tax before credits, total | 1584029 | 9492 | 2613 | *1759 | 5907 | 9428 | 28413 | 47422 | 53340 | 52532 | 58695 | 170651 | 1143778 |
| 77 Regular tax | 1405501 | *8295 | 2575 | *1759 | 5907 | 8600 | 25785 | 44358 | 47988 | 48255 | 50234 | 146369 | 1015375 |
| 78 Personal holding company tax | *659 | - | - | - | - | *641 | - | - | *18 | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 170119 | *303 | *37 | - | - | *186 | *1897 | 3032 | 5526 | 4672 | 8172 | 23489 | 122804 |
| 81 Environmental tax | 7097 | *219 | - | - | - | - | *12 | *32 | 95 | 135 | 271 | 779 | 5554 |
| 82 Foreign tax credit | 665341 | - | *7 | - | - | *12 | - | *804 | *4957 | 213 | 2321 | 38414 | 618613 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 29646 | - | - | - | *443 | - | *1770 | *608 | *1086 | *838 | 5244 | 5558 | 14100 |
| 86 General business credit | 25041 | - | *173 | - | *457 | - | *340 | *1744 | *2928 | *205 | 670 | 3859 | 14665 |
| 87 Prior year minimum tax credit | 65643 | *84 | - | - | - | *53 | *2977 | *750 | *1420 | 6856 | 2789 | 8690 | 42023 |
| 88 Income tax after credits, total | 798358 | 9408 | 2433 | *1759 | 5007 | 9363 | 23325 | 43516 | 42950 | 44420 | 47672 | 114130 | 454376 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 02
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 415 | *** | *130 | - | *63 | *97 | *61 | *3 | *14 | *** | 6 | 7 | *** |
| 2 Total assets | 27327378 | *** | *6731 | - | *28375 | *59340 | *136486 | *16640 | *229769 | *** | 414335 | 2745796 | *** |
| 3 Cash | 925891 | *** | *2173 | - | *10 | *7472 | *14319 | - | *21901 | *** | 55167 | 169998 | *** |
| 4 Notes and accounts receivable | 3290731 | *** | - | - | - | *18564 | *22339 | *12560 | *27325 | *** | 13689 | 435370 | *** |
| 5 Less: Allowance for bad debts | 11558 | *** | - | - | - | - | - | - | - | *** | - | 22 | *** |
| 6 Inventories | 1011897 | *** | - | - | - | - | *62 | *3885 | *15596 | *** | 40440 | 149206 | *** |
| 7 U.S. govt. obligations, total | *18486 | *** | - | - | - | - | - | - | - | *** | - | 9801 | *** |
| 8 Tax-exempt securities | *1050 | *** | *650 | - | - | - | - | - | - | *** | - | 400 | *** |
| 9 Other current assets | 1699472 | *** | - | - | - | *2653 | *40270 | *122 | *15934 | *** | 37446 | 231135 | *** |
| 10 Loans to stockholders | *231040 | *** | - | - | - | - | - | - | *34164 | *** | - | - | *** |
| 11 Mortgage and real estate loans | 63 | *** | - | - | - | - | - | - | - | *** | - | 63 | *** |
| 12 Other investments | 8107010 | *** | *3193 | - | - | - | *41564 | - | *46283 | *** | 71682 | 922974 | *** |
| 13 Depreciable assets | 12291965 | *** | *4388 | - | *407 | *101553 | *36339 | *516 | *141653 | *** | 151849 | 1815564 | *** |
| 14 Less: Accumulated depreciation | 4281845 | *** | *3673 | - | *175 | *83907 | *28300 | *112 | *93982 | *** | 56473 | 1287240 | *** |
| 15 Depletable assets | 2292943 | *** | - | - | *28300 | *11035 | *8610 | - | *4169 | *** | 62264 | 223395 | *** |
| 16 Less: Accumulated depletion | 679264 | *** | - | - | *329 | - | - | - | *4169 | *** | 11143 | 151044 | *** |
| 17 Land | 321944 | *** | - | - | *157 | *136 | - | - | *15165 | *** | 13865 | 19299 | *** |
| 18 Intangible assets (Amortizable) | 912800 | *** | - | - | *13 | - | - | *18 | *192 | *** | 42993 | 74579 | *** |
| 19 Less: Accumulated amortization | *369299 | *** | - | - | *7 | - | - | *3 | 107 | *** | 21022 | 58558 | *** |
| 20 Other assets | 1564052 | *** | - | - | - | *1834 | *1284 | *-346 | *5644 | *** | 13578 | 190875 | *** |
| 21 Total liabilities | 27327378 | *** | *6731 | - | *28375 | *59340 | *136486 | *16640 | *229769 | *** | 414335 | 2745796 | *** |
| 22 Accounts payable | 2420152 | *** | - | - | *6756 | *3146 | *9745 | *2087 | *16568 | *** | 46905 | 406369 | *** |
| 23 Mort, notes, and bonds under 1 yr | 944855 | *** | - | - | *541 | *32334 | *59804 | - | *8584 | *** | 26371 | 66945 | *** |
| 24 Other current liabilities | 1531867 | *** | - | - | - | *6627 | *6139 | *1483 | *3554 | *** | 13164 | 103199 | *** |
| 25 Loans from stockholders | 557014 | *** | *42619 | - | *2381 | - | *35319 | - | *32440 | *** | 30016 | 50908 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 3853790 | *** | - | - | *1639 | - | *27234 | - | *20644 | *** | 5505 | 203493 | *** |
| 27 Other liabilities | 4016461 | *** | - | - | - | - | *5719 | - | *5710 | *** | 18825 | 314089 | *** |
| 28 Net worth | 14003240 | *** | *-35888 | - | *17057 | *17233 | *-7474 | *13070 | *142268 | *** | 273549 | 1600792 | *** |
| 29 Capital stock | 1692511 | *** | *1832 | - | *-0 | *1456 | *389 | - | *10237 | *** | 53681 | 116797 | *** |
| 30 Paid-in or capital surplus | 9004827 | *** | *9303 | - | *17241 | *20710 | *127846 | - | *23066 | *** | 71031 | 1180061 | *** |
| 31 Retained earnings, appropriated | 14200 | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 32 Retained earnings-unappropriated | 3330119 | *** | *-47022 | - | *-183 | *-1076 | *-144617 | *13070 | *21642 | *** | 148837 | 433563 | *** |
| 33 Retained earnings (S CORP) | *92719 | *** | - | - | - | *-3512 | *8908 | - | *87323 | *** | - | - | *** |
| 34 Less: Cost of treasury stock | *131136 | *** | - | - | - | *345 | - | - | - | *** | - | 129629 | *** |
| 35 Total receipts | 9547370 | *** | *3545 | - | *2191 | *157288 | *113071 | *49175 | *173689 | *** | 188700 | 1684495 | *** |
| 36 Business receipts | 8835459 | *** | - | - | - | *147609 | *84818 | *48862 | *156674 | *** | 133837 | 1509150 | *** |
| 37 Interest | 274004 | *** | *39 | - | - | *668 | *1016 | - | *797 | *** | 3789 | 38711 | *** |
| 38 Interest on govt. obligations | 965 | *** | - | - | - | - | - | - | - | *** | - | 888 | *** |
| 39 Rents | *9347 | *** | - | - | - | - | *416 | - | - | *** | - | 8159 | *** |
| 40 Royalties | 47261 | *** | *1186 | - | *2191 | *3747 | *6453 | - | *-0 | *** | 1354 | 515 | *** |
| 41 Net S-T cap gain less net LT loss | *1199 | *** | - | - | - | - | - | - | - | *** | - | 57 | *** |
| 42 Net L-T cap gain less net ST loss | *102335 | *** | - | - | - | - | *18684 | - | - | *** | - | 43165 | *** |
| 43 Net gain, noncapital assets | 13612 | *** | - | - | - | *1633 | - | - | *3604 | *** | 612 | 714 | *** |
| 44 Dividends, domestic corporations | *23836 | *** | - | - | - | - | - | - | *23 | *** | 1700 | 3797 | *** |
| 45 Dividends, foreign corporations | *18489 | *** | - | - | - | - | - | - | - | *** | 7516 | 230 | *** |
| 46 Other receipts | 220863 | *** | *2320 | - | - | *3631 | *1684 | *313 | *12591 | *** | 39892 | 79109 | *** |
| 47 Total deductions | 8423773 | *** | *3 | - | *1579 | *153426 | *95707 | *41410 | *139327 | *** | 126064 | 1527803 | *** |
| 48 Cost of goods | 4933520 | *** | - | - | - | - | *62 | *3885 | *15596 | *** | 19647 | 110011 | *** |
| 49 Compensation of officers | 32073 | *** | - | - | - | *284 | *2761 | - | *1969 | *** | 1540 | 7348 | *** |
| 50 Salaries and wages | 267968 | *** | - | - | - | *115 | *24108 | - | *3389 | *** | 5305 | 23475 | *** |
| 51 Repairs | 35503 | *** | - | - | - | *11298 | *5751 | - | *3827 | *** | 19 | 5728 | *** |
| 52 Bad debts | *1208 | *** | - | - | - | - | *27 | - | - | *** | - | 56 | *** |
| 53 Rent paid on business property | 58615 | *** | - | - | *201 | *845 | *4343 | - | *8372 | *** | 226 | 4239 | *** |
| 54 Taxes paid | 158206 | *** | *3 | - | *6 | *9363 | *4541 | *698 | *3554 | *** | 3828 | 26336 | *** |
| 55 Interest paid | 480188 | *** | - | - | *46 | *3509 | *3148 | *611 | *2535 | *** | 1394 | 29289 | *** |
| 56 Contributions or gifts | 5304 | *** | - | - | - | - | *-0 | - | *3 | *** | 39 | 629 | *** |
| 57 Amortization | 157121 | *** | - | - | - | *62 | *113 | *3 | - | *** | 4259 | 14170 | *** |
| 58 Depreciation | 728666 | *** | - | - | *155 | *11535 | *2841 | *112 | *9083 | *** | 8883 | 49696 | *** |
| 59 Depletion | 746968 | *** | - | - | *329 | - | *788 | *7765 | *2762 | *** | 19728 | 52112 | *** |
| 60 Advertising | 4013 | *** | - | - | - | *267 | *49 | - | *499 | *** | 89 | 27 | *** |
| 61 Pension, prof sh, stock, annuity | 50829 | *** | - | - | - | *5832 | - | - | - | *** | 146 | 9812 | *** |
| 62 Employee benefit programs | 55657 | *** | - | - | - | *5007 | *9495 | - | - | *** | 773 | 4407 | *** |
| 63 Net loss, noncapital assets | 21450 | *** | - | - | - | - | *540 | - | *45 | *** | 4 | 272 | *** |
| 64 Other deductions | 686484 | *** | - | - | *843 | *2989 | *24999 | *2128 | *23959 | *** | 29610 | 83364 | *** |
| 65 Total receipts less total deducts | 1123597 | *** | *3542 | - | *613 | *3862 | *17364 | *7765 | *34362 | *** | 62636 | 156692 | *** |
| 66 Constructive taxable income from related foreign corporations | *20921 | *** | - | - | - | - | - | - | *461 | *** | - | 23 | *** |
| 67 Net income, total | 1143552 | *** | *3542 | - | *613 | *3862 | *17364 | *7765 | *34823 | *** | 62636 | 155828 | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 69 Net income, Form 1120F | *5379 | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 70 Net income, Form 1120S | *39450 | *** | - | - | - | *2285 | *6857 | - | *30308 | *** | - | - | *** |
| 71 Statutory special deductions, total | 141554 | *** | *3542 | - | *613 | *1576 | *10507 | - | *4194 | *** | 22308 | 31042 | *** |
| 72 Net operating loss deduction | 116440 | *** | *3542 | - | *613 | *1576 | *10507 | - | *4178 | *** | 13671 | 28384 | *** |
| 73 Dividends received deduction | *25114 | *** | - | - | - | - | - | - | *16 | *** | 8637 | 2658 | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 75 Income subject to tax | 962548 | *** | - | - | - | - | - | *7765 | *321 | *** | 40328 | 124785 | *** |
| 76 Income tax before credits, total | 406200 | *** | - | - | - | - | *1 | *3123 | *197 | *** | 18123 | 49486 | *** |
| 77 Regular tax | 336265 | *** | - | - | - | - | - | *2640 | *71 | *** | 13997 | 43472 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 80 Alternative minimum tax | 68502 | *** | - | - | - | - | *1 | *471 | *126 | *** | 4033 | 5772 | *** |
| 81 Environmental tax | 1963 | *** | - | - | - | - | - | *12 | - | *** | 94 | 242 | *** |
| 82 Foreign tax credit | 159009 | *** | - | - | - | - | - | - | - | *** | - | 18830 | *** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 85 Nonconventional source fuel credit | *130 | *** | - | - | - | - | - | - | *59 | *** | 71 | - | *** |
| 86 General business credit | 520 | *** | - | - | - | - | - | - | - | *** | - | 16 | *** |
| 87 Prior year minimum tax credit | *18441 | *** | - | - | - | - | - | - | - | *** | ** | 160 | *** |
| 88 Income tax after credits, total | 228101 | *** | - | - | - | - | *1 | *3123 | *139 | *** | 18052 | 30480 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 1070
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 277 | *** | *130 | - | *63 | - | *** | - | *8 | *8 | 6 | *** | *** |
| 2 Total assets | 24786927 | *** | *6731 | - | *28375 | - | *** | - | *92170 | *289238 | 414335 | *** | *** |
| 3 Cash | 790400 | *** | *2173 | - | *10 | - | *** | - | *13950 | *31614 | 55167 | *** | *** |
| 4 Notes and accounts receivable | 2785360 | *** | - | - | - | - | *** | - | *2789 | *6636 | 13689 | *** | *** |
| 5 Less: Allowance for bad debts | 11536 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 6 Inventories | 814092 | *** | - | - | - | - | *** | - | - | *19210 | 40440 | *** | *** |
| 7 U.S. govt. obligations, total | *17420 | *** | - | - | - | - | *** | - | - | *8593 | - | *** | *** |
| 8 Tax-exempt securities | *650 | *** | *650 | - | - | - | *** | - | - | - | - | *** | *** |
| 9 Other current assets | 1535824 | *** | - | - | - | - | *** | - | *265 | *42805 | 37446 | *** | *** |
| 10 Loans to stockholders | *231040 | *** | - | - | - | - | *** | - | *34164 | 38167 | - | *** | *** |
| 11 Mortgage and real estate loans | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 12 Other investments | 7289563 | *** | *3193 | - | - | - | *** | - | *31131 | *6811 | 71682 | *** | *** |
| 13 Depreciable assets | 10508569 | *** | *4388 | - | *407 | - | *** | - | *10995 | *117621 | 151849 | *** | *** |
| 14 Less: Accumulated depreciation | 2992118 | *** | *3673 | - | *175 | - | *** | - | *8318 | *73015 | 56473 | *** | *** |
| 15 Depletable assets | 2225506 | *** | - | - | *28300 | - | *** | - | - | *102592 | 62264 | *** | *** |
| 16 Less: Accumulated depletion | 665691 | *** | - | - | *329 | - | *** | - | - | *15957 | 11143 | *** | *** |
| 17 Land | 299862 | *** | - | - | *157 | - | *** | - | *1484 | - | 13865 | *** | *** |
| 18 Intangible assets (Amortizable) | 906968 | *** | - | - | *13 | - | *** | - | *192 | 3223 | 42993 | *** | *** |
| 19 Less: Accumulated amortization | *369296 | *** | - | - | *7 | - | *** | - | 107 | 3223 | 21022 | *** | *** |
| 20 Other assets | 1420316 | *** | - | - | - | - | *** | - | *5624 | *4161 | 13578 | *** | *** |
| 21 Total liabilities | 24786927 | *** | *6731 | - | *28375 | - | *** | - | *92170 | *289238 | 414335 | *** | *** |
| 22 Accounts payable | 1985943 | *** | - | - | *6756 | - | *** | - | *5443 | *7511 | 46905 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 863227 | *** | - | - | *541 | - | *** | - | *3226 | *5545 | 26371 | *** | *** |
| 24 Other current liabilities | 1408642 | *** | - | - | - | - | *** | - | 47 | *22168 | 13164 | *** | *** |
| 25 Loans from stockholders | 470368 | *** | *42619 | - | *2381 | - | *** | - | - | *3972 | 30016 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 3700854 | *** | - | - | *1639 | - | *** | - | *10870 | *82787 | 5505 | *** | *** |
| 27 Other liabilities | 3709652 | *** | - | - | - | - | *** | - | *2634 | *18203 | 18825 | *** | *** |
| 28 Net worth | 12648241 | *** | *-35888 | - | *17057 | - | *** | - | *69950 | *149052 | 273549 | *** | *** |
| 29 Capital stock | 1618727 | *** | *1832 | - | *-0 | - | *** | - | *10234 | *62103 | 53681 | *** | *** |
| 30 Paid-in or capital surplus | 8136038 | *** | *9303 | - | *17241 | - | *** | - | *9839 | *99739 | 71031 | *** | *** |
| 31 Retained earnings, appropriated | 14200 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 32 Retained earnings-unappropriated | 2851752 | *** | *-47022 | - | *-183 | - | *** | - | *21030 | *-12790 | 148837 | *** | *** |
| 33 Retained earnings (S CORP) | *28847 | *** | - | - | - | - | *** | - | *28847 | - | - | *** | *** |
| 34 Less: Cost of treasury stock | 1322 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 35 Total receipts | 7660960 | *** | *3545 | - | *2191 | - | *** | - | *27105 | *151400 | 188700 | *** | *** |
| 36 Business receipts | 7096119 | *** | - | - | - | - | *** | - | *9871 | *113696 | 133837 | *** | *** |
| 37 Interest | 252385 | *** | *39 | - | - | - | *** | - | *797 | *4809 | 3789 | *** | *** |
| 38 Interest on govt. obligations | 78 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 39 Rents | *7802 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 40 Royalties | 43489 | *** | *1186 | - | *2191 | - | *** | - | *-0 | - | 1354 | *** | *** |
| 41 Net S-T cap gain less net LT loss | *1199 | *** | - | - | - | - | *** | - | - | *1142 | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | *70464 | *** | - | - | - | - | *** | - | - | *22721 | - | *** | *** |
| 43 Net gain, noncapital assets | *7674 | *** | - | - | - | - | *** | - | - | *6837 | 612 | *** | *** |
| 44 Dividends, domestic corporations | *6366 | *** | - | - | - | - | *** | - | *23 | - | 1700 | *** | *** |
| 45 Dividends, foreign corporations | *18282 | *** | - | - | - | - | *** | - | - | *639 | 7516 | *** | *** |
| 46 Other receipts | 157102 | *** | *2320 | - | - | - | *** | - | *16413 | *1557 | 39892 | *** | *** |
| 47 Total deductions | 6706957 | *** | *3 | - | *1579 | - | *** | - | *6564 | *113258 | 126064 | *** | *** |
| 48 Cost of goods | 3602021 | *** | - | - | - | - | *** | - | - | *18109 | 19647 | *** | *** |
| 49 Compensation of officers | 23274 | *** | - | - | - | - | *** | - | - | *1393 | 1540 | *** | *** |
| 50 Salaries and wages | 222856 | *** | - | - | - | - | *** | - | - | *2622 | 5305 | *** | *** |
| 51 Repairs | *9431 | *** | - | - | - | - | *** | - | - | - | 19 | *** | *** |
| 52 Bad debts | 1144 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 53 Rent paid on business property | 42333 | *** | - | - | *201 | - | *** | - | *27 | *70 | 226 | *** | *** |
| 54 Taxes paid | 120996 | *** | *3 | - | *6 | - | *** | - | *645 | *814 | 3828 | *** | *** |
| 55 Interest paid | 454413 | *** | - | - | *46 | - | *** | - | *263 | *4611 | 1394 | *** | *** |
| 56 Contributions or gifts | 4826 | *** | - | - | - | - | *** | - | *3 | *314 | 39 | *** | *** |
| 57 Amortization | 151825 | *** | - | - | - | - | *** | - | - | *1051 | 4259 | *** | *** |
| 58 Depreciation | 672794 | *** | - | - | *155 | - | *** | - | *470 | *9456 | 8883 | *** | *** |
| 59 Depletion | 713450 | *** | - | - | *329 | - | *** | - | *1317 | *7991 | 19728 | *** | *** |
| 60 Advertising | *3185 | *** | - | - | - | - | *** | - | - | *275 | 89 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 35238 | *** | - | - | - | - | *** | - | - | 8 | 146 | *** | *** |
| 62 Employee benefit programs | 37995 | *** | - | - | - | - | *** | - | - | *219 | 773 | *** | *** |
| 63 Net loss, noncapital assets | 21405 | *** | - | - | - | - | *** | - | - | - | 4 | *** | *** |
| 64 Other deductions | 589773 | *** | - | - | *843 | - | *** | - | *3464 | *18116 | 29610 | *** | *** |
| 65 Total receipts less total deducts | 954002 | *** | *3542 | - | *613 | - | *** | - | *20541 | *38142 | 62636 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *20898 | *** | - | - | - | - | *** | - | *461 | - | - | *** | *** |
| 67 Net income, total | 974822 | *** | *3542 | - | *613 | - | *** | - | *21002 | *38142 | 62636 | *** | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | *5379 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | *20664 | *** | - | - | - | - | *** | - | *20664 | - | - | *** | *** |
| 71 Statutory special deductions, total | 104950 | *** | *3542 | - | *613 | - | *** | - | *16 | *12138 | 22308 | *** | *** |
| 72 Net operating loss deduction | 92319 | *** | *3542 | - | *613 | - | *** | - | - | *11499 | 13671 | *** | *** |
| 73 Dividends received deduction | *12630 | *** | - | - | - | - | *** | - | *16 | *639 | 8637 | *** | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 75 Income subject to tax | 849208 | *** | - | - | - | - | *** | - | *321 | *26004 | 40328 | *** | *** |
| 76 Income tax before credits, total | 365528 | *** | - | - | - | - | *** | - | *183 | *9224 | 18123 | *** | *** |
| 77 Regular tax | 296710 | *** | - | - | - | - | *** | - | *71 | *9030 | 13997 | *** | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | 67574 | *** | - | - | - | - | *** | - | *112 | *693 | 4033 | *** | *** |
| 81 Environmental tax | 1775 | *** | - | - | - | - | *** | - | - | *32 | 94 | *** | *** |
| 82 Foreign tax credit | 140178 | *** | - | - | - | - | *** | - | - | 213 | - | *** | *** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | *130 | *** | - | - | - | - | *** | - | *59 | - | 71 | *** | *** |
| 86 General business credit | 505 | *** | - | - | - | - | *** | - | - | - | - | *** | *** |
| 87 Prior year minimum tax credit | *18061 | *** | - | - | - | - | *** | - | - | *2710 | - | *** | *** |
| 88 Income tax after credits, total | 206654 | *** | - | - | - | - | *** | - | *124 | *6301 | 18052 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 1098
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 139 | - | - | - | - | *97 | *** | *3 | *7 | *** | ** | *** | ** |
| 2 | Total assets | 2540451 | - | - | - | - | *59340 | *** | *16640 | *137599 | *** | ** | *** | ** |
| 3 | Cash | 135492 | - | - | - | - | *7472 | *** | - | *7951 | *** | ** | *** | ** |
| 4 | Notes and accounts receivable | 505370 | - | - | - | - | *18564 | *** | *12560 | *24536 | *** | ** | *** | ** |
| 5 | Less: Allowance for bad debts | 22 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 6 | Inventories | 197805 | - | - | - | - | - | *** | *3885 | *15596 | *** | ** | *** | ** |
| 7 | U.S. govt. obligations, total | *1066 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 8 | Tax-exempt securities | 400 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 9 | Other current assets | *163648 | - | - | - | - | *2653 | *** | *122 | *15669 | *** | ** | *** | ** |
| 10 | Loans to stockholders | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 11 | Mortgage and real estate loans | 63 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 12 | Other investments | *817447 | - | - | - | - | - | *** | - | *15153 | *** | ** | *** | ** |
| 13 | Depreciable assets | 1783396 | - | - | - | - | *101553 | *** | *516 | *130658 | *** | ** | *** | ** |
| 14 | Less: Accumulated depreciation | 1289726 | - | - | - | - | *83907 | *** | *112 | *85665 | *** | ** | *** | ** |
| 15 | Depletable assets | *67438 | - | - | - | - | *11035 | *** | - | *4169 | *** | - | *** | ** |
| 16 | Less: Accumulated depletion | *13572 | - | - | - | - | - | *** | - | *4169 | *** | - | *** | ** |
| 17 | Land | *22082 | - | - | - | - | *136 | *** | - | *13681 | *** | - | *** | ** |
| 18 | Intangible assets (Amortizable) | *5832 | - | - | - | - | - | *** | *18 | - | *** | - | *** | - |
| 19 | Less: Accumulated amortization | *3 | - | - | - | - | - | *** | *3 | - | *** | - | *** | - |
| 20 | Other assets | *143736 | - | - | - | - | *1834 | *** | *-346 | *20 | *** | ** | *** | ** |
| 21 | Total liabilities | 2540451 | - | - | - | - | *59340 | *** | *16640 | *137599 | *** | ** | *** | ** |
| 22 | Accounts payable | 434209 | - | - | - | - | *3146 | *** | *2087 | *11126 | *** | ** | *** | ** |
| 23 | Mort, notes, and bonds under 1 yr | *81628 | - | - | - | - | *32334 | *** | - | *5358 | *** | - | *** | ** |
| 24 | Other current liabilities | 123225 | - | - | - | - | *6627 | *** | *1483 | *3507 | *** | ** | *** | ** |
| 25 | Loans from stockholders | *86645 | - | - | - | - | - | *** | - | *32440 | *** | - | *** | ** |
| 26 | Mort, notes, bonds, 1 yr or more | *152936 | - | - | - | - | - | *** | - | *9774 | *** | - | *** | ** |
| 27 | Other liabilities | *306810 | - | - | - | - | - | *** | - | *3076 | *** | ** | *** | ** |
| 28 | Net worth | 1354999 | - | - | - | - | *17233 | *** | *13070 | *72318 | *** | ** | *** | ** |
| 29 | Capital stock | 73784 | - | - | - | - | *1456 | *** | - | *3 | *** | ** | *** | ** |
| 30 | Paid-in or capital surplus | *868789 | - | - | - | - | *20710 | *** | - | *13227 | *** | ** | *** | ** |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 32 | Retained earnings-unappropriated | *478367 | - | - | - | - | *-1076 | *** | *13070 | *611 | *** | ** | *** | ** |
| 33 | Retained earnings (S CORP) | *63872 | - | - | - | - | *-3512 | *** | - | *58476 | *** | - | *** | - |
| 34 | Less: Cost of treasury stock | *129814 | - | - | - | - | *345 | *** | - | - | *** | - | *** | ** |
| 35 | Total receipts | 1886411 | - | - | - | - | *157288 | *** | *49175 | *146585 | *** | ** | *** | ** |
| 36 | Business receipts | 1739340 | - | - | - | - | *147609 | *** | *48862 | *146803 | *** | ** | *** | ** |
| 37 | Interest | *21619 | - | - | - | - | *668 | *** | - | - | *** | ** | *** | ** |
| 38 | Interest on govt. obligations | 888 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 39 | Rents | 1545 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 40 | Royalties | *3772 | - | - | - | - | *3747 | *** | - | - | *** | - | *** | - |
| 41 | Net S-T cap gain less net LT loss | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 42 | Net L-T cap gain less net ST loss | 31871 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 43 | Net gain, noncapital assets | *5937 | - | - | - | - | *1633 | *** | - | *3604 | *** | - | *** | ** |
| 44 | Dividends, domestic corporations | 17470 | - | - | - | - | - | *** | - | - | *** | ** | *** | ** |
| 45 | Dividends, foreign corporations | 207 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 46 | Other receipts | 63761 | - | - | - | - | *3631 | *** | *313 | *-3822 | *** | ** | *** | ** |
| 47 | Total deductions | 1716816 | - | - | - | - | *153426 | *** | *41410 | *132763 | *** | ** | *** | ** |
| 48 | Cost of goods | 1331499 | - | - | - | - | - | *** | *3885 | *15596 | *** | ** | *** | ** |
| 49 | Compensation of officers | *8799 | - | - | - | - | *284 | *** | - | *1969 | *** | ** | *** | ** |
| 50 | Salaries and wages | *45112 | - | - | - | - | *115 | *** | - | *3389 | *** | ** | *** | ** |
| 51 | Repairs | *26073 | - | - | - | - | *11298 | *** | - | *3827 | *** | ** | *** | ** |
| 52 | Bad debts | *64 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 53 | Rent paid on business property | 16281 | - | - | - | - | *845 | *** | - | *8345 | *** | ** | *** | ** |
| 54 | Taxes paid | 37210 | - | - | - | - | *9363 | *** | *698 | *2909 | *** | ** | *** | ** |
| 55 | Interest paid | 25775 | - | - | - | - | *3509 | *** | *611 | *2272 | *** | ** | *** | ** |
| 56 | Contributions or gifts | *477 | - | - | - | - | - | *** | - | - | *** | ** | *** | ** |
| 57 | Amortization | *5296 | - | - | - | - | *62 | *** | *3 | - | *** | - | *** | ** |
| 58 | Depreciation | 55872 | - | - | - | - | *11535 | *** | *112 | *8613 | *** | ** | *** | ** |
| 59 | Depletion | *33519 | - | - | - | - | - | *** | *7765 | *1445 | *** | - | *** | ** |
| 60 | Advertising | *829 | - | - | - | - | *267 | *** | - | *499 | *** | - | *** | ** |
| 61 | Pension, prof sh, stock, annuity | *15590 | - | - | - | - | *5832 | *** | - | - | *** | ** | *** | ** |
| 62 | Employee benefit programs | *17662 | - | - | - | - | *5007 | *** | - | - | *** | ** | *** | ** |
| 63 | Net loss, noncapital assets | *45 | - | - | - | - | - | *** | - | *45 | *** | - | *** | - |
| 64 | Other deductions | 96712 | - | - | - | - | *2989 | *** | *2128 | *20495 | *** | ** | *** | ** |
| 65 | Total receipts less total deducts | 169595 | - | - | - | - | *3862 | *** | *7765 | *13821 | *** | ** | *** | ** |
| 66 | Constructive taxable income from related foreign corporations | 23 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 67 | Net income, total | 168730 | - | - | - | - | *3862 | *** | *7765 | *13821 | *** | ** | *** | ** |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 70 | Net income, Form 1120S | *18785 | - | - | - | - | *2285 | *** | - | *9643 | *** | - | *** | - |
| 71 | Statutory special deductions, total | *36604 | - | - | - | - | *1576 | *** | - | *4178 | *** | ** | *** | ** |
| 72 | Net operating loss deduction | *24120 | - | - | - | - | *1576 | *** | - | *4178 | *** | - | *** | - |
| 73 | Dividends received deduction | 12484 | - | - | - | - | - | *** | - | - | *** | ** | *** | ** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 75 | Income subject to tax | *113340 | - | - | - | - | - | *** | *7765 | - | *** | ** | *** | ** |
| 76 | Income tax before credits, total | *40672 | - | - | - | - | - | *** | *3123 | *15 | *** | ** | *** | ** |
| 77 | Regular tax | *39555 | - | - | - | - | - | *** | *2640 | - | *** | ** | *** | ** |
| 78 | Personal holding company tax | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 80 | Alternative minimum tax | *929 | - | - | - | - | - | *** | *471 | *15 | *** | - | *** | - |
| 81 | Environmental tax | *188 | - | - | - | - | - | *** | *12 | - | *** | ** | *** | ** |
| 82 | Foreign tax credit | 18830 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | *** | - | - | *** | - | *** | - |
| 86 | General business credit | 16 | - | - | - | - | - | *** | - | - | *** | - | *** | ** |
| 87 | Prior year minimum tax credit | 380 | - | - | - | - | - | *** | - | - | *** | ** | *** | - |
| 88 | Income tax after credits, total | *21446 | - | - | - | - | - | *** | *3123 | *15 | *** | ** | *** | ** |

MAJOR GROUP 03
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 807 | - | *23 | *311 | *92 | *217 | *88 | *14 | 34 | *7 | 4 | 8 | 9 |
| 2 Total assets | 28991910 | - | *410 | *49609 | *45399 | *156633 | *215088 | *101720 | 557520 | *297548 | 243313 | 1221743 | 26102926 |
| 3 Cash | 517541 | - | *160 | *292 | *1043 | *19127 | *35659 | *19913 | 64448 | *12942 | 32965 | 79928 | 251064 |
| 4 Notes and accounts receivable | 8299242 | - | *10 | *11500 | *5939 | *33989 | *50055 | *21132 | 76751 | *23634 | 7781 | 228964 | 7839487 |
| 5 Less: Allowance for bad debts | 9409 | - | - | - | - | - | - | - | - | - | - | 2843 | 6566 |
| 6 Inventories | 545658 | - | - | - | - | - | - | *2586 | *15851 | *6753 | 1618 | 57930 | 460919 |
| 7 U.S. govt. obligations, total | *116731 | - | - | - | - | - | - | - | *88924 | - | - | - | 27807 |
| 8 Tax-exempt securities | *83020 | - | - | - | - | *26785 | - | - | *11298 | *20931 | - | - | 24006 |
| 9 Other current assets | 501368 | - | *43 | *2113 | *2186 | *5132 | *1308 | *5155 | *10551 | *19952 | 3074 | 32634 | 419221 |
| 10 Loans to stockholders | 88593 | - | - | *27670 | - | - | *23601 | *623 | *421 | *960 | 629 | 186 | 34502 |
| 11 Mortgage and real estate loans | 689 | - | - | - | - | - | - | - | - | - | - | 689 | - |
| 12 Other investments | 10057828 | - | - | - | - | - | *53961 | *2108 | *33234 | *80378 | 71857 | 216962 | 9599328 |
| 13 Depreciable assets | 10224524 | - | *665 | *388 | *94527 | *270110 | *118384 | *123768 | 505530 | *196605 | 149988 | 696351 | 8068208 |
| 14 Less: Accumulated depreciation | 5704583 | - | *468 | *276 | *58296 | *195914 | *79690 | *97342 | 303237 | *104662 | 104294 | 327949 | 4432455 |
| 15 Depletable assets | 1212604 | - | - | - | - | - | *13004 | *5630 | *2508 | *20048 | 18685 | 41324 | 1111406 |
| 16 Less: Accumulated depletion | 443868 | - | - | - | - | - | *13004 | *3026 | *1882 | *3070 | 4464 | 10928 | 407495 |
| 17 Land | 922309 | - | - | - | - | *1040 | - | *13289 | *14408 | *6932 | 2832 | 27802 | 856007 |
| 18 Intangible assets (Amortizable) | 1911896 | - | - | - | - | - | *874 | *2 | *20083 | *11614 | 2600 | 106488 | 1770236 |
| 19 Less: Accumulated amortization | 782250 | - | - | - | - | - | *874 | *2 | *2918 | *4410 | 948 | 14825 | 758274 |
| 20 Other assets | 1450015 | - | *-0 | *7922 | - | *-3636 | *11809 | *7884 | *21549 | *8941 | 60989 | 89029 | 1245528 |
| 21 Total liabilities | 28991910 | - | *410 | *49609 | *45399 | *156633 | *215088 | *101720 | 557520 | *297548 | 243313 | 1221743 | 26102926 |
| 22 Accounts payable | 3609434 | - | *79 | *40371 | *10114 | *15309 | *26341 | *9845 | 65311 | *10927 | 3170 | 64378 | 3363589 |
| 23 Mort, notes, and bonds under 1 yr | 544996 | - | - | *12114 | *12504 | *55987 | *35628 | *8280 | *57006 | *1756 | 2668 | 28099 | 330954 |
| 24 Other current liabilities | 1759598 | - | - | *19239 | *1021 | *8654 | *51318 | *7645 | *21322 | *37376 | 6954 | 151507 | 1454561 |
| 25 Loans from stockholders | *454553 | - | *130 | - | *12917 | - | *29353 | - | *2408 | - | 50023 | - | 359723 |
| 26 Mort, notes, bonds, 1 yr or more | 3038268 | - | - | - | *26362 | *30562 | *44260 | *12001 | *95623 | *17457 | 11480 | 206995 | 2593527 |
| 27 Other liabilities | 5664323 | - | - | - | - | *-0 | - | *863 | *31077 | *33773 | 76568 | 159365 | 5362677 |
| 28 Net worth | 13920738 | - | *202 | *-22116 | *-17518 | *46121 | *28187 | *63085 | 284774 | *196258 | 92450 | 611400 | 12637896 |
| 29 Capital stock | 199269 | - | *91 | *2307 | *92 | *2004 | *937 | *204 | *380 | *4209 | 3028 | 26991 | 159026 |
| 30 Paid-in or capital surplus | 11957415 | - | - | - | - | *230 | *1705 | *27 | *8912 | *113285 | 72272 | 132447 | 11628537 |
| 31 Retained earnings, appropriated | 74443 | - | - | - | - | - | - | - | - | - | - | - | 74443 |
| 32 Retained earnings-unappropriated | 1122371 | - | *111 | - | - | *30225 | *31877 | *62854 | *116456 | *51462 | -10113 | 463661 | 375837 |
| 33 Retained earnings (S CORP) | 647155 | - | - | *-24423 | *-15311 | *13663 | *7614 | - | *204464 | *27517 | 33580 | - | 400052 |
| 34 Less: Cost of treasury stock | *79915 | - | - | - | *2299 | - | *13947 | - | *45438 | *215 | 6317 | 11699 | - |
| 35 Total receipts | 11729558 | - | *31159 | *73663 | *190360 | *649355 | *587115 | *239997 | 857878 | *182928 | 114447 | 1396175 | 7406481 |
| 36 Business receipts | 10577234 | - | *19205 | *51647 | *184862 | *638828 | *565807 | *231728 | 840171 | *158381 | 94786 | 1242000 | 6549818 |
| 37 Interest | 217117 | - | *8 | - | - | *11 | *558 | *973 | *785 | *3492 | 7412 | 26649 | 177228 |
| 38 Interest on govt. obligations | *7324 | - | - | - | - | *998 | - | *15 | *987 | *1096 | 190 | 2580 | 1459 |
| 39 Rents | 36024 | - | - | - | - | *413 | - | *397 | *10126 | *933 | 1523 | 6072 | 16561 |
| 40 Royalties | 106553 | - | - | - | - | - | - | *825 | *4 | - | 755 | 4545 | 100423 |
| 41 Net S-T cap gain less net LT loss | *2031 | - | - | - | - | - | - | - | - | *37 | - | 1 | 1993 |
| 42 Net L-T cap gain less net ST loss | 101714 | - | - | - | - | *6528 | - | *1199 | *267 | *466 | 548 | 49427 | 43281 |
| 43 Net gain, noncapital assets | 63719 | - | *11946 | - | - | *1375 | *4887 | *6 | *1271 | - | 5363 | 28414 | 10456 |
| 44 Dividends, domestic corporations | 13249 | - | - | - | - | - | - | *122 | *1198 | *75 | - | 1855 | 9999 |
| 45 Dividends, foreign corporations | *11225 | - | - | - | - | - | - | - | - | *77 | - | 171 | 10977 |
| 46 Other receipts | 593367 | - | - | *22016 | *5499 | *1202 | *15863 | *4731 | *3069 | *18372 | 3869 | 34462 | 484287 |
| 47 Total deductions | 10992938 | - | *19536 | *61906 | *186724 | *594269 | *553615 | *212124 | 825621 | *162535 | 99239 | 1326086 | 6951286 |
| 48 Cost of goods | 7138058 | - | - | - | - | - | - | *1799 | *15091 | *6753 | 1618 | 54345 | 157563 |
| 49 Compensation of officers | 73140 | - | - | - | *15531 | *5854 | *3779 | *5969 | *5621 | *2322 | 2722 | 11366 | 19976 |
| 50 Salaries and wages | 328918 | - | *546 | *12564 | *52405 | *83940 | *41425 | *11741 | *37417 | *3845 | 1727 | 15071 | 68236 |
| 51 Repairs | 234689 | - | - | *3056 | *14325 | - | *24703 | *7262 | *26993 | *752 | 35 | 919 | 156643 |
| 52 Bad debts | 7233 | - | - | - | - | - | *59 | *221 | *37 | *2 | - | 3092 | 3822 |
| 53 Rent paid on business property | 90646 | - | - | *726 | *134 | - | *10752 | *978 | *18727 | *252 | 86 | 4399 | 54593 |
| 54 Taxes paid | 690189 | - | *1560 | *1806 | *11305 | *57892 | *25015 | *9066 | *44472 | *18417 | 1710 | 54303 | 464643 |
| 55 Interest paid | 278968 | - | *665 | - | *4033 | *7658 | *6245 | *2022 | *8633 | *2895 | 1686 | 31742 | 213388 |
| 56 Contributions or gifts | 11239 | - | - | - | - | *115 | *15 | *445 | *34 | *27 | 29 | 868 | 9705 |
| 57 Amortization | 55082 | - | - | - | - | - | - | *93 | *1334 | *3001 | 581 | 5376 | 44697 |
| 58 Depreciation | 558311 | - | *106 | *74 | *11252 | *30162 | *15507 | *8800 | *44045 | *7287 | 6026 | 33387 | 401665 |
| 59 Depletion | 363372 | - | - | - | - | - | *93 | *1623 | *35022 | *5709 | 4464 | 26296 | 290165 |
| 60 Advertising | 4365 | - | - | - | *22 | *9 | *307 | *125 | *259 | *101 | 124 | 698 | 2720 |
| 61 Pension, prof sh, stock, annuity | 53248 | - | - | - | - | *316 | - | *2379 | *7077 | *290 | 1925 | 6979 | 34281 |
| 62 Employee benefit programs | 278017 | - | *41 | *1955 | *12445 | *21492 | *41965 | *5483 | *16861 | *136 | 1250 | 21832 | 154557 |
| 63 Net loss, noncapital assets | 5656 | - | *163 | - | - | - | - | *142 | - | *373 | - | 1718 | 3260 |
| 64 Other deductions | 821806 | - | *1011 | *41724 | *65272 | *29154 | *77434 | *12165 | *51629 | *15077 | 6012 | 115303 | 407026 |
| 65 Total receipts less total deducts | 736620 | - | *11624 | *11757 | *3637 | *55086 | *33500 | *27873 | 32257 | *20394 | 15208 | 70089 | 455196 |
| 66 Constructive taxable income from related foreign corporations | 3090 | - | - | - | - | - | - | - | - | - | - | - | 3090 |
| 67 Net income, total | 732386 | - | *11624 | *11757 | *3637 | *54088 | *33500 | *27858 | 31270 | *19298 | 15018 | 67509 | 456827 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 144020 | - | - | *11750 | *3637 | *44622 | *23639 | - | *23311 | *9953 | 2563 | - | 24545 |
| 71 Statutory special deductions, total | 112292 | - | *11457 | - | - | *4812 | *9721 | *489 | *848 | *103 | 5285 | 26599 | 52977 |
| 72 Net operating loss deduction | 102684 | - | *11457 | - | - | *4812 | *9721 | *404 | *11 | - | 5285 | 25029 | 45964 |
| 73 Dividends received deduction | 9609 | - | - | - | - | - | - | *85 | *837 | *103 | - | 1570 | 7013 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 476073 | - | *166 | *7 | - | *4655 | *139 | *27369 | *7111 | *9242 | 7170 | 40910 | 379304 |
| 76 Income tax before credits, total | 194698 | - | *65 | *1 | - | *1366 | *21 | *9547 | *3627 | *3145 | 2562 | 14266 | 160096 |
| 77 Regular tax | 162867 | - | *65 | *1 | - | *1366 | *21 | *9264 | *2389 | *3142 | 2538 | 11553 | 132528 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 30934 | - | - | - | - | - | - | *276 | *1229 | - | 18 | 2644 | 26766 |
| 81 Environmental tax | 896 | - | - | - | - | - | - | *7 | *9 | *3 | 6 | 69 | 802 |
| 82 Foreign tax credit | 41017 | - | - | - | - | - | - | - | - | - | - | 869 | 40147 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 5 | - | - | - | - | - | - | - | - | - | - | - | 5 |
| 86 General business credit | *2646 | - | - | - | - | - | - | *1677 | - | - | 8 | 768 | 192 |
| 87 Prior year minimum tax credit | *19720 | - | - | - | - | - | *21 | *88 | *173 | *335 | 1458 | 650 | 16997 |
| 88 Income tax after credits, total | 131310 | - | *65 | *1 | - | *1366 | - | *7782 | *3454 | *2811 | 1096 | 11979 | 102755 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 04
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 16146 | 572 | 9045 | 1707 | 1406 | 1540 | 1275 | 285 | 171 | 39 | 36 | 31 | 40 |
| 2 Total assets | 108011410 | - | 306064 | 315323 | 491191 | 1096959 | 2671561 | 2075285 | 2676153 | 1411940 | 2561880 | 4478342 | 89926711 |
| 3 Cash | 3098200 | - | 80323 | 78425 | 76906 | 264009 | 303547 | 256861 | 351864 | 149208 | 346580 | 220418 | 970059 |
| 4 Notes and accounts receivable | 7925769 | - | 41819 | *66844 | 50320 | 192435 | 593169 | 461163 | 497206 | 218127 | 314506 | 709203 | 4780978 |
| 5 Less: Allowance for bad debts | 103514 | - | - | - | - | - | *4921 | *3954 | 6342 | *348 | 3742 | 10634 | 73573 |
| 6 Inventories | 2361482 | - | *13851 | *32020 | *18271 | *16785 | 31575 | 18896 | 94027 | *29046 | 82173 | 86525 | 1938313 |
| 7 U.S. govt. obligations, total | 311341 | - | - | - | *20920 | *34189 | *8371 | *46636 | *74229 | 7881 | 68888 | 24532 | 25693 |
| 8 Tax-exempt securities | 108081 | - | - | - | - | *15146 | - | *13095 | *51698 | - | 21494 | - | 6648 |
| 9 Other current assets | 4723567 | - | *7198 | *3659 | 30214 | 43154 | 132717 | 93966 | 90736 | 49207 | 114009 | 531243 | 3627464 |
| 10 Loans to stockholders | 395879 | - | *14402 | *3120 | *31845 | *71671 | 122641 | 26833 | *7968 | - | 20716 | 4474 | 92210 |
| 11 Mortgage and real estate loans | *112429 | - | - | - | - | - | *17894 | - | *40353 | 3100 | 1389 | - | 49693 |
| 12 Other investments | 50160612 | - | *2377 | *16098 | 98447 | 147175 | 415298 | 359068 | 414187 | 266124 | 411776 | 748455 | 47281607 |
| 13 Depreciable assets | 50025863 | - | 422610 | *272035 | 373178 | 650949 | 1452811 | 1086139 | 1175717 | 669194 | 1080522 | 2354345 | 40488363 |
| 14 Less: Accumulated depreciation | 24732689 | - | 325804 | *228974 | 298178 | 504812 | 943665 | 703934 | 716114 | 334383 | 628051 | 1108296 | 18940477 |
| 15 Depletable assets | 17691956 | - | *48802 | *193606 | 130881 | 390034 | 841529 | 604323 | 846601 | 638072 | 1277533 | 1366251 | 11354323 |
| 16 Less: Accumulated depletion | 9244871 | - | *34633 | *139565 | *61465 | 287116 | 449717 | 283239 | 400205 | 347190 | 670190 | 615894 | 5955655 |
| 17 Land | 1340305 | - | *2250 | - | *13352 | 19905 | 63289 | 17161 | 55916 | 26773 | 48374 | 74913 | 1018372 |
| 18 Intangible assets (Amortizable) | 3130312 | - | 28490 | *622 | *194 | *2305 | 31738 | 41837 | 65444 | 29554 | 27934 | 58885 | 2843309 |
| 19 Less: Accumulated amortization | 1135790 | - | *20553 | *577 | *194 | *2214 | 8822 | 29373 | 41415 | 18175 | 13710 | 19224 | 981533 |
| 20 Other assets | 1842477 | - | 24930 | *18008 | *6500 | 43345 | 64107 | 69808 | 74284 | 25751 | 61679 | 53147 | 1400917 |
| 21 Total liabilities | 108011410 | - | 306064 | 315323 | 491191 | 1096959 | 2671561 | 2075285 | 2676153 | 1411940 | 2561880 | 4478342 | 89926711 |
| 22 Accounts payable | 4339028 | - | 24496 | *35866 | 47512 | 95339 | 268578 | 282932 | 293278 | 209257 | 163833 | 415190 | 2502747 |
| 23 Mort, notes, and bonds under 1 yr | 1780385 | - | *26671 | *54694 | *92812 | 112491 | 206996 | 92895 | 92940 | 44414 | 62378 | 175246 | 818850 |
| 24 Other current liabilities | 4676355 | - | *16049 | *17728 | 65060 | 117142 | 264729 | 130328 | 179303 | 86119 | 89964 | 251638 | 3458295 |
| 25 Loans from stockholders | 926138 | - | 70291 | *74651 | *3742 | *41125 | 228972 | *105863 | *62338 | *85168 | 49357 | 74251 | 130380 |
| 26 Mort, notes, bonds, 1 yr or more | 22456421 | - | *38155 | *11719 | *175410 | *118186 | 385689 | 206227 | 325088 | 332351 | 338167 | 694316 | 19831115 |
| 27 Other liabilities | 10668360 | - | *7402 | - | *19724 | *30907 | 44833 | 69764 | 91446 | 51797 | 67994 | 217350 | 10067142 |
| 28 Net worth | 63164722 | - | 123000 | 120666 | 86931 | 581769 | 1271763 | 1187277 | 1631761 | 602835 | 1790188 | 2650351 | 53118181 |
| 29 Capital stock | 5031385 | - | 175185 | 96668 | 16839 | 72534 | 297146 | 168013 | 176930 | 64302 | 215722 | 169928 | 3578118 |
| 30 Paid-in or capital surplus | 55163531 | - | *89887 | *68540 | 139647 | 1067900 | 559036 | 950974 | 1007269 | 145531 | 716425 | 1661130 | 48757191 |
| 31 Retained earnings, appropriated | *92812 | - | - | - | - | - | *142 | *650 | *87814 | - | 1491 | 2715 | - |
| 32 Retained earnings-unappropriated | 1029257 | - | 38691 | *6513 | 10242 | -355117 | 88299 | -235502 | 165364 | 234351 | 571359 | 809779 | -304721 |
| 33 Retained earnings (S CORP) | 2541066 | - | -179232 | *-48734 | *-52082 | 55522 | 413809 | 402840 | 224958 | 183693 | 312165 | 35698 | 1192429 |
| 34 Less: Cost of treasury stock | 693329 | - | *1533 | *2321 | *27715 | *259071 | 86669 | *99697 | 30574 | *25042 | 26974 | 28899 | 104836 |
| 35 Total receipts | 40281751 | 132437 | 1162009 | 412118 | 560142 | 1287102 | 2319848 | 1733864 | 2024755 | 1570563 | 1155737 | 3287741 | 24635437 |
| 36 Business receipts | 35307811 | 119734 | 979952 | *375227 | 425569 | 1154001 | 2007059 | 1465744 | 1658914 | 1415950 | 907898 | 3038962 | 21758801 |
| 37 Interest | 858675 | *474 | *1974 | *2304 | 2533 | 9723 | 9318 | 11815 | 36400 | 4950 | 20860 | 55353 | 702970 |
| 38 Interest on govt. obligations | 13153 | - | - | - | - | *830 | *761 | *876 | *2866 | *1474 | 2186 | 1956 | 2204 |
| 39 Rents | 164005 | - | - | - | *726 | *1695 | *4133 | *783 | 15545 | *1517 | 6207 | 22061 | 111338 |
| 40 Royalties | 227229 | - | *12123 | *39 | *11925 | *3453 | *92799 | *18829 | 18211 | *8574 | 23707 | 4979 | 32589 |
| 41 Net S-T cap gain less net LT loss | 20996 | - | - | - | - | *3292 | *183 | *325 | *935 | *132 | 1372 | 12500 | 2257 |
| 42 Net L-T cap gain less net ST loss | 571168 | 13690 | *11031 | - | *3812 | *7954 | 36591 | *16297 | 40276 | *5672 | 40798 | 35387 | 359661 |
| 43 Net gain, noncapital assets | 849694 | *720 | *47526 | *4368 | *1239 | 30059 | 33148 | 43195 | 70098 | 33446 | 27210 | 26266 | 532419 |
| 44 Dividends, domestic corporations | 129469 | - | - | *608 | - | *5063 | *1986 | *12866 | *1739 | *5 | 14277 | 6750 | 86174 |
| 45 Dividends, foreign corporations | 209366 | - | *229 | - | *1523 | *507 | *447 | *3 | - | - | 1460 | 56 | 205141 |
| 46 Other receipts | 1930184 | *-2181 | 109174 | 29572 | 112815 | 70524 | 133422 | 163131 | 179771 | 98842 | 109761 | 83470 | 841883 |
| 47 Total deductions | 35772243 | 86836 | 929721 | 332586 | 436954 | 1122139 | 1896257 | 1522924 | 1762490 | 1475862 | 956667 | 3059475 | 22190330 |
| 48 Cost of goods | 19417155 | - | *13851 | *4897 | *18271 | *13622 | *20240 | *7208 | *68400 | *19215 | 64122 | 71812 | 1236616 |
| 49 Compensation of officers | 562294 | *11126 | 46009 | *16568 | 39819 | 57984 | 115373 | 48693 | 49726 | 19622 | 28775 | 35498 | 93103 |
| 50 Salaries and wages | 2116690 | *2295 | 139598 | *7552 | 25725 | 100366 | 212468 | 188396 | 111402 | 75565 | 85777 | 134837 | 1032709 |
| 51 Repairs | 346025 | *396 | 20103 | *7799 | *8003 | 20534 | 40210 | 20469 | 3501 | 6489 | 10416 | 18613 | 189492 |
| 52 Bad debts | 68731 | *1303 | *296 | *2609 | *641 | *4373 | 2891 | 9309 | 4979 | *1710 | 5267 | 3052 | 32301 |
| 53 Rent paid on business property | 447506 | *2667 | 19041 | *6171 | 5302 | 5795 | 27472 | 20124 | 20004 | 11858 | 7595 | 28037 | 293440 |
| 54 Taxes paid | 1120889 | 3706 | 36565 | 23257 | 23117 | 46413 | 92038 | 73113 | 58170 | 23215 | 44103 | 51128 | 646063 |
| 55 Interest paid | 1915581 | *5136 | 11366 | *5981 | 13015 | 18169 | 55833 | 28954 | 62814 | 27327 | 32979 | 85291 | 1568716 |
| 56 Contributions or gifts | 12373 | *13 | *598 | *50 | *803 | *244 | 567 | 1144 | 815 | *429 | 497 | 896 | 6316 |
| 57 Amortization | 215878 | *171 | *419 | *7 | - | *1025 | 7946 | *6217 | 13194 | 3470 | 5423 | 19864 | 158142 |
| 58 Depreciation | 2272101 | 4945 | 33923 | *17418 | 21701 | 44476 | 138961 | 100564 | 95098 | 60307 | 73363 | 181414 | 1499931 |
| 59 Depletion | 809184 | *8975 | *11108 | *323 | *6049 | 10338 | 32336 | 57288 | 45444 | *21641 | 47974 | 54553 | 513156 |
| 60 Advertising | 50716 | *194 | *1960 | *852 | *897 | *2517 | 3433 | 4462 | 1401 | *723 | 1967 | 3186 | 29126 |
| 61 Pension, prof sh, stock, annuity | 213252 | 874 | *672 | *680 | *597 | *2274 | 10377 | 7346 | 5362 | 4397 | 4654 | 7864 | 168156 |
| 62 Employee benefit programs | 506012 | 3117 | *3484 | *335 | *13029 | 4779 | 20651 | 14859 | 20315 | 7877 | 9798 | 26856 | 380914 |
| 63 Net loss, noncapital assets | 32865 | - | *53 | *377 | *2196 | *1911 | *1351 | *921 | *2379 | *13 | 275 | 7237 | 16152 |
| 64 Other deductions | 5664988 | 24029 | 263482 | 155449 | 156855 | 219152 | 545799 | 290259 | 259489 | 113252 | 218142 | 279024 | 3140056 |
| 65 Total receipts less total deducts | 4509508 | 45601 | 232288 | 79531 | 123187 | 164963 | 423591 | 210939 | 262264 | 94701 | 199069 | 228266 | 2445107 |
| 66 Constructive taxable income from related foreign corporations | 205287 | - | - | - | - | - | - | - | - | - | 349 | 1614 | 203324 |
| 67 Net income, total | 4701643 | 45601 | 232288 | 79531 | 123187 | 164132 | 422830 | 210064 | 259398 | 93227 | 197232 | 227924 | 2646228 |
| 68 Net income, Form 1120-A | *9942 | - | *9111 | *832 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 23216 | 23216 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1142439 | *509 | 153771 | *70499 | *56981 | 94466 | 311660 | 121392 | 75939 | 68023 | 36615 | 20114 | 132470 |
| 71 Statutory special deductions, total | 1414674 | 30297 | 61779 | *5548 | *43441 | 44046 | 51304 | 31733 | 86922 | *1448 | 82756 | 73801 | 901599 |
| 72 Net operating loss deduction | 1316096 | 30297 | 61779 | *5123 | *42222 | 40823 | 50089 | *22105 | 85704 | *1444 | 72901 | 69495 | 834113 |
| 73 Dividends received deduction | 98578 | - | - | *425 | *1219 | *3223 | *1215 | *9628 | *1218 | *4 | 9854 | 4306 | 67486 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2150542 | *14795 | 16738 | *3484 | *23225 | 25793 | 59915 | 59134 | 96537 | 23755 | 78716 | 134009 | 1614441 |
| 76 Income tax before credits, total | 795376 | *5883 | 2548 | *523 | *4662 | 7815 | 19363 | 20645 | 35269 | 10464 | 29381 | 52816 | 606008 |
| 77 Regular tax | 735509 | *4957 | 2510 | *523 | *4661 | 6987 | 17867 | 19685 | 32827 | 8037 | 26816 | 46179 | 564458 |
| 78 Personal holding company tax | *659 | - | - | - | - | *641 | - | - | *18 | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 54363 | *228 | *37 | - | - | *186 | *765 | *947 | 2360 | *2418 | 2412 | 6397 | 38614 |
| 81 Environmental tax | 3375 | *23 | - | - | - | - | *12 | *13 | 65 | *9 | 135 | 227 | 2891 |
| 82 Foreign tax credit | 461475 | - | *7 | - | - | *12 | - | *804 | *4957 | - | 2314 | 15539 | 437843 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 27375 | - | - | - | *443 | - | *1770 | *608 | *1027 | *717 | 5172 | 3544 | 14095 |
| 86 General business credit | 18021 | - | *173 | - | *457 | - | *340 | - | *2786 | - | 300 | 1273 | 12693 |
| 87 Prior year minimum tax credit | 16287 | *84 | - | - | - | *53 | *2527 | *23 | *1025 | *188 | 1331 | 2667 | 8388 |
| 88 Income tax after credits, total | 272217 | *5799 | 2368 | *523 | *3762 | 7750 | 14726 | 19210 | 25474 | *9559 | 20264 | 29793 | 132990 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 1330
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 9344 | 566 | 4680 | *977 | 902 | 1051 | 746 | 204 | 110 | 27 | 29 | 19 | 33 |
| 2 Total assets | 94985495 | - | 165324 | *159489 | 311556 | 782763 | 1674454 | 1458888 | 1662133 | 980975 | 2030326 | 2725018 | 83034569 |
| 3 Cash | 2124749 | - | 48434 | *41746 | 36664 | 160299 | 165062 | 164832 | 209222 | 100298 | 302609 | 152726 | 742857 |
| 4 Notes and accounts receivable | 5248364 | - | *29895 | *18387 | *11133 | 120467 | 432227 | 253733 | 284896 | 136180 | 211385 | 290397 | 3459665 |
| 5 Less: Allowance for bad debts | 47745 | - | - | - | - | - | *649 | *2916 | *1839 | *68 | 1330 | 982 | 39962 |
| 6 Inventories | 1700339 | - | - | - | - | *5975 | *7433 | *12839 | 82674 | *7750 | 23788 | 22175 | 1537705 |
| 7 U.S. govt. obligations, total | 275720 | - | - | - | *20920 | *34189 | *3440 | *46636 | *48791 | 7881 | 63814 | 24354 | 25693 |
| 8 Tax-exempt securities | *93989 | - | - | - | - | *15146 | - | *13095 | *37606 | - | 21494 | - | 6648 |
| 9 Other current assets | 3903791 | - | *3437 | *1110 | *16776 | 35936 | 75134 | 44074 | 63429 | 13077 | 108202 | 419743 | 3122872 |
| 10 Loans to stockholders | 267571 | - | *2273 | *3120 | *24957 | *45946 | 64638 | *24620 | *5263 | - | 20716 | 2361 | 73677 |
| 11 Mortgage and real estate loans | *112429 | - | - | - | - | - | *17894 | - | *40353 | 3100 | 1389 | - | 49693 |
| 12 Other investments | 48684629 | - | *365 | *14231 | *86916 | 121807 | 242236 | 306903 | 252790 | 194728 | 289824 | 451732 | 46723097 |
| 13 Depreciable assets | 39980783 | - | 213979 | *77476 | 89725 | 468585 | 504819 | 508064 | 472263 | 484623 | 687911 | 987712 | 35485626 |
| 14 Less: Accumulated depreciation | 18926337 | - | 167927 | *54486 | 57510 | 386528 | 303629 | 311742 | 260552 | 290419 | 395149 | 388139 | 16310256 |
| 15 Depletable assets | 17103411 | - | *23025 | *193606 | *126967 | 390034 | 809744 | 595968 | 647088 | 621948 | 1261723 | 1278706 | 11154601 |
| 16 Less: Accumulated depletion | 8923342 | - | *17748 | *139565 | *61088 | 287116 | 441556 | 282059 | 269681 | 347190 | 661587 | 574449 | 5841302 |
| 17 Land | 1151958 | - | *158 | - | *10969 | *15379 | 46229 | *14632 | 40531 | *15073 | 38218 | 58328 | 912442 |
| 18 Intangible assets (Amortizable) | 1679604 | - | *22117 | *622 | *179 | *2291 | 19374 | *32659 | 54608 | *28091 | 17239 | 34430 | 1467992 |
| 19 Less: Accumulated amortization | 871138 | - | *17487 | *577 | *179 | *2200 | 8048 | *24485 | *40058 | *17324 | 11963 | 5758 | 743059 |
| 20 Other assets | 1426721 | - | *24805 | *3818 | *5126 | *42552 | 40107 | 62036 | -5251 | 23227 | 52044 | -28321 | 1206579 |
| 21 Total liabilities | 94985495 | - | 165324 | *159489 | 311556 | 782763 | 1674454 | 1458888 | 1662133 | 980975 | 2030326 | 2725018 | 83034569 |
| 22 Accounts payable | 3096966 | - | *8805 | *781 | *26133 | 58813 | 195851 | 223107 | 165522 | 127460 | 118367 | 277574 | 1894550 |
| 23 Mort, notes, and bonds under 1 yr | 1415966 | - | *9770 | *38953 | *82588 | *83904 | 144303 | *73941 | 60191 | *28092 | 52017 | 120857 | 721350 |
| 24 Other current liabilities | 3652515 | - | *50 | *17305 | *61490 | 113338 | 209682 | 72384 | 106136 | 42457 | 51584 | 167020 | 2811069 |
| 25 Loans from stockholders | 573333 | - | 55078 | *13155 | *1354 | *40839 | 106168 | *77523 | *57221 | *85168 | 19828 | 12264 | 104735 |
| 26 Mort, notes, bonds, 1 yr or more | 20831723 | - | *21553 | *11719 | *43476 | *104417 | 243536 | 108908 | 219995 | 266143 | 264064 | 468740 | 19079173 |
| 27 Other liabilities | 10020114 | - | *3636 | - | *4991 | *3434 | 22300 | *66112 | 76359 | *34810 | 59919 | 156128 | 9592425 |
| 28 Net worth | 55394880 | - | 66433 | *77577 | 91524 | 378017 | 752613 | 836915 | 976708 | 396846 | 1464547 | 1522434 | 48831266 |
| 29 Capital stock | 4580010 | - | 57632 | *66050 | 1569 | 69273 | 264751 | 150615 | 162170 | 23753 | 165789 | 113593 | 3504813 |
| 30 Paid-in or capital surplus | 47741673 | - | *68741 | *50773 | *133233 | *861127 | 274098 | 887579 | 443786 | 101148 | 492601 | 784079 | 43644507 |
| 31 Retained earnings, appropriated | *92688 | - | - | - | - | - | *142 | *650 | *87814 | - | 1367 | 2715 | - |
| 32 Retained earnings-unappropriated | 1231014 | - | 18529 | *12232 | *16659 | -469166 | 59443 | -375420 | 151690 | *180922 | 519599 | 597633 | 518894 |
| 33 Retained earnings (S CORP) | 2207276 | - | *-77367 | *-51479 | *-52082 | *172564 | 181944 | *221378 | 156251 | *115772 | 312165 | 35698 | 1192429 |
| 34 Less: Cost of treasury stock | 457780 | - | *1103 | - | *7855 | *255781 | *27766 | *47887 | 25003 | *24750 | 26974 | 11284 | 29377 |
| 35 Total receipts | 27410267 | 84196 | 358171 | *268619 | 341837 | 480090 | 917369 | 803463 | 799180 | 1251027 | 711898 | 1662145 | 19732271 |
| 36 Business receipts | 23124304 | 53347 | 269085 | *244699 | 232028 | 400725 | 679087 | 563187 | 530963 | 1116548 | 516552 | 1469082 | 17049000 |
| 37 Interest | 767539 | *432 | *1951 | *261 | *1849 | 8039 | 4752 | 9219 | 27520 | *4172 | 17487 | 34679 | 657179 |
| 38 Interest on govt. obligations | 8852 | - | - | - | - | *830 | *207 | *876 | *2094 | *626 | 2186 | 480 | 1553 |
| 39 Rents | 145435 | - | - | - | - | *1383 | *4107 | *362 | 13663 | *1398 | 5424 | 16257 | 102841 |
| 40 Royalties | 217692 | - | *10906 | *39 | *9197 | *3453 | *92799 | *18829 | *17856 | *8130 | 22736 | 4958 | 28787 |
| 41 Net S-T cap gain less net LT loss | 16801 | - | - | - | - | *9 | *183 | *245 | *343 | *95 | 1372 | 12298 | 2257 |
| 42 Net L-T cap gain less net ST loss | 537962 | 13690 | *9114 | - | - | *6601 | *21647 | *16297 | 32449 | *5258 | 40517 | 34197 | 358193 |
| 43 Net gain, noncapital assets | 624048 | *334 | *4319 | *4368 | *637 | *6022 | 21387 | 26224 | 43543 | *32946 | 18778 | 15904 | 449585 |
| 44 Dividends, domestic corporations | 121413 | - | - | *591 | - | *1950 | *1328 | *12845 | *1739 | *5 | 13822 | 5695 | 83437 |
| 45 Dividends, foreign corporations | 206610 | - | *229 | - | *1523 | *507 | *447 | *3 | - | - | 316 | - | 203584 |
| 46 Other receipts | 1639610 | *16394 | *62567 | *18660 | 96602 | 50570 | 91425 | 155376 | 129009 | 81850 | 72709 | 68596 | 795853 |
| 47 Total deductions | 24008325 | 44141 | 249134 | *200070 | 240366 | 373328 | 702405 | 656557 | 637877 | 1165228 | 559275 | 1519827 | 17660118 |
| 48 Cost of goods | 12657434 | - | - | - | - | *2812 | *5523 | *2475 | *60402 | *2500 | 7824 | 34388 | 705000 |
| 49 Compensation of officers | 299163 | - | *8367 | *16568 | *28814 | *26923 | 51159 | 18720 | 30353 | 14707 | 21667 | 10309 | 71575 |
| 50 Salaries and wages | 940495 | - | *31778 | *779 | *7980 | *33488 | 38189 | 89348 | 72251 | *27617 | 40847 | 40807 | 557412 |
| 51 Repairs | 205909 | *2 | *6439 | *171 | *673 | 3941 | 2497 | 2977 | 708 | *1381 | 5185 | 6777 | 175158 |
| 52 Bad debts | 25195 | *1297 | - | - | - | *107 | *135 | *1660 | *2951 | *1363 | 474 | 577 | 16632 |
| 53 Rent paid on business property | 317826 | - | *12473 | *2616 | *3856 | *3883 | 7181 | 7955 | 10627 | 5879 | 4280 | 6976 | 252101 |
| 54 Taxes paid | 779469 | *2022 | 15889 | *17873 | 15156 | 26635 | 46387 | 37705 | 36765 | 16107 | 35592 | 18731 | 510606 |
| 55 Interest paid | 1724941 | *5115 | *6880 | *3738 | *6081 | *12472 | 28335 | 17633 | 45896 | 21691 | 25662 | 58764 | 1492674 |
| 56 Contributions or gifts | 8706 | - | - | *6 | *755 | *162 | *128 | *860 | *324 | *402 | 383 | 78 | 5610 |
| 57 Amortization | 187029 | *131 | *21 | *7 | - | *1025 | 3474 | *4828 | 12200 | *2829 | 5146 | 12987 | 144381 |
| 58 Depreciation | 1421290 | *2369 | 14935 | *7472 | 6476 | 30250 | 53873 | 52671 | 40141 | 29290 | 42586 | 57200 | 1084027 |
| 59 Depletion | 784094 | *8690 | *8584 | *37 | *5268 | 10074 | 31851 | 57255 | 41542 | *18248 | 46993 | 50099 | 505454 |
| 60 Advertising | 15601 | - | - | - | *30 | - | *199 | *2370 | *276 | *148 | 1440 | 407 | 10731 |
| 61 Pension, prof sh, stock, annuity | 111263 | - | - | - | *475 | *2274 | *5433 | *1363 | 3896 | *1746 | 2012 | 2330 | 91733 |
| 62 Employee benefit programs | 326073 | - | *1759 | - | *3192 | *1760 | 3167 | *4197 | 8464 | *2187 | 5815 | 4654 | 290878 |
| 63 Net loss, noncapital assets | 18419 | - | *53 | - | *2122 | *1911 | *182 | *539 | *2189 | - | 168 | 6878 | 4378 |
| 64 Other deductions | 4185416 | 17768 | 140613 | *137273 | 113993 | 143929 | 325807 | 145940 | 161502 | 80403 | 171645 | 170229 | 2576317 |
| 65 Total receipts less total deducts | 3401942 | 40055 | 109038 | *68549 | 101471 | 106762 | 214964 | 146906 | 161303 | 85800 | 152623 | 142318 | 2072153 |
| 66 Constructive taxable income from related foreign corporations | 193930 | - | - | - | - | - | - | - | - | - | -0 | - | 193930 |
| 67 Net income, total | 3587020 | 40055 | 109038 | *68549 | 101471 | 105932 | 214757 | 146031 | 159209 | 85174 | 150437 | 141838 | 2264530 |
| 68 Net income, Form 1120-A | *688 | - | *688 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *18422 | *18422 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 808347 | *509 | *71875 | *66033 | *56981 | *71452 | 157205 | *76648 | 54332 | *64113 | 36615 | 20114 | 132470 |
| 71 Statutory special deductions, total | 890012 | 29435 | *32110 | *2027 | *33570 | 22505 | 30207 | 24113 | 46283 | *879 | 60014 | 40134 | 568734 |
| 72 Net operating loss deduction | 797159 | 29435 | *32110 | *1613 | *32351 | *21542 | 29453 | *14500 | 45065 | *875 | 50479 | 36571 | 503163 |
| 73 Dividends received deduction | 92853 | - | - | *414 | *1219 | *963 | *754 | *9614 | *1218 | *4 | 9536 | 3563 | 65570 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1894674 | *10111 | *5053 | *488 | *11380 | *12148 | 27394 | 47464 | 58594 | *20182 | 54661 | 81590 | 1565609 |
| 76 Income tax before credits, total | 697383 | *3658 | *795 | *73 | *2848 | *3252 | 8792 | 16708 | 21473 | *7365 | 20309 | 30098 | 582012 |
| 77 Regular tax | 655313 | *3428 | *758 | *73 | *2848 | *3066 | 8302 | 15776 | 19926 | *6850 | 18637 | 28194 | 547455 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 39284 | *209 | *37 | - | - | *186 | *490 | *919 | *1500 | *512 | 1571 | 1784 | 32075 |
| 81 Environmental tax | 2723 | *21 | - | - | - | - | - | *13 | *46 | *3 | 83 | 120 | 2438 |
| 82 Foreign tax credit | 450551 | - | *7 | - | - | *12 | - | *794 | *4448 | - | 1647 | 13920 | 429723 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 25609 | - | - | - | - | - | *1605 | *608 | *1027 | *714 | 5015 | 3075 | 13564 |
| 86 General business credit | 14195 | - | - | - | - | - | *340 | - | *721 | - | 42 | 399 | 12693 |
| 87 Prior year minimum tax credit | 11902 | - | - | - | - | *53 | *1679 | *23 | *321 | *188 | 1067 | 1805 | 6766 |
| 88 Income tax after credits, total | 195126 | *3658 | *789 | *73 | *2848 | *3187 | 5168 | 15283 | 14956 | *6464 | 12537 | 10898 | 119266 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Dimension, crushed, and broken stone; sand and gravel

MINOR INDUSTRY 1430
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1600 | *** | - | *314 | *521 | *188 | 333 | 143 | 60 | *** | 10 | *** | *** |
| 2 Total assets | 7883637 | - | - | *44835 | *191328 | *148186 | 671625 | 1027860 | 898488 | *** | 696392 | *** | *** |
| 3 Cash | 654850 | - | - | *17869 | *55078 | *21083 | 143907 | 143788 | 108499 | *** | 58661 | *** | *** |
| 4 Notes and accounts receivable | 1101603 | - | - | *20544 | *26066 | *16388 | 87789 | 115446 | 120224 | *** | 111897 | *** | *** |
| 5 Less: Allowance for bad debts | 21815 | - | - | - | - | - | *362 | *449 | *3448 | *** | 3294 | *** | *** |
| 6 Inventories | 470332 | - | - | - | *31058 | *3995 | *49444 | 61659 | 42232 | *** | 51945 | *** | *** |
| 7 U.S. govt. obligations, total | *80430 | - | - | - | - | - | *896 | *942 | *23278 | *** | 205 | *** | *** |
| 8 Tax-exempt securities | *26729 | - | - | - | - | - | - | *14570 | *2138 | *** | - | *** | *** |
| 9 Other current assets | 198970 | - | - | *397 | *1698 | *2980 | *9358 | 60575 | 23766 | *** | 8091 | *** | *** |
| 10 Loans to stockholders | 78563 | - | - | *3955 | - | *1610 | *17130 | *13854 | *9991 | *** | 11129 | *** | *** |
| 11 Mortgage and real estate loans | *2959 | - | - | - | *1622 | - | *1112 | - | - | *** | 226 | *** | *** |
| 12 Other investments | 1175874 | - | - | - | *837 | *2471 | 92760 | 123939 | 98085 | *** | 62994 | *** | *** |
| 13 Depreciable assets | 7307663 | - | - | *27716 | *288303 | *161725 | 677373 | 929794 | 891943 | *** | 592375 | *** | *** |
| 14 Less: Accumulated depreciation | 4639303 | - | - | *25663 | *237279 | *88950 | 495698 | 668513 | 570491 | *** | 371649 | *** | *** |
| 15 Depletable assets | 501525 | - | - | - | - | *15260 | *95684 | *27483 | *55872 | *** | 38222 | *** | *** |
| 16 Less: Accumulated depletion | 140327 | - | - | - | - | *2760 | *62321 | *9527 | *25832 | *** | 7528 | *** | *** |
| 17 Land | 635007 | - | - | - | *23554 | *14384 | 35385 | 169106 | 90232 | *** | 76797 | *** | *** |
| 18 Intangible assets (Amortizable) | 197057 | - | - | *23 | - | - | *1011 | *30931 | *4184 | *** | 16858 | *** | *** |
| 19 Less: Accumulated amortization | 29261 | - | - | *5 | - | - | *421 | *1668 | *3604 | *** | 6191 | *** | *** |
| 20 Other assets | 282781 | - | - | *-0 | *391 | - | 18579 | 15930 | 31419 | *** | 55655 | *** | *** |
| 21 Total liabilities | 7883637 | - | - | *44835 | *191328 | *148186 | 671625 | 1027860 | 898488 | *** | 696392 | *** | *** |
| 22 Accounts payable | 602974 | - | - | *2145 | *18032 | *11462 | 42930 | 55644 | 89245 | *** | 43423 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 284955 | - | - | - | *6821 | *30516 | *51148 | *45294 | 25226 | *** | 23803 | *** | *** |
| 24 Other current liabilities | 338752 | - | - | *378 | *2197 | *2373 | 20788 | 20739 | 32781 | *** | 23059 | *** | *** |
| 25 Loans from stockholders | 87071 | - | - | - | *21538 | *4705 | *20855 | *5215 | *1131 | *** | 6369 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1451898 | - | - | *906 | *18927 | *80267 | *71943 | *155441 | 133060 | *** | 149183 | *** | *** |
| 27 Other liabilities | 465301 | - | - | - | *21356 | *-0 | *2626 | *5243 | 41964 | *** | 21565 | *** | *** |
| 28 Net worth | 4652687 | - | - | *41407 | *102456 | *18863 | 461335 | 740285 | 575081 | *** | 428991 | *** | *** |
| 29 Capital stock | 302758 | - | - | *606 | *27892 | *6946 | 14159 | 15987 | 14080 | *** | 10799 | *** | *** |
| 30 Paid-in or capital surplus | 668381 | - | - | *53 | *157 | *4904 | *55381 | *6679 | 37349 | *** | 13265 | *** | *** |
| 31 Retained earnings, appropriated | *60338 | - | - | - | - | - | - | *53907 | *6430 | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | 3161230 | - | - | *40747 | *65743 | *6647 | 280875 | *277471 | 371172 | *** | 252670 | *** | *** |
| 33 Retained earnings (S CORP) | 1027112 | - | - | - | *11155 | *366 | *160830 | *436550 | *188304 | *** | 155377 | *** | *** |
| 34 Less: Cost of treasury stock | 567132 | - | - | - | *2490 | - | *49910 | *50309 | *42254 | *** | 3120 | *** | *** |
| 35 Total receipts | 7221094 | *** | - | *63475 | *262327 | *263651 | 831460 | 1050323 | 822988 | *** | 665941 | *** | *** |
| 36 Business receipts | 6937013 | *** | - | *62613 | *241219 | *262322 | 808232 | 1013478 | 787049 | *** | 640305 | *** | *** |
| 37 Interest | 33206 | - | - | *685 | *1246 | *87 | *2983 | *3503 | 6428 | *** | 4209 | *** | *** |
| 38 Interest on govt. obligations | 2568 | - | - | - | - | - | - | *971 | *310 | *** | 264 | *** | *** |
| 39 Rents | 60174 | - | - | *134 | *1432 | - | *11872 | *7027 | *10500 | *** | 4338 | *** | *** |
| 40 Royalties | *4720 | - | - | - | - | - | - | - | *758 | *** | - | *** | *** |
| 41 Net S-T cap gain less net LT loss | 164 | - | - | - | - | - | - | - | - | *** | 164 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 23237 | - | - | - | *3658 | *656 | *548 | *6152 | *1110 | *** | 2716 | *** | *** |
| 43 Net gain, noncapital assets | 18090 | - | - | - | *1980 | *544 | *4205 | 3095 | 1646 | *** | 2870 | *** | *** |
| 44 Dividends, domestic corporations | 8281 | - | - | - | - | *38 | *351 | *5564 | *811 | *** | 1310 | *** | *** |
| 45 Dividends, foreign corporations | *6097 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 46 Other receipts | 127543 | - | - | *43 | *12792 | *4 | 3269 | 10533 | 14376 | *** | 9765 | *** | *** |
| 47 Total deductions | 6587600 | *** | - | *57569 | *239396 | *260866 | 769124 | 906248 | 734202 | *** | 618258 | *** | *** |
| 48 Cost of goods | 3892735 | *** | - | - | *8574 | *3995 | 49808 | 64001 | 43793 | *** | 55325 | *** | *** |
| 49 Compensation of officers | 171807 | *** | - | - | *11481 | *3386 | 57559 | 39502 | 23271 | *** | 9689 | *** | *** |
| 50 Salaries and wages | 370802 | *** | - | *1412 | *40251 | *18243 | 36665 | 79396 | 47670 | *** | 20832 | *** | *** |
| 51 Repairs | 201453 | *** | - | *113 | *8898 | *20783 | 17899 | 12226 | 13012 | *** | 1683 | *** | *** |
| 52 Bad debts | 16614 | - | - | - | *663 | *130 | *2097 | 5324 | 2606 | *** | 2504 | *** | *** |
| 53 Rent paid on business property | 102673 | - | - | *1201 | *2613 | *193 | *2135 | 6787 | *1315 | *** | 2522 | *** | *** |
| 54 Taxes paid | 239841 | *** | - | *1714 | *14753 | *10378 | 27080 | 35869 | 29707 | *** | 15007 | *** | *** |
| 55 Interest paid | 118906 | *** | - | *33 | *3825 | *8338 | 9722 | 13429 | 9809 | *** | 13201 | *** | *** |
| 56 Contributions or gifts | 7639 | - | - | *6 | *310 | *186 | *457 | *540 | *644 | *** | 289 | *** | *** |
| 57 Amortization | 9990 | - | - | *5 | - | - | *202 | *402 | *395 | *** | 767 | *** | *** |
| 58 Depreciation | 458137 | *** | - | *1762 | *19643 | *17260 | 51250 | 59196 | 51403 | *** | 42125 | *** | *** |
| 59 Depletion | 165883 | *** | - | - | *3460 | *1149 | 11642 | 34871 | 16792 | *** | 11143 | *** | *** |
| 60 Advertising | 9651 | *** | - | *78 | *758 | *371 | 1412 | 1853 | 977 | *** | 874 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 45918 | *** | - | - | *1246 | - | *3315 | 9873 | 5602 | *** | 4286 | *** | *** |
| 62 Employee benefit programs | 112570 | *** | - | *17 | *5757 | *1350 | 15028 | 9536 | 7065 | *** | 5563 | *** | *** |
| 63 Net loss, noncapital assets | 7663 | - | - | - | - | - | *1139 | *76 | *3864 | *** | 338 | *** | *** |
| 64 Other deductions | 655320 | *** | - | *3685 | *45571 | *59553 | 74815 | 84599 | 62903 | *** | 51854 | *** | *** |
| 65 Total receipts less total deducts | 633494 | *** | - | *5906 | *22931 | *2785 | 62337 | 144075 | 88786 | *** | 47682 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 672 | - | - | - | - | - | - | - | - | *** | 57 | *** | *** |
| 67 Net income, total | 631598 | *** | - | *5906 | *22931 | *2785 | 62337 | 143104 | 88476 | *** | 47476 | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 70 Net income, Form 1120S | 232773 | *** | - | - | *11590 | *1094 | *35869 | *97568 | *47702 | *** | 17000 | *** | *** |
| 71 Statutory special deductions, total | 58553 | - | - | *50 | *5016 | *45 | *921 | *8215 | *5297 | *** | 10873 | *** | *** |
| 72 Net operating loss deduction | 51256 | - | - | *50 | *5016 | *14 | *676 | *2871 | *4682 | *** | 9956 | *** | *** |
| 73 Dividends received deduction | 7297 | - | - | - | - | *31 | *246 | *5344 | *615 | *** | 917 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 75 Income subject to tax | 340922 | - | - | *5856 | *6325 | *1647 | 25546 | *37373 | *35477 | *** | 20202 | *** | *** |
| 76 Income tax before credits, total | 123868 | - | - | *1236 | *1245 | *247 | 9028 | *13290 | 12649 | *** | 8628 | *** | *** |
| 77 Regular tax | 114644 | - | - | *1236 | *1245 | *247 | 7897 | *12651 | *12065 | *** | 6883 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 80 Alternative minimum tax | 8792 | - | - | - | - | - | *1131 | *639 | *560 | *** | 1709 | *** | *** |
| 81 Environmental tax | 427 | - | - | - | - | - | - | - | *17 | *** | 36 | *** | *** |
| 82 Foreign tax credit | 665 | - | - | - | - | - | - | - | - | *** | 7 | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | *121 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 86 General business credit | *2276 | - | - | - | - | - | - | 66 | *142 | *** | 362 | *** | *** |
| 87 Prior year minimum tax credit | 4609 | - | - | - | - | - | *429 | *640 | *222 | *** | - | *** | *** |
| 88 Income tax after credits, total | 116197 | - | - | *1236 | *1245 | *247 | 8599 | *12584 | 12285 | *** | 8259 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Oil and gas extraction:
Oil and gas field services

MINOR INDUSTRY 1380
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 6802 | *6 | 4365 | *730 | *504 | 488 | 529 | 80 | 61 | *12 | 7 | 12 | 7 |
| 2 Total assets | 13025915 | - | 140739 | *155835 | *179635 | 314196 | 997108 | 616397 | 1014020 | *430965 | 531554 | 1753324 | 6892141 |
| 3 Cash | 973451 | - | 31890 | *36679 | *40242 | 103710 | 138485 | 92029 | 142642 | *48910 | 43971 | 67692 | 227202 |
| 4 Notes and accounts receivable | 2677405 | - | *11924 | *48457 | *39187 | *71968 | 160942 | 207430 | 212310 | *81947 | 103121 | 418806 | 1321313 |
| 5 Less: Allowance for bad debts | 55770 | - | - | - | - | - | *4272 | *1039 | *4503 | *280 | 2412 | 9653 | 33611 |
| 6 Inventories | 661143 | - | *13851 | *32020 | *18271 | *10810 | *24142 | *6057 | *11353 | *21296 | 58385 | 64350 | 400607 |
| 7 U.S. govt. obligations, total | *35621 | - | - | - | - | - | *4931 | - | *25438 | - | 5074 | 177 | - |
| 8 Tax-exempt securities | *14092 | - | - | - | - | - | - | - | *14092 | - | - | - | - |
| 9 Other current assets | 819777 | - | *3761 | *2549 | *13438 | *7218 | 57583 | 49892 | 27307 | *36130 | 5808 | 111500 | 504592 |
| 10 Loans to stockholders | 128308 | - | *12129 | - | *6887 | *25725 | *58002 | *2213 | *2705 | - | - | 2113 | 18533 |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 1475983 | - | *2011 | *1867 | *11530 | *25368 | 173062 | *52165 | 161397 | *71396 | 121952 | 296723 | 558509 |
| 13 Depreciable assets | 10045080 | - | 208632 | *194560 | *283453 | *182363 | 947992 | 578075 | 703454 | *184571 | 392611 | 1366632 | 5002737 |
| 14 Less: Accumulated depreciation | 5806351 | - | 157877 | *174488 | *240668 | *118284 | 640036 | 392192 | 455562 | *43964 | 232902 | 720157 | 2630221 |
| 15 Depletable assets | 588545 | - | *25778 | - | *3914 | - | *31785 | *8355 | *199513 | *16123 | 15810 | 87545 | 199722 |
| 16 Less: Accumulated depletion | 321528 | - | *16885 | - | *377 | - | *8161 | *1180 | *130524 | - | 8603 | 41446 | 114354 |
| 17 Land | 188347 | - | *2092 | - | *2384 | *4525 | 17060 | *2530 | 15385 | *11701 | 10156 | 16585 | 105930 |
| 18 Intangible assets (Amortizable) | 1450708 | - | *6373 | - | *15 | *13 | *12365 | *9178 | *10835 | *1462 | 10694 | 24455 | 1375317 |
| 19 Less: Accumulated amortization | 264653 | - | *3066 | - | *15 | *13 | *774 | *4888 | *1357 | *852 | 1748 | 13466 | 238474 |
| 20 Other assets | 415756 | - | *125 | *14190 | *1374 | *793 | *24000 | *7772 | 79535 | *2524 | 9635 | 81467 | 194338 |
| 21 Total liabilities | 13025915 | - | 140739 | *155835 | *179635 | 314196 | 997108 | 616397 | 1014020 | *430965 | 531554 | 1753324 | 6892141 |
| 22 Accounts payable | 1242063 | - | *15691 | *35085 | *21379 | *36526 | 72727 | *59825 | 127756 | *81797 | 45466 | 137616 | 608196 |
| 23 Mort, notes, and bonds under 1 yr | 364420 | - | *16901 | *15741 | *10225 | *28587 | 62692 | *18955 | 32749 | *16322 | 10361 | 54389 | 97499 |
| 24 Other current liabilities | 1023840 | - | *15999 | *424 | *3570 | *3803 | 55047 | 57944 | 73167 | *43662 | 38380 | 84618 | 647226 |
| 25 Loans from stockholders | 352805 | - | *15213 | *61496 | *2389 | *286 | *122804 | *28340 | *5116 | - | 29529 | 61987 | 25645 |
| 26 Mort, notes, bonds, 1 yr or more | 1624698 | - | *16602 | - | *131934 | *13769 | 142153 | *97319 | 105093 | *66208 | 74103 | 225576 | 751942 |
| 27 Other liabilities | 648247 | - | *3767 | - | *14733 | *27474 | *22533 | *3651 | *15087 | *16988 | 8076 | 61222 | 474718 |
| 28 Net worth | 7769842 | - | 56567 | *43089 | *-4593 | 203752 | 519151 | 350363 | 655053 | *205989 | 325641 | 1127917 | 4286915 |
| 29 Capital stock | 451375 | - | 117553 | *30618 | *15270 | 3261 | 32394 | 17398 | 14760 | *40549 | 49932 | 56335 | 73305 |
| 30 Paid-in or capital surplus | 7421858 | - | *21146 | *17768 | *6414 | *206773 | 284938 | *63395 | 563483 | *44382 | 223824 | 877051 | 5112683 |
| 31 Retained earnings, appropriated | 124 | - | - | - | - | - | - | - | - | - | 124 | - | - |
| 32 Retained earnings-unappropriated | -201757 | - | 20163 | *-5720 | *-6417 | *114050 | 28857 | *139918 | 13674 | *53428 | 51760 | 212146 | -823615 |
| 33 Retained earnings (S CORP) | 333790 | - | *-101865 | *2744 | - | *-117042 | 231864 | *181461 | *68706 | *67921 | - | - | - |
| 34 Less: Cost of treasury stock | 235549 | - | *430 | *2321 | *19860 | *3290 | *58903 | *51810 | *5571 | 292 | - | 17615 | 75459 |
| 35 Total receipts | 12871484 | *48241 | 803838 | *143499 | *218304 | 807012 | 1402479 | 930401 | 1225575 | *319535 | 443839 | 1625596 | 4903167 |
| 36 Business receipts | 12183508 | *66387 | 710866 | *130527 | *193542 | *753276 | 1327972 | 902557 | 1127951 | *299402 | 391346 | 1569880 | 4709801 |
| 37 Interest | 91136 | *42 | *23 | *2043 | *683 | *1684 | *4567 | *2597 | 8880 | *778 | 3373 | 20675 | 45791 |
| 38 Interest on govt. obligations | 4301 | - | - | - | - | - | *554 | - | *772 | *848 | - | 1476 | 651 |
| 39 Rents | 18570 | - | - | - | *726 | *312 | *26 | *421 | *1882 | 119 | 783 | 5804 | 8497 |
| 40 Royalties | 9538 | - | *1217 | - | *2727 | - | - | - | *354 | *444 | 971 | 22 | 3802 |
| 41 Net S-T cap gain less net LT loss | *4194 | - | - | - | - | *3283 | - | *80 | *592 | *37 | - | 202 | - |
| 42 Net L-T cap gain less net ST loss | 33205 | - | *1917 | - | *3812 | *1353 | *14944 | - | *7827 | *414 | 282 | 1190 | 1468 |
| 43 Net gain, noncapital assets | 225646 | *386 | *43207 | - | *601 | *24036 | 11761 | *16971 | 26555 | *500 | 8433 | 10362 | 82834 |
| 44 Dividends, domestic corporations | 8056 | - | - | *16 | - | *3112 | *659 | *21 | - | - | 455 | 1055 | 2737 |
| 45 Dividends, foreign corporations | 2757 | - | - | - | - | - | - | - | - | - | 1144 | 56 | 1556 |
| 46 Other receipts | 290574 | *-18575 | *46607 | *10912 | *16212 | *19954 | 41998 | 7754 | 50762 | *16993 | 37052 | 14874 | 46030 |
| 47 Total deductions | 11763918 | *42694 | 680587 | *132516 | *196588 | 748811 | 1193852 | 866368 | 1124614 | *310634 | 397392 | 1539649 | 4530212 |
| 48 Cost of goods | 6759721 | - | *13851 | *4897 | *18271 | *10810 | *14717 | *4733 | *7998 | *16715 | 56298 | 37424 | 531616 |
| 49 Compensation of officers | 263131 | *11126 | *37641 | - | *11005 | *31061 | 64214 | 29972 | 19374 | *4914 | 7108 | 25189 | 21528 |
| 50 Salaries and wages | 1176195 | *2295 | *107820 | *6773 | *17746 | *66878 | 174280 | 99048 | 39150 | *47948 | 44930 | 94030 | 475297 |
| 51 Repairs | 140116 | *395 | *13664 | *7628 | *7329 | *16593 | 37713 | 17492 | 2793 | *5108 | 5231 | 11836 | 14334 |
| 52 Bad debts | 43536 | *7 | *296 | *2609 | *641 | *4266 | *2756 | *7649 | *2028 | *347 | 4793 | 2475 | 15669 |
| 53 Rent paid on business property | 129680 | *2667 | *6567 | *3555 | *1446 | *1912 | 20292 | 12169 | 9377 | *5979 | 3315 | 21061 | 41339 |
| 54 Taxes paid | 341420 | *1684 | 20676 | *5384 | *7960 | 19779 | 45651 | 35408 | 21405 | *7108 | 8510 | 32397 | 135456 |
| 55 Interest paid | 190640 | *20 | 4486 | *2243 | *6934 | *5697 | 27498 | 11321 | 16918 | *5636 | 7317 | 26527 | 76042 |
| 56 Contributions or gifts | 3667 | *13 | *598 | *44 | *48 | *82 | *439 | *284 | *491 | *28 | 115 | 819 | 707 |
| 57 Amortization | 28848 | *40 | *398 | - | - | - | *4471 | *1388 | *994 | *641 | 277 | 6877 | 13761 |
| 58 Depreciation | 850810 | *2576 | 18988 | *9946 | *15225 | *14227 | 85087 | 47892 | 54957 | *31017 | 30778 | 124214 | 415904 |
| 59 Depletion | 25090 | *285 | *2523 | *286 | *782 | *264 | *485 | *33 | *3902 | *3394 | 981 | 4454 | 7702 |
| 60 Advertising | 35115 | *194 | *1960 | *852 | *867 | *2517 | 3234 | *2091 | 1125 | *574 | 527 | 2780 | 18395 |
| 61 Pension, prof sh, stock, annuity | 101989 | 874 | *672 | *680 | *122 | - | *4944 | *5983 | *1465 | *2650 | 2643 | 5533 | 76424 |
| 62 Employee benefit programs | 179939 | 3117 | *1725 | *335 | *9837 | *3018 | 17484 | *10662 | 11850 | *5691 | 3983 | 22202 | 90035 |
| 63 Net loss, noncapital assets | 14445 | - | - | *377 | *74 | - | *1169 | *382 | *190 | *13 | 107 | 359 | 11774 |
| 64 Other deductions | 1479572 | *6261 | 122869 | *18176 | *42862 | 75223 | 219992 | 144319 | 97988 | *32850 | 46497 | 108795 | 563740 |
| 65 Total receipts less total deducts | 1107566 | *5546 | 123250 | *10983 | *21716 | 58201 | 208627 | 64033 | 100961 | *8901 | 46447 | 85947 | 372954 |
| 66 Constructive taxable income from related foreign corporations | 11357 | - | - | - | - | - | - | - | - | - | 349 | 1614 | 9394 |
| 67 Net income, total | 1114623 | *5546 | 123250 | *10983 | *21716 | 58201 | 208073 | 64033 | 100189 | *8053 | 46796 | 86086 | 381698 |
| 68 Net income, Form 1120-A | *9254 | - | *8423 | *832 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 4794 | 4794 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 334092 | - | *81896 | *4466 | - | *23014 | 154455 | *44743 | *21608 | *3911 | - | - | - |
| 71 Statutory special deductions, total | 524662 | 862 | *29669 | *3521 | *9871 | *21541 | *21097 | *7619 | *40639 | *569 | 22741 | 33667 | 332865 |
| 72 Net operating loss deduction | 518937 | 862 | *29669 | *3510 | *9871 | *19281 | *20636 | *7605 | *40639 | *569 | 22422 | 32924 | 330949 |
| 73 Dividends received deduction | 5725 | - | - | *12 | - | *2260 | *461 | *15 | - | - | 319 | 743 | 1916 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 255868 | *4684 | *11684 | *2996 | *11845 | *13646 | *32521 | *11670 | *37943 | *3573 | 24055 | 52419 | 48832 |
| 76 Income tax before credits, total | 97993 | *2226 | *1752 | *449 | *1814 | *4563 | 10571 | *3937 | 13796 | *3099 | 9072 | 22718 | 23996 |
| 77 Regular tax | 80196 | *1529 | *1752 | *449 | *1814 | *3922 | *9565 | *3910 | *12901 | *1187 | 8179 | 17985 | 17004 |
| 78 Personal holding company tax | *659 | - | - | - | - | *641 | - | - | *18 | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 15079 | 19 | - | - | - | - | *274 | *28 | *860 | *1906 | 840 | 4613 | 6539 |
| 81 Environmental tax | 651 | 2 | - | - | - | - | *12 | - | *18 | *6 | 53 | 106 | 453 |
| 82 Foreign tax credit | 10924 | - | - | - | - | - | - | *10 | *509 | - | 666 | 1619 | 8120 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *1766 | - | - | - | *443 | - | *165 | - | - | 3 | 157 | 468 | 531 |
| 86 General business credit | *3827 | - | *173 | - | *457 | - | - | - | *2065 | - | 258 | 873 | - |
| 87 Prior year minimum tax credit | *4385 | *84 | - | - | - | - | *848 | - | *705 | - | 264 | 862 | 1622 |
| 88 Income tax after credits, total | 77091 | *2141 | *1580 | *449 | *914 | *4563 | 9558 | *3927 | 10518 | *3096 | 7726 | 18895 | 13724 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 05
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1653 | *** | - | *314 | *521 | *188 | 333 | 170 | 69 | *** | 10 | 10 | *** |
| 2 Total assets | 11368997 | *** | - | *44835 | *191328 | *148186 | 671625 | 1176658 | 1024413 | *** | 696392 | 3415314 | *** |
| 3 Cash | 722629 | *** | - | *17869 | *55078 | *21083 | 143907 | 147867 | 108960 | *** | 58661 | 54870 | *** |
| 4 Notes and accounts receivable | 1872179 | *** | - | *20544 | *26066 | *16388 | 87789 | 137464 | 131189 | *** | 111897 | 756287 | *** |
| 5 Less: Allowance for bad debts | 31221 | *** | - | - | - | - | *362 | *800 | *3516 | *** | 3294 | 9966 | *** |
| 6 Inventories | 734024 | *** | - | - | *31058 | *3995 | *49444 | 80346 | 63784 | *** | 51945 | 249561 | *** |
| 7 U.S. govt. obligations, total | *80709 | *** | - | - | - | - | *896 | *1221 | *23278 | *** | 205 | - | *** |
| 8 Tax-exempt securities | *58880 | *** | - | - | - | - | - | *17395 | *2138 | *** | - | - | *** |
| 9 Other current assets | 271101 | *** | - | *397 | *1698 | *2980 | *9358 | 64569 | 24956 | *** | 8091 | 63076 | *** |
| 10 Loans to stockholders | 122198 | *** | - | *3955 | - | *1610 | *17130 | *13854 | *9991 | *** | 11129 | 33315 | *** |
| 11 Mortgage and real estate loans | *2959 | *** | - | - | *1622 | - | *1112 | - | - | *** | 226 | - | *** |
| 12 Other investments | 1289521 | *** | - | - | *837 | *2471 | 92760 | 142740 | 99650 | *** | 62994 | 101685 | *** |
| 13 Depreciable assets | 10098000 | *** | - | *27716 | *288303 | *161725 | 677373 | 1158380 | 1036207 | *** | 592375 | 2624647 | *** |
| 14 Less: Accumulated depreciation | 6175205 | *** | - | *25663 | *237279 | *88950 | 495698 | 822515 | 639267 | *** | 371649 | 1421411 | *** |
| 15 Depletable assets | 1110365 | *** | - | - | - | *15260 | *95684 | *27483 | 61917 | *** | 38222 | 637415 | *** |
| 16 Less: Accumulated depletion | 305099 | *** | - | - | - | *2760 | *62321 | *9527 | 26129 | *** | 7528 | 167524 | *** |
| 17 Land | 724467 | *** | - | - | *23554 | *14384 | 35385 | 171469 | 98718 | *** | 76797 | 114921 | *** |
| 18 Intangible assets (Amortizable) | 517660 | *** | - | *23 | - | - | *1011 | *31056 | *4551 | *** | 16858 | 326011 | *** |
| 19 Less: Accumulated amortization | 62227 | *** | - | *5 | - | - | *421 | *1692 | *3703 | *** | 6191 | 36132 | *** |
| 20 Other assets | 338058 | *** | - | *-0 | *391 | - | 18579 | 17350 | 31688 | *** | 55655 | 88559 | *** |
| 21 Total liabilities | 11368997 | *** | - | *44835 | *191328 | *148186 | 671625 | 1176658 | 1024413 | *** | 696392 | 3415314 | *** |
| 22 Accounts payable | 1041805 | *** | - | *2145 | *18032 | *11462 | 42930 | 65265 | 94758 | *** | 43423 | 441355 | *** |
| 23 Mort, notes, and bonds under 1 yr | 381173 | *** | - | - | *6821 | *30516 | *51148 | 53128 | 46089 | *** | 23803 | 61961 | *** |
| 24 Other current liabilities | 466561 | *** | - | *378 | *2197 | *2373 | 20788 | 27224 | 41248 | *** | 23059 | 140869 | *** |
| 25 Loans from stockholders | 143069 | *** | - | - | *21538 | *4705 | *20855 | *5215 | *2178 | *** | 6369 | 54951 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1990244 | *** | - | *906 | *18927 | *80267 | *71943 | 211722 | 144250 | *** | 149183 | 679679 | *** |
| 27 Other liabilities | 664346 | *** | - | - | *21356 | *-0 | *2626 | *6125 | 44199 | *** | 21565 | 211503 | *** |
| 28 Net worth | 6681799 | *** | - | *41407 | *102456 | *18863 | 461335 | 807980 | 651691 | *** | 428991 | 1824997 | *** |
| 29 Capital stock | 372312 | *** | - | *606 | *27892 | *6946 | 14159 | 41503 | 39041 | *** | 10799 | 100366 | *** |
| 30 Paid-in or capital surplus | 1285557 | *** | - | *53 | *157 | *4904 | *55381 | 17697 | 40342 | *** | 13265 | 619496 | *** |
| 31 Retained earnings, appropriated | *60338 | *** | - | - | - | - | - | *53907 | *6430 | *** | - | - | *** |
| 32 Retained earnings-unappropriated | 4479352 | *** | - | *40747 | *65743 | *6647 | 280875 | 263040 | 419846 | *** | 252670 | 1170737 | *** |
| 33 Retained earnings (S CORP) | 1118898 | *** | - | - | *11155 | *366 | *160830 | 484961 | *188304 | *** | 155377 | - | *** |
| 34 Less: Cost of treasury stock | 634657 | *** | - | - | *2490 | - | *49910 | *53128 | *42271 | *** | 3120 | 65602 | *** |
| 35 Total receipts | 10456161 | *** | - | *63475 | *262327 | *263651 | 831460 | 1218986 | 924437 | *** | 665941 | 2965175 | *** |
| 36 Business receipts | 9863897 | *** | - | *62613 | *241219 | *262322 | 808232 | 1179409 | 883404 | *** | 640305 | 2855957 | *** |
| 37 Interest | 53699 | *** | - | *685 | *1246 | *87 | *2983 | 3518 | 6468 | *** | 4209 | 19730 | *** |
| 38 Interest on govt. obligations | 3174 | *** | - | - | - | - | - | *1015 | *310 | *** | 264 | 151 | *** |
| 39 Rents | 66255 | *** | - | *134 | *1432 | - | *11872 | *7027 | 10502 | *** | 4338 | 6250 | *** |
| 40 Royalties | 18261 | *** | - | - | - | - | - | *44 | *812 | *** | - | 13253 | *** |
| 41 Net S-T cap gain less net LT loss | *212 | *** | - | - | - | - | - | - | - | *** | 164 | 28 | *** |
| 42 Net L-T cap gain less net ST loss | 54728 | *** | - | - | *3658 | *656 | *548 | *6866 | *4902 | *** | 2716 | 16425 | *** |
| 43 Net gain, noncapital assets | 203057 | *** | - | - | *1980 | *544 | *4205 | 4489 | 1751 | *** | 2870 | 2288 | *** |
| 44 Dividends, domestic corporations | 9650 | *** | - | - | - | *38 | *351 | *5564 | *811 | *** | 1310 | 1212 | *** |
| 45 Dividends, foreign corporations | *7599 | *** | - | - | - | - | - | - | - | *** | - | 1513 | *** |
| 46 Other receipts | 175628 | *** | - | *43 | *12792 | *4 | 3269 | 11054 | 15477 | *** | 9765 | 48369 | *** |
| 47 Total deductions | 9467718 | *** | - | *57569 | *239396 | *260866 | 769124 | 1063015 | 831962 | *** | 618258 | 2819605 | *** |
| 48 Cost of goods | 5525791 | *** | - | - | *8574 | *3995 | 49808 | 82285 | 66651 | *** | 55325 | 254311 | *** |
| 49 Compensation of officers | 214011 | *** | - | - | *11481 | *3386 | 57559 | 49362 | 25395 | *** | 9689 | 23313 | *** |
| 50 Salaries and wages | 651147 | *** | - | *1412 | *40251 | *18243 | 36665 | 87256 | 50280 | *** | 20832 | 280597 | *** |
| 51 Repairs | 251687 | *** | - | *113 | *8898 | *20783 | 17899 | 13061 | 17252 | *** | 1683 | 46066 | *** |
| 52 Bad debts | 20075 | *** | - | - | *663 | *130 | *2097 | 5560 | 2706 | *** | 2504 | 3300 | *** |
| 53 Rent paid on business property | 125095 | *** | - | *1201 | *2613 | *193 | *2135 | 7258 | 1498 | *** | 2522 | 23965 | *** |
| 54 Taxes paid | 320356 | *** | - | *1714 | *14753 | *10378 | 27080 | 41591 | 33408 | *** | 15007 | 67566 | *** |
| 55 Interest paid | 174043 | *** | - | *33 | *3825 | *8338 | 9722 | 20131 | 13182 | *** | 13201 | 58068 | *** |
| 56 Contributions or gifts | 12007 | *** | - | *6 | *310 | *186 | *457 | *544 | *685 | *** | 289 | 3630 | *** |
| 57 Amortization | 29380 | *** | - | *5 | - | - | *202 | *402 | *845 | *** | 767 | 20031 | *** |
| 58 Depreciation | 649792 | *** | - | *1762 | *19643 | *17260 | 51250 | 69928 | 57631 | *** | 42125 | 191708 | *** |
| 59 Depletion | 241726 | *** | - | - | *3460 | *1149 | 11642 | 37335 | 22934 | *** | 11143 | 65342 | *** |
| 60 Advertising | 18467 | *** | - | *78 | *758 | *371 | 1412 | 2513 | 1166 | *** | 874 | 5735 | *** |
| 61 Pension, prof sh, stock, annuity | 79174 | *** | - | - | *1246 | - | *3315 | 10681 | 5782 | *** | 4286 | 30447 | *** |
| 62 Employee benefit programs | 175877 | *** | - | *17 | *5757 | *1350 | 15028 | 11644 | 10144 | *** | 5563 | 70828 | *** |
| 63 Net loss, noncapital assets | 7840 | *** | - | - | - | - | *1139 | *76 | *3864 | *** | 338 | 177 | *** |
| 64 Other deductions | 971251 | *** | - | *3685 | *45571 | *59553 | 74815 | 86800 | 69512 | *** | 51854 | 309290 | *** |
| 65 Total receipts less total deducts | 988443 | *** | - | *5906 | *22931 | *2785 | 62337 | 155972 | 92474 | *** | 47682 | 145570 | *** |
| 66 Constructive taxable income from related foreign corporations | 728 | *** | - | - | - | - | - | - | - | *** | 57 | 57 | *** |
| 67 Net income, total | 985997 | *** | - | *5906 | *22931 | *2785 | 62337 | 154957 | 92164 | *** | 47476 | 145476 | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 70 Net income, Form 1120S | 249890 | *** | - | - | *11590 | *1094 | *35869 | 106884 | *47702 | *** | 17000 | - | *** |
| 71 Statutory special deductions, total | 232690 | *** | - | *50 | *5016 | *45 | *921 | *10104 | 7169 | *** | 10873 | 15112 | *** |
| 72 Net operating loss deduction | 223017 | *** | - | *50 | *5016 | *14 | *676 | *4760 | *6554 | *** | 9956 | 12851 | *** |
| 73 Dividends received deduction | 9674 | *** | - | - | - | *31 | *246 | *5344 | *615 | *** | 917 | 2261 | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 75 Income subject to tax | 504067 | *** | - | *5856 | *6325 | *1647 | 25546 | 38020 | 37293 | *** | 20202 | 130364 | *** |
| 76 Income tax before credits, total | 187756 | *** | - | *1236 | *1245 | *247 | 9028 | 14107 | 14247 | *** | 8628 | 54083 | *** |
| 77 Regular tax | 170860 | *** | - | *1236 | *1245 | *247 | 7897 | 12769 | 12701 | *** | 6883 | 45165 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 80 Alternative minimum tax | 16319 | *** | - | - | - | - | *1131 | *1338 | *1811 | *** | 1709 | 8676 | *** |
| 81 Environmental tax | 864 | *** | - | - | - | - | - | - | *22 | *** | 36 | 242 | *** |
| 82 Foreign tax credit | 3840 | *** | - | - | - | - | - | - | - | *** | 7 | 3176 | *** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | - | - | *** |
| 85 Nonconventional source fuel credit | *2136 | *** | - | - | - | - | - | - | - | *** | - | 2015 | *** |
| 86 General business credit | 3854 | *** | - | - | - | - | - | 66 | *142 | *** | 362 | 1803 | *** |
| 87 Prior year minimum tax credit | 11195 | *** | - | - | - | - | *429 | *640 | *222 | *** | - | 5212 | *** |
| 88 Income tax after credits, total | 166730 | *** | - | *1236 | *1245 | *247 | 8599 | 13401 | 13883 | *** | 8259 | 41877 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Mining: Nonmetallic minerals, except fuels: Other nonmetallic minerals, except fuels

MINOR INDUSTRY 1498
RETURNS WITH NET INCOME

| | | Total | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 53 | *** | - | - | - | - | - | *27 | *9 | *** | - | *** | ** |
| 2 | Total assets | 3485360 | - | - | - | - | - | - | *148799 | *125925 | *** | - | *** | ** |
| 3 | Cash | 67779 | - | - | - | - | - | - | *4079 | *462 | *** | - | *** | ** |
| 4 | Notes and accounts receivable | 770576 | - | - | - | - | - | - | *22018 | *10965 | *** | - | *** | ** |
| 5 | Less: Allowance for bad debts | 9406 | - | - | - | - | - | - | *351 | *68 | *** | - | *** | ** |
| 6 | Inventories | 263692 | - | - | - | - | - | - | *18686 | *21552 | *** | - | *** | ** |
| 7 | U.S. govt. obligations, total | *279 | - | - | - | - | - | - | *279 | - | *** | - | *** | - |
| 8 | Tax-exempt securities | *32151 | - | - | - | - | - | - | *2825 | - | *** | - | *** | - |
| 9 | Other current assets | 72131 | - | - | - | - | - | - | *3994 | *1190 | *** | - | *** | ** |
| 10 | Loans to stockholders | *43635 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 11 | Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 12 | Other investments | 113646 | - | - | - | - | - | - | *18801 | *1564 | *** | - | *** | ** |
| 13 | Depreciable assets | 2790337 | - | - | - | - | - | - | *228586 | *144264 | *** | - | *** | ** |
| 14 | Less: Accumulated depreciation | 1535903 | - | - | - | - | - | - | *154002 | *68776 | *** | - | *** | ** |
| 15 | Depletable assets | *608841 | - | - | - | - | - | - | - | *6045 | *** | - | *** | ** |
| 16 | Less: Accumulated depletion | *164772 | - | - | - | - | - | - | - | *296 | *** | - | *** | ** |
| 17 | Land | 89460 | - | - | - | - | - | - | *2363 | *8486 | *** | - | *** | ** |
| 18 | Intangible assets (Amortizable) | 320603 | - | - | - | - | - | - | *126 | *366 | *** | - | *** | ** |
| 19 | Less: Accumulated amortization | *32966 | - | - | - | - | - | - | *25 | *98 | *** | - | *** | ** |
| 20 | Other assets | 55277 | - | - | - | - | - | - | *1420 | *268 | *** | - | *** | ** |
| 21 | Total liabilities | 3485360 | - | - | - | - | - | - | *148799 | *125925 | *** | - | *** | ** |
| 22 | Accounts payable | 438832 | - | - | - | - | - | - | *9621 | *5513 | *** | - | *** | ** |
| 23 | Mort, notes, and bonds under 1 yr | 96218 | - | - | - | - | - | - | *7834 | *20863 | *** | - | *** | ** |
| 24 | Other current liabilities | 127809 | - | - | - | - | - | - | *6485 | *8466 | *** | - | *** | ** |
| 25 | Loans from stockholders | *55999 | - | - | - | - | - | - | - | *1048 | *** | - | *** | ** |
| 26 | Mort, notes, bonds, 1 yr or more | 538346 | - | - | - | - | - | - | *56281 | *11190 | *** | - | *** | ** |
| 27 | Other liabilities | 199045 | - | - | - | - | - | - | *883 | *2235 | *** | - | *** | ** |
| 28 | Net worth | 2029112 | - | - | - | - | - | - | *67695 | *76611 | *** | - | *** | ** |
| 29 | Capital stock | 69553 | - | - | - | - | - | - | *25515 | *24961 | *** | - | *** | ** |
| 30 | Paid-in or capital surplus | 617176 | - | - | - | - | - | - | *11018 | *2993 | *** | - | *** | ** |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 32 | Retained earnings-unappropriated | 1318122 | - | - | - | - | - | - | *-14431 | *48674 | *** | - | *** | ** |
| 33 | Retained earnings (S CORP) | *91786 | - | - | - | - | - | - | *48412 | - | *** | - | *** | - |
| 34 | Less: Cost of treasury stock | *67525 | - | - | - | - | - | - | *2819 | *17 | *** | - | *** | ** |
| 35 | Total receipts | 3235067 | *** | - | - | - | - | - | *168663 | *101449 | *** | - | *** | ** |
| 36 | Business receipts | 2926884 | - | - | - | - | - | - | *165931 | *96355 | *** | - | *** | ** |
| 37 | Interest | 20493 | - | - | - | - | - | - | *15 | *40 | *** | - | *** | ** |
| 38 | Interest on govt. obligations | *606 | - | - | - | - | - | - | *44 | - | *** | - | *** | - |
| 39 | Rents | 6081 | - | - | - | - | - | - | - | *2 | *** | - | *** | ** |
| 40 | Royalties | *13541 | - | - | - | - | - | - | *44 | *54 | *** | - | *** | ** |
| 41 | Net S-T cap gain less net LT loss | *48 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 42 | Net L-T cap gain less net ST loss | *31490 | - | - | - | - | - | - | *714 | *3792 | *** | - | *** | ** |
| 43 | Net gain, noncapital assets | 184967 | *** | - | - | - | - | - | *1394 | *106 | *** | - | *** | ** |
| 44 | Dividends, domestic corporations | *1370 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 45 | Dividends, foreign corporations | 1503 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 46 | Other receipts | 48085 | - | - | - | - | - | - | *522 | *1101 | *** | - | *** | ** |
| 47 | Total deductions | 2880119 | *** | - | - | - | - | - | *156766 | *97761 | *** | - | *** | ** |
| 48 | Cost of goods | 1633057 | - | - | - | - | - | - | *18283 | *22858 | *** | - | *** | ** |
| 49 | Compensation of officers | 42204 | - | - | - | - | - | - | *9860 | *2123 | *** | - | *** | ** |
| 50 | Salaries and wages | 280345 | - | - | - | - | - | - | *7860 | *2610 | *** | - | *** | ** |
| 51 | Repairs | 50235 | - | - | - | - | - | - | *835 | *4241 | *** | - | *** | ** |
| 52 | Bad debts | 3461 | - | - | - | - | - | - | *236 | *100 | *** | - | *** | ** |
| 53 | Rent paid on business property | 22421 | - | - | - | - | - | - | *471 | *183 | *** | - | *** | ** |
| 54 | Taxes paid | 80515 | *** | - | - | - | - | - | *5722 | *3701 | *** | - | *** | ** |
| 55 | Interest paid | 55137 | - | - | - | - | - | - | *6703 | *3372 | *** | - | *** | ** |
| 56 | Contributions or gifts | 4368 | - | - | - | - | - | - | *5 | *41 | *** | - | *** | ** |
| 57 | Amortization | *19390 | - | - | - | - | - | - | - | *450 | *** | - | *** | ** |
| 58 | Depreciation | 191655 | - | - | - | - | - | - | *10731 | *6228 | *** | - | *** | ** |
| 59 | Depletion | 75842 | - | - | - | - | - | - | *2464 | *6143 | *** | - | *** | ** |
| 60 | Advertising | 8816 | - | - | - | - | - | - | *659 | *189 | *** | - | *** | ** |
| 61 | Pension, prof sh, stock, annuity | 33256 | - | - | - | - | - | - | *808 | *180 | *** | - | *** | ** |
| 62 | Employee benefit programs | 63308 | - | - | - | - | - | - | *2108 | *3079 | *** | - | *** | ** |
| 63 | Net loss, noncapital assets | 177 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 64 | Other deductions | 315931 | - | - | - | - | - | - | *2200 | *6609 | *** | - | *** | ** |
| 65 | Total receipts less total deducts | 354949 | *** | - | - | - | - | - | *11897 | *3688 | *** | - | *** | ** |
| 66 | Constructive taxable income from related foreign corporations | 57 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 67 | Net income, total | 354399 | *** | - | - | - | - | - | *11853 | *3688 | *** | - | *** | ** |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 | Net income, Form 1120S | *17117 | - | - | - | - | - | - | *9317 | - | *** | - | *** | - |
| 71 | Statutory special deductions, total | *174137 | *** | - | - | - | - | - | *1889 | *1871 | *** | - | *** | - |
| 72 | Net operating loss deduction | *171761 | *** | - | - | - | - | - | *1889 | *1871 | *** | - | *** | - |
| 73 | Dividends received deduction | *2376 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 | Income subject to tax | 163145 | *** | - | - | - | - | - | *647 | *1817 | *** | - | *** | ** |
| 76 | Income tax before credits, total | 63888 | *** | - | - | - | - | - | *817 | *1598 | *** | - | *** | ** |
| 77 | Regular tax | 56216 | *** | - | - | - | - | - | *118 | *636 | *** | - | *** | ** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 | Alternative minimum tax | *7527 | - | - | - | - | - | - | *699 | *1251 | *** | - | *** | ** |
| 81 | Environmental tax | 437 | *** | - | - | - | - | - | - | *4 | *** | - | *** | ** |
| 82 | Foreign tax credit | 3176 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 | Nonconventional source fuel credit | 2015 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 86 | General business credit | *1578 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 87 | Prior year minimum tax credit | *6586 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 88 | Income tax after credits, total | 50534 | *** | - | - | - | - | - | *817 | *1598 | *** | - | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 30
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 266613 | 8280 | 132205 | 48139 | 28954 | 22372 | 21980 | 2915 | 1289 | 284 | 116 | 51 | 29 |
| 2 Total assets | 177825040 | - | 4259670 | 7981438 | 10238987 | 15551884 | 45468386 | 19813850 | 18946806 | 9979261 | 8610790 | 8097363 | 28876605 |
| 3 Cash | 22594325 | - | 1245555 | 1689220 | 1970697 | 2573834 | 5874870 | 2651480 | 2144361 | 1224531 | 761383 | 808031 | 1650363 |
| 4 Notes and accounts receivable | 53761278 | - | 517122 | 1744506 | 2518219 | 4778358 | 15643044 | 7282047 | 7025938 | 3351702 | 2758005 | 2641878 | 5500459 |
| 5 Less: Allowance for bad debts | 294771 | - | *3665 | *4336 | 12861 | 25255 | 68836 | 37543 | 35164 | 15473 | 21334 | 22981 | 47323 |
| 6 Inventories | 23264487 | - | 328556 | 793271 | 1397756 | 2169418 | 6976618 | 2412514 | 1789484 | 1116443 | 975339 | 858163 | 4446925 |
| 7 U.S. govt. obligations, total | 1040427 | - | *1870 | *26781 | *985 | *30996 | 226904 | 123472 | 169187 | *114269 | 22070 | 65677 | 258217 |
| 8 Tax-exempt securities | 728346 | - | *51 | *57 | *7397 | *32934 | 108950 | 44092 | 110035 | *48381 | 37538 | 61231 | 277679 |
| 9 Other current assets | 18573994 | - | 164744 | 499302 | 825148 | 1310944 | 4993016 | 2590056 | 2149801 | 1082945 | 895128 | 954153 | 3108756 |
| 10 Loans to stockholders | 2709431 | - | 445532 | 534953 | 441448 | 361650 | 620557 | 126335 | 96315 | 21517 | 45003 | 15418 | 703 |
| 11 Mortgage and real estate loans | 3284710 | - | *7239 | *18500 | 59184 | 208728 | 385659 | 156420 | 66735 | 83104 | 15888 | 36936 | 2246317 |
| 12 Other investments | 15512482 | - | 53468 | 217062 | 411422 | 519215 | 2092816 | 1102966 | 1342430 | 836071 | 761231 | 830214 | 7345588 |
| 13 Depreciable assets | 77046295 | - | 5343002 | 6918899 | 6060677 | 8725475 | 19689420 | 7246812 | 8470916 | 3876011 | 4096305 | 2591664 | 4027114 |
| 14 Less: Accumulated depreciation | 49569849 | - | 3943217 | 4841096 | 4010278 | 5753113 | 12970764 | 4654595 | 5278693 | 2383635 | 2474649 | 1440223 | 1819586 |
| 15 Depletable assets | 434668 | - | *270 | - | *1864 | - | *27953 | *29971 | 74440 | *75274 | 56566 | 73840 | 94489 |
| 16 Less: Accumulated depletion | 162832 | - | *180 | - | - | - | *6487 | *11548 | 40636 | *38211 | 12499 | 8491 | 44780 |
| 17 Land | 4496866 | - | 60254 | 214196 | 371086 | 403158 | 1183220 | 381662 | 504867 | 281006 | 318971 | 124687 | 653759 |
| 18 Intangible assets (Amortizable) | 1160083 | - | 41791 | 91299 | 63579 | 73557 | 85061 | 47812 | 104795 | 92833 | 178387 | 208913 | 172055 |
| 19 Less: Accumulated amortization | 419992 | - | 25577 | 30902 | 35966 | 38033 | 53225 | 27096 | 40166 | 18692 | 45138 | 34709 | 70489 |
| 20 Other assets | 3665093 | - | 22853 | 109728 | 168628 | 180018 | 659610 | 348992 | 292161 | 231185 | 242598 | 332962 | 1076358 |
| 21 Total liabilities | 177825040 | - | 4259670 | 7981438 | 10238987 | 15551884 | 45468386 | 19813850 | 18946806 | 9979261 | 8610790 | 8097363 | 28876605 |
| 22 Accounts payable | 35584357 | - | 465947 | 1107261 | 1725277 | 2787435 | 9561793 | 4916839 | 4473789 | 2331501 | 1755662 | 2041100 | 4417754 |
| 23 Mort, notes, and bonds under 1 yr | 19358443 | - | 480404 | 773330 | 1235514 | 1718690 | 5639006 | 2165751 | 1975182 | 1009641 | 589917 | 620164 | 3150845 |
| 24 Other current liabilities | 22331542 | - | 445862 | 653119 | 1048973 | 1663019 | 6028333 | 3256767 | 2683038 | 1288120 | 1039610 | 1388877 | 2835825 |
| 25 Loans from stockholders | 5863008 | - | 866531 | 710687 | 574422 | 902593 | 2016762 | 395606 | 205794 | 88020 | 24638 | 73068 | 4887 |
| 26 Mort, notes, bonds, 1 yr or more | 21435616 | - | 654607 | 1398414 | 1296579 | 1820741 | 4182142 | 1388799 | 1907031 | 1237319 | 1124166 | 1206171 | 5219648 |
| 27 Other liabilities | 5957482 | - | 40787 | 137496 | 171809 | 309155 | 1164738 | 442974 | 513589 | 281236 | 420235 | 367652 | 2107814 |
| 28 Net worth | 67294591 | - | 1305533 | 3201133 | 4186413 | 6350250 | 16875613 | 7247114 | 7188384 | 3743424 | 3656563 | 2400330 | 11139833 |
| 29 Capital stock | 4928166 | - | 447727 | 453819 | 543532 | 491227 | 1028799 | 343456 | 423646 | 234158 | 322857 | 319276 | 319670 |
| 30 Paid-in or capital surplus | 11834871 | - | 412992 | 305297 | 372207 | 560360 | 1365313 | 646390 | 601836 | 430208 | 645127 | 821788 | 5673353 |
| 31 Retained earnings, appropriated | 276826 | - | *4129 | *3626 | *10695 | *30708 | *103445 | *12088 | *45287 | *1013 | 1830 | 1928 | 62078 |
| 32 Retained earnings-unappropriated | 33761314 | - | 453044 | 1704295 | 2420196 | 3679300 | 8811898 | 3506785 | 3273405 | 1920340 | 1829185 | 1162746 | 5000119 |
| 33 Retained earnings (S CORP) | 19358286 | - | 91179 | 897713 | 1089567 | 1907405 | 6472907 | 3073155 | 3225445 | 1302261 | 968615 | 148115 | 181922 |
| 34 Less: Cost of treasury stock | 2864871 | - | 103538 | 163616 | 249783 | 318749 | 906749 | 334760 | 381235 | 144555 | 111052 | 53523 | 97309 |
| 35 Total receipts | 458002092 | 2319217 | 40778839 | 34997534 | 35666732 | 45792814 | 118238250 | 46106255 | 43225951 | 20524379 | 16172948 | 16901015 | 37278158 |
| 36 Business receipts | 450672505 | 2170685 | 40519106 | 34774114 | 35320906 | 45447663 | 116874252 | 45555477 | 42580958 | 20161289 | 15758752 | 16437093 | 35072209 |
| 37 Interest | 1321445 | 8330 | 8930 | 25705 | 39762 | 68569 | 183028 | 80543 | 73809 | 59466 | 48751 | 63627 | 660923 |
| 38 Interest on govt. obligations | 98168 | - | - | *249 | *917 | 3690 | 11552 | 9395 | 14573 | 16615 | 11398 | 8528 | 21251 |
| 39 Rents | 885017 | *9021 | *8112 | 11254 | 34464 | 36913 | 130947 | 73187 | 113542 | 60957 | 107532 | 69162 | 229924 |
| 40 Royalties | 37876 | - | - | - | - | - | *24 | *54 | *5202 | 2481 | 4666 | 24275 | 1176 |
| 41 Net S-T cap gain less net LT loss | 59722 | - | *157 | *1348 | *20589 | *3411 | 7565 | *776 | 865 | *2245 | 3045 | 814 | 18909 |
| 42 Net L-T cap gain less net ST loss | 321829 | *18616 | 7910 | 20833 | 17824 | 16209 | 76681 | 22357 | 37357 | 22090 | 16265 | 28867 | 36820 |
| 43 Net gain, noncapital assets | 749551 | 34384 | 62441 | 75812 | 52188 | 45732 | 104562 | 39189 | 67936 | 34517 | 57446 | 77884 | 97460 |
| 44 Dividends, domestic corporations | 71559 | *933 | *253 | *809 | 3084 | 5708 | 12962 | 6631 | 10567 | 3837 | 6760 | 9673 | 10341 |
| 45 Dividends, foreign corporations | 105023 | - | - | - | - | - | *97 | *6013 | *2814 | *166 | 4672 | 6306 | 84956 |
| 46 Other receipts | 3679397 | 77248 | 171930 | 87409 | 176997 | 164918 | 836579 | 312633 | 318328 | 160716 | 153662 | 174787 | 1044190 |
| 47 Total deductions | 439627911 | 2078632 | 38393409 | 33275582 | 34030676 | 43815703 | 113985091 | 44412150 | 41693529 | 19814356 | 15566467 | 16442078 | 36120237 |
| 48 Cost of goods | 342861782 | 127752 | 314019 | 859284 | 1270054 | 2255630 | 6997672 | 2291459 | 1631326 | 1082294 | 847143 | 1816901 | 3583511 |
| 49 Compensation of officers | 15055217 | 107394 | 2683181 | 2088591 | 1728268 | 2037241 | 3847475 | 1069812 | 764819 | 255748 | 179856 | 111375 | 181456 |
| 50 Salaries and wages | 20703438 | 139970 | 3034259 | 2740327 | 1961883 | 2162505 | 4590400 | 1332445 | 1325888 | 545222 | 637382 | 456978 | 1776179 |
| 51 Repairs | 2137486 | 20995 | 287186 | 280980 | 200527 | 299524 | 590330 | 99489 | 137868 | 70382 | 47284 | 30479 | 72442 |
| 52 Bad debts | 570824 | *1246 | 27615 | 55850 | 52489 | 89870 | 199871 | 43226 | 38495 | 15373 | 22964 | 11700 | 12124 |
| 53 Rent paid on business property | 3654298 | 20254 | 654042 | 546843 | 467636 | 437286 | 776033 | 157452 | 186617 | 54559 | 79242 | 57782 | 216553 |
| 54 Taxes paid | 9361345 | 44139 | 1233791 | 1228493 | 996825 | 1208861 | 2372157 | 727167 | 675545 | 240572 | 198022 | 145302 | 290472 |
| 55 Interest paid | 3169746 | 28157 | 177989 | 218804 | 212278 | 257538 | 695895 | 242229 | 272157 | 146721 | 135103 | 109819 | 673057 |
| 56 Contributions or gifts | 132369 | 247 | 5978 | 7879 | 12154 | 11987 | 29498 | 12338 | 10530 | 9165 | 6729 | 6691 | 19174 |
| 57 Amortization | 134311 | *2587 | 5918 | 5816 | 8582 | 19395 | 12422 | 15279 | 10163 | 6354 | 8859 | 10798 | 28139 |
| 58 Depreciation | 6966484 | 25393 | 582663 | 685194 | 618186 | 834530 | 1717512 | 617613 | 734086 | 315817 | 350876 | 179713 | 304899 |
| 59 Depletion | 56303 | *461 | *835 | - | - | *794 | 7690 | *5503 | 10076 | 7237 | 8695 | 7391 | 7622 |
| 60 Advertising | 1343891 | 8410 | 216020 | 206574 | 185532 | 139018 | 227789 | 55244 | 65236 | 46824 | 36464 | 31240 | 125539 |
| 61 Pension, prof sh, stock, annuity | 1679250 | 4054 | 49319 | 80884 | 137301 | 178421 | 551344 | 235952 | 139579 | 73491 | 61023 | 55507 | 112375 |
| 62 Employee benefit programs | 3722317 | 14517 | 314862 | 265469 | 297695 | 400832 | 1096351 | 367959 | 288308 | 164605 | 126967 | 60971 | 323782 |
| 63 Net loss, noncapital assets | 176108 | *2989 | *5097 | 17405 | 1804 | 4545 | 11746 | 5629 | 3813 | 2653 | 3587 | 3184 | 113655 |
| 64 Other deductions | 27902743 | 190773 | 4799819 | 3771194 | 2878053 | 2903591 | 5744585 | 1228048 | 1089486 | 371259 | 477841 | 460141 | 3987953 |
| 65 Total receipts less total deducts | 18374181 | 240585 | 2385430 | 1721952 | 1636057 | 1977110 | 4253159 | 1694105 | 1532423 | 710022 | 606481 | 458937 | 1157920 |
| 66 Constructive taxable income from related foreign corporations | 119121 | - | - | - | - | -0 | *76 | - | *1495 | *5804 | 6032 | 3596 | 102118 |
| 67 Net income, total | 18395135 | 240585 | 2385430 | 1721703 | 1635139 | 1973421 | 4241683 | 1684711 | 1519344 | 699211 | 601114 | 454006 | 1238787 |
| 68 Net income, Form 1120-A | 81793 | *37 | 57437 | 21132 | *3187 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *297 | *297 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 9602420 | 147553 | 1773079 | 1044936 | 805176 | 1139800 | 2282577 | 961321 | 857934 | 308699 | 206644 | 67520 | 7180 |
| 71 Statutory special deductions, total | 1888212 | 61973 | 316375 | 244650 | 194610 | 215644 | 399278 | 68630 | 85167 | 30327 | 56814 | 76349 | 138394 |
| 72 Net operating loss deduction | 1822910 | 61320 | 316198 | 244056 | 192451 | 211649 | 390648 | 63979 | 74824 | 27851 | 51003 | 69230 | 119701 |
| 73 Dividends received deduction | 65301 | *653 | *177 | *595 | 2159 | 3996 | 8630 | 4652 | 10343 | 2476 | 5810 | 7119 | 18692 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 6924595 | 31067 | 295976 | 432139 | 635494 | 618142 | 1566329 | 663390 | 578347 | 360559 | 339803 | 310136 | 1093214 |
| 76 Income tax before credits, total | 2050195 | 6774 | 45698 | 75732 | 125476 | 138066 | 479134 | 225067 | 203003 | 125484 | 118589 | 116091 | 391080 |
| 77 Regular tax | 1979908 | 6478 | 45660 | 73102 | 124600 | 134209 | 453242 | 220347 | 195032 | 122619 | 115781 | 106860 | 381978 |
| 78 Personal holding company tax | *66 | - | - | - | *21 | - | *45 | - | - | - | - | - | - |
| 79 Recapture of investment credit | *88 | - | - | - | - | - | *43 | - | - | *6 | 3 | 11 | 25 |
| 80 Alternative minimum tax | 57035 | *292 | *38 | *227 | 853 | 3923 | 25435 | 3425 | 6570 | 1803 | 1832 | 7748 | 4887 |
| 81 Environmental tax | 2713 | 3 | - | *6 | - | - | *24 | *17 | 163 | 191 | 377 | 443 | 1489 |
| 82 Foreign tax credit | 82833 | - | - | - | - | - | *17 | *2 | *568 | 1129 | 4382 | 373 | 76363 |
| 83 U.S. Possessions tax credit | 3 | - | - | 3 | - | -0 | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *738 | - | - | *78 | - | - | - | *2 | *461 | - | 150 | - | 47 |
| 86 General business credit | 25397 | - | *618 | *1509 | *1969 | 1304 | 5183 | *2357 | 2220 | 1550 | 952 | 850 | 6886 |
| 87 Prior year minimum tax credit | 54001 | *21 | *37 | - | *4018 | 2934 | 20487 | 8334 | 2715 | 6981 | 3237 | 1262 | 3975 |
| 88 Income tax after credits, total | 1887223 | 6753 | 45043 | 74142 | 119489 | 133828 | 453447 | 214371 | 197040 | 115825 | 109869 | 113607 | 303810 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 06
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 95413 | 3470 | 45177 | 15338 | 10856 | 8860 | 9608 | 1324 | 550 | 138 | 41 | 29 | 20 |
| 2 Total assets | 81244358 | - | 1315945 | 2540235 | 3918807 | 6199511 | 20253135 | 9202593 | 8007172 | 4817922 | 2912890 | 4546203 | 17529944 |
| 3 Cash | 9430719 | - | 394395 | 481692 | 670648 | 922756 | 2542576 | 1166881 | 899424 | 688690 | 309953 | 567825 | 785879 |
| 4 Notes and accounts receivable | 20518035 | - | 138752 | 428327 | 660921 | 1425016 | 5086237 | 3050496 | 2844590 | 1636628 | 902429 | 1696239 | 2648400 |
| 5 Less: Allowance for bad debts | 49331 | - | *2101 | - | *716 | *280 | 11544 | 3619 | 9077 | 6016 | 2325 | 1300 | 12355 |
| 6 Inventories | 17900164 | - | 126582 | 457563 | 892310 | 1542719 | 5289824 | 1917425 | 1284766 | 814771 | 578973 | 600428 | 4394805 |
| 7 U.S. govt. obligations, total | 328029 | - | - | *26075 | - | *2485 | 154015 | *44245 | 64315 | *16696 | - | 19562 | 637 |
| 8 Tax-exempt securities | 126108 | - | - | - | *643 | *4121 | *49540 | *6619 | 38084 | *100 | 6732 | 20270 | - |
| 9 Other current assets | 10932752 | - | 80589 | 287597 | 555585 | 807334 | 2847329 | 1268082 | 1118554 | 639080 | 297087 | 457268 | 2574247 |
| 10 Loans to stockholders | 1053357 | - | 167942 | 149043 | 154554 | 161826 | 299776 | 44419 | 48384 | 9447 | 4947 | 12380 | 637 |
| 11 Mortgage and real estate loans | 2897146 | - | *2957 | *13593 | *37542 | 119412 | 187222 | 115319 | 51070 | *79182 | 12765 | 32083 | 2246002 |
| 12 Other investments | 5764233 | - | 30859 | 123962 | 197911 | 244493 | 960212 | 592054 | 617807 | 255296 | 279143 | 477523 | 1984972 |
| 13 Depreciable assets | 17555414 | - | 1189287 | 1345447 | 1303793 | 1816820 | 4040052 | 1526070 | 1756795 | 828435 | 678385 | 812502 | 2257827 |
| 14 Less: Accumulated depreciation | 9825256 | - | 831899 | 875789 | 763109 | 1138180 | 2363152 | 834705 | 1003926 | 417781 | 360531 | 390559 | 845626 |
| 15 Depletable assets | *72530 | - | - | - | - | - | *343 | - | *11765 | *52946 | 7476 | - | - |
| 16 Less: Accumulated depletion | *40696 | - | - | - | - | - | *17 | - | *2840 | *35691 | 2147 | - | - |
| 17 Land | 2510690 | - | *15754 | 81559 | 156432 | 234408 | 745749 | 174299 | 170054 | 140104 | 150271 | 46716 | 595342 |
| 18 Intangible assets (Amortizable) | 323003 | - | 17697 | 12979 | 11796 | 5725 | 33647 | 14949 | 21062 | 33406 | 8685 | 22562 | 140495 |
| 19 Less: Accumulated amortization | 136317 | - | 10768 | 12030 | 3714 | 4178 | 19414 | 4482 | 8783 | 4587 | 4598 | 1667 | 62096 |
| 20 Other assets | 1883780 | - | -4101 | 20216 | 44212 | 55032 | 410740 | 124541 | 105128 | 87216 | 45646 | 174372 | 820777 |
| 21 Total liabilities | 81244358 | - | 1315945 | 2540235 | 3918807 | 6199511 | 20253135 | 9202593 | 8007172 | 4817922 | 2912890 | 4546203 | 17529944 |
| 22 Accounts payable | 18067979 | - | 146333 | 308391 | 544208 | 997012 | 4525423 | 2672572 | 2439867 | 1531484 | 782084 | 1612176 | 2508427 |
| 23 Mort, notes, and bonds under 1 yr | 11411407 | - | 146711 | 238964 | 791521 | 954148 | 3609254 | 1350383 | 1124597 | 605915 | 238386 | 406898 | 1944631 |
| 24 Other current liabilities | 11044382 | - | 167969 | 236934 | 556400 | 900627 | 2646218 | 1688630 | 1028008 | 691706 | 328211 | 861802 | 1937876 |
| 25 Loans from stockholders | 2904348 | - | 273947 | 278221 | 276768 | 463237 | 1124337 | 278641 | 105828 | 62121 | 8840 | 30113 | 2294 |
| 26 Mort, notes, bonds, 1 yr or more | 11160781 | - | 159746 | 391414 | 416875 | 680203 | 1930554 | 616979 | 661268 | 573911 | 429735 | 567273 | 4732821 |
| 27 Other liabilities | 2586987 | - | 19633 | 59963 | 96222 | 118809 | 532272 | 125291 | 149708 | 90292 | 148736 | 245998 | 1000062 |
| 28 Net worth | 24068476 | - | 401606 | 1026348 | 1236812 | 2085474 | 5885076 | 2470097 | 2497896 | 1262493 | 976899 | 821943 | 5403833 |
| 29 Capital stock | 1659771 | - | 144687 | 116933 | 142381 | 158179 | 381073 | 151082 | 136077 | 79008 | 87952 | 112280 | 150119 |
| 30 Paid-in or capital surplus | 4532375 | - | 162773 | 118471 | 152296 | 228595 | 540521 | 281911 | 245539 | 186035 | 166826 | 306027 | 2143383 |
| 31 Retained earnings, appropriated | *88463 | - | - | - | - | - | *15335 | - | *44240 | - | 102 | - | 28786 |
| 32 Retained earnings-unappropriated | 11619445 | - | 72880 | 583968 | 641642 | 1009173 | 3153879 | 989857 | 1008399 | 502563 | 391895 | 308559 | 2956630 |
| 33 Retained earnings (S CORP) | 6995443 | - | 27973 | 300676 | 344996 | 732396 | 2077473 | 1122281 | 1163521 | 569921 | 355874 | 118410 | 181922 |
| 34 Less: Cost of treasury stock | 827022 | - | *6707 | *93700 | 44502 | 42868 | 283206 | 75034 | 99880 | 75034 | 25750 | 23333 | 57007 |
| 35 Total receipts | 204277301 | 862316 | 14605693 | 10135392 | 14125456 | 16577081 | 52154207 | 21430686 | 19859672 | 11107647 | 5911939 | 10999302 | 26507908 |
| 36 Business receipts | 200954109 | 814601 | 14526886 | 10046326 | 13993241 | 16441261 | 51573934 | 21141673 | 19545768 | 10927795 | 5772769 | 10765959 | 25403896 |
| 37 Interest | 779510 | 3333 | 3043 | 8856 | 14760 | 30514 | 91928 | 40082 | 31046 | 34514 | 11215 | 40864 | 469355 |
| 38 Interest on govt. obligations | 38120 | - | - | - | *311 | *1704 | 4727 | 2609 | 9256 | 6539 | 4254 | 4254 | 4465 |
| 39 Rents | 532014 | *118 | *2061 | 6074 | 14801 | 22691 | 91599 | 61075 | 46224 | 37274 | 52101 | 46470 | 151525 |
| 40 Royalties | 6565 | - | - | - | - | - | *24 | - | *2419 | *1308 | -0 | 2655 | 159 |
| 41 Net S-T cap gain less net LT loss | 25484 | - | *157 | *225 | *36 | *186 | 3837 | *418 | *257 | *1159 | 1594 | 111 | 17505 |
| 42 Net L-T cap gain less net ST loss | 158007 | *195 | *5466 | *7877 | 4033 | 5974 | 50370 | 8676 | 18846 | 11063 | 6387 | 8906 | 30214 |
| 43 Net gain, noncapital assets | 225079 | *194 | 8453 | 29871 | 3777 | 22285 | 32139 | 5946 | 9507 | 6244 | 17842 | 9160 | 79661 |
| 44 Dividends, domestic corporations | 20829 | *862 | *130 | *295 | *948 | *1569 | 6955 | 1346 | 2993 | 715 | 1981 | 1254 | 1781 |
| 45 Dividends, foreign corporations | *44832 | - | - | - | - | - | *90 | *3 | *13 | - | - | - | 44726 |
| 46 Other receipts | 1492752 | 43013 | 59497 | 35869 | 93549 | 50896 | 298604 | 168859 | 193343 | 81037 | 43797 | 119668 | 304621 |
| 47 Total deductions | 197242675 | 799631 | 13798201 | 9613614 | 13512340 | 15938032 | 50525102 | 20782555 | 19280906 | 10775798 | 5750395 | 10755934 | 25710169 |
| 48 Cost of goods | 166603426 | *108625 | 140539 | 455215 | 775628 | 1595198 | 5180415 | 1915801 | 1233182 | 806753 | 424923 | 1578443 | 3548727 |
| 49 Compensation of officers | 4748999 | *21512 | 692878 | 486399 | 452576 | 558196 | 1404347 | 410286 | 341762 | 136831 | 62427 | 72625 | 109160 |
| 50 Salaries and wages | 6283810 | *31779 | 729510 | 501664 | 502115 | 333524 | 1241133 | 451280 | 468069 | 197556 | 175255 | 216888 | 1435037 |
| 51 Repairs | 430798 | 8894 | 32263 | 49034 | 31132 | 41609 | 110357 | 27228 | 29072 | 16998 | 12994 | 13494 | 57724 |
| 52 Bad debts | 105648 | *89 | *4510 | *1994 | 8171 | 19232 | 35195 | 15189 | 7096 | 1768 | 1520 | 3398 | 7486 |
| 53 Rent paid on business property | 973529 | 4982 | 116763 | 88373 | 102380 | 90999 | 213487 | 55766 | 59148 | 24416 | 20770 | 31374 | 165070 |
| 54 Taxes paid | 2471727 | 14441 | 329404 | 183345 | 249220 | 285379 | 603761 | 201623 | 188239 | 62517 | 51479 | 59038 | 243280 |
| 55 Interest paid | 1471943 | 11120 | 74698 | 65744 | 75060 | 86667 | 276065 | 108339 | 93083 | 69052 | 42169 | 53191 | 516756 |
| 56 Contributions or gifts | 56158 | *76 | 1105 | 2477 | 3915 | 2964 | 11033 | 4415 | 4732 | 5687 | 2620 | 4677 | 12458 |
| 57 Amortization | 53398 | *7 | 1797 | 918 | 1969 | 1314 | 4026 | 10482 | 2772 | 2065 | 1998 | 2267 | 23782 |
| 58 Depreciation | 1415193 | 10525 | 139467 | 139078 | 117313 | 154520 | 322164 | 113856 | 117628 | 48304 | 49926 | 48117 | 154294 |
| 59 Depletion | 5904 | *236 | *835 | - | - | *37 | - | - | *1977 | *1310 | 1115 | 94 | 300 |
| 60 Advertising | 519808 | 7027 | 53119 | 22926 | 49401 | 34304 | 96762 | 29908 | 39030 | 34324 | 18972 | 12703 | 121330 |
| 61 Pension, prof sh, stock, annuity | 441780 | *1785 | *9149 | *9402 | 23525 | 47000 | 139652 | 58410 | 38909 | 21764 | 20695 | 35112 | 36377 |
| 62 Employee benefit programs | 991206 | *9374 | 84367 | 54266 | 102428 | 65350 | 217737 | 87603 | 63132 | 36318 | 23751 | 13029 | 233852 |
| 63 Net loss, noncapital assets | 125800 | *365 | - | *318 | *1080 | *874 | 3637 | 2375 | 1542 | 1315 | 404 | 408 | 113483 |
| 64 Other deductions | 10543550 | 102583 | 1290835 | 1068670 | 769271 | 600510 | 1962530 | 469403 | 447831 | 207151 | 147348 | 228866 | 3248554 |
| 65 Total receipts less total deducts | 7034626 | 62685 | 807493 | 521778 | 613117 | 639049 | 1629105 | 648132 | 578766 | 331849 | 161544 | 243368 | 797740 |
| 66 Constructive taxable income from related foreign corporations | *67429 | - | - | - | - | -0 | - | - | - | *-0 | 516 | 586 | 66326 |
| 67 Net income, total | 7063935 | 62685 | 807493 | 521778 | 612805 | 637345 | 1624378 | 645523 | 569510 | 325311 | 157807 | 239701 | 859601 |
| 68 Net income, Form 1120-A | 33563 | *37 | 20466 | *11457 | *1602 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *203 | *203 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 3603306 | *31545 | 559908 | 311114 | 353538 | 374428 | 887258 | 423709 | 380931 | 162702 | 53716 | 57278 | 7180 |
| 71 Statutory special deductions, total | 784055 | *18028 | 163569 | 90324 | 79855 | 74171 | 135600 | 22403 | 34488 | 18762 | 4704 | 30188 | 111964 |
| 72 Net operating loss deduction | 758537 | *17424 | 163478 | 90118 | 79191 | 73073 | 130721 | 21461 | 32393 | 18277 | 3253 | 29310 | 99837 |
| 73 Dividends received deduction | 25519 | *603 | *91 | *206 | *663 | *1098 | 4879 | 942 | 2095 | 485 | 1450 | 878 | 12127 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2680329 | *13113 | 84015 | 120340 | 179541 | 188912 | 603885 | 200131 | 154456 | 143857 | 99387 | 152235 | 740456 |
| 76 Income tax before credits, total | 820442 | *2618 | 12961 | 21230 | 37566 | 44555 | 176669 | 66575 | 54467 | 49751 | 34422 | 55999 | 263630 |
| 77 Regular tax | 799541 | *2618 | 12961 | 18693 | 37211 | 42928 | 173763 | 65392 | 51891 | 48867 | 33839 | 52505 | 258873 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | *52 | - | - | - | - | - | *43 | - | - | *6 | 3 | -0 | - |
| 80 Alternative minimum tax | 13317 | - | - | *133 | *355 | *1627 | 2727 | *575 | *2045 | *515 | 269 | 2391 | 2678 |
| 81 Environmental tax | 1408 | - | - | *6 | - | - | *4 | *3 | *28 | 65 | 84 | 200 | 1019 |
| 82 Foreign tax credit | 36757 | - | - | - | - | - | *13 | *2 | *161 | *183 | 3 | 86 | 36308 |
| 83 U.S. Possessions tax credit | -0 | - | - | - | - | -0 | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *259 | - | - | - | - | - | - | - | *259 | - | - | - | - |
| 86 General business credit | 14380 | - | *81 | *508 | *1611 | *197 | 1982 | *1780 | *1156 | *469 | 211 | 158 | 6227 |
| 87 Prior year minimum tax credit | 22767 | *21 | - | - | *1964 | *2033 | 8065 | *2054 | 1033 | *4001 | 208 | - | 3390 |
| 88 Income tax after credits, total | 746278 | *2597 | 12880 | 20722 | 33991 | 42325 | 166608 | 62739 | 51858 | 45098 | 33999 | 55755 | 217705 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: General building contractors

MINOR INDUSTRY 1510
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 93815 | 3470 | 44280 | 15153 | 10661 | 8767 | 9423 | 1313 | 536 | *** | 37 | 29 | *** |
| 2 Total assets | 69191682 | - | 1300459 | 2506511 | 3843386 | 6131127 | 19865495 | 9114272 | 7795688 | *** | 2640071 | 4546203 | *** |
| 3 Cash | 8922612 | - | 387133 | 475563 | 659320 | 912649 | 2525832 | 1156205 | 884743 | *** | 302159 | 567825 | *** |
| 4 Notes and accounts receivable | 19615458 | - | 137024 | 428327 | 660921 | 1415845 | 4990696 | 3050014 | 2801433 | *** | 850056 | 1696239 | *** |
| 5 Less: Allowance for bad debts | 45056 | - | *2101 | - | *716 | *280 | 11363 | 3619 | 9077 | *** | 2325 | 1300 | *** |
| 6 Inventories | 13637459 | - | 125852 | 457563 | 883079 | 1522744 | 5150964 | 1855469 | 1187619 | *** | 499633 | 600428 | *** |
| 7 U.S. govt. obligations, total | 328029 | - | - | *26075 | - | *2485 | 154015 | *44245 | 64315 | *** | - | 19562 | *** |
| 8 Tax-exempt securities | 126108 | - | - | - | *643 | *4121 | *49540 | *6619 | 38084 | *** | 6732 | 20270 | *** |
| 9 Other current assets | 8818200 | - | 80589 | 260602 | 521122 | 792653 | 2790620 | 1254648 | 1100724 | *** | 273333 | 457268 | *** |
| 10 Loans to stockholders | 1038390 | - | 162730 | 148558 | 154554 | 157083 | 297690 | 44306 | 48384 | *** | 3555 | 12380 | *** |
| 11 Mortgage and real estate loans | 1108921 | - | *2957 | *13593 | *37542 | 119412 | 187222 | 115319 | 47244 | *** | 10719 | 32083 | *** |
| 12 Other investments | 4519878 | - | 30859 | 123962 | 197911 | 240855 | 911037 | 592054 | 614168 | *** | 248786 | 477523 | *** |
| 13 Depreciable assets | 16844673 | - | 1171144 | 1344836 | 1282828 | 1808712 | 3955778 | 1523242 | 1699399 | *** | 636741 | 812502 | *** |
| 14 Less: Accumulated depreciation | 9510544 | - | 816038 | 875292 | 752998 | 1136140 | 2296756 | 833537 | 974373 | *** | 344259 | 390559 | *** |
| 15 Depletable assets | *72530 | - | - | - | - | - | *343 | - | *11765 | *** | 7476 | - | *** |
| 16 Less: Accumulated depletion | *40696 | - | - | - | - | - | *17 | - | *2840 | *** | 2147 | - | *** |
| 17 Land | 2328196 | - | *15754 | 81559 | 146885 | 234408 | 735117 | 174299 | 167302 | *** | 105477 | 46716 | *** |
| 18 Intangible assets (Amortizable) | 252176 | - | 17697 | 12979 | 11796 | 5725 | 32966 | 14949 | 20501 | *** | 8080 | 22562 | *** |
| 19 Less: Accumulated amortization | 120686 | - | 10768 | 12030 | 3714 | 4178 | 18927 | 4482 | 8634 | *** | 4420 | 1667 | *** |
| 20 Other assets | 1296033 | - | -2373 | 20215 | 44212 | 55032 | 410740 | 124541 | 104930 | *** | 40476 | 174372 | *** |
| 21 Total liabilities | 69191682 | - | 1300459 | 2506511 | 3843386 | 6131127 | 19865495 | 9114272 | 7795688 | *** | 2640071 | 4546203 | *** |
| 22 Accounts payable | 16821337 | - | 146085 | 308391 | 542649 | 990005 | 4465185 | 2650933 | 2419591 | *** | 720002 | 1612176 | *** |
| 23 Mort, notes, and bonds under 1 yr | 10045638 | - | 146711 | 238964 | 760791 | 936227 | 3560912 | 1350383 | 1089887 | *** | 220340 | 406898 | *** |
| 24 Other current liabilities | 9585079 | - | 167969 | 209237 | 553140 | 899359 | 2580025 | 1682366 | 999706 | *** | 294566 | 861802 | *** |
| 25 Loans from stockholders | 2839492 | - | 273947 | 278221 | 269738 | 463237 | 1095515 | 271951 | 95678 | *** | 8840 | 30113 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 7289161 | - | 154340 | 391414 | 391450 | 676234 | 1920236 | 574825 | 626680 | *** | 329661 | 567273 | *** |
| 27 Other liabilities | 2167620 | - | 19910 | 59963 | 96222 | 118809 | 531230 | 125291 | 144007 | *** | 141139 | 245998 | *** |
| 28 Net worth | 20443355 | - | 391498 | 1020321 | 1229396 | 2047255 | 5712392 | 2458524 | 2420140 | *** | 925523 | 821943 | *** |
| 29 Capital stock | 1551281 | - | 142995 | 116749 | 140443 | 156319 | 355597 | 149992 | 132462 | *** | 87027 | 112280 | *** |
| 30 Paid-in or capital surplus | 3145659 | - | 162773 | 118471 | 147361 | 228595 | 535202 | 277515 | 221186 | *** | 145755 | 306027 | *** |
| 31 Retained earnings, appropriated | *59677 | - | - | - | - | - | *15335 | - | *44240 | *** | 102 | - | *** |
| 32 Retained earnings-unappropriated | 9698629 | - | 74272 | 583968 | 645841 | 970766 | 3119054 | 989857 | 980112 | *** | 393340 | 308559 | *** |
| 33 Retained earnings (S CORP) | 6779122 | - | 18165 | 294833 | 340254 | 732396 | 1967939 | 1116195 | 1141756 | *** | 324299 | 118410 | *** |
| 34 Less: Cost of treasury stock | 791014 | - | *6707 | *93700 | 44502 | 40820 | 280735 | 75034 | 99616 | *** | 24999 | 23333 | *** |
| 35 Total receipts | 190086562 | 862316 | 14467673 | 10090034 | 14023895 | 16367220 | 51243229 | 21357957 | 19407204 | *** | 5461279 | 10999302 | *** |
| 36 Business receipts | 187462613 | 814601 | 14388865 | 10000968 | 13895761 | 16232918 | 50665998 | 21069826 | 19094704 | *** | 5329948 | 10765959 | *** |
| 37 Interest | 389084 | 3333 | 3043 | 8856 | 14756 | 29304 | 91629 | 40082 | 30989 | *** | 10698 | 40864 | *** |
| 38 Interest on govt. obligations | 36415 | - | - | - | *311 | *1704 | 4727 | 2609 | 9180 | *** | 4254 | 4254 | *** |
| 39 Rents | 514314 | *118 | *2061 | 6074 | 10871 | 22615 | 91599 | 61075 | 46224 | *** | 48176 | 46470 | *** |
| 40 Royalties | 6462 | - | - | - | - | - | *24 | - | *2419 | *** | -0 | 2655 | *** |
| 41 Net S-T cap gain less net LT loss | 25479 | - | *157 | *225 | *36 | *186 | 3837 | *418 | *257 | *** | 1594 | 111 | *** |
| 42 Net L-T cap gain less net ST loss | 147819 | *195 | *5466 | *7877 | 4033 | 5974 | 50370 | 8676 | 18840 | *** | 6360 | 8906 | *** |
| 43 Net gain, noncapital assets | 153151 | *194 | 8453 | 29871 | 3777 | 22285 | 32093 | 5934 | 9498 | *** | 17687 | 9160 | *** |
| 44 Dividends, domestic corporations | 20348 | *862 | *130 | *295 | *948 | *1569 | 6955 | 1346 | 2993 | *** | 1981 | 1254 | *** |
| 45 Dividends, foreign corporations | *44832 | - | - | - | - | - | *90 | *3 | *13 | *** | - | - | *** |
| 46 Other receipts | 1286045 | 43013 | 59497 | 35869 | 93402 | 50664 | 295906 | 167988 | 192088 | *** | 40581 | 119668 | *** |
| 47 Total deductions | 183614723 | 799631 | 13681709 | 9573160 | 13413543 | 15731605 | 49663576 | 20710917 | 18858725 | *** | 5311687 | 10755934 | *** |
| 48 Cost of goods | 158514904 | *108625 | 140539 | 455215 | 766398 | 1576165 | 5038739 | 1853846 | 1135662 | *** | 375927 | 1578443 | *** |
| 49 Compensation of officers | 4618760 | *21512 | 687421 | 484904 | 452576 | 552125 | 1365415 | 404806 | 328902 | *** | 58625 | 72625 | *** |
| 50 Salaries and wages | 5553571 | *31779 | 720761 | 501664 | 502115 | 301062 | 1218152 | 448735 | 453524 | *** | 163268 | 216888 | *** |
| 51 Repairs | 398573 | 8894 | 31756 | 48701 | 31132 | 41596 | 109548 | 26794 | 26976 | *** | 11829 | 13494 | *** |
| 52 Bad debts | 101168 | *89 | *4510 | *1994 | 8171 | 19232 | 35023 | 15189 | 7096 | *** | 1269 | 3398 | *** |
| 53 Rent paid on business property | 893956 | 4982 | 115416 | 88373 | 101269 | 87435 | 209277 | 55407 | 58594 | *** | 19787 | 31374 | *** |
| 54 Taxes paid | 2354937 | 14441 | 326116 | 183086 | 249020 | 274040 | 594876 | 200901 | 183028 | *** | 49067 | 59038 | *** |
| 55 Interest paid | 1074014 | 11120 | 74698 | 65363 | 72094 | 85813 | 268910 | 107883 | 89488 | *** | 33874 | 53191 | *** |
| 56 Contributions or gifts | 52989 | *76 | 1105 | 2477 | 3915 | 2819 | 11031 | 4415 | 3804 | *** | 2496 | 4677 | *** |
| 57 Amortization | 30902 | *7 | 1797 | 918 | 1969 | 1314 | 4018 | 10473 | 2735 | *** | 1899 | 2267 | *** |
| 58 Depreciation | 1351131 | 10525 | 138871 | 138989 | 116135 | 154127 | 314841 | 113169 | 115379 | *** | 47473 | 48117 | *** |
| 59 Depletion | 5883 | *236 | *835 | - | - | *37 | - | - | *1977 | *** | 1115 | 94 | *** |
| 60 Advertising | 409107 | 7027 | 53108 | 22905 | 48833 | 25140 | 95678 | 29160 | 38218 | *** | 16016 | 12703 | *** |
| 61 Pension, prof sh, stock, annuity | 415019 | *1785 | *8986 | *9402 | 23525 | 46174 | 137808 | 58410 | 38559 | *** | 20103 | 35112 | *** |
| 62 Employee benefit programs | 933592 | *9374 | 84367 | 54266 | 102428 | 65350 | 213772 | 87403 | 61955 | *** | 23397 | 13029 | *** |
| 63 Net loss, noncapital assets | 105405 | *365 | - | *318 | *1080 | *874 | 3637 | 2375 | 1542 | *** | 384 | 408 | *** |
| 64 Other deductions | 6800812 | 102583 | 1280495 | 1067258 | 690125 | 584128 | 1935700 | 467048 | 437512 | *** | 135119 | 228866 | *** |
| 65 Total receipts less total deducts | 6471839 | 62685 | 785964 | 516874 | 610352 | 635615 | 1579653 | 647040 | 548480 | *** | 149592 | 243368 | *** |
| 66 Constructive taxable income from related foreign corporations | *67282 | - | - | - | - | -0 | - | - | - | *** | 516 | 586 | *** |
| 67 Net income, total | 6502706 | 62685 | 785964 | 516874 | 610041 | 633911 | 1574925 | 644431 | 539299 | *** | 145855 | 239701 | *** |
| 68 Net income, Form 1120-A | 31362 | *37 | 18266 | *11457 | *1602 | - | - | - | - | *** | - | - | *** |
| 69 Net income, Form 1120F | *203 | *203 | - | - | - | - | - | - | - | *** | - | - | *** |
| 70 Net income, Form 1120S | 3500312 | *31545 | 540580 | 306209 | 352422 | 374428 | 839490 | 422617 | 364877 | *** | 45880 | 57278 | *** |
| 71 Statutory special deductions, total | 688673 | *18028 | 161369 | 90324 | 78871 | 73507 | 135600 | 22403 | 34488 | *** | 3150 | 30188 | *** |
| 72 Net operating loss deduction | 663524 | *17424 | 161278 | 90118 | 78208 | 72409 | 130721 | 21461 | 32393 | *** | 1700 | 29310 | *** |
| 73 Dividends received deduction | 25148 | *603 | *91 | *206 | *663 | *1098 | 4879 | 942 | 2095 | *** | 1450 | 878 | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 75 Income subject to tax | 2317476 | *13113 | 84015 | 120340 | 178877 | 186142 | 602200 | 200131 | 140299 | *** | 96825 | 152235 | *** |
| 76 Income tax before credits, total | 692119 | *2618 | 12961 | 21230 | 37466 | 44106 | 176318 | 66575 | 49626 | *** | 33540 | 55999 | *** |
| 77 Regular tax | 673737 | *2618 | 12961 | 18693 | 37111 | 42479 | 173426 | 65392 | 47077 | *** | 32980 | 52505 | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 79 Recapture of investment credit | *49 | - | - | - | - | - | *43 | - | - | *** | - | -0 | *** |
| 80 Alternative minimum tax | 11349 | - | - | *133 | *355 | *1627 | 2714 | *575 | *2045 | *** | 252 | 2391 | *** |
| 81 Environmental tax | 885 | - | - | *6 | - | - | *4 | *3 | *24 | *** | 83 | 200 | *** |
| 82 Foreign tax credit | 36048 | - | - | - | - | - | *13 | *2 | *161 | *** | 3 | 86 | *** |
| 83 U.S. Possessions tax credit | -0 | - | - | - | - | -0 | - | - | - | *** | - | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 85 Nonconventional source fuel credit | *259 | - | - | - | - | - | - | - | *259 | *** | - | - | *** |
| 86 General business credit | 10369 | - | *81 | *508 | *1611 | *197 | *1980 | *1780 | *1156 | *** | 132 | 158 | *** |
| 87 Prior year minimum tax credit | 20144 | *21 | - | - | *1964 | *2033 | 8065 | *2054 | 1033 | *** | 55 | - | *** |
| 88 Income tax after credits, total | 625299 | *2597 | 12880 | 20722 | 33891 | 41876 | 166260 | 62739 | 47017 | *** | 33350 | 55755 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: General building contractors and operative builders: Operative builders

MINOR INDUSTRY 1531
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1598 | - | *898 | *184 | *195 | *93 | *185 | *11 | *14 | *** | 4 | - | *** |
| 2 Total assets | 12052676 | - | *15485 | *33724 | *75422 | *68385 | *387640 | *88320 | *211484 | *** | 272819 | - | *** |
| 3 Cash | 508107 | - | *7262 | *6129 | *11328 | *10108 | *16745 | *10677 | *14681 | *** | 7794 | - | *** |
| 4 Notes and accounts receivable | 902576 | - | *1728 | - | - | *9171 | *95541 | *482 | *43157 | *** | 52373 | - | *** |
| 5 Less: Allowance for bad debts | *4275 | - | - | - | - | - | *181 | - | - | *** | - | - | *** |
| 6 Inventories | 4262705 | - | *730 | - | *9230 | *19975 | *138860 | *61955 | *97146 | *** | 79340 | - | *** |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 9 Other current assets | 2114552 | - | - | *26995 | *34463 | *14681 | *56709 | *13434 | *17830 | *** | 23754 | - | *** |
| 10 Loans to stockholders | 14967 | - | *5212 | *486 | - | *4743 | *2086 | *112 | - | *** | 1392 | - | *** |
| 11 Mortgage and real estate loans | 1788225 | - | - | - | - | - | - | - | *3826 | *** | 2046 | - | *** |
| 12 Other investments | 1244355 | - | - | - | - | *3638 | *49175 | - | *3639 | *** | 30357 | - | *** |
| 13 Depreciable assets | 710741 | - | *18143 | *612 | *20965 | *8108 | *84274 | *2828 | *57396 | *** | 41644 | - | *** |
| 14 Less: Accumulated depreciation | 314712 | - | *15861 | *497 | *10111 | *2039 | *66396 | *1168 | *29554 | *** | 16271 | - | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 17 Land | 182494 | - | - | - | *9547 | - | *10632 | - | *2752 | *** | 44794 | - | *** |
| 18 Intangible assets (Amortizable) | 70827 | - | - | - | - | - | *680 | - | *561 | *** | 605 | - | *** |
| 19 Less: Accumulated amortization | *15632 | - | - | - | - | - | *487 | - | *149 | *** | 178 | - | *** |
| 20 Other assets | 587747 | - | *-1728 | *-0 | - | - | - | - | *199 | *** | 5170 | - | *** |
| 21 Total liabilities | 12052676 | - | *15485 | *33724 | *75422 | *68385 | *387640 | *88320 | *211484 | *** | 272819 | - | *** |
| 22 Accounts payable | 1246642 | - | *248 | - | *1560 | *7007 | *60239 | *21639 | *20276 | *** | 62082 | - | *** |
| 23 Mort, notes, and bonds under 1 yr | 1365769 | - | - | - | *30730 | *17921 | *48342 | - | *34710 | *** | 18046 | - | *** |
| 24 Other current liabilities | 1459303 | - | - | *27697 | *3260 | *1268 | *66192 | *6264 | *28302 | *** | 33645 | - | *** |
| 25 Loans from stockholders | *64855 | - | - | - | *7030 | - | *28823 | *6691 | *10150 | *** | - | - | *** |
| 26 Mort, notes, bonds, 1 yr or more | 3871619 | - | *5406 | - | *25425 | *3969 | *10318 | *42154 | *34588 | *** | 100074 | - | *** |
| 27 Other liabilities | 419367 | - | *-277 | - | - | - | *1042 | - | *5701 | *** | 7597 | - | *** |
| 28 Net worth | 3625122 | - | *10108 | *6027 | *7416 | *38219 | *172684 | *11572 | *77756 | *** | 51375 | - | *** |
| 29 Capital stock | 108491 | - | *1692 | *184 | *1938 | *1860 | *25476 | *1090 | *3615 | *** | 925 | - | *** |
| 30 Paid-in or capital surplus | 1386716 | - | - | - | *4935 | - | *5319 | *4396 | *24353 | *** | 21071 | - | *** |
| 31 Retained earnings, appropriated | 28786 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 32 Retained earnings-unappropriated | 1920816 | - | *-1392 | - | *-4199 | *38407 | *34825 | - | *28287 | *** | -1445 | - | *** |
| 33 Retained earnings (S CORP) | 216321 | - | *9808 | *5843 | *4742 | - | *109534 | *6086 | *21765 | *** | 31575 | - | *** |
| 34 Less: Cost of treasury stock | *36008 | - | - | - | - | *2048 | *2471 | - | *265 | *** | 751 | - | *** |
| 35 Total receipts | 14190739 | - | *138021 | *45358 | *101561 | *209861 | *910978 | *72729 | *452468 | *** | 450660 | - | *** |
| 36 Business receipts | 13491496 | - | *138021 | *45358 | *97480 | *208343 | *907936 | *71847 | *451064 | *** | 442820 | - | *** |
| 37 Interest | 390426 | - | - | - | *5 | *1210 | *299 | - | *57 | *** | 517 | - | *** |
| 38 Interest on govt. obligations | *1705 | - | - | - | - | - | - | - | *76 | *** | - | - | *** |
| 39 Rents | 17700 | - | - | - | *3930 | *76 | - | - | - | *** | 3925 | - | *** |
| 40 Royalties | 103 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 41 Net S-T cap gain less net LT loss | 5 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 42 Net L-T cap gain less net ST loss | *10188 | - | - | - | - | - | - | - | *7 | *** | 27 | - | *** |
| 43 Net gain, noncapital assets | 71928 | - | - | - | - | - | *46 | *11 | *9 | *** | 155 | - | *** |
| 44 Dividends, domestic corporations | 481 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 46 Other receipts | 206707 | - | - | - | *147 | *232 | *2698 | *871 | *1256 | *** | 3215 | - | *** |
| 47 Total deductions | 13627953 | - | *116492 | *40454 | *98797 | *206427 | *861525 | *71638 | *422181 | *** | 438708 | - | *** |
| 48 Cost of goods | 8088522 | - | - | - | *9230 | *19033 | *141677 | *61955 | *97520 | *** | 48996 | - | *** |
| 49 Compensation of officers | 130239 | - | *5457 | *1495 | - | *6072 | *38932 | *5480 | *12859 | *** | 3802 | - | *** |
| 50 Salaries and wages | 730239 | - | *8749 | - | - | *32461 | *22981 | *2545 | *14545 | *** | 11987 | - | *** |
| 51 Repairs | 32225 | - | *507 | *333 | - | *13 | *809 | *434 | *2096 | *** | 1165 | - | *** |
| 52 Bad debts | 4480 | - | - | - | - | - | *171 | - | - | *** | 251 | - | *** |
| 53 Rent paid on business property | 79573 | - | *1347 | - | *1111 | *3564 | *4210 | *360 | *555 | *** | 983 | - | *** |
| 54 Taxes paid | 116790 | - | *3289 | *258 | *199 | *11339 | *8885 | *722 | *5211 | *** | 2412 | - | *** |
| 55 Interest paid | 397929 | - | - | *381 | *2965 | *853 | *7155 | *456 | *3595 | *** | 8295 | - | *** |
| 56 Contributions or gifts | 3169 | - | - | - | - | *146 | *2 | - | *928 | *** | 125 | - | *** |
| 57 Amortization | 22496 | - | - | - | - | - | *7 | *10 | *37 | *** | 99 | - | *** |
| 58 Depreciation | 64062 | - | *596 | *89 | *1178 | *394 | *7323 | *687 | *2249 | *** | 2453 | - | *** |
| 59 Depletion | 21 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 60 Advertising | 110700 | - | *11 | *21 | *569 | *9165 | *1083 | *748 | *812 | *** | 2956 | - | *** |
| 61 Pension, prof sh, stock, annuity | 26761 | - | *162 | - | - | *827 | *1844 | - | *350 | *** | 593 | - | *** |
| 62 Employee benefit programs | 57614 | - | - | - | - | - | *3965 | *199 | *1177 | *** | 354 | - | *** |
| 63 Net loss, noncapital assets | 20395 | - | - | - | - | - | - | - | - | *** | 20 | - | *** |
| 64 Other deductions | 3742738 | - | *10339 | *1412 | *79146 | *16382 | *26830 | *2355 | *10319 | *** | 12229 | - | *** |
| 65 Total receipts less total deducts | 562787 | - | *21529 | *4904 | *2764 | *3434 | *49452 | *1092 | *30287 | *** | 11952 | - | *** |
| 66 Constructive taxable income from related foreign corporations | 148 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 67 Net income, total | 561229 | - | *21529 | *4904 | *2764 | *3434 | *49452 | *1092 | *30211 | *** | 11952 | - | *** |
| 68 Net income, Form 1120-A | *2200 | - | *2200 | - | - | - | - | - | - | *** | - | - | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 70 Net income, Form 1120S | 102993 | - | *19328 | *4904 | *1116 | - | *47768 | *1092 | *16053 | *** | 7836 | - | *** |
| 71 Statutory special deductions, total | 95383 | - | *2200 | - | *984 | *664 | - | - | - | *** | 1554 | - | *** |
| 72 Net operating loss deduction | *95013 | - | *2200 | - | *984 | *664 | - | - | - | *** | 1554 | - | *** |
| 73 Dividends received deduction | 370 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 75 Income subject to tax | 362853 | - | - | - | *664 | *2770 | *1685 | - | *14158 | *** | 2562 | - | *** |
| 76 Income tax before credits, total | 128323 | - | - | - | *100 | *449 | *350 | - | *4842 | *** | 881 | - | *** |
| 77 Regular tax | 125804 | - | - | - | *100 | *449 | *337 | - | *4814 | *** | 859 | - | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 79 Recapture of investment credit | 3 | - | - | - | - | - | - | - | - | *** | 3 | - | *** |
| 80 Alternative minimum tax | *1968 | - | - | - | - | - | *13 | - | - | *** | 17 | - | *** |
| 81 Environmental tax | 523 | - | - | - | - | - | - | - | *3 | *** | 1 | - | *** |
| 82 Foreign tax credit | 709 | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 86 General business credit | *4012 | - | - | - | - | - | *2 | - | - | *** | 79 | - | *** |
| 87 Prior year minimum tax credit | 2623 | - | - | - | - | - | - | - | - | *** | 153 | - | *** |
| 88 Income tax after credits, total | 120979 | - | - | - | *100 | *449 | *348 | - | *4842 | *** | 649 | - | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Heavy construction contractors

MAJOR GROUP 07
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 13595 | *209 | 2667 | 2875 | 1812 | 2221 | 2535 | 769 | 355 | *** | 42 | *** | 9 |
| 2 Total assets | 38912473 | - | 120395 | 509512 | 607442 | 1589751 | 5646515 | 5283247 | 5418332 | *** | 2863249 | *** | 11346661 |
| 3 Cash | 4898529 | - | 41179 | 60768 | 129741 | 380383 | 958844 | 880105 | 718517 | *** | 273960 | *** | 864484 |
| 4 Notes and accounts receivable | 10608890 | - | *5345 | 108582 | 128677 | 376584 | 1744114 | 1579876 | 1644603 | *** | 800363 | *** | 2852059 |
| 5 Less: Allowance for bad debts | 72496 | - | - | - | - | *664 | 5121 | 6657 | 9648 | *** | 5715 | *** | 34967 |
| 6 Inventories | 1127364 | - | *5797 | *15913 | *26366 | 53667 | 166135 | 241256 | 164029 | *** | 208510 | *** | 52120 |
| 7 U.S. govt. obligations, total | 600342 | - | - | - | - | - | *60594 | *69014 | *47691 | *** | 21777 | *** | 257580 |
| 8 Tax-exempt securities | 435143 | - | - | - | - | *6239 | *32512 | *20124 | *38280 | *** | 16306 | *** | 277679 |
| 9 Other current assets | 3004205 | - | *2269 | *5413 | 21039 | 67621 | 438531 | 615449 | 380941 | *** | 334309 | *** | 534509 |
| 10 Loans to stockholders | 279567 | - | *1492 | *68216 | 30512 | 26278 | 68605 | 30207 | 26949 | *** | 18956 | *** | 66 |
| 11 Mortgage and real estate loans | 106866 | - | - | - | *3658 | *5963 | *45438 | *37084 | *6431 | *** | 3124 | *** | 315 |
| 12 Other investments | 7518882 | - | *65 | *3301 | *8495 | 15458 | 352434 | 328489 | 511256 | *** | 316765 | *** | 5360615 |
| 13 Depreciable assets | 24893086 | - | 264438 | 817325 | 588746 | 2090668 | 5226470 | 3953510 | 4588852 | *** | 1922549 | *** | 1769287 |
| 14 Less: Accumulated depreciation | 16648945 | - | 210487 | 588397 | 393430 | 1506603 | 3662793 | 2711457 | 3018318 | *** | 1242438 | *** | 973960 |
| 15 Depletable assets | 348885 | - | - | - | *1864 | - | *25077 | *26398 | 57975 | *** | 46969 | *** | 94489 |
| 16 Less: Accumulated depletion | 112583 | - | - | - | - | - | *4555 | *8214 | 34761 | *** | 9318 | *** | 44780 |
| 17 Land | 1005737 | - | *4099 | *12133 | 36659 | 67173 | 147147 | 166297 | 238154 | *** | 98710 | *** | 58416 |
| 18 Intangible assets (Amortizable) | 206673 | - | *811 | *38 | *1932 | *2628 | *1051 | 13220 | 26553 | *** | 6260 | *** | 31560 |
| 19 Less: Accumulated amortization | 59547 | - | *160 | *38 | *214 | *1733 | *345 | 10923 | 14264 | *** | 4033 | *** | 8393 |
| 20 Other assets | 771875 | - | *5546 | *6258 | *23396 | 6087 | 52379 | 59469 | 45092 | *** | 56196 | *** | 255581 |
| 21 Total liabilities | 38912473 | - | 120395 | 509512 | 607442 | 1589751 | 5646515 | 5283247 | 5418332 | *** | 2863249 | *** | 11346661 |
| 22 Accounts payable | 6217436 | - | *4607 | *69223 | 140274 | 179179 | 883450 | 1055567 | 873606 | *** | 402220 | *** | 1909327 |
| 23 Mort, notes, and bonds under 1 yr | 3233367 | - | *9215 | 61388 | 91698 | 154617 | 435680 | 334269 | 411092 | *** | 164210 | *** | 1206213 |
| 24 Other current liabilities | 3742835 | - | *5395 | 46090 | 21665 | 71297 | 548724 | 668333 | 571865 | *** | 351542 | *** | 897949 |
| 25 Loans from stockholders | 511771 | - | *28068 | *31668 | *12009 | 66474 | 216391 | 50998 | 38874 | *** | 4165 | *** | 2593 |
| 26 Mort, notes, bonds, 1 yr or more | 3965416 | - | *42407 | 107865 | 107618 | 209293 | 655751 | 456512 | 744247 | *** | 297722 | *** | 486826 |
| 27 Other liabilities | 1921987 | - | *-1426 | *3075 | *-178 | 35445 | 152773 | 101950 | 170399 | *** | 179794 | *** | 1107752 |
| 28 Net worth | 19319661 | - | 32130 | 190203 | 234355 | 873445 | 2753747 | 2615618 | 2608248 | *** | 1463595 | *** | 5736000 |
| 29 Capital stock | 1221223 | - | 10401 | 24260 | 83386 | 73163 | 195310 | 71996 | 188404 | *** | 104707 | *** | 169551 |
| 30 Paid-in or capital surplus | 4744789 | - | *7482 | *14263 | *45587 | 79809 | 199141 | 143062 | 165438 | *** | 67078 | *** | 3529970 |
| 31 Retained earnings, appropriated | *57849 | - | - | - | - | *18195 | *4633 | - | - | *** | 1728 | *** | 33292 |
| 32 Retained earnings-unappropriated | 9307045 | - | *11189 | 65075 | 124334 | 485931 | 1443948 | 1356737 | 1299882 | *** | 811267 | *** | 2043489 |
| 33 Retained earnings (S CORP) | 4697555 | - | *4794 | 91520 | *27616 | 301992 | 1056117 | 1158141 | 1115756 | *** | 527291 | *** | - |
| 34 Less: Cost of treasury stock | 708799 | - | *1736 | *4916 | *46569 | 85646 | 145402 | 114317 | 161232 | *** | 48475 | *** | 40301 |
| 35 Total receipts | 68543506 | *407552 | 1151727 | 1653389 | 1521019 | 4196549 | 12576325 | 11005732 | 10690463 | *** | 5175189 | *** | 10770249 |
| 36 Business receipts | 66161613 | *329260 | 1115127 | 1633326 | 1479345 | 4159479 | 12335335 | 10871163 | 10500176 | *** | 5023550 | *** | 9668313 |
| 37 Interest | 332938 | *4655 | *385 | *2316 | 3341 | 5825 | 28384 | 21507 | 24437 | *** | 11250 | *** | 191568 |
| 38 Interest on govt. obligations | 39682 | - | - | - | - | *553 | 2003 | 4188 | 2681 | *** | 3887 | *** | 16785 |
| 39 Rents | 206253 | *6879 | - | *1285 | *6546 | *4438 | 18506 | 4858 | 30816 | *** | 16838 | *** | 78399 |
| 40 Royalties | 23605 | - | - | - | - | - | - | *54 | *1142 | *** | 835 | *** | 1016 |
| 41 Net S-T cap gain less net LT loss | 26398 | - | - | - | *20521 | *72 | *719 | *358 | *163 | *** | 1374 | *** | 1404 |
| 42 Net L-T cap gain less net ST loss | 98960 | *17860 | - | *3321 | *6541 | *2078 | 7356 | 6976 | 9215 | *** | 8684 | *** | 6606 |
| 43 Net gain, noncapital assets | 303741 | *31106 | *31289 | *10021 | *1817 | 4192 | 28875 | 26420 | 35908 | *** | 23380 | *** | 17799 |
| 44 Dividends, domestic corporations | 33457 | 49 | - | - | *19 | *15 | 1547 | 3407 | 4975 | *** | 4049 | *** | 8560 |
| 45 Dividends, foreign corporations | 51180 | - | - | - | - | - | - | *14 | *1939 | *** | 3954 | *** | 40230 |
| 46 Other receipts | 1265677 | *17744 | *4925 | *3120 | 2889 | 19897 | 153600 | 66786 | 79010 | *** | 77388 | *** | 739569 |
| 47 Total deductions | 65329612 | *344027 | 1076705 | 1502440 | 1422729 | 3934629 | 11979128 | 10485572 | 10242844 | *** | 4906726 | *** | 10410069 |
| 48 Cost of goods | 51274352 | *14617 | - | *9154 | *24526 | 78124 | 190619 | 129012 | 124308 | *** | 200475 | *** | 34784 |
| 49 Compensation of officers | 1559801 | *7443 | *59883 | 156653 | 90445 | 178244 | 419611 | 242865 | 180216 | *** | 67269 | *** | 72296 |
| 50 Salaries and wages | 2597582 | *4633 | *184194 | 195904 | 69143 | 344332 | 510209 | 255575 | 321068 | *** | 126786 | *** | 341143 |
| 51 Repairs | 578795 | *2068 | 32881 | 55011 | 41242 | 105400 | 166857 | 30047 | 66301 | *** | 10491 | *** | 14718 |
| 52 Bad debts | 72327 | *1048 | - | *9998 | *5 | *3188 | 14242 | 10244 | 13762 | *** | 5599 | *** | 4638 |
| 53 Rent paid on business property | 447448 | *1185 | *18646 | 69853 | 34173 | 62182 | 94115 | 28212 | 43624 | *** | 23587 | *** | 51483 |
| 54 Taxes paid | 1279939 | *6467 | 52252 | 60958 | 42383 | 135197 | 292515 | 221284 | 217445 | *** | 69535 | *** | 47191 |
| 55 Interest paid | 634617 | *13097 | *5717 | 21777 | 15221 | 36234 | 99018 | 62217 | 100985 | *** | 35604 | *** | 156301 |
| 56 Contributions or gifts | 26615 | *5 | - | *814 | 952 | 1082 | 4806 | 4238 | 2308 | *** | 2257 | *** | 6716 |
| 57 Amortization | 19212 | *195 | *193 | - | *111 | *502 | 397 | 614 | 1842 | *** | 2161 | *** | 4357 |
| 58 Depreciation | 2185737 | *6152 | 41000 | 87077 | 67948 | 199917 | 423702 | 338617 | 415525 | *** | 169876 | *** | 150605 |
| 59 Depletion | 44675 | 225 | - | - | - | - | *6499 | *4938 | 6674 | *** | 6093 | *** | 7321 |
| 60 Advertising | 63773 | *68 | *4580 | 5517 | 3324 | 6616 | 10044 | 9997 | 7670 | *** | 3686 | *** | 4209 |
| 61 Pension, prof sh, stock, annuity | 268069 | 17 | - | *5361 | *3344 | *6280 | 52167 | 42770 | 30813 | *** | 19192 | *** | 75998 |
| 62 Employee benefit programs | 585356 | *1835 | *9046 | *6356 | 12376 | 37987 | 140754 | 84435 | 100775 | *** | 29872 | *** | 89929 |
| 63 Net loss, noncapital assets | 7686 | *217 | - | *223 | *54 | *139 | *510 | *1796 | *655 | *** | 806 | *** | 173 |
| 64 Other deductions | 3683631 | *16303 | 208611 | 288004 | 159829 | 387133 | 998075 | 296739 | 235489 | *** | 138896 | *** | 739399 |
| 65 Total receipts less total deducts | 3213894 | *63525 | 75022 | 150949 | 98290 | 261920 | 597197 | 520159 | 447619 | *** | 268463 | *** | 360181 |
| 66 Constructive taxable income from related foreign corporations | *46308 | - | - | - | - | - | - | - | *238 | *** | 1860 | *** | 35792 |
| 67 Net income, total | 3220519 | *63525 | 75022 | 150949 | 98290 | 261367 | 595194 | 515971 | 445175 | *** | 266436 | *** | 379187 |
| 68 Net income, Form 1120-A | *2809 | - | *2114 | - | *695 | - | - | - | - | *** | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 Net income, Form 1120S | 1365133 | *34095 | *66973 | 98591 | *19272 | 152145 | 306317 | 279423 | 217886 | *** | 117841 | *** | - |
| 71 Statutory special deductions, total | 310052 | *26925 | *2989 | *32114 | 14527 | 27451 | 74483 | 12221 | 35576 | *** | 6789 | *** | 26429 |
| 72 Net operating loss deduction | 283727 | *26891 | *2989 | *32114 | 14513 | *27440 | 73426 | 9826 | 30038 | *** | 2974 | *** | 19864 |
| 73 Dividends received deduction | 26326 | 34 | - | - | *13 | *11 | 1057 | 2395 | 5538 | *** | 3815 | *** | 6565 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 Income subject to tax | 1550553 | *2506 | *5060 | *20244 | 64491 | 81772 | 214504 | 226351 | 192359 | *** | 143950 | *** | 352758 |
| 76 Income tax before credits, total | 524388 | *1055 | *759 | *3166 | 14517 | 20000 | 69995 | 78767 | 67843 | *** | 49664 | *** | 127450 |
| 77 Regular tax | 499132 | *764 | *759 | *3166 | 14466 | 19135 | 63628 | 75779 | 65172 | *** | 49005 | *** | 123105 |
| 78 Personal holding company tax | *4 | - | - | - | *4 | - | - | - | - | *** | - | *** | - |
| 79 Recapture of investment credit | 36 | - | - | - | - | - | - | - | - | *** | - | *** | 25 |
| 80 Alternative minimum tax | 21639 | 288 | - | - | *48 | *942 | 6368 | *2614 | *2256 | *** | 406 | *** | 2208 |
| 81 Environmental tax | 956 | 3 | - | - | - | - | - | *6 | 61 | *** | 147 | *** | 470 |
| 82 Foreign tax credit | 43078 | - | - | - | - | - | - | - | *199 | *** | 1889 | *** | 40055 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 Nonconventional source fuel credit | *477 | - | - | *78 | - | - | - | - | *202 | *** | 150 | *** | 47 |
| 86 General business credit | 5393 | - | *19 | - | *299 | *26 | *2063 | *330 | *728 | *** | 722 | *** | 659 |
| 87 Prior year minimum tax credit | 16708 | - | - | - | *1238 | *664 | 3575 | 3244 | 1379 | *** | 2075 | *** | 585 |
| 88 Income tax after credits, total | 458733 | *1055 | *740 | *3088 | 12980 | 19310 | 64357 | 75193 | 65336 | *** | 44828 | *** | 86104 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors

MAJOR GROUP 08
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 157605 | 4600 | 84361 | 29926 | 16286 | 11291 | 9836 | 821 | 384 | *** | 32 | *** | ** |
| 2 Total assets | 57668208 | - | 2823330 | 4931691 | 5712737 | 7762621 | 19568736 | 5328011 | 5521303 | *** | 2834650 | *** | ** |
| 3 Cash | 8265077 | - | 809981 | 1146759 | 1170307 | 1270695 | 2373450 | 604494 | 526421 | *** | 177470 | *** | ** |
| 4 Notes and accounts receivable | 22634353 | - | 373025 | 1207598 | 1728622 | 2976757 | 8812692 | 2651675 | 2536745 | *** | 1055212 | *** | ** |
| 5 Less: Allowance for bad debts | 172944 | - | *1564 | *4336 | 12145 | 24311 | 52172 | 27267 | 16439 | *** | 13294 | *** | ** |
| 6 Inventories | 4236959 | - | 196176 | 319794 | 479081 | 573032 | 1520659 | 253833 | 340689 | *** | 187856 | *** | ** |
| 7 U.S. govt. obligations, total | 112056 | - | *1870 | *706 | *985 | *28510 | *12296 | *10213 | *57181 | *** | 293 | *** | - |
| 8 Tax-exempt securities | 167094 | - | *51 | *57 | *6755 | *22574 | *26898 | *17350 | *33670 | *** | 14500 | *** | - |
| 9 Other current assets | 4637037 | - | 81887 | 206291 | 248524 | 435989 | 1707157 | 706525 | 650306 | *** | 263732 | *** | ** |
| 10 Loans to stockholders | 1376508 | - | 276099 | 317694 | 256382 | 173546 | 252176 | 51709 | 20981 | *** | 21099 | *** | ** |
| 11 Mortgage and real estate loans | 280698 | - | *4282 | *4907 | *17984 | 83352 | 152999 | *4018 | *9234 | *** | - | *** | - |
| 12 Other investments | 2229368 | - | 22544 | 89799 | 205016 | 259264 | 780170 | 182422 | 213367 | *** | 165323 | *** | ** |
| 13 Depreciable assets | 34597795 | - | 3889277 | 4756127 | 4168138 | 4817987 | 10422898 | 1767232 | 2125269 | *** | 1495372 | *** | ** |
| 14 Less: Accumulated depreciation | 23095648 | - | 2900831 | 3376909 | 2853739 | 3108330 | 6944819 | 1108433 | 1256449 | *** | 871681 | *** | ** |
| 15 Depletable assets | 13253 | - | *270 | - | - | - | *2533 | *3573 | *4701 | *** | 2120 | *** | - |
| 16 Less: Accumulated depletion | 9553 | - | *180 | - | - | - | *1915 | *3334 | *3034 | *** | 1034 | *** | - |
| 17 Land | 980439 | - | 40401 | 120503 | 177995 | 101576 | 290324 | 41066 | 96659 | *** | 69990 | *** | ** |
| 18 Intangible assets (Amortizable) | 630407 | - | 23283 | 78282 | 49852 | 65203 | 50363 | 19644 | 57180 | *** | 163442 | *** | ** |
| 19 Less: Accumulated amortization | 224127 | - | 14649 | 18834 | 32038 | 32122 | 33466 | 11691 | 17119 | *** | 36507 | *** | ** |
| 20 Other assets | 1009438 | - | 21408 | 83254 | 101020 | 118899 | 196491 | 164982 | 141940 | *** | 140756 | *** | ** |
| 21 Total liabilities | 57668208 | - | 2823330 | 4931691 | 5712737 | 7762621 | 19568736 | 5328011 | 5521303 | *** | 2834650 | *** | ** |
| 22 Accounts payable | 11298943 | - | 315007 | 729647 | 1040795 | 1611244 | 4152919 | 1188700 | 1160315 | *** | 571358 | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 4713669 | - | 324478 | 472978 | 352294 | 609925 | 1594072 | 481100 | 439493 | *** | 187321 | *** | ** |
| 24 Other current liabilities | 7544325 | - | 272498 | 370095 | 470907 | 691095 | 2833392 | 899804 | 1083165 | *** | 359856 | *** | ** |
| 25 Loans from stockholders | 2446889 | - | 564516 | 400798 | 285644 | 372881 | 676033 | 65967 | 61092 | *** | 11633 | *** | ** |
| 26 Mort, notes, bonds, 1 yr or more | 6309420 | - | 452454 | 899134 | 772086 | 931245 | 1595837 | 315309 | 501515 | *** | 396709 | *** | ** |
| 27 Other liabilities | 1448508 | - | 22580 | 74458 | 75765 | 154901 | 479693 | 215732 | 193482 | *** | 91705 | *** | ** |
| 28 Net worth | 23906454 | - | 871797 | 1984582 | 2715246 | 3391331 | 8236790 | 2161399 | 2082240 | *** | 1216069 | *** | ** |
| 29 Capital stock | 2047171 | - | 292639 | 312626 | 317765 | 259885 | 452416 | 120378 | 99164 | *** | 130198 | *** | ** |
| 30 Paid-in or capital surplus | 2557707 | - | 242737 | 172563 | 174324 | 251956 | 625651 | 221418 | 190859 | *** | 411224 | *** | ** |
| 31 Retained earnings, appropriated | 130514 | - | *4129 | *3626 | *10695 | *12512 | *83477 | *12088 | *1046 | *** | - | *** | ** |
| 32 Retained earnings-unappropriated | 12834823 | - | 368974 | 1055252 | 1654220 | 2184196 | 4214072 | 1160190 | 965124 | *** | 626024 | *** | ** |
| 33 Retained earnings (S CORP) | 7665288 | - | 58412 | 505517 | 716955 | 873017 | 3339317 | 792733 | 946168 | *** | 85451 | *** | - |
| 34 Less: Cost of treasury stock | 1329050 | - | 95095 | 65001 | 158713 | 190235 | 478142 | 145408 | 120122 | *** | 36827 | *** | ** |
| 35 Total receipts | 185181285 | 1049349 | 25021418 | 23208753 | 20020256 | 25019183 | 53507718 | 13669837 | 12675816 | *** | 5085819 | *** | ** |
| 36 Business receipts | 183556782 | 1026824 | 24877093 | 23094462 | 19848321 | 24846922 | 52964984 | 13542642 | 12535014 | *** | 4962433 | *** | ** |
| 37 Interest | 208996 | *342 | 5501 | 14533 | 21660 | 32230 | 62717 | 18954 | 18325 | *** | 26287 | *** | ** |
| 38 Interest on govt. obligations | 20366 | - | - | *249 | *606 | *1433 | 4821 | 2598 | 2635 | *** | 3257 | *** | ** |
| 39 Rents | 146750 | *2025 | *6051 | *3895 | 13117 | 9784 | 20841 | 7253 | 36502 | *** | 38593 | *** | ** |
| 40 Royalties | 7705 | - | - | - | - | - | - | - | *1641 | *** | 3830 | *** | ** |
| 41 Net S-T cap gain less net LT loss | 7840 | - | - | *1123 | *32 | *3154 | *3009 | - | *445 | *** | 77 | *** | - |
| 42 Net L-T cap gain less net ST loss | 64862 | *561 | *2443 | *9635 | 7250 | 8156 | 18955 | 6705 | 9296 | *** | 1195 | *** | ** |
| 43 Net gain, noncapital assets | 220731 | *3083 | 22699 | 35920 | 46594 | 19255 | 43548 | 6824 | 22521 | *** | 16223 | *** | ** |
| 44 Dividends, domestic corporations | 17273 | *22 | *123 | *515 | *2118 | 4124 | 4460 | 1878 | 2599 | *** | 729 | *** | ** |
| 45 Dividends, foreign corporations | 9011 | - | - | - | - | - | *7 | *5995 | *863 | *** | 717 | *** | ** |
| 46 Other receipts | 920968 | *16492 | 107508 | 48421 | 80559 | 94125 | 384375 | 76988 | 45974 | *** | 32478 | *** | ** |
| 47 Total deductions | 177055623 | 934975 | 23518503 | 22159528 | 19095607 | 23943042 | 51480861 | 13144023 | 12169779 | *** | 4909346 | *** | ** |
| 48 Cost of goods | 124984004 | *4510 | 173480 | 394915 | 469900 | 582308 | 1626638 | 246646 | 273835 | *** | 221745 | *** | ** |
| 49 Compensation of officers | 8746417 | 78439 | 1930420 | 1445539 | 1185248 | 1300801 | 2023518 | 416661 | 242841 | *** | 50159 | *** | ** |
| 50 Salaries and wages | 11822047 | 103558 | 2120555 | 2042759 | 1390625 | 1484649 | 2839058 | 625590 | 536751 | *** | 335341 | *** | ** |
| 51 Repairs | 1127893 | 10033 | 222042 | 176935 | 128153 | 152515 | 313116 | 42214 | 42495 | *** | 23800 | *** | ** |
| 52 Bad debts | 392849 | *109 | 23104 | 43858 | 44313 | 67450 | 150434 | 17794 | 17637 | *** | 15846 | *** | ** |
| 53 Rent paid on business property | 2233321 | 14087 | 518632 | 388618 | 331084 | 284104 | 468431 | 73474 | 83845 | *** | 34885 | *** | ** |
| 54 Taxes paid | 5609680 | 23231 | 852135 | 984191 | 705222 | 788284 | 1475881 | 304260 | 269861 | *** | 77007 | *** | ** |
| 55 Interest paid | 1063186 | *3939 | 97574 | 131283 | 121998 | 134637 | 320812 | 71673 | 78090 | *** | 57330 | *** | ** |
| 56 Contributions or gifts | 49596 | *166 | 4873 | 4588 | 7287 | 7941 | 13660 | 3684 | 3489 | *** | 1853 | *** | ** |
| 57 Amortization | 61702 | *2384 | 3928 | 4898 | 6502 | 17578 | 7999 | 4182 | 5549 | *** | 4699 | *** | ** |
| 58 Depreciation | 3365553 | 8716 | 402196 | 459040 | 432925 | 480092 | 971646 | 165141 | 200933 | *** | 131074 | *** | ** |
| 59 Depletion | 5724 | - | - | - | - | *757 | *1191 | *564 | *1425 | *** | 1487 | *** | - |
| 60 Advertising | 760311 | 1315 | 158322 | 178131 | 132807 | 98098 | 120983 | 15339 | 18535 | *** | 13806 | *** | ** |
| 61 Pension, prof sh, stock, annuity | 969401 | *2252 | 40171 | 66121 | 110432 | 125141 | 359524 | 134772 | 69856 | *** | 21136 | *** | ** |
| 62 Employee benefit programs | 2145755 | *3308 | 221449 | 204847 | 182892 | 297495 | 737859 | 195921 | 124401 | *** | 73344 | *** | ** |
| 63 Net loss, noncapital assets | 42622 | *2407 | *5097 | 16865 | *670 | 3532 | 7598 | 1458 | 1616 | *** | 2377 | *** | ** |
| 64 Other deductions | 13675562 | 71887 | 3300374 | 2414520 | 1948953 | 1915949 | 2783980 | 461906 | 406166 | *** | 191597 | *** | ** |
| 65 Total receipts less total deducts | 8125662 | 114374 | 1502916 | 1049225 | 924650 | 1076141 | 2026857 | 525814 | 506037 | *** | 176473 | *** | ** |
| 66 Constructive taxable income from related foreign corporations | *5384 | - | - | - | - | - | *76 | - | *1257 | *** | 3655 | *** | - |
| 67 Net income, total | 8110680 | 114374 | 1502916 | 1048976 | 924044 | 1074708 | 2022112 | 523217 | 504659 | *** | 176871 | *** | ** |
| 68 Net income, Form 1120-A | 45420 | - | 34857 | *9674 | *889 | - | - | - | - | *** | - | *** | - |
| 69 Net income, Form 1120F | *94 | *94 | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 Net income, Form 1120S | 4633981 | 81914 | 1146198 | 635231 | 432366 | 613228 | 1089002 | 258189 | 259118 | *** | 35087 | *** | - |
| 71 Statutory special deductions, total | 794104 | *17020 | 149817 | 122212 | 100228 | 114022 | 189194 | 34007 | 15103 | *** | 45321 | *** | ** |
| 72 Net operating loss deduction | 780647 | *17005 | 149731 | 121824 | 98746 | 111136 | 186500 | 32692 | 12394 | *** | 44776 | *** | ** |
| 73 Dividends received deduction | 13457 | *15 | *86 | *388 | *1482 | 2887 | 2694 | 1315 | 2709 | *** | 545 | *** | ** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 Income subject to tax | 2693714 | *15449 | 206901 | 291555 | 391462 | 347458 | 747940 | 236908 | 231532 | *** | 96465 | *** | ** |
| 76 Income tax before credits, total | 705365 | *3101 | 31978 | 51336 | 73393 | 73512 | 232470 | 79725 | 80693 | *** | 34504 | *** | ** |
| 77 Regular tax | 681235 | *3096 | 31939 | 51242 | 72923 | 72146 | 215851 | 79177 | 77969 | *** | 32937 | *** | ** |
| 78 Personal holding company tax | *62 | - | - | - | *17 | - | *45 | - | - | *** | - | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 Alternative minimum tax | 22079 | *4 | *38 | *94 | *451 | 1354 | 16341 | *235 | 2269 | *** | 1157 | *** | ** |
| 81 Environmental tax | 349 | -0 | - | - | - | - | *20 | *8 | 74 | *** | 146 | *** | ** |
| 82 Foreign tax credit | 2998 | - | - | - | - | - | *4 | - | *208 | *** | 2490 | *** | ** |
| 83 U.S. Possessions tax credit | 3 | - | - | 3 | - | - | - | - | - | *** | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | *2 | - | *** | - | *** | - |
| 86 General business credit | 5623 | - | *518 | *1001 | *58 | *1081 | 1137 | *247 | *336 | *** | 19 | *** | ** |
| 87 Prior year minimum tax credit | 14526 | - | *37 | - | *817 | *238 | 8847 | *3037 | *303 | *** | 954 | *** | - |
| 88 Income tax after credits, total | 682212 | *3101 | 31423 | 50332 | 72517 | 72192 | 222482 | 76439 | 79846 | *** | 31042 | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Plumbing, heating and air conditioning

| MINOR INDUSTRY 1711 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 30742 | *581 | 15089 | 6748 | 4034 | 2118 | 1914 | 158 | 80 | *14 | 5 | - | ** |
| 2 Total assets | 12181705 | - | 550954 | 1144606 | 1402808 | 1488368 | 4089059 | 1047133 | 1231599 | *424867 | 802312 | - | ** |
| 3 Cash | 1796645 | - | 154471 | 286733 | 255341 | 230125 | 526814 | 144321 | 121899 | *21671 | 55271 | - | ** |
| 4 Notes and accounts receivable | 5285942 | - | 83273 | 336017 | 471777 | 589954 | 2114204 | 536085 | 643781 | *239229 | 271621 | - | ** |
| 5 Less: Allowance for bad debts | 32401 | - | *986 | *55 | *1431 | *1912 | 12018 | *5647 | 3705 | *2253 | 4395 | - | ** |
| 6 Inventories | 1059900 | - | 58069 | 120243 | 184493 | 133463 | 338477 | 48074 | 83915 | *68817 | 24350 | - | ** |
| 7 U.S. govt. obligations, total | 43994 | - | - | *706 | *945 | *19876 | *5986 | - | *16481 | - | - | - | - |
| 8 Tax-exempt securities | *31971 | - | - | *57 | *4710 | - | *9959 | *17246 | - | - | - | - | - |
| 9 Other current assets | 818551 | - | 12187 | 58770 | 36287 | 46530 | 281876 | 95969 | 183604 | *35307 | 68023 | - | ** |
| 10 Loans to stockholders | 253869 | - | 48929 | 20079 | 79624 | 41530 | 38492 | *14302 | *3278 | *408 | 7227 | - | ** |
| 11 Mortgage and real estate loans | 60140 | - | - | *1355 | - | *27905 | *26180 | *3807 | *52 | *842 | - | - | - |
| 12 Other investments | 459868 | - | *3562 | *4558 | 42700 | 97994 | 156011 | 24794 | 58261 | *18628 | 53359 | - | ** |
| 13 Depreciable assets | 5692508 | - | 813911 | 806169 | 841392 | 664741 | 1652212 | 246594 | 262610 | *94431 | 310447 | - | ** |
| 14 Less: Accumulated depreciation | 3826519 | - | 630310 | 528975 | 588511 | 420368 | 1127900 | 153137 | 165868 | *61777 | 149672 | - | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 132589 | - | *2588 | *26685 | 30683 | *11287 | 31236 | *1306 | 8033 | *3016 | 17756 | - | ** |
| 18 Intangible assets (Amortizable) | 167892 | - | *4500 | *12032 | 21828 | *12737 | 10440 | *3497 | *5894 | *648 | 96314 | - | ** |
| 19 Less: Accumulated amortization | 53984 | - | *1916 | *1074 | *13995 | *6144 | 3556 | *348 | *2402 | - | 24547 | - | ** |
| 20 Other assets | 290739 | - | 2678 | 1305 | 36965 | 40651 | 40647 | 70270 | 15766 | *5899 | 76558 | - | ** |
| 21 Total liabilities | 12181705 | - | 550954 | 1144606 | 1402808 | 1488368 | 4089059 | 1047133 | 1231599 | *424867 | 802312 | - | ** |
| 22 Accounts payable | 2884258 | - | 98533 | 262802 | 297117 | 376783 | 985196 | 238657 | 346037 | *78460 | 200673 | - | ** |
| 23 Mort, notes, and bonds under 1 yr | 783002 | - | 27885 | 79925 | 77938 | 100112 | 268576 | 85027 | 57977 | *31118 | 54443 | - | ** |
| 24 Other current liabilities | 1794349 | - | 52044 | 87239 | 154091 | 97845 | 717627 | 193649 | 327639 | *111135 | 53080 | - | ** |
| 25 Loans from stockholders | 414014 | - | 129826 | 66653 | 62047 | 51830 | 91161 | *9953 | *736 | *174 | 1633 | - | ** |
| 26 Mort, notes, bonds, 1 yr or more | 1216385 | - | 74258 | 250252 | 180581 | 102488 | 227921 | 83835 | 67372 | *39333 | 190345 | - | ** |
| 27 Other liabilities | 359801 | - | 15151 | 19089 | 12180 | 30651 | 96781 | *91920 | 50231 | *48852 | -5054 | - | ** |
| 28 Net worth | 4729895 | - | 153257 | 378645 | 618853 | 728659 | 1701796 | 344091 | 381606 | *115796 | 307191 | - | ** |
| 29 Capital stock | 454687 | - | 72695 | 47924 | 70624 | 68937 | 78142 | 17808 | 10819 | *4143 | 83596 | - | ** |
| 30 Paid-in or capital surplus | 514834 | - | 97080 | 40455 | 48806 | 12110 | 136650 | *15284 | 31443 | *2853 | 130154 | - | ** |
| 31 Retained earnings, appropriated | *13434 | - | *755 | *32 | - | *12500 | - | *147 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 2568561 | - | 75825 | 287270 | 402021 | 479261 | 912476 | 138854 | 110226 | *75735 | 86893 | - | ** |
| 33 Retained earnings (S CORP) | 1468527 | - | -76704 | 36623 | 124996 | 170130 | 684410 | *185581 | 289950 | *46994 | 6548 | - | - |
| 34 Less: Cost of treasury stock | 290148 | - | *16393 | *33659 | *27594 | *14279 | 109881 | *13582 | *60831 | *13928 | - | - | - |
| 35 Total receipts | 40407182 | *303483 | 4055860 | 5280359 | 5258481 | 4914764 | 12338950 | 2606501 | 3336908 | *994172 | 1317704 | - | ** |
| 36 Business receipts | 40082806 | *300645 | 4043683 | 5254895 | 5210036 | 4876318 | 12258237 | 2580719 | 3323108 | *987943 | 1247221 | - | ** |
| 37 Interest | 54488 | *248 | 1451 | 4035 | 4995 | 8635 | 12341 | *2384 | 1562 | *712 | 18125 | - | ** |
| 38 Interest on govt. obligations | 3024 | - | - | *249 | *106 | - | *1538 | *1048 | *83 | - | - | - | - |
| 39 Rents | 39867 | *1766 | *1085 | *722 | *2091 | *447 | 3173 | *111 | *1147 | *145 | 29180 | - | ** |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *1368 | - | - | - | *32 | *1291 | *46 | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 13692 | *553 | - | 21 | *5848 | *808 | *2164 | *3011 | *325 | *149 | 814 | - | ** |
| 43 Net gain, noncapital assets | 38937 | *158 | *3290 | *12569 | *5316 | 3021 | 4332 | *1728 | 1531 | *139 | 6854 | - | ** |
| 44 Dividends, domestic corporations | 3048 | - | - | *194 | *539 | *1271 | *122 | - | *592 | *86 | 244 | - | ** |
| 45 Dividends, foreign corporations | *5994 | - | - | - | - | - | - | *5994 | - | - | - | - | - |
| 46 Other receipts | 163959 | *113 | 6350 | 7674 | 29518 | 22975 | 56998 | 11507 | 8561 | *4997 | 15266 | - | ** |
| 47 Total deductions | 38994702 | *263961 | 3847708 | 5097565 | 5067947 | 4718499 | 11986561 | 2514546 | 3232511 | *973461 | 1291944 | - | ** |
| 48 Cost of goods | 28098016 | *548 | 46770 | 118062 | 177999 | 117947 | 328850 | 48074 | 81942 | *68334 | 26565 | - | ** |
| 49 Compensation of officers | 1894873 | *38229 | 313224 | 343769 | 318763 | 254937 | 471880 | 72419 | 56162 | *18470 | 7020 | - | ** |
| 50 Salaries and wages | 2745567 | *6807 | 448345 | 523795 | 402997 | 322860 | 634073 | 123538 | 138783 | *33529 | 110842 | - | ** |
| 51 Repairs | 176855 | *987 | 39622 | 20540 | 24106 | 17337 | 42262 | 13001 | 8001 | *1888 | 9111 | - | ** |
| 52 Bad debts | 102584 | - | *2476 | 29746 | 8338 | 10800 | 34627 | *2534 | 2073 | *2453 | 9536 | - | ** |
| 53 Rent paid on business property | 464791 | *2704 | 90010 | 84404 | 71723 | 59631 | 113448 | 13458 | 18308 | *3562 | 7542 | - | ** |
| 54 Taxes paid | 1113400 | *1560 | 139167 | 153111 | 171291 | 168252 | 343230 | 65084 | 47441 | *9138 | 15126 | - | ** |
| 55 Interest paid | 196191 | *2014 | 11561 | 28608 | 27654 | 18892 | 51000 | 11877 | 9685 | *6137 | 28763 | - | ** |
| 56 Contributions or gifts | 13558 | *48 | *581 | 1556 | 3535 | 2275 | 3260 | *416 | 1268 | *367 | 254 | - | ** |
| 57 Amortization | 9540 | - | *154 | *566 | *758 | *2550 | 1867 | *573 | *208 | *8 | 2856 | - | ** |
| 58 Depreciation | 540983 | *1683 | 70376 | 87566 | 92072 | 65335 | 136724 | 22735 | 22920 | *10076 | 31497 | - | ** |
| 59 Depletion | *108 | - | - | - | - | - | *108 | - | - | - | - | - | - |
| 60 Advertising | 257508 | *58 | 59153 | 44768 | 51807 | 32571 | 50798 | 4042 | 6371 | *701 | 7239 | - | ** |
| 61 Pension, prof sh, stock, annuity | 196418 | *244 | *6091 | *9016 | 16525 | 24868 | 72276 | 39966 | 12702 | *10389 | 4342 | - | ** |
| 62 Employee benefit programs | 470606 | *11 | 30607 | 70414 | 44867 | 83009 | 171465 | 31871 | 22903 | *3545 | 11915 | - | ** |
| 63 Net loss, noncapital assets | 2953 | - | - | *90 | *16 | *420 | 1440 | *191 | *450 | *323 | 24 | - | - |
| 64 Other deductions | 2710751 | *-2608 | 445818 | 549683 | 475594 | 344363 | 600412 | 105473 | 75425 | *27875 | 88716 | - | ** |
| 65 Total receipts less total deducts | 1412480 | *39522 | 208151 | 182794 | 190534 | 196266 | 352389 | 91956 | 104398 | *20711 | 25760 | - | ** |
| 66 Constructive taxable income from related foreign corporations | *1257 | - | - | - | - | - | - | - | *1257 | - | - | - | - |
| 67 Net income, total | 1410714 | *39522 | 208151 | 182545 | 190428 | 196266 | 350851 | 90908 | 105572 | *20711 | 25760 | - | ** |
| 68 Net income, Form 1120-A | *13723 | - | *11045 | *2678 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 706421 | *21876 | 160095 | 88420 | 48682 | 95036 | 161313 | *54793 | 62671 | *8741 | 4793 | - | - |
| 71 Statutory special deductions, total | 179689 | *16877 | 23999 | 19472 | 32920 | 25572 | 31827 | *12498 | *630 | *60 | 15835 | - | ** |
| 72 Net operating loss deduction | 177555 | *16877 | 23999 | *19336 | 32542 | 24682 | 31740 | *12498 | *216 | - | 15664 | - | ** |
| 73 Dividends received deduction | 2134 | - | - | *136 | *377 | *889 | *86 | - | *414 | *60 | 171 | - | ** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 530784 | *769 | 24056 | 74652 | 108827 | 75658 | 157930 | *29504 | 42276 | *11978 | 5133 | - | - |
| 76 Income tax before credits, total | 131930 | *252 | 3607 | 12281 | 21527 | 16241 | 47033 | 9909 | 14494 | *4218 | 2369 | - | ** |
| 77 Regular tax | 128339 | *247 | 3607 | 12281 | 21371 | 16220 | 44707 | *9830 | 14260 | *4071 | 1745 | - | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 2870 | *4 | - | - | *156 | *21 | *2180 | *55 | - | - | 454 | - | ** |
| 81 Environmental tax | *54 | - | - | - | - | - | - | *1 | *20 | *4 | 28 | - | ** |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | 3 | - | - | 3 | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *266 | - | *33 | *184 | - | *4 | *38 | - | *8 | - | - | - | - |
| 87 Prior year minimum tax credit | 3626 | - | - | - | *257 | - | *2869 | *352 | *18 | - | 129 | - | - |
| 88 Income tax after credits, total | 128035 | *252 | 3574 | 12094 | 21270 | 16237 | 44126 | 9556 | 14468 | *4218 | 2240 | - | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Electrical work

MINOR INDUSTRY 1731
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 22316 | *518 | 13241 | 2664 | 2462 | 1761 | 1386 | 175 | 88 | *** | *** | ** | - |
| 2 Total assets | 9435435 | - | 413440 | 436429 | 865968 | 1278669 | 2961679 | 1144245 | 1242547 | *** | *** | ** | - |
| 3 Cash | 1258950 | - | 119520 | 113773 | 185235 | 271827 | 289331 | 133413 | 102673 | *** | *** | ** | - |
| 4 Notes and accounts receivable | 4443469 | - | 83213 | 170795 | 331950 | 566267 | 1519525 | 626953 | 649705 | *** | *** | ** | - |
| 5 Less: Allowance for bad debts | 24270 | - | - | - | *385 | *8074 | 9117 | *1191 | 3403 | *** | *** | ** | - |
| 6 Inventories | 725872 | - | 36939 | 33039 | 83261 | 105620 | 307312 | 34461 | 50523 | *** | *** | ** | - |
| 7 U.S. govt. obligations, total | *26778 | - | *1870 | - | - | *8634 | *4828 | - | *11152 | *** | *** | - | - |
| 8 Tax-exempt securities | *39455 | - | - | - | - | - | - | - | *782 | *** | *** | - | - |
| 9 Other current assets | 964925 | - | 4894 | 11560 | 52093 | 43725 | 338632 | 216115 | 174725 | *** | *** | ** | - |
| 10 Loans to stockholders | 119762 | - | 22042 | *14442 | 41379 | 10521 | 14364 | *11665 | *2082 | *** | *** | - | - |
| 11 Mortgage and real estate loans | *55090 | - | - | - | *4519 | *7091 | *39979 | *151 | *542 | *** | *** | - | - |
| 12 Other investments | 285365 | - | *3875 | *6720 | 28516 | 46486 | 93516 | 31806 | 49079 | *** | *** | ** | - |
| 13 Depreciable assets | 4033103 | - | 447356 | 268161 | 432356 | 552314 | 991359 | 258168 | 485693 | *** | *** | ** | - |
| 14 Less: Accumulated depreciation | 2733061 | - | 313595 | 206498 | 318888 | 352284 | 673892 | 184220 | 316216 | *** | *** | ** | - |
| 15 Depletable assets | *3564 | - | - | - | - | - | - | *3564 | - | *** | *** | - | - |
| 16 Less: Accumulated depletion | *3331 | - | - | - | - | - | - | *3331 | - | *** | *** | - | - |
| 17 Land | 98347 | - | *2122 | *1534 | *14902 | *17297 | 25994 | *2788 | 8883 | *** | *** | ** | - |
| 18 Intangible assets (Amortizable) | 51280 | - | *2169 | *15746 | *835 | *2120 | *1658 | *3384 | *4943 | *** | *** | ** | - |
| 19 Less: Accumulated amortization | 19303 | - | *1184 | *7887 | *729 | *968 | *998 | *2251 | *2985 | *** | *** | ** | - |
| 20 Other assets | 109440 | - | 4218 | *15044 | 10924 | 8094 | 19188 | 12772 | 24367 | *** | *** | ** | - |
| 21 Total liabilities | 9435435 | - | 413440 | 436429 | 865968 | 1278669 | 2961679 | 1144245 | 1242547 | *** | *** | ** | - |
| 22 Accounts payable | 2151791 | - | 58449 | 53486 | 197334 | 319906 | 748571 | 302291 | 248959 | *** | *** | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 695909 | - | 51185 | *21986 | 70050 | 72694 | 249118 | 65658 | 100075 | *** | *** | ** | - |
| 24 Other current liabilities | 1447235 | - | 28592 | 28220 | 85899 | 119409 | 524688 | 236647 | 265884 | *** | *** | ** | - |
| 25 Loans from stockholders | 337707 | - | 50746 | *60891 | 41039 | 47362 | 92977 | *16750 | *23174 | *** | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 607480 | - | 53835 | 51105 | 85678 | 71907 | 164507 | *26639 | 88949 | *** | *** | ** | - |
| 27 Other liabilities | 207619 | - | *193 | *8811 | *5903 | 15683 | 71593 | *10200 | 33330 | *** | *** | ** | - |
| 28 Net worth | 3987693 | - | 170440 | 211930 | 380066 | 631707 | 1110226 | 486059 | 482176 | *** | *** | ** | - |
| 29 Capital stock | 300535 | - | 38955 | 26716 | 34349 | 44821 | 65407 | 28453 | 20415 | *** | *** | ** | - |
| 30 Paid-in or capital surplus | 461682 | - | 33947 | *13644 | 16464 | 43960 | 128089 | 41873 | 21342 | *** | *** | ** | - |
| 31 Retained earnings, appropriated | *1013 | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 32 Retained earnings-unappropriated | 2334848 | - | 67508 | 125157 | 304932 | 372727 | 555306 | 321120 | 312367 | *** | *** | ** | - |
| 33 Retained earnings (S CORP) | 1099926 | - | 37072 | *46414 | *100563 | 187501 | 442110 | *112845 | *134577 | *** | *** | - | - |
| 34 Less: Cost of treasury stock | 210311 | - | *7042 | - | 76243 | *17302 | 80685 | *18233 | *6525 | *** | *** | - | - |
| 35 Total receipts | 29536144 | *145974 | 3824411 | 2066508 | 2974106 | 3883839 | 8043948 | 3355630 | 3042942 | *** | *** | ** | - |
| 36 Business receipts | 29308507 | *142166 | 3810423 | 2060073 | 2948614 | 3861801 | 7981612 | 3339834 | 2986990 | *** | *** | ** | - |
| 37 Interest | 28987 | *76 | 868 | *1709 | 4473 | 4305 | 8065 | 4039 | 2589 | *** | *** | ** | - |
| 38 Interest on govt. obligations | 3214 | - | - | - | - | *282 | *287 | *728 | *396 | *** | *** | - | - |
| 39 Rents | 45213 | *259 | *1771 | - | *98 | *3368 | *4444 | *1067 | *24435 | *** | *** | ** | - |
| 40 Royalties | *270 | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 42 Net L-T cap gain less net ST loss | 5651 | *8 | - | *123 | - | *123 | *690 | *110 | *4573 | *** | *** | ** | - |
| 43 Net gain, noncapital assets | 32953 | *2926 | *4901 | *1721 | *3042 | 670 | 4085 | *179 | 13344 | *** | *** | ** | - |
| 44 Dividends, domestic corporations | 3447 | - | *36 | *280 | - | *533 | *1365 | *346 | *702 | *** | *** | ** | - |
| 45 Dividends, foreign corporations | *2 | - | - | - | - | - | - | *2 | - | *** | *** | - | - |
| 46 Other receipts | 107900 | *540 | *6412 | *2602 | 17879 | 12756 | 43399 | 9326 | 9915 | *** | *** | ** | - |
| 47 Total deductions | 28326733 | *131253 | 3620994 | 1969909 | 2832138 | 3705735 | 7780737 | 3246642 | 2930599 | *** | *** | ** | - |
| 48 Cost of goods | 20909831 | *3095 | 34764 | 31577 | 83261 | 104618 | 341918 | 30208 | 48318 | *** | *** | ** | - |
| 49 Compensation of officers | 1346869 | *5291 | 317525 | 121426 | 198214 | 211700 | 281129 | 130340 | 50041 | *** | *** | ** | - |
| 50 Salaries and wages | 1875154 | *3549 | 319962 | 288100 | 146715 | 226261 | 445849 | 169330 | 130211 | *** | *** | ** | - |
| 51 Repairs | 109207 | *761 | 21129 | 8446 | 12638 | 18453 | 23414 | 4538 | 9517 | *** | *** | ** | - |
| 52 Bad debts | 54573 | *109 | *6718 | *4607 | 3853 | 13015 | 16758 | 1640 | 6291 | *** | *** | ** | - |
| 53 Rent paid on business property | 279603 | *677 | 55420 | 28655 | 37598 | 45227 | 59172 | 23226 | 16546 | *** | *** | ** | - |
| 54 Taxes paid | 919688 | *4158 | 150003 | 72756 | 110762 | 121903 | 266000 | 77273 | 67024 | *** | *** | ** | - |
| 55 Interest paid | 142360 | *637 | 9467 | 9249 | 17527 | 18323 | 45356 | 10933 | 16502 | *** | *** | ** | - |
| 56 Contributions or gifts | 8255 | *48 | 1086 | *262 | 891 | 1045 | 1956 | 1156 | 805 | *** | *** | ** | - |
| 57 Amortization | 8095 | *1969 | 1160 | *2448 | *165 | *136 | *327 | *636 | *993 | *** | *** | ** | - |
| 58 Depreciation | 386304 | *1387 | 57016 | 24654 | 40280 | 51965 | 86230 | 20120 | 48892 | *** | *** | ** | - |
| 59 Depletion | *656 | - | - | - | - | - | *91 | *564 | - | *** | *** | - | - |
| 60 Advertising | 57694 | *432 | 11684 | 6497 | 8234 | 9011 | 11109 | 2377 | 4712 | *** | *** | ** | - |
| 61 Pension, prof sh, stock, annuity | 165812 | *1996 | *4998 | *2715 | *1268 | *17084 | 82726 | 25096 | 11728 | *** | *** | ** | - |
| 62 Employee benefit programs | 443179 | *90 | 30613 | *15521 | 30826 | 51457 | 186490 | 39061 | 14751 | *** | *** | ** | - |
| 63 Net loss, noncapital assets | 4199 | - | *165 | - | *411 | *1259 | *602 | *736 | *828 | *** | *** | - | - |
| 64 Other deductions | 1615255 | *7311 | 426687 | 172545 | 178383 | 277186 | 360403 | 74937 | 103310 | *** | *** | ** | - |
| 65 Total receipts less total deducts | 1209411 | *14721 | 203416 | 96598 | 141968 | 178103 | 263211 | 108988 | 112343 | *** | *** | ** | - |
| 66 Constructive taxable income from related foreign corporations | *76 | - | - | - | - | - | *76 | - | - | *** | *** | - | - |
| 67 Net income, total | 1206273 | *14721 | 203416 | 96598 | 141968 | 177822 | 263000 | 108260 | 111946 | *** | *** | ** | - |
| 68 Net income, Form 1120-A | *2015 | - | *1125 | - | *889 | - | - | - | - | *** | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 70 Net income, Form 1120S | 651839 | *11265 | 161154 | *55433 | *80963 | 94227 | 151575 | *31032 | *47242 | *** | *** | - | - |
| 71 Statutory special deductions, total | 76944 | - | 10102 | *9215 | *7910 | *10155 | 18336 | *514 | *5053 | *** | *** | ** | - |
| 72 Net operating loss deduction | 74998 | - | 10076 | *8991 | *7910 | *9781 | 17890 | *272 | *4562 | *** | *** | ** | - |
| 73 Dividends received deduction | 1946 | - | *25 | *224 | - | *373 | *446 | *242 | *491 | *** | *** | ** | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 75 Income subject to tax | 477587 | *3455 | 32161 | 31950 | 53095 | 73440 | 93089 | 76714 | 59746 | *** | *** | ** | - |
| 76 Income tax before credits, total | 135327 | *1175 | 4824 | 5528 | 8646 | 15909 | 32847 | 25933 | 21460 | *** | *** | ** | - |
| 77 Regular tax | 127477 | *1175 | 4824 | 5528 | 8645 | 15508 | 27405 | 25877 | 20177 | *** | *** | ** | - |
| 78 Personal holding company tax | *45 | - | - | - | - | - | *45 | - | - | *** | *** | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 80 Alternative minimum tax | 7469 | - | - | - | - | *401 | *5363 | *8 | *1203 | *** | *** | ** | - |
| 81 Environmental tax | 67 | -0 | - | - | - | - | - | - | *10 | *** | *** | ** | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 85 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | *2 | - | *** | *** | - | - |
| 86 General business credit | *888 | - | *6 | - | *58 | - | - | *244 | *8 | *** | *** | - | - |
| 87 Prior year minimum tax credit | 4274 | - | - | - | *442 | - | *3045 | *737 | *10 | *** | *** | - | - |
| 88 Income tax after credits, total | 130163 | *1175 | 4818 | 5528 | 8146 | 15909 | 29802 | 24950 | 21443 | *** | *** | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Construction: Special trade contractors: Other special trade contractors and contractors not allocable

MINOR INDUSTRY 1798
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 104548 | 3501 | 56031 | 20514 | 9790 | 7412 | 6537 | 488 | 216 | 32 | *** | *** | ** |
| 2 Total assets | 36051068 | - | 1858936 | 3350657 | 3443962 | 4995584 | 12517998 | 3136633 | 3047157 | 1114422 | *** | *** | ** |
| 3 Cash | 5209481 | - | 535990 | 746254 | 729732 | 768743 | 1557304 | 326760 | 301849 | 116563 | *** | *** | ** |
| 4 Notes and accounts receivable | 12904942 | - | 206539 | 700785 | 924894 | 1820537 | 5178964 | 1488637 | 1243259 | 414853 | *** | *** | ** |
| 5 Less: Allowance for bad debts | 116273 | - | *578 | *4281 | 10329 | 14325 | 31037 | 20430 | 9331 | *2250 | *** | *** | ** |
| 6 Inventories | 2451186 | - | 101168 | 166511 | 211327 | 333950 | 874869 | 171298 | 206251 | 55643 | *** | *** | ** |
| 7 U.S. govt. obligations, total | *41284 | - | - | - | *40 | - | *1482 | *10213 | *29548 | - | *** | *** | - |
| 8 Tax-exempt securities | 95668 | - | *51 | - | *2045 | *22574 | *16939 | *104 | *32888 | *14112 | *** | *** | - |
| 9 Other current assets | 2853560 | - | 64806 | 135962 | 160143 | 345734 | 1086650 | 394442 | 291977 | 95792 | *** | *** | ** |
| 10 Loans to stockholders | 1002877 | - | 205128 | 283173 | 135379 | 121495 | 199320 | 25742 | 15622 | *240 | *** | *** | ** |
| 11 Mortgage and real estate loans | 165468 | - | *4282 | *3552 | *13465 | *48356 | *86841 | *60 | *8640 | *272 | *** | *** | - |
| 12 Other investments | 1484135 | - | *15107 | 78521 | 133800 | 114784 | 530643 | 125822 | 106027 | 187844 | *** | *** | ** |
| 13 Depreciable assets | 24872183 | - | 2628010 | 3681797 | 2894390 | 3600932 | 7779327 | 1262470 | 1376965 | 427829 | *** | *** | ** |
| 14 Less: Accumulated depreciation | 16536069 | - | 1956926 | 2641436 | 1946340 | 2335678 | 5143027 | 771076 | 774365 | 242472 | *** | *** | ** |
| 15 Depletable assets | 9689 | - | *270 | - | - | - | *2533 | *9 | *4701 | *56 | *** | *** | - |
| 16 Less: Accumulated depletion | *6221 | - | *180 | - | - | - | *1915 | *2 | *3034 | *56 | *** | *** | - |
| 17 Land | 749503 | - | 35692 | 92284 | 132410 | 72993 | 233095 | 36972 | 79743 | 15352 | *** | *** | ** |
| 18 Intangible assets (Amortizable) | 411236 | - | 16615 | 50503 | 27189 | 50346 | 38265 | 12763 | 46343 | *16625 | *** | *** | ** |
| 19 Less: Accumulated amortization | 150841 | - | 11549 | 9873 | 17314 | 25010 | 28911 | *9091 | 11732 | *5637 | *** | *** | ** |
| 20 Other assets | 609259 | - | 14512 | 66905 | 53131 | 70155 | 136656 | 81939 | 101807 | 19657 | *** | *** | ** |
| 21 Total liabilities | 36051068 | - | 1858936 | 3350657 | 3443962 | 4995584 | 12517998 | 3136633 | 3047157 | 1114422 | *** | *** | ** |
| 22 Accounts payable | 6262893 | - | 158025 | 413359 | 546344 | 914554 | 2419153 | 647752 | 565319 | 204687 | *** | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 3234759 | - | 245408 | 371067 | 204306 | 437119 | 1076378 | 330414 | 281441 | 98758 | *** | *** | ** |
| 24 Other current liabilities | 4302741 | - | 191862 | 254636 | 230918 | 473841 | 1591077 | 469508 | 489642 | 144282 | *** | *** | ** |
| 25 Loans from stockholders | 1695168 | - | 383944 | 273253 | 182558 | 273689 | 491895 | 39264 | 37181 | *5293 | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 4485554 | - | 324362 | 597777 | 505826 | 756850 | 1203409 | 204835 | 345195 | 73845 | *** | *** | ** |
| 27 Other liabilities | 881087 | - | 7236 | 46558 | 57682 | 108566 | 311318 | 113612 | 109921 | 48629 | *** | *** | ** |
| 28 Net worth | 15188865 | - | 548101 | 1394007 | 1716327 | 2030965 | 5424768 | 1331249 | 1218458 | 538927 | *** | *** | ** |
| 29 Capital stock | 1291949 | - | 180989 | 237987 | 212792 | 146127 | 308867 | 74117 | 67931 | 8898 | *** | *** | ** |
| 30 Paid-in or capital surplus | 1581190 | - | 111711 | 118464 | 109054 | 195886 | 360912 | 164260 | 138075 | 34981 | *** | *** | ** |
| 31 Retained earnings, appropriated | 116067 | - | *3374 | *3594 | *10695 | *12 | *83477 | *11942 | *1046 | - | *** | *** | ** |
| 32 Retained earnings-unappropriated | 7931414 | - | 225642 | 642825 | 947267 | 1332209 | 2746290 | 700215 | 542530 | 262843 | *** | *** | ** |
| 33 Retained earnings (S CORP) | 5096835 | - | 98045 | 422479 | 491395 | 515386 | 2212797 | 494307 | 521641 | *249305 | *** | *** | - |
| 34 Less: Cost of treasury stock | 828591 | - | 71660 | *31342 | 54876 | 158654 | 287575 | 113593 | 52765 | *17100 | *** | *** | ** |
| 35 Total receipts | 115237958 | 599892 | 17141148 | 15861886 | 11787669 | 16220581 | 33124820 | 7707706 | 6295966 | 2107121 | *** | *** | ** |
| 36 Business receipts | 114165469 | 584013 | 17022987 | 15779493 | 11689670 | 16108803 | 32725134 | 7622088 | 6224917 | 2075409 | *** | *** | ** |
| 37 Interest | 125521 | *18 | 3183 | 8790 | 12193 | 19291 | 42310 | 12531 | 14175 | 2981 | *** | *** | ** |
| 38 Interest on govt. obligations | 14128 | - | - | - | *500 | *1152 | 2997 | *822 | *2156 | *3830 | *** | *** | ** |
| 39 Rents | 61670 | - | *3196 | *3173 | 10928 | 5969 | 13225 | *6075 | 10920 | *695 | *** | *** | ** |
| 40 Royalties | *7435 | - | - | - | - | - | - | - | *1641 | *298 | *** | *** | ** |
| 41 Net S-T cap gain less net LT loss | 6472 | - | - | *1123 | - | *1863 | *2963 | - | *445 | - | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | 45519 | - | *2443 | *9492 | *1402 | 7225 | 16101 | 3585 | *4397 | *317 | *** | *** | ** |
| 43 Net gain, noncapital assets | 148840 | - | 14508 | 21630 | 38236 | 15564 | 35131 | 4917 | 7646 | 1997 | *** | *** | ** |
| 44 Dividends, domestic corporations | 10778 | *22 | *86 | *41 | *1579 | 2320 | 2974 | *1532 | *1306 | *22 | *** | *** | ** |
| 45 Dividends, foreign corporations | 3016 | - | - | - | - | - | *7 | - | *863 | *158 | *** | *** | ** |
| 46 Other receipts | 649109 | *15839 | 94746 | 38144 | 33162 | 58394 | 283978 | 56155 | 27499 | 21414 | *** | *** | ** |
| 47 Total deductions | 109734188 | 539760 | 16049800 | 15092053 | 11195522 | 15518808 | 31713563 | 7382835 | 6006669 | 1997809 | *** | *** | ** |
| 48 Cost of goods | 75976157 | *867 | 91945 | 245275 | 208640 | 359743 | 955870 | 168365 | 143575 | 49364 | *** | *** | ** |
| 49 Compensation of officers | 5504675 | *34919 | 1299671 | 980344 | 668270 | 834164 | 1270510 | 213902 | 136638 | 18820 | *** | *** | ** |
| 50 Salaries and wages | 7201325 | *93203 | 1352248 | 1230865 | 840913 | 935528 | 1759137 | 332722 | 267758 | 100963 | *** | *** | ** |
| 51 Repairs | 841831 | 8284 | 161290 | 147949 | 91408 | 116724 | 247440 | 24675 | 24977 | 3955 | *** | *** | ** |
| 52 Bad debts | 235692 | - | 13910 | 9504 | 32123 | 43635 | 99049 | 13619 | 9273 | 2651 | *** | *** | ** |
| 53 Rent paid on business property | 1488928 | 10706 | 373202 | 275559 | 221763 | 179246 | 295810 | 36790 | 48991 | 11110 | *** | *** | ** |
| 54 Taxes paid | 3576593 | 17513 | 562965 | 758324 | 423170 | 498129 | 866651 | 161903 | 155397 | 44773 | *** | *** | ** |
| 55 Interest paid | 724635 | *1288 | 76546 | 93426 | 76817 | 97423 | 224456 | 48863 | 51903 | 12134 | *** | *** | ** |
| 56 Contributions or gifts | 27783 | *70 | 3205 | 2771 | 2860 | 4621 | 8443 | 2113 | 1417 | 596 | *** | *** | ** |
| 57 Amortization | 44067 | *416 | 2614 | 1884 | 5579 | 14893 | 5805 | 2973 | 4347 | *1546 | *** | *** | ** |
| 58 Depreciation | 2438266 | *5646 | 274804 | 346820 | 300573 | 362792 | 748692 | 122286 | 129121 | 55487 | *** | *** | ** |
| 59 Depletion | *4960 | - | - | - | - | *757 | *992 | - | *1425 | *299 | *** | *** | - |
| 60 Advertising | 445109 | 824 | 87485 | 126866 | 72766 | 56515 | 59076 | 8920 | 7453 | 3638 | *** | *** | ** |
| 61 Pension, prof sh, stock, annuity | 607171 | *13 | 29082 | 54391 | 92639 | 83189 | 204523 | 69710 | 45427 | 5029 | *** | *** | ** |
| 62 Employee benefit programs | 1231970 | *3207 | 160230 | 118912 | 107199 | 163029 | 379905 | 124989 | 86747 | 16724 | *** | *** | ** |
| 63 Net loss, noncapital assets | 35469 | *2407 | *4933 | *16774 | *243 | 1853 | 5555 | 532 | *338 | *37 | *** | *** | ** |
| 64 Other deductions | 9349556 | 67184 | 2427869 | 1692291 | 1294976 | 1294400 | 1823166 | 281496 | 227431 | 26434 | *** | *** | ** |
| 65 Total receipts less total deducts | 5503771 | 60131 | 1091348 | 769833 | 592147 | 701772 | 1411257 | 324871 | 289297 | 109312 | *** | *** | ** |
| 66 Constructive taxable income from related foreign corporations | *4051 | - | - | - | - | - | - | - | - | *395 | *** | *** | - |
| 67 Net income, total | 5493693 | 60131 | 1091348 | 769833 | 591647 | 700621 | 1408260 | 324049 | 287141 | 105877 | *** | *** | ** |
| 68 Net income, Form 1120-A | 29683 | - | 22686 | *6997 | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | *94 | *94 | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 3275722 | *48772 | 824949 | 491378 | 302720 | 423964 | 776114 | 172365 | 149205 | *60729 | *** | *** | - |
| 71 Statutory special deductions, total | 537470 | *143 | 115716 | 93525 | 59398 | 78296 | 139032 | 20995 | 9420 | *961 | *** | *** | ** |
| 72 Net operating loss deduction | 528094 | *128 | 115655 | 93496 | 58293 | 76672 | 136870 | 19922 | 7616 | *945 | *** | *** | - |
| 73 Dividends received deduction | 9376 | *15 | *61 | *29 | *1105 | 1624 | 2162 | *1073 | *1804 | *16 | *** | *** | ** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 1685343 | *11225 | 150684 | 184952 | 229540 | 198361 | 496921 | 130690 | 129509 | 44188 | *** | *** | ** |
| 76 Income tax before credits, total | 438108 | *1674 | 23547 | 33527 | 43219 | 41362 | 152590 | 43884 | 44739 | 15378 | *** | *** | ** |
| 77 Regular tax | 425419 | *1674 | 23509 | 33433 | 42907 | 40419 | 143740 | 43469 | 43532 | 15034 | *** | *** | ** |
| 78 Personal holding company tax | *17 | - | - | - | *17 | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | 11741 | - | *38 | *94 | *294 | *932 | 8798 | *172 | 1066 | *87 | *** | *** | - |
| 81 Environmental tax | 228 | - | - | - | - | - | *20 | *7 | *45 | *30 | *** | *** | ** |
| 82 Foreign tax credit | 2998 | - | - | - | - | - | *4 | - | *208 | *261 | *** | *** | ** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 86 General business credit | 4469 | - | *478 | *817 | - | *1078 | 1099 | 4 | *320 | *15 | *** | *** | ** |
| 87 Prior year minimum tax credit | 6627 | - | *37 | - | *118 | *238 | 2932 | *1947 | *275 | *254 | *** | *** | - |
| 88 Income tax after credits, total | 424014 | *1674 | 23032 | 32710 | 43101 | 40046 | 148555 | 41933 | 43935 | 14849 | *** | *** | ** |

Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 189218 | 4099 | 55328 | 28590 | 25714 | 24356 | 34182 | 7011 | 5001 | 1959 | 1142 | 855 | 984 |
| 2 Total assets | 3846533251 | - | 1745295 | 4711940 | 9258254 | 17335458 | 76393435 | 48722685 | 77690784 | 68501493 | 80954161 | 137806507 | 3323413240 |
| 3 Cash | 98715183 | - | 344897 | 902451 | 1387891 | 2426809 | 7617019 | 4134439 | 5531737 | 4693440 | 5558769 | 8575279 | 57542452 |
| 4 Notes and accounts receivable | 804238239 | - | 405670 | 1312897 | 2790661 | 4931070 | 21378651 | 13539496 | 20322333 | 16652704 | 19089389 | 28366913 | 675448456 |
| 5 Less: Allowance for bad debts | 16162761 | - | - | 14821 | 24531 | 29774 | 225840 | 235162 | 397719 | 397374 | 558170 | 837619 | 13441752 |
| 6 Inventories | 322572174 | - | 245509 | 722796 | 1550592 | 3530526 | 18029930 | 11848865 | 18343424 | 14674668 | 16407406 | 24102052 | 213116405 |
| 7 U.S. govt. obligations, total | 25608516 | - | *5456 | *53 | *28192 | 63414 | 185924 | 327430 | 431332 | 530568 | 476135 | 599160 | 22960854 |
| 8 Tax-exempt securities | 21755776 | - | - | *4219 | *1787 | *6524 | 297743 | 109759 | 336957 | 436749 | 580904 | 854459 | 19126675 |
| 9 Other current assets | 218025706 | - | 68915 | 128834 | 270600 | 484862 | 2700334 | 1763460 | 3210213 | 2944245 | 3916607 | 7514937 | 195022700 |
| 10 Loans to stockholders | 17146762 | - | 145508 | 153868 | 243986 | 351973 | 756090 | 287482 | 450379 | 203888 | 217839 | 244660 | 14091089 |
| 11 Mortgage and real estate loans | 8126819 | - | *19115 | *26992 | *58811 | 43458 | 112738 | 80175 | 77500 | 28297 | 67587 | 130844 | 7481301 |
| 12 Other investments | 1028090122 | - | *7322 | 93897 | 224520 | 551444 | 3228327 | 1893155 | 4490009 | 4861507 | 6227050 | 15555083 | 990957809 |
| 13 Depreciable assets | 1612021619 | - | 1927039 | 4494816 | 7653269 | 13553370 | 52434134 | 29785203 | 46408030 | 39254730 | 43656516 | 70209166 | 1302645346 |
| 14 Less: Accumulated depreciation | 840906713 | - | 1473120 | 3288182 | 5285247 | 9189925 | 33177483 | 17264597 | 26362045 | 20991957 | 22015005 | 34848718 | 667010435 |
| 15 Depletable assets | 50241837 | - | *3453 | *35780 | *5590 | *87713 | 32449 | 63275 | 141321 | 162100 | 174200 | 721876 | 48814080 |
| 16 Less: Accumulated depletion | 25582886 | - | *1969 | *14308 | *1439 | *47926 | *22286 | 8672 | 67873 | 23442 | 54262 | 354222 | 24986488 |
| 17 Land | 34815985 | - | *3193 | 47302 | 147021 | 238865 | 1317547 | 917680 | 1444699 | 1264464 | 1290485 | 2095477 | 26049252 |
| 18 Intangible assets (Amortizable) | 265619956 | - | 70609 | 74682 | 214416 | 279311 | 1301526 | 1308895 | 2445303 | 3096922 | 4721717 | 10599887 | 241506687 |
| 19 Less: Accumulated amortization | 65623255 | - | 41329 | 41973 | 131762 | 133181 | 591754 | 600362 | 941998 | 978806 | 1213602 | 2563637 | 58384851 |
| 20 Other assets | 287830174 | - | 15027 | 72635 | 123897 | 186925 | 1018386 | 772164 | 1827182 | 2088789 | 2410595 | 6840911 | 272473662 |
| 21 Total liabilities | 3846533251 | - | 1745295 | 4711940 | 9258254 | 17335458 | 76393435 | 48722685 | 77690784 | 68501493 | 80954161 | 137806507 | 3323413240 |
| 22 Accounts payable | 423575508 | - | 244090 | 761373 | 1488821 | 3077480 | 11565933 | 7634824 | 10515457 | 8781870 | 9513339 | 13905959 | 356086363 |
| 23 Mort, notes, and bonds under 1 yr | 382952904 | - | 176860 | 353071 | 830766 | 1424683 | 7650535 | 5253967 | 7867298 | 5912973 | 6326752 | 7404941 | 339751058 |
| 24 Other current liabilities | 365271039 | - | 267487 | 393663 | 750858 | 1240876 | 6353137 | 4681324 | 6700845 | 6346484 | 7465912 | 13352837 | 317717617 |
| 25 Loans from stockholders | 47892402 | - | 510517 | 489541 | 989102 | 1083878 | 3514368 | 1152583 | 1481110 | 655486 | 1096320 | 1132449 | 35787048 |
| 26 Mort, notes, bonds, 1 yr or more | 701351252 | - | 400019 | 600313 | 1404414 | 3105539 | 11032243 | 6718104 | 11579398 | 11217664 | 14662860 | 27096052 | 613534647 |
| 27 Other liabilities | 473632103 | - | 55434 | 66660 | 111694 | 266995 | 1331265 | 1283504 | 1917297 | 2961908 | 3230909 | 8860984 | 453545453 |
| 28 Net worth | 1451858041 | - | 90887 | 2047320 | 3682599 | 7136006 | 34945954 | 21998380 | 37629380 | 32625107 | 38658069 | 66053285 | 1206991053 |
| 29 Capital stock | 148468525 | - | 355429 | 547914 | 842248 | 987153 | 3843446 | 2765451 | 4122951 | 3760362 | 5449255 | 8579507 | 117214808 |
| 30 Paid-in or capital surplus | 664025931 | - | 186585 | 352147 | 1101215 | 639541 | 4419424 | 3078255 | 6723812 | 7688682 | 12829618 | 26057670 | 600948982 |
| 31 Retained earnings, appropriated | 6368458 | - | *2081 | - | *16689 | *41720 | 44219 | *26504 | 186767 | 69522 | 108520 | 104455 | 5767980 |
| 32 Retained earnings-unappropriated | 700012584 | - | -333510 | 750762 | 1336008 | 4208316 | 15271269 | 8156369 | 13644857 | 13060214 | 15276590 | 27668399 | 600973311 |
| 33 Retained earnings (S CORP) | 64899870 | - | -21850 | 573959 | 761684 | 2044208 | 13629390 | 9329450 | 14605237 | 9532561 | 6563792 | 6215926 | 1665512 |
| 34 Less: Cost of treasury stock | 131917326 | - | 97848 | 177462 | 375245 | 784931 | 2261794 | 1357649 | 1654244 | 1486236 | 1569705 | 2572672 | 119579539 |
| 35 Total receipts | 3581102306 | 15561378 | 10795311 | 17687274 | 26917227 | 45595433 | 187343683 | 104544391 | 152473841 | 118618426 | 129281973 | 189841820 | 2582441548 |
| 36 Business receipts | 3370627984 | 14642208 | 10412099 | 17438548 | 26644568 | 44967887 | 185331739 | 103257514 | 150556973 | 116349732 | 126706335 | 184265915 | 2390054467 |
| 37 Interest | 62293927 | 77884 | 4735 | 10702 | 31201 | 61510 | 196838 | 125713 | 257917 | 261151 | 428355 | 1092666 | 59745254 |
| 38 Interest on govt. obligations | 1792664 | 15954 | - | *294 | *358 | *1155 | 23181 | 11862 | 43980 | 47750 | 76140 | 118693 | 1453296 |
| 39 Rents | 20880637 | 6210 | *401 | *5538 | 12008 | 20218 | 79720 | 52644 | 100057 | 95812 | 112029 | 185334 | 20210665 |
| 40 Royalties | 23660639 | 47776 | *4649 | *3790 | *23 | *22673 | 80785 | 22509 | 49641 | 107796 | 220794 | 693323 | 22406881 |
| 41 Net S-T cap gain less net LT loss | 373319 | *7209 | - | *874 | *2808 | *840 | 15730 | 13719 | 5767 | 2004 | 11716 | 19797 | 292856 |
| 42 Net L-T cap gain less net ST loss | 15706936 | 129767 | *23378 | 11560 | 28668 | 33455 | 239962 | 93637 | 165371 | 85092 | 213227 | 667548 | 14015270 |
| 43 Net gain, noncapital assets | 9992257 | 204882 | *52138 | 52312 | 53253 | 71190 | 230291 | 97287 | 242342 | 169560 | 152661 | 401813 | 8264530 |
| 44 Dividends, domestic corporations | 3399036 | *13319 | *378 | *486 | 3055 | 5967 | 21690 | 16855 | 29175 | 58911 | 47620 | 145898 | 3055680 |
| 45 Dividends, foreign corporations | 23492648 | *15042 | - | - | - | *427 | *20830 | 19444 | 55077 | 90732 | 177535 | 513489 | 22600071 |
| 46 Other receipts | 48882260 | 401126 | 297532 | 163170 | 141285 | 410112 | 1102917 | 833206 | 967539 | 1349886 | 1135562 | 1737344 | 40342580 |
| 47 Total deductions | 3350617572 | 13589008 | 9970105 | 16676978 | 25450675 | 43279386 | 176921218 | 98056006 | 142409989 | 110163494 | 120109092 | 174705895 | 2419285727 |
| 48 Cost of goods | 2268047828 | 2610626 | 235826 | 713103 | 1547779 | 3535239 | 18120583 | 11922970 | 18575507 | 14994115 | 16228463 | 23937439 | 197575385 |
| 49 Compensation of officers | 34056127 | 233391 | 993074 | 1248985 | 2027833 | 2753301 | 8296107 | 3214898 | 3294413 | 1821512 | 1464036 | 1622242 | 7086333 |
| 50 Salaries and wages | 221674547 | 868922 | 1271516 | 1706623 | 2085017 | 2854815 | 10616621 | 6253125 | 8445780 | 6825907 | 7360340 | 11912366 | 161473514 |
| 51 Repairs | 26434156 | 91923 | 113851 | 147190 | 222376 | 309967 | 936986 | 402682 | 503434 | 492809 | 499340 | 962662 | 21750938 |
| 52 Bad debts | 6696537 | 24441 | 13926 | 35443 | 49364 | 110420 | 403142 | 230286 | 277448 | 196652 | 240049 | 331763 | 4783602 |
| 53 Rent paid on business property | 30282800 | 122666 | 505926 | 565323 | 529674 | 744916 | 1698618 | 654860 | 819389 | 591512 | 745275 | 1159318 | 22145323 |
| 54 Taxes paid | 88363872 | 296129 | 345916 | 589924 | 806561 | 1368534 | 4457654 | 2221848 | 3087756 | 2238773 | 2345300 | 3601447 | 67004030 |
| 55 Interest paid | 98793277 | 258433 | 83926 | 108218 | 237161 | 440406 | 1838090 | 1085545 | 1660641 | 1443829 | 1722535 | 3051843 | 86862651 |
| 56 Contributions or gifts | 3061200 | 16086 | 1806 | 2485 | 7548 | 13312 | 57489 | 28364 | 56251 | 44837 | 65619 | 125169 | 2642232 |
| 57 Amortization | 9326866 | 44146 | 13163 | 8920 | 20995 | 32653 | 132027 | 124295 | 208622 | 249585 | 319053 | 590517 | 7582888 |
| 58 Depreciation | 126133436 | 377373 | 158629 | 399622 | 671912 | 1101724 | 4002726 | 2201498 | 3422843 | 2952108 | 3375585 | 5331045 | 102138371 |
| 59 Depletion | 3312061 | *16044 | - | *4978 | *1 | *203 | *11402 | 17651 | 8561 | 35933 | 26153 | 56554 | 3134580 |
| 60 Advertising | 57370017 | 226951 | 79019 | 99446 | 229765 | 291664 | 1152989 | 683424 | 1252424 | 1467033 | 1391470 | 2240826 | 48255007 |
| 61 Pension, prof sh, stock, annuity | 31932907 | 62511 | 35249 | 36468 | 132012 | 211334 | 849436 | 472533 | 739308 | 617062 | 569392 | 980192 | 27227409 |
| 62 Employee benefit programs | 54726470 | 129185 | 81270 | 183335 | 312346 | 566731 | 2140146 | 1262902 | 1884731 | 1578078 | 1723444 | 3039662 | 41824639 |
| 63 Net loss, noncapital assets | 1672051 | 10056 | *4018 | *1390 | 4731 | 8837 | 40716 | 36630 | 47695 | 37419 | 69988 | 107869 | 1302702 |
| 64 Other deductions | 288733420 | 1273495 | 1712571 | 1893935 | 2800835 | 3731078 | 12982824 | 7348630 | 10055274 | 8228471 | 9069782 | 15270435 | 214366091 |
| 65 Total receipts less total deducts | 230484734 | 1972370 | 825206 | 1010296 | 1466552 | 2316047 | 10422466 | 6488385 | 10063852 | 8454932 | 9172882 | 15135925 | 163155822 |
| 66 Constructive taxable income from related foreign corporations | 25561202 | *4888 | - | - | - | - | *5858 | - | 85136 | 58007 | 88388 | 242678 | 25076247 |
| 67 Net income, total | 254253272 | 1961304 | 825206 | 1010003 | 1466193 | 2314892 | 10405142 | 6476523 | 10105008 | 8465189 | 9185130 | 15259910 | 186778772 |
| 68 Net income, Form 1120-A | 61420 | - | 28277 | 29738 | *3405 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 176544 | 176544 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 24578526 | 395264 | 517572 | 588670 | 749675 | 1245144 | 5583925 | 3407983 | 4773199 | 2967585 | 2064313 | 1839222 | 445975 |
| 71 Statutory special deductions, total | 20927398 | 336710 | 173541 | 163058 | 256998 | 251524 | 904150 | 499260 | 791678 | 704507 | 941965 | 1732971 | 14171036 |
| 72 Net operating loss deduction | 13486644 | 308534 | 173298 | 162718 | 254799 | 247683 | 867553 | 466185 | 730809 | 606278 | 817453 | 1402339 | 7448996 |
| 73 Dividends received deduction | 7440754 | 28176 | *243 | *340 | 2199 | 3841 | 36597 | 33075 | 60869 | 98230 | 124512 | 330632 | 6722040 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 208855554 | 1246063 | 134093 | 258275 | 459532 | 818243 | 3926731 | 2570909 | 4547466 | 4796597 | 6180852 | 11692560 | 172224233 |
| 76 Income tax before credits, total | 74183700 | 444185 | 19560 | 43800 | 86238 | 189003 | 1252134 | 885731 | 1593098 | 1675746 | 2173811 | 4163153 | 61657240 |
| 77 Regular tax | 72510709 | 429746 | 19550 | 43754 | 85823 | 184757 | 1230673 | 868279 | 1547674 | 1636141 | 2124908 | 4067926 | 60271478 |
| 78 Personal holding company tax | *296 | - | - | - | *259 | - | - | - | - | - | 1 | - | 36 |
| 79 Recapture of investment credit | 11978 | - | - | - | - | - | - | *7 | *260 | *530 | 76 | 5 | 11101 |
| 80 Alternative minimum tax | 1302669 | 12919 | - | *69 | *156 | 4241 | 21265 | 17029 | 42239 | 35754 | 48154 | 81840 | 1039001 |
| 81 Environmental tax | 263672 | 830 | *4 | - | - | *4 | 74 | 239 | 2095 | 3851 | 6894 | 13175 | 236506 |
| 82 Foreign tax credit | 17779052 | 5888 | - | - | - | 1 | 1942 | 1500 | 35866 | 37554 | 66489 | 195653 | 17434159 |
| 83 U.S. Possessions tax credit | 3622861 | 57807 | 17 | 11 | 2 | 629 | 13887 | 17391 | 91340 | 160400 | 135902 | 647945 | 2497530 |
| 84 Orphan drug credit | 21166 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1468 | 15884 |
| 85 Nonconventional source fuel credit | 278559 | - | - | - | - | - | *42 | - | *455 | *286 | 896 | 106 | 276774 |
| 86 General business credit | 2201461 | 7292 | *202 | *1458 | *1307 | 6138 | 27296 | 19254 | 36484 | 29114 | 48866 | 86625 | 1937425 |
| 87 Prior year minimum tax credit | 1220343 | 2964 | *208 | - | *381 | 4105 | 16777 | 14601 | 24358 | 24546 | 38488 | 64575 | 1029340 |
| 88 Income tax after credits, total | 49060258 | 367398 | 19133 | 42330 | 84548 | 178130 | 1192191 | 832985 | 1404596 | 1423377 | 1882661 | 3166782 | 38466127 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 09
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 8996 | 416 | *1015 | *979 | 1415 | 1350 | 2340 | 443 | 556 | 195 | 128 | 76 | 83 |
| 2 | Total assets | 340477011 | - | *58512 | *136293 | 498423 | 951606 | 5429965 | 3235930 | 8284367 | 6641395 | 9364185 | 12324666 | 293551670 |
| 3 | Cash | 5310292 | - | *2647 | *30912 | 77640 | 158169 | 568228 | 307441 | 693341 | 458387 | 492828 | 601289 | 1919410 |
| 4 | Notes and accounts receivable | 95115997 | - | *988 | *14750 | 110875 | 188729 | 1246730 | 738105 | 1629679 | 1396102 | 1800761 | 1921024 | 86068254 |
| 5 | Less: Allowance for bad debts | 683440 | - | - | - | - | *509 | 8738 | 5396 | 22262 | 27461 | 49924 | 38128 | 531022 |
| 6 | Inventories | 29541941 | - | *1766 | *10226 | 123821 | 171845 | 1083136 | 708779 | 1705285 | 1260771 | 1802433 | 2386824 | 20287054 |
| 7 | U.S. govt. obligations, total | 1845107 | - | *2953 | - | - | - | - | *13609 | *45124 | *18256 | 96613 | 8498 | 1660054 |
| 8 | Tax-exempt securities | 424568 | - | - | - | - | *6220 | *5835 | *8147 | 13531 | *5719 | 16032 | 957 | 368127 |
| 9 | Other current assets | 12581951 | - | *7008 | *1107 | *25709 | 8452 | 168171 | 102321 | 289616 | 200452 | 306253 | 445142 | 11027720 |
| 10 | Loans to stockholders | 1032296 | - | *9563 | *3589 | *1201 | *8020 | 73273 | *10381 | 69523 | 33515 | 68183 | 6595 | 748452 |
| 11 | Mortgage and real estate loans | 71136 | - | - | - | - | *3194 | *2306 | - | *11523 | *207 | 32803 | 6128 | 14975 |
| 12 | Other investments | 88621010 | - | *1851 | - | *5038 | 43891 | 236080 | 143353 | 546295 | 465755 | 772136 | 1238026 | 85168585 |
| 13 | Depreciable assets | 125709021 | - | *50732 | *165191 | 433878 | 1030531 | 4664054 | 2098638 | 6226943 | 4798789 | 6467163 | 7955964 | 91817139 |
| 14 | Less: Accumulated depreciation | 59914425 | - | *22353 | *105695 | 318521 | 693965 | 2923184 | 1122352 | 3549761 | 2528464 | 3364262 | 3846782 | 41439087 |
| 15 | Depletable assets | 84510 | - | - | - | - | - | - | - | - | - | 21617 | 2893 | 60000 |
| 16 | Less: Accumulated depletion | 13885 | - | - | - | - | - | - | - | - | - | 7023 | 2592 | 4270 |
| 17 | Land | 4751227 | - | - | *8041 | *25215 | 18366 | 154704 | 107038 | 222308 | 176919 | 234555 | 240547 | 3563536 |
| 18 | Intangible assets (Amortizable) | 26489716 | - | *1355 | *266 | *11034 | *3913 | 103899 | 94234 | 229253 | 322118 | 617449 | 1255078 | 23851118 |
| 19 | Less: Accumulated amortization | 3746739 | - | *19 | *135 | *8112 | *3204 | 29906 | 24393 | 69155 | 78473 | 163883 | 293728 | 3075730 |
| 20 | Other assets | 13256726 | - | *2020 | *8040 | *10645 | 7955 | 85377 | 56025 | 243124 | 138802 | 220453 | 436930 | 12047355 |
| 21 | Total liabilities | 340477011 | - | *58512 | *136293 | 498423 | 951606 | 5429965 | 3235930 | 8284367 | 6641395 | 9364185 | 12324666 | 293551670 |
| 22 | Accounts payable | 83064463 | - | *1030 | *26628 | 67844 | 166037 | 740072 | 462141 | 1044891 | 837845 | 1041936 | 1300266 | 77375773 |
| 23 | Mort, notes, and bonds under 1 yr | 24636889 | - | *3560 | *4387 | *44474 | 61371 | 453951 | 283165 | 816782 | 670920 | 762834 | 925085 | 20610359 |
| 24 | Other current liabilities | 24434370 | - | *2053 | *8474 | 32498 | 47451 | 278090 | 290597 | 528400 | 498067 | 710650 | 928263 | 21109826 |
| 25 | Loans from stockholders | 3219782 | - | *2712 | *11146 | *75046 | 93780 | 411504 | 66950 | 202558 | 93623 | 72731 | 153721 | 2036013 |
| 26 | Mort, notes, bonds, 1 yr or more | 64675621 | - | *4245 | *24943 | *61617 | 162401 | 895604 | 518049 | 1253307 | 1287520 | 1902958 | 3187627 | 55377350 |
| 27 | Other liabilities | 24167457 | - | - | *73 | *-773 | *142 | 76908 | 79335 | 143014 | 236159 | 375368 | 723248 | 22533983 |
| 28 | Net worth | 116278429 | - | *44911 | *60642 | 217718 | 420424 | 2573836 | 1535692 | 4295415 | 3017261 | 4497707 | 5106456 | 94508367 |
| 29 | Capital stock | 13570355 | - | *1852 | *7256 | 108856 | 78755 | 387883 | 225901 | 322206 | 203486 | 354397 | 671115 | 11208647 |
| 30 | Paid-in or capital surplus | 51114653 | - | *9272 | *5550 | *14230 | 16733 | 242082 | 101274 | 753665 | 444195 | 971771 | 1387920 | 47167961 |
| 31 | Retained earnings, appropriated | 742362 | - | - | - | - | - | *4551 | - | *94816 | - | 33701 | 6113 | 603181 |
| 32 | Retained earnings-unappropriated | 67404425 | - | *33877 | *27331 | 104994 | 212992 | 1262709 | 510126 | 1447737 | 1298750 | 1945981 | 2663128 | 57896800 |
| 33 | Retained earnings (S CORP) | 6770308 | - | *-89 | *20505 | *-4834 | 128369 | 773257 | 738775 | 1885954 | 1106199 | 1351633 | 584846 | 185693 |
| 34 | Less: Cost of treasury stock | 23323674 | - | - | - | *5529 | *16424 | 96646 | *40384 | 208964 | 35370 | 159776 | 206666 | 22553914 |
| 35 | Total receipts | 365665762 | 1655099 | *357357 | *843669 | 1663320 | 3061352 | 15136856 | 8868078 | 23250836 | 16752859 | 20016858 | 22123088 | 251936390 |
| 36 | Business receipts | 350067426 | 1617930 | *343484 | *840354 | 1658183 | 3038635 | 15002377 | 8827498 | 23031864 | 16558496 | 19677824 | 21659893 | 237810888 |
| 37 | Interest | 2603732 | *1731 | *97 | *175 | *1660 | 3854 | 17018 | 6478 | 28087 | 22011 | 43015 | 75005 | 2404601 |
| 38 | Interest on govt. obligations | 46179 | 632 | - | - | - | *598 | *1010 | *745 | 3901 | 3234 | 6941 | 5338 | 23780 |
| 39 | Rents | 747860 | *4272 | - | - | *1684 | *956 | 12939 | *6420 | 18017 | 10212 | 14964 | 16390 | 662007 |
| 40 | Royalties | 2890232 | - | - | - | - | - | *82 | *3592 | 3061 | *178 | 23100 | 31881 | 2828338 |
| 41 | Net S-T cap gain less net LT loss | 3145 | - | - | - | - | - | *87 | *2 | *455 | *916 | 93 | 281 | 1312 |
| 42 | Net L-T cap gain less net ST loss | 1004642 | *676 | *75 | - | *201 | *653 | 1294 | *143 | 2091 | 4108 | 45556 | 32526 | 917317 |
| 43 | Net gain, noncapital assets | 481610 | *18395 | *13573 | *2209 | *577 | *10981 | 8862 | 6542 | 11052 | 53687 | 42812 | 17098 | 295821 |
| 44 | Dividends, domestic corporations | 436783 | 10 | *64 | - | *454 | *55 | 3089 | *1855 | 1123 | 1791 | 8990 | 12859 | 406492 |
| 45 | Dividends, foreign corporations | 2494298 | 712 | - | - | - | - | *4356 | *922 | *493 | *3864 | 10128 | 33553 | 2440271 |
| 46 | Other receipts | 4889855 | 10741 | *65 | *930 | *561 | 5620 | 85743 | 13881 | 150691 | 94363 | 143434 | 238264 | 4145561 |
| 47 | Total deductions | 343994091 | 1542759 | *317545 | *817550 | 1624530 | 2935147 | 14548918 | 8451776 | 22131280 | 16028832 | 19100926 | 21005070 | 235489758 |
| 48 | Cost of goods | 236835087 | 321293 | *1766 | *10226 | 122825 | 171981 | 1077466 | 718549 | 1703796 | 1256597 | 1736565 | 2334395 | 19966096 |
| 49 | Compensation of officers | 2267391 | 23638 | *29600 | *30114 | 90667 | 142416 | 465556 | 136837 | 305830 | 164931 | 144658 | 130437 | 602708 |
| 50 | Salaries and wages | 21013501 | 53521 | *43255 | *180754 | 112737 | 131936 | 862813 | 512779 | 1051662 | 927020 | 1004165 | 1036289 | 15096571 |
| 51 | Repairs | 2589909 | 8994 | *4894 | *15165 | 19104 | 37210 | 119972 | 55629 | 113168 | 84594 | 106068 | 91385 | 1933727 |
| 52 | Bad debts | 300270 | *3432 | *76 | *2968 | *952 | *3014 | 26987 | 8785 | 19465 | 14906 | 40455 | 18287 | 160944 |
| 53 | Rent paid on business property | 2599557 | 6182 | *13845 | *15070 | *21887 | 39980 | 81221 | 44758 | 90024 | 70052 | 139767 | 97748 | 1979024 |
| 54 | Taxes paid | 7989967 | 18508 | *11998 | *30219 | 35042 | 98875 | 302624 | 126547 | 407168 | 231208 | 307209 | 466783 | 5953787 |
| 55 | Interest paid | 7453886 | 17046 | *3916 | *4052 | 11001 | 28780 | 144301 | 68016 | 162760 | 158931 | 213146 | 319294 | 6322642 |
| 56 | Contributions or gifts | 385325 | *1847 | *446 | *6 | *14 | *839 | 2778 | 2953 | 9412 | 5742 | 9315 | 16452 | 335522 |
| 57 | Amortization | 662763 | *10093 | *19 | *36 | *2094 | *320 | 8645 | 7928 | 22714 | 30669 | 40656 | 84849 | 454739 |
| 58 | Depreciation | 8668170 | 17488 | *5193 | *18283 | 27740 | 61861 | 300979 | 173049 | 429753 | 343056 | 472956 | 556127 | 6261684 |
| 59 | Depletion | 6406 | - | - | - | - | *162 | *516 | - | *245 | - | 1053 | 3 | 4427 |
| 60 | Advertising | 15439365 | 66598 | *6088 | *15321 | 8399 | 13723 | 107015 | 84978 | 318740 | 453659 | 349150 | 538192 | 13477503 |
| 61 | Pension, prof sh, stock, annuity | 1451299 | *1346 | *2209 | *440 | *9945 | *10394 | 40594 | 30341 | 79262 | 74185 | 58460 | 76336 | 1067787 |
| 62 | Employee benefit programs | 4329103 | 6565 | *2157 | *7506 | *8382 | 17154 | 117885 | 74779 | 205863 | 168319 | 230496 | 231919 | 3258078 |
| 63 | Net loss, noncapital assets | 79264 | 88 | - | *78 | - | *70 | *786 | 1586 | 9244 | 1067 | 18615 | 4780 | 42950 |
| 64 | Other deductions | 31922827 | 190288 | *44648 | *104780 | 124019 | 246341 | 968893 | 657682 | 1165177 | 1082015 | 1197629 | 1618181 | 24523174 |
| 65 | Total receipts less total deducts | 21671671 | 112340 | *39813 | *26119 | 38790 | 126205 | 587938 | 416302 | 1119556 | 724027 | 915932 | 1118018 | 16446631 |
| 66 | Constructive taxable income from related foreign corporations | 1709344 | - | - | - | - | - | - | - | - | *1397 | 3755 | 15723 | 1688469 |
| 67 | Net income, total | 23334836 | 111708 | *39813 | *26119 | 38790 | 125607 | 586928 | 415557 | 1115654 | 722190 | 912746 | 1128404 | 18111320 |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | *9591 | *9591 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 2293635 | *26596 | *28651 | *24583 | *14036 | 86774 | 324991 | 255131 | 542055 | 328615 | 310213 | 236571 | 115419 |
| 71 | Statutory special deductions, total | 1322901 | *10190 | *45 | *165 | *4174 | *12635 | 53525 | 30517 | 35524 | 26436 | 67108 | 62669 | 1019915 |
| 72 | Net operating loss deduction | 640058 | *9471 | - | *165 | *3856 | *12596 | 47002 | *28187 | 34315 | 23015 | 56763 | 54158 | 370531 |
| 73 | Dividends received deduction | 682843 | 719 | *45 | - | *318 | *39 | 6523 | *2330 | 1208 | 3421 | 10345 | 8511 | 649383 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 19749141 | 81684 | *11116 | *1372 | 20579 | 26198 | 208412 | 130008 | 539124 | 367991 | 535518 | 829168 | 16997969 |
| 76 | Income tax before credits, total | 6943621 | 29113 | *1667 | *206 | 4317 | 5001 | 65319 | 47402 | 187929 | 128004 | 187239 | 294174 | 5993251 |
| 77 | Regular tax | 6876957 | 28367 | *1667 | *206 | 4317 | 4919 | 64211 | 43945 | 184296 | 125587 | 183633 | 287605 | 5948205 |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | 76 | - | - | - | - | - | - | - | - | - | 61 | - | 15 |
| 80 | Alternative minimum tax | 42939 | 664 | - | - | - | *83 | *1090 | *3447 | 3469 | 2089 | 2994 | 5668 | 23435 |
| 81 | Environmental tax | 23587 | *81 | - | - | - | - | *18 | *11 | 164 | 286 | 551 | 901 | 21575 |
| 82 | Foreign tax credit | 1400562 | 12 | - | - | - | - | *16 | - | *103 | *2620 | 3061 | 15055 | 1379697 |
| 83 | U.S. Possessions tax credit | 530540 | 180 | - | - | - | - | 484 | 889 | 39925 | 4191 | 16503 | 44499 | 423868 |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | *606 | - | - | - | - | - | *42 | - | *5 | *14 | 544 | - | - |
| 86 | General business credit | 141802 | - | - | *8 | *44 | *43 | *87 | *95 | *814 | 1111 | 3088 | 5736 | 130775 |
| 87 | Prior year minimum tax credit | 89960 | - | - | - | - | - | *1077 | *697 | 1394 | *2077 | 3113 | 6207 | 75394 |
| 88 | Income tax after credits, total | 4780152 | 28921 | *1667 | *197 | 4272 | 4959 | 63613 | 45720 | 145687 | 117991 | 160929 | 222677 | 3983518 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2010
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Size of Total Assets | | | | | | | |
| 1 | Number of returns | 1809 | *** | *220 | *370 | *110 | *382 | 505 | *58 | 82 | 37 | 22 | *** | 9 |
| 2 | Total assets | 18572495 | - | *20144 | *49832 | *54724 | *271580 | 1208254 | *440867 | 1259600 | 1197134 | 1603900 | *** | 10586307 |
| 3 | Cash | 777634 | - | *1674 | *10999 | *11574 | *34101 | 70727 | *73864 | 49141 | 93166 | 49181 | *** | 336708 |
| 4 | Notes and accounts receivable | 3062150 | - | - | *6963 | *14629 | *45878 | 355672 | *119424 | 245957 | 328907 | 359601 | *** | 1277796 |
| 5 | Less: Allowance for bad debts | 38579 | - | - | - | - | *211 | *3865 | *508 | *2808 | 5087 | 2784 | *** | 20437 |
| 6 | Inventories | 3032158 | - | *297 | *7476 | *15116 | *44872 | 242744 | *65476 | 248039 | 198187 | 247203 | *** | 1562328 |
| 7 | U.S. govt. obligations, total | *41309 | - | - | - | - | - | - | - | *10649 | 12769 | 14431 | *** | 3460 |
| 8 | Tax-exempt securities | *120955 | - | - | - | - | - | - | *497 | *3536 | 2399 | 101 | *** | 114423 |
| 9 | Other current assets | 496417 | - | - | *994 | *21 | *3679 | 37829 | *28991 | 46920 | 42514 | 66667 | *** | 208457 |
| 10 | Loans to stockholders | 124315 | - | *7666 | *1217 | - | *1215 | *14183 | *156 | *19790 | *1741 | 40361 | *** | 37986 |
| 11 | Mortgage and real estate loans | *10200 | - | - | - | - | - | - | - | *126 | - | 9836 | *** | - |
| 12 | Other investments | 2438135 | - | - | - | *5038 | *21904 | 52151 | *10502 | 169439 | 43968 | 198603 | *** | 1838089 |
| 13 | Depreciable assets | 12592698 | - | *17566 | *60888 | *52851 | *430521 | 1029244 | *343616 | 902651 | 759554 | 1029889 | *** | 6213966 |
| 14 | Less: Accumulated depreciation | 6085411 | - | *7059 | *38820 | *44645 | *322237 | 653622 | *217577 | 483751 | 359053 | 503423 | *** | 2567282 |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 17 | Land | 394941 | - | - | - | *138 | *9690 | 34945 | *9350 | 22397 | 13791 | 27781 | *** | 235047 |
| 18 | Intangible assets (Amortizable) | 1659600 | - | - | *180 | - | *1172 | *22047 | *4950 | 21051 | 49991 | 80651 | *** | 1436436 |
| 19 | Less: Accumulated amortization | 205048 | - | - | *66 | - | *749 | *7432 | *417 | *8462 | *7677 | 38679 | *** | 114262 |
| 20 | Other assets | 151021 | - | - | - | - | *1745 | 13630 | *2542 | 14922 | 21965 | 24484 | *** | 23594 |
| 21 | Total liabilities | 18572495 | - | *20144 | *49832 | *54724 | *271580 | 1208254 | *440867 | 1259600 | 1197134 | 1603900 | *** | 10586307 |
| 22 | Accounts payable | 1776289 | - | - | *21299 | *4554 | *61319 | 170149 | *74036 | 130244 | 160184 | 253727 | *** | 658140 |
| 23 | Mort, notes, and bonds under 1 yr | 849344 | - | *2204 | - | *896 | *12229 | 133334 | *31038 | 54968 | 125799 | 71681 | *** | 338935 |
| 24 | Other current liabilities | 1704669 | - | *738 | *5379 | *1933 | *28945 | 78563 | *48499 | 86888 | 107767 | 133425 | *** | 1023328 |
| 25 | Loans from stockholders | 276016 | - | - | *3432 | *1584 | *26002 | 183405 | *15291 | *42343 | *2853 | 147 | *** | 65 |
| 26 | Mort, notes, bonds, 1 yr or more | 3782096 | - | *4245 | - | *1713 | *47635 | 159049 | *30612 | 199544 | 189644 | 303817 | *** | 2468229 |
| 27 | Other liabilities | 1098151 | - | - | - | - | *-0 | 37577 | *30572 | *-6225 | 45168 | 114005 | *** | 819327 |
| 28 | Net worth | 9085931 | - | *12957 | *19722 | *44044 | *95449 | 446177 | *210819 | 751837 | 565720 | 727097 | *** | 5278283 |
| 29 | Capital stock | 530970 | - | *220 | *4872 | *3357 | *6427 | 76291 | *2541 | 43766 | 31265 | 45113 | *** | 201375 |
| 30 | Paid-in or capital surplus | 2144865 | - | - | *197 | - | *4197 | *39003 | *12103 | 145464 | 66198 | 219529 | *** | 1586491 |
| 31 | Retained earnings, appropriated | *4551 | - | - | - | - | - | *4551 | - | - | - | - | *** | - |
| 32 | Retained earnings-unappropriated | 5405300 | - | *12737 | *10969 | *40819 | *44197 | 267921 | *131588 | 190508 | 209565 | 249549 | *** | 3606373 |
| 33 | Retained earnings (S CORP) | 1274427 | - | - | *3684 | - | *48771 | *97428 | *64588 | 394902 | *266617 | 278683 | *** | - |
| 34 | Less: Cost of treasury stock | 274182 | - | - | - | *132 | *8143 | *39017 | - | *22802 | *7925 | 65777 | *** | 115956 |
| 35 | Total receipts | 61199284 | *** | *161700 | *508493 | *417626 | *903439 | 4943860 | *2352126 | 6629577 | 5675547 | 5377473 | *** | 28000246 |
| 36 | Business receipts | 60675134 | *** | *161659 | *507767 | *416954 | *900290 | 4905531 | *2341947 | 6591610 | 5631421 | 5333018 | *** | 27725792 |
| 37 | Interest | 113786 | *** | *41 | *143 | *560 | *788 | 3824 | *1436 | 2918 | 6770 | 6656 | *** | 84481 |
| 38 | Interest on govt. obligations | 10997 | *** | - | - | - | *185 | - | *77 | *1394 | *364 | 985 | *** | 7083 |
| 39 | Rents | 29195 | *** | - | - | - | *556 | *7380 | *4095 | *1154 | *606 | 3494 | *** | 9902 |
| 40 | Royalties | 124429 | - | - | - | - | - | - | *121 | - | 1636 | *** | *** | 112841 |
| 41 | Net S-T cap gain less net LT loss | *1455 | - | - | - | - | - | - | *2 | 170 | - | *** | *** | 1144 |
| 42 | Net L-T cap gain less net ST loss | 1761 | - | - | - | - | *234 | *295 | - | - | *493 | 94 | *** | 480 |
| 43 | Net gain, noncapital assets | 16915 | *** | - | *578 | - | *25 | *1392 | *1283 | *6290 | 420 | 2611 | *** | 2697 |
| 44 | Dividends, domestic corporations | 3907 | - | - | - | - | *52 | *237 | *1855 | *8 | *93 | 16 | *** | 713 |
| 45 | Dividends, foreign corporations | 23081 | *** | - | - | - | - | - | *733 | - | *3864 | 683 | *** | 15713 |
| 46 | Other receipts | 198624 | *** | - | *6 | *112 | *1309 | 25201 | *699 | 26082 | 31346 | 28279 | *** | 39401 |
| 47 | Total deductions | 59300652 | *** | *157688 | *488056 | *412039 | *887415 | 4833861 | *2273990 | 6457155 | 5516515 | 5224750 | *** | 27003135 |
| 48 | Cost of goods | 51570252 | *** | *297 | *7476 | *15116 | *44872 | 235961 | *65765 | 248860 | 198327 | 245847 | *** | 1489676 |
| 49 | Compensation of officers | 396999 | *** | *16646 | *7667 | *6920 | *68893 | 121620 | *17084 | 35917 | 26155 | 21806 | *** | 55828 |
| 50 | Salaries and wages | 1574834 | *** | *23939 | *170900 | *7194 | *50411 | 269488 | *141735 | 165449 | 109621 | 128985 | *** | 326178 |
| 51 | Repairs | 175534 | *** | *3268 | *10569 | - | *11774 | 41742 | *21687 | 17965 | 6149 | 26227 | *** | 17813 |
| 52 | Bad debts | 24964 | *** | - | - | - | *172 | 7036 | *2148 | 1962 | 2062 | 3770 | *** | 6876 |
| 53 | Rent paid on business property | 194514 | *** | *6500 | *3308 | - | *5436 | 20866 | *7026 | 10963 | 5560 | 14953 | *** | 106954 |
| 54 | Taxes paid | 631219 | *** | *4212 | *6181 | *502 | *20556 | 69154 | *27227 | 57113 | 41434 | 43502 | *** | 302736 |
| 55 | Interest paid | 452509 | *** | *350 | *482 | *380 | *8688 | 45421 | *8298 | 21081 | 32216 | 30353 | *** | 271473 |
| 56 | Contributions or gifts | 18041 | *** | *446 | *6 | - | *369 | 749 | *373 | *688 | 662 | 1274 | *** | 9584 |
| 57 | Amortization | 48209 | - | - | *36 | - | *124 | *1779 | *775 | 1185 | 9511 | 1734 | *** | 26937 |
| 58 | Depreciation | 658536 | *** | *1023 | *4945 | *2135 | *16541 | 61141 | *26375 | 56194 | 48881 | 76876 | *** | 237948 |
| 59 | Depletion | 1 | - | - | - | - | - | - | - | - | - | 1 | *** | - |
| 60 | Advertising | 728194 | *** | *2465 | *1977 | *952 | *4824 | 24105 | *4663 | 42162 | 50438 | 64264 | *** | 437539 |
| 61 | Pension, prof sh, stock, annuity | 85068 | *** | - | *440 | - | - | *10561 | *947 | 11854 | 5058 | 10096 | *** | 31189 |
| 62 | Employee benefit programs | 474567 | *** | - | *3011 | - | *4191 | 38068 | *22558 | 49767 | 28447 | 29634 | *** | 219478 |
| 63 | Net loss, noncapital assets | 7734 | - | - | - | - | - | - | *178 | *194 | *110 | 4000 | *** | 2983 |
| 64 | Other deductions | 2259479 | *** | *22706 | *38125 | *8405 | *91523 | 206697 | *142690 | 208794 | 176616 | 134107 | *** | 972122 |
| 65 | Total receipts less total deducts | 1898632 | *** | *4012 | *20437 | *5586 | *16024 | 109999 | *78136 | 172422 | 159031 | 152723 | *** | 997110 |
| 66 | Constructive taxable income from related foreign corporations | *36695 | - | - | - | - | - | - | - | - | *1397 | - | *** | 35298 |
| 67 | Net income, total | 1924330 | *** | *4012 | *20437 | *5586 | *15839 | 109999 | *78059 | 171028 | 160064 | 151738 | *** | 1025326 |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 70 | Net income, Form 1120S | 399296 | *** | - | *19493 | - | *3654 | *54511 | *31729 | 121873 | *91174 | 38335 | *** | - |
| 71 | Statutory special deductions, total | 106433 | *** | - | - | *2491 | *6468 | 8823 | *21589 | *9655 | *4542 | 12798 | *** | 36145 |
| 72 | Net operating loss deduction | 83048 | - | - | - | *2491 | *6432 | *8657 | *19259 | *9649 | *2314 | 12230 | *** | 20184 |
| 73 | Dividends received deduction | 23386 | *** | - | - | - | *36 | *166 | *2330 | *6 | *2229 | 568 | *** | 15961 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 75 | Income subject to tax | 1418606 | *** | *4012 | *943 | *3095 | *5718 | 46666 | *24740 | *39499 | 64348 | 100605 | *** | 989180 |
| 76 | Income tax before credits, total | 495076 | *** | *602 | *141 | *569 | *981 | 14902 | *9928 | 14175 | 22313 | 34863 | *** | 347969 |
| 77 | Regular tax | 489952 | *** | *602 | *141 | *569 | *981 | 14737 | *8412 | *13411 | 21948 | 34544 | *** | 346146 |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 80 | Alternative minimum tax | 3424 | - | - | - | - | - | *165 | *1516 | *752 | *316 | 200 | *** | 475 |
| 81 | Environmental tax | 1700 | *** | - | - | - | - | - | - | *12 | *49 | 120 | *** | 1348 |
| 82 | Foreign tax credit | *5912 | - | - | - | - | - | - | - | - | *2047 | - | *** | 3865 |
| 83 | U.S. Possessions tax credit | 184 | - | - | - | - | - | - | - | 184 | - | - | *** | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 86 | General business credit | 16598 | - | - | - | - | *43 | - | - | - | *614 | 1360 | *** | 10526 |
| 87 | Prior year minimum tax credit | 6242 | - | - | - | - | - | *1075 | *299 | *118 | *128 | 680 | *** | 599 |
| 88 | Income tax after credits, total | 466140 | *** | *602 | *141 | *569 | *938 | 13827 | *9628 | 13873 | 19524 | 32824 | *** | 332979 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2020 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 623 | - | - | *** | - | *** | 259 | *62 | 77 | *13 | 13 | 5 | 5 |
| 2 Total assets | 7162708 | - | - | *** | - | *** | 569486 | *390128 | 1226201 | *471468 | 944343 | 837319 | 2666086 |
| 3 Cash | 433885 | - | - | *** | - | *** | 97851 | *23521 | 90154 | *18692 | 88191 | 40095 | 58383 |
| 4 Notes and accounts receivable | 1539594 | - | - | *** | - | *** | 147082 | *140866 | 339603 | *137001 | 164379 | 165850 | 441905 |
| 5 Less: Allowance for bad debts | 44713 | - | - | *** | - | *** | *2734 | *619 | 4214 | *2700 | 10629 | 7675 | 16143 |
| 6 Inventories | 1350710 | - | - | *** | - | *** | 102824 | *58166 | 267540 | *75020 | 110269 | 129239 | 605531 |
| 7 U.S. govt. obligations, total | 33842 | - | - | *** | - | *** | - | - | - | - | 33842 | - | - |
| 8 Tax-exempt securities | *381 | - | - | *** | - | *** | - | - | *381 | - | - | - | - |
| 9 Other current assets | 253908 | - | - | *** | - | *** | 39923 | *9465 | 30394 | *20632 | 37427 | 14821 | 100056 |
| 10 Loans to stockholders | 69080 | - | - | *** | - | *** | *5595 | *2913 | *12028 | *2092 | 2922 | - | 43530 |
| 11 Mortgage and real estate loans | *116 | - | - | *** | - | *** | - | - | *103 | - | 13 | - | - |
| 12 Other investments | 395631 | - | - | *** | - | *** | *34673 | *11489 | 37421 | *10979 | 62596 | 92866 | 144674 |
| 13 Depreciable assets | 5032042 | - | - | *** | - | *** | 421055 | *291051 | 976211 | *402750 | 632226 | 498748 | 1750920 |
| 14 Less: Accumulated depreciation | 2567681 | - | - | *** | - | *** | 304910 | *155296 | 595776 | *221712 | 309854 | 203034 | 747066 |
| 15 Depletable assets | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 17 Land | 173501 | - | - | *** | - | *** | *25045 | *4200 | 34685 | *19580 | 26906 | 9348 | 52251 |
| 18 Intangible assets (Amortizable) | 506215 | - | - | *** | - | *** | *917 | *4813 | *11290 | *2986 | 102380 | 72149 | 311681 |
| 19 Less: Accumulated amortization | 135002 | - | - | *** | - | *** | *750 | *1582 | *2558 | *2585 | 11624 | 27207 | 88696 |
| 20 Other assets | 121199 | - | - | *** | - | *** | *2915 | *1141 | 28939 | *8733 | 15299 | 52118 | 9060 |
| 21 Total liabilities | 7162708 | - | - | *** | - | *** | 569486 | *390128 | 1226201 | *471468 | 944343 | 837319 | 2666086 |
| 22 Accounts payable | 1104625 | - | - | *** | - | *** | 96712 | *77794 | 243635 | *94685 | 114244 | 145136 | 330452 |
| 23 Mort, notes, and bonds under 1 yr | 440135 | - | - | *** | - | *** | *17345 | *23590 | 117755 | *28752 | 38030 | 18986 | 190808 |
| 24 Other current liabilities | 693383 | - | - | *** | - | *** | 29282 | *86254 | 64434 | *26074 | 91811 | 88741 | 303918 |
| 25 Loans from stockholders | 274756 | - | - | *** | - | *** | *27745 | *5859 | *5662 | *12933 | - | 36646 | 183339 |
| 26 Mort, notes, bonds, 1 yr or more | 1328229 | - | - | *** | - | *** | *53395 | *32175 | 147411 | *59702 | 255441 | 214029 | 550097 |
| 27 Other liabilities | 210434 | - | - | *** | - | *** | *1908 | *5177 | *12047 | *32125 | 16218 | 30942 | 112017 |
| 28 Net worth | 3111146 | - | - | *** | - | *** | 343098 | *159279 | 635257 | *217197 | 428600 | 302837 | 995456 |
| 29 Capital stock | 244370 | - | - | *** | - | *** | 23299 | *4380 | 9349 | *2091 | 12335 | 149489 | 42368 |
| 30 Paid-in or capital surplus | 649981 | - | - | *** | - | *** | *9572 | *20047 | 52327 | *38222 | 105931 | 221786 | 201663 |
| 31 Retained earnings, appropriated | *122776 | - | - | *** | - | *** | - | - | *89075 | - | 33701 | - | - |
| 32 Retained earnings-unappropriated | 1636197 | - | - | *** | - | *** | 268753 | *65442 | 262943 | *180481 | 122611 | -33043 | 740023 |
| 33 Retained earnings (S CORP) | 593900 | - | - | *** | - | *** | *44092 | *69736 | *251601 | - | 159944 | 24502 | 44760 |
| 34 Less: Cost of treasury stock | 136079 | - | - | *** | - | *** | *2617 | *325 | *30037 | *3597 | 5923 | 59897 | 33358 |
| 35 Total receipts | 19336353 | - | - | *** | - | *** | 1718573 | *1117495 | 4081847 | *1316994 | 2239529 | 2017474 | 6678634 |
| 36 Business receipts | 19078010 | - | - | *** | - | *** | 1701293 | *1111574 | 4068229 | *1297785 | 2194148 | 1997675 | 6555082 |
| 37 Interest | 40036 | - | - | *** | - | *** | *5172 | *251 | 2598 | *3453 | 9796 | 5645 | 12827 |
| 38 Interest on govt. obligations | 2266 | - | - | *** | - | *** | *141 | *117 | *511 | *412 | 1083 | - | 2 |
| 39 Rents | 12577 | - | - | *** | - | *** | *2307 | - | *1234 | *4615 | 4140 | 70 | 211 |
| 40 Royalties | *42651 | - | - | *** | - | *** | *82 | - | - | *101 | 13369 | - | 29099 |
| 41 Net S-T cap gain less net LT loss | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 19403 | - | - | *** | - | *** | *4 | *86 | *1149 | *1572 | 1351 | - | 15242 |
| 43 Net gain, noncapital assets | 38108 | - | - | *** | - | *** | *2969 | *4011 | 861 | *1825 | 1264 | 3469 | 11859 |
| 44 Dividends, domestic corporations | 2156 | - | - | *** | - | *** | *1114 | - | *347 | *91 | 146 | - | 458 |
| 45 Dividends, foreign corporations | *12 | - | - | *** | - | *** | - | - | *12 | - | - | - | - |
| 46 Other receipts | 101134 | - | - | *** | - | *** | 5491 | *1456 | 6906 | *7138 | 14232 | 10616 | 53854 |
| 47 Total deductions | 18680435 | - | - | *** | - | *** | 1669396 | *1082699 | 3975120 | *1281023 | 2184443 | 1929523 | 6407298 |
| 48 Cost of goods | 14701649 | - | - | *** | - | *** | 105047 | *56797 | 263544 | *76774 | 112356 | 74351 | 602964 |
| 49 Compensation of officers | 160481 | - | - | *** | - | *** | 38941 | *10561 | 50736 | *9369 | 10843 | 11736 | 26411 |
| 50 Salaries and wages | 942726 | - | - | *** | - | *** | 57619 | *51894 | 257046 | *99654 | 117949 | 53783 | 299035 |
| 51 Repairs | 99689 | - | - | *** | - | *** | 9661 | *7631 | 34050 | *7273 | 8788 | 3599 | 25534 |
| 52 Bad debts | 18788 | - | - | *** | - | *** | *1864 | *43 | 3911 | *1678 | 5584 | 1300 | 4292 |
| 53 Rent paid on business property | 111515 | - | - | *** | - | *** | *7320 | *4256 | 19912 | *6354 | 20415 | 3219 | 42259 |
| 54 Taxes paid | 271020 | - | - | *** | - | *** | 35829 | *13646 | 55267 | *18308 | 28880 | 20423 | 95484 |
| 55 Interest paid | 156325 | - | - | *** | - | *** | 9897 | *8478 | 22489 | *7207 | 26744 | 19999 | 57944 |
| 56 Contributions or gifts | 8407 | - | - | *** | - | *** | *143 | *140 | *1571 | *1008 | 585 | 2156 | 2556 |
| 57 Amortization | 22788 | - | - | *** | - | *** | *1921 | *554 | *1024 | *782 | 5970 | 2156 | 10382 |
| 58 Depreciation | 385825 | - | - | *** | - | *** | 25158 | *26698 | 64911 | *29470 | 46120 | 41420 | 141046 |
| 59 Depletion | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 60 Advertising | 349472 | - | - | *** | - | *** | 11123 | *2978 | 35831 | *10933 | 75789 | 162377 | 50225 |
| 61 Pension, prof sh, stock, annuity | 80281 | - | - | *** | - | *** | *6410 | *3154 | 15748 | *12170 | 7268 | 7495 | 25246 |
| 62 Employee benefit programs | 177971 | - | - | *** | - | *** | *10231 | *16661 | 46809 | *11805 | 22948 | 11449 | 56901 |
| 63 Net loss, noncapital assets | 1898 | - | - | *** | - | *** | *212 | - | *152 | *81 | 107 | 1112 | 234 |
| 64 Other deductions | 1191600 | - | - | *** | - | *** | 72179 | *62404 | 184140 | *106481 | 173498 | 159261 | 408771 |
| 65 Total receipts less total deducts | 655918 | - | - | *** | - | *** | 49177 | *34796 | 106727 | *35971 | 55086 | 87951 | 271337 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 67 Net income, total | 653652 | - | - | *** | - | *** | 49036 | *34678 | 106216 | *35558 | 54003 | 87951 | 271335 |
| 68 Net income, Form 1120-A | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 215309 | - | - | *** | - | *** | *28415 | *27114 | *57933 | - | 25699 | 24840 | 41699 |
| 71 Statutory special deductions, total | 39567 | - | - | *** | - | *** | *1743 | - | *1879 | *197 | 4345 | 4819 | 26585 |
| 72 Net operating loss deduction | 38321 | - | - | *** | - | *** | *964 | - | *1627 | *134 | 4242 | 4819 | 26537 |
| 73 Dividends received deduction | 1246 | - | - | *** | - | *** | *780 | - | *252 | *64 | 102 | - | 48 |
| 74 Public utility div paid deduction | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 75 Income subject to tax | 398875 | - | - | *** | - | *** | 18878 | *7662 | 46404 | *35361 | 23959 | 58292 | 203051 |
| 76 Income tax before credits, total | 139059 | - | - | *** | - | *** | 5001 | *2503 | 16571 | *12041 | 9135 | 20626 | 71863 |
| 77 Regular tax | 136201 | - | - | *** | - | *** | 5001 | *2503 | 15752 | *12022 | 8146 | 20389 | 71068 |
| 78 Personal holding company tax | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 2429 | - | - | *** | - | *** | - | - | *813 | - | 962 | 160 | 494 |
| 81 Environmental tax | 429 | - | - | *** | - | *** | - | - | *5 | *19 | 27 | 77 | 301 |
| 82 Foreign tax credit | *370 | - | - | *** | - | *** | *16 | - | *2 | *328 | - | - | 25 |
| 83 U.S. Possessions tax credit | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | *** | - | *** | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *47 | - | - | *** | - | *** | *42 | - | *5 | - | - | - | - |
| 86 General business credit | 1396 | - | - | *** | - | *** | *13 | - | *3 | *23 | 534 | 575 | 240 |
| 87 Prior year minimum tax credit | *1791 | - | - | *** | - | *** | *2 | *89 | *133 | *1555 | - | 13 | - |
| 88 Income tax after credits, total | 135455 | - | - | *** | - | *** | *4929 | *2415 | 16428 | *10136 | 8601 | 20038 | 71598 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2030
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 260 | *** | - | - | - | *64 | *83 | *30 | *28 | 24 | 11 | 6 | *** |
| 2 Total assets | 27481979 | *** | - | - | - | *38729 | *228370 | *244332 | *352637 | 778101 | 787231 | 873473 | *** |
| 3 Cash | 243891 | *** | - | - | - | *444 | *16984 | *2786 | *23657 | 86192 | 24302 | 43411 | *** |
| 4 Notes and accounts receivable | 4124696 | *** | - | - | - | *7984 | *40892 | *61230 | *55770 | 146652 | 170996 | 116520 | *** |
| 5 Less: Allowance for bad debts | 61288 | *** | - | - | - | - | - | - | *894 | *1941 | 15736 | 1464 | *** |
| 6 Inventories | 3705249 | *** | - | - | - | *13799 | *59215 | *102776 | *178847 | 179189 | 351918 | 337609 | *** |
| 7 U.S. govt. obligations, total | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 8 Tax-exempt securities | *76089 | *** | - | - | - | - | - | - | *382 | - | - | - | *** |
| 9 Other current assets | 3417024 | *** | - | - | - | *204 | *6482 | *7116 | *18201 | 27927 | 26707 | 32359 | *** |
| 10 Loans to stockholders | 17913 | *** | - | - | - | - | - | *190 | *3499 | *9837 | 4386 | - | *** |
| 11 Mortgage and real estate loans | *634 | *** | - | - | - | - | - | - | - | *21 | - | - | *** |
| 12 Other investments | 8571407 | *** | - | - | - | - | *5484 | *613 | *4535 | 72697 | 16329 | 40041 | *** |
| 13 Depreciable assets | 8845894 | *** | - | - | - | *21012 | *202156 | *151495 | *185989 | 444941 | 412288 | 620621 | *** |
| 14 Less: Accumulated depreciation | 4057649 | *** | - | - | - | *4714 | *109486 | *98595 | *125151 | 231385 | 255847 | 372111 | *** |
| 15 Depletable assets | 2893 | *** | - | - | - | - | - | - | - | - | - | 2893 | *** |
| 16 Less: Accumulated depletion | 2592 | *** | - | - | - | - | - | - | - | - | - | 2592 | *** |
| 17 Land | 297260 | *** | - | - | - | - | *1891 | *9719 | *12486 | 36585 | 15768 | 24719 | *** |
| 18 Intangible assets (Amortizable) | 2326379 | *** | - | - | - | - | *5806 | *134 | *124 | *516 | 14202 | 49846 | *** |
| 19 Less: Accumulated amortization | 243353 | *** | - | - | - | - | *2765 | *71 | *63 | *37 | 6056 | 22342 | *** |
| 20 Other assets | 217531 | *** | - | - | - | - | *1712 | *6937 | *-4744 | 6906 | 27973 | 3963 | *** |
| 21 Total liabilities | 27481979 | *** | - | - | - | *38729 | *228370 | *244332 | *352637 | 778101 | 787231 | 873473 | *** |
| 22 Accounts payable | 1558581 | *** | - | - | - | *12866 | *33579 | *41709 | *45867 | 98198 | 77329 | 132557 | *** |
| 23 Mort, notes, and bonds under 1 yr | 3814459 | *** | - | - | - | *11592 | *13592 | *51123 | *91192 | *79178 | 183358 | 30843 | *** |
| 24 Other current liabilities | 1728974 | *** | - | - | - | *270 | *9757 | *29855 | *13947 | 68583 | 50622 | 42088 | *** |
| 25 Loans from stockholders | 161337 | *** | - | - | - | *3190 | *63097 | *2084 | *10671 | *65153 | 17142 | - | *** |
| 26 Mort, notes, bonds, 1 yr or more | 3895570 | *** | - | - | - | *-0 | *67855 | *53242 | *13306 | *78840 | 104365 | 183984 | *** |
| 27 Other liabilities | 5132681 | *** | - | - | - | - | *4405 | *1455 | *3812 | *27278 | 16513 | 35512 | *** |
| 28 Net worth | 11190377 | *** | - | - | - | *10811 | *36085 | *64864 | *173843 | 360870 | 337902 | 448489 | *** |
| 29 Capital stock | 341808 | *** | - | - | - | *8390 | *8331 | *6227 | *11017 | 16692 | 32594 | 40230 | *** |
| 30 Paid-in or capital surplus | 7057571 | *** | - | - | - | - | *24389 | *1316 | *1133 | *57560 | 8847 | 56368 | *** |
| 31 Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 32 Retained earnings-unappropriated | 5651694 | *** | - | - | - | - | *53699 | *46349 | *118038 | *158166 | 191969 | 396539 | *** |
| 33 Retained earnings (S CORP) | 258572 | *** | - | - | - | *2420 | *-50287 | *28773 | *44193 | *128913 | 104559 | - | *** |
| 34 Less: Cost of treasury stock | 2119267 | *** | - | - | - | - | *48 | *17801 | *539 | *460 | 68 | 44648 | *** |
| 35 Total receipts | 23450214 | *** | - | - | - | *65964 | *515731 | *575045 | *563174 | 1464167 | 1299268 | 1552641 | *** |
| 36 Business receipts | 22427282 | *** | - | - | - | *65964 | *501891 | *572592 | *548346 | 1446479 | 1278774 | 1528498 | *** |
| 37 Interest | 320266 | *** | - | - | - | - | *1466 | *587 | *1351 | *3930 | 2203 | 6803 | *** |
| 38 Interest on govt. obligations | 4733 | *** | - | - | - | - | - | - | *606 | *276 | 777 | 728 | *** |
| 39 Rents | 69868 | *** | - | - | - | - | *138 | *129 | *1159 | *189 | 678 | 2282 | *** |
| 40 Royalties | *312887 | *** | - | - | - | - | - | - | *22 | - | - | - | *** |
| 41 Net S-T cap gain less net LT loss | *5 | *** | - | - | - | - | - | - | *-0 | - | - | 5 | *** |
| 42 Net L-T cap gain less net ST loss | *3655 | *** | - | - | - | - | *159 | - | *9 | *61 | - | 2779 | *** |
| 43 Net gain, noncapital assets | 35242 | *** | - | - | - | - | - | - | *4 | *531 | 317 | 3034 | *** |
| 44 Dividends, domestic corporations | *3363 | *** | - | - | - | - | - | - | *16 | - | 26 | - | *** |
| 45 Dividends, foreign corporations | 126075 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 46 Other receipts | 146837 | *** | - | - | - | - | *12077 | *1736 | *11660 | 12700 | 16493 | 8513 | *** |
| 47 Total deductions | 21944706 | *** | - | - | - | *65503 | *492326 | *558531 | *520367 | 1396982 | 1224681 | 1489396 | *** |
| 48 Cost of goods | 14161631 | *** | - | - | - | *13799 | *62784 | *107089 | *178384 | 174596 | 306437 | 332105 | *** |
| 49 Compensation of officers | 191409 | *** | - | - | - | - | *31349 | *9431 | *13212 | 38300 | 6013 | 11805 | *** |
| 50 Salaries and wages | 693371 | *** | - | - | - | - | *17387 | *26148 | *16981 | 31352 | 72296 | 41047 | *** |
| 51 Repairs | 203588 | *** | - | - | - | - | *1471 | *2837 | *4998 | 11790 | 8566 | 6577 | *** |
| 52 Bad debts | 19409 | *** | - | - | - | - | *231 | *373 | *1217 | 1249 | 1521 | 1118 | *** |
| 53 Rent paid on business property | 211802 | *** | - | - | - | *1945 | *8911 | *902 | *3029 | *4011 | 18862 | 6123 | *** |
| 54 Taxes paid | 373078 | *** | - | - | - | *2213 | *11837 | *7932 | *9295 | 19808 | 21434 | 21448 | *** |
| 55 Interest paid | 747160 | *** | - | - | - | *825 | *12259 | *8825 | *8508 | 15803 | 19521 | 22074 | *** |
| 56 Contributions or gifts | 16976 | *** | - | - | - | - | *43 | *787 | *332 | *781 | 262 | 1542 | *** |
| 57 Amortization | 98627 | *** | - | - | - | - | *618 | *13 | *41 | *600 | -84 | 738 | *** |
| 58 Depreciation | 666010 | *** | - | - | - | *1334 | *13639 | *10805 | *8184 | 33845 | 30813 | 43097 | *** |
| 59 Depletion | 3365 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 60 Advertising | 894739 | *** | - | - | - | *117 | *9387 | *9293 | *7781 | 65754 | 15915 | 17968 | *** |
| 61 Pension, prof sh, stock, annuity | 154295 | *** | - | - | - | - | *1337 | *950 | *3715 | *5925 | 1322 | 7525 | *** |
| 62 Employee benefit programs | 281822 | *** | - | - | - | - | *6239 | *2691 | *5570 | *6885 | 18836 | 15836 | *** |
| 63 Net loss, noncapital assets | 3815 | *** | - | - | - | - | - | *293 | *181 | *76 | 2101 | 1066 | *** |
| 64 Other deductions | 3223609 | *** | - | - | - | *3925 | *15343 | *78691 | *23307 | 184553 | 108300 | 190335 | *** |
| 65 Total receipts less total deducts | 1505508 | *** | - | - | - | *461 | *23405 | *16514 | *42808 | 67185 | 74587 | 63245 | *** |
| 66 Constructive taxable income from related foreign corporations | 79557 | *** | - | - | - | - | - | - | - | - | - | 59 | *** |
| 67 Net income, total | 1580332 | *** | - | - | - | *461 | *23405 | *16514 | *42201 | 66909 | 73810 | 62577 | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 Net income, Form 1120S | 99125 | *** | - | - | - | *461 | *20271 | *2817 | *12372 | *17117 | 46088 | - | *** |
| 71 Statutory special deductions, total | 55423 | *** | - | - | - | - | - | *282 | *11 | *626 | 1771 | 7893 | *** |
| 72 Net operating loss deduction | *52910 | *** | - | - | - | - | - | *282 | - | *626 | 1750 | 7893 | *** |
| 73 Dividends received deduction | *2513 | *** | - | - | - | - | - | - | *11 | - | 21 | - | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 Income subject to tax | 1425888 | *** | - | - | - | - | *3134 | *13415 | *29817 | *49271 | 25951 | 54683 | *** |
| 76 Income tax before credits, total | 506057 | *** | - | - | - | - | *680 | *4561 | *10149 | *17294 | 8978 | 20705 | *** |
| 77 Regular tax | 497233 | *** | - | - | - | - | *604 | *4561 | *10138 | *16815 | 8823 | 18941 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 79 Recapture of investment credit | 2 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 Alternative minimum tax | 7044 | *** | - | - | - | - | *76 | - | - | *437 | 132 | 1689 | *** |
| 81 Environmental tax | 1774 | *** | - | - | - | - | - | - | *11 | *42 | 22 | 75 | *** |
| 82 Foreign tax credit | 50071 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 83 U.S. Possessions tax credit | 2 | *** | - | - | - | - | 2 | - | - | - | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 Nonconventional source fuel credit | *14 | *** | - | - | - | - | - | - | - | *14 | - | - | *** |
| 86 General business credit | *14028 | *** | - | - | - | - | - | - | - | *17 | 59 | 127 | *** |
| 87 Prior year minimum tax credit | *927 | *** | - | - | - | - | - | - | - | *170 | - | 757 | *** |
| 88 Income tax after credits, total | 441014 | *** | - | - | - | - | *678 | *4561 | *10149 | *17093 | 8919 | 19821 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Grain mill products

MINOR INDUSTRY 2040
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 841 | *74 | - | - | *277 | *227 | *132 | *45 | 45 | *10 | *** | *** | *** |
| 2 Total assets | 46033644 | - | - | - | *80511 | *151710 | *278960 | *319004 | 652310 | *403860 | *** | *** | *** |
| 3 Cash | 618613 | - | - | - | *13821 | *16490 | *22614 | *34773 | 68614 | *28207 | *** | *** | *** |
| 4 Notes and accounts receivable | 4682695 | - | - | - | *29367 | *36174 | *56266 | *71957 | 180252 | *80012 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 141902 | - | - | - | - | *29 | *107 | *623 | *4366 | *1698 | *** | *** | *** |
| 6 Inventories | 5977140 | - | - | - | *6844 | *19650 | *61285 | *69452 | 75722 | *95423 | *** | *** | *** |
| 7 U.S. govt. obligations, total | 184964 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 8 Tax-exempt securities | 92024 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 9 Other current assets | 4181979 | - | - | - | *620 | *690 | *6214 | *5826 | 21641 | *8432 | *** | *** | *** |
| 10 Loans to stockholders | 373147 | - | - | - | *1201 | *6430 | *453 | - | *14809 | *9570 | *** | *** | *** |
| 11 Mortgage and real estate loans | 111 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 12 Other investments | 8787127 | - | - | - | - | - | *25344 | *385 | *38065 | *6632 | *** | *** | *** |
| 13 Depreciable assets | 24348367 | - | - | - | *38975 | *193338 | *281053 | *160357 | 471024 | *287483 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 11464273 | - | - | - | *20796 | *121402 | *178988 | *79835 | 251250 | *122318 | *** | *** | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 17 Land | 828650 | - | - | - | *4154 | *874 | *5847 | *18309 | 3979 | *8563 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 4342957 | - | - | - | *10385 | - | *422 | *38410 | *27038 | *5920 | *** | *** | *** |
| 19 Less: Accumulated amortization | 590201 | - | - | - | *7962 | - | *166 | *2181 | *12690 | *4814 | *** | *** | *** |
| 20 Other assets | 3812244 | - | - | - | *3900 | *-504 | *-1277 | *2174 | *19469 | *2449 | *** | *** | *** |
| 21 Total liabilities | 46033644 | - | - | - | *80511 | *151710 | *278960 | *319004 | 652310 | *403860 | *** | *** | *** |
| 22 Accounts payable | 5046982 | - | - | - | *6140 | *20470 | *29781 | *51471 | 106356 | *62234 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 4655843 | - | - | - | *182 | *17537 | *8959 | *29684 | *34256 | *45321 | *** | *** | *** |
| 24 Other current liabilities | 4145301 | - | - | - | *20936 | *5355 | *7931 | *7645 | 83424 | *37588 | *** | *** | *** |
| 25 Loans from stockholders | 652652 | - | - | - | *13167 | *8578 | *2697 | *3770 | *4805 | *650 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 10789854 | - | - | - | *9082 | *38243 | *42256 | *67858 | 87331 | *85126 | *** | *** | *** |
| 27 Other liabilities | 5230548 | - | - | - | *-0 | *-0 | *9851 | *9321 | *6886 | *3101 | *** | *** | *** |
| 28 Net worth | 15512463 | - | - | - | *31003 | *61527 | *177485 | *149255 | 329252 | *169840 | *** | *** | *** |
| 29 Capital stock | 3721891 | - | - | - | *8031 | *10307 | *2996 | *16567 | 9990 | *779 | *** | *** | *** |
| 30 Paid-in or capital surplus | 5637613 | - | - | - | *1240 | *132 | *43007 | *9501 | *147860 | *63315 | *** | *** | *** |
| 31 Retained earnings, appropriated | 154080 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 12637400 | - | - | - | *21732 | *49672 | *99512 | *53719 | *100130 | *20331 | *** | *** | *** |
| 33 Retained earnings (S CORP) | 605486 | - | - | - | - | *1416 | *31969 | *69469 | *114162 | *85414 | *** | *** | *** |
| 34 Less: Cost of treasury stock | 7244007 | - | - | - | - | - | - | - | *42890 | - | *** | *** | *** |
| 35 Total receipts | 77000335 | *113630 | - | - | *196433 | *594934 | *680836 | *612953 | 1910454 | *920335 | *** | *** | *** |
| 36 Business receipts | 73621519 | *113630 | - | - | *195986 | *592503 | *673074 | *609171 | 1895342 | *917145 | *** | *** | *** |
| 37 Interest | 484632 | - | - | - | *247 | *1449 | *1584 | *647 | *5447 | *213 | *** | *** | *** |
| 38 Interest on govt. obligations | 6412 | - | - | - | - | - | - | - | *270 | *545 | *** | *** | *** |
| 39 Rents | 206925 | - | - | - | - | *206 | *461 | - | *1394 | - | *** | *** | *** |
| 40 Royalties | 396253 | - | - | - | - | - | - | - | *70 | - | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | *673 | - | - | - | - | - | *87 | - | *374 | - | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | 754768 | - | - | - | *201 | *62 | *30 | - | *207 | *2 | *** | *** | *** |
| 43 Net gain, noncapital assets | 169764 | - | - | - | - | *368 | *96 | *458 | *239 | *299 | *** | *** | *** |
| 44 Dividends, domestic corporations | 4001 | - | - | - | - | - | - | - | *37 | - | *** | *** | *** |
| 45 Dividends, foreign corporations | 857636 | - | - | - | - | - | *4356 | - | - | - | *** | *** | *** |
| 46 Other receipts | 497751 | - | - | - | - | *345 | *1149 | *2676 | 7075 | *2131 | *** | *** | *** |
| 47 Total deductions | 72193957 | *112616 | - | - | *189199 | *584946 | *654515 | *584172 | 1822214 | *880954 | *** | *** | *** |
| 48 Cost of goods | 49506449 | *34527 | - | - | *6844 | *19650 | *62004 | *68825 | 76744 | *97543 | *** | *** | *** |
| 49 Compensation of officers | 218663 | *996 | - | - | *21701 | *20692 | *19193 | *4966 | 30750 | *7329 | *** | *** | *** |
| 50 Salaries and wages | 5193057 | *1376 | - | - | *15333 | *10148 | *57556 | *19810 | 60310 | *26443 | *** | *** | *** |
| 51 Repairs | 566458 | *1789 | - | - | *1093 | *12919 | *17776 | *4614 | 5601 | *1822 | *** | *** | *** |
| 52 Bad debts | 84237 | - | - | - | *952 | *271 | *2415 | *433 | *2131 | *864 | *** | *** | *** |
| 53 Rent paid on business property | 517003 | *473 | - | - | *1366 | *3747 | *1307 | *1406 | *5671 | *3751 | *** | *** | *** |
| 54 Taxes paid | 924124 | *787 | - | - | *7339 | *12004 | *12195 | *6800 | 17834 | *8522 | *** | *** | *** |
| 55 Interest paid | 1517956 | *613 | - | - | *1778 | *7012 | *4385 | *7486 | 7452 | *9035 | *** | *** | *** |
| 56 Contributions or gifts | 96874 | *-0 | - | - | - | *131 | *115 | *376 | *692 | *97 | *** | *** | *** |
| 57 Amortization | 132699 | - | - | - | *2077 | - | *51 | *136 | *2334 | *553 | *** | *** | *** |
| 58 Depreciation | 1586450 | *1341 | - | - | *4277 | *14994 | *16731 | *12850 | 33219 | *19332 | *** | *** | *** |
| 59 Depletion | *165 | - | - | - | - | *162 | - | - | - | - | *** | *** | *** |
| 60 Advertising | 5921763 | *85 | - | - | *593 | *843 | *1169 | *2060 | 19228 | *3059 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 268412 | *2 | - | - | - | *2234 | *2103 | *786 | 8851 | *2359 | *** | *** | *** |
| 62 Employee benefit programs | 1068506 | *433 | - | - | *1122 | *5394 | *1354 | *3902 | 11766 | *6053 | *** | *** | *** |
| 63 Net loss, noncapital assets | 8091 | - | - | - | - | - | - | *13 | *4075 | *57 | *** | *** | *** |
| 64 Other deductions | 4583052 | *5444 | - | - | *18033 | *24589 | *65985 | *32568 | 108350 | *31865 | *** | *** | *** |
| 65 Total receipts less total deducts | 4806378 | *1015 | - | - | *7234 | *9988 | *26321 | *28781 | 88240 | *39382 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 555032 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 67 Net income, total | 5354998 | *1015 | - | - | *7234 | *9988 | *26321 | *28781 | 87970 | *38836 | *** | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | 262353 | *375 | - | - | - | *1586 | *14252 | *4873 | *63549 | *28472 | *** | *** | *** |
| 71 Statutory special deductions, total | 173262 | - | - | - | - | *942 | *4356 | *291 | *1263 | - | *** | *** | *** |
| 72 Net operating loss deduction | *28404 | - | - | - | - | *942 | - | *291 | *1238 | - | *** | *** | *** |
| 73 Dividends received deduction | 144858 | - | - | - | - | - | *4356 | - | *26 | - | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 4919575 | *640 | - | - | *7234 | *7460 | *7714 | *23618 | *23158 | *10557 | *** | *** | *** |
| 76 Income tax before credits, total | 1729564 | *194 | - | - | *1086 | *1176 | *2130 | *7960 | *7958 | *3702 | *** | *** | *** |
| 77 Regular tax | 1716685 | *194 | - | - | *1086 | *1176 | *2061 | *7958 | *7858 | *3591 | *** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | 7 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | *6555 | - | - | - | - | - | *68 | - | *89 | *103 | *** | *** | *** |
| 81 Environmental tax | 6300 | - | - | - | - | - | - | *2 | *11 | *8 | *** | *** | *** |
| 82 Foreign tax credit | 445265 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 83 U.S. Possessions tax credit | 603 | - | - | - | - | - | 52 | 434 | - | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 General business credit | 31126 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 87 Prior year minimum tax credit | 18882 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 88 Income tax after credits, total | 1233687 | *194 | - | - | *1086 | *1176 | *2078 | *7526 | *7958 | *3702 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2050 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1423 | *299 | *243 | *287 | *138 | *** | 260 | *74 | 56 | 19 | *** | 4 | 5 |
| 2 Total assets | 7871714 | - | *20121 | *39486 | *40887 | *** | 657642 | *488362 | 804819 | 665888 | *** | 535389 | 3464322 |
| 3 Cash | 547985 | - | *517 | *7276 | *2111 | *** | 106442 | *44803 | 134852 | 58252 | *** | 11645 | 88162 |
| 4 Notes and accounts receivable | 1105298 | - | *988 | *7787 | *4531 | *** | 135485 | *117816 | 103777 | *118413 | *** | 86820 | 332348 |
| 5 Less: Allowance for bad debts | 20731 | - | - | - | - | *** | *1025 | *1460 | *1362 | *2668 | *** | 4485 | 4695 |
| 6 Inventories | 634032 | - | *1197 | *2750 | *1485 | *** | 61297 | *61316 | 95667 | *27586 | *** | 56089 | 198218 |
| 7 U.S. govt. obligations, total | *5617 | - | *2953 | - | - | *** | - | - | - | *1588 | *** | - | - |
| 8 Tax-exempt securities | *19683 | - | - | - | - | *** | - | - | *6402 | *460 | *** | - | - |
| 9 Other current assets | 166963 | - | *4890 | *113 | *3705 | *** | 4981 | *13450 | 43320 | *13237 | *** | 17676 | 39462 |
| 10 Loans to stockholders | 21064 | - | *1897 | *2372 | - | *** | *664 | *116 | *2910 | *1901 | *** | - | - |
| 11 Mortgage and real estate loans | 772 | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 12 Other investments | 1492408 | - | *1851 | - | - | *** | *22598 | *6023 | 31101 | *145121 | *** | 52457 | 1112657 |
| 13 Depreciable assets | 5830440 | - | *11978 | *53964 | *81690 | *** | 668669 | *403927 | 760749 | 619129 | *** | 353724 | 1826260 |
| 14 Less: Accumulated depreciation | 3022875 | - | *8474 | *42834 | *54796 | *** | 377565 | *181142 | 442663 | 343875 | *** | 111375 | 874278 |
| 15 Depletable assets | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 17 Land | 134337 | - | - | - | *2161 | *** | *8582 | *7764 | 15672 | *13015 | *** | 8778 | 47190 |
| 18 Intangible assets (Amortizable) | 888864 | - | *1355 | *86 | - | *** | *14039 | *24367 | *40765 | *9548 | *** | 68888 | 665553 |
| 19 Less: Accumulated amortization | 155037 | - | *19 | *69 | - | *** | *5183 | *14426 | *9402 | *5259 | *** | 4617 | 97949 |
| 20 Other assets | 222895 | - | *988 | *8040 | - | *** | *18658 | *5808 | 23033 | *9438 | *** | -210 | 131392 |
| 21 Total liabilities | 7871714 | - | *20121 | *39486 | *40887 | *** | 657642 | *488362 | 804819 | 665888 | *** | 535389 | 3464322 |
| 22 Accounts payable | 587776 | - | *1018 | *5329 | *2686 | *** | 65329 | *40728 | 77461 | *52037 | *** | 54397 | 188897 |
| 23 Mort, notes, and bonds under 1 yr | 348078 | - | - | *4387 | *702 | *** | 34660 | *34952 | 55940 | *20974 | *** | 47105 | 81805 |
| 24 Other current liabilities | 544434 | - | *1316 | *2716 | *1521 | *** | 28497 | *44297 | 45006 | 60341 | *** | 32533 | 222202 |
| 25 Loans from stockholders | 153379 | - | - | - | *4739 | *** | *21159 | - | *7087 | - | *** | - | 79544 |
| 26 Mort, notes, bonds, 1 yr or more | 1464596 | - | - | *7133 | *8109 | *** | 165642 | *122286 | 158982 | *114451 | *** | 167895 | 506740 |
| 27 Other liabilities | 362980 | - | - | *73 | - | *** | - | *12605 | *16460 | *52937 | *** | 20902 | 192724 |
| 28 Net worth | 4410471 | - | *17788 | *19848 | *23130 | *** | 342354 | *233494 | 443883 | 365147 | *** | 212558 | 2192411 |
| 29 Capital stock | 323612 | - | *178 | *516 | *8717 | *** | 9531 | *67209 | 20507 | 53554 | *** | 12836 | 60686 |
| 30 Paid-in or capital surplus | 1303447 | - | *6139 | *2828 | - | *** | *23152 | *13844 | *52128 | *4079 | *** | 97335 | 1039957 |
| 31 Retained earnings, appropriated | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 32 Retained earnings-unappropriated | 1966299 | - | *10430 | *16504 | *17578 | *** | *87142 | *16619 | *200650 | *114750 | *** | 106203 | 1130557 |
| 33 Retained earnings (S CORP) | 978980 | - | *1041 | - | - | *** | *238620 | *146503 | *222529 | *201459 | *** | - | - |
| 34 Less: Cost of treasury stock | 161868 | - | - | - | *3165 | *** | *16091 | *10680 | *51931 | *8695 | *** | 3815 | 38789 |
| 35 Total receipts | 13827064 | *51465 | *137399 | *255563 | *108210 | *** | 1470384 | *1260213 | 1649590 | 1384276 | *** | 1002298 | 4038299 |
| 36 Business receipts | 13669850 | *34636 | *137139 | *254938 | *107755 | *** | 1450398 | *1256617 | 1640997 | 1373102 | *** | 994523 | 3978654 |
| 37 Interest | 21618 | - | *56 | *32 | - | *** | *738 | *866 | 2494 | *1641 | *** | 993 | 8928 |
| 38 Interest on govt. obligations | 3750 | - | - | - | - | *** | *140 | *69 | *54 | *70 | *** | - | 1306 |
| 39 Rents | 6926 | - | - | - | - | *** | *218 | - | *43 | *54 | *** | 490 | 3437 |
| 40 Royalties | 5075 | - | - | - | - | *** | - | - | - | - | *** | 3318 | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 42 Net L-T cap gain less net ST loss | *1788 | - | *75 | - | - | *** | - | - | *44 | - | *** | 121 | 1193 |
| 43 Net gain, noncapital assets | 28825 | *15954 | - | - | - | *** | *435 | *612 | *371 | *175 | *** | 84 | 8190 |
| 44 Dividends, domestic corporations | 1352 | - | *64 | - | *454 | *** | *24 | - | *3 | *690 | *** | 3 | 52 |
| 45 Dividends, foreign corporations | 6 | - | - | - | - | *** | - | - | - | - | *** | - | 6 |
| 46 Other receipts | 87873 | *876 | *65 | *594 | - | *** | *18433 | *2049 | 5583 | 8544 | *** | 2767 | 36533 |
| 47 Total deductions | 12993215 | *38060 | *117141 | *255090 | *106998 | *** | 1354672 | *1206257 | 1562184 | 1298520 | *** | 970885 | 3814441 |
| 48 Cost of goods | 7840248 | - | *1197 | *2750 | *1485 | *** | 61574 | *61533 | 96550 | *28360 | *** | 55896 | 203146 |
| 49 Compensation of officers | 254506 | *4386 | *12953 | *18730 | *6713 | *** | 68016 | *33006 | 42332 | *18813 | *** | 6806 | 14003 |
| 50 Salaries and wages | 1515332 | *12719 | *17493 | *3275 | *15038 | *** | 76230 | *90593 | 129192 | 275331 | *** | 108579 | 524276 |
| 51 Repairs | 92094 | *337 | *906 | *1367 | *2012 | *** | 10908 | *4445 | 9707 | *10929 | *** | 7282 | 29060 |
| 52 Bad debts | 19824 | - | *76 | *2968 | - | *** | *2403 | *3037 | 1286 | *751 | *** | 2170 | 4837 |
| 53 Rent paid on business property | 193064 | - | *6565 | *8771 | *499 | *** | *6442 | *16620 | 17488 | *18667 | *** | 24682 | 65958 |
| 54 Taxes paid | 381258 | *3317 | *7027 | *22147 | *4126 | *** | 40551 | *27673 | 39402 | 50288 | *** | 22203 | 102688 |
| 55 Interest paid | 129622 | *507 | *235 | *967 | *850 | *** | 14203 | *13249 | 12863 | *8272 | *** | 11679 | 43252 |
| 56 Contributions or gifts | 16554 | - | - | - | - | *** | *378 | *193 | *1671 | *1347 | *** | 1647 | 8286 |
| 57 Amortization | 22022 | - | *19 | - | - | *** | *874 | *897 | *718 | *1000 | *** | 4373 | 10040 |
| 58 Depreciation | 427455 | *91 | *1588 | *5009 | *5140 | *** | 43408 | *35517 | 53772 | 45938 | *** | 23903 | 140141 |
| 59 Depletion | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 60 Advertising | 206867 | *5 | *751 | *13179 | *680 | *** | 11406 | *36335 | 19858 | *22077 | *** | 6880 | 63295 |
| 61 Pension, prof sh, stock, annuity | 132234 | *234 | *2209 | - | - | *** | *5135 | *18413 | 10444 | *27334 | *** | 1668 | 52227 |
| 62 Employee benefit programs | 308367 | - | *2157 | *3507 | *2657 | *** | 14571 | *14785 | 26856 | *55682 | *** | 18909 | 121374 |
| 63 Net loss, noncapital assets | 2721 | - | - | *78 | - | *** | *51 | *1063 | *535 | *21 | *** | 126 | 67 |
| 64 Other deductions | 1451046 | *8089 | *12910 | *33965 | *10792 | *** | 179681 | *130321 | 121536 | 106798 | *** | 75165 | 498444 |
| 65 Total receipts less total deducts | 833849 | *13405 | *20258 | *473 | *1212 | *** | 115713 | *53956 | 87406 | 85756 | *** | 31413 | 223858 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 67 Net income, total | 830099 | *13405 | *20258 | *473 | *1212 | *** | 115573 | *53886 | 87352 | 85686 | *** | 31413 | 222552 |
| 68 Net income, Form 1120-A | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 359245 | *13405 | *17662 | - | - | *** | *81326 | *47092 | *37713 | *52919 | *** | - | - |
| 71 Statutory special deductions, total | 22815 | - | *45 | *165 | *917 | *** | *6682 | *1242 | *1137 | *7588 | *** | 193 | 2240 |
| 72 Net operating loss deduction | 21869 | - | - | *165 | *599 | *** | *6665 | *1242 | *1134 | *7106 | *** | 191 | 2203 |
| 73 Dividends received deduction | 946 | - | *45 | - | *318 | *** | *17 | - | *2 | *483 | *** | 2 | 36 |
| 74 Public utility div paid deduction | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 448139 | - | *2551 | *309 | *295 | *** | *27565 | *5553 | 48505 | *25179 | *** | 31220 | 220312 |
| 76 Income tax before credits, total | 156658 | - | *383 | *46 | *44 | *** | *8851 | *2795 | 16620 | *9062 | *** | 10667 | 77412 |
| 77 Regular tax | 153870 | - | *383 | *46 | *44 | *** | *8851 | *1814 | 16465 | *8785 | *** | 10632 | 77109 |
| 78 Personal holding company tax | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | 61 | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | 2240 | - | - | - | - | *** | - | *982 | *129 | *254 | *** | - | - |
| 81 Environmental tax | 488 | - | - | - | - | *** | - | - | *26 | *22 | *** | 35 | 303 |
| 82 Foreign tax credit | 19 | - | - | - | - | *** | - | - | - | - | *** | 18 | 1 |
| 83 U.S. Possessions tax credit | 411 | - | - | - | - | *** | - | - | 411 | - | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | *** | - | - | - | - | *** | - | - |
| 86 General business credit | 1031 | - | - | - | *44 | *** | - | - | *257 | - | *** | 464 | 121 |
| 87 Prior year minimum tax credit | *445 | - | - | - | - | *** | - | *309 | - | - | *** | - | - |
| 88 Income tax after credits, total | 154753 | - | *383 | *46 | - | *** | *8851 | *2486 | *15952 | *9062 | *** | 10186 | 77290 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Sugar and confectionery products

MINOR INDUSTRY 2060
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 681 | *12 | *225 | - | *171 | *58 | *131 | *25 | 34 | *12 | 4 | ** | 9 |
| 2 Total assets | 12872958 | - | *1209 | - | *67026 | *50940 | *319152 | *192318 | 523852 | *462534 | 374265 | ** | 10881661 |
| 3 Cash | 413862 | - | *105 | - | *7404 | *34575 | *35862 | *18127 | 37666 | *10398 | 8677 | ** | 261048 |
| 4 Notes and accounts receivable | 1430973 | - | - | - | *17294 | *1965 | *56635 | *53536 | 86019 | *118811 | 72115 | ** | 1024598 |
| 5 Less: Allowance for bad debts | 28679 | - | - | - | - | - | - | *389 | *1469 | *3685 | 3813 | ** | 19324 |
| 6 Inventories | 2075322 | - | - | - | *17025 | *875 | *81834 | *44181 | *112408 | *100897 | 80319 | ** | 1637783 |
| 7 U.S. govt. obligations, total | 286853 | - | - | - | - | - | - | - | - | - | - | - | 286853 |
| 8 Tax-exempt securities | *25544 | - | - | - | - | *6220 | - | - | *35 | - | - | - | 19290 |
| 9 Other current assets | 821347 | - | *1104 | - | *19778 | - | *12326 | *6274 | 13910 | *15148 | 12900 | ** | 739908 |
| 10 Loans to stockholders | *222947 | - | - | - | - | - | *16633 | - | - | - | - | - | 206314 |
| 11 Mortgage and real estate loans | *3597 | - | - | - | - | - | - | - | - | *154 | 3443 | - | - |
| 12 Other investments | 2897901 | - | - | - | - | *2975 | *7231 | *958 | *18281 | *16989 | 1289 | ** | 2850178 |
| 13 Depreciable assets | 6725840 | - | - | - | *89510 | *14655 | *277950 | *126294 | 436290 | *394041 | 344253 | ** | 5042847 |
| 14 Less: Accumulated depreciation | 3164245 | - | - | - | *84969 | *11854 | *180938 | *64056 | 228625 | *209763 | 151598 | ** | 2232442 |
| 15 Depletable assets | 60370 | - | - | - | - | - | - | - | - | - | 370 | - | 60000 |
| 16 Less: Accumulated depletion | 4270 | - | - | - | - | - | - | - | - | - | - | - | 4270 |
| 17 Land | 339991 | - | - | - | - | *1529 | *3000 | *1884 | *26151 | *9723 | 3986 | ** | 293718 |
| 18 Intangible assets (Amortizable) | 214192 | - | - | - | - | - | *1752 | *179 | *6702 | *11403 | 266 | - | 193890 |
| 19 Less: Accumulated amortization | 52107 | - | - | - | - | - | *387 | *171 | *3260 | *7504 | - | - | 40784 |
| 20 Other assets | 603519 | - | - | - | *984 | *-0 | *7255 | *5501 | *19745 | *5923 | 2056 | ** | 562054 |
| 21 Total liabilities | 12872958 | - | *1209 | - | *67026 | *50940 | *319152 | *192318 | 523852 | *462534 | 374265 | ** | 10881661 |
| 22 Accounts payable | 966947 | - | *12 | - | *13058 | - | *38109 | *47661 | 48018 | *69221 | 35154 | ** | 715715 |
| 23 Mort, notes, and bonds under 1 yr | 995401 | - | - | - | *2983 | - | *45162 | *9947 | *74009 | *40328 | 15830 | ** | 807141 |
| 24 Other current liabilities | 1077289 | - | - | - | *1974 | *31 | *13325 | *3293 | 28860 | *26997 | 31694 | ** | 971115 |
| 25 Loans from stockholders | 272452 | - | - | - | *12774 | *6464 | *8603 | *5133 | *29511 | *3256 | - | - | 206710 |
| 26 Mort, notes, bonds, 1 yr or more | 1717312 | - | - | - | - | - | *66533 | *15388 | *96746 | *43146 | 125061 | ** | 1370438 |
| 27 Other liabilities | 979723 | - | - | - | - | - | *1590 | - | *10773 | *14599 | 6597 | ** | 946164 |
| 28 Net worth | 6863833 | - | *1197 | - | *36236 | *44445 | *145831 | *110895 | 235934 | *264987 | 159929 | ** | 5864378 |
| 29 Capital stock | 332471 | - | *1127 | - | *3736 | *583 | *74387 | *1739 | 73992 | *11499 | 26 | ** | 165383 |
| 30 Paid-in or capital surplus | 662829 | - | - | - | - | *537 | *7816 | *7522 | *99678 | *19954 | 38783 | ** | 488539 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 5553194 | - | *70 | - | *14562 | - | *47153 | - | *8807 | *121772 | 92288 | - | 5268542 |
| 33 Retained earnings (S CORP) | 535658 | - | - | - | *17938 | *43325 | *27184 | *101730 | *58402 | *111781 | 34365 | ** | 140933 |
| 34 Less: Cost of treasury stock | 220319 | - | - | - | - | - | *10708 | *95 | *4945 | *18 | 5533 | - | 199020 |
| 35 Total receipts | 16374313 | *592 | *189 | - | *237105 | *37681 | *755863 | *866785 | 937552 | *904582 | 630996 | ** | 12002967 |
| 36 Business receipts | 15873563 | - | *189 | - | *236995 | *37269 | *750447 | *867879 | 926451 | *901677 | 630186 | ** | 11522470 |
| 37 Interest | 91465 | *576 | - | - | - | - | *257 | - | *1948 | *357 | 430 | - | 87897 |
| 38 Interest on govt. obligations | 9004 | - | - | - | - | *412 | *259 | - | *5 | *308 | 3 | ** | 8015 |
| 39 Rents | 24022 | - | - | - | - | - | - | - | *2160 | *198 | 56 | - | 21608 |
| 40 Royalties | *62135 | - | - | - | - | - | - | - | *1719 | - | 43 | - | 60374 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *1487 | - | - | - | - | - | *354 | - | *237 | - | - | - | 896 |
| 43 Net gain, noncapital assets | 5519 | - | - | - | - | - | *2129 | - | *103 | *84 | 161 | ** | 3042 |
| 44 Dividends, domestic corporations | 9304 | - | - | - | - | - | - | - | *22 | - | 1 | - | 9281 |
| 45 Dividends, foreign corporations | 241980 | - | - | - | - | - | - | - | - | - | - | - | 241980 |
| 46 Other receipts | 55833 | *16 | - | - | *110 | *-0 | *2417 | *-1093 | 4906 | *1958 | 115 | ** | 47406 |
| 47 Total deductions | 15140307 | *472 | *107 | - | *230156 | *27838 | *741681 | *822670 | 883918 | *859465 | 589915 | ** | 10984087 |
| 48 Cost of goods | 9227523 | - | - | - | *17025 | *875 | *82165 | *44181 | *108582 | *107186 | 71719 | ** | 1624602 |
| 49 Compensation of officers | 164680 | *167 | - | - | *8262 | *1750 | *46927 | *5972 | 14936 | *15321 | 3824 | ** | 67521 |
| 50 Salaries and wages | 830530 | *57 | - | - | *5174 | - | *101513 | *55619 | 36883 | *50777 | 11341 | ** | 569165 |
| 51 Repairs | 138068 | - | - | - | *6358 | *192 | *6315 | *3999 | *3194 | *2638 | 3478 | ** | 111895 |
| 52 Bad debts | 17111 | - | - | - | - | - | *2088 | *1201 | *1029 | *2614 | 877 | ** | 9302 |
| 53 Rent paid on business property | 82969 | *12 | - | - | *8319 | - | *2152 | *1040 | *3037 | *5604 | 5725 | ** | 57081 |
| 54 Taxes paid | 289833 | *32 | - | - | *4683 | *783 | *23433 | *8872 | 16544 | *15645 | 6798 | ** | 213042 |
| 55 Interest paid | 230602 | - | - | - | - | - | *10687 | *2184 | 16078 | *6540 | 7936 | ** | 187177 |
| 56 Contributions or gifts | 47163 | - | - | - | - | - | *137 | - | *76 | *284 | 141 | - | 46526 |
| 57 Amortization | 15889 | - | - | - | - | - | *355 | - | *849 | *1296 | 726 | ** | 12663 |
| 58 Depreciation | 487159 | - | - | - | *2738 | *682 | *16863 | *7200 | 33903 | *29499 | 21493 | ** | 374780 |
| 59 Depletion | *1280 | - | - | - | - | - | - | - | *211 | - | 9 | - | 1059 |
| 60 Advertising | 1061571 | - | *23 | - | *1702 | - | *7956 | *4523 | *8011 | *7783 | 4319 | ** | 1027255 |
| 61 Pension, prof sh, stock, annuity | 194665 | - | - | - | *1736 | - | *3491 | *337 | *2133 | *3025 | 870 | - | 183073 |
| 62 Employee benefit programs | 224459 | - | - | - | - | - | *13736 | *335 | *4652 | *6522 | 14844 | ** | 184369 |
| 63 Net loss, noncapital assets | *11952 | - | - | - | - | - | *67 | - | *619 | *112 | 9 | - | 11145 |
| 64 Other deductions | 2114851 | *203 | *34 | - | *20666 | *2394 | *76651 | *80881 | 70124 | *105480 | 44905 | ** | 1713513 |
| 65 Total receipts less total deducts | 1234006 | *120 | *83 | - | *6949 | *9844 | *14182 | *44116 | 53634 | *45117 | 41081 | ** | 1018881 |
| 66 Constructive taxable income from related foreign corporations | 113281 | - | - | - | - | - | - | - | - | - | - | - | 113281 |
| 67 Net income, total | 1338284 | *120 | *83 | - | *6949 | *9431 | *13923 | *44116 | 53629 | *44809 | 41078 | ** | 1124146 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *120 | *120 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 187119 | - | - | - | *6889 | *9431 | *11329 | *44116 | *24098 | *15938 | 1598 | ** | 73720 |
| 71 Statutory special deductions, total | 35288 | - | - | - | - | - | *1365 | - | *8423 | - | 1 | - | 25500 |
| 72 Net operating loss deduction | *11899 | - | - | - | - | - | *1365 | - | *8407 | - | - | - | 2127 |
| 73 Dividends received deduction | 23389 | - | - | - | - | - | - | - | *15 | - | 1 | - | 23373 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1115877 | *120 | *83 | - | *60 | - | *1230 | - | *21108 | *28871 | 39479 | - | 1024927 |
| 76 Income tax before credits, total | 391868 | *18 | *12 | - | *9 | - | *184 | - | *8098 | *9844 | 13701 | - | 360002 |
| 77 Regular tax | 389548 | *18 | *12 | - | *9 | - | *184 | - | *7177 | *9816 | 13682 | - | 358649 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *918 | - | - | - | - | - | - | - | *918 | - | - | - | - |
| 81 Environmental tax | 1402 | - | - | - | - | - | - | - | *3 | *28 | 18 | - | 1353 |
| 82 Foreign tax credit | *121596 | - | - | - | - | - | - | - | *15 | - | - | - | 121581 |
| 83 U.S. Possessions tax credit | 9074 | - | - | - | - | - | - | - | - | - | 9074 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *3157 | - | - | - | - | - | *75 | - | - | - | 583 | - | 2499 |
| 87 Prior year minimum tax credit | 5065 | - | - | - | - | - | - | - | - | - | - | - | 5065 |
| 88 Income tax after credits, total | 252975 | *18 | *12 | - | *9 | - | *110 | - | *8082 | *9844 | 4043 | - | 230857 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2081
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 57 | - | - | - | - | - | *** | *4 | - | ** | - | 3 | *** |
| 2 | Total assets | 23587686 | - | - | - | - | - | *** | *88035 | - | ** | - | 365980 | *** |
| 3 | Cash | *212007 | - | - | - | - | - | *** | *1537 | - | ** | - | 6691 | *** |
| 4 | Notes and accounts receivable | 1575538 | - | - | - | - | - | *** | *2871 | - | ** | - | 46387 | *** |
| 5 | Less: Allowance for bad debts | *3905 | - | - | - | - | - | *** | *20 | - | ** | - | 784 | *** |
| 6 | Inventories | 1037571 | - | - | - | - | - | *** | *1735 | - | ** | - | 61840 | *** |
| 7 | U.S. govt. obligations, total | 200 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 8 | Tax-exempt securities | *75656 | - | - | - | - | - | *** | *5903 | - | - | - | - | *** |
| 9 | Other current assets | *110394 | - | - | - | - | - | *** | *839 | - | ** | - | 7404 | *** |
| 10 | Loans to stockholders | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 11 | Mortgage and real estate loans | 13350 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 12 | Other investments | *11068488 | - | - | - | - | - | *** | *2497 | - | - | - | 56307 | *** |
| 13 | Depreciable assets | 14350324 | - | - | - | - | - | *** | *69198 | - | ** | - | 237104 | *** |
| 14 | Less: Accumulated depreciation | 6270058 | - | - | - | - | - | *** | *16651 | - | ** | - | 74344 | *** |
| 15 | Depletable assets | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 17 | Land | *347818 | - | - | - | - | - | *** | *8600 | - | ** | - | 2695 | *** |
| 18 | Intangible assets (Amortizable) | *504660 | - | - | - | - | - | *** | *348 | - | ** | - | 27103 | *** |
| 19 | Less: Accumulated amortization | *28869 | - | - | - | - | - | *** | *128 | - | ** | - | 7422 | *** |
| 20 | Other assets | 594513 | - | - | - | - | - | *** | *11306 | - | ** | - | 2998 | *** |
| 21 | Total liabilities | 23587686 | - | - | - | - | - | *** | *88035 | - | ** | - | 365980 | *** |
| 22 | Accounts payable | 1399060 | - | - | - | - | - | *** | *4684 | - | ** | - | 41048 | *** |
| 23 | Mort, notes, and bonds under 1 yr | *845689 | - | - | - | - | - | *** | *241 | - | ** | - | 42424 | *** |
| 24 | Other current liabilities | 1294495 | - | - | - | - | - | *** | *6062 | - | ** | - | 27552 | *** |
| 25 | Loans from stockholders | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 26 | Mort, notes, bonds, 1 yr or more | *8450022 | - | - | - | - | - | *** | *7629 | - | ** | - | 43144 | *** |
| 27 | Other liabilities | *2135747 | - | - | - | - | - | *** | *2816 | - | ** | - | 31972 | *** |
| 28 | Net worth | 9462673 | - | - | - | - | - | *** | *66602 | - | ** | - | 179840 | *** |
| 29 | Capital stock | 566547 | - | - | - | - | - | *** | *53807 | - | ** | - | 68675 | *** |
| 30 | Paid-in or capital surplus | *4706380 | - | - | - | - | - | *** | *20 | - | - | - | 102033 | *** |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 32 | Retained earnings-unappropriated | *7583805 | - | - | - | - | - | *** | *279 | - | ** | - | 9131 | *** |
| 33 | Retained earnings (S CORP) | *49266 | - | - | - | - | - | *** | *16341 | - | - | - | - | *** |
| 34 | Less: Cost of treasury stock | *3443325 | - | - | - | - | - | *** | *3845 | - | - | - | - | *** |
| 35 | Total receipts | 17126328 | - | - | - | - | - | *** | *79373 | - | ** | - | 445122 | *** |
| 36 | Business receipts | 16765367 | - | - | - | - | - | *** | *77666 | - | ** | - | 436884 | *** |
| 37 | Interest | *86445 | - | - | - | - | - | *** | *99 | - | ** | - | 1221 | *** |
| 38 | Interest on govt. obligations | *559 | - | - | - | - | - | *** | *351 | - | - | - | - | *** |
| 39 | Rents | 26959 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 40 | Royalties | 37790 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 41 | Net S-T cap gain less net LT loss | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 42 | Net L-T cap gain less net ST loss | *4758 | - | - | - | - | - | *** | - | - | - | - | 33 | *** |
| 43 | Net gain, noncapital assets | *6999 | - | - | - | - | - | *** | - | - | - | - | 310 | *** |
| 44 | Dividends, domestic corporations | 573 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 45 | Dividends, foreign corporations | 22776 | - | - | - | - | - | *** | - | - | - | - | 6468 | *** |
| 46 | Other receipts | *174101 | - | - | - | - | - | *** | *1257 | - | ** | - | 206 | *** |
| 47 | Total deductions | 15668348 | - | - | - | - | - | *** | *66647 | - | ** | - | 433747 | *** |
| 48 | Cost of goods | 8349096 | - | - | - | - | - | *** | *1735 | - | ** | - | 62200 | *** |
| 49 | Compensation of officers | *50431 | - | - | - | - | - | *** | *3446 | - | ** | - | 1757 | *** |
| 50 | Salaries and wages | *264759 | - | - | - | - | - | *** | *1997 | - | ** | - | 10962 | *** |
| 51 | Repairs | *271479 | - | - | - | - | - | *** | *16 | - | ** | - | 201 | *** |
| 52 | Bad debts | *1904 | - | - | - | - | - | *** | - | - | - | - | 45 | *** |
| 53 | Rent paid on business property | *98964 | - | - | - | - | - | *** | *82 | - | ** | - | 1264 | *** |
| 54 | Taxes paid | 2319706 | - | - | - | - | - | *** | *1528 | - | ** | - | 44115 | *** |
| 55 | Interest paid | 310436 | - | - | - | - | - | *** | *272 | - | ** | - | 4686 | *** |
| 56 | Contributions or gifts | *12661 | - | - | - | - | - | *** | *69 | - | ** | - | 114 | *** |
| 57 | Amortization | *14325 | - | - | - | - | - | *** | *1362 | - | ** | - | 898 | *** |
| 58 | Depreciation | *773609 | - | - | - | - | - | *** | *4294 | - | ** | - | 16658 | *** |
| 59 | Depletion | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 60 | Advertising | *651667 | - | - | - | - | - | *** | *1160 | - | ** | - | 120 | *** |
| 61 | Pension, prof sh, stock, annuity | *172986 | - | - | - | - | - | *** | *411 | - | ** | - | 2925 | *** |
| 62 | Employee benefit programs | *255867 | - | - | - | - | - | *** | *809 | - | ** | - | 3218 | *** |
| 63 | Net loss, noncapital assets | -0 | - | - | - | - | - | *** | - | - | - | - | -0 | *** |
| 64 | Other deductions | 2120457 | - | - | - | - | - | *** | *3923 | - | ** | - | 53651 | *** |
| 65 | Total receipts less total deducts | 1457980 | - | - | - | - | - | *** | *12726 | - | ** | - | 11375 | *** |
| 66 | Constructive taxable income from related foreign corporations | 2868 | - | - | - | - | - | *** | - | - | - | - | 2868 | *** |
| 67 | Net income, total | 1460289 | - | - | - | - | - | *** | *12375 | - | ** | - | 14243 | *** |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 70 | Net income, Form 1120S | *21432 | - | - | - | - | - | *** | *10208 | - | - | - | - | *** |
| 71 | Statutory special deductions, total | 2936 | - | - | - | - | - | *** | - | - | - | - | 2319 | *** |
| 72 | Net operating loss deduction | 2760 | - | - | - | - | - | *** | - | - | - | - | 2238 | *** |
| 73 | Dividends received deduction | 176 | - | - | - | - | - | *** | - | - | - | - | 81 | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 75 | Income subject to tax | *1435921 | - | - | - | - | - | *** | *2167 | - | ** | - | 11924 | *** |
| 76 | Income tax before credits, total | *504882 | - | - | - | - | - | *** | *883 | - | ** | - | 4571 | *** |
| 77 | Regular tax | *502186 | - | - | - | - | - | *** | *737 | - | ** | - | 4060 | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 79 | Recapture of investment credit | 3 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 80 | Alternative minimum tax | *643 | - | - | - | - | - | *** | *146 | - | ** | - | 497 | *** |
| 81 | Environmental tax | *2049 | - | - | - | - | - | *** | *-0 | - | ** | - | 14 | *** |
| 82 | Foreign tax credit | 2986 | - | - | - | - | - | *** | - | - | - | - | 2986 | *** |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 86 | General business credit | 2139 | - | - | - | - | - | *** | - | - | - | - | - | *** |
| 87 | Prior year minimum tax credit | 3292 | - | - | - | - | - | *** | - | - | - | - | 106 | *** |
| 88 | Income tax after credits, total | *496464 | - | - | - | - | - | *** | *883 | - | ** | - | 1479 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Alcoholic beverages, except malt liquors and malt

| MINOR INDUSTRY 2088 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 573 | - | - | - | *171 | *107 | 217 | *21 | *24 | *12 | 8 | 8 | 6 |
| 2 Total assets | 32708854 | - | - | - | *64751 | *79638 | 466293 | *189431 | *372443 | *356239 | 652014 | 1412320 | 29115725 |
| 3 Cash | 246822 | - | - | - | *5828 | *25171 | *30867 | *5974 | *39877 | *21082 | 24565 | 89594 | 3863 |
| 4 Notes and accounts receivable | 10904429 | - | - | - | *4745 | *12236 | 74653 | *6118 | *46911 | *49077 | 85231 | 225610 | 10399849 |
| 5 Less: Allowance for bad debts | 14037 | - | - | - | - | - | *19 | - | *403 | *493 | 1143 | 6860 | 5119 |
| 6 Inventories | 2564514 | - | - | - | *42400 | *14629 | *195416 | *81076 | *126743 | *95399 | 228516 | 436876 | 1343460 |
| 7 U.S. govt. obligations, total | *3898 | - | - | - | - | - | - | - | - | *3898 | - | - | - |
| 8 Tax-exempt securities | 40 | - | - | - | - | - | - | - | - | - | - | - | 40 |
| 9 Other current assets | 909953 | - | - | - | - | *391 | *2434 | *4393 | *5775 | *6948 | 25647 | 36179 | 828187 |
| 10 Loans to stockholders | *18733 | - | - | - | - | - | *2432 | *4525 | *3881 | *7887 | - | - | 9 |
| 11 Mortgage and real estate loans | *5844 | - | - | - | - | - | - | - | - | *2 | - | 5842 | - |
| 12 Other investments | 14588763 | - | - | - | - | - | *1184 | *13751 | *491 | *10247 | 71229 | 108503 | 14383357 |
| 13 Depreciable assets | 3591814 | - | - | - | *28801 | *42947 | *200397 | *86134 | *173634 | *183478 | 329060 | 790547 | 1756817 |
| 14 Less: Accumulated depreciation | 1482019 | - | - | - | *21704 | *17667 | *79979 | *35131 | *75959 | *67118 | 149705 | 364395 | 670360 |
| 15 Depletable assets | 130 | - | - | - | - | - | - | - | - | - | 130 | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 206448 | - | - | - | *4058 | *1932 | *32098 | *20927 | *20131 | *7886 | 20875 | 33218 | 65323 |
| 18 Intangible assets (Amortizable) | 732624 | - | - | - | *142 | - | *3245 | *1395 | *10749 | *32655 | 15909 | 39366 | 629164 |
| 19 Less: Accumulated amortization | 77818 | - | - | - | *32 | - | *1160 | *325 | *2297 | *11516 | 1267 | 7762 | 53459 |
| 20 Other assets | 508715 | - | - | - | *512 | - | *4726 | *594 | *22911 | *16809 | 2967 | 25602 | 434593 |
| 21 Total liabilities | 32708854 | - | - | - | *64751 | *79638 | 466293 | *189431 | *372443 | *356239 | 652014 | 1412320 | 29115725 |
| 22 Accounts payable | 7716441 | - | - | - | *1436 | *9989 | 36959 | *5283 | *28185 | *24007 | 114016 | 76801 | 7419766 |
| 23 Mort, notes, and bonds under 1 yr | 2026763 | - | - | - | - | *3165 | *35915 | *28129 | *39746 | *145842 | 55917 | 110139 | 1607911 |
| 24 Other current liabilities | 1215171 | - | - | - | *322 | *1965 | 7981 | *15299 | *13145 | *7557 | 54537 | 101836 | 1012529 |
| 25 Loans from stockholders | 137778 | - | - | - | *40904 | *1919 | *55424 | - | *38693 | *187 | 201 | 450 | - |
| 26 Mort, notes, bonds, 1 yr or more | 6994414 | - | - | - | *30139 | *23853 | *83617 | *62255 | *55131 | *97781 | 163441 | 443938 | 6034259 |
| 27 Other liabilities | 545916 | - | - | - | *75 | *68 | *3974 | - | *1317 | *957 | 12423 | 96984 | 430117 |
| 28 Net worth | 14072370 | - | - | - | *-8124 | *38678 | 242424 | *78465 | *196226 | *79908 | 251478 | 582171 | 12611145 |
| 29 Capital stock | 391538 | - | - | - | *6649 | *35468 | 54632 | *17718 | *16988 | *3271 | 17086 | 10170 | 229556 |
| 30 Paid-in or capital surplus | 7708819 | - | - | - | - | - | *71515 | - | *64634 | *142107 | 108729 | 112499 | 7209335 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 5555474 | - | - | - | *15695 | *21576 | *81125 | - | *-30148 | *-90267 | 51650 | 325998 | 5179844 |
| 33 Retained earnings (S CORP) | 436579 | - | - | - | *-28237 | *-18366 | *39831 | *60748 | *146260 | *24796 | 74013 | 137535 | - |
| 34 Less: Cost of treasury stock | *20040 | - | - | - | *2232 | - | *4678 | - | *1507 | - | - | 4032 | 7591 |
| 35 Total receipts | 10233709 | - | - | - | *58065 | *177196 | 370035 | *137984 | *412112 | *311438 | 506400 | 1446963 | 6813517 |
| 36 Business receipts | 9489892 | - | - | - | *57856 | *176338 | 365300 | *140348 | *397508 | *262519 | 491244 | 1417091 | 6181688 |
| 37 Interest | 150126 | - | - | - | *43 | *451 | *670 | - | *307 | *362 | 887 | 13660 | 133745 |
| 38 Interest on govt. obligations | *505 | - | - | - | - | - | - | - | *148 | - | 213 | 116 | 28 |
| 39 Rents | 2972 | - | - | - | - | - | *1226 | - | *63 | *244 | 254 | 1120 | 65 |
| 40 Royalties | 1703 | - | - | - | - | - | - | - | - | - | - | 245 | 1458 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *6392 | - | - | - | - | - | - | - | *35 | - | - | 6229 | 128 |
| 43 Net gain, noncapital assets | 52659 | - | - | - | *69 | *90 | *7 | - | *320 | *47844 | 342 | 851 | 3137 |
| 44 Dividends, domestic corporations | 360482 | - | - | - | - | - | - | - | - | - | 7042 | 121 | 353319 |
| 45 Dividends, foreign corporations | 14220 | - | - | - | - | - | - | - | - | - | 1089 | 692 | 12438 |
| 46 Other receipts | 154760 | - | - | - | *98 | *317 | *2833 | *-2363 | *13730 | *468 | 5329 | 6838 | 127512 |
| 47 Total deductions | 9312880 | - | - | - | *53096 | *169919 | 306388 | *106738 | *348326 | *272108 | 463182 | 1276788 | 6316335 |
| 48 Cost of goods | 5377979 | - | - | - | *42400 | *14629 | *197826 | *87289 | *131096 | *94148 | 232621 | 446237 | 1399347 |
| 49 Compensation of officers | 122187 | - | - | - | - | *5159 | *12356 | *16385 | *6575 | *6920 | 8100 | 11212 | 55481 |
| 50 Salaries and wages | 552050 | - | - | - | *6786 | *2934 | *23211 | *10076 | *19615 | *12154 | 26907 | 56481 | 393887 |
| 51 Repairs | 45008 | - | - | - | *336 | *2 | *2149 | *2128 | *830 | *932 | 2403 | 1224 | 35004 |
| 52 Bad debts | 8273 | - | - | - | - | - | *464 | *34 | *175 | *182 | 1171 | 2278 | 3970 |
| 53 Rent paid on business property | 72751 | - | - | - | - | *4028 | *2126 | *3241 | *575 | *115 | 3284 | 2407 | 56975 |
| 54 Taxes paid | 814345 | - | - | - | *2644 | *33210 | 22578 | *4283 | *97241 | *5373 | 37456 | 161843 | 449718 |
| 55 Interest paid | 474776 | - | - | - | *5953 | *2455 | *8269 | *4354 | *5650 | *12237 | 16627 | 41119 | 378112 |
| 56 Contributions or gifts | 10801 | - | - | - | - | - | *42 | - | *21 | *24 | 154 | 1619 | 8941 |
| 57 Amortization | 34150 | - | - | - | - | - | *417 | - | *3378 | *700 | 592 | 3606 | 25457 |
| 58 Depreciation | 240238 | - | - | - | *1560 | *1961 | *15418 | *8161 | *11578 | *7514 | 18535 | 45592 | 129921 |
| 59 Depletion | *516 | - | - | - | - | - | *516 | - | - | - | - | - | - |
| 60 Advertising | 569666 | - | - | - | *2071 | *3803 | *4604 | *168 | *21881 | *4534 | 6317 | 26883 | 499405 |
| 61 Pension, prof sh, stock, annuity | 28602 | - | - | - | - | - | *362 | *1121 | *1651 | *2762 | 1449 | 6685 | 14574 |
| 62 Employee benefit programs | 146157 | - | - | - | *344 | - | *1517 | *1457 | *1542 | *2561 | 5243 | 4545 | 128949 |
| 63 Net loss, noncapital assets | 3795 | - | - | - | - | - | *259 | - | *2082 | *53 | 271 | 900 | 231 |
| 64 Other deductions | 811585 | - | - | - | *4933 | *19920 | 41264 | *-2561 | *37525 | *42849 | 19514 | 132776 | 515362 |
| 65 Total receipts less total deducts | 920829 | - | - | - | *4969 | *7277 | 63647 | *31246 | *63786 | *39330 | 43217 | 170175 | 497182 |
| 66 Constructive taxable income from related foreign corporations | 22663 | - | - | - | - | - | - | - | - | - | 1403 | - | 21261 |
| 67 Net income, total | 942987 | - | - | - | *4969 | *7277 | 63647 | *31246 | *63637 | *39330 | 44407 | 170059 | 518414 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 156485 | - | - | - | *1057 | *6954 | *8135 | *31246 | *55108 | *11650 | 10151 | 32184 | - |
| 71 Statutory special deductions, total | 397887 | - | - | - | - | - | *5998 | - | *8529 | *12770 | 9407 | 760 | 360423 |
| 72 Net operating loss deduction | 89327 | - | - | - | - | - | *5998 | - | *8529 | *12770 | 3774 | - | 58256 |
| 73 Dividends received deduction | 308560 | - | - | - | - | - | - | - | - | - | 5634 | 760 | 302167 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 410598 | - | - | - | *3912 | *323 | *49515 | - | - | *14909 | 24849 | 137116 | 179974 |
| 76 Income tax before credits, total | 147837 | - | - | - | *632 | *49 | *16880 | - | *122 | *5452 | 8618 | 48078 | 68006 |
| 77 Regular tax | 141983 | - | - | - | *632 | *49 | *16862 | - | - | *5174 | 8501 | 47774 | 62991 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *5286 | - | - | - | - | - | - | - | *116 | *256 | 90 | 216 | 4608 |
| 81 Environmental tax | 561 | - | - | - | - | - | *18 | - | *7 | *14 | 26 | 89 | 407 |
| 82 Foreign tax credit | 2467 | - | - | - | - | - | - | - | - | 245 | - | - | 2222 |
| 83 U.S. Possessions tax credit | 25243 | - | - | - | - | - | - | - | - | 2157 | - | 23086 | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 426 | - | - | - | - | - | - | - | - | - | 147 | 88 | 191 |
| 87 Prior year minimum tax credit | 1616 | - | - | - | - | - | - | - | - | - | 233 | 1312 | 71 |
| 88 Income tax after credits, total | 118085 | - | - | - | *632 | *49 | *16880 | - | *122 | *3050 | 8238 | 23592 | 65522 |

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2089
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 512 | *** | - | - | - | *42 | 279 | *39 | 82 | 21 | 15 | 13 | *** |
| 2 Total assets | 117293340 | *** | - | - | - | *24289 | 733680 | *283005 | 1276212 | 749649 | 1146057 | 2229745 | *** |
| 3 Cash | 631829 | *** | - | - | - | *428 | 57165 | *26344 | 111518 | 47010 | 65178 | 93678 | *** |
| 4 Notes and accounts receivable | 62099331 | *** | - | - | - | *5043 | 138689 | *77662 | 216679 | 163078 | 212620 | 351922 | *** |
| 5 Less: Allowance for bad debts | 164352 | *** | - | - | - | - | *579 | *890 | *1821 | *4413 | 1399 | 4553 | *** |
| 6 Inventories | 2664382 | *** | - | - | - | *4380 | 122649 | *52396 | 181526 | 88703 | 122708 | 233106 | *** |
| 7 U.S. govt. obligations, total | *34496 | *** | - | - | - | - | - | - | *2716 | - | 28514 | - | *** |
| 8 Tax-exempt securities | *8631 | *** | - | - | - | - | *5835 | - | *2796 | - | - | - | *** |
| 9 Other current assets | 917165 | *** | - | - | - | - | 21897 | *11709 | 51012 | 26614 | 28461 | 74759 | *** |
| 10 Loans to stockholders | 18509 | *** | - | - | - | - | *10857 | - | *4264 | *305 | 1464 | 1557 | *** |
| 11 Mortgage and real estate loans | *25744 | *** | - | - | - | - | *2306 | - | *4560 | - | 17977 | - | *** |
| 12 Other investments | 26146193 | *** | - | - | - | *6872 | *56213 | *20898 | 143113 | *68856 | 204950 | 200211 | *** |
| 13 Depreciable assets | 24046463 | *** | - | - | - | *21526 | 743689 | *201936 | 1130997 | 662341 | 755331 | 1123080 | *** |
| 14 Less: Accumulated depreciation | 12086646 | *** | - | - | - | *15530 | 525963 | *131716 | 728968 | 459731 | 472753 | 601986 | *** |
| 15 Depletable assets | 21055 | *** | - | - | - | - | - | - | - | - | 21055 | - | *** |
| 16 Less: Accumulated depletion | 7023 | *** | - | - | - | - | - | - | - | - | 7023 | - | *** |
| 17 Land | 1573729 | *** | - | - | - | *80 | *32618 | *12000 | 38089 | 20528 | 24975 | 53732 | *** |
| 18 Intangible assets (Amortizable) | 10797176 | *** | - | - | - | - | *53812 | *105 | 100059 | *124658 | 166984 | 736126 | *** |
| 19 Less: Accumulated amortization | 1810964 | *** | - | - | - | - | *11686 | - | *26938 | *24663 | 55651 | 162731 | *** |
| 20 Other assets | 2377625 | *** | - | - | - | *1491 | 26179 | *12563 | 46607 | *36363 | 32665 | 130845 | *** |
| 21 Total liabilities | 117293340 | *** | - | - | - | *24289 | 733680 | *283005 | 1276212 | 749649 | 1146057 | 2229745 | *** |
| 22 Accounts payable | 59276129 | *** | - | - | - | - | 86118 | *17596 | 152300 | 106122 | 108984 | 250322 | *** |
| 23 Mort, notes, and bonds under 1 yr | 8055615 | *** | - | - | - | - | *51421 | *4801 | 139507 | 48091 | 59510 | 239619 | *** |
| 24 Other current liabilities | 7320922 | *** | - | - | - | *234 | 26202 | *23628 | 61029 | 73192 | 73840 | 103783 | *** |
| 25 Loans from stockholders | 31715 | *** | - | - | - | - | *16104 | *3717 | *1590 | *1176 | 9127 | - | *** |
| 26 Mort, notes, bonds, 1 yr or more | 19485169 | *** | - | - | - | - | 110856 | *17285 | 177147 | 207271 | 243269 | 1021950 | *** |
| 27 Other liabilities | 2821141 | *** | - | - | - | *-0 | *4766 | *2238 | 33133 | *44262 | 38848 | 90319 | *** |
| 28 Net worth | 20302649 | *** | - | - | - | *24056 | 438211 | *213740 | 711504 | 269536 | 612478 | 523753 | *** |
| 29 Capital stock | 1511659 | *** | - | - | - | *1266 | 13323 | *28262 | 45517 | 29732 | 4996 | 77797 | *** |
| 30 Paid-in or capital surplus | 12791684 | *** | - | - | - | *161 | *6426 | *4653 | 76211 | *11291 | 54654 | 335520 | *** |
| 31 Retained earnings, appropriated | *453923 | *** | - | - | - | - | - | - | *4823 | - | - | - | *** |
| 32 Retained earnings-unappropriated | 13454111 | *** | - | - | - | *28775 | 237558 | *59374 | 310673 | *137412 | 269351 | 140483 | *** |
| 33 Retained earnings (S CORP) | 1018057 | *** | - | - | - | - | *189274 | *121451 | *320130 | *101156 | 286046 | - | *** |
| 34 Less: Cost of treasury stock | 8926785 | *** | - | - | - | *6147 | *8370 | - | *45849 | *10055 | 2570 | 30047 | *** |
| 35 Total receipts | 66487812 | *** | - | - | - | *68315 | 1738138 | *666345 | 3060213 | 1990294 | 2290907 | 3081044 | *** |
| 36 Business receipts | 59637015 | *** | - | - | - | *68052 | 1724062 | *659680 | 3010430 | 1962480 | 2219714 | 2994828 | *** |
| 37 Interest | 713024 | *** | - | - | - | *245 | *1662 | *1530 | 3961 | *1898 | 3683 | 13630 | *** |
| 38 Interest on govt. obligations | 1994 | *** | - | - | - | - | *280 | - | *850 | *367 | 7 | 212 | *** |
| 39 Rents | 282087 | *** | - | - | - | - | *1055 | *1666 | *5870 | *73 | 1395 | 3752 | *** |
| 40 Royalties | 1669391 | *** | - | - | - | - | - | - | *449 | - | 377 | 7840 | *** |
| 41 Net S-T cap gain less net LT loss | *829 | *** | - | - | - | - | - | - | - | *744 | - | 81 | *** |
| 42 Net L-T cap gain less net ST loss | 159629 | *** | - | - | - | *3 | *18 | - | *144 | *1566 | 20659 | 3723 | *** |
| 43 Net gain, noncapital assets | 17633 | *** | - | - | - | - | *763 | *23 | 2211 | 1065 | 742 | 3887 | *** |
| 44 Dividends, domestic corporations | 16463 | *** | - | - | - | *4 | *1155 | - | *389 | *588 | 1081 | 2694 | *** |
| 45 Dividends, foreign corporations | 972830 | *** | - | - | - | - | - | - | - | - | 5558 | - | *** |
| 46 Other receipts | 3016919 | *** | - | - | - | *12 | 9144 | *3445 | 35907 | 21514 | 37690 | 50396 | *** |
| 47 Total deductions | 61035253 | *** | - | - | - | *68188 | 1644562 | *619510 | 2802986 | 1890872 | 2177636 | 2957220 | *** |
| 48 Cost of goods | 31994513 | *** | - | - | - | *4380 | 115597 | *53156 | 179232 | 74864 | 121735 | 236792 | *** |
| 49 Compensation of officers | 261244 | *** | - | - | - | *2334 | 67018 | *19034 | 40725 | 7161 | 23025 | 13970 | *** |
| 50 Salaries and wages | 7205634 | *** | - | - | - | *2280 | 131305 | *57227 | 204206 | 187889 | 215226 | 277677 | *** |
| 51 Repairs | 478575 | *** | - | - | - | - | 11935 | *3513 | 22787 | 20141 | 22991 | 21661 | *** |
| 52 Bad debts | 56639 | *** | - | - | - | *21 | 2434 | *404 | 1847 | 1762 | 4281 | 2012 | *** |
| 53 Rent paid on business property | 692185 | *** | - | - | - | - | 18111 | *1404 | 18998 | *9614 | 24498 | 25022 | *** |
| 54 Taxes paid | 1257935 | *** | - | - | - | *1304 | 41255 | *11757 | 49556 | 30486 | 43108 | 51205 | *** |
| 55 Interest paid | 2259648 | *** | - | - | - | *6 | 15275 | *2615 | 26338 | 22446 | 26793 | 104333 | *** |
| 56 Contributions or gifts | 71719 | *** | - | - | - | *14 | *755 | *836 | 1937 | *365 | 1212 | 1932 | *** |
| 57 Amortization | 172966 | *** | - | - | - | - | *2317 | *228 | 9498 | 7636 | 12759 | 37920 | *** |
| 58 Depreciation | 1962114 | *** | - | - | - | *623 | 50476 | *16516 | 77689 | 46418 | 63039 | 84295 | *** |
| 59 Depletion | 999 | *** | - | - | - | - | - | - | - | - | 999 | - | *** |
| 60 Advertising | 3881349 | *** | - | - | - | - | 19937 | *5340 | 125284 | 206983 | 34526 | 42765 | *** |
| 61 Pension, prof sh, stock, annuity | 155909 | *** | - | - | - | *340 | *5757 | *3358 | 11138 | *6017 | 6735 | 6648 | *** |
| 62 Employee benefit programs | 907391 | *** | - | - | - | - | 13214 | *4780 | 25133 | 26786 | 53939 | 46947 | *** |
| 63 Net loss, noncapital assets | 22688 | *** | - | - | - | *8 | *197 | *15 | *775 | - | 5473 | 675 | *** |
| 64 Other deductions | 9653744 | *** | - | - | - | *1422 | 125503 | *43154 | 170440 | 50496 | 110970 | 192572 | *** |
| 65 Total receipts less total deducts | 5452559 | *** | - | - | - | *127 | 93577 | *46835 | 257226 | 99422 | 113271 | 123824 | *** |
| 66 Constructive taxable income from related foreign corporations | 688425 | *** | - | - | - | - | - | - | - | - | 2352 | - | *** |
| 67 Net income, total | 6138990 | *** | - | - | - | *127 | 93297 | *46835 | 256376 | 99056 | 115615 | 123611 | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 Net income, Form 1120S | 253924 | *** | - | - | - | - | *61234 | *18335 | *73985 | *51074 | 44707 | - | *** |
| 71 Statutory special deductions, total | 226639 | *** | - | - | - | *3 | *808 | *2220 | *2317 | *411 | 1464 | 26522 | *** |
| 72 Net operating loss deduction | 210735 | *** | - | - | - | - | - | *2220 | *2044 | - | 599 | 24636 | *** |
| 73 Dividends received deduction | 15905 | *** | - | - | - | *3 | *808 | - | *273 | *411 | 865 | 1886 | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 Income subject to tax | 5665189 | *** | - | - | - | *124 | 31255 | *26280 | 180074 | *47571 | 69445 | 97089 | *** |
| 76 Income tax before credits, total | 1992225 | *** | - | - | - | *19 | 9686 | *9092 | 62316 | *16226 | 23828 | 34694 | *** |
| 77 Regular tax | 1978710 | *** | - | - | - | *19 | 9686 | *9057 | 62119 | *16174 | 23754 | 33542 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 79 Recapture of investment credit | 3 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 Alternative minimum tax | 7756 | *** | - | - | - | - | - | *29 | *168 | *17 | - | 1017 | *** |
| 81 Environmental tax | 5757 | *** | - | - | - | - | - | *5 | *30 | *35 | 74 | 135 | *** |
| 82 Foreign tax credit | 648177 | *** | - | - | - | - | - | - | - | - | 2960 | - | *** |
| 83 U.S. Possessions tax credit | 457205 | *** | - | - | - | - | 29 | - | 33308 | - | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 Nonconventional source fuel credit | 453 | *** | - | - | - | - | - | - | - | - | 453 | - | *** |
| 86 General business credit | 65039 | *** | - | - | - | - | - | *95 | *272 | *355 | 101 | 182 | *** |
| 87 Prior year minimum tax credit | 44548 | *** | - | - | - | - | - | - | *408 | - | 116 | 642 | *** |
| 88 Income tax after credits, total | 776803 | *** | - | - | - | *19 | *9656 | *8997 | 28329 | *15871 | 20198 | 33871 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Food and kindred products: Other food and kindred products

MINOR INDUSTRY 2096
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2217 | *** | *327 | *** | *548 | *403 | *** | 85 | 128 | 46 | 32 | 17 | 11 |
| 2 Total assets | 46891633 | *** | *17037 | *** | *190525 | *275155 | *** | 600448 | 1816293 | 1556520 | 2289570 | 2822011 | 36443715 |
| 3 Cash | 1183764 | *** | *351 | *** | *36902 | *24007 | *** | 75711 | 137861 | 95388 | 104762 | 143894 | 490892 |
| 4 Notes and accounts receivable | 4591294 | *** | - | *** | *40309 | *69650 | *** | 86623 | 354712 | 254151 | 460874 | 421593 | 2676208 |
| 5 Less: Allowance for bad debts | 165254 | *** | - | *** | - | - | *** | *887 | 4925 | 4776 | 5121 | 6150 | 142987 |
| 6 Inventories | 6500863 | *** | *272 | *** | *40950 | *70304 | *** | 172204 | 418793 | 400367 | 448805 | 556744 | 4251099 |
| 7 U.S. govt. obligations, total | *1253928 | *** | - | *** | - | - | *** | *13609 | *31759 | - | 18751 | 8498 | 1181312 |
| 8 Tax-exempt securities | *5564 | *** | - | *** | - | - | *** | *1748 | - | *2860 | - | 957 | - |
| 9 Other current assets | 1306801 | *** | *1014 | *** | *1584 | *2283 | *** | 14257 | 58441 | 39000 | 52825 | 165920 | 935886 |
| 10 Loans to stockholders | 166589 | *** | - | *** | - | *375 | *** | *2480 | *8343 | *183 | 7846 | 5030 | 119876 |
| 11 Mortgage and real estate loans | *10768 | *** | - | *** | - | *3194 | *** | - | *6734 | *31 | 761 | 49 | - |
| 12 Other investments | 12234958 | *** | - | *** | - | *11209 | *** | *76237 | 103848 | 90266 | 71673 | 380497 | 11470025 |
| 13 Depreciable assets | 20345139 | *** | *21188 | *** | *142050 | *249138 | *** | 264630 | 1189398 | 1045073 | 1715976 | 1731973 | 13201617 |
| 14 Less: Accumulated depreciation | 9713568 | *** | *6820 | *** | *91610 | *160289 | *** | 142352 | 617618 | 513508 | 824552 | 909997 | 5983720 |
| 15 Depletable assets | 61 | *** | - | *** | - | - | *** | - | - | - | 61 | - | - |
| 16 Less: Accumulated depletion | - | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 17 Land | 454553 | *** | - | *** | *14703 | *2772 | *** | *14286 | 48717 | 47248 | 76846 | 44723 | 188376 |
| 18 Intangible assets (Amortizable) | 4517048 | *** | - | *** | *507 | *402 | *** | *19534 | 11475 | 84441 | 113407 | 135520 | 4150390 |
| 19 Less: Accumulated amortization | 448340 | *** | - | *** | *119 | *117 | *** | *5091 | 3486 | *14419 | 34036 | 27347 | 363383 |
| 20 Other assets | 4647465 | *** | *1032 | *** | *5248 | *2229 | *** | *7460 | 72240 | 30216 | 80691 | 170108 | 4268126 |
| 21 Total liabilities | 46891633 | *** | *17037 | *** | *190525 | *275155 | *** | 600448 | 1816293 | 1556520 | 2289570 | 2822011 | 36443715 |
| 22 Accounts payable | 3631631 | *** | - | *** | *39971 | *59426 | *** | 101179 | 212826 | 171156 | 195949 | 200894 | 2470559 |
| 23 Mort, notes, and bonds under 1 yr | 2605562 | *** | *1357 | *** | *39710 | *10735 | *** | *69660 | 209409 | 136635 | 242998 | 287396 | 1494249 |
| 24 Other current liabilities | 4709730 | *** | - | *** | *5813 | *7790 | *** | 25765 | 131665 | 89968 | 125236 | 214302 | 4038913 |
| 25 Loans from stockholders | 1259699 | *** | *2712 | *** | *1877 | *45054 | *** | *31096 | 62196 | *7415 | 5264 | 112980 | 950122 |
| 26 Mort, notes, bonds, 1 yr or more | 6768359 | *** | - | *** | *12573 | *52670 | *** | 109319 | 317709 | 411559 | 425195 | 430292 | 4860809 |
| 27 Other liabilities | 5650136 | *** | - | *** | *-848 | *74 | *** | *15150 | 64810 | 15731 | 78645 | 225267 | 5238472 |
| 28 Net worth | 22266515 | *** | *12969 | *** | *91429 | *99406 | *** | 248278 | 817678 | 724056 | 1216283 | 1350881 | 17390591 |
| 29 Capital stock | 5605490 | *** | *327 | *** | *78366 | *14824 | *** | 27453 | 91081 | 54603 | 108943 | 165197 | 5010315 |
| 30 Paid-in or capital surplus | 8451464 | *** | *3133 | *** | *12990 | *11271 | *** | *32269 | 114231 | 41469 | 297833 | 311704 | 7606835 |
| 31 Retained earnings, appropriated | 7031 | *** | - | *** | - | - | *** | - | 918 | - | - | 6113 | - |
| 32 Retained earnings-unappropriated | 7960951 | *** | *10640 | *** | *-5392 | *39644 | *** | *136756 | 286137 | 446540 | 590496 | 879996 | 5459222 |
| 33 Retained earnings (S CORP) | 1019383 | *** | *-1130 | *** | *5465 | *33666 | *** | *59437 | 333775 | *186063 | 263066 | - | - |
| 34 Less: Cost of treasury stock | 777803 | *** | - | *** | - | - | *** | *7638 | *8464 | *4619 | 44055 | 12130 | 685781 |
| 35 Total receipts | 60630350 | *** | *58069 | *** | *645882 | *998703 | *** | 1199759 | 4006317 | 2785227 | 4306214 | 4050594 | 39736647 |
| 36 Business receipts | 58829793 | *** | *44496 | *** | *642637 | *994721 | *** | 1190024 | 3952951 | 2765887 | 4238332 | 3864982 | 38307200 |
| 37 Interest | 582334 | *** | - | *** | *811 | *627 | *** | *1062 | 7062 | 3386 | 9937 | 17375 | 540895 |
| 38 Interest on govt. obligations | 5959 | *** | - | *** | - | - | *** | *131 | *62 | *891 | 1196 | 3032 | 456 |
| 39 Rents | 86327 | *** | - | *** | *1684 | *193 | *** | *530 | *4940 | *4233 | 1180 | 5056 | 66204 |
| 40 Royalties | 237917 | *** | - | *** | - | - | *** | *3592 | *679 | *76 | 5917 | 10523 | 217130 |
| 41 Net S-T cap gain less net LT loss | *184 | *** | - | *** | - | - | *** | - | *81 | *2 | 93 | 8 | - |
| 42 Net L-T cap gain less net ST loss | 50999 | *** | - | *** | - | *355 | *** | *57 | *266 | *415 | 1766 | 18672 | 29041 |
| 43 Net gain, noncapital assets | 109947 | *** | *13573 | *** | *509 | *278 | *** | *155 | 653 | 1443 | 18717 | 3787 | 69813 |
| 44 Dividends, domestic corporations | 35183 | *** | - | *** | - | - | *** | - | *300 | *330 | 542 | 5854 | 27598 |
| 45 Dividends, foreign corporations | 235683 | *** | - | *** | - | - | *** | 189 | *481 | - | 2797 | 23916 | 208300 |
| 46 Other receipts | 456023 | *** | - | *** | *242 | *2529 | *** | 4019 | 38843 | 8564 | 25736 | 97388 | 270008 |
| 47 Total deductions | 57724339 | *** | *42609 | *** | *633041 | *954294 | *** | 1130561 | 3759011 | 2632394 | 4079383 | 3800315 | 37941729 |
| 48 Cost of goods | 44105746 | *** | *272 | *** | *39954 | *70440 | *** | 172177 | 420802 | 404798 | 434229 | 554876 | 3926466 |
| 49 Compensation of officers | 446792 | *** | - | *** | *47069 | *39641 | *** | 16953 | 70647 | 35564 | 34267 | 33203 | 114325 |
| 50 Salaries and wages | 2241207 | *** | *1823 | *** | *63212 | *40339 | *** | 57678 | 161981 | 133797 | 158187 | 225901 | 1284096 |
| 51 Repairs | 519416 | *** | *719 | *** | *9305 | *9168 | *** | 4761 | 14036 | 22920 | 13854 | 28235 | 398071 |
| 52 Bad debts | 49120 | *** | - | *** | - | *2432 | *** | *1112 | 5907 | 3744 | 4115 | 4012 | 20069 |
| 53 Rent paid on business property | 424791 | *** | *781 | *** | *11704 | *19057 | *** | 8781 | 10350 | 16376 | 20278 | 13540 | 310456 |
| 54 Taxes paid | 727450 | *** | *758 | *** | *15747 | *22637 | *** | 16829 | 64916 | 41344 | 54977 | 61664 | 407161 |
| 55 Interest paid | 1174852 | *** | *3331 | *** | *2040 | *7791 | *** | 12256 | 42301 | 45175 | 47130 | 53277 | 935486 |
| 56 Contributions or gifts | 86130 | *** | - | *** | *14 | *78 | *** | *180 | 2424 | 1174 | 2166 | 2842 | 76847 |
| 57 Amortization | 101088 | *** | - | *** | *17 | *197 | *** | *3963 | 3688 | 8590 | 12613 | 23101 | 47910 |
| 58 Depreciation | 1480773 | *** | *2581 | *** | *11891 | *20371 | *** | 24633 | 90303 | 82160 | 132226 | 120549 | 939649 |
| 59 Depletion | 80 | *** | - | *** | - | - | *** | - | 34 | - | 44 | - | 2 |
| 60 Advertising | 1174076 | *** | *2850 | *** | *2400 | *3522 | *** | 18459 | 38705 | 82097 | 107737 | 40704 | 846979 |
| 61 Pension, prof sh, stock, annuity | 178847 | *** | - | *** | *8209 | *5030 | *** | *864 | 13729 | 9534 | 12618 | 15302 | 109352 |
| 62 Employee benefit programs | 483995 | *** | - | *** | *4259 | *5327 | *** | 6801 | 33768 | 23578 | 31700 | 33449 | 326701 |
| 63 Net loss, noncapital assets | 16571 | *** | - | *** | - | *61 | *** | *24 | 632 | *558 | 5855 | 490 | 8950 |
| 64 Other deductions | 4513404 | *** | *8999 | *** | *61189 | *83134 | *** | 85610 | 240960 | 276877 | 316961 | 353633 | 2895216 |
| 65 Total receipts less total deducts | 2906012 | *** | *15460 | *** | *12841 | *44409 | *** | 69198 | 247306 | 152833 | 226832 | 250279 | 1794918 |
| 66 Constructive taxable income from related foreign corporations | 210823 | *** | - | *** | - | - | *** | - | - | - | - | 12603 | 198220 |
| 67 Net income, total | 3110875 | *** | *15460 | *** | *12841 | *44409 | *** | 69067 | 247245 | 151942 | 225635 | 259850 | 1992682 |
| 68 Net income, Form 1120-A | - | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *9471 | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 339348 | *** | *10990 | *** | *6091 | *31761 | *** | *37602 | 95423 | *60272 | 57828 | - | - |
| 71 Statutory special deductions, total | 262650 | *** | - | *** | *767 | *5222 | *** | *4893 | *2309 | *300 | 32297 | 10803 | 172836 |
| 72 Net operating loss deduction | 100786 | *** | - | *** | *767 | *5222 | *** | *4893 | *1686 | *65 | 29238 | 7057 | 19031 |
| 73 Dividends received deduction | 161865 | *** | - | *** | - | - | *** | - | *623 | *235 | 3059 | 3746 | 153805 |
| 74 Public utility div paid deduction | - | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 75 Income subject to tax | 2510474 | *** | *4471 | *** | *5983 | *7426 | *** | *26573 | 150558 | 91925 | 135506 | 249047 | 1819846 |
| 76 Income tax before credits, total | 880396 | *** | *671 | *** | *1976 | *1477 | *** | *9679 | 51920 | 32069 | 47426 | 88646 | 640546 |
| 77 Regular tax | 870590 | *** | *671 | *** | *1976 | *1394 | *** | *8903 | 51376 | 31260 | 46553 | 86451 | 636801 |
| 78 Personal holding company tax | - | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 80 Alternative minimum tax | 6644 | *** | - | *** | - | *83 | *** | *773 | *485 | *704 | 735 | 1937 | 1146 |
| 81 Environmental tax | 3127 | *** | - | *** | - | - | *** | *3 | 58 | 69 | 138 | 259 | 2600 |
| 82 Foreign tax credit | 123699 | *** | - | *** | - | - | *** | - | *86 | - | 101 | 11873 | 111628 |
| 83 U.S. Possessions tax credit | 37816 | *** | - | *** | - | - | *** | 455 | 6022 | 2034 | 7312 | 21413 | - |
| 84 Orphan drug credit | - | *** | - | *** | - | - | *** | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 92 | *** | - | *** | - | - | *** | - | - | - | 92 | - | - |
| 86 General business credit | 6862 | *** | - | *** | - | - | *** | - | *282 | *103 | 159 | 153 | 6165 |
| 87 Prior year minimum tax credit | 7151 | *** | - | *** | - | - | *** | - | *736 | *224 | 1949 | 35 | 4207 |
| 88 Income tax after credits, total | 704776 | *** | *671 | *** | *1976 | *1477 | *** | *9224 | 44794 | 29708 | 37814 | 55172 | 518546 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MAJOR GROUP 10
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 11 | *** | - | - | - | - | - | - | - | *** | - | ** | 6 |
| 2 Total assets | 200783941 | *** | - | - | - | - | - | - | - | *** | - | ** | 200261583 |
| 3 Cash | 525821 | *** | - | - | - | - | - | - | - | *** | - | ** | 503321 |
| 4 Notes and accounts receivable | 11387731 | *** | - | - | - | - | - | - | - | *** | - | ** | 11178886 |
| 5 Less: Allowance for bad debts | 155137 | *** | - | - | - | - | - | - | - | *** | - | ** | 150151 |
| 6 Inventories | 8201877 | *** | - | - | - | - | - | - | - | *** | - | ** | 8092154 |
| 7 U.S. govt. obligations, total | 167909 | *** | - | - | - | - | - | - | - | *** | - | - | 167909 |
| 8 Tax-exempt securities | 532668 | *** | - | - | - | - | - | - | - | *** | - | - | 532668 |
| 9 Other current assets | 20460482 | *** | - | - | - | - | - | - | - | *** | - | ** | 20441095 |
| 10 Loans to stockholders | 23172 | *** | - | - | - | - | - | - | - | *** | - | - | 22852 |
| 11 Mortgage and real estate loans | 670683 | *** | - | - | - | - | - | - | - | *** | - | - | 670683 |
| 12 Other investments | 101533481 | *** | - | - | - | - | - | - | - | *** | - | ** | 101508867 |
| 13 Depreciable assets | 20582384 | *** | - | - | - | - | - | - | - | *** | - | ** | 20416874 |
| 14 Less: Accumulated depreciation | 8444179 | *** | - | - | - | - | - | - | - | *** | - | ** | 8376098 |
| 15 Depletable assets | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 17 Land | 560019 | *** | - | - | - | - | - | - | - | *** | - | ** | 555104 |
| 18 Intangible assets (Amortizable) | 40898831 | *** | - | - | - | - | - | - | - | *** | - | ** | 40860435 |
| 19 Less: Accumulated amortization | 6343617 | *** | - | - | - | - | - | - | - | *** | - | ** | 6336595 |
| 20 Other assets | 10181817 | *** | - | - | - | - | - | - | - | *** | - | ** | 10173578 |
| 21 Total liabilities | 200783941 | *** | - | - | - | - | - | - | - | *** | - | ** | 200261583 |
| 22 Accounts payable | 6937166 | *** | - | - | - | - | - | - | - | *** | - | ** | 6716593 |
| 23 Mort, notes, and bonds under 1 yr | 9989215 | *** | - | - | - | - | - | - | - | *** | - | ** | 9987258 |
| 24 Other current liabilities | 18266976 | *** | - | - | - | - | - | - | - | *** | - | ** | 18232206 |
| 25 Loans from stockholders | 13426937 | *** | - | - | - | - | - | - | - | *** | - | - | 13426385 |
| 26 Mort, notes, bonds, 1 yr or more | 48352595 | *** | - | - | - | - | - | - | - | *** | - | ** | 48323187 |
| 27 Other liabilities | 19694620 | *** | - | - | - | - | - | - | - | *** | - | ** | 19668175 |
| 28 Net worth | 84116431 | *** | - | - | - | - | - | - | - | *** | - | ** | 83907780 |
| 29 Capital stock | 5392997 | *** | - | - | - | - | - | - | - | *** | - | ** | 5392714 |
| 30 Paid-in or capital surplus | 60591327 | *** | - | - | - | - | - | - | - | *** | - | ** | 60513105 |
| 31 Retained earnings, appropriated | 104026 | *** | - | - | - | - | - | - | - | *** | - | - | 104026 |
| 32 Retained earnings-unappropriated | 24462908 | *** | - | - | - | - | - | - | - | *** | - | ** | 24356549 |
| 33 Retained earnings (S CORP) | 23787 | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 34 Less: Cost of treasury stock | 6458613 | *** | - | - | - | - | - | - | - | *** | - | - | 6458613 |
| 35 Total receipts | 77119473 | *** | - | - | - | - | - | - | - | *** | - | ** | 76428391 |
| 36 Business receipts | 69348700 | *** | - | - | - | - | - | - | - | *** | - | ** | 68668858 |
| 37 Interest | 3254675 | *** | - | - | - | - | - | - | - | *** | - | ** | 3253178 |
| 38 Interest on govt. obligations | 1549 | *** | - | - | - | - | - | - | - | *** | - | - | 1542 |
| 39 Rents | 1072511 | *** | - | - | - | - | - | - | - | *** | - | - | 1072163 |
| 40 Royalties | 721120 | *** | - | - | - | - | - | - | - | *** | - | ** | 721100 |
| 41 Net S-T cap gain less net LT loss | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 42 Net L-T cap gain less net ST loss | 16957 | *** | - | - | - | - | - | - | - | *** | - | ** | 14670 |
| 43 Net gain, noncapital assets | 46647 | *** | - | - | - | - | - | - | - | *** | - | ** | 46404 |
| 44 Dividends, domestic corporations | 11917 | *** | - | - | - | - | - | - | - | *** | - | - | 11917 |
| 45 Dividends, foreign corporations | 1186929 | *** | - | - | - | - | - | - | - | *** | - | - | 1186929 |
| 46 Other receipts | 1458467 | *** | - | - | - | - | - | - | - | *** | - | ** | 1451631 |
| 47 Total deductions | 69380433 | *** | - | - | - | - | - | - | - | *** | - | ** | 68819840 |
| 48 Cost of goods | 30665481 | *** | - | - | - | - | - | - | - | *** | - | ** | 7964915 |
| 49 Compensation of officers | 168709 | *** | - | - | - | - | - | - | - | *** | - | - | 166534 |
| 50 Salaries and wages | 3597713 | *** | - | - | - | - | - | - | - | *** | - | ** | 3546572 |
| 51 Repairs | 164103 | *** | - | - | - | - | - | - | - | *** | - | ** | 162082 |
| 52 Bad debts | 47935 | *** | - | - | - | - | - | - | - | *** | - | ** | 47629 |
| 53 Rent paid on business property | 475470 | *** | - | - | - | - | - | - | - | *** | - | ** | 472462 |
| 54 Taxes paid | 7998716 | *** | - | - | - | - | - | - | - | *** | - | ** | 7909543 |
| 55 Interest paid | 6053814 | *** | - | - | - | - | - | - | - | *** | - | ** | 6043979 |
| 56 Contributions or gifts | 138858 | *** | - | - | - | - | - | - | - | *** | - | ** | 138341 |
| 57 Amortization | 203485 | *** | - | - | - | - | - | - | - | *** | - | - | 202944 |
| 58 Depreciation | 2467851 | *** | - | - | - | - | - | - | - | *** | - | ** | 2460857 |
| 59 Depletion | 46903 | *** | - | - | - | - | - | - | - | *** | - | - | 46903 |
| 60 Advertising | 5446271 | *** | - | - | - | - | - | - | - | *** | - | ** | 5409892 |
| 61 Pension, prof sh, stock, annuity | 283725 | *** | - | - | - | - | - | - | - | *** | - | ** | 282357 |
| 62 Employee benefit programs | 1206374 | *** | - | - | - | - | - | - | - | *** | - | ** | 1197388 |
| 63 Net loss, noncapital assets | 1490 | *** | - | - | - | - | - | - | - | *** | - | - | 1490 |
| 64 Other deductions | 10413535 | *** | - | - | - | - | - | - | - | *** | - | ** | 10348529 |
| 65 Total receipts less total deducts | 7739040 | *** | - | - | - | - | - | - | - | *** | - | ** | 7608551 |
| 66 Constructive taxable income from related foreign corporations | 966274 | *** | - | - | - | - | - | - | - | *** | - | - | 966274 |
| 67 Net income, total | 8703765 | *** | - | - | - | - | - | - | - | *** | - | ** | 8573283 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 70 Net income, Form 1120S | 15284 | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 71 Statutory special deductions, total | 357546 | *** | - | - | - | - | - | - | - | *** | - | - | 357546 |
| 72 Net operating loss deduction | 17576 | *** | - | - | - | - | - | - | - | *** | - | - | 17576 |
| 73 Dividends received deduction | 339969 | *** | - | - | - | - | - | - | - | *** | - | - | 339969 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 75 Income subject to tax | 8330935 | *** | - | - | - | - | - | - | - | *** | - | ** | 8215737 |
| 76 Income tax before credits, total | 2926213 | *** | - | - | - | - | - | - | - | *** | - | ** | 2885885 |
| 77 Regular tax | 2915289 | *** | - | - | - | - | - | - | - | *** | - | ** | 2875072 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 80 Alternative minimum tax | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 81 Environmental tax | 10864 | *** | - | - | - | - | - | - | - | *** | - | ** | 10813 |
| 82 Foreign tax credit | 760055 | *** | - | - | - | - | - | - | - | *** | - | - | 759458 |
| 83 U.S. Possessions tax credit | 24478 | *** | - | - | - | - | - | - | - | *** | - | ** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 85 Nonconventional source fuel credit | 15232 | *** | - | - | - | - | - | - | - | *** | - | - | 15232 |
| 86 General business credit | 11161 | *** | - | - | - | - | - | - | - | *** | - | ** | 11139 |
| 87 Prior year minimum tax credit | 81771 | *** | - | - | - | - | - | - | - | *** | - | - | 81771 |
| 88 Income tax after credits, total | 2033516 | *** | - | - | - | - | - | - | - | *** | - | ** | 2018284 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 11
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2853 | *17 | *291 | *312 | *541 | *257 | 880 | 276 | 135 | 43 | 40 | 30 | 30 |
| 2 Total assets | 36321390 | - | *20865 | *53337 | *180008 | *166358 | 1778363 | 1866961 | 2183324 | 1579895 | 2720584 | 4724353 | 21047342 |
| 3 Cash | 1160977 | - | *346 | *3895 | *5748 | *12426 | 214776 | 166927 | 124385 | 90576 | 120418 | 193985 | 227495 |
| 4 Notes and accounts receivable | 8152310 | - | *1178 | *22367 | *62675 | *77709 | 515565 | 545989 | 584155 | 422431 | 648830 | 1127693 | 4143718 |
| 5 Less: Allowance for bad debts | 171546 | - | - | - | - | - | 2123 | 6213 | 9742 | 8857 | 12448 | 23939 | 108223 |
| 6 Inventories | 7277804 | - | *5561 | *6710 | *41556 | *38458 | 385335 | 467342 | 633496 | 441106 | 665599 | 1032939 | 3559703 |
| 7 U.S. govt. obligations, total | 692874 | - | - | - | - | - | *5365 | *4728 | *5652 | *1174 | - | 4832 | 671124 |
| 8 Tax-exempt securities | *60405 | - | - | - | - | - | - | - | - | *32467 | 10060 | 322 | 17557 |
| 9 Other current assets | 884614 | - | - | - | *4014 | *1421 | 59701 | 57613 | 66307 | 55850 | 116013 | 128331 | 395365 |
| 10 Loans to stockholders | 246651 | - | *11991 | - | *6514 | *2125 | *8698 | *2877 | *4939 | *8412 | 5623 | 6889 | 188584 |
| 11 Mortgage and real estate loans | *11896 | - | - | - | - | - | - | - | *2154 | *323 | 172 | 9246 | - |
| 12 Other investments | 3183822 | - | - | - | - | *7402 | 103785 | *66493 | 88379 | 91094 | 95450 | 519540 | 2211678 |
| 13 Depreciable assets | 24376209 | - | *4178 | *24895 | *128220 | *91747 | 1219616 | 1198891 | 1570095 | 853054 | 1866847 | 3046854 | 14371812 |
| 14 Less: Accumulated depreciation | 13068030 | - | *2944 | *5411 | *72409 | *65165 | 774639 | 664297 | 946049 | 504235 | 963205 | 1556189 | 7513486 |
| 15 Depletable assets | *16171 | - | *3352 | - | - | - | - | - | - | - | 10705 | - | 2114 |
| 16 Less: Accumulated depletion | *10690 | - | *1917 | - | - | - | - | - | - | - | 8773 | - | - |
| 17 Land | 351236 | - | - | - | - | - | 13816 | 13001 | 28929 | 18492 | 18334 | 28669 | 229995 |
| 18 Intangible assets (Amortizable) | 1165553 | - | *74 | - | *4803 | *25 | *5242 | *2625 | 7818 | 19862 | 117722 | 161040 | 846342 |
| 19 Less: Accumulated amortization | 221176 | - | *37 | - | *1666 | *15 | *2071 | *1776 | 2814 | *6497 | 26843 | 36527 | 142930 |
| 20 Other assets | 2212310 | - | *-917 | *880 | *553 | *226 | 25299 | 12761 | 25620 | 64644 | 56080 | 80669 | 1946494 |
| 21 Total liabilities | 36321390 | - | *20865 | *53337 | *180008 | *166358 | 1778363 | 1866961 | 2183324 | 1579895 | 2720584 | 4724353 | 21047342 |
| 22 Accounts payable | 3581741 | - | *5916 | *16293 | *33161 | *28625 | 353968 | 363900 | 317540 | 184303 | 290628 | 462232 | 1525176 |
| 23 Mort, notes, and bonds under 1 yr | 1641117 | - | *871 | *5309 | *13140 | *7381 | 173260 | 89092 | 173817 | 166500 | 366879 | 171228 | 473640 |
| 24 Other current liabilities | 2586548 | - | *901 | *1728 | *20480 | *27965 | 111741 | 124229 | 125878 | 120812 | 167717 | 320892 | 1564206 |
| 25 Loans from stockholders | 553461 | - | - | *3987 | *57773 | *12086 | 122708 | 75629 | *30116 | *38287 | 30030 | 7732 | 175115 |
| 26 Mort, notes, bonds, 1 yr or more | 9556063 | - | *4736 | *5005 | *13358 | *20813 | 189002 | 193465 | 317246 | 267287 | 599594 | 1051443 | 6894114 |
| 27 Other liabilities | 2471214 | - | - | - | *-0 | - | 26902 | 21790 | 50571 | 31760 | 51233 | 259740 | 2029218 |
| 28 Net worth | 15931245 | - | *8441 | *21016 | *42097 | *69488 | 800783 | 998856 | 1168156 | 770948 | 1214504 | 2451084 | 8385872 |
| 29 Capital stock | 1221972 | - | *1188 | *2845 | *10304 | *5340 | 92198 | 129182 | 78292 | 64943 | 110909 | 218226 | 508545 |
| 30 Paid-in or capital surplus | 4636399 | - | 1 | *5623 | *7124 | - | 85327 | 47108 | 139516 | 84662 | 293277 | 438922 | 3534841 |
| 31 Retained earnings, appropriated | 69130 | - | - | - | - | - | - | - | - | - | - | 28132 | 40998 |
| 32 Retained earnings-unappropriated | 7746607 | - | *9024 | *7877 | *13647 | *59011 | 347798 | 267422 | 563632 | 436026 | 357106 | 1542957 | 4142107 |
| 33 Retained earnings (S CORP) | 2734679 | - | *-1772 | *4671 | *11022 | *5137 | 321047 | 592312 | 400970 | *202434 | 502770 | 301903 | 394187 |
| 34 Less: Cost of treasury stock | 477543 | - | - | - | - | - | 45588 | *37168 | 14254 | *17116 | 49558 | 79055 | 234805 |
| 35 Total receipts | 52851247 | *243531 | *139291 | *176035 | *627421 | *582849 | 4426299 | 4005782 | 4767127 | 2721978 | 4315742 | 6644542 | 24200650 |
| 36 Business receipts | 51856699 | *210624 | *139279 | *176035 | *623544 | *580481 | 4384410 | 3961534 | 4724909 | 2701877 | 4263327 | 6544190 | 23546491 |
| 37 Interest | 185659 | *-0 | *13 | - | *10 | *126 | 4211 | *1724 | 8347 | 4226 | 7677 | 15431 | 143894 |
| 38 Interest on govt. obligations | 9955 | - | - | - | - | - | *650 | *783 | *1004 | *1587 | 1427 | 3225 | 1279 |
| 39 Rents | 55546 | - | - | - | - | - | *872 | *957 | *1570 | *1073 | 541 | 1142 | 49392 |
| 40 Royalties | 51773 | - | - | - | - | - | - | - | *10736 | - | 10152 | 4148 | 26738 |
| 41 Net S-T cap gain less net LT loss | *1042 | - | - | - | - | - | - | - | - | *4 | -0 | 623 | 415 |
| 42 Net L-T cap gain less net ST loss | 246579 | *20 | - | - | - | - | *423 | - | *1328 | *3229 | 1738 | 10219 | 229621 |
| 43 Net gain, noncapital assets | 82611 | *32616 | - | - | *346 | *1796 | *8836 | *7704 | 942 | 1167 | 4722 | 2748 | 21734 |
| 44 Dividends, domestic corporations | 15647 | - | - | - | - | *355 | *5015 | - | *152 | *1543 | 3 | 2643 | 5936 |
| 45 Dividends, foreign corporations | 113974 | - | - | - | - | - | - | *1321 | - | *2628 | 5570 | 14012 | 90443 |
| 46 Other receipts | 231761 | *270 | - | - | *3521 | *91 | 21882 | 31760 | 18140 | 4643 | 20586 | 46160 | 84708 |
| 47 Total deductions | 49770966 | *196912 | *121634 | *168665 | *596351 | *567871 | 4207435 | 3777327 | 4548343 | 2580098 | 4027724 | 6162861 | 22815745 |
| 48 Cost of goods | 38727068 | 6709 | *722 | *6710 | *41556 | *39153 | 391925 | 463829 | 635627 | 434301 | 675141 | 1041518 | 3261491 |
| 49 Compensation of officers | 707267 | 1264 | *8964 | *8498 | *39100 | *11982 | 144377 | 100023 | 119700 | 38467 | 53114 | 58320 | 123458 |
| 50 Salaries and wages | 2062264 | *2943 | *13449 | - | *22223 | *21227 | 145013 | 137225 | 172240 | 123635 | 185760 | 241634 | 996915 |
| 51 Repairs | 198379 | 108 | *517 | *910 | *5975 | *1214 | 21559 | 6492 | 8690 | 10928 | 13378 | 28632 | 99976 |
| 52 Bad debts | 116297 | 1 | - | *664 | *1719 | *626 | 10921 | 12416 | 5892 | 2459 | 4848 | 12206 | 64546 |
| 53 Rent paid on business property | 367586 | 349 | *5391 | *2672 | *20027 | *8984 | 33361 | 12239 | 25098 | 9524 | 24545 | 25759 | 199638 |
| 54 Taxes paid | 1105543 | 1350 | *3533 | *2076 | *18857 | *8343 | 86857 | 74322 | 86452 | 55853 | 80316 | 137222 | 550362 |
| 55 Interest paid | 1033391 | *2715 | *903 | *1937 | *11683 | *4421 | 38472 | 40860 | 55558 | 36939 | 70075 | 99758 | 670070 |
| 56 Contributions or gifts | 37700 | - | *20 | - | - | *94 | 779 | 601 | 1488 | 1373 | 3393 | 5480 | 24473 |
| 57 Amortization | 58341 | - | *7 | - | *420 | *11 | 2231 | 2044 | 3120 | 3436 | 6851 | 11154 | 29065 |
| 58 Depreciation | 1709918 | 767 | *2190 | *2764 | *16858 | *11306 | 95990 | 101999 | 113021 | 63662 | 157574 | 239188 | 904600 |
| 59 Depletion | 397 | - | - | - | - | - | - | - | - | - | - | - | 397 |
| 60 Advertising | 298953 | 285 | *636 | *77 | *3864 | *383 | 12225 | 11386 | 13547 | 8703 | 33695 | 32298 | 181856 |
| 61 Pension, prof sh, stock, annuity | 290369 | 177 | - | - | *26 | - | 19093 | 9030 | 16743 | 16191 | 18247 | 37406 | 173457 |
| 62 Employee benefit programs | 612441 | 198 | *38 | - | *6573 | *3172 | 51578 | 33212 | 64954 | 19535 | 43782 | 74476 | 314923 |
| 63 Net loss, noncapital assets | 30036 | - | - | - | - | - | *320 | *1278 | *430 | *203 | 418 | 324 | 27063 |
| 64 Other deductions | 2415016 | *5676 | *23631 | *9324 | *85216 | *29851 | 265332 | 164250 | 244030 | 110865 | 223142 | 305813 | 947885 |
| 65 Total receipts less total deducts | 3080281 | *46619 | *17658 | *7369 | *31070 | *14978 | 218864 | 228455 | 218785 | 141880 | 288018 | 481680 | 1384905 |
| 66 Constructive taxable income from related foreign corporations | 16152 | - | - | - | - | - | - | - | - | - | 609 | 2614 | 12929 |
| 67 Net income, total | 3086477 | *46619 | *17658 | *7369 | *31070 | *14978 | 218214 | 227673 | 217780 | 140293 | 287200 | 481069 | 1396555 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *1724 | *1724 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 733400 | 44768 | *11816 | *5648 | *29182 | *1659 | 154184 | 125843 | 97720 | *44988 | 83045 | 64407 | 70138 |
| 71 Statutory special deductions, total | 381919 | *1724 | 17 | - | *573 | *85 | 23431 | *29112 | 25193 | *12093 | 15267 | 21675 | 252748 |
| 72 Net operating loss deduction | 343220 | *1724 | 17 | - | *573 | - | *19909 | *27791 | *25080 | *8457 | 10513 | 14543 | 234612 |
| 73 Dividends received deduction | 38699 | - | - | - | - | *85 | *3522 | *1321 | *113 | *3636 | 4754 | 7132 | 18136 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1971653 | *126 | *5824 | *1721 | *1314 | *13234 | 40883 | 72718 | 94884 | 83211 | 188888 | 395126 | 1073723 |
| 76 Income tax before credits, total | 697470 | *19 | *874 | *258 | *197 | *3090 | 11557 | 24982 | 36821 | 28707 | 67225 | 140301 | 383440 |
| 77 Regular tax | 678847 | *19 | *874 | *258 | *197 | *2786 | 11445 | 24524 | 32166 | 28314 | 65132 | 137899 | 375233 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 16126 | - | - | - | - | *304 | *117 | *455 | *4604 | *338 | 1876 | 2052 | 6379 |
| 81 Environmental tax | 2492 | - | - | - | - | - | - | *3 | *51 | 55 | 217 | 350 | 1816 |
| 82 Foreign tax credit | 10799 | - | - | - | - | - | *-0 | - | *15 | - | 499 | 2134 | 8151 |
| 83 U.S. Possessions tax credit | 37227 | - | - | - | - | - | 93 | 807 | - | 1116 | - | 35211 | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 13410 | - | - | - | - | - | *502 | *61 | *640 | *154 | 479 | 2149 | 9425 |
| 87 Prior year minimum tax credit | 9280 | *19 | - | - | - | *5 | *184 | *248 | *346 | *771 | 2803 | 1132 | 3773 |
| 88 Income tax after credits, total | 626755 | - | *874 | *258 | *197 | *3084 | 10779 | 23866 | 35820 | 26666 | 63444 | 99675 | 362091 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Weaving mills and textile finishing

MINOR INDUSTRY 2228
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1037 | *** | *196 | *179 | *216 | *100 | 229 | *51 | *20 | *11 | *** | 11 | 10 |
| 2 Total assets | 11423225 | - | *12954 | *24948 | *72196 | *66943 | 506986 | *357742 | *335913 | *409117 | *** | 1873282 | 6795216 |
| 3 Cash | 324212 | - | - | *683 | *2819 | *5557 | 68385 | *34066 | *15244 | *20994 | *** | 93850 | 49394 |
| 4 Notes and accounts receivable | 2386628 | - | - | *3294 | *25861 | *29430 | 198690 | *113874 | *83596 | *116823 | *** | 376650 | 1192727 |
| 5 Less: Allowance for bad debts | 32231 | - | - | - | - | - | *721 | *930 | *833 | *2766 | *** | 7759 | 15567 |
| 6 Inventories | 1909729 | - | *646 | *607 | *21050 | *17416 | 101173 | *29669 | *86321 | *119088 | *** | 400733 | 905435 |
| 7 U.S. govt. obligations, total | *610976 | - | - | - | - | - | - | - | - | *327 | *** | 4832 | 605817 |
| 8 Tax-exempt securities | *8617 | - | - | - | - | - | - | - | - | *8617 | *** | - | - |
| 9 Other current assets | 201557 | - | - | - | *698 | *250 | 16670 | *13377 | *8181 | *27338 | *** | 30412 | 75473 |
| 10 Loans to stockholders | *205042 | - | *11991 | - | - | - | *1433 | - | *274 | - | *** | - | 188584 |
| 11 Mortgage and real estate loans | *11400 | - | - | - | - | - | - | - | *2154 | - | *** | 9246 | - |
| 12 Other investments | 1223617 | - | - | - | - | - | *10867 | - | *8177 | *9530 | *** | 209626 | 939608 |
| 13 Depreciable assets | 8810053 | - | *4178 | *24895 | *41482 | *45187 | 238206 | *269234 | *287512 | *235772 | *** | 1212435 | 5664171 |
| 14 Less: Accumulated depreciation | 5105074 | - | *2944 | *5411 | *23405 | *31131 | 131790 | *107878 | *177013 | *145717 | *** | 595794 | 3446234 |
| 15 Depletable assets | 2114 | - | - | - | - | - | - | - | - | - | *** | - | 2114 |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 17 Land | 94905 | - | - | - | - | - | *1237 | *2046 | *9394 | *2244 | *** | 10834 | 62212 |
| 18 Intangible assets (Amortizable) | 309186 | - | - | - | *4803 | *25 | *2845 | *1796 | *1478 | *4055 | *** | 129132 | 142761 |
| 19 Less: Accumulated amortization | 49529 | - | - | - | *1666 | *15 | *1472 | *1318 | *231 | *215 | *** | 24472 | 14439 |
| 20 Other assets | 512023 | - | *-917 | *880 | *553 | *226 | *1464 | *3806 | *11659 | *13026 | *** | 23557 | 443160 |
| 21 Total liabilities | 11423225 | - | *12954 | *24948 | *72196 | *66943 | 506986 | *357742 | *335913 | *409117 | *** | 1873282 | 6795216 |
| 22 Accounts payable | 950315 | - | - | *2434 | *11858 | *9222 | 118127 | *74248 | *29652 | *59195 | *** | 125081 | 437143 |
| 23 Mort, notes, and bonds under 1 yr | 453311 | - | *641 | *5309 | - | - | *74057 | *22792 | *33045 | *63603 | *** | 56985 | 99628 |
| 24 Other current liabilities | 845574 | - | *240 | *1728 | *7351 | *22768 | 42076 | *9216 | *17911 | *36527 | *** | 80372 | 578941 |
| 25 Loans from stockholders | 257736 | - | - | - | *41200 | *11488 | *60657 | *17022 | - | *18810 | *** | 552 | 91088 |
| 26 Mort, notes, bonds, 1 yr or more | 2310925 | - | *2853 | *5005 | *8867 | *17459 | *49103 | *59092 | *47880 | *55282 | *** | 468905 | 1357995 |
| 27 Other liabilities | 655087 | - | - | - | - | - | *3499 | *3880 | *13624 | *7201 | *** | 103659 | 508575 |
| 28 Net worth | 5950278 | - | *9220 | *10472 | *2920 | *6006 | 159468 | *171492 | *193800 | *168499 | *** | 1037729 | 3721845 |
| 29 Capital stock | 381757 | - | *196 | *179 | *4209 | *2401 | 59722 | *45533 | *42347 | *25417 | *** | 64001 | 103401 |
| 30 Paid-in or capital surplus | 851344 | - | - | *5623 | *953 | - | *4326 | *97 | *32533 | *5357 | *** | 174064 | 543981 |
| 31 Retained earnings, appropriated | 28098 | - | - | - | - | - | - | - | - | - | *** | 27739 | 359 |
| 32 Retained earnings-unappropriated | 4229160 | - | *9024 | - | - | *-1531 | *14883 | *54115 | *119573 | *132766 | *** | 581781 | 3085090 |
| 33 Retained earnings (S CORP) | 550449 | - | - | *4671 | *-2242 | *5137 | *97161 | *76201 | - | *9388 | *** | 222337 | - |
| 34 Less: Cost of treasury stock | 90531 | - | - | - | - | - | *16624 | *4454 | *652 | *4429 | *** | 32193 | 10986 |
| 35 Total receipts | 15637339 | *** | *79201 | *66650 | *233524 | *287945 | 1298219 | *662092 | *615505 | *737054 | *** | 2201071 | 7745295 |
| 36 Business receipts | 15367814 | *** | *79200 | *66650 | *233524 | *286301 | 1288961 | *656825 | *609881 | *731242 | *** | 2165834 | 7573587 |
| 37 Interest | 83029 | - | *1 | - | - | - | *247 | *990 | *1975 | *1176 | *** | 6423 | 68947 |
| 38 Interest on govt. obligations | 2085 | - | - | - | - | - | *37 | - | - | *313 | *** | 1214 | 3 |
| 39 Rents | 8146 | - | - | - | - | - | - | - | *457 | *123 | *** | 328 | 7174 |
| 40 Royalties | 15594 | - | - | - | - | - | - | - | - | - | *** | 65 | 15529 |
| 41 Net S-T cap gain less net LT loss | *616 | - | - | - | - | - | - | - | - | *4 | *** | 522 | 89 |
| 42 Net L-T cap gain less net ST loss | 21631 | - | - | - | - | - | *237 | - | *222 | *38 | *** | 8256 | 12877 |
| 43 Net gain, noncapital assets | 28822 | *** | - | - | - | *1644 | *927 | - | *584 | *471 | *** | 1072 | 2238 |
| 44 Dividends, domestic corporations | 7408 | - | - | - | - | - | *4715 | - | *53 | *180 | *** | 1692 | 768 |
| 45 Dividends, foreign corporations | 32813 | - | - | - | - | - | - | - | - | *2353 | *** | 10279 | 18628 |
| 46 Other receipts | 69382 | *** | - | - | - | - | *3095 | *4277 | *2331 | *1154 | *** | 5385 | 45454 |
| 47 Total deductions | 14681799 | *** | *73376 | *61002 | *209834 | *283982 | 1214185 | *599169 | *583933 | *695707 | *** | 2070152 | 7319979 |
| 48 Cost of goods | 11332427 | - | *646 | *607 | *21050 | *17416 | 103338 | *29996 | *87198 | *121429 | *** | 410215 | 859548 |
| 49 Compensation of officers | 238571 | *** | *8906 | *7565 | *26594 | *9450 | *50635 | *23608 | *9285 | *12863 | *** | 23717 | 47559 |
| 50 Salaries and wages | 629675 | *** | *7898 | - | *13773 | *6947 | *47472 | *12401 | *31667 | *32872 | *** | 88050 | 317085 |
| 51 Repairs | 77826 | *** | *318 | *910 | - | *553 | *2733 | *297 | *2297 | *4608 | *** | 10246 | 53346 |
| 52 Bad debts | 19551 | *** | - | *664 | - | *338 | *1769 | *869 | *813 | *551 | *** | 4452 | 8844 |
| 53 Rent paid on business property | 82724 | *** | *4600 | *1178 | *6974 | - | *10566 | *728 | *4471 | *4585 | *** | 9303 | 35705 |
| 54 Taxes paid | 339871 | *** | *2425 | *1918 | *5413 | *3431 | 20554 | *16447 | *15983 | *18960 | *** | 49264 | 176385 |
| 55 Interest paid | 252638 | *** | *311 | *894 | *10069 | *2953 | 13953 | *6894 | *7199 | *11172 | *** | 43576 | 126440 |
| 56 Contributions or gifts | 15266 | - | *20 | - | - | - | *129 | *223 | *259 | *583 | *** | 1237 | 10398 |
| 57 Amortization | 20440 | - | - | - | *420 | *11 | *1205 | *1719 | *182 | *2144 | *** | 5562 | 6551 |
| 58 Depreciation | 578419 | *** | *2012 | *2764 | *4549 | *6272 | 24416 | *30032 | *18861 | *19442 | *** | 102171 | 296921 |
| 59 Depletion | 397 | - | - | - | - | - | - | - | - | - | *** | - | 397 |
| 60 Advertising | 61842 | *** | *195 | *77 | *844 | *6 | *564 | *179 | *3804 | *916 | *** | 7808 | 45580 |
| 61 Pension, prof sh, stock, annuity | 110603 | *** | - | - | *26 | - | *3641 | *520 | *3540 | *6296 | *** | 12538 | 73621 |
| 62 Employee benefit programs | 219450 | *** | - | - | *3256 | *1553 | *14929 | *11489 | *10835 | *5851 | *** | 32498 | 120690 |
| 63 Net loss, noncapital assets | 4121 | - | - | - | - | - | *320 | *1133 | *21 | *145 | *** | 15 | 2175 |
| 64 Other deductions | 697978 | *** | *19246 | *3815 | *30579 | *12454 | 99887 | *39074 | *29395 | *40469 | *** | 66883 | 286090 |
| 65 Total receipts less total deducts | 955540 | *** | *5824 | *5648 | *23690 | *3963 | 84034 | *62922 | *31572 | *41347 | *** | 130919 | 425316 |
| 66 Constructive taxable income from related foreign corporations | 10909 | - | - | - | - | - | - | - | - | - | *** | 2466 | 7834 |
| 67 Net income, total | 964365 | *** | *5824 | *5648 | *23690 | *3963 | 83996 | *62922 | *31572 | *41034 | *** | 132171 | 433147 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 220453 | *** | - | *5648 | *23690 | *1659 | *68564 | *29733 | - | *5077 | *** | 25129 | - |
| 71 Statutory special deductions, total | 66291 | - | - | - | - | - | *8750 | *10313 | *14546 | *7108 | *** | 6980 | 15726 |
| 72 Net operating loss deduction | 47341 | - | - | - | - | - | *5450 | *10313 | *14509 | *4629 | *** | 3702 | 6604 |
| 73 Dividends received deduction | 18950 | - | - | - | - | - | *3301 | - | *37 | *2479 | *** | 3278 | 9121 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 678023 | - | *5824 | - | - | *2304 | *6946 | *22876 | *17026 | *28850 | *** | 100202 | 417421 |
| 76 Income tax before credits, total | 242121 | - | *874 | - | - | *680 | *2027 | *7887 | *7123 | *9947 | *** | 36908 | 149661 |
| 77 Regular tax | 234213 | - | *874 | - | - | *376 | *2015 | *7778 | *5779 | *9831 | *** | 35358 | 145834 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | 6951 | - | - | - | - | *304 | *12 | *109 | *1326 | *90 | *** | 1405 | 3148 |
| 81 Environmental tax | 946 | - | - | - | - | - | - | - | *18 | *26 | *** | 145 | 668 |
| 82 Foreign tax credit | *9766 | - | - | - | - | - | - | - | *15 | - | *** | 1523 | 7798 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | 2505 | - | - | - | - | - | - | - | *115 | *36 | *** | 516 | 1812 |
| 87 Prior year minimum tax credit | *2886 | - | - | - | - | - | *184 | - | *251 | - | *** | 559 | 371 |
| 88 Income tax after credits, total | 226964 | - | *874 | - | - | *680 | *1843 | *7887 | *6741 | *9911 | *** | 34310 | 139680 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Knitting mill

MINOR INDUSTRY 2250
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 490 | *** | - | - | *103 | *39 | *174 | 97 | 52 | *9 | *** | 3 | 3 |
| 2 Total assets | 5116236 | *** | - | - | *32894 | *19771 | *360992 | 669254 | 857443 | *311385 | *** | 467532 | 1909009 |
| 3 Cash | 259902 | *** | - | - | *900 | *3190 | *34687 | 78154 | 61436 | *23039 | *** | 18896 | 10563 |
| 4 Notes and accounts receivable | 1371943 | *** | - | - | *3137 | *2880 | *101758 | 184349 | 240648 | *59158 | *** | 191856 | 471139 |
| 5 Less: Allowance for bad debts | 17365 | *** | - | - | - | - | *245 | *2200 | *3619 | *756 | *** | 2046 | 7010 |
| 6 Inventories | 1161118 | *** | - | - | *7236 | - | *103143 | *164917 | 212132 | *72881 | *** | 92418 | 403665 |
| 7 U.S. govt. obligations, total | *5399 | *** | - | - | - | - | - | - | *4553 | *846 | *** | - | - |
| 8 Tax-exempt securities | *18577 | *** | - | - | - | - | - | - | - | *18577 | *** | - | - |
| 9 Other current assets | 78332 | *** | - | - | *1201 | *617 | *14214 | *10937 | 16213 | *4525 | *** | 6433 | 16662 |
| 10 Loans to stockholders | *5234 | *** | - | - | - | *2125 | - | *2080 | *1028 | - | *** | - | - |
| 11 Mortgage and real estate loans | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 12 Other investments | 345894 | *** | - | - | - | *7007 | *17009 | *61069 | 28534 | *55834 | *** | 263 | 167671 |
| 13 Depreciable assets | 3546462 | *** | - | - | *39476 | *16084 | *185073 | 418007 | 716638 | *140993 | *** | 203713 | 1578668 |
| 14 Less: Accumulated depreciation | 1936706 | *** | - | - | *19057 | *12131 | *113277 | 257921 | 441387 | *75287 | *** | 80472 | 832109 |
| 15 Depletable assets | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 17 Land | 52283 | *** | - | - | - | - | *1676 | *6053 | 11593 | *6353 | *** | 1416 | 21474 |
| 18 Intangible assets (Amortizable) | 78896 | *** | - | - | - | - | - | *102 | *3777 | - | *** | 1275 | 7935 |
| 19 Less: Accumulated amortization | 14681 | *** | - | - | - | - | - | *5 | *1986 | - | *** | 596 | 580 |
| 20 Other assets | 160947 | *** | - | - | *-0 | - | *16951 | *3712 | 7883 | *5222 | *** | 34376 | 70932 |
| 21 Total liabilities | 5116236 | *** | - | - | *32894 | *19771 | *360992 | 669254 | 857443 | *311385 | *** | 467532 | 1909009 |
| 22 Accounts payable | 556120 | *** | - | - | *4906 | *102 | *86513 | 141833 | 121501 | *19104 | *** | 54159 | 78159 |
| 23 Mort, notes, and bonds under 1 yr | 343936 | *** | - | - | *4463 | - | *32092 | *4921 | 65771 | *20367 | *** | 5610 | 32831 |
| 24 Other current liabilities | 375788 | *** | - | - | *366 | *397 | *16828 | *34616 | 50000 | *20100 | *** | 56565 | 150617 |
| 25 Loans from stockholders | 99289 | *** | - | - | *16572 | - | *33451 | *29907 | *2085 | *8823 | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1019154 | *** | - | - | *2304 | - | *38209 | *30984 | 132832 | *38478 | *** | 96911 | 522976 |
| 27 Other liabilities | 210293 | *** | - | - | *-0 | - | *1683 | *16863 | *20349 | *10857 | *** | 23995 | 124083 |
| 28 Net worth | 2511656 | *** | - | - | *4283 | *19272 | *152215 | 410129 | 464905 | *193656 | *** | 230293 | 1000344 |
| 29 Capital stock | 128276 | *** | - | - | *5550 | *118 | *13776 | 10913 | 4199 | *4650 | *** | 1752 | 45397 |
| 30 Paid-in or capital surplus | 256237 | *** | - | - | - | - | *6199 | *2435 | 43861 | *2825 | *** | 105048 | 57915 |
| 31 Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 32 Retained earnings-unappropriated | 1525990 | *** | - | - | *-1267 | *19155 | *25580 | *87290 | *214630 | *121894 | *** | 123493 | 990660 |
| 33 Retained earnings (S CORP) | 701713 | *** | - | - | - | - | *110247 | *309893 | *202958 | *65510 | *** | - | - |
| 34 Less: Cost of treasury stock | 100561 | *** | - | - | - | - | *3587 | *403 | *743 | *1225 | *** | - | 93628 |
| 35 Total receipts | 8413334 | *** | - | - | *237518 | *17855 | *926106 | 1525555 | 1888650 | *385292 | *** | 721149 | 2012336 |
| 36 Business receipts | 8315088 | *** | - | - | *233987 | *17378 | *922284 | 1495822 | 1868832 | *377236 | *** | 718521 | 1990306 |
| 37 Interest | 11797 | *** | - | - | *10 | *122 | *544 | *196 | *2721 | *215 | *** | 1308 | 5683 |
| 38 Interest on govt. obligations | *2276 | *** | - | - | - | - | - | *589 | *283 | *1198 | *** | - | 48 |
| 39 Rents | 7132 | *** | - | - | - | - | *142 | *215 | *134 | *950 | *** | 51 | 5624 |
| 40 Royalties | *13528 | *** | - | - | - | - | - | - | *10728 | - | *** | 72 | 2708 |
| 41 Net S-T cap gain less net LT loss | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 42 Net L-T cap gain less net ST loss | *4572 | *** | - | - | - | - | - | - | - | *3180 | *** | - | - |
| 43 Net gain, noncapital assets | 14033 | *** | - | - | - | - | - | *7698 | *245 | *264 | *** | 168 | 5286 |
| 44 Dividends, domestic corporations | *1710 | *** | - | - | - | *355 | - | - | *89 | *1261 | *** | 4 | -0 |
| 45 Dividends, foreign corporations | 882 | *** | - | - | - | - | - | - | - | - | *** | - | 735 |
| 46 Other receipts | 42316 | *** | - | - | *3521 | - | *3135 | *21034 | 5617 | *987 | *** | 1024 | 1946 |
| 47 Total deductions | 7831715 | *** | - | - | *236893 | *17733 | *870523 | 1468597 | 1793032 | *359353 | *** | 572145 | 1874192 |
| 48 Cost of goods | 6248263 | *** | - | - | *7236 | - | *104102 | *166824 | 210440 | *73643 | *** | 85025 | 406011 |
| 49 Compensation of officers | 154596 | *** | - | - | *5549 | - | *14871 | *43923 | 64699 | *7363 | *** | 2410 | 7127 |
| 50 Salaries and wages | 261631 | *** | - | - | - | - | *14164 | 35603 | 65848 | *11778 | *** | 11507 | 94681 |
| 51 Repairs | 20721 | *** | - | - | *61 | *337 | *6978 | *1506 | 3604 | *1388 | *** | 120 | 3654 |
| 52 Bad debts | 18281 | *** | - | - | - | *198 | *3937 | *6881 | *754 | *226 | *** | 527 | 5246 |
| 53 Rent paid on business property | 51677 | *** | - | - | *5720 | *1968 | *3056 | *5800 | 5788 | *127 | *** | 4602 | 13087 |
| 54 Taxes paid | 164480 | *** | - | - | *7370 | *837 | *10770 | 27058 | 40424 | *7793 | *** | 9702 | 41972 |
| 55 Interest paid | 128118 | *** | - | - | *799 | - | *7614 | *13898 | 22188 | *5144 | *** | 10257 | 47258 |
| 56 Contributions or gifts | 5344 | *** | - | - | - | *8 | *90 | *217 | *736 | *144 | *** | 410 | 3600 |
| 57 Amortization | 8567 | *** | - | - | - | - | *224 | *262 | *1280 | *262 | *** | 694 | 2829 |
| 58 Depreciation | 255981 | *** | - | - | *5939 | *2082 | *11356 | 33443 | 54879 | *10112 | *** | 18698 | 92272 |
| 59 Depletion | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 60 Advertising | 72956 | *** | - | - | *172 | *69 | *246 | *892 | 2340 | *1113 | *** | 5356 | 37574 |
| 61 Pension, prof sh, stock, annuity | 21371 | *** | - | - | - | - | *2416 | *1331 | *5556 | *1079 | *** | 2227 | 7434 |
| 62 Employee benefit programs | 73605 | *** | - | - | *69 | - | *9803 | *10123 | 28638 | *1539 | *** | 3852 | 12950 |
| 63 Net loss, noncapital assets | *1741 | *** | - | - | - | - | - | - | *24 | - | *** | 7 | 1633 |
| 64 Other deductions | 344382 | *** | - | - | *31074 | *4019 | *42283 | 38828 | 83346 | *16810 | *** | 27062 | 71116 |
| 65 Total receipts less total deducts | 581619 | *** | - | - | *625 | *122 | *55582 | 56958 | 95618 | *25938 | *** | 149003 | 138144 |
| 66 Constructive taxable income from related foreign corporations | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 67 Net income, total | 579343 | *** | - | - | *625 | *122 | *55582 | 56369 | 95335 | *24740 | *** | 149003 | 138096 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 162816 | *** | - | - | - | - | *46961 | *41357 | *60711 | *12761 | *** | - | - |
| 71 Statutory special deductions, total | 8252 | *** | - | - | *573 | *85 | *892 | - | *2030 | *2050 | *** | 473 | 2000 |
| 72 Net operating loss deduction | *6333 | *** | - | - | *573 | - | *892 | - | *1961 | *1167 | *** | 473 | 1266 |
| 73 Dividends received deduction | *1919 | *** | - | - | - | *85 | - | - | *69 | *883 | *** | - | 735 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 408276 | *** | - | - | *52 | *37 | *7729 | *15012 | *32594 | *9929 | *** | 148530 | 136096 |
| 76 Income tax before credits, total | 145059 | *** | - | - | *8 | *5 | *2678 | *5125 | *13742 | *3443 | *** | 51918 | 47807 |
| 77 Regular tax | 141674 | *** | - | - | *8 | *5 | *2628 | *4999 | *10998 | *3376 | *** | 51914 | 47632 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | *3119 | *** | - | - | - | - | *54 | *126 | *2724 | *62 | *** | - | - |
| 81 Environmental tax | 270 | *** | - | - | - | - | - | - | *20 | *5 | *** | 4 | 175 |
| 82 Foreign tax credit | 13 | *** | - | - | - | - | - | - | - | - | *** | - | 13 |
| 83 U.S. Possessions tax credit | 35211 | *** | - | - | - | - | - | - | - | - | *** | 35211 | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | 1041 | *** | - | - | - | - | - | *22 | *422 | *47 | *** | 86 | 350 |
| 87 Prior year minimum tax credit | *1662 | *** | - | - | - | *5 | - | *113 | *95 | *69 | *** | 79 | - |
| 88 Income tax after credits, total | 107131 | *** | - | - | *8 | - | *2678 | *4989 | *13224 | *3327 | *** | 16542 | 47444 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Textile mill products: Other textile mill products

MINOR INDUSTRY 2298
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1325 | *13 | *95 | *133 | *222 | *118 | 478 | 128 | 63 | 23 | 19 | 16 | 17 |
| 2 Total assets | 19781929 | - | *7911 | *28389 | *74918 | *79644 | 910386 | 839965 | 989968 | 859394 | 1264700 | 2383538 | 12343117 |
| 3 Cash | 576863 | - | *346 | *3211 | *2029 | *3680 | 111704 | 54707 | 47705 | 46543 | 58160 | 81239 | 167538 |
| 4 Notes and accounts receivable | 4393739 | - | *1178 | *19074 | *33677 | *45399 | 215117 | 247765 | 259911 | 246449 | 286131 | 559187 | 2479852 |
| 5 Less: Allowance for bad debts | 121950 | - | - | - | - | - | *1158 | *3083 | 5290 | 5335 | 7304 | 14135 | 85645 |
| 6 Inventories | 4206958 | - | *4915 | *6103 | *13270 | *21042 | 181019 | 272757 | 335043 | 249137 | 333282 | 539787 | 2250603 |
| 7 U.S. govt. obligations, total | *76499 | - | - | - | - | - | *5365 | *4728 | *1100 | - | - | - | 65307 |
| 8 Tax-exempt securities | *33211 | - | - | - | - | - | - | - | - | *5273 | 10060 | 322 | 17557 |
| 9 Other current assets | 604724 | - | - | - | *2115 | *555 | 28817 | 33299 | 41913 | 23988 | 79323 | 91485 | 303230 |
| 10 Loans to stockholders | 36376 | - | - | - | *6514 | - | *7265 | *797 | *3636 | *8412 | 2863 | 6889 | - |
| 11 Mortgage and real estate loans | *496 | - | - | - | - | - | - | - | - | *323 | 172 | - | - |
| 12 Other investments | 1614311 | - | - | - | - | *395 | 75909 | *5424 | 51669 | *25730 | 41133 | 309651 | 1104399 |
| 13 Depreciable assets | 12019694 | - | - | - | *47261 | *30476 | 796337 | 511650 | 565945 | 476288 | 832058 | 1630706 | 7128973 |
| 14 Less: Accumulated depreciation | 6026250 | - | - | - | *29947 | *21903 | 529573 | 298498 | 327649 | 283231 | 420382 | 879923 | 3235144 |
| 15 Depletable assets | *14057 | - | *3352 | - | - | - | - | - | - | - | 10705 | - | - |
| 16 Less: Accumulated depletion | *10690 | - | *1917 | - | - | - | - | - | - | - | 8773 | - | - |
| 17 Land | 204048 | - | - | - | - | - | *10903 | *4903 | 7942 | *9896 | 7676 | 16419 | 146309 |
| 18 Intangible assets (Amortizable) | 777471 | - | *74 | - | - | - | *2396 | *726 | *2564 | *15807 | 29624 | 30634 | 695646 |
| 19 Less: Accumulated amortization | 156966 | - | *37 | - | - | - | *598 | *453 | *598 | *6282 | 9629 | 11458 | 127911 |
| 20 Other assets | 1539340 | - | - | - | - | - | 6883 | 5244 | 6079 | 46395 | 19601 | 22736 | 1432402 |
| 21 Total liabilities | 19781929 | - | *7911 | *28389 | *74918 | *79644 | 910386 | 839965 | 989968 | 859394 | 1264700 | 2383538 | 12343117 |
| 22 Accounts payable | 2075306 | - | *5916 | *13858 | *16397 | *19302 | 149328 | 147818 | 166387 | 106003 | 157430 | 282993 | 1009874 |
| 23 Mort, notes, and bonds under 1 yr | 843870 | - | *230 | - | *8677 | *7381 | 67111 | 61379 | 75000 | 82529 | 91748 | 108634 | 341181 |
| 24 Other current liabilities | 1365187 | - | *661 | - | *12763 | *4799 | 52837 | 80396 | 57967 | 64185 | 72975 | 183956 | 834648 |
| 25 Loans from stockholders | 196437 | - | - | *3987 | - | *599 | 28600 | *28700 | *28031 | *10654 | 4660 | 7180 | 84027 |
| 26 Mort, notes, bonds, 1 yr or more | 6225984 | - | *1883 | - | *2186 | *3354 | 101690 | 103389 | 136534 | 173527 | 204650 | 485627 | 5013144 |
| 27 Other liabilities | 1605834 | - | - | - | - | - | *21720 | *1047 | 16599 | 13703 | 24119 | 132087 | 1396559 |
| 28 Net worth | 7469311 | - | *-779 | *10544 | *34894 | *44209 | 489100 | 417236 | 509451 | 408793 | 709118 | 1183063 | 3663683 |
| 29 Capital stock | 711938 | - | *992 | *2667 | *545 | *2822 | 18700 | 72737 | 31745 | 34875 | 34634 | 152473 | 359747 |
| 30 Paid-in or capital surplus | 3528817 | - | 1 | - | *6171 | - | *74802 | *44575 | 63123 | 76479 | 170910 | 159810 | 2932945 |
| 31 Retained earnings, appropriated | 41032 | - | - | - | - | - | - | - | - | - | - | 393 | 40639 |
| 32 Retained earnings-unappropriated | 1991457 | - | - | *7877 | *14914 | *41387 | 307336 | *126017 | 229429 | *181365 | 179092 | 837683 | 66357 |
| 33 Retained earnings (S CORP) | 1482517 | - | *-1772 | - | *13264 | - | *113639 | *206218 | *198012 | *127535 | 351871 | 79565 | 394187 |
| 34 Less: Cost of treasury stock | 286451 | - | - | - | - | - | *25377 | *32312 | *12859 | *11461 | 27389 | 46862 | 130192 |
| 35 Total receipts | 28800574 | *43599 | *60091 | *109385 | *156379 | *277049 | 2201975 | 1818136 | 2262973 | 1599632 | 2106014 | 3722322 | 14443020 |
| 36 Business receipts | 28173797 | *32462 | *60079 | *109385 | *156033 | *276801 | 2173165 | 1808886 | 2246195 | 1593399 | 2074960 | 3659835 | 13982598 |
| 37 Interest | 90833 | - | 12 | - | - | *4 | 3420 | *538 | *3651 | *2836 | 3408 | 7700 | 69264 |
| 38 Interest on govt. obligations | 5594 | - | - | - | - | - | *612 | *194 | *721 | *77 | 751 | 2011 | 1228 |
| 39 Rents | 40268 | - | - | - | - | - | *729 | *742 | *978 | - | 462 | 763 | 36594 |
| 40 Royalties | 22651 | - | - | - | - | - | - | - | *8 | - | 10132 | 4010 | 8501 |
| 41 Net S-T cap gain less net LT loss | 426 | - | - | - | - | - | - | - | - | - | - | 100 | 326 |
| 42 Net L-T cap gain less net ST loss | 220376 | - | - | - | - | - | *186 | - | *1105 | *11 | 367 | 1963 | 216744 |
| 43 Net gain, noncapital assets | 39755 | 11043 | - | - | *346 | *152 | *7910 | *6 | *113 | *431 | 4037 | 1508 | 14209 |
| 44 Dividends, domestic corporations | 6530 | - | - | - | - | - | *300 | - | *10 | *102 | 3 | 947 | 5168 |
| 45 Dividends, foreign corporations | 80279 | - | - | - | - | - | - | *1321 | - | *275 | 3870 | 3733 | 71080 |
| 46 Other receipts | 120063 | 94 | - | - | - | *91 | 15652 | 6449 | 10192 | 2502 | 8024 | 39751 | 37308 |
| 47 Total deductions | 27257452 | *28315 | *48257 | *107664 | *149624 | *266156 | 2122727 | 1709561 | 2171378 | 1525037 | 1986595 | 3520564 | 13621574 |
| 48 Cost of goods | 21146378 | 6709 | 76 | *6103 | *13270 | *21737 | 184485 | 267009 | 337990 | 239229 | 338162 | 546278 | 1995932 |
| 49 Compensation of officers | 314100 | 101 | 58 | *933 | *6957 | *2532 | 78872 | 32492 | 45716 | 18241 | 27233 | 32193 | 68772 |
| 50 Salaries and wages | 1170958 | *141 | *5551 | - | *8450 | *14280 | 83376 | 89221 | 74725 | 78984 | 89003 | 142078 | 585150 |
| 51 Repairs | 99832 | - | *199 | - | *5914 | *324 | 11848 | 4689 | 2789 | 4932 | 7894 | 18266 | 42977 |
| 52 Bad debts | 78466 | - | - | - | *1719 | *90 | 5214 | 4667 | 4325 | *1681 | 3087 | 7226 | 50456 |
| 53 Rent paid on business property | 233184 | - | *791 | *1493 | *7333 | *7015 | 19739 | *5710 | 14838 | 4812 | 8751 | 11854 | 150846 |
| 54 Taxes paid | 601193 | 629 | *1108 | *158 | *6075 | *4075 | 55533 | 30818 | 30045 | 29099 | 33391 | 78256 | 332006 |
| 55 Interest paid | 652635 | - | *592 | *1043 | *815 | *1469 | 16906 | 20068 | 26171 | 20622 | 22652 | 45926 | 496372 |
| 56 Contributions or gifts | 17089 | - | - | - | - | *86 | 559 | *161 | *493 | *646 | 837 | 3833 | 10474 |
| 57 Amortization | 29334 | - | *7 | - | - | - | *802 | *63 | *1658 | *1029 | 1191 | 4898 | 19685 |
| 58 Depreciation | 875518 | 651 | *179 | - | *6369 | *2952 | 60218 | 38524 | 39281 | 34108 | 59509 | 118320 | 515407 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 164155 | - | *441 | - | *2848 | *309 | 11414 | 10315 | 7403 | 6673 | 6915 | 19135 | 98701 |
| 61 Pension, prof sh, stock, annuity | 158395 | - | - | - | - | - | 13036 | 7178 | 7648 | *8816 | 6673 | 22642 | 92402 |
| 62 Employee benefit programs | 319386 | - | *38 | - | *3248 | *1619 | 26847 | 11600 | 25481 | 12145 | 18999 | 38127 | 181283 |
| 63 Net loss, noncapital assets | 24174 | - | - | - | - | - | - | *145 | *386 | *58 | 29 | 301 | 23255 |
| 64 Other deductions | 1372656 | *467 | *4385 | *5509 | *23562 | *13378 | 123162 | 86348 | 131289 | 53586 | 128424 | 211867 | 590679 |
| 65 Total receipts less total deducts | 1543122 | *15284 | *11833 | *1721 | *6755 | *10893 | 79248 | 108575 | 91595 | 74595 | 119419 | 201758 | 821446 |
| 66 Constructive taxable income from related foreign corporations | 5242 | - | - | - | - | - | - | - | - | - | - | 147 | 5095 |
| 67 Net income, total | 1542769 | *15284 | *11833 | *1721 | *6755 | *10893 | 78635 | 108382 | 90873 | 74518 | 118668 | 199895 | 825312 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *1724 | *1724 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 350131 | 13560 | *11816 | - | *5492 | - | *38659 | *54753 | *37009 | *27151 | 52274 | 39278 | 70138 |
| 71 Statutory special deductions, total | 307377 | *1724 | 17 | - | - | - | *13789 | *18799 | *8617 | *2936 | 12250 | 14223 | 235022 |
| 72 Net operating loss deduction | 289547 | *1724 | 17 | - | - | - | *13568 | *17478 | *8610 | 2661 | 8378 | 10369 | 226742 |
| 73 Dividends received deduction | 17830 | - | - | - | - | - | *221 | *1321 | *7 | *275 | 3872 | 3854 | 8280 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 885354 | - | - | *1721 | *1262 | *10893 | 26208 | *34830 | *45264 | *44432 | 54144 | 146393 | 520206 |
| 76 Income tax before credits, total | 310291 | - | - | *258 | *189 | *2405 | 6853 | *11971 | 15956 | *15317 | 19896 | 51475 | 185972 |
| 77 Regular tax | 302959 | - | - | *258 | *189 | *2405 | 6802 | *11747 | *15390 | *15107 | 18668 | 50626 | 181767 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 6055 | - | - | - | - | - | *50 | *221 | *554 | *186 | 1165 | 647 | 3232 |
| 81 Environmental tax | 1276 | - | - | - | - | - | - | *3 | *12 | *24 | 63 | 201 | 973 |
| 82 Foreign tax credit | 1019 | - | - | - | - | - | *-0 | - | - | - | 68 | 611 | 340 |
| 83 U.S. Possessions tax credit | 2015 | - | - | - | - | - | 93 | 807 | - | 1116 | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 9864 | - | - | - | - | - | *502 | *39 | *102 | *71 | 341 | 1547 | 7262 |
| 87 Prior year minimum tax credit | 4732 | - | - | - | - | - | - | *135 | - | *702 | - | 493 | 3402 |
| 88 Income tax after credits, total | 292660 | - | - | *258 | *189 | *2405 | 6258 | *10990 | 15854 | *13428 | 19487 | 48823 | 174968 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 12
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 10384 | *352 | 3267 | 2313 | 1736 | 849 | 1240 | 248 | 237 | 60 | 40 | 26 | 15 |
| 2 Total assets | 41397645 | - | 85290 | 421722 | 631508 | 553395 | 2914072 | 1803770 | 3663831 | 2150174 | 2684559 | 4193287 | 22296036 |
| 3 Cash | 2084642 | - | 32842 | 95291 | 79433 | 45716 | 206377 | 66901 | 204490 | 94469 | 182354 | 378940 | 697829 |
| 4 Notes and accounts receivable | 8450831 | - | *17867 | 104176 | 216047 | 184825 | 859862 | 539873 | 1137091 | 561175 | 747406 | 920826 | 3161684 |
| 5 Less: Allowance for bad debts | 191740 | - | - | *3778 | *32 | *2553 | 8969 | 7326 | 11616 | 5338 | 16937 | 33454 | 101739 |
| 6 Inventories | 10452270 | - | *13348 | 75967 | 134568 | 139775 | 1030381 | 751340 | 1448898 | 710101 | 887558 | 1442506 | 3817827 |
| 7 U.S. govt. obligations, total | *81070 | - | - | - | *1575 | - | - | - | *23164 | *22245 | 34085 | - | - |
| 8 Tax-exempt securities | *7495 | - | - | - | - | - | 1410 | 237 | *4405 | - | - | 1442 | - |
| 9 Other current assets | 1846803 | - | *838 | 21384 | 32706 | 32883 | 249465 | 85080 | 166935 | 130045 | 191151 | 186618 | 749698 |
| 10 Loans to stockholders | 169101 | - | *2292 | *25744 | *20136 | *17695 | 62045 | *4162 | 23461 | *2943 | 4354 | - | 6268 |
| 11 Mortgage and real estate loans | 13543 | - | - | - | - | - | *2696 | - | *4221 | *4 | - | 5389 | 1232 |
| 12 Other investments | 5571997 | - | - | *8822 | *11133 | *19641 | 69057 | 72008 | 165237 | 161458 | 138890 | 263625 | 4662125 |
| 13 Depreciable assets | 11510208 | - | 44216 | 337598 | 301609 | 224107 | 959934 | 409633 | 1049165 | 793495 | 792887 | 1366097 | 5231466 |
| 14 Less: Accumulated depreciation | 5852275 | - | 28150 | 258019 | 182095 | 143653 | 569049 | 230400 | 659877 | 406425 | 379728 | 648837 | 2346043 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 234754 | - | - | *64 | *14838 | *785 | 26191 | 6047 | 15133 | 17403 | 19396 | 19578 | 115318 |
| 18 Intangible assets (Amortizable) | 2269947 | - | *3476 | *671 | *2013 | *53330 | 10094 | *41575 | 56992 | 73296 | 87481 | 177174 | 1763845 |
| 19 Less: Accumulated amortization | 570683 | - | *1363 | *134 | *1473 | *24981 | 5607 | *11153 | 8410 | 47009 | 33157 | 34293 | 403102 |
| 20 Other assets | 5319683 | - | *-77 | *13936 | 1050 | *5824 | 20184 | 75792 | 44540 | 42311 | 28821 | 147677 | 4939626 |
| 21 Total liabilities | 41397645 | - | 85290 | 421722 | 631508 | 553395 | 2914072 | 1803770 | 3663831 | 2150174 | 2684559 | 4193287 | 22296036 |
| 22 Accounts payable | 5100950 | - | *8468 | 92475 | 86050 | 197334 | 707088 | 392533 | 664341 | 306287 | 365460 | 391998 | 1888917 |
| 23 Mort, notes, and bonds under 1 yr | 2946464 | - | *1271 | *22467 | 72290 | *46246 | 328502 | 220744 | 490469 | 301525 | 310879 | 375106 | 776964 |
| 24 Other current liabilities | 3426469 | - | *14442 | 37162 | 48971 | 26626 | 232934 | 134767 | 293583 | 164080 | 193564 | 328663 | 1951675 |
| 25 Loans from stockholders | 794626 | - | *57446 | *56152 | 68322 | 43558 | 236452 | 89998 | 183109 | *8005 | 26816 | 23748 | 1020 |
| 26 Mort, notes, bonds, 1 yr or more | 7322091 | - | *35060 | *26055 | 42885 | *51306 | 228847 | 313828 | 231397 | 388347 | 400720 | 994989 | 4608656 |
| 27 Other liabilities | 3537533 | - | *1004 | *8022 | *15672 | *33402 | 19164 | 24954 | 95579 | 38138 | -10018 | 203738 | 3107878 |
| 28 Net worth | 18269513 | - | -32401 | 179389 | 297319 | 154922 | 1161084 | 626946 | 1705353 | 943792 | 1397138 | 1875046 | 9960925 |
| 29 Capital stock | 1419840 | - | *5765 | 51391 | 42425 | 16912 | 93837 | 34985 | 223051 | 125765 | 167613 | 206932 | 451163 |
| 30 Paid-in or capital surplus | 6612738 | - | - | *5327 | 163350 | *40781 | 259420 | 48319 | 79373 | 369504 | 280298 | 578281 | 4788086 |
| 31 Retained earnings, appropriated | *2562 | - | - | - | - | - | - | *1556 | - | - | 1006 | - | - |
| 32 Retained earnings-unappropriated | 8076941 | - | *-33436 | 24437 | 127287 | 58312 | 380825 | 382127 | 474300 | 192896 | 561549 | 711032 | 5197612 |
| 33 Retained earnings (S CORP) | 3379627 | - | *-4731 | *98234 | *-26953 | *64510 | 468355 | 317426 | 999313 | 402196 | 442129 | 619148 | - |
| 34 Less: Cost of treasury stock | 1222195 | - | - | - | *8791 | *25593 | *41353 | 157466 | 70684 | 146570 | 55457 | 240347 | 475935 |
| 35 Total receipts | 65966712 | *484172 | 653107 | 2145451 | 1717474 | 2023525 | 8536735 | 4568777 | 8758093 | 4583525 | 5181913 | 6226358 | 21087581 |
| 36 Business receipts | 64031219 | *415622 | 648232 | 2141642 | 1706604 | 2006247 | 8449930 | 4430319 | 8704273 | 4463982 | 5124702 | 6025920 | 19913747 |
| 37 Interest | 276486 | *208 | - | *558 | *1744 | *680 | 6412 | 3369 | 6653 | 2946 | 12779 | 14820 | 226317 |
| 38 Interest on govt. obligations | 24429 | - | - | - | - | - | *1030 | - | 1255 | *221 | 2745 | 1034 | 18144 |
| 39 Rents | 42495 | - | - | - | *472 | - | *2386 | *1586 | *1447 | *1007 | 4131 | 413 | 31054 |
| 40 Royalties | 625226 | *24036 | - | - | *9 | - | *5928 | *302 | *67 | *5772 | 2466 | 65425 | 521221 |
| 41 Net S-T cap gain less net LT loss | *7627 | - | - | - | - | - | - | - | *379 | - | -0 | 1123 | 6125 |
| 42 Net L-T cap gain less net ST loss | 76879 | 39262 | - | - | *2992 | - | *16019 | *7892 | *391 | *563 | 190 | 8852 | 717 |
| 43 Net gain, noncapital assets | 29619 | - | *1628 | *1743 | *276 | *4 | *8929 | *27 | 1076 | 491 | 1201 | 12845 | 1400 |
| 44 Dividends, domestic corporations | 14864 | *5 | - | *353 | - | - | - | *18 | *222 | *8390 | 2988 | 2006 | 881 |
| 45 Dividends, foreign corporations | 229964 | 123 | - | - | - | - | - | 5 | *7908 | *1048 | 585 | 18164 | 202131 |
| 46 Other receipts | 607904 | *4915 | *3247 | *1156 | *5378 | *16595 | 46103 | 125259 | 34420 | 99105 | 30125 | 75757 | 165844 |
| 47 Total deductions | 61661775 | *414026 | 614106 | 2048666 | 1642949 | 1964183 | 8216527 | 4385760 | 8390164 | 4305983 | 4771833 | 5729944 | 19177633 |
| 48 Cost of goods | 44909493 | *34528 | *13548 | 72790 | 140036 | 140859 | 1044536 | 756776 | 1454833 | 907160 | 919947 | 1492991 | 3871818 |
| 49 Compensation of officers | 1400956 | *21101 | *16032 | 115199 | 115374 | 73527 | 359180 | 130899 | 267622 | 81346 | 71315 | 72723 | 76638 |
| 50 Salaries and wages | 4154872 | *41910 | *56188 | 141755 | 146998 | 130074 | 432532 | 241653 | 411197 | 258538 | 259758 | 455571 | 1578696 |
| 51 Repairs | 224733 | *9358 | *5700 | 10959 | 5960 | 5374 | 21125 | 7854 | 15551 | 11852 | 8232 | 27003 | 95764 |
| 52 Bad debts | 110445 | *1685 | *5455 | *1458 | *2437 | 10338 | 15219 | 7627 | 13484 | 5723 | 6081 | 9970 | 30967 |
| 53 Rent paid on business property | 820035 | *15924 | 37106 | 65547 | 32659 | 35420 | 78040 | 37788 | 69543 | 33235 | 35396 | 82087 | 297288 |
| 54 Taxes paid | 1399622 | *17095 | 17404 | 79479 | 40452 | 92792 | 176017 | 96363 | 141246 | 81878 | 103265 | 129424 | 424208 |
| 55 Interest paid | 1047946 | *11771 | *3709 | *4394 | 11255 | 15130 | 81706 | 64608 | 101400 | 73227 | 69048 | 114607 | 497090 |
| 56 Contributions or gifts | 43249 | *883 | *91 | *95 | 254 | *385 | 1488 | 1297 | 2472 | 880 | 2020 | 3992 | 29392 |
| 57 Amortization | 112267 | *2359 | *695 | *134 | *118 | *6123 | 3330 | *2143 | 4949 | 6504 | 6972 | 10091 | 68848 |
| 58 Depreciation | 1013398 | *20885 | 6880 | 29842 | 26489 | 21169 | 91945 | 31720 | 79489 | 62123 | 61797 | 104505 | 476555 |
| 59 Depletion | *1 | - | - | - | *1 | - | - | - | - | - | - | - | - |
| 60 Advertising | 1096157 | *4327 | *7673 | 7227 | 10219 | 5087 | 36370 | 32636 | 71608 | 40002 | 52027 | 163507 | 665473 |
| 61 Pension, prof sh, stock, annuity | 208709 | *5885 | - | - | *4605 | *2209 | 18314 | 9869 | 23904 | 9832 | 14425 | 33566 | 86100 |
| 62 Employee benefit programs | 677525 | 1192 | *1498 | *4040 | *8976 | 74626 | 91003 | 30116 | 54561 | 51613 | 51964 | 99299 | 208637 |
| 63 Net loss, noncapital assets | 17187 | 1793 | *174 | - | - | - | *700 | *453 | *1663 | *292 | 676 | 1381 | 10056 |
| 64 Other deductions | 4425180 | *60438 | 152956 | 171646 | 218146 | 167193 | 546513 | 332166 | 565981 | 267168 | 306314 | 435401 | 1201258 |
| 65 Total receipts less total deducts | 4304937 | *70146 | 39001 | 96785 | 74525 | 59342 | 320208 | 183017 | 367928 | 277542 | 410080 | 496414 | 1909947 |
| 66 Constructive taxable income from related foreign corporations | 171878 | - | - | - | - | - | - | - | - | *118 | - | 88 | 171672 |
| 67 Net income, total | 4452386 | *70146 | 39001 | 96785 | 74525 | 59342 | 319178 | 183017 | 366673 | 277440 | 407335 | 495468 | 2063475 |
| 68 Net income, Form 1120-A | *8496 | - | *56 | *8441 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1336333 | *37909 | *34624 | *56929 | *32953 | *42275 | 206611 | 111927 | 240361 | 166555 | 180477 | 225712 | - |
| 71 Statutory special deductions, total | 215493 | *18320 | *1217 | *18593 | 17198 | *3893 | *12027 | *18016 | *13150 | *17415 | 24144 | 26683 | 44837 |
| 72 Net operating loss deduction | 170404 | *18316 | *1217 | *18346 | 17198 | *3893 | *12027 | *18000 | *5086 | *10715 | 20629 | 17907 | 27071 |
| 73 Dividends received deduction | 45089 | *4 | - | *247 | - | - | - | *16 | *8064 | *6700 | 3515 | 8776 | 17766 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2902890 | *13917 | *3161 | *21263 | 24374 | *13175 | 100540 | 53074 | 115490 | 93471 | 202715 | 243072 | 2018638 |
| 76 Income tax before credits, total | 1003456 | *5088 | *474 | *3634 | 4563 | *2656 | 31377 | 17954 | 40033 | 32422 | 69965 | 85675 | 709614 |
| 77 Regular tax | 996239 | *4721 | *474 | *3657 | 4563 | *2656 | 31281 | 17684 | 39216 | 32080 | 69510 | 83997 | 706399 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 4113 | 348 | - | - | - | - | *96 | *379 | *804 | *268 | 236 | 1388 | 593 |
| 81 Environmental tax | 3237 | 19 | - | - | - | - | *-0 | 1 | *13 | 74 | 218 | 290 | 2622 |
| 82 Foreign tax credit | 183029 | *568 | - | - | - | - | *397 | *141 | - | *123 | 155 | 5077 | 176568 |
| 83 U.S. Possessions tax credit | 16109 | 29 | - | - | - | 99 | 2827 | 1773 | 4113 | 1904 | 3970 | 1395 | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 7356 | - | - | - | - | - | *53 | *27 | *29 | *82 | 555 | 528 | 6082 |
| 87 Prior year minimum tax credit | 2366 | - | - | - | - | - | - | *250 | *989 | *272 | 798 | 2 | 55 |
| 88 Income tax after credits, total | 794596 | *4491 | *474 | *3634 | 4563 | *2558 | 28101 | 15763 | 34902 | 30042 | 64487 | 78673 | 526909 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2315
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 535 | - | - | *228 | *138 | - | *35 | *52 | 41 | *12 | 9 | *** | *** |
| 2 | Total assets | 21433537 | - | - | *36612 | *62964 | - | *156245 | *390019 | 671000 | *404263 | 584900 | *** | *** |
| 3 | Cash | 953336 | - | - | *14155 | *8904 | - | *7095 | *23901 | 65560 | *28896 | 8724 | *** | *** |
| 4 | Notes and accounts receivable | 2775290 | - | - | - | *27087 | - | *32290 | *118101 | 229178 | *108809 | 225201 | *** | *** |
| 5 | Less: Allowance for bad debts | 97062 | - | - | - | - | - | - | *1864 | *1985 | *2097 | 3826 | *** | *** |
| 6 | Inventories | 3985012 | - | - | - | *3372 | - | *23234 | *171547 | 230284 | *118057 | 215018 | *** | *** |
| 7 | U.S. govt. obligations, total | *22779 | - | - | - | - | - | - | - | 5 | *22245 | 529 | *** | *** |
| 8 | Tax-exempt securities | 1442 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 9 | Other current assets | 709979 | - | - | *658 | *611 | - | *2143 | *17408 | 48194 | *7880 | 25235 | *** | *** |
| 10 | Loans to stockholders | 51526 | - | - | *5214 | *463 | - | *35442 | *3640 | *1058 | *1327 | 2133 | *** | *** |
| 11 | Mortgage and real estate loans | *689 | - | - | - | - | - | - | - | *684 | *4 | - | *** | *** |
| 12 | Other investments | 4284782 | - | - | - | - | - | *2956 | *4805 | 26243 | *37389 | 29440 | *** | *** |
| 13 | Depreciable assets | 5618512 | - | - | *19861 | *61229 | - | *151571 | *85890 | 173000 | *128784 | 170563 | *** | *** |
| 14 | Less: Accumulated depreciation | 2613398 | - | - | *4137 | *38801 | - | *106611 | *49915 | 107194 | *55984 | 92397 | *** | *** |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 17 | Land | 112020 | - | - | - | - | - | *5612 | *79 | *1763 | *4193 | 4818 | *** | *** |
| 18 | Intangible assets (Amortizable) | 1364547 | - | - | *671 | - | - | - | *17396 | *4316 | *1340 | 181 | *** | *** |
| 19 | Less: Accumulated amortization | 319741 | - | - | *134 | - | - | - | *8578 | *2666 | *453 | 83 | *** | *** |
| 20 | Other assets | 4583825 | - | - | *325 | *99 | - | *2515 | *7608 | 2559 | *3873 | -635 | *** | *** |
| 21 | Total liabilities | 21433537 | - | - | *36612 | *62964 | - | *156245 | *390019 | 671000 | *404263 | 584900 | *** | *** |
| 22 | Accounts payable | 1292758 | - | - | *6092 | *17822 | - | *9547 | *87843 | 93912 | *47956 | 67985 | *** | *** |
| 23 | Mort, notes, and bonds under 1 yr | 1049243 | - | - | - | *11405 | - | *1135 | *50236 | 78696 | *34026 | 86871 | *** | *** |
| 24 | Other current liabilities | 1610419 | - | - | *971 | *1741 | - | *8956 | *15149 | 35566 | *22000 | 50312 | *** | *** |
| 25 | Loans from stockholders | *47038 | - | - | - | - | - | 352 | *20243 | - | *1716 | - | *** | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 4149704 | - | - | *10335 | *2282 | - | *38146 | *22138 | *13597 | *53715 | 83720 | *** | *** |
| 27 | Other liabilities | 3193795 | - | - | - | - | - | - | *9930 | *11264 | *5548 | 1125 | *** | *** |
| 28 | Net worth | 10090579 | - | - | *19214 | *29714 | - | *98110 | *184478 | 437964 | *239301 | 294887 | *** | *** |
| 29 | Capital stock | 414528 | - | - | *1813 | *7394 | - | *1287 | *4610 | 34102 | *18969 | 12885 | *** | *** |
| 30 | Paid-in or capital surplus | 4371926 | - | - | - | - | - | *20520 | *3140 | *6826 | *10314 | 48309 | *** | *** |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 32 | Retained earnings-unappropriated | 4749732 | - | - | *472 | *16814 | - | 5282 | *104142 | 276171 | *59995 | 180323 | *** | *** |
| 33 | Retained earnings (S CORP) | 811954 | - | - | *16929 | *5975 | - | *71021 | *73219 | *166784 | *160106 | 69116 | *** | *** |
| 34 | Less: Cost of treasury stock | 257562 | - | - | - | *470 | - | - | *633 | *45919 | *10083 | 15747 | *** | *** |
| 35 | Total receipts | 22794279 | - | - | *156951 | *157916 | - | *343473 | *934171 | 1637073 | *1040739 | 1037976 | *** | *** |
| 36 | Business receipts | 21637661 | - | - | *156951 | *157916 | - | *343048 | *931913 | 1630128 | *994650 | 1027051 | *** | *** |
| 37 | Interest | 216567 | - | - | - | - | - | - | *1063 | *1732 | *209 | 1535 | *** | *** |
| 38 | Interest on govt. obligations | 4550 | - | - | - | - | - | *4 | - | *78 | - | 1592 | *** | *** |
| 39 | Rents | *28862 | - | - | - | - | - | - | - | *627 | *72 | 910 | *** | *** |
| 40 | Royalties | 475126 | - | - | - | - | - | - | - | - | *76 | 54 | *** | *** |
| 41 | Net S-T cap gain less net LT loss | 5672 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 42 | Net L-T cap gain less net ST loss | *1205 | - | - | - | - | - | - | - | *17 | *308 | 155 | *** | *** |
| 43 | Net gain, noncapital assets | 3473 | - | - | - | - | - | *18 | -0 | *436 | *66 | 855 | *** | *** |
| 44 | Dividends, domestic corporations | *3027 | - | - | - | - | - | - | - | *218 | - | 57 | *** | *** |
| 45 | Dividends, foreign corporations | 205161 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 46 | Other receipts | 212975 | - | - | - | - | - | *403 | *1195 | *3838 | *45359 | 5767 | *** | *** |
| 47 | Total deductions | 20746349 | - | - | *138262 | *151440 | - | *313290 | *905792 | 1555176 | *945142 | 962986 | *** | *** |
| 48 | Cost of goods | 14783305 | - | - | - | *3372 | - | *23446 | *172150 | 231532 | *303637 | 215492 | *** | *** |
| 49 | Compensation of officers | 165206 | - | - | *4277 | *10435 | - | *6549 | *23573 | 29257 | *19447 | 8525 | *** | *** |
| 50 | Salaries and wages | 1496381 | - | - | *46785 | - | - | *4655 | *42240 | 49335 | *58133 | 62012 | *** | *** |
| 51 | Repairs | 97390 | - | - | *1254 | *717 | - | *55 | *1043 | 1242 | *2531 | 1334 | *** | *** |
| 52 | Bad debts | 34579 | - | - | - | - | - | -0 | *1048 | 1456 | *2700 | 822 | *** | *** |
| 53 | Rent paid on business property | 254048 | - | - | *6457 | *1129 | - | 147 | *8412 | 6281 | *10602 | 6350 | *** | *** |
| 54 | Taxes paid | 495807 | - | - | *6055 | *5460 | - | *10820 | *15744 | 35619 | *20759 | 22788 | *** | *** |
| 55 | Interest paid | 467145 | - | - | - | *1175 | - | *3251 | *8073 | 9236 | *16406 | 12371 | *** | *** |
| 56 | Contributions or gifts | 22485 | - | - | - | *14 | - | 4 | *367 | *614 | *72 | 617 | *** | *** |
| 57 | Amortization | 51394 | - | - | *134 | - | - | *76 | *378 | *208 | *1331 | 127 | *** | *** |
| 58 | Depreciation | 501429 | - | - | *2478 | *4169 | - | *2117 | *7560 | 13423 | *15222 | 12127 | *** | *** |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 60 | Advertising | 638704 | - | - | - | *81 | - | *1516 | *3625 | 7768 | *24398 | 2782 | *** | *** |
| 61 | Pension, prof sh, stock, annuity | 114127 | - | - | - | - | - | *2614 | *2208 | *8516 | *4054 | 5552 | *** | *** |
| 62 | Employee benefit programs | 221548 | - | - | - | - | - | *6453 | *9172 | 8740 | *8615 | 8093 | *** | *** |
| 63 | Net loss, noncapital assets | 9424 | - | - | - | - | - | - | *151 | *1386 | *3 | 267 | *** | *** |
| 64 | Other deductions | 1393377 | - | - | *16352 | *9591 | - | *8843 | *63805 | 92868 | *67321 | 58521 | *** | *** |
| 65 | Total receipts less total deducts | 2047929 | - | - | *18689 | *6476 | - | *30183 | *28379 | 81897 | *95596 | 74990 | *** | *** |
| 66 | Constructive taxable income from related foreign corporations | 162375 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 67 | Net income, total | 2205754 | - | - | *18689 | *6476 | - | *30180 | *28379 | 81819 | *95596 | 73398 | *** | *** |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 | Net income, Form 1120S | 262759 | - | - | *18217 | *5721 | - | *28148 | *21707 | *47628 | *63875 | 22955 | *** | *** |
| 71 | Statutory special deductions, total | 34718 | - | - | - | - | - | - | - | *153 | *2108 | 573 | *** | *** |
| 72 | Net operating loss deduction | *8000 | - | - | - | - | - | - | - | - | *2108 | 533 | *** | *** |
| 73 | Dividends received deduction | *26719 | - | - | - | - | - | - | - | *153 | - | 40 | *** | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 | Income subject to tax | 1908277 | - | - | *472 | *755 | - | 2031 | *6672 | 34038 | *29614 | 49870 | *** | *** |
| 76 | Income tax before credits, total | 669264 | - | - | *71 | *113 | - | 698 | *2184 | 11789 | *10340 | 17246 | *** | *** |
| 77 | Regular tax | 666331 | - | - | *71 | *113 | - | 698 | *2184 | 11620 | *10309 | 17204 | *** | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 | Alternative minimum tax | 560 | - | - | - | - | - | - | - | 168 | - | - | *** | *** |
| 81 | Environmental tax | 2373 | - | - | - | - | - | - | - | *1 | *31 | 42 | *** | *** |
| 82 | Foreign tax credit | 172626 | - | - | - | - | - | - | - | - | - | 13 | *** | *** |
| 83 | U.S. Possessions tax credit | 9534 | - | - | - | - | - | 698 | 1067 | 3799 | - | 3970 | *** | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 | General business credit | 5504 | - | - | - | - | - | - | - | *3 | *1 | 292 | *** | *** |
| 87 | Prior year minimum tax credit | *582 | - | - | - | - | - | - | - | - | *272 | 255 | *** | *** |
| 88 | Income tax after credits, total | 481018 | - | - | *71 | *113 | - | - | *1116 | *7988 | *10067 | 12717 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Women's and children's clothing

MINOR INDUSTRY 2345
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2270 | *220 | *277 | *197 | *578 | *236 | 539 | 87 | 91 | 20 | 13 | *** | *** |
| 2 Total assets | 10177431 | - | *5898 | *39879 | *220908 | *148717 | 1389775 | 658167 | 1395193 | 760604 | 872747 | *** | *** |
| 3 Cash | 489572 | - | *1246 | *552 | *38585 | *9331 | 86589 | 25763 | 65785 | 19341 | 87137 | *** | *** |
| 4 Notes and accounts receivable | 3031942 | - | - | *5160 | *69184 | *53359 | 425079 | 194429 | 446400 | 191549 | 207148 | *** | *** |
| 5 Less: Allowance for bad debts | 55298 | - | - | - | - | *980 | 4946 | *2940 | 4135 | *2303 | 5145 | *** | *** |
| 6 Inventories | 3549167 | - | *4524 | *10300 | *50408 | *42021 | 633874 | 248512 | 630527 | 294182 | 315613 | *** | *** |
| 7 U.S. govt. obligations, total | *1575 | - | - | - | *1575 | - | - | - | - | - | - | *** | *** |
| 8 Tax-exempt securities | *2552 | - | - | - | - | - | - | - | *2552 | - | - | *** | *** |
| 9 Other current assets | 675912 | - | - | *53 | *18588 | *24508 | 117192 | 54243 | 59863 | 99461 | 127038 | *** | *** |
| 10 Loans to stockholders | 43127 | - | - | *12494 | *11452 | *5622 | *8325 | *523 | *1076 | *1411 | 1784 | *** | *** |
| 11 Mortgage and real estate loans | *9180 | - | - | - | - | - | - | - | *2582 | - | - | *** | *** |
| 12 Other investments | 880807 | - | - | *569 | *472 | - | *21652 | *62528 | 63654 | *31570 | 29004 | *** | *** |
| 13 Depreciable assets | 2109396 | - | *1138 | *77209 | *47511 | *36564 | 216735 | 100494 | 258244 | 215260 | 127054 | *** | *** |
| 14 Less: Accumulated depreciation | 1179187 | - | *1010 | *66459 | *19791 | *25622 | 132097 | 64487 | 157545 | 134830 | 60155 | *** | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 17 Land | 51273 | - | - | - | *3169 | - | *3467 | *3707 | *2020 | *9054 | 2397 | *** | *** |
| 18 Intangible assets (Amortizable) | 201312 | - | - | - | *111 | *76 | 3866 | *5458 | *15434 | *70218 | 27255 | *** | *** |
| 19 Less: Accumulated amortization | 59841 | - | - | - | *80 | *66 | 2440 | *789 | *2327 | *46120 | 5840 | *** | *** |
| 20 Other assets | 425940 | - | - | - | *-277 | *3903 | 12480 | 30725 | 11064 | *11811 | 19457 | *** | *** |
| 21 Total liabilities | 10177431 | - | *5898 | *39879 | *220908 | *148717 | 1389775 | 658167 | 1395193 | 760604 | 872747 | *** | *** |
| 22 Accounts payable | 2420211 | - | - | *5220 | *23464 | *82051 | 487609 | 192905 | 346906 | 122266 | 116152 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 885256 | - | - | *5920 | *17627 | *10368 | 124791 | 35230 | 195842 | 172175 | 163976 | *** | *** |
| 24 Other current liabilities | 979994 | - | - | *4676 | *30743 | *9256 | 105116 | 61571 | 131279 | 43329 | 56817 | *** | *** |
| 25 Loans from stockholders | 351745 | - | *1219 | *6525 | *27170 | *22835 | 128296 | *8994 | 125270 | *6266 | 25128 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1367912 | - | - | *12023 | *10675 | *3636 | 51466 | *167377 | *43554 | 154889 | 79669 | *** | *** |
| 27 Other liabilities | 141203 | - | - | *4485 | *16348 | - | *2193 | *3779 | *5277 | *6120 | 12442 | *** | *** |
| 28 Net worth | 4031110 | - | *4679 | *1030 | *94881 | *20571 | 490303 | 188310 | 547065 | 255558 | 418563 | *** | *** |
| 29 Capital stock | 448138 | - | - | *12261 | *25165 | *4349 | 42413 | 8546 | 29915 | 32192 | 56652 | *** | *** |
| 30 Paid-in or capital surplus | 972019 | - | - | *1486 | *123034 | *33146 | 205798 | *33483 | 9939 | *89812 | 89014 | *** | *** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 32 Retained earnings-unappropriated | 2145592 | - | - | *-12716 | *15926 | *-1811 | 140485 | 195021 | 167756 | *22137 | 32492 | *** | *** |
| 33 Retained earnings (S CORP) | 1320065 | - | *4679 | - | *-62183 | *-15113 | 142957 | *106904 | 341416 | *231171 | 259801 | *** | *** |
| 34 Less: Cost of treasury stock | 854705 | - | - | - | *7063 | - | *41351 | *155643 | *1960 | *119755 | 19396 | *** | *** |
| 35 Total receipts | 22513793 | *144571 | *29804 | *300452 | *507122 | *815855 | 4930338 | 1902026 | 3734817 | 1499874 | 1951983 | *** | *** |
| 36 Business receipts | 22025750 | *118962 | *29804 | *300424 | *498429 | *809252 | 4902742 | 1802777 | 3704314 | 1448738 | 1937948 | *** | *** |
| 37 Interest | 29289 | *170 | - | *21 | *1436 | *38 | *1567 | *2126 | 3221 | *1203 | 2388 | *** | *** |
| 38 Interest on govt. obligations | *18278 | - | - | - | - | - | - | - | *615 | *221 | 1140 | *** | *** |
| 39 Rents | 7330 | - | - | - | *44 | - | *2386 | *1178 | *99 | *648 | 318 | *** | *** |
| 40 Royalties | 123846 | *24036 | - | - | *9 | - | *5928 | *302 | *67 | *219 | 4 | *** | *** |
| 41 Net S-T cap gain less net LT loss | *1955 | - | - | - | - | - | - | - | *379 | - | -0 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 18261 | - | - | - | *2844 | - | *5021 | *7631 | *251 | *234 | 36 | *** | *** |
| 43 Net gain, noncapital assets | 12317 | - | - | - | *76 | - | *434 | *6 | *458 | - | 9 | *** | *** |
| 44 Dividends, domestic corporations | *2951 | *5 | - | - | - | - | - | *18 | 1 | *121 | 2783 | *** | *** |
| 45 Dividends, foreign corporations | *13267 | - | - | - | - | - | - | 5 | *7908 | *1048 | - | *** | *** |
| 46 Other receipts | 260551 | *1398 | - | *7 | *4283 | *6564 | 12260 | 87983 | 17502 | *47443 | 7357 | *** | *** |
| 47 Total deductions | 21336594 | *130391 | *20673 | *297800 | *475623 | *808681 | 4808323 | 1808725 | 3609125 | 1433708 | 1776701 | *** | *** |
| 48 Cost of goods | 15921981 | *13999 | *4524 | *10300 | *55876 | *42294 | 642985 | 246244 | 647347 | 304948 | 347074 | *** | *** |
| 49 Compensation of officers | 623700 | *20324 | - | *8420 | *27543 | *10121 | 196875 | 71891 | 149856 | 32069 | 39116 | *** | *** |
| 50 Salaries and wages | 1492815 | *35150 | - | *1827 | *112140 | *48601 | 234852 | 112658 | 183816 | 94910 | 101237 | *** | *** |
| 51 Repairs | 41688 | *655 | *35 | *2132 | *1956 | *2438 | 6299 | 3325 | 3329 | *3494 | 909 | *** | *** |
| 52 Bad debts | 23782 | - | - | - | - | *304 | 8263 | *1282 | 5482 | *1007 | 2086 | *** | *** |
| 53 Rent paid on business property | 291884 | *11557 | *1097 | *4434 | *17075 | *12713 | 43650 | 18458 | 34961 | 13255 | 15730 | *** | *** |
| 54 Taxes paid | 439815 | *8001 | *118 | *7656 | *6917 | *51914 | 89375 | 57245 | 43134 | 20862 | 37118 | *** | *** |
| 55 Interest paid | 284673 | *3540 | *12 | *771 | *2844 | *4015 | 45225 | 22170 | 45385 | 28794 | 23837 | *** | *** |
| 56 Contributions or gifts | 11732 | *769 | - | - | *145 | *233 | 547 | *553 | *314 | *179 | 423 | *** | *** |
| 57 Amortization | 23916 | *212 | - | - | *22 | *9 | 951 | *741 | *1461 | *1086 | 1626 | *** | *** |
| 58 Depreciation | 157803 | *304 | *51 | *4277 | *6215 | *3486 | 19850 | 6554 | 18613 | 9488 | 9269 | *** | *** |
| 59 Depletion | *1 | - | - | - | *1 | - | - | - | - | - | - | *** | *** |
| 60 Advertising | 221484 | *3677 | *2011 | *294 | *2124 | *2144 | 17090 | *14278 | 15827 | 7790 | 27502 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 49550 | *5885 | - | - | *4605 | - | *4420 | *351 | 6184 | *2495 | 2026 | *** | *** |
| 62 Employee benefit programs | 244021 | 99 | - | - | *938 | *60348 | 43526 | 8422 | 19925 | *10015 | 10551 | *** | *** |
| 63 Net loss, noncapital assets | 3939 | - | - | - | - | - | *346 | *296 | *9 | *17 | 363 | *** | *** |
| 64 Other deductions | 1503809 | *17496 | *5118 | *31724 | *51494 | *73121 | 375384 | 181552 | 233607 | 75879 | 109659 | *** | *** |
| 65 Total receipts less total deducts | 1177199 | *14180 | *9131 | *2652 | *31499 | *7174 | 122016 | 93302 | 125692 | 66166 | 175282 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *5670 | - | - | - | - | - | - | - | - | *118 | - | *** | *** |
| 67 Net income, total | 1164591 | *14180 | *9131 | *2652 | *31499 | *7174 | 122016 | 93302 | 125076 | 66064 | 174141 | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 532907 | - | *9131 | - | *20621 | *886 | 69643 | *42993 | 88392 | *39368 | 133794 | *** | *** |
| 71 Statutory special deductions, total | 56081 | *262 | - | *2652 | *7713 | *3667 | *4907 | *17101 | *10952 | *880 | 3935 | *** | *** |
| 72 Net operating loss deduction | 45273 | *259 | - | *2652 | *7713 | *3667 | *4907 | *17085 | *3043 | *795 | 1157 | *** | *** |
| 73 Dividends received deduction | *10807 | *4 | - | - | - | - | - | *16 | *7909 | *85 | 2778 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 577932 | *13917 | - | - | *3165 | *2621 | 47466 | *33208 | 28061 | *25818 | 36412 | *** | *** |
| 76 Income tax before credits, total | 199287 | *4721 | - | - | *475 | *459 | 15494 | 11475 | 9592 | *8794 | 12472 | *** | *** |
| 77 Regular tax | 198394 | *4721 | - | - | *475 | *459 | 15494 | 11257 | 9459 | *8778 | 12422 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | *375 | - | - | - | - | - | - | *218 | *126 | - | 15 | *** | *** |
| 81 Environmental tax | 518 | - | - | - | - | - | *-0 | - | *7 | *16 | 34 | *** | *** |
| 82 Foreign tax credit | *5321 | *568 | - | - | - | - | *397 | *75 | - | *123 | 15 | *** | *** |
| 83 U.S. Possessions tax credit | 3337 | 29 | - | - | - | - | 1426 | 173 | 314 | - | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 General business credit | *985 | - | - | - | - | - | - | - | *18 | - | 4 | *** | *** |
| 87 Prior year minimum tax credit | *59 | - | - | - | - | - | - | - | *52 | - | 7 | *** | *** |
| 88 Income tax after credits, total | 189584 | *4124 | - | - | *475 | *459 | 13671 | 11227 | 9207 | *8672 | 12446 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2388
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3501 | - | *1977 | *606 | *477 | *100 | 236 | *49 | 34 | *8 | 8 | *** | *** |
| 2 Total assets | 4429514 | - | *39136 | *110780 | *157371 | *57886 | 467486 | *343515 | 528918 | *295807 | 507871 | *** | *** |
| 3 Cash | 160999 | - | *11670 | *9797 | *19003 | *3593 | 35854 | *12686 | *8063 | *21938 | 20202 | *** | *** |
| 4 Notes and accounts receivable | 1159400 | - | *13695 | *47152 | *55019 | *19343 | 126936 | *85414 | 171026 | *74593 | 110475 | *** | *** |
| 5 Less: Allowance for bad debts | 20149 | - | - | *369 | - | *305 | *2572 | *1088 | *1984 | *187 | 1306 | *** | *** |
| 6 Inventories | 1459348 | - | *5908 | *32192 | *37688 | *28448 | 151076 | *193793 | 195326 | *102042 | 188793 | *** | *** |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 8 Tax-exempt securities | 237 | - | - | - | - | - | - | 237 | - | - | - | *** | *** |
| 9 Other current assets | 242969 | - | *838 | *7638 | *10119 | *1683 | 78072 | *5931 | 25045 | *4652 | 9739 | *** | *** |
| 10 Loans to stockholders | *14620 | - | - | - | - | *791 | *8401 | - | *1852 | - | - | *** | *** |
| 11 Mortgage and real estate loans | 23 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 12 Other investments | 166114 | - | - | *4919 | *1740 | - | *21087 | *2859 | *10607 | *17444 | 41383 | *** | *** |
| 13 Depreciable assets | 1330118 | - | *16245 | *57002 | *73254 | *10288 | 123024 | *85097 | 173112 | *131825 | 184608 | *** | *** |
| 14 Less: Accumulated depreciation | 708711 | - | *11826 | *43628 | *41436 | *6612 | 80137 | *45126 | 104305 | *62202 | 90757 | *** | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 17 Land | 19288 | - | - | - | *480 | - | *414 | *559 | *2818 | - | 5081 | *** | *** |
| 18 Intangible assets (Amortizable) | 562597 | - | *3476 | - | *1902 | *70 | *5923 | *197 | *31677 | *1522 | 48650 | *** | *** |
| 19 Less: Accumulated amortization | 151248 | - | *1363 | - | *1394 | *70 | *2989 | *140 | *1993 | *304 | 16576 | *** | *** |
| 20 Other assets | 193908 | - | *494 | *-3923 | *996 | *656 | *2396 | *3094 | *17673 | *4483 | 7580 | *** | *** |
| 21 Total liabilities | 4429514 | - | *39136 | *110780 | *157371 | *57886 | 467486 | *343515 | 528918 | *295807 | 507871 | *** | *** |
| 22 Accounts payable | 573832 | - | *6242 | *44863 | *17994 | *23518 | 70122 | *64782 | 62725 | *31085 | 39438 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 534537 | - | *1271 | *16547 | *23141 | *3250 | *73748 | *67470 | *144305 | *30070 | 36197 | *** | *** |
| 24 Other current liabilities | 386135 | - | *9281 | *1710 | *10656 | *3216 | 39529 | *37759 | 39945 | *23680 | 34742 | *** | *** |
| 25 Loans from stockholders | 225127 | - | *42843 | *10982 | *34054 | 156 | *83358 | *24113 | *27934 | - | 1687 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 964888 | - | *27392 | - | *5002 | *9600 | *22463 | *10281 | *94527 | *70428 | 112114 | *** | *** |
| 27 Other liabilities | 124696 | - | *1004 | *-351 | *259 | *15 | *-540 | *11230 | *49738 | *11973 | 7709 | *** | *** |
| 28 Net worth | 1620299 | - | *-48898 | *37030 | *66266 | *18130 | 178806 | *127878 | 109744 | *128572 | 275984 | *** | *** |
| 29 Capital stock | 301207 | - | *5124 | *11791 | *2525 | *2255 | 36889 | *11862 | 149834 | *246 | 24061 | *** | *** |
| 30 Paid-in or capital surplus | 656489 | - | - | - | *12619 | *721 | *1015 | *3561 | *29625 | *14216 | 57385 | *** | *** |
| 31 Retained earnings, appropriated | *2562 | - | - | - | - | - | - | *1556 | - | - | 1006 | *** | *** |
| 32 Retained earnings-unappropriated | 251822 | - | *-62164 | *1699 | *51541 | *9909 | *46981 | *20169 | *-131684 | *60024 | 167892 | *** | *** |
| 33 Retained earnings (S CORP) | 444566 | - | *8142 | *23540 | *838 | *5245 | *93920 | *91426 | *69457 | *63460 | 28624 | *** | *** |
| 34 Less: Cost of treasury stock | 36348 | - | - | - | *1258 | - | - | *695 | *7488 | *9374 | 2984 | *** | *** |
| 35 Total receipts | 8307785 | - | *328464 | *637707 | *381660 | *184776 | 1039292 | *949624 | 1075042 | *622718 | 868309 | *** | *** |
| 36 Business receipts | 8160829 | - | *323589 | *637629 | *380833 | *184679 | 990341 | *923089 | 1070379 | *621861 | 850837 | *** | *** |
| 37 Interest | 16042 | - | - | *78 | *214 | 10 | *2548 | 168 | *583 | *297 | 6259 | *** | *** |
| 38 Interest on govt. obligations | 13 | - | - | - | - | - | - | - | - | - | 13 | *** | *** |
| 39 Rents | 5180 | - | - | - | *389 | - | - | *353 | *377 | *129 | 2514 | *** | *** |
| 40 Royalties | 18434 | - | - | - | - | - | - | - | - | - | 105 | *** | *** |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | *11255 | - | - | - | - | - | *10993 | 262 | - | - | - | *** | *** |
| 43 Net gain, noncapital assets | 9762 | - | *1628 | - | *65 | - | *7302 | *-0 | *38 | *397 | 57 | *** | *** |
| 44 Dividends, domestic corporations | 21 | - | - | - | - | - | - | - | - | - | 21 | *** | *** |
| 45 Dividends, foreign corporations | 10828 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 46 Other receipts | 75420 | - | *3247 | *-0 | *160 | 87 | *28108 | *25752 | *3665 | *34 | 8502 | *** | *** |
| 47 Total deductions | 7895653 | - | *303449 | *614078 | *368177 | *177625 | 976619 | *914717 | 1041004 | *581725 | 813492 | *** | *** |
| 48 Cost of goods | 5718834 | - | *6108 | *32192 | *37688 | *28484 | 152283 | *198914 | *170210 | *102269 | 190369 | *** | *** |
| 49 Compensation of officers | 189359 | - | *10276 | *28336 | *16404 | *7394 | 57618 | *9422 | 29133 | *5184 | 13648 | *** | *** |
| 50 Salaries and wages | 521371 | - | *29916 | *14954 | *10169 | *5815 | 96693 | *56863 | 53749 | *34297 | 42362 | *** | *** |
| 51 Repairs | 31919 | - | *2118 | *903 | *1441 | *467 | 8573 | *1554 | *1698 | *1774 | 4056 | *** | *** |
| 52 Bad debts | 23477 | - | *5455 | - | *701 | *241 | *3615 | *3429 | *2610 | *665 | 1420 | *** | *** |
| 53 Rent paid on business property | 119638 | - | *11778 | *14567 | *4611 | *4519 | 22005 | *4637 | *6312 | *4510 | 6364 | *** | *** |
| 54 Taxes paid | 148794 | - | *4877 | *6146 | *9626 | *4293 | 18542 | *7382 | 20566 | *13658 | 18298 | *** | *** |
| 55 Interest paid | 171109 | - | *3348 | *1470 | *3028 | *1358 | 13277 | *19051 | 28786 | *9688 | 21726 | *** | *** |
| 56 Contributions or gifts | 4764 | - | *91 | *12 | *28 | - | *293 | *138 | *185 | *147 | 453 | *** | *** |
| 57 Amortization | 20506 | - | *695 | - | *96 | - | *1014 | *37 | *2848 | 25 | 4975 | *** | *** |
| 58 Depreciation | 136667 | - | *2099 | *7094 | *9426 | *1775 | 35327 | *4313 | 14392 | *9351 | 15783 | *** | *** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 60 Advertising | 147245 | - | *4027 | *1514 | *3111 | *635 | 8078 | *9324 | 13977 | *1188 | 13459 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 19108 | - | - | - | - | *980 | *3526 | *5431 | *1190 | *1294 | 2581 | *** | *** |
| 62 Employee benefit programs | 74220 | - | *1498 | *1066 | *978 | *597 | *11303 | *6593 | *5136 | *12146 | 8978 | *** | *** |
| 63 Net loss, noncapital assets | 1272 | - | - | - | - | - | *94 | - | *157 | 213 | 42 | *** | *** |
| 64 Other deductions | 567370 | - | *35811 | *26259 | *58407 | *16689 | 55152 | *47785 | 72731 | *45371 | 58327 | *** | *** |
| 65 Total receipts less total deducts | 412133 | - | *25015 | *23628 | *13483 | *7151 | 62673 | *34906 | 34038 | *40994 | 54817 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 3833 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 67 Net income, total | 415952 | - | *25015 | *23628 | *13483 | *7151 | 62673 | *34906 | 34038 | *40994 | 54803 | *** | *** |
| 68 Net income, Form 1120-A | *56 | - | *56 | - | - | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 219733 | - | *24209 | *16419 | *258 | *1786 | *50747 | *31797 | *19066 | *23849 | 8478 | *** | *** |
| 71 Statutory special deductions, total | 46371 | - | *750 | *2694 | *420 | - | *6577 | - | *882 | - | 315 | *** | *** |
| 72 Net operating loss deduction | 46356 | - | *750 | *2694 | *420 | - | *6577 | - | *882 | - | 300 | *** | *** |
| 73 Dividends received deduction | 15 | - | - | - | - | - | - | - | - | - | 15 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 149848 | - | *56 | *4516 | *12805 | *5365 | *5349 | *3110 | *14089 | *17145 | 46010 | *** | *** |
| 76 Income tax before credits, total | 50179 | - | *8 | *797 | *2781 | *1419 | *1195 | *1122 | *5284 | *5884 | 15734 | *** | *** |
| 77 Regular tax | 47688 | - | *8 | *797 | *2781 | *1419 | *1099 | *960 | *4774 | *5874 | 15688 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | *2341 | - | - | - | - | - | *96 | 161 | *510 | - | - | *** | *** |
| 81 Environmental tax | 149 | - | - | - | - | - | - | 1 | - | *10 | 46 | *** | *** |
| 82 Foreign tax credit | 4646 | - | - | - | - | - | - | 65 | - | - | 111 | *** | *** |
| 83 U.S. Possessions tax credit | 2374 | - | - | - | - | 99 | 158 | 533 | - | 1584 | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 General business credit | *714 | - | - | - | - | - | *15 | - | - | *80 | 236 | *** | *** |
| 87 Prior year minimum tax credit | 117 | - | - | - | - | - | - | - | - | - | 117 | *** | *** |
| 88 Income tax after credits, total | 42328 | - | *8 | *797 | *2781 | *1320 | *1022 | *524 | *5284 | *4219 | 15270 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Apparel and other textile products: Miscellaneous fabricated textile products; textile products, not elsewhere classified

MINOR INDUSTRY 2390
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Size of Total Assets | | | | | | | | | | | | |
| 1 Number of returns | 4078 | *132 | *1013 | *1281 | *542 | 513 | 431 | *60 | 71 | 20 | 10 | 4 | ** |
| 2 Total assets | 5357163 | - | *40256 | *234451 | *190265 | 346793 | 900566 | *412070 | 1068721 | 689500 | 719041 | 755500 | ** |
| 3 Cash | 480735 | - | *19926 | *70787 | *12941 | 32793 | 76839 | *4550 | 65082 | 24295 | 66290 | 107233 | - |
| 4 Notes and accounts receivable | 1484200 | - | *4172 | *51864 | *64756 | 112123 | 275557 | *141929 | 290486 | 186223 | 204582 | 152508 | ** |
| 5 Less: Allowance for bad debts | 19231 | - | - | *3409 | *32 | *1268 | *1451 | *1433 | 3512 | *751 | 6661 | 715 | ** |
| 6 Inventories | 1458743 | - | *2916 | *33475 | *43100 | 69306 | 222199 | *137487 | 392762 | 195819 | 168134 | 193543 | ** |
| 7 U.S. govt. obligations, total | *56716 | - | - | - | - | - | - | - | *23159 | - | 33556 | - | - |
| 8 Tax-exempt securities | *3263 | - | - | - | - | - | 1410 | - | *1853 | - | - | - | - |
| 9 Other current assets | 217943 | - | - | *13035 | *3389 | *6692 | 52058 | *7497 | 33833 | 18052 | 29140 | 54247 | ** |
| 10 Loans to stockholders | 59828 | - | *2292 | *8036 | *8221 | *11282 | *9877 | - | *19476 | *205 | 437 | - | - |
| 11 Mortgage and real estate loans | *3652 | - | - | - | - | - | *2696 | - | *956 | - | - | - | - |
| 12 Other investments | 240294 | - | - | *3333 | *8920 | *19641 | 23362 | *1816 | 64734 | *75054 | 39063 | 4370 | - |
| 13 Depreciable assets | 2452182 | - | *26834 | *183526 | *119616 | 177255 | 468604 | *138151 | 444809 | 317627 | 310662 | 265098 | ** |
| 14 Less: Accumulated depreciation | 1350980 | - | *15314 | *143794 | *82068 | 111419 | 250203 | *70872 | 290833 | 153409 | 136418 | 96649 | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 52173 | - | - | *64 | *11189 | *785 | *16699 | *1702 | 8531 | *4156 | 7100 | 1947 | ** |
| 18 Intangible assets (Amortizable) | 141492 | - | - | - | - | *53184 | *305 | *18524 | *5565 | *216 | 11396 | 52302 | ** |
| 19 Less: Accumulated amortization | 39853 | - | - | - | - | *24846 | *179 | *1647 | *1424 | *131 | 10658 | 968 | ** |
| 20 Other assets | 116009 | - | *-571 | *17533 | *233 | *1264 | 2793 | *34365 | 13244 | *22145 | 2419 | 22584 | ** |
| 21 Total liabilities | 5357163 | - | *40256 | *234451 | *190265 | 346793 | 900566 | *412070 | 1068721 | 689500 | 719041 | 755500 | ** |
| 22 Accounts payable | 814148 | - | *2226 | *36300 | *26770 | 91766 | 139809 | *47002 | 160798 | 104980 | 141886 | 62611 | ** |
| 23 Mort, notes, and bonds under 1 yr | 477428 | - | - | - | *20117 | *32627 | 128828 | *67807 | 71626 | *65253 | 23835 | 67334 | ** |
| 24 Other current liabilities | 449921 | - | *5161 | *29805 | *5831 | 14153 | 79333 | *20288 | 86793 | 75070 | 51693 | 81792 | ** |
| 25 Loans from stockholders | 170716 | - | *13384 | *38645 | *7098 | *20567 | *24447 | *36648 | *29906 | *22 | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 839587 | - | *7667 | *3698 | *24926 | *38070 | 116772 | *114031 | 79719 | *109316 | 125218 | 220170 | ** |
| 27 Other liabilities | 77838 | - | - | *3889 | *-935 | *33387 | 17511 | *14 | 29300 | *14497 | -31294 | 11470 | ** |
| 28 Net worth | 2527525 | - | *11817 | *122114 | *106459 | 116222 | 393866 | *126279 | 610579 | 320361 | 407704 | 312123 | ** |
| 29 Capital stock | 255966 | - | *641 | *25526 | *7340 | 10309 | 13248 | *9967 | 9200 | 74358 | 74015 | 31362 | ** |
| 30 Paid-in or capital surplus | 612303 | - | - | *3841 | *27697 | *6914 | *32087 | *8136 | 32984 | *255161 | 85590 | 159893 | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 929795 | - | *28728 | *34982 | *43007 | *50214 | 188076 | *62795 | *162058 | *50741 | 180842 | 128352 | ** |
| 33 Retained earnings (S CORP) | 803042 | - | *-17553 | *57765 | *28416 | *74377 | *160457 | *45877 | 421656 | *-52540 | 84587 | - | - |
| 34 Less: Cost of treasury stock | 73580 | - | - | - | - | *25593 | 2 | *495 | *15317 | *7359 | 17330 | 7484 | - |
| 35 Total receipts | 12350855 | *339601 | *294839 | *1050341 | *670776 | 1022895 | 2223631 | *782956 | 2311161 | 1420194 | 1323645 | 910815 | ** |
| 36 Business receipts | 12206979 | *296660 | *294839 | *1046638 | *669425 | 1012316 | 2213799 | *772539 | 2299452 | 1398732 | 1308867 | 893713 | ** |
| 37 Interest | 14588 | 39 | - | *459 | *94 | *631 | 2296 | *12 | *1118 | *1237 | 2597 | 6105 | - |
| 38 Interest on govt. obligations | *1587 | - | - | - | - | - | *1026 | - | *562 | - | - | - | - |
| 39 Rents | 1123 | - | - | - | *38 | - | - | *55 | *344 | *159 | 389 | 139 | ** |
| 40 Royalties | *7820 | - | - | - | - | - | - | - | - | *5477 | 2302 | 41 | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *46158 | 39262 | - | - | *149 | - | *4 | - | *123 | *21 | - | 6599 | ** |
| 43 Net gain, noncapital assets | 4067 | - | - | *1743 | *136 | *4 | *1174 | *20 | *144 | *29 | 280 | 538 | ** |
| 44 Dividends, domestic corporations | *8865 | - | - | *353 | - | - | - | - | *4 | *8270 | 127 | 112 | - |
| 45 Dividends, foreign corporations | 708 | 123 | - | - | - | - | - | - | - | - | 585 | - | - |
| 46 Other receipts | 58958 | 3517 | - | *1149 | *935 | *9944 | 5331 | *10330 | 9416 | *6269 | 8499 | 3569 | ** |
| 47 Total deductions | 11683179 | *283635 | *289984 | *998526 | *647709 | 977877 | 2118296 | *756526 | 2184859 | 1345408 | 1218653 | 861707 | ** |
| 48 Cost of goods | 8485373 | 20529 | *2916 | *30298 | *43100 | 70081 | 225822 | *139467 | 405744 | 196306 | 167013 | 211936 | ** |
| 49 Compensation of officers | 422691 | *777 | *5756 | *74166 | *60991 | 56012 | 98139 | *26012 | 59376 | *24647 | 10026 | 6788 | ** |
| 50 Salaries and wages | 644305 | *6760 | *26273 | *78188 | *24689 | 75659 | 96332 | *29892 | 124298 | 71198 | 54148 | 56868 | ** |
| 51 Repairs | 53736 | *8703 | *3547 | *6671 | *1847 | *2470 | 6198 | *1931 | 9282 | *4054 | 1934 | 7099 | ** |
| 52 Bad debts | 28607 | *1685 | - | *1458 | *1737 | *9793 | 3341 | *1868 | 3936 | *1352 | 1753 | 1685 | ** |
| 53 Rent paid on business property | 154464 | *4368 | *24231 | *40089 | *9844 | *18188 | 12239 | *6282 | 21989 | *4868 | 6953 | 5413 | ** |
| 54 Taxes paid | 315206 | *9094 | *12408 | *59621 | *18449 | 36585 | 57280 | *15992 | 41927 | 26598 | 25061 | 12189 | ** |
| 55 Interest paid | 125019 | *8231 | *349 | *2152 | *4209 | *9758 | 19953 | *15313 | 17993 | *18339 | 11114 | 17607 | ** |
| 56 Contributions or gifts | 4269 | 114 | - | *84 | *67 | *152 | 644 | *239 | *1359 | *482 | 528 | 601 | ** |
| 57 Amortization | 16451 | 2147 | - | - | - | *6114 | *1289 | *988 | *433 | *4062 | 245 | 1172 | ** |
| 58 Depreciation | 217499 | *20581 | *4730 | *15992 | *6679 | 15908 | 34652 | *13292 | 33061 | 28062 | 24618 | 19925 | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 88724 | *650 | *1635 | *5419 | *4903 | 2308 | 9685 | *5409 | 34036 | *6625 | 8285 | 9769 | ** |
| 61 Pension, prof sh, stock, annuity | 25923 | - | - | - | - | *1229 | *7754 | *1880 | 8014 | *1989 | 4266 | 792 | ** |
| 62 Employee benefit programs | 137735 | 1093 | - | *2974 | *7060 | *13681 | 29721 | *5929 | 20761 | *20837 | 24342 | 11337 | ** |
| 63 Net loss, noncapital assets | 2553 | 1793 | *174 | - | - | - | *260 | *6 | *112 | *59 | 4 | 145 | - |
| 64 Other deductions | 960623 | *42942 | *112026 | *97310 | *98654 | 77383 | 107134 | *39024 | 166774 | 78597 | 79807 | 60971 | ** |
| 65 Total receipts less total deducts | 667676 | *55966 | *4856 | *51816 | *23067 | 45018 | 105336 | *26430 | 126301 | 74786 | 104992 | 49108 | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 666088 | *55966 | *4856 | *51816 | *23067 | 45018 | 104310 | *26430 | 125740 | 74786 | 104992 | 49108 | ** |
| 68 Net income, Form 1120-A | *8441 | - | - | *8441 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 320933 | *37909 | *1284 | *22293 | *6354 | *39603 | *58074 | *15430 | 85274 | *39463 | 15249 | - | - |
| 71 Statutory special deductions, total | 78322 | 18057 | *467 | *13247 | *9064 | *226 | *543 | *915 | *1163 | *14428 | 19321 | 893 | - |
| 72 Net operating loss deduction | 70775 | 18057 | *467 | *13000 | *9064 | *226 | *543 | *915 | *1161 | *7812 | 18638 | 893 | - |
| 73 Dividends received deduction | *7548 | - | - | *247 | - | - | - | - | *3 | *6616 | 682 | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 266833 | - | *3105 | *16275 | *7649 | *5189 | 45694 | *10085 | *39302 | *20895 | 70423 | 48216 | ** |
| 76 Income tax before credits, total | 84727 | 367 | *466 | *2767 | *1194 | *778 | 13989 | *3172 | *13368 | *7404 | 24514 | 16707 | ** |
| 77 Regular tax | 83826 | - | *466 | *2790 | *1194 | *778 | 13989 | *3283 | *13363 | *7118 | 24196 | 16649 | ** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *837 | 348 | - | - | - | - | - | - | - | *268 | 221 | - | - |
| 81 Environmental tax | 197 | 19 | - | - | - | - | - | - | *5 | *18 | 97 | 58 | ** |
| 82 Foreign tax credit | 436 | - | - | - | - | - | - | - | - | - | 16 | 420 | ** |
| 83 U.S. Possessions tax credit | 864 | - | - | - | - | - | 544 | - | - | 319 | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *153 | - | - | - | - | - | *38 | *27 | *8 | - | 24 | 56 | - |
| 87 Prior year minimum tax credit | *1608 | - | - | - | - | - | - | *250 | *937 | - | 418 | 2 | - |
| 88 Income tax after credits, total | 81666 | 367 | *466 | *2767 | *1194 | *778 | 13407 | *2896 | *12422 | *7085 | 24055 | 16229 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 13
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 11794 | *87 | 3588 | 1561 | 1788 | 2014 | 2145 | 277 | 201 | 66 | 32 | 21 | 14 |
| 2 Total assets | 56684019 | - | 117847 | 258871 | 634230 | 1438408 | 4795245 | 1957984 | 3120357 | 2162960 | 2186404 | 3844834 | 36166877 |
| 3 Cash | 2013045 | - | 23137 | 36953 | 57379 | 224951 | 416951 | 171197 | 180254 | 127658 | 168597 | 180314 | 425653 |
| 4 Notes and accounts receivable | 6343132 | - | *2885 | *56070 | 152921 | 293803 | 1046702 | 320760 | 562073 | 341476 | 324755 | 658396 | 2583292 |
| 5 Less: Allowance for bad debts | 104299 | - | - | *2674 | *4535 | *2261 | 8754 | 3435 | 12085 | 7061 | 10666 | 10362 | 42467 |
| 6 Inventories | 7564423 | - | *6484 | *16959 | 104092 | 264174 | 1364001 | 679461 | 842474 | 589487 | 500804 | 761344 | 2435143 |
| 7 U.S. govt. obligations, total | 159970 | - | - | - | - | *973 | *10985 | *8694 | *4199 | *3933 | 21396 | 103678 | 6112 |
| 8 Tax-exempt securities | *31137 | - | - | - | - | - | *1158 | - | *11171 | - | 2626 | 16181 | - |
| 9 Other current assets | 2363483 | - | *1305 | *3743 | 14392 | 15083 | 94260 | 48420 | 143969 | 97057 | 166402 | 204681 | 1574171 |
| 10 Loans to stockholders | 192201 | - | *29474 | *16293 | *11146 | 22915 | 53602 | *34033 | *8716 | *9764 | 488 | 5769 | - |
| 11 Mortgage and real estate loans | 41989 | - | - | - | - | *15821 | *9489 | *1726 | *110 | *94 | - | 2274 | 12474 |
| 12 Other investments | 8724692 | - | *334 | *4544 | *4479 | 49542 | 339959 | 85279 | 151149 | 181973 | 152840 | 476822 | 7277771 |
| 13 Depreciable assets | 39830826 | - | 191147 | 300263 | 931353 | 1261189 | 3386499 | 1453379 | 1815846 | 1077496 | 1094108 | 1930479 | 26389067 |
| 14 Less: Accumulated depreciation | 22814139 | - | 137172 | 200867 | 657109 | 803149 | 2144648 | 910506 | 976100 | 576847 | 534510 | 944029 | 14929202 |
| 15 Depletable assets | 4997341 | - | - | *35780 | - | *57160 | *2171 | *24406 | *56339 | *109166 | 94704 | 162234 | 4455381 |
| 16 Less: Accumulated depletion | 94108 | - | - | *14308 | - | *24145 | - | *494 | 5352 | *11764 | 25313 | 12733 | ** |
| 17 Land | 949853 | - | *144 | *2094 | 13834 | 47265 | 178268 | 56969 | 238258 | 76145 | 59461 | 112637 | 164778 |
| 18 Intangible assets (Amortizable) | 768449 | - | *499 | *1753 | *8058 | 11924 | 34840 | 2867 | 50871 | 20611 | 56184 | 149450 | 431391 |
| 19 Less: Accumulated amortization | 98597 | - | *438 | *1344 | *2558 | 6658 | 20965 | *1427 | 18992 | *8047 | 3338 | 23093 | 11737 |
| 20 Other assets | 5814621 | - | *47 | *3612 | 780 | 9818 | 30728 | -13348 | 67459 | 131819 | 117867 | 70789 | 5395050 |
| 21 Total liabilities | 56684019 | - | 117847 | 258871 | 634230 | 1438408 | 4795245 | 1957984 | 3120357 | 2162960 | 2186404 | 3844834 | 36166877 |
| 22 Accounts payable | 4930698 | - | *21170 | *21896 | 119140 | 153641 | 597326 | 254268 | 313548 | 159277 | 173799 | 237276 | 2879356 |
| 23 Mort, notes, and bonds under 1 yr | 3403949 | - | *9225 | *13657 | 102201 | 133802 | 621910 | 291863 | 421753 | 263167 | 198876 | 148684 | 1198809 |
| 24 Other current liabilities | 4561579 | - | *13690 | *18020 | 22978 | 74218 | 304964 | 191879 | 199921 | 185284 | 246982 | 360016 | 2943628 |
| 25 Loans from stockholders | 715160 | - | *3710 | *29971 | 43655 | 71342 | 207539 | 69865 | 78778 | 19954 | 23494 | 24844 | 142009 |
| 26 Mort, notes, bonds, 1 yr or more | 14589478 | - | *74572 | *29288 | 188591 | 227423 | 609702 | 251283 | 656619 | 339682 | 351277 | 954582 | 10906459 |
| 27 Other liabilities | 3240154 | - | *-1053 | *4241 | *6270 | 4857 | 25266 | 61323 | 56477 | 32036 | 41607 | 185060 | 2824070 |
| 28 Net worth | 25243001 | - | -3467 | 141798 | 151396 | 773125 | 2428539 | 837502 | 1393261 | 1163561 | 1150369 | 1934371 | 15272546 |
| 29 Capital stock | 1666368 | - | 9353 | 81302 | 27392 | 98369 | 198383 | 104041 | 88447 | 77308 | 34184 | 255228 | 692361 |
| 30 Paid-in or capital surplus | 8865341 | - | *22575 | *3965 | 91096 | 69623 | 165774 | 191832 | 187041 | 95028 | 192547 | 449705 | 7396154 |
| 31 Retained earnings, appropriated | *24561 | - | - | - | - | *17389 | *909 | *1806 | - | *2446 | - | 2012 | - |
| 32 Retained earnings-unappropriated | 11900267 | - | -48205 | *70351 | 5696 | 222742 | 1295899 | 139417 | 564805 | 665072 | 586557 | 1043345 | 7354587 |
| 33 Retained earnings (S CORP) | 3338085 | - | *21030 | *9322 | *36562 | 374845 | 850356 | 436821 | 576008 | 370159 | 362424 | 300558 | - |
| 34 Less: Cost of treasury stock | 551621 | - | *8218 | *23141 | *9350 | *9844 | 82782 | *36416 | 23040 | 46451 | 25344 | 116477 | 170557 |
| 35 Total receipts | 82158892 | *362126 | 990814 | 675152 | 2328194 | 4417815 | 14293870 | 4401525 | 6602184 | 4246565 | 4095572 | 6672839 | 33072236 |
| 36 Business receipts | 80306213 | *349402 | 990440 | 630787 | 2311356 | 4392341 | 14145135 | 4316850 | 6495457 | 4199788 | 4005734 | 6509183 | 31959740 |
| 37 Interest | 371585 | *143 | *230 | *125 | 946 | 3580 | 15809 | 2810 | 11260 | 11294 | 15570 | 31076 | 278741 |
| 38 Interest on govt. obligations | 13516 | - | - | - | *34 | - | *602 | *167 | *741 | *320 | 1836 | 1240 | 8576 |
| 39 Rents | 69826 | *7 | - | *4272 | *161 | *198 | 5886 | *2100 | 9931 | 2496 | 8149 | 2589 | 34037 |
| 40 Royalties | 16247 | - | - | - | - | - | - | *3 | *455 | - | 575 | 2772 | 12442 |
| 41 Net S-T cap gain less net LT loss | 22421 | *7208 | - | - | *2217 | *74 | *6474 | *151 | *137 | *17 | 114 | 6030 | - |
| 42 Net L-T cap gain less net ST loss | 403851 | - | - | - | *991 | *867 | 12930 | *701 | 33280 | *3335 | 11407 | 24582 | 315758 |
| 43 Net gain, noncapital assets | 89510 | *4493 | *143 | *490 | 9565 | 12468 | 19140 | 5050 | 4503 | 1966 | 3939 | 6780 | 20973 |
| 44 Dividends, domestic corporations | 20793 | - | - | - | *27 | *538 | *1037 | *554 | *464 | *345 | 2790 | 9623 | 5416 |
| 45 Dividends, foreign corporations | 117526 | *151 | - | - | - | *427 | - | *1733 | *3098 | *1311 | 460 | 8621 | 101725 |
| 46 Other receipts | 727403 | *722 | *-0 | *39478 | 2897 | 7321 | 86857 | 71408 | 42859 | 25693 | 44998 | 70343 | 334828 |
| 47 Total deductions | 77270795 | *304740 | 945172 | 633438 | 2230736 | 4171489 | 13560425 | 4087166 | 6201317 | 3974839 | 3800771 | 6188430 | 31172275 |
| 48 Cost of goods | 59457187 | *134344 | *6899 | *12555 | 104092 | 264977 | 1363099 | 639552 | 843831 | 577815 | 470929 | 762881 | 2356237 |
| 49 Compensation of officers | 1298973 | *7524 | 77589 | *19647 | 77792 | 203523 | 419458 | 123726 | 110688 | 50216 | 32707 | 46449 | 129654 |
| 50 Salaries and wages | 3082902 | *14225 | *40605 | *113747 | 112744 | 213176 | 585742 | 171942 | 188710 | 128644 | 165301 | 313086 | 1034981 |
| 51 Repairs | 1251565 | *1132 | 24446 | *22094 | 54894 | 66991 | 100770 | 34037 | 17471 | 20424 | 19850 | 55864 | 833591 |
| 52 Bad debts | 106023 | *202 | *85 | *1546 | *5760 | 4376 | 17150 | 7017 | 8059 | 5166 | 3166 | 9549 | 43948 |
| 53 Rent paid on business property | 574192 | *1492 | 40030 | *31876 | 32133 | 41764 | 102770 | 8478 | 13194 | 5725 | 13700 | 44307 | 238724 |
| 54 Taxes paid | 1656857 | *7871 | 26960 | 25065 | 52021 | 98138 | 273924 | 75124 | 99346 | 64331 | 80779 | 131210 | 722088 |
| 55 Interest paid | 1545277 | *4185 | *5196 | *4512 | 25191 | 35068 | 113799 | 45392 | 88075 | 47008 | 41294 | 79796 | 1055762 |
| 56 Contributions or gifts | 46313 | *177 | - | *2 | *355 | 892 | 3715 | 1140 | 3136 | 1623 | 874 | 5760 | 28638 |
| 57 Amortization | 60399 | *167 | *201 | *268 | *230 | 1525 | 8348 | 484 | 5566 | 975 | 3309 | 12486 | 26839 |
| 58 Depreciation | 2256340 | *13058 | 22708 | 21354 | 88623 | 135901 | 271117 | 78957 | 117844 | 81217 | 76146 | 166727 | 1182688 |
| 59 Depletion | 511190 | - | - | *4978 | - | - | *4508 | *10208 | 671 | *24246 | 10330 | 2965 | 453285 |
| 60 Advertising | 350819 | *227 | *1384 | *1685 | 4566 | 8014 | 22958 | 8231 | 23785 | 27166 | 19118 | 59252 | 174432 |
| 61 Pension, prof sh, stock, annuity | 445689 | *90 | *372 | *70 | *819 | *15173 | 35176 | 19933 | 16684 | 12302 | 11286 | 43734 | 290050 |
| 62 Employee benefit programs | 683628 | *3585 | *18227 | *17251 | 25898 | 30487 | 97208 | 45746 | 52321 | 46031 | 34702 | 60293 | 251879 |
| 63 Net loss, noncapital assets | 11211 | *76 | - | *12 | *958 | *636 | 4230 | *249 | 1154 | *2168 | 524 | 206 | 998 |
| 64 Other deductions | 3932232 | *10667 | 113899 | 95076 | 250888 | 335240 | 657737 | 187423 | 260595 | 191667 | 256604 | 391100 | 1181336 |
| 65 Total receipts less total deducts | 4888097 | *57387 | 45642 | 41714 | 97459 | 246326 | 733446 | 314360 | 400867 | 271725 | 294801 | 484409 | 1899961 |
| 66 Constructive taxable income from related foreign corporations | 10325 | - | - | - | - | - | - | - | - | - | - | 3824 | 6501 |
| 67 Net income, total | 4884906 | *57387 | 45642 | 41714 | 97425 | -246326 | 732844 | 314193 | 400126 | 271405 | 292965 | 486993 | 1897887 |
| 68 Net income, Form 1120-A | *8613 | - | *8613 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *10786 | *10786 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1401435 | *24210 | *20569 | *27076 | *46719 | 172805 | 412488 | 202908 | 200625 | 107348 | 121202 | 65485 | - |
| 71 Statutory special deductions, total | 280730 | *151 | *6081 | *4889 | *22454 | *8901 | 12520 | *13834 | 16803 | 34517 | 3597 | 21020 | 135963 |
| 72 Net operating loss deduction | 155651 | - | *6081 | *4889 | *22435 | *8524 | 11764 | *11713 | *13389 | *32973 | 1229 | 11434 | 31219 |
| 73 Dividends received deduction | 125079 | *151 | - | - | *19 | *376 | *756 | *2121 | *3414 | *1544 | 2369 | 9586 | 104743 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3206381 | *34146 | *18992 | *9749 | 28252 | 64620 | 309681 | 97451 | 182738 | 129563 | 168778 | 400488 | 1761924 |
| 76 Income tax before credits, total | 1130356 | *11291 | *2853 | *1584 | 6314 | 15186 | 99867 | 33334 | 62353 | 45548 | 58439 | 141077 | 652511 |
| 77 Regular tax | 1089368 | *11282 | *2849 | *1584 | 6314 | 14895 | 98894 | 33139 | 62179 | 44072 | 58051 | 139584 | 616527 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 37179 | - | - | - | - | *291 | *973 | *185 | *119 | *1207 | 218 | 988 | 33198 |
| 81 Environmental tax | 3665 | *9 | *4 | - | - | - | - | *11 | 55 | 125 | 170 | 506 | 2786 |
| 82 Foreign tax credit | 8855 | - | - | - | - | - | - | - | *179 | *3 | 630 | 3569 | 4474 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *1151 | - | - | - | - | - | - | - | *447 | *272 | 95 | - | 338 |
| 86 General business credit | 4262 | - | - | *1 | *16 | *351 | *151 | *382 | *57 | *287 | 312 | 838 | 1867 |
| 87 Prior year minimum tax credit | 66085 | *262 | - | - | *114 | *194 | *599 | *479 | *2157 | *1913 | 393 | 1358 | 58616 |
| 88 Income tax after credits, total | 1050003 | *11029 | *2853 | *1583 | 6184 | 14641 | 99117 | 32473 | 59513 | 43073 | 57010 | 135312 | 587215 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Logging, sawmills, and planing mills

MINOR INDUSTRY 2415
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 5720 | *** | 2476 | *590 | *675 | 956 | 721 | 112 | 91 | 31 | 9 | 6 | *** |
| 2 Total assets | 27001928 | *** | 69985 | *110793 | *236777 | 672490 | 1648360 | 768368 | 1380146 | 1023169 | 587352 | 820547 | *** |
| 3 Cash | 896127 | *** | *14842 | *19873 | *17537 | 125065 | 160143 | 46863 | 84019 | 47975 | 40119 | 20389 | *** |
| 4 Notes and accounts receivable | 2557577 | *** | *1058 | *17160 | *22940 | 70959 | 266387 | 75884 | 192518 | 81808 | 50858 | 66157 | *** |
| 5 Less: Allowance for bad debts | 15686 | *** | - | - | - | *1129 | *1225 | *593 | *1763 | *1201 | 440 | 221 | *** |
| 6 Inventories | 2730782 | *** | - | *5023 | *34571 | 90509 | 450620 | 303984 | 382137 | 234139 | 112769 | 111461 | *** |
| 7 U.S. govt. obligations, total | *39099 | *** | - | - | - | *973 | - | - | *4199 | *3933 | 21396 | 2486 | *** |
| 8 Tax-exempt securities | *28594 | *** | - | - | - | - | *1088 | - | *11171 | - | 2626 | 13709 | *** |
| 9 Other current assets | 1464877 | *** | *65 | *1913 | *3632 | 5473 | 32212 | 20717 | 62087 | 48852 | 56142 | 90563 | *** |
| 10 Loans to stockholders | 75171 | *** | *10115 | *179 | *11146 | *12701 | 29219 | *1665 | *7765 | - | 488 | 1893 | *** |
| 11 Mortgage and real estate loans | *37567 | *** | - | - | - | *15821 | *7340 | *1726 | *110 | *94 | - | - | *** |
| 12 Other investments | 4963073 | *** | *334 | *1316 | - | *22987 | 84463 | 35737 | 67352 | 142001 | 46182 | 161262 | *** |
| 13 Depreciable assets | 19493096 | *** | *147928 | *153714 | *543973 | 741655 | 1484954 | 649510 | 841533 | 480779 | 343476 | 358057 | *** |
| 14 Less: Accumulated depreciation | 11752766 | *** | *104663 | *115539 | *403751 | 492396 | 963127 | 398726 | 508943 | 286985 | 197934 | 213710 | *** |
| 15 Depletable assets | 3273001 | *** | - | *35780 | - | *57160 | *2171 | *21154 | *48961 | *109166 | 87662 | 138862 | *** |
| 16 Less: Accumulated depletion | 90966 | *** | - | *14308 | - | *24145 | - | *494 | 5352 | *11764 | 25313 | 9591 | *** |
| 17 Land | 563985 | *** | *144 | *2094 | *6858 | 35791 | 83134 | 32063 | 153681 | 53111 | 27906 | 51519 | *** |
| 18 Intangible assets (Amortizable) | 234433 | *** | *213 | *1024 | - | *6899 | *8654 | *268 | 15946 | *441 | 3981 | 1266 | *** |
| 19 Less: Accumulated amortization | 18384 | *** | *213 | *1024 | - | *3763 | *3104 | *24 | 6548 | *90 | 1180 | 461 | *** |
| 20 Other assets | 2522349 | *** | *162 | *3588 | *-130 | 7928 | 5432 | *-21365 | 31270 | 120910 | 18613 | 26907 | *** |
| 21 Total liabilities | 27001928 | *** | 69985 | *110793 | *236777 | 672490 | 1648360 | 768368 | 1380146 | 1023169 | 587352 | 820547 | *** |
| 22 Accounts payable | 1392932 | *** | *961 | *5526 | *20418 | 47436 | 135780 | 130890 | 132016 | 50740 | 35032 | 48857 | *** |
| 23 Mort, notes, and bonds under 1 yr | 1958564 | *** | *6913 | *4037 | *86240 | 53975 | 268436 | 151772 | 196939 | 132497 | 45997 | 58111 | *** |
| 24 Other current liabilities | 1157095 | *** | *686 | *2088 | *5022 | 22225 | 77222 | 23278 | 56787 | 41593 | 12484 | 28679 | *** |
| 25 Loans from stockholders | 407680 | *** | *1668 | *29488 | *3153 | *40348 | 68013 | *11021 | *69757 | *17469 | 9960 | 20047 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 7610209 | *** | *13859 | *18106 | *77129 | 99263 | 323503 | 118492 | 305064 | 159457 | 100536 | 183680 | *** |
| 27 Other liabilities | 1503529 | *** | *-1053 | *1527 | *-0 | *4379 | 8353 | *10703 | 42569 | 16655 | 18711 | 2057 | *** |
| 28 Net worth | 12971919 | *** | 46951 | *50021 | *44815 | 404864 | 767053 | 322212 | 577014 | 604757 | 364632 | 479116 | *** |
| 29 Capital stock | 768462 | *** | *4575 | *42914 | *2601 | 44034 | 97668 | 14359 | 42719 | 28155 | 5320 | 33421 | *** |
| 30 Paid-in or capital surplus | 4149577 | *** | *14145 | *4 | *20689 | *32341 | 29155 | *9607 | -66581 | *11405 | 22169 | 241372 | *** |
| 31 Retained earnings, appropriated | *22549 | *** | - | - | - | *17389 | *909 | *1806 | - | *2446 | - | - | *** |
| 32 Retained earnings-unappropriated | 7178684 | *** | *20117 | *9476 | *23513 | 121187 | 493145 | *123592 | 366136 | 392635 | 278725 | 157082 | *** |
| 33 Retained earnings (S CORP) | 1164996 | *** | *16332 | *-2372 | *3855 | *190465 | 179834 | *200536 | *238383 | *212911 | 74112 | 50941 | *** |
| 34 Less: Cost of treasury stock | 312348 | *** | *8218 | - | *5843 | *552 | 33659 | *27688 | *3643 | *42795 | 15694 | 3700 | *** |
| 35 Total receipts | 32503260 | *** | 522808 | *216360 | *771344 | 1903021 | 4523575 | 1790746 | 2750961 | 1409250 | 680986 | 854082 | *** |
| 36 Business receipts | 31522787 | *** | 522664 | *216360 | *764265 | 1887784 | 4480145 | 1754634 | 2692671 | 1388617 | 641921 | 784374 | *** |
| 37 Interest | 267731 | *** | - | - | *60 | 2128 | 4374 | *1642 | 4933 | *4773 | 2880 | 4415 | *** |
| 38 Interest on govt. obligations | 5043 | *** | - | - | - | - | *245 | - | *598 | *320 | 264 | 290 | *** |
| 39 Rents | 47498 | *** | - | - | - | *186 | *3277 | *653 | 5729 | *310 | 5067 | 2254 | *** |
| 40 Royalties | 3770 | *** | - | - | - | - | - | *3 | *455 | - | 575 | 678 | *** |
| 41 Net S-T cap gain less net LT loss | 22178 | *** | - | - | *2217 | *74 | *6474 | - | *101 | *17 | 58 | 6030 | *** |
| 42 Net L-T cap gain less net ST loss | 169886 | *** | - | - | *397 | - | *3823 | *5 | *30785 | *3335 | 10653 | 18772 | *** |
| 43 Net gain, noncapital assets | 47543 | *** | *143 | - | *2633 | 10247 | 12825 | *674 | 2576 | 1530 | 1483 | 2480 | *** |
| 44 Dividends, domestic corporations | 17457 | *** | - | - | - | - | *582 | *131 | *189 | *294 | 2751 | 9045 | *** |
| 45 Dividends, foreign corporations | 97033 | *** | - | - | - | - | - | *1733 | *3098 | *8 | 460 | 2202 | *** |
| 46 Other receipts | 302334 | *** | *-0 | - | *1772 | 2601 | 11829 | 31272 | 9827 | 10046 | 14875 | 23542 | *** |
| 47 Total deductions | 30429587 | *** | 492127 | *192679 | *733449 | 1768939 | 4305379 | 1681700 | 2567077 | 1307531 | 601659 | 761334 | *** |
| 48 Cost of goods | 22768087 | *** | - | *193 | *34571 | 90509 | 422327 | 306101 | 374522 | 215272 | 89259 | 111217 | *** |
| 49 Compensation of officers | 475061 | *** | *46524 | *13497 | *33132 | 69663 | 134597 | 59018 | 44117 | 14443 | 7879 | 6335 | *** |
| 50 Salaries and wages | 1162727 | *** | *30359 | *25229 | *37770 | 117998 | 231992 | 81214 | 42960 | 18211 | 25284 | 26720 | *** |
| 51 Repairs | 811453 | *** | *21671 | *14838 | *30633 | 47469 | 62089 | 24229 | 5763 | 8912 | 10142 | 1684 | *** |
| 52 Bad debts | 52234 | *** | *85 | *841 | *995 | *172 | *2408 | 4145 | 4899 | 523 | 217 | 451 | *** |
| 53 Rent paid on business property | 308963 | *** | *17034 | *22278 | *3531 | 10763 | 43435 | *1724 | 2024 | *986 | 4138 | 1009 | *** |
| 54 Taxes paid | 696997 | *** | 11364 | *7473 | *17456 | 46643 | 79679 | 24802 | 45498 | 18580 | 15624 | 14243 | *** |
| 55 Interest paid | 697884 | *** | *3374 | *3526 | *13876 | 13578 | 46172 | 24406 | 42548 | 23661 | 11751 | 20488 | *** |
| 56 Contributions or gifts | 26575 | *** | - | - | *149 | *313 | 1840 | *250 | 1915 | *546 | 395 | 306 | *** |
| 57 Amortization | 31529 | *** | *19 | *154 | - | *527 | *2666 | *90 | 1568 | *168 | 125 | 770 | *** |
| 58 Depreciation | 1095708 | *** | *19633 | *11432 | *57507 | 79276 | 137799 | 39076 | 59457 | 30439 | 21508 | 42018 | *** |
| 59 Depletion | 270256 | *** | - | *4978 | - | - | *4508 | *15 | 671 | *24246 | 10330 | 98 | *** |
| 60 Advertising | 72938 | *** | *670 | *651 | *1336 | 1626 | 2529 | 1108 | 2197 | 1311 | 571 | 874 | *** |
| 61 Pension, prof sh, stock, annuity | 170225 | *** | - | - | - | *4874 | *7213 | *7540 | 6165 | 1566 | 3027 | 3528 | *** |
| 62 Employee benefit programs | 348360 | *** | *7112 | *8681 | *3722 | 10258 | 24655 | 24621 | 14109 | *10949 | 6997 | 3391 | *** |
| 63 Net loss, noncapital assets | 2974 | *** | - | - | - | *184 | *828 | *27 | *962 | - | 378 | 1 | *** |
| 64 Other deductions | 1437615 | *** | 52166 | *31744 | *114032 | 219825 | 246739 | 66122 | 79535 | 29020 | 20480 | 30500 | *** |
| 65 Total receipts less total deducts | 2073673 | *** | 30681 | *23680 | *37895 | 134082 | 218196 | 109047 | 183884 | 101718 | 79327 | 92747 | *** |
| 66 Constructive taxable income from related foreign corporations | 1654 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 67 Net income, total | 2070284 | *** | 30681 | *23680 | *37895 | 134082 | 217951 | 109047 | 183285 | 101398 | 79064 | 92457 | *** |
| 68 Net income, Form 1120-A | *6808 | *** | *6808 | - | - | - | - | - | - | - | - | - | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 Net income, Form 1120S | 439480 | *** | *15457 | *18960 | *31276 | *99069 | 88378 | *54884 | *61692 | *40975 | 15014 | 9055 | *** |
| 71 Statutory special deductions, total | 143344 | *** | *1317 | *287 | *188 | *3917 | *3048 | *2793 | *7208 | *10893 | 2341 | 12457 | *** |
| 72 Net operating loss deduction | 34243 | *** | *1317 | *287 | *188 | *3917 | *2611 | *969 | *3986 | *10688 | - | 4022 | *** |
| 73 Dividends received deduction | 109101 | *** | - | - | - | - | *437 | *1824 | *3222 | *205 | 2341 | 8436 | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 Income subject to tax | 1487481 | *** | *13907 | *4434 | *6431 | 31097 | 126524 | *51370 | 114385 | 49552 | 61709 | 70944 | *** |
| 76 Income tax before credits, total | 538356 | *** | *2086 | *786 | *1207 | 6692 | 40896 | *17463 | 39100 | 17224 | 21324 | 25815 | *** |
| 77 Regular tax | 504318 | *** | *2086 | *786 | *1207 | 6486 | 40157 | *17458 | 38994 | 16857 | 21257 | 24728 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 Alternative minimum tax | 32201 | *** | - | - | - | *206 | *740 | - | *69 | *319 | - | 988 | *** |
| 81 Environmental tax | 1836 | *** | - | - | - | - | - | *4 | *37 | *49 | 66 | 99 | *** |
| 82 Foreign tax credit | *807 | *** | - | - | - | - | - | - | - | *2 | 568 | 13 | *** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 Nonconventional source fuel credit | *885 | *** | - | - | - | - | - | - | *447 | *272 | 95 | - | *** |
| 86 General business credit | 1548 | *** | - | - | - | *117 | *103 | *349 | *41 | *22 | 17 | 53 | *** |
| 87 Prior year minimum tax credit | 3043 | *** | - | - | *114 | *194 | *121 | *479 | *295 | *792 | - | - | *** |
| 88 Income tax after credits, total | 532072 | *** | *2086 | *786 | *1093 | 6380 | 40672 | *16635 | 38317 | 16137 | 20644 | 25749 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2430 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 2331 | *** | *416 | *505 | *121 | 463 | 675 | *63 | 47 | *** | 9 | *** | *** |
| 2 Total assets | 21794376 | - | *14241 | *74257 | *50784 | 338019 | 1467788 | *471019 | 746422 | *** | 670612 | *** | *** |
| 3 Cash | 542931 | - | *4341 | *2102 | *3403 | 47081 | 111529 | *39278 | 31856 | *** | 66648 | *** | *** |
| 4 Notes and accounts receivable | 1994171 | - | - | *11237 | *24502 | 103105 | 393669 | *83760 | 158854 | *** | 108255 | *** | *** |
| 5 Less: Allowance for bad debts | 53314 | - | - | - | - | - | 4407 | *314 | 4073 | *** | 3170 | *** | *** |
| 6 Inventories | 2854358 | - | *2384 | *606 | *13584 | 75209 | 461281 | *141656 | 193452 | *** | 175034 | *** | *** |
| 7 U.S. govt. obligations, total | *21664 | - | - | - | - | - | *10080 | - | - | *** | - | *** | *** |
| 8 Tax-exempt securities | 2473 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 9 Other current assets | 641668 | - | - | - | *1055 | *1671 | 29374 | *21276 | 45581 | *** | 24955 | *** | *** |
| 10 Loans to stockholders | 64330 | - | - | *16114 | - | *2736 | *9162 | *29231 | *369 | *** | - | *** | *** |
| 11 Mortgage and real estate loans | *1482 | - | - | - | - | - | *1482 | - | - | *** | - | *** | *** |
| 12 Other investments | 3267398 | - | - | - | - | *2446 | 130267 | *20464 | *33370 | *** | 42926 | *** | *** |
| 13 Depreciable assets | 15933980 | - | *15649 | *86037 | *30442 | 259740 | 910972 | *276556 | 442225 | *** | 366463 | *** | *** |
| 14 Less: Accumulated depreciation | 8740384 | - | *8194 | *42249 | *22202 | 164508 | 636518 | *156992 | 212046 | *** | 166847 | *** | *** |
| 15 Depletable assets | 1691952 | - | - | - | - | - | - | - | - | *** | 7041 | *** | *** |
| 16 Less: Accumulated depletion | 499 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 17 Land | 193594 | - | - | - | - | *9240 | 36534 | *11363 | 50035 | *** | 16594 | *** | *** |
| 18 Intangible assets (Amortizable) | 266467 | - | *77 | *645 | - | *1497 | *3779 | *594 | *5081 | *** | 4853 | *** | *** |
| 19 Less: Accumulated amortization | 28476 | - | *15 | *237 | - | *1375 | *2807 | *181 | *4192 | *** | 545 | *** | *** |
| 20 Other assets | 3140583 | - | - | - | - | *1177 | *13391 | *4327 | 5911 | *** | 28405 | *** | *** |
| 21 Total liabilities | 21794376 | - | *14241 | *74257 | *50784 | 338019 | 1467788 | *471019 | 746422 | *** | 670612 | *** | *** |
| 22 Accounts payable | 2607157 | - | *3365 | *9213 | *9930 | 52312 | 209976 | *31381 | 73977 | *** | 36935 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 752401 | - | - | *7011 | *783 | *36260 | 161137 | *59025 | 106730 | *** | 44055 | *** | *** |
| 24 Other current liabilities | 2432796 | - | *897 | *436 | *1769 | 19840 | 79654 | *20878 | 50110 | *** | 86642 | *** | *** |
| 25 Loans from stockholders | 141554 | - | *2042 | - | *7937 | *3914 | 87595 | *14148 | *1937 | *** | 11522 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 5418558 | - | - | *3003 | *4891 | *60633 | 95921 | *64626 | 165973 | *** | 118327 | *** | *** |
| 27 Other liabilities | 1545836 | - | - | - | *5497 | *-245 | *7090 | *11590 | *14253 | *** | 17454 | *** | *** |
| 28 Net worth | 8896074 | - | *7937 | *54594 | *19976 | 165304 | 826415 | *269370 | 333442 | *** | 355677 | *** | *** |
| 29 Capital stock | 505071 | - | *416 | *26567 | *1512 | 18081 | 36774 | *71510 | 21929 | *** | 5205 | *** | *** |
| 30 Paid-in or capital surplus | 3946508 | - | *8430 | - | *4849 | *5803 | 47402 | *4630 | 85174 | *** | 104457 | *** | *** |
| 31 Retained earnings, appropriated | 2012 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | 3096729 | - | *-909 | *16334 | *14001 | *37470 | 361193 | *51188 | *32799 | *** | 40476 | *** | *** |
| 33 Retained earnings (S CORP) | 1425405 | - | - | *11694 | - | *103951 | 399177 | *144230 | *195664 | *** | 210639 | *** | *** |
| 34 Less: Cost of treasury stock | 79650 | - | - | - | *386 | - | 18131 | *2188 | *2124 | *** | 5101 | *** | *** |
| 35 Total receipts | 28490676 | *** | *125554 | *144029 | *190556 | 1087428 | 4397835 | *1029631 | 1513888 | *** | 1214895 | *** | *** |
| 36 Business receipts | 27911252 | *** | *125551 | *140297 | *190501 | 1085431 | 4334472 | *1012534 | 1489683 | *** | 1196953 | *** | *** |
| 37 Interest | 50941 | *** | *3 | *77 | *27 | *211 | 4238 | *287 | *1631 | *** | 2972 | *** | *** |
| 38 Interest on govt. obligations | *6921 | - | - | - | - | - | *8 | *166 | - | *** | 1299 | *** | *** |
| 39 Rents | 9878 | *** | - | - | - | - | *1540 | *818 | *2176 | *** | 1069 | *** | *** |
| 40 Royalties | 10382 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 41 Net S-T cap gain less net LT loss | *187 | - | - | - | - | - | - | *151 | *36 | *** | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 222738 | - | - | - | - | - | *6291 | - | *749 | *** | 375 | *** | *** |
| 43 Net gain, noncapital assets | 13717 | - | - | *225 | *2 | *393 | *793 | *466 | *1811 | *** | 282 | *** | *** |
| 44 Dividends, domestic corporations | 1617 | - | - | - | - | - | *69 | - | *262 | *** | 2 | *** | *** |
| 45 Dividends, foreign corporations | *14026 | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 46 Other receipts | 249018 | *** | - | *3429 | *26 | *1392 | 50424 | *15210 | 17540 | *** | 11943 | *** | *** |
| 47 Total deductions | 26796296 | *** | *120788 | *135541 | *183686 | 1027361 | 4165935 | *952636 | 1413148 | *** | 1118379 | *** | *** |
| 48 Cost of goods | 20919266 | *** | *2384 | *606 | *13584 | 75546 | 478303 | *142301 | 195441 | *** | 175555 | *** | *** |
| 49 Compensation of officers | 355216 | *** | *15600 | - | *9632 | 52115 | 117526 | *17391 | 20918 | *** | 7042 | *** | *** |
| 50 Salaries and wages | 1010436 | *** | - | *37359 | *3029 | *61176 | 152414 | *27435 | 50225 | *** | 33967 | *** | *** |
| 51 Repairs | 314021 | *** | - | *6012 | *1401 | 10719 | 14244 | *4526 | 4556 | *** | 1649 | *** | *** |
| 52 Bad debts | 21653 | - | - | - | *42 | *1520 | 4051 | *2599 | 1830 | *** | 1192 | *** | *** |
| 53 Rent paid on business property | 99999 | - | *5404 | *6577 | *3158 | *9006 | 19725 | *5885 | 2226 | *** | 1511 | *** | *** |
| 54 Taxes paid | 556368 | *** | *2888 | *5229 | *8023 | 25318 | 71695 | *20816 | 24247 | *** | 25704 | *** | *** |
| 55 Interest paid | 667712 | *** | - | *485 | *1603 | *9063 | 30976 | *11040 | 18319 | *** | 12403 | *** | *** |
| 56 Contributions or gifts | 9872 | *** | - | - | *58 | *216 | 664 | *27 | *477 | *** | 91 | *** | *** |
| 57 Amortization | 7919 | *** | *15 | *114 | - | *244 | *2251 | *110 | 700 | *** | 1915 | *** | *** |
| 58 Depreciation | 837355 | *** | *1588 | *5669 | *3191 | 28432 | 54913 | *14309 | 24717 | *** | 31639 | *** | *** |
| 59 Depletion | 229493 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 60 Advertising | 172386 | *** | *455 | *136 | *400 | 3943 | 6496 | *1446 | 1736 | *** | 5633 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 203956 | *** | *372 | - | - | *3608 | 11399 | *7024 | *5317 | *** | 5301 | *** | *** |
| 62 Employee benefit programs | 145049 | - | *4753 | - | *8833 | *7519 | 30509 | *8734 | 26274 | *** | 7966 | *** | *** |
| 63 Net loss, noncapital assets | 1102 | *** | - | - | - | - | *330 | - | *18 | *** | 114 | *** | *** |
| 64 Other deductions | 1244491 | *** | *11713 | *28038 | *13214 | 61035 | 150997 | *37898 | 72564 | *** | 56147 | *** | *** |
| 65 Total receipts less total deducts | 1694381 | *** | *4766 | *8489 | *6870 | 60067 | 231900 | *76995 | 100740 | *** | 96516 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 4990 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 67 Net income, total | 1692450 | *** | *4766 | *8489 | *6870 | 60067 | 231892 | *76829 | 100740 | *** | 95217 | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 70 Net income, Form 1120S | 525925 | - | - | *8116 | - | *46263 | 162007 | *68219 | *76940 | *** | 68293 | *** | *** |
| 71 Statutory special deductions, total | 79077 | *** | *4640 | *372 | *1284 | *825 | *6627 | *1156 | *7421 | *** | 1230 | *** | *** |
| 72 Net operating loss deduction | 65050 | - | *4640 | *372 | *1284 | *825 | *6579 | *1156 | *7238 | *** | 1229 | *** | *** |
| 73 Dividends received deduction | 14027 | *** | - | - | - | - | *48 | - | *183 | *** | 2 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 75 Income subject to tax | 1087934 | *** | *126 | - | *5586 | *12980 | 63606 | *7454 | *16379 | *** | 25831 | *** | *** |
| 76 Income tax before credits, total | 379864 | *** | *19 | - | *1230 | *2444 | 19635 | *2534 | *5546 | *** | 9076 | *** | *** |
| 77 Regular tax | 374154 | *** | *19 | - | *1230 | *2360 | 19635 | *2534 | *5509 | *** | 9008 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 80 Alternative minimum tax | *4160 | - | - | - | - | *85 | - | - | *31 | *** | 37 | *** | *** |
| 81 Environmental tax | 1407 | *** | - | - | - | - | - | - | *6 | *** | 31 | *** | *** |
| 82 Foreign tax credit | 4482 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | 266 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 86 General business credit | 1339 | - | - | - | - | *233 | - | *22 | *16 | *** | 7 | *** | *** |
| 87 Prior year minimum tax credit | 59348 | *** | - | - | - | - | *338 | - | *909 | *** | 176 | *** | *** |
| 88 Income tax after credits, total | 314429 | *** | *19 | - | *1230 | *2211 | 19297 | *2512 | *4621 | *** | 8893 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Lumber and wood products: Other wood products, including wood buildings and mobile homes

MINOR INDUSTRY 2498
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Size of Total Assets | | | | | | | | | | |
| 1 | Number of returns | 3743 | *** | *695 | *465 | 992 | 595 | 749 | 102 | 63 | *** | 14 | *** | ** |
| 2 | Total assets | 7887715 | *** | *33621 | *73822 | 346670 | 427899 | 1679097 | 718597 | 993789 | *** | 928440 | *** | ** |
| 3 | Cash | 573987 | *** | *3954 | *14978 | 36440 | 52805 | 145279 | 85056 | 64378 | *** | 61830 | *** | ** |
| 4 | Notes and accounts receivable | 1791384 | *** | *1827 | *27673 | 105478 | 119739 | 386647 | 161117 | 210701 | *** | 165642 | *** | ** |
| 5 | Less: Allowance for bad debts | 35299 | *** | - | *2674 | *4535 | *1132 | *3122 | *2528 | 6250 | *** | 7056 | *** | ** |
| 6 | Inventories | 1979283 | *** | *4100 | *11330 | 55937 | 98457 | 452100 | 233821 | 266884 | *** | 213001 | *** | ** |
| 7 | U.S. govt. obligations, total | *99207 | *** | - | - | - | - | *905 | *8694 | - | *** | - | *** | - |
| 8 | Tax-exempt securities | *70 | *** | - | - | - | - | *70 | - | - | *** | - | *** | - |
| 9 | Other current assets | 256938 | *** | *1240 | *1830 | *9705 | 7939 | 32674 | 6427 | 36300 | *** | 85305 | *** | ** |
| 10 | Loans to stockholders | 52700 | *** | *19359 | - | - | *7478 | *15221 | *3137 | *582 | *** | - | *** | - |
| 11 | Mortgage and real estate loans | *2940 | *** | - | - | - | - | *666 | - | - | *** | - | *** | - |
| 12 | Other investments | 494220 | *** | - | *3228 | *4479 | *24109 | 125229 | *29078 | 50427 | *** | 63731 | *** | ** |
| 13 | Depreciable assets | 4403750 | *** | *27571 | *60513 | 356938 | 259794 | 990573 | 527313 | 532088 | *** | 384169 | *** | ** |
| 14 | Less: Accumulated depreciation | 2320988 | *** | *24316 | *43079 | 231156 | 146244 | 545002 | 354787 | 255111 | *** | 169729 | *** | ** |
| 15 | Depletable assets | *32388 | *** | - | - | - | - | - | *3252 | *7377 | *** | - | *** | ** |
| 16 | Less: Accumulated depletion | 2643 | *** | - | - | - | - | - | - | - | *** | - | *** | ** |
| 17 | Land | 192274 | *** | - | - | *6976 | *2235 | 58600 | *13543 | 34542 | *** | 14961 | *** | ** |
| 18 | Intangible assets (Amortizable) | 267549 | *** | *209 | *83 | *8058 | *3527 | *22407 | *2005 | 29845 | *** | 47350 | *** | ** |
| 19 | Less: Accumulated amortization | 51736 | *** | *209 | *83 | *2558 | *1520 | *15055 | *1222 | *8252 | *** | 1613 | *** | ** |
| 20 | Other assets | 151690 | *** | *-115 | *24 | *910 | *714 | 11906 | 3691 | 30278 | *** | 70849 | *** | ** |
| 21 | Total liabilities | 7887715 | *** | *33621 | *73822 | 346670 | 427899 | 1679097 | 718597 | 993789 | *** | 928440 | *** | ** |
| 22 | Accounts payable | 930609 | *** | *16844 | *7158 | 88792 | 53892 | 251570 | 91997 | 107555 | *** | 101832 | *** | ** |
| 23 | Mort, notes, and bonds under 1 yr | 692984 | *** | *2312 | *2610 | *15179 | *43567 | 192337 | *81066 | 118085 | *** | 108824 | *** | ** |
| 24 | Other current liabilities | 971688 | *** | *12107 | *15496 | 16186 | 32153 | 148088 | 147723 | 93024 | *** | 147856 | *** | ** |
| 25 | Loans from stockholders | 165926 | *** | - | *483 | *32565 | *27080 | 51932 | *44696 | *7084 | *** | 2012 | *** | - |
| 26 | Mort, notes, bonds, 1 yr or more | 1560711 | *** | *60713 | *8179 | 106570 | *67527 | 190278 | *68165 | 185582 | *** | 132415 | *** | ** |
| 27 | Other liabilities | 190789 | *** | - | *2714 | *773 | *723 | *9822 | *39030 | *-345 | *** | 5442 | *** | ** |
| 28 | Net worth | 3375008 | *** | *-58355 | *37182 | 86606 | 202957 | 835072 | 245920 | 482805 | *** | 430059 | *** | ** |
| 29 | Capital stock | 392835 | *** | *4361 | *11821 | 23279 | 36255 | 63940 | 18172 | 23799 | *** | 23659 | *** | ** |
| 30 | Paid-in or capital surplus | 769256 | *** | - | *3961 | *65558 | *31480 | 89217 | *177595 | 168447 | *** | 65921 | *** | ** |
| 31 | Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 32 | Retained earnings-unappropriated | 1624855 | *** | *-67413 | *44541 | -31818 | *64085 | 441561 | *-35362 | 165870 | *** | 267356 | *** | ** |
| 33 | Retained earnings (S CORP) | 747684 | *** | *4697 | - | *32708 | *80429 | 271346 | *92055 | *141961 | *** | 77673 | *** | - |
| 34 | Less: Cost of treasury stock | 159623 | *** | - | *23141 | *3121 | *9292 | *30993 | *6540 | *17273 | *** | 4550 | *** | ** |
| 35 | Total receipts | 21164956 | *** | *342452 | *314763 | 1366294 | 1427365 | 5372461 | 1581149 | 2337335 | *** | 2199690 | *** | ** |
| 36 | Business receipts | 20872174 | *** | *342225 | *274130 | 1356589 | 1419125 | 5330518 | 1549682 | 2313103 | *** | 2166860 | *** | ** |
| 37 | Interest | 52913 | *** | *227 | *47 | *859 | *1241 | 7197 | *881 | 4696 | *** | 9717 | *** | ** |
| 38 | Interest on govt. obligations | 1552 | *** | - | - | *34 | - | *349 | *1 | *142 | *** | 274 | *** | - |
| 39 | Rents | 12450 | *** | - | *4272 | *161 | *12 | *1069 | *629 | *2026 | *** | 2013 | *** | ** |
| 40 | Royalties | 2094 | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 41 | Net S-T cap gain less net LT loss | 57 | *** | - | - | - | - | - | - | - | *** | 57 | *** | - |
| 42 | Net L-T cap gain less net ST loss | 11227 | *** | - | - | *594 | *867 | *2817 | *696 | *1745 | *** | 379 | *** | ** |
| 43 | Net gain, noncapital assets | 28250 | *** | - | *265 | *6930 | *1827 | 5522 | *3910 | *117 | *** | 2175 | *** | ** |
| 44 | Dividends, domestic corporations | 1719 | *** | - | - | *27 | *538 | *386 | *423 | *13 | *** | 36 | *** | ** |
| 45 | Dividends, foreign corporations | *6467 | *** | - | - | - | *427 | - | - | - | *** | - | *** | ** |
| 46 | Other receipts | 176052 | *** | *-0 | *36049 | *1099 | 3328 | 24604 | 24926 | 15492 | *** | 18180 | *** | ** |
| 47 | Total deductions | 20044913 | *** | *332257 | *305218 | 1313600 | 1375189 | 5089111 | 1452831 | 2221092 | *** | 2080733 | *** | ** |
| 48 | Cost of goods | 15769834 | *** | *4515 | *11755 | 55937 | 98923 | 462469 | 191150 | 273869 | *** | 206115 | *** | ** |
| 49 | Compensation of officers | 468696 | *** | *15465 | *6150 | *35028 | 81745 | 167335 | 47317 | 45653 | *** | 17787 | *** | ** |
| 50 | Salaries and wages | 909739 | *** | *10246 | *51159 | *71945 | *34002 | 201335 | 63293 | 95525 | *** | 106050 | *** | ** |
| 51 | Repairs | 126090 | *** | *2775 | *1244 | 22860 | 8803 | 24438 | *5281 | 7151 | *** | 8059 | *** | ** |
| 52 | Bad debts | 32136 | *** | - | *706 | *4723 | *2683 | 10691 | *273 | 1330 | *** | 1757 | *** | ** |
| 53 | Rent paid on business property | 165229 | *** | *17592 | *3021 | *25444 | *21995 | 39610 | *868 | 8945 | *** | 8051 | *** | ** |
| 54 | Taxes paid | 403493 | *** | *12708 | *12363 | 26542 | 26177 | 122550 | 29506 | 29601 | *** | 39451 | *** | ** |
| 55 | Interest paid | 179681 | *** | *1822 | *501 | 9713 | 12428 | 36651 | 9947 | 27208 | *** | 17140 | *** | ** |
| 56 | Contributions or gifts | 9866 | *** | - | *2 | *148 | *363 | 1211 | *863 | 744 | *** | 387 | *** | ** |
| 57 | Amortization | 20951 | *** | *167 | - | *230 | *755 | 3431 | *285 | 3299 | *** | 1269 | *** | ** |
| 58 | Depreciation | 323277 | *** | *1486 | *4253 | 27925 | 28194 | 78405 | 25572 | 33670 | *** | 22999 | *** | ** |
| 59 | Depletion | *11441 | *** | - | - | - | - | - | *10193 | - | *** | - | *** | ** |
| 60 | Advertising | 105495 | *** | *260 | *898 | 2830 | 2446 | 13933 | 5676 | 19852 | *** | 12915 | *** | ** |
| 61 | Pension, prof sh, stock, annuity | 71508 | *** | - | *70 | *819 | *6692 | 16564 | *5369 | 5203 | *** | 2958 | *** | ** |
| 62 | Employee benefit programs | 190218 | *** | *6361 | *8569 | *13344 | *12710 | 42044 | *12390 | 11938 | *** | 19739 | *** | ** |
| 63 | Net loss, noncapital assets | 7135 | *** | - | *12 | *958 | *452 | *3072 | *223 | *174 | *** | 32 | *** | - |
| 64 | Other deductions | 1250126 | *** | *50019 | *35294 | 123642 | 54381 | 260001 | 83403 | 108496 | *** | 179977 | *** | ** |
| 65 | Total receipts less total deducts | 1120043 | *** | *10195 | *9545 | 52694 | 52176 | 283350 | 128318 | 116243 | *** | 118957 | *** | ** |
| 66 | Constructive taxable income from related foreign corporations | 3681 | *** | - | - | - | - | - | - | - | *** | - | *** | ** |
| 67 | Net income, total | 1122172 | *** | *10195 | *9545 | 52660 | 52176 | 283002 | 128317 | 116101 | *** | 118684 | *** | ** |
| 68 | Net income, Form 1120-A | *1805 | *** | *1805 | - | - | - | - | - | - | *** | - | *** | - |
| 69 | Net income, Form 1120F | *10786 | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 | Net income, Form 1120S | 436029 | *** | *5112 | - | *15443 | *27473 | 162103 | *79805 | *61992 | *** | 37895 | *** | - |
| 71 | Statutory special deductions, total | 58309 | *** | *124 | *4230 | *20982 | *4160 | *2844 | *9885 | *2174 | *** | 27 | *** | ** |
| 72 | Net operating loss deduction | 56358 | *** | *124 | *4230 | *20964 | *3783 | *2574 | *9589 | *2165 | *** | - | *** | ** |
| 73 | Dividends received deduction | 1950 | *** | - | - | *19 | *376 | *270 | *296 | *9 | *** | 27 | *** | ** |
| 74 | Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 | Income subject to tax | 630965 | *** | *4960 | *5315 | *16234 | *20544 | 119551 | *38627 | 51974 | *** | 81237 | *** | ** |
| 76 | Income tax before credits, total | 212136 | *** | *748 | *797 | *3877 | *6050 | 39336 | *13337 | 17707 | *** | 28040 | *** | ** |
| 77 | Regular tax | 210896 | *** | *744 | *797 | *3877 | *6050 | 39102 | *13146 | 17675 | *** | 27786 | *** | ** |
| 78 | Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 79 | Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 | Alternative minimum tax | *818 | *** | - | - | - | - | *233 | *185 | *19 | *** | 181 | *** | - |
| 81 | Environmental tax | 422 | *** | *4 | - | - | - | - | *6 | *12 | *** | 73 | *** | ** |
| 82 | Foreign tax credit | *3566 | *** | - | - | - | - | - | - | *179 | *** | 62 | *** | ** |
| 83 | U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 | Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | - |
| 86 | General business credit | 1374 | *** | - | *1 | *16 | - | *48 | *11 | - | *** | 288 | *** | ** |
| 87 | Prior year minimum tax credit | 3694 | *** | - | - | - | - | *140 | - | *953 | *** | 217 | *** | ** |
| 88 | Income tax after credits, total | 203502 | *** | *748 | *796 | *3861 | *6050 | 39148 | *13326 | 16575 | *** | 27473 | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 14
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 5118 | *** | *1528 | *900 | *584 | 753 | 907 | 117 | 97 | 35 | *** | *** | 13 |
| 2 Total assets | 18584378 | *** | *31652 | *158991 | *180530 | 552077 | 2225816 | 901110 | 1587989 | 1278727 | *** | *** | 8536983 |
| 3 Cash | 957764 | *** | *7206 | *19215 | *25877 | 35535 | 199818 | 49247 | 89265 | 67429 | *** | *** | 300379 |
| 4 Notes and accounts receivable | 4799387 | *** | *7408 | *40260 | *64270 | 211050 | 641580 | 282142 | 396845 | 374251 | *** | *** | 1951312 |
| 5 Less: Allowance for bad debts | 126819 | *** | - | - | *159 | *567 | 6956 | 5312 | 11406 | 9110 | *** | *** | 60006 |
| 6 Inventories | 3907813 | *** | *6388 | *43499 | *44482 | 178482 | 655377 | 310471 | 457269 | 286831 | *** | *** | 1196758 |
| 7 U.S. govt. obligations, total | *33840 | *** | - | - | - | - | *10722 | 1626 | *8230 | *4944 | *** | *** | - |
| 8 Tax-exempt securities | *135011 | *** | - | - | - | - | *26999 | - | *34363 | *7612 | *** | *** | 49716 |
| 9 Other current assets | 920804 | *** | *3608 | *11368 | *9077 | 7509 | 99774 | 23040 | 72731 | 79362 | *** | *** | 526002 |
| 10 Loans to stockholders | 52881 | *** | *1396 | *474 | *1677 | *4630 | *17128 | *283 | *7687 | *1071 | *** | *** | - |
| 11 Mortgage and real estate loans | *2040 | *** | - | - | - | - | - | - | *52 | *296 | *** | *** | - |
| 12 Other investments | 1414332 | *** | - | - | - | *5756 | 82102 | *21977 | 61802 | 50651 | *** | *** | 1035532 |
| 13 Depreciable assets | 10236014 | *** | *34401 | *121101 | *104404 | 242287 | 1170110 | 420796 | 800510 | 751326 | *** | *** | 5100886 |
| 14 Less: Accumulated depreciation | 5720719 | *** | *29798 | *80731 | *67270 | 146072 | 749419 | 231096 | 441666 | 382337 | *** | *** | 2842196 |
| 15 Depletable assets | *8819 | *** | - | - | - | - | - | *8629 | *172 | - | *** | *** | - |
| 16 Less: Accumulated depletion | *521 | *** | - | - | - | - | - | *521 | - | - | *** | *** | - |
| 17 Land | 258902 | *** | - | *118 | - | *1821 | 42124 | *7443 | 24771 | 26380 | *** | *** | 114567 |
| 18 Intangible assets (Amortizable) | 814840 | *** | *336 | *10477 | *151 | *6781 | 14374 | *10576 | 78521 | *5233 | *** | *** | 350664 |
| 19 Less: Accumulated amortization | 151037 | *** | *99 | *7239 | *149 | *6082 | 8352 | *3619 | 4480 | *4301 | *** | *** | 73872 |
| 20 Other assets | 1041027 | *** | *807 | *449 | *-1830 | 10948 | 30434 | *5429 | 13322 | 19088 | *** | *** | 887241 |
| 21 Total liabilities | 18584378 | *** | *31652 | *158991 | *180530 | 552077 | 2225816 | 901110 | 1587989 | 1278727 | *** | *** | 8536983 |
| 22 Accounts payable | 1908804 | *** | *5827 | *41295 | *44874 | 130250 | 330267 | 124783 | 190782 | 154698 | *** | *** | 593775 |
| 23 Mort, notes, and bonds under 1 yr | 1065021 | *** | *115 | *31438 | *5303 | 38589 | 236264 | 102435 | 178458 | 74477 | *** | *** | 246153 |
| 24 Other current liabilities | 2054456 | *** | *3970 | *22456 | *13862 | 28657 | 269256 | 93876 | 132036 | 115773 | *** | *** | 1069844 |
| 25 Loans from stockholders | 205912 | *** | *2 | *1119 | *33079 | *21921 | 74280 | *20954 | *26633 | *24107 | *** | *** | 3783 |
| 26 Mort, notes, bonds, 1 yr or more | 2718294 | *** | - | *25183 | *35858 | 70869 | 237482 | *81334 | 187214 | 254950 | *** | *** | 1055784 |
| 27 Other liabilities | 687602 | *** | *5 | *-372 | *-127 | *10698 | 13712 | *16066 | 67528 | 30494 | *** | *** | 488304 |
| 28 Net worth | 9944289 | *** | *21734 | *37872 | *47681 | 251092 | 1064555 | 461663 | 805337 | 624228 | *** | *** | 5079341 |
| 29 Capital stock | 672172 | *** | *8980 | *4151 | *27821 | 46519 | 127846 | 54078 | 57075 | 31390 | *** | *** | 254663 |
| 30 Paid-in or capital surplus | 2159574 | *** | *5986 | *6220 | *2001 | *21099 | 55519 | 58460 | 56836 | 47505 | *** | *** | 1367710 |
| 31 Retained earnings, appropriated | *755 | *** | - | - | - | - | - | - | *755 | - | *** | *** | - |
| 32 Retained earnings-unappropriated | 5619557 | *** | *6807 | *13699 | *17167 | 114046 | 366864 | 157401 | 399800 | 270434 | *** | *** | 3509111 |
| 33 Retained earnings (S CORP) | 1700281 | *** | *-37 | *13803 | *10334 | *69555 | 564711 | *197101 | 302029 | *334135 | *** | *** | - |
| 34 Less: Cost of treasury stock | 208051 | *** | *1 | - | *9643 | *127 | *50384 | *5378 | *11157 | *59236 | *** | *** | 52142 |
| 35 Total receipts | 36209744 | *** | *158338 | *692063 | *691181 | 1887202 | 5873599 | 2067579 | 3251080 | 2456471 | *** | *** | 12854799 |
| 36 Business receipts | 35380826 | *** | *158006 | *693774 | *683624 | 1876562 | 5824780 | 2063284 | 3144364 | 2406900 | *** | *** | 12600140 |
| 37 Interest | 96069 | *** | *83 | *78 | *110 | *469 | 5669 | *1340 | 2632 | 3816 | *** | *** | 70230 |
| 38 Interest on govt. obligations | 12005 | *** | - | - | - | - | *1356 | *84 | *1197 | *830 | *** | *** | 7852 |
| 39 Rents | 31188 | *** | - | - | - | *589 | - | - | *1300 | *1556 | *** | *** | 14583 |
| 40 Royalties | 37827 | *** | - | - | - | - | - | - | *275 | 179 | *** | *** | 29959 |
| 41 Net S-T cap gain less net LT loss | *315 | *** | - | - | - | - | - | - | *16 | - | *** | *** | 298 |
| 42 Net L-T cap gain less net ST loss | 24401 | *** | - | - | - | - | - | - | *1288 | *81 | *** | *** | 6650 |
| 43 Net gain, noncapital assets | 163231 | *** | - | - | *278 | *1114 | 1226 | *463 | 78680 | 247 | *** | *** | 1605 |
| 44 Dividends, domestic corporations | 9574 | *** | - | - | - | - | *16 | - | *218 | *405 | *** | *** | 8676 |
| 45 Dividends, foreign corporations | 31357 | *** | - | - | - | - | - | - | *-0 | *962 | *** | *** | 28542 |
| 46 Other receipts | 422951 | *** | *249 | *-1789 | *7170 | *8468 | 40552 | 2407 | 21110 | 41494 | *** | *** | 86263 |
| 47 Total deductions | 33912262 | *** | *150918 | *669355 | *656247 | 1844224 | 5592623 | 1940341 | 3021964 | 2349043 | *** | *** | 11958782 |
| 48 Cost of goods | 24222561 | *** | *6388 | *43778 | *44482 | 179367 | 626008 | 313805 | 474157 | 292727 | *** | *** | 1225969 |
| 49 Compensation of officers | 636632 | *** | *29843 | *27112 | *35563 | 46556 | 211944 | 48893 | 69386 | 32750 | *** | *** | 74442 |
| 50 Salaries and wages | 2165264 | *** | *19679 | *13038 | *35229 | 144778 | 248500 | 105852 | 163846 | 104621 | *** | *** | 969680 |
| 51 Repairs | 137372 | *** | *1007 | *2758 | *5106 | 5734 | 17871 | 2711 | 8609 | 3484 | *** | *** | 75782 |
| 52 Bad debts | 88074 | *** | - | *715 | *3299 | *2938 | 9219 | 4663 | 8362 | 6110 | *** | *** | 30615 |
| 53 Rent paid on business property | 396159 | *** | *6381 | *22716 | *19152 | 34406 | 48118 | 9553 | 24399 | 11911 | *** | *** | 159681 |
| 54 Taxes paid | 921556 | *** | *4876 | *27334 | *19988 | 51190 | 150956 | 47344 | 77250 | 51827 | *** | *** | 359054 |
| 55 Interest paid | 386068 | *** | *17 | *6074 | *3131 | 11416 | 49705 | 16764 | 49512 | 27371 | *** | *** | 139765 |
| 56 Contributions or gifts | 21181 | *** | - | *155 | *279 | *195 | 2059 | *302 | 566 | 806 | *** | *** | 14143 |
| 57 Amortization | 32684 | *** | *31 | *693 | *30 | *1646 | 3034 | 584 | 4713 | 1197 | *** | *** | 12544 |
| 58 Depreciation | 730817 | *** | *3339 | *11245 | *10866 | 22599 | 75691 | 26644 | 61227 | 46989 | *** | *** | 346652 |
| 59 Depletion | *5 | *** | - | - | - | - | - | - | - | *5 | *** | *** | - |
| 60 Advertising | 520591 | *** | *424 | *3170 | *5269 | 14681 | 69060 | 23804 | 39715 | 21792 | *** | *** | 192709 |
| 61 Pension, prof sh, stock, annuity | 229760 | *** | *1413 | *130 | - | *384 | 20791 | 6829 | 18017 | 14492 | *** | *** | 144239 |
| 62 Employee benefit programs | 577838 | *** | *1293 | *10626 | *7045 | 7492 | 58838 | 41634 | 53777 | 35825 | *** | *** | 263368 |
| 63 Net loss, noncapital assets | 21254 | *** | - | - | - | *835 | *568 | *105 | *980 | *105 | *** | *** | 18268 |
| 64 Other deductions | 2824446 | *** | *13208 | *54041 | *63353 | 122942 | 489954 | 170202 | 285726 | 193928 | *** | *** | 901888 |
| 65 Total receipts less total deducts | 2297482 | *** | *7420 | *22708 | *34934 | 42978 | 280976 | 127238 | 229117 | 107428 | *** | *** | 896017 |
| 66 Constructive taxable income from related foreign corporations | 17253 | *** | - | - | - | - | - | - | - | 584 | *** | *** | 15756 |
| 67 Net income, total | 2302730 | *** | *7420 | *22708 | *34934 | 42978 | 279620 | 127154 | 227919 | 107182 | *** | *** | 903920 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | *294 | *** | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 536363 | *** | *2242 | *14825 | *13835 | *11447 | 175217 | *76274 | 79027 | *50295 | *** | *** | - |
| 71 Statutory special deductions, total | 208029 | *** | *1203 | *2514 | *14774 | *14815 | 20233 | *4544 | *64916 | *18494 | *** | *** | 14151 |
| 72 Net operating loss deduction | 195936 | *** | *1203 | *2514 | *14774 | *14815 | *20221 | *4544 | *64780 | *18044 | *** | *** | 3859 |
| 73 Dividends received deduction | 12093 | *** | - | - | - | - | *11 | - | *135 | *450 | *** | *** | 10292 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 1558606 | *** | *3976 | *5370 | *6326 | 16717 | 84171 | 46340 | 84111 | 38413 | *** | *** | 889769 |
| 76 Income tax before credits, total | 540335 | *** | *596 | *806 | *1004 | 3282 | 25786 | 15824 | 30919 | 15220 | *** | *** | 312561 |
| 77 Regular tax | 533027 | *** | *591 | *806 | *1004 | 3282 | 25731 | 15612 | 28586 | 13038 | *** | *** | 311419 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | 5316 | *** | - | - | - | - | *55 | *211 | *2071 | *2146 | *** | *** | - |
| 81 Environmental tax | 1751 | *** | - | - | - | - | - | 2 | *80 | *36 | *** | *** | 1141 |
| 82 Foreign tax credit | 14806 | *** | - | - | - | - | - | - | *-0 | - | *** | *** | 14343 |
| 83 U.S. Possessions tax credit | 326 | *** | - | - | - | - | - | 326 | - | - | *** | *** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | 264 | *** | - | - | - | - | - | - | - | - | *** | *** | 264 |
| 86 General business credit | 8713 | *** | - | *67 | - | *214 | - | *374 | *79 | *75 | *** | *** | 6232 |
| 87 Prior year minimum tax credit | 3457 | *** | - | - | - | - | *45 | *802 | *340 | *477 | *** | *** | 1283 |
| 88 Income tax after credits, total | 512768 | *** | *596 | *738 | *1004 | 3068 | 25741 | 14322 | 30500 | 14669 | *** | *** | 290439 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 15
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2087 | *9 | *65 | *136 | *131 | 421 | 766 | 182 | 206 | 81 | 26 | 24 | 39 |
| 2 Total assets | 102878112 | - | *232 | *30828 | *48324 | 311420 | 1755039 | 1201241 | 3279572 | 2778188 | 1851757 | 3854737 | 87766774 |
| 3 Cash | 2377498 | - | - | *3032 | *24155 | 53731 | 138983 | 131969 | 142024 | 79492 | 60771 | 133853 | 1609488 |
| 4 Notes and accounts receivable | 13079986 | - | *232 | *14194 | *8323 | 101158 | 527802 | 368274 | 853180 | 637023 | 339665 | 723663 | 9506474 |
| 5 Less: Allowance for bad debts | 370538 | - | - | - | - | *830 | 6036 | *6303 | 21009 | 17707 | 8223 | 18183 | 292247 |
| 6 Inventories | 9866273 | - | - | *4730 | *13420 | 67602 | 344112 | 248468 | 657947 | 549403 | 332599 | 510301 | 7137690 |
| 7 U.S. govt. obligations, total | 197874 | - | - | - | - | - | - | *24759 | - | *2808 | - | - | 170307 |
| 8 Tax-exempt securities | 173568 | - | - | - | - | - | - | 2540 | *30450 | *50554 | 45805 | 22675 | 21544 |
| 9 Other current assets | 3400901 | - | - | *306 | - | *5289 | 56082 | 40879 | 80730 | 82665 | 40296 | 166952 | 2927704 |
| 10 Loans to stockholders | 576816 | - | - | - | - | *6918 | *9746 | *8355 | *16141 | *17044 | 2211 | - | 516402 |
| 11 Mortgage and real estate loans | 257709 | - | - | - | - | - | *2550 | - | *4857 | *6016 | 1772 | 194 | 242319 |
| 12 Other investments | 25051328 | - | - | - | - | *7833 | 51850 | *23374 | 230436 | 163907 | 194726 | 307928 | 24071274 |
| 13 Depreciable assets | 72979787 | - | - | *8685 | *2524 | 193177 | 1281115 | 602401 | 2565220 | 1984682 | 1358088 | 2983634 | 62000261 |
| 14 Less: Accumulated depreciation | 35781687 | - | - | *148 | *253 | 130196 | 700809 | 288068 | 1408102 | 940642 | 661975 | 1413517 | 30237977 |
| 15 Depletable assets | 2800769 | - | - | - | - | *22 | - | - | - | *65 | 2001 | 4378 | 2794302 |
| 16 Less: Accumulated depletion | 715152 | - | - | - | - | *5 | - | - | - | - | 175 | 234 | 714738 |
| 17 Land | 971355 | - | - | - | - | *255 | 8645 | 9665 | 36592 | 31080 | 21689 | 70707 | 792722 |
| 18 Intangible assets (Amortizable) | 2214348 | - | *33 | *31 | - | *10462 | 53058 | *28762 | 36034 | 158614 | 66696 | 181922 | 1678736 |
| 19 Less: Accumulated amortization | 804449 | - | *33 | *2 | - | *6865 | *30188 | *16191 | 14921 | 69102 | 9197 | 52920 | 605031 |
| 20 Other assets | 6601725 | - | - | - | *155 | *2867 | 18128 | 22358 | 69992 | 42285 | 65010 | 233383 | 6147546 |
| 21 Total liabilities | 102878112 | - | *232 | *30828 | *48324 | 311420 | 1755039 | 1201241 | 3279572 | 2778188 | 1851757 | 3854737 | 87766774 |
| 22 Accounts payable | 10088408 | - | - | *13460 | - | *84297 | 279502 | 280630 | 442563 | 317026 | 226692 | 357930 | 8086309 |
| 23 Mort, notes, and bonds under 1 yr | 6820794 | - | - | *1747 | *56281 | *28815 | 193929 | 95059 | 375849 | 209714 | 169932 | 193165 | 5496301 |
| 24 Other current liabilities | 6966567 | - | *234 | *1012 | *7118 | 16158 | 99447 | 76647 | 210328 | 243615 | 130593 | 271198 | 5910216 |
| 25 Loans from stockholders | 412756 | - | - | *2387 | - | *10135 | *27669 | *21784 | 75784 | *7438 | 44842 | 16182 | 206535 |
| 26 Mort, notes, bonds, 1 yr or more | 22176933 | - | - | *5256 | - | *49307 | 341014 | 176429 | 625803 | 556582 | 429699 | 912118 | 19080726 |
| 27 Other liabilities | 10678558 | - | - | - | *18503 | *1828 | 17472 | *45198 | 71701 | 124668 | 96523 | 323900 | 9978764 |
| 28 Net worth | 45734096 | - | *-2 | *6966 | *-33578 | 120880 | 796006 | 505495 | 1477543 | 1319144 | 753476 | 1780243 | 39007923 |
| 29 Capital stock | 3969382 | - | *393 | *1174 | *8189 | 19302 | 59553 | 15042 | 154003 | 147900 | 27311 | 164515 | 3371999 |
| 30 Paid-in or capital surplus | 16245856 | - | *2226 | - | - | *4748 | 98545 | 14665 | 194809 | 204020 | 183308 | 735928 | 14807608 |
| 31 Retained earnings, appropriated | *91728 | - | - | - | - | - | - | 14 | *328 | - | 10133 | - | 81252 |
| 32 Retained earnings-unappropriated | 26024001 | - | *-2620 | *5792 | *-41767 | 78664 | 305030 | *182042 | 446302 | 536174 | 302442 | 686729 | 23525213 |
| 33 Retained earnings (S CORP) | 2857312 | - | - | - | - | *29686 | 343054 | 298751 | 737826 | 524484 | 247158 | 412765 | 263589 |
| 34 Less: Cost of treasury stock | 3454182 | - | - | - | - | *11520 | *10176 | *5020 | 55725 | 93434 | 16875 | 219694 | 3041738 |
| 35 Total receipts | 101932440 | *136418 | *63994 | *36815 | *176996 | 959484 | 5439039 | 2890286 | 6358807 | 4433604 | 3089083 | 6052886 | 72295029 |
| 36 Business receipts | 96801439 | *135183 | *55289 | *36815 | *171229 | 957099 | 5400883 | 2871375 | 6302606 | 4386922 | 2985507 | 5969894 | 67528639 |
| 37 Interest | 584519 | *152 | - | - | *481 | *1035 | 3854 | *3859 | 9424 | 5138 | 11197 | 21486 | 527893 |
| 38 Interest on govt. obligations | 23869 | - | - | - | - | - | *21 | *45 | *3459 | *2444 | 3045 | 5911 | 8944 |
| 39 Rents | 99304 | *176 | - | - | - | - | *373 | *265 | 4506 | *1191 | 2533 | 6464 | 83794 |
| 40 Royalties | 665988 | - | - | - | - | - | - | *516 | *4867 | *5506 | 1651 | 1233 | 652215 |
| 41 Net S-T cap gain less net LT loss | *4881 | - | - | - | - | - | *73 | - | *2 | *411 | - | 70 | 4325 |
| 42 Net L-T cap gain less net ST loss | 1693206 | - | - | - | - | - | *27 | - | *1469 | *260 | 54137 | 1517 | 1635797 |
| 43 Net gain, noncapital assets | 955415 | - | *8705 | - | - | *144 | *1450 | *518 | 7216 | 6630 | 11019 | 6424 | 913308 |
| 44 Dividends, domestic corporations | 62609 | - | - | - | - | - | *24 | - | *279 | *1210 | 199 | 197 | 60700 |
| 45 Dividends, foreign corporations | 431748 | - | - | - | - | - | - | - | *1133 | *325 | - | 1702 | 428588 |
| 46 Other receipts | 609463 | *907 | - | - | *5286 | *1205 | 32335 | 13707 | 23848 | 23567 | 19795 | 37988 | 450825 |
| 47 Total deductions | 94871571 | *126139 | *55036 | *32852 | *173869 | 923350 | 5195722 | 2769400 | 6028155 | 4208084 | 2893277 | 5760267 | 66705419 |
| 48 Cost of goods | 63392987 | *4816 | - | *4730 | *13420 | 68052 | 353047 | 244613 | 673515 | 557309 | 325401 | 514462 | 6914352 |
| 49 Compensation of officers | 861476 | *8274 | - | *1177 | - | 58992 | 189001 | 117134 | 154887 | 66038 | 30313 | 44448 | 191210 |
| 50 Salaries and wages | 6640138 | *3956 | *3678 | - | *4321 | 40363 | 215401 | 129161 | 357578 | 198411 | 133968 | 253066 | 5300234 |
| 51 Repairs | 1625315 | *891 | *641 | - | *42 | *10560 | 28066 | 4672 | 18024 | 16930 | 4211 | 25894 | 1515385 |
| 52 Bad debts | 113053 | *32 | - | - | - | *371 | 10281 | 5261 | 12453 | 4721 | 3824 | 6742 | 69368 |
| 53 Rent paid on business property | 850340 | *926 | *4134 | *1153 | *3673 | *19883 | 70499 | 13961 | 40352 | 20371 | 16912 | 31695 | 626783 |
| 54 Taxes paid | 1997024 | *2423 | *1629 | *1765 | *2387 | 21533 | 106897 | 38356 | 127305 | 76148 | 47726 | 106238 | 1464616 |
| 55 Interest paid | 2281737 | *527 | *590 | *25 | - | 5389 | 52642 | 18861 | 79045 | 63923 | 48053 | 96156 | 1916527 |
| 56 Contributions or gifts | 79701 | *32 | - | *14 | - | *183 | 2243 | *457 | 1802 | 2254 | 1182 | 5251 | 66284 |
| 57 Amortization | 172761 | *4 | *2 | *2 | - | *649 | 3591 | *4241 | 4650 | 15683 | 3332 | 11121 | 129487 |
| 58 Depreciation | 4997435 | *1984 | *728 | *2699 | *1174 | 17669 | 118028 | 44282 | 174844 | 157619 | 91357 | 220806 | 4166243 |
| 59 Depletion | 255640 | - | - | - | - | - | *3752 | *2019 | - | - | 11 | - | 249857 |
| 60 Advertising | 740339 | *15 | *46 | - | *41 | *1378 | 10141 | 1996 | 11666 | 26480 | 8332 | 31924 | 648320 |
| 61 Pension, prof sh, stock, annuity | 965035 | *2654 | *232 | - | *124 | *1622 | 19032 | 9254 | 33670 | 26418 | 14320 | 36144 | 821565 |
| 62 Employee benefit programs | 1971045 | *2323 | *299 | - | *1021 | *5894 | 57151 | 20248 | 86404 | 72482 | 24868 | 89088 | 1611268 |
| 63 Net loss, noncapital assets | 66268 | *120 | - | - | - | *1 | *171 | *945 | 565 | 1267 | 423 | 745 | 62031 |
| 64 Other deductions | 7861278 | *8932 | *5822 | *1948 | *12600 | 82181 | 271392 | 135512 | 362946 | 254540 | 211176 | 400130 | 6114098 |
| 65 Total receipts less total deducts | 7060870 | *10279 | *8958 | *3962 | *3127 | 36134 | 243316 | 120886 | 330652 | 225520 | 195806 | 292619 | 5589610 |
| 66 Constructive taxable income from related foreign corporations | 239887 | - | - | - | - | - | - | - | *37 | - | - | 542 | 239307 |
| 67 Net income, total | 7276887 | *10279 | *8958 | *3962 | *3127 | 36134 | 243296 | 120841 | 327230 | 223076 | 192761 | 287250 | 5819973 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 714800 | - | - | - | - | *3049 | 188313 | 77709 | 186172 | 85725 | 50582 | 63596 | 59654 |
| 71 Statutory special deductions, total | 331248 | - | *8958 | - | *3117 | *10411 | *9998 | *1855 | 6052 | 8233 | 29891 | 38102 | 214631 |
| 72 Net operating loss deduction | 177217 | - | *8958 | - | *3117 | *10411 | *9981 | *1855 | *5758 | *7068 | 29734 | 36351 | 63984 |
| 73 Dividends received deduction | 154031 | - | - | - | - | - | *17 | - | *294 | *1165 | 157 | 1752 | 150647 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 6256173 | *10279 | - | *3962 | *10 | *22674 | 44985 | *41276 | 135284 | 129118 | 112289 | 185577 | 5570718 |
| 76 Income tax before credits, total | 2280818 | *3264 | - | *594 | *2 | *6060 | 12822 | *15447 | 47213 | 46209 | 38379 | 67004 | 2043825 |
| 77 Regular tax | 2178696 | *3264 | - | *594 | *2 | *6060 | 12689 | *14037 | 45979 | 43941 | 38627 | 64044 | 1949461 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 94357 | - | - | - | - | - | *133 | *1322 | *622 | *2097 | 858 | 2642 | 86684 |
| 81 Environmental tax | 8292 | - | - | - | - | - | - | *7 | 41 | 101 | 166 | 319 | 7659 |
| 82 Foreign tax credit | 216439 | - | - | - | - | -0 | - | - | *1 | *-0 | - | 258 | 216180 |
| 83 U.S. Possessions tax credit | 5199 | - | - | - | - | 66 | 2 | 93 | 3177 | 1861 | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 33 | - | - | - | - | - | - | - | - | - | - | - | 33 |
| 86 General business credit | 19831 | - | - | - | - | *112 | - | - | *1266 | *524 | 482 | 749 | 16698 |
| 87 Prior year minimum tax credit | 143374 | - | - | - | - | - | *34 | - | 2414 | *1492 | 379 | 381 | 138675 |
| 88 Income tax after credits, total | 1895942 | *3264 | - | *594 | *2 | *5882 | 12786 | *15354 | 40356 | 42332 | 37518 | 65617 | 1672238 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2625<br>RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets<br>500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 177 | - | - | - | - | *40 | *38 | *24 | *28 | *15 | 8 | 4 | 20 |
| 2 Total assets | 66301430 | - | - | - | - | *24056 | *124407 | *182331 | *447624 | *557776 | 585755 | 622200 | 63757280 |
| 3 Cash | 1444437 | - | - | - | - | *1147 | *30049 | *8635 | *17447 | *16721 | 15562 | 42426 | 1312450 |
| 4 Notes and accounts receivable | 5907047 | - | - | - | - | *14150 | *40201 | *66610 | *105053 | *100073 | 81576 | 86676 | 5412708 |
| 5 Less: Allowance for bad debts | 171632 | - | - | - | - | - | *495 | *2991 | *765 | *394 | 2028 | 3711 | 161248 |
| 6 Inventories | 4513817 | - | - | - | - | *2135 | *9390 | *37314 | *63455 | *93447 | 79763 | 62769 | 4165545 |
| 7 U.S. govt. obligations, total | 128279 | - | - | - | - | - | - | - | - | - | - | - | 128279 |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 2331068 | - | - | - | - | - | *1502 | *23625 | *6530 | *18574 | 10601 | 8532 | 2261703 |
| 10 Loans to stockholders | *510063 | - | - | - | - | - | - | - | - | *2511 | - | - | 507552 |
| 11 Mortgage and real estate loans | 8030 | - | - | - | - | - | - | - | - | - | - | 34 | 7996 |
| 12 Other investments | 20264625 | - | - | - | - | - | *36540 | *3029 | *20314 | *4933 | 111449 | 14903 | 20073459 |
| 13 Depreciable assets | 45729388 | - | - | - | - | *33552 | *31750 | *96326 | *460760 | *451411 | 432640 | 556548 | 43666401 |
| 14 Less: Accumulated depreciation | 21990787 | - | - | - | - | *27703 | *24530 | *50384 | *247428 | *161291 | 223514 | 238485 | 21017451 |
| 15 Depletable assets | 2702203 | - | - | - | - | - | - | - | - | - | 2001 | 1162 | 2699041 |
| 16 Less: Accumulated depletion | 680371 | - | - | - | - | - | - | - | - | - | 175 | - | 680197 |
| 17 Land | 475912 | - | - | - | - | *255 | - | *115 | *2484 | *11412 | 6092 | 2481 | 453073 |
| 18 Intangible assets (Amortizable) | 584125 | - | - | - | - | *2605 | - | *886 | *3108 | *11675 | 43457 | 26700 | 495695 |
| 19 Less: Accumulated amortization | 170111 | - | - | - | - | *2084 | - | *886 | *563 | *470 | 467 | 7767 | 157874 |
| 20 Other assets | 4715336 | - | - | - | - | - | - | *54 | *17230 | *9174 | 28798 | 69933 | 4590148 |
| 21 Total liabilities | 66301430 | - | - | - | - | *24056 | *124407 | *182331 | *447624 | *557776 | 585755 | 622200 | 63757280 |
| 22 Accounts payable | 6828838 | - | - | - | - | *12717 | *38736 | *40932 | *69103 | *63422 | 50452 | 32757 | 6520718 |
| 23 Mort, notes, and bonds under 1 yr | 4325131 | - | - | - | - | *1142 | - | *31868 | *19213 | *16062 | 61891 | 23334 | 4171621 |
| 24 Other current liabilities | 3750092 | - | - | - | - | *508 | *6393 | *16847 | *20526 | *31211 | 41572 | 58145 | 3574890 |
| 25 Loans from stockholders | 175308 | - | - | - | - | *3901 | *1778 | - | - | *1128 | 38093 | - | 130409 |
| 26 Mort, notes, bonds, 1 yr or more | 15315462 | - | - | - | - | *1823 | - | *8715 | *119681 | *126527 | 124138 | 162329 | 14772249 |
| 27 Other liabilities | 7028101 | - | - | - | - | - | *-0 | *33687 | *18945 | *49297 | 45906 | 101079 | 6779186 |
| 28 Net worth | 28878498 | - | - | - | - | *3965 | *77499 | *50282 | *200155 | *270129 | 223704 | 244557 | 27808206 |
| 29 Capital stock | 1902766 | - | - | - | - | *60 | *552 | *495 | *23073 | *3276 | 17353 | 4727 | 1853231 |
| 30 Paid-in or capital surplus | 12252385 | - | - | - | - | *699 | - | *958 | *39201 | *42131 | 60714 | 88831 | 12019851 |
| 31 Retained earnings, appropriated | *80390 | - | - | - | - | - | - | - | *328 | - | - | - | 80062 |
| 32 Retained earnings-unappropriated | 14631603 | - | - | - | - | *11996 | *70643 | - | *133247 | *11181 | 140529 | 163894 | 14100113 |
| 33 Retained earnings (S CORP) | 310864 | - | - | - | - | - | *6305 | *48968 | *28680 | *221007 | 5904 | - | - |
| 34 Less: Cost of treasury stock | 299510 | - | - | - | - | *8791 | - | *139 | *24373 | *7465 | 797 | 12895 | 245051 |
| 35 Total receipts | 51534063 | - | - | - | - | *80714 | *1182714 | *366042 | *699780 | *725753 | 743256 | 674355 | 47061450 |
| 36 Business receipts | 47747351 | - | - | - | - | *80501 | *1180147 | *364577 | *697719 | *723653 | 676906 | 657223 | 43366626 |
| 37 Interest | 430965 | - | - | - | - | - | *2031 | - | *538 | *123 | 7814 | 6567 | 413892 |
| 38 Interest on govt. obligations | 7755 | - | - | - | - | - | - | - | - | *602 | 6 | 382 | 6766 |
| 39 Rents | 30837 | - | - | - | - | - | - | - | *2 | - | 117 | 930 | 29788 |
| 40 Royalties | 201707 | - | - | - | - | - | - | - | - | - | 1647 | - | 200060 |
| 41 Net S-T cap gain less net LT loss | *4249 | - | - | - | - | - | - | - | *2 | - | - | - | 4247 |
| 42 Net L-T cap gain less net ST loss | 1669016 | - | - | - | - | - | - | - | *208 | - | 42046 | 115 | 1626646 |
| 43 Net gain, noncapital assets | 885445 | - | - | - | - | - | - | *22 | *92 | *64 | 34 | 371 | 884862 |
| 44 Dividends, domestic corporations | 10485 | - | - | - | - | - | - | - | *74 | - | 25 | 73 | 10313 |
| 45 Dividends, foreign corporations | 204699 | - | - | - | - | - | - | - | - | - | - | 1138 | 203561 |
| 46 Other receipts | 341555 | - | - | - | - | *213 | *536 | *1444 | *1145 | *1311 | 14661 | 7556 | 314689 |
| 47 Total deductions | 48111060 | - | - | - | - | *78618 | *1164594 | *337084 | *662454 | *676853 | 682231 | 617146 | 43892082 |
| 48 Cost of goods | 31295851 | - | - | - | - | *2135 | *9390 | *34186 | *65149 | *95949 | 85744 | 65498 | 4094956 |
| 49 Compensation of officers | 190845 | - | - | - | - | *547 | *24128 | *17082 | *10887 | *8138 | 8775 | 9762 | 111525 |
| 50 Salaries and wages | 3168696 | - | - | - | - | *2098 | *3413 | *11665 | *15324 | *19077 | 27992 | 40098 | 3049030 |
| 51 Repairs | 1308410 | - | - | - | - | - | *321 | *145 | *731 | *557 | 1842 | 4879 | 1299935 |
| 52 Bad debts | 36595 | - | - | - | - | - | *323 | *127 | *1026 | *362 | 326 | 1211 | 33220 |
| 53 Rent paid on business property | 484384 | - | - | - | - | - | *2965 | *242 | *450 | *1296 | 2235 | 12160 | 465035 |
| 54 Taxes paid | 991037 | - | - | - | - | *968 | *3498 | *4269 | *11616 | *11540 | 8599 | 12159 | 938388 |
| 55 Interest paid | 1528754 | - | - | - | - | *479 | *8332 | *2699 | *11084 | *10363 | 18875 | 19218 | 1457705 |
| 56 Contributions or gifts | 35175 | - | - | - | - | - | *57 | - | *341 | *45 | 693 | 709 | 33332 |
| 57 Amortization | 54933 | - | - | - | - | *521 | - | - | *602 | *155 | 367 | 1546 | 51742 |
| 58 Depreciation | 2889921 | - | - | - | - | *2143 | *1233 | *9686 | *30941 | *39463 | 23071 | 50100 | 2733285 |
| 59 Depletion | 206141 | - | - | - | - | - | - | - | - | - | 1 | - | 206140 |
| 60 Advertising | 345206 | - | - | - | - | *79 | *193 | *496 | *1334 | *2606 | 3473 | 2850 | 334175 |
| 61 Pension, prof sh, stock, annuity | 445477 | - | - | - | - | - | *3794 | *566 | *1779 | *7054 | 2560 | 11096 | 418627 |
| 62 Employee benefit programs | 847442 | - | - | - | - | - | *1208 | *862 | *8491 | *14730 | 8062 | 6924 | 807164 |
| 63 Net loss, noncapital assets | 10535 | - | - | - | - | - | - | - | *3 | *452 | 364 | 485 | 9231 |
| 64 Other deductions | 4271657 | - | - | - | - | *1779 | *13154 | *18808 | *30473 | *13416 | 72465 | 13219 | 4108343 |
| 65 Total receipts less total deducts | 3423003 | - | - | - | - | *2096 | *18120 | *28958 | *37327 | *48900 | 61025 | 57209 | 3169369 |
| 66 Constructive taxable income from related foreign corporations | *131276 | - | - | - | - | - | - | - | *1 | - | - | 304 | 130971 |
| 67 Net income, total | 3546523 | - | - | - | - | *2096 | *18120 | *28958 | *37327 | *48298 | 61019 | 57131 | 3293574 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 82809 | - | - | - | - | - | *10542 | *28958 | *9842 | *33275 | 194 | - | - |
| 71 Statutory special deductions, total | 108686 | - | - | - | - | *2096 | - | - | *2152 | *695 | 4555 | 4481 | 94708 |
| 72 Net operating loss deduction | 48414 | - | - | - | - | *2096 | - | - | *2101 | *695 | 4537 | 3291 | 35694 |
| 73 Dividends received deduction | 60272 | - | - | - | - | - | - | - | *52 | - | 18 | 1189 | 59014 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3355027 | - | - | - | - | - | *7578 | - | *25333 | *14329 | 56271 | 52651 | 3198865 |
| 76 Income tax before credits, total | 1260367 | - | - | - | - | - | *2577 | - | *8966 | *4975 | 18670 | 19848 | 1205331 |
| 77 Regular tax | 1172930 | - | - | - | - | - | *2577 | - | *8613 | *4872 | 19360 | 18201 | 1119307 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 84050 | - | - | - | - | - | - | - | *348 | *18 | 508 | 1560 | 81617 |
| 81 Environmental tax | 4569 | - | - | - | - | - | - | - | *5 | *16 | 73 | 87 | 4388 |
| 82 Foreign tax credit | *78288 | - | - | - | - | - | - | - | *1 | - | - | 63 | 78224 |
| 83 U.S. Possessions tax credit | 643 | - | - | - | - | - | - | - | 643 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 86 General business credit | 5443 | - | - | - | - | - | - | - | *398 | - | 66 | 128 | 4853 |
| 87 Prior year minimum tax credit | *135441 | - | - | - | - | - | - | - | *82 | - | 209 | - | 135150 |
| 88 Income tax after credits, total | 1040550 | - | - | - | - | - | *2577 | - | *7843 | *4975 | 18396 | 19657 | 987102 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2699
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 1910 | *9 | *65 | *136 | *131 | 381 | 728 | 158 | 178 | 65 | 18 | 20 | 19 |
| 2 Total assets | 36576682 | - | *232 | *30828 | *48324 | 287363 | 1630632 | 1018910 | 2831948 | 2220412 | 1266002 | 3232536 | 24009494 |
| 3 Cash | 933060 | - | - | *3032 | *24155 | *52584 | 108935 | 123334 | 124577 | 62771 | 45208 | 91427 | 297038 |
| 4 Notes and accounts receivable | 7172939 | - | *232 | *14194 | *8323 | 87008 | 487601 | 301663 | 748127 | 536950 | 258089 | 636987 | 4093766 |
| 5 Less: Allowance for bad debts | 198906 | - | - | - | - | *830 | 5540 | *3312 | 20244 | 17313 | 6195 | 14472 | 130999 |
| 6 Inventories | 5352456 | - | - | *4730 | *13420 | 65468 | 334722 | 211154 | 594492 | 455956 | 252836 | 447532 | 2972145 |
| 7 U.S. govt. obligations, total | *69595 | - | - | - | - | - | - | *24759 | - | *2808 | - | - | 42028 |
| 8 Tax-exempt securities | 173568 | - | - | - | - | - | - | 2540 | *30450 | *50554 | 45805 | 22675 | 21544 |
| 9 Other current assets | 1069834 | - | - | *306 | - | *5289 | 54580 | 17254 | 74200 | 64091 | 29694 | 158419 | 666001 |
| 10 Loans to stockholders | 66754 | - | - | - | - | *6918 | *9746 | *8355 | *16141 | *14533 | 2211 | - | 8850 |
| 11 Mortgage and real estate loans | *249680 | - | - | - | - | - | *2550 | - | *4857 | *6016 | 1772 | 160 | 234324 |
| 12 Other investments | 4786703 | - | - | - | - | *7833 | 15310 | *20345 | 210122 | 158975 | 83278 | 293026 | 3997815 |
| 13 Depreciable assets | 27250399 | - | - | *8685 | *2524 | 159625 | 1249365 | 506075 | 2104460 | 1533270 | 925448 | 2427086 | 18333860 |
| 14 Less: Accumulated depreciation | 13790900 | - | - | *148 | *253 | 102493 | 676278 | 237684 | 1160674 | 779351 | 438461 | 1175032 | 9220526 |
| 15 Depletable assets | *98565 | - | - | - | - | *22 | - | - | - | *65 | - | 3217 | 95261 |
| 16 Less: Accumulated depletion | *34781 | - | - | - | - | *5 | - | - | - | - | - | 234 | 34542 |
| 17 Land | 495443 | - | - | - | - | - | 8645 | *9550 | 34108 | 19669 | 15597 | 68226 | 339648 |
| 18 Intangible assets (Amortizable) | 1630223 | - | *33 | *31 | - | *7858 | 53058 | *27876 | 32926 | 146939 | 23239 | 155223 | 1183041 |
| 19 Less: Accumulated amortization | 634339 | - | *33 | *2 | - | *4781 | *30188 | *15304 | 14358 | 68632 | 8731 | 45153 | 447157 |
| 20 Other assets | 1886389 | - | - | - | *155 | *2867 | 18128 | 22304 | 52762 | 33111 | 36212 | 163451 | 1557398 |
| 21 Total liabilities | 36576682 | - | *232 | *30828 | *48324 | 287363 | 1630632 | 1018910 | 2831948 | 2220412 | 1266002 | 3232536 | 24009494 |
| 22 Accounts payable | 3259571 | - | - | *13460 | - | *71580 | 240765 | 239699 | 373459 | 253605 | 176240 | 325173 | 1565591 |
| 23 Mort, notes, and bonds under 1 yr | 2495663 | - | - | *1747 | *56281 | *27673 | 193929 | 63191 | 356636 | 193652 | 108041 | 169831 | 1324681 |
| 24 Other current liabilities | 3216475 | - | *234 | *1012 | *7118 | *15650 | 93054 | 59799 | 189802 | 212404 | 89022 | 213053 | 2335326 |
| 25 Loans from stockholders | 237447 | - | - | *2387 | - | *6234 | *25891 | *21784 | 75784 | *6311 | 6749 | 16182 | 76126 |
| 26 Mort, notes, bonds, 1 yr or more | 6861471 | - | - | *5256 | - | *47483 | 341014 | 167714 | 506122 | 430055 | 305561 | 749789 | 4308477 |
| 27 Other liabilities | 3650457 | - | - | - | *18503 | *1828 | *17472 | *11510 | 52756 | 75371 | 50617 | 222822 | 3199577 |
| 28 Net worth | 16855598 | - | *-2 | *6966 | *-33578 | 116915 | 718506 | 455213 | 1277388 | 1049015 | 529772 | 1535687 | 11199717 |
| 29 Capital stock | 2066616 | - | *393 | *1174 | *8189 | 19242 | 59001 | 14547 | 130931 | 144624 | 9958 | 159788 | 1518768 |
| 30 Paid-in or capital surplus | 3993471 | - | *2226 | - | - | *4049 | 98545 | 13707 | 155608 | 161889 | 122593 | 647097 | 2787757 |
| 31 Retained earnings, appropriated | 11338 | - | - | - | - | - | - | 14 | - | - | 10133 | - | 1191 |
| 32 Retained earnings-unappropriated | 11392398 | - | *-2620 | *5792 | *-41767 | *66668 | 234386 | *182042 | 313056 | 524994 | 161912 | 522835 | 9425100 |
| 33 Retained earnings (S CORP) | 2546447 | - | - | - | - | *29686 | 336749 | *249783 | 709145 | 303478 | 241253 | 412765 | 263589 |
| 34 Less: Cost of treasury stock | 3154672 | - | - | - | - | *2729 | *10176 | *4881 | 31352 | 85969 | 16078 | 206799 | 2796688 |
| 35 Total receipts | 50398377 | *136418 | *63994 | *36815 | *176996 | 878770 | 4256325 | 2524244 | 5659027 | 3707851 | 2345827 | 5378532 | 25233579 |
| 36 Business receipts | 49054088 | *135183 | *55289 | *36815 | *171229 | 876599 | 4220735 | 2506799 | 5604887 | 3663269 | 2308601 | 5312671 | 24162013 |
| 37 Interest | 153553 | *152 | - | - | *481 | *1035 | 1823 | *3859 | 8886 | 5015 | 3383 | 14918 | 114000 |
| 38 Interest on govt. obligations | 16114 | - | - | - | - | - | *21 | *45 | *3459 | *1842 | 3039 | 5530 | 2179 |
| 39 Rents | 68467 | *176 | - | - | - | - | *373 | *265 | *4504 | *1191 | 2417 | 5534 | 54006 |
| 40 Royalties | 464281 | - | - | - | - | - | - | *516 | *4867 | *5506 | 4 | 1233 | 452155 |
| 41 Net S-T cap gain less net LT loss | *632 | - | - | - | - | - | *73 | - | - | *411 | - | 70 | 78 |
| 42 Net L-T cap gain less net ST loss | 24190 | - | - | - | - | - | *27 | - | *1260 | *260 | 12090 | 1402 | 9150 |
| 43 Net gain, noncapital assets | 69970 | - | *8705 | - | - | *144 | *1450 | *496 | 7124 | 6566 | 10985 | 6053 | 28446 |
| 44 Dividends, domestic corporations | 52124 | - | - | - | - | - | *24 | - | *205 | *1210 | 174 | 124 | 50388 |
| 45 Dividends, foreign corporations | 227049 | - | - | - | - | - | - | - | *1133 | *325 | - | 564 | 225028 |
| 46 Other receipts | 267909 | *907 | - | - | *5286 | *992 | 31800 | 12263 | 22703 | 22256 | 5134 | 30432 | 136136 |
| 47 Total deductions | 46760510 | *126139 | *55036 | *32852 | *173869 | 844732 | 4031129 | 2432315 | 5365702 | 3531231 | 2211046 | 5143121 | 22813337 |
| 48 Cost of goods | 32097136 | *4816 | - | *4730 | *13420 | 65918 | 343657 | 210428 | 608366 | 461360 | 239657 | 448964 | 2819396 |
| 49 Compensation of officers | 670630 | *8274 | - | *1177 | - | 58445 | 164873 | 100052 | 144000 | 57901 | 21538 | 34686 | 79685 |
| 50 Salaries and wages | 3471441 | *3956 | *3678 | - | *4321 | 38266 | 211988 | 117496 | 342254 | 179333 | 105976 | 212969 | 2251205 |
| 51 Repairs | 316905 | *891 | *641 | - | *42 | *10560 | 27745 | 4527 | 17294 | 16373 | 2370 | 21015 | 215449 |
| 52 Bad debts | 76458 | *32 | - | - | - | *371 | 9958 | 5134 | 11427 | 4359 | 3498 | 5531 | 36148 |
| 53 Rent paid on business property | 365956 | *926 | *4134 | *1153 | *3673 | *19883 | 67534 | 13718 | 39902 | 19074 | 14677 | 19535 | 161748 |
| 54 Taxes paid | 1005986 | *2423 | *1629 | *1765 | *2387 | 20565 | 103399 | 34088 | 115689 | 64608 | 39127 | 94079 | 526227 |
| 55 Interest paid | 752983 | *527 | *590 | *25 | - | *4910 | 44310 | 16161 | 67961 | 53560 | 29178 | 76938 | 458822 |
| 56 Contributions or gifts | 44525 | *32 | - | *14 | - | *183 | 2186 | *457 | 1461 | 2209 | 490 | 4542 | 32952 |
| 57 Amortization | 117828 | *4 | *2 | *2 | - | *128 | 3591 | *4241 | 4048 | 15528 | 2965 | 9575 | 77746 |
| 58 Depreciation | 2107514 | *1984 | *728 | *2699 | *1174 | 15526 | 116795 | 34596 | 143904 | 118156 | 68287 | 170706 | 1432958 |
| 59 Depletion | 49499 | - | - | - | - | - | *3752 | *2019 | - | - | 10 | - | 43718 |
| 60 Advertising | 395133 | *15 | *46 | - | *41 | *1298 | 9948 | 1500 | 10332 | 23874 | 4859 | 29074 | 314146 |
| 61 Pension, prof sh, stock, annuity | 519558 | *2654 | *232 | - | *124 | *1622 | 15237 | 8688 | 31891 | 19364 | 11760 | 25048 | 402938 |
| 62 Employee benefit programs | 1123603 | *2323 | *299 | - | *1021 | *5894 | 55943 | 19386 | 77913 | 57752 | 16806 | 82163 | 804104 |
| 63 Net loss, noncapital assets | 55733 | *120 | - | - | - | *1 | *171 | *945 | 562 | *815 | 59 | 260 | 52800 |
| 64 Other deductions | 3589621 | *8932 | *5822 | *1948 | *12600 | 80402 | 258239 | 116704 | 332472 | 241124 | 138712 | 386911 | 2005755 |
| 65 Total receipts less total deducts | 3637867 | *10279 | *8958 | *3962 | *3127 | 34038 | 225196 | 91928 | 293325 | 176619 | 134781 | 235410 | 2420242 |
| 66 Constructive taxable income from related foreign corporations | 108611 | - | - | - | - | - | - | - | *37 | - | - | 238 | 108336 |
| 67 Net income, total | 3730364 | *10279 | *8958 | *3962 | *3127 | 34038 | 225176 | 91883 | 289903 | 174778 | 131742 | 230119 | 2526399 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 631990 | - | - | - | - | *3049 | 177771 | *48752 | 176331 | 52450 | 50388 | 63596 | 59654 |
| 71 Statutory special deductions, total | 222562 | - | *8958 | - | *3117 | *8315 | *9998 | *1855 | *3900 | 7538 | 25336 | 33622 | 119923 |
| 72 Net operating loss deduction | 128803 | - | *8958 | - | *3117 | *8315 | *9981 | *1855 | *3657 | *6373 | 25196 | 33059 | 28290 |
| 73 Dividends received deduction | 93759 | - | - | - | - | - | *17 | - | *243 | *1165 | 139 | 562 | 91633 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2901146 | *10279 | - | *3962 | *10 | *22674 | 37407 | *41276 | 109951 | 114789 | 56018 | 132926 | 2371853 |
| 76 Income tax before credits, total | 1020451 | *3264 | - | *594 | *2 | *6060 | 10245 | *15447 | 38247 | 41234 | 19709 | 47156 | 838493 |
| 77 Regular tax | 1005767 | *3264 | - | *594 | *2 | *6060 | 10112 | *14037 | 37365 | 39069 | 19267 | 45843 | 830154 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 10307 | - | - | - | - | - | *133 | *1322 | *274 | *2080 | 350 | 1082 | 5067 |
| 81 Environmental tax | 3723 | - | - | - | - | - | - | *7 | 36 | 85 | 92 | 232 | 3271 |
| 82 Foreign tax credit | 138152 | - | - | - | - | -0 | - | - | - | *-0 | - | 195 | 137956 |
| 83 U.S. Possessions tax credit | 4555 | - | - | - | - | 66 | 2 | 93 | 2533 | 1861 | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 31 | - | - | - | - | - | - | - | - | - | - | - | 31 |
| 86 General business credit | 14387 | - | - | - | - | *112 | - | - | *868 | *524 | 416 | 621 | 11846 |
| 87 Prior year minimum tax credit | 7933 | - | - | - | - | - | *34 | - | *2332 | *1492 | 170 | 381 | 3525 |
| 88 Income tax after credits, total | 855393 | *3264 | - | *594 | *2 | *5882 | 10210 | *15354 | 32513 | 37357 | 19123 | 45959 | 685136 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 16
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 31690 | 476 | 16086 | 4731 | 3301 | 2720 | 3045 | 669 | 354 | 124 | 58 | 49 | 77 |
| 2 Total assets | 161603106 | - | 519781 | 786211 | 1163925 | 1935042 | 7153845 | 4717539 | 5428304 | 4355975 | 4084281 | 7356890 | 124101312 |
| 3 Cash | 5860731 | - | 104292 | 162935 | 238583 | 278305 | 794769 | 458782 | 475742 | 377332 | 265917 | 500359 | 2203715 |
| 4 Notes and accounts receivable | 29464900 | - | 154222 | 231845 | 310109 | 451624 | 1994379 | 1282422 | 1482988 | 886519 | 930841 | 1503397 | 20236554 |
| 5 Less: Allowance for bad debts | 2212223 | - | - | *2551 | *3185 | *2466 | 36573 | 56762 | 39311 | 46345 | 50273 | 120886 | 1853870 |
| 6 Inventories | 8175941 | - | 49703 | 71091 | 57144 | 189139 | 712011 | 482803 | 674508 | 338564 | 395267 | 521042 | 4684669 |
| 7 U.S. govt. obligations, total | 431456 | - | - | - | *11034 | *31809 | *44901 | *40343 | *70678 | *92290 | 40333 | 12345 | 87722 |
| 8 Tax-exempt securities | 326096 | - | - | - | *1787 | - | *30606 | *10564 | *46369 | *70543 | 35108 | 29855 | 101264 |
| 9 Other current assets | 6633392 | - | 16687 | 37904 | 44009 | 95098 | 361400 | 250094 | 227023 | 246649 | 178735 | 587091 | 4588702 |
| 10 Loans to stockholders | 1395738 | - | 23762 | *15318 | 63795 | 59090 | 95274 | 73262 | 95772 | 18230 | 3619 | 28987 | 918628 |
| 11 Mortgage and real estate loans | 106092 | - | *15159 | *16270 | *1403 | *3603 | *26967 | *4689 | *999 | *8123 | - | 2478 | 26403 |
| 12 Other investments | 40743932 | - | *4193 | *19673 | 53439 | 81693 | 411388 | 220720 | 369986 | 452458 | 343706 | 736596 | 38050082 |
| 13 Depreciable assets | 69459389 | - | 583510 | 941794 | 1104553 | 1779749 | 6334111 | 3717474 | 3501992 | 3071230 | 2647730 | 4181884 | 41595363 |
| 14 Less: Accumulated depreciation | 37682689 | - | 442409 | 747312 | 790081 | 1173710 | 3955639 | 2177477 | 1976900 | 1678720 | 1314544 | 2276408 | 21149488 |
| 15 Depletable assets | *119266 | - | - | - | - | - | *14147 | - | *15539 | *3 | - | 3242 | 86335 |
| 16 Less: Accumulated depletion | *100793 | - | - | - | - | - | *11407 | - | *12739 | *3 | - | 1481 | 75162 |
| 17 Land | 1968099 | - | - | *1083 | *4361 | 31097 | 104296 | 71433 | 77932 | 107368 | 90456 | 245553 | 1234519 |
| 18 Intangible assets (Amortizable) | 30070550 | - | 19092 | 40484 | 56658 | 50770 | 163045 | 402296 | 394927 | 376924 | 518676 | 1131653 | 26916025 |
| 19 Less: Accumulated amortization | 6600827 | - | 9633 | 25140 | *35671 | 18482 | 77722 | 149055 | 176853 | 145613 | 111356 | 337942 | 5513359 |
| 20 Other assets | 13444055 | - | 1205 | 22817 | 45988 | 77725 | 147893 | 85949 | 199653 | 180424 | 110068 | 609125 | 11963210 |
| 21 Total liabilities | 161603106 | - | 519781 | 786211 | 1163925 | 1935042 | 7153845 | 4717539 | 5428304 | 4355975 | 4084281 | 7356890 | 124101312 |
| 22 Accounts payable | 13873537 | - | 75133 | 155895 | 150354 | 225301 | 983109 | 668360 | 714411 | 339106 | 480733 | 692323 | 9388811 |
| 23 Mort, notes, and bonds under 1 yr | 6762682 | - | 42854 | 38202 | 74769 | 149934 | 619329 | 648534 | 515103 | 288026 | 205862 | 279506 | 3900564 |
| 24 Other current liabilities | 14503398 | - | 46553 | 64556 | 118259 | 181911 | 706906 | 620088 | 565753 | 589805 | 439313 | 910732 | 10259522 |
| 25 Loans from stockholders | 3553473 | - | 184544 | 42958 | 54792 | 48489 | 221125 | 154848 | 154515 | *5682 | 259909 | 29658 | 2396954 |
| 26 Mort, notes, bonds, 1 yr or more | 34281211 | - | 150582 | 94437 | 226619 | 519909 | 1538861 | 1046567 | 1315145 | 960701 | 1328504 | 2338297 | 24761588 |
| 27 Other liabilities | 15096628 | - | 14841 | *37278 | *2120 | 119156 | 211567 | 247254 | 226079 | 247214 | 338571 | 826939 | 12825608 |
| 28 Net worth | 73532177 | - | 5273 | 352885 | 537013 | 690342 | 2872948 | 1331889 | 1937298 | 1925440 | 1031390 | 2279435 | 60568266 |
| 29 Capital stock | 6008842 | - | 82947 | 88935 | 126319 | 49250 | 394850 | 101626 | 202333 | 201217 | 158180 | 179118 | 4424068 |
| 30 Paid-in or capital surplus | 34960973 | - | 50082 | 44390 | 36576 | 103618 | 450093 | 151382 | 312962 | 342177 | 392145 | 1179440 | 31898109 |
| 31 Retained earnings, appropriated | 94949 | - | - | - | - | *6796 | *4857 | *17802 | *24653 | *19117 | 348 | - | 21376 |
| 32 Retained earnings-unappropriated | 34199511 | - | -71695 | 177151 | 197433 | 608206 | 1135042 | 561691 | 767272 | 1007845 | 441308 | 820750 | 28554508 |
| 33 Retained earnings (S CORP) | 4379296 | - | -46758 | 94844 | 226849 | 42583 | 1153348 | 669926 | 897256 | 582966 | 233617 | 258758 | 265906 |
| 34 Less: Cost of treasury stock | 6111393 | - | *9303 | *52435 | 50163 | 120110 | 265243 | 170537 | 267178 | 227883 | 194206 | 158632 | 4595702 |
| 35 Total receipts | 155877976 | 826060 | 3427696 | 3074278 | 3379981 | 4065674 | 15628103 | 10290313 | 9858086 | 5678839 | 5733103 | 9481263 | 84434580 |
| 36 Business receipts | 148182819 | 768401 | 3110818 | 2981281 | 3344464 | 3911286 | 15393511 | 10137025 | 9664074 | 5561052 | 5497208 | 9105207 | 78708492 |
| 37 Interest | 1343385 | 9686 | 2884 | 792 | 4158 | 9185 | 19696 | 12647 | 20424 | 18173 | 21543 | 104334 | 1119862 |
| 38 Interest on govt. obligations | 44880 | *107 | - | - | *180 | *237 | 3946 | *1262 | 4411 | 6169 | 3806 | 4115 | 20647 |
| 39 Rents | 300559 | - | - | - | *1583 | *693 | 5109 | *10990 | 9373 | 11051 | 5922 | 14264 | 241574 |
| 40 Royalties | 1189993 | *2614 | - | - | - | *19720 | *15108 | - | *4196 | *1795 | 4830 | 59490 | 1082240 |
| 41 Net S-T cap gain less net LT loss | 15311 | - | - | - | - | *147 | *5120 | *958 | *1741 | *25 | 1 | 137 | 7183 |
| 42 Net L-T cap gain less net ST loss | 701558 | *10391 | *14077 | *197 | *243 | *1182 | 44324 | *9968 | 29705 | 1455 | 16302 | 56264 | 517450 |
| 43 Net gain, noncapital assets | 243337 | *5281 | *16061 | *3778 | *12199 | *1116 | 24647 | 9987 | 23145 | 7791 | 5627 | 26503 | 107203 |
| 44 Dividends, domestic corporations | 132732 | - | *314 | *100 | *733 | *783 | *2268 | *9080 | 3630 | 9458 | 2288 | 3840 | 100236 |
| 45 Dividends, foreign corporations | 397781 | - | - | - | - | - | - | *-0 | *2121 | *1025 | 4712 | 28274 | 361648 |
| 46 Other receipts | 3325622 | 29579 | 283542 | 88129 | 16421 | 121325 | 114375 | 98396 | 95264 | 60847 | 170864 | 78835 | 2168045 |
| 47 Total deductions | 142432278 | 751912 | 3188575 | 2858899 | 3203290 | 3808311 | 14774004 | 9728658 | 9193752 | 5113715 | 5310244 | 8732926 | 75767992 |
| 48 Cost of goods | 71319116 | 101853 | 42780 | 71091 | 49894 | 169360 | 717626 | 489396 | 700092 | 338939 | 371496 | 489742 | 4113928 |
| 49 Compensation of officers | 3848626 | 26343 | 425477 | 236255 | 303624 | 320788 | 886273 | 427051 | 261284 | 118003 | 77632 | 139896 | 626000 |
| 50 Salaries and wages | 20248354 | 80795 | 557512 | 380482 | 433127 | 476562 | 1509958 | 1183431 | 960418 | 721149 | 520858 | 1178965 | 12245096 |
| 51 Repairs | 993793 | 1678 | 23309 | 29889 | 32664 | 30883 | 90835 | 42492 | 38666 | 37129 | 26665 | 51332 | 588250 |
| 52 Bad debts | 841054 | 5218 | 6039 | 9506 | 6067 | 27575 | 49166 | 49575 | 46044 | 27328 | 40579 | 47244 | 526713 |
| 53 Rent paid on business property | 2487814 | 8903 | 155901 | 117837 | 86715 | 81868 | 190852 | 127871 | 88673 | 48688 | 40160 | 112606 | 1427739 |
| 54 Taxes paid | 4514017 | 18298 | 120539 | 102056 | 100138 | 139713 | 449166 | 279363 | 232919 | 164941 | 140196 | 230146 | 2536542 |
| 55 Interest paid | 4119520 | 17943 | 24105 | 20217 | 36860 | 63042 | 195378 | 147562 | 156242 | 93525 | 137731 | 233889 | 2993027 |
| 56 Contributions or gifts | 291879 | 472 | 933 | *511 | 1312 | 2187 | 8588 | 2621 | 5743 | 6473 | 4574 | 15601 | 242866 |
| 57 Amortization | 1432641 | *1975 | 2947 | *1207 | 7534 | 3129 | 8383 | 26430 | 34211 | 32858 | 31211 | 55581 | 1227173 |
| 58 Depreciation | 5537388 | 27631 | 34217 | 90157 | 107074 | 147521 | 486079 | 301818 | 297080 | 224219 | 205373 | 306058 | 3310160 |
| 59 Depletion | *3671 | - | - | - | - | *41 | - | *51 | - | - | 22 | 351 | 3206 |
| 60 Advertising | 2813024 | 3287 | 20486 | 15110 | 40293 | 54958 | 97652 | 63971 | 135674 | 63846 | 68953 | 182055 | 2066739 |
| 61 Pension, prof sh, stock, annuity | 1158869 | *781 | *4250 | *3596 | 10951 | 20862 | 96154 | 59264 | 53764 | 43994 | 47489 | 65996 | 751768 |
| 62 Employee benefit programs | 3173553 | 10729 | 28522 | 28069 | 48335 | 44718 | 227707 | 148002 | 116534 | 103615 | 83571 | 159457 | 2174294 |
| 63 Net loss, noncapital assets | 61584 | *979 | - | *11 | *1538 | *1687 | 9359 | 5339 | 2275 | 1057 | 1942 | 11743 | 25654 |
| 64 Other deductions | 19587375 | 80838 | 600041 | 388916 | 530219 | 466013 | 1393203 | 1118505 | 1000477 | 632023 | 672463 | 1491287 | 11213390 |
| 65 Total receipts less total deducts | 13445698 | 74147 | 239121 | 215379 | 176690 | 257364 | 854099 | 561655 | 664333 | 565124 | 422859 | 748337 | 8666588 |
| 66 Constructive taxable income from related foreign corporations | 274738 | 114 | - | - | - | - | *-0 | - | *919 | *2582 | 1465 | 9179 | 260479 |
| 67 Net income, total | 13675556 | 74154 | 239121 | 215379 | 176511 | 257127 | 850153 | 560393 | 660841 | 561538 | 420518 | 753401 | 8906420 |
| 68 Net income, Form 1120-A | *13686 | - | *5391 | *8296 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *10213 | *10213 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 2206753 | 17655 | 129112 | 143265 | 118895 | 157937 | 450148 | 338119 | 310210 | 209162 | 99757 | 117809 | 114683 |
| 71 Statutory special deductions, total | 773707 | *25216 | 71183 | 25643 | 16650 | 16469 | 93354 | 33238 | 65308 | 33543 | 21267 | 62922 | 308915 |
| 72 Net operating loss deduction | 647433 | *25216 | 70984 | 25572 | 16132 | 15882 | 91508 | *24488 | 62383 | 23471 | 17196 | 47614 | 226987 |
| 73 Dividends received deduction | 126274 | - | *198 | *70 | *518 | *586 | *1846 | *8751 | 2925 | 10073 | 4071 | 15308 | 81928 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 10695605 | 31284 | 38826 | 46471 | 40965 | 82740 | 306652 | 189120 | 285323 | 319163 | 299494 | 572670 | 8482897 |
| 76 Income tax before credits, total | 3719934 | 10487 | 5834 | 7846 | 6292 | 20574 | 97145 | 64352 | 101375 | 110777 | 105739 | 201628 | 2987884 |
| 77 Regular tax | 3683661 | 9764 | 5834 | 7777 | 6292 | 19096 | 94881 | 63607 | 97190 | 109186 | 103032 | 198860 | 2968142 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 80 Alternative minimum tax | 23472 | *695 | - | *69 | - | *1478 | 2202 | *610 | 4008 | 1280 | 2375 | 1924 | 8830 |
| 81 Environmental tax | 12800 | *29 | - | - | - | - | *17 | *6 | 153 | 275 | 332 | 742 | 11246 |
| 82 Foreign tax credit | 349371 | *26 | - | - | - | - | *10 | *22 | *1139 | *1009 | 543 | 11196 | 335426 |
| 83 U.S. Possessions tax credit | 2562 | - | 17 | 1 | 2 | - | 1063 | 1479 | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 2364 | - | - | - | - | - | - | - | - | - | - | - | 2364 |
| 86 General business credit | 111721 | *314 | - | - | *19 | *786 | 2981 | *1755 | *1759 | *768 | 587 | 508 | 102244 |
| 87 Prior year minimum tax credit | 45819 | - | *208 | - | *12 | *394 | 4175 | *1671 | *1476 | *572 | *3431 | 3364 | 30517 |
| 88 Income tax after credits, total | 3208098 | 10147 | 5610 | 7845 | 6260 | 19394 | 88917 | 59425 | 97001 | 108428 | 101178 | 186561 | 2517333 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Newspapers

MINOR INDUSTRY 2710
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2549 | *3 | *996 | *398 | *428 | *189 | 268 | 98 | 55 | *** | 14 | *** | *** |
| 2 Total assets | 51794871 | - | *33296 | *56907 | *133463 | *124237 | 543782 | 721679 | 815665 | *** | 948023 | *** | *** |
| 3 Cash | 1590153 | - | *3000 | *15885 | *33696 | *30631 | 58544 | 105236 | 110107 | *** | 106297 | *** | *** |
| 4 Notes and accounts receivable | 6163422 | - | *25580 | *27348 | *31386 | *23308 | 72647 | 127969 | 120998 | *** | 107705 | *** | *** |
| 5 Less: Allowance for bad debts | 524235 | - | - | *1543 | *1362 | *237 | *931 | *5355 | 5416 | *** | 6659 | *** | *** |
| 6 Inventories | 1037175 | - | - | *875 | *3410 | *1062 | 8273 | 20025 | 18881 | *** | 14641 | *** | *** |
| 7 U.S. govt. obligations, total | 166387 | - | - | - | - | - | - | - | *1575 | *** | 6227 | *** | *** |
| 8 Tax-exempt securities | 110489 | - | - | - | *1787 | - | *6758 | *45 | *4383 | *** | - | *** | *** |
| 9 Other current assets | 1659656 | - | - | *746 | *14536 | *1805 | 6710 | 47789 | 35372 | *** | 22437 | *** | *** |
| 10 Loans to stockholders | 755170 | - | - | - | *9163 | *3249 | *3308 | *35229 | - | *** | - | *** | *** |
| 11 Mortgage and real estate loans | *38616 | - | - | - | - | - | - | *4689 | - | *** | - | *** | *** |
| 12 Other investments | 8645035 | - | - | *1012 | *4782 | *15254 | *86970 | *112865 | 136031 | *** | 91099 | *** | *** |
| 13 Depreciable assets | 28247346 | - | *34824 | *105530 | *108837 | *102998 | 447328 | 569935 | 453205 | *** | 756101 | *** | *** |
| 14 Less: Accumulated depreciation | 14941271 | - | *30109 | *94225 | *88540 | *78661 | 260575 | 400795 | 272753 | *** | 419596 | *** | *** |
| 15 Depletable assets | *100482 | - | - | - | - | - | *14147 | - | - | *** | - | *** | *** |
| 16 Less: Accumulated depletion | *86569 | - | - | - | - | - | *11407 | - | - | *** | - | *** | *** |
| 17 Land | 1244842 | - | - | *893 | *2246 | *3841 | 38373 | *21350 | 18712 | *** | 36922 | *** | *** |
| 18 Intangible assets (Amortizable) | 12243655 | - | - | - | *20641 | *8 | *74291 | *113052 | 205442 | *** | 227590 | *** | *** |
| 19 Less: Accumulated amortization | 2629653 | - | - | - | *13548 | *8 | *22445 | *38951 | 94550 | *** | 57073 | *** | *** |
| 20 Other assets | 7974172 | - | - | *386 | *6428 | *20987 | *21790 | 8596 | 83678 | *** | 62332 | *** | *** |
| 21 Total liabilities | 51794871 | - | *33296 | *56907 | *133463 | *124237 | 543782 | 721679 | 815665 | *** | 948023 | *** | *** |
| 22 Accounts payable | 2356469 | - | *7855 | *4828 | *6173 | *25819 | 15695 | 49980 | 37665 | *** | 40461 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 1491623 | - | *3896 | - | *2706 | *6541 | *15366 | *53969 | 28276 | *** | 36066 | *** | *** |
| 24 Other current liabilities | 4433512 | - | - | *1068 | *26881 | *1996 | 16559 | 68736 | 86136 | *** | 104763 | *** | *** |
| 25 Loans from stockholders | 1076422 | - | *40 | *1040 | *2423 | *717 | *10114 | *50800 | - | *** | 110535 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 10098209 | - | *84833 | *2998 | *18788 | *39654 | 153907 | *165458 | 311490 | *** | 650928 | *** | *** |
| 27 Other liabilities | 7001364 | - | - | - | *-0 | *277 | *5508 | *64818 | 59438 | *** | 66526 | *** | *** |
| 28 Net worth | 25337272 | - | *-63328 | *46972 | *76491 | *49234 | 326633 | 267918 | 292660 | *** | -61255 | *** | *** |
| 29 Capital stock | 1501235 | - | *2373 | *8286 | *8482 | *4893 | 18725 | 27743 | 111170 | *** | 37436 | *** | *** |
| 30 Paid-in or capital surplus | 6446489 | - | - | - | *3331 | *2322 | *272725 | *21543 | 59013 | *** | 29856 | *** | *** |
| 31 Retained earnings, appropriated | *60557 | - | - | - | - | - | - | - | *22656 | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | 20456648 | - | *6002 | *10184 | *40595 | *106120 | *134788 | *155407 | 171060 | *** | -100294 | *** | *** |
| 33 Retained earnings (S CORP) | 455762 | - | *-71704 | *28502 | *24084 | - | *-45776 | *72860 | *45827 | *** | 4961 | *** | *** |
| 34 Less: Cost of treasury stock | 3583419 | - | - | - | - | *64102 | *53829 | *9635 | *117066 | *** | 33215 | *** | *** |
| 35 Total receipts | 45943785 | *92688 | *334855 | *205740 | *350499 | *234072 | 723279 | 1147530 | 1109349 | *** | 1027467 | *** | *** |
| 36 Business receipts | 43397668 | *69360 | *334855 | *205650 | *348127 | *209582 | 715902 | 1103278 | 1064601 | *** | 928355 | *** | *** |
| 37 Interest | 598668 | *5125 | - | *44 | *1298 | *1217 | *1104 | *5059 | 5855 | *** | 6593 | *** | *** |
| 38 Interest on govt. obligations | 10352 | - | - | - | *180 | *136 | *629 | *380 | *489 | *** | 205 | *** | *** |
| 39 Rents | 111219 | - | - | - | *67 | - | *560 | *241 | 894 | *** | *2370 | *** | *** |
| 40 Royalties | 166667 | - | - | - | - | - | - | - | - | *** | 608 | *** | *** |
| 41 Net S-T cap gain less net LT loss | 6236 | - | - | - | - | *147 | - | - | *391 | *** | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 500721 | *10336 | - | - | - | - | *131 | *878 | *3184 | *** | *4698 | *** | *** |
| 43 Net gain, noncapital assets | 83309 | - | - | - | *104 | - | *193 | *264 | *4013 | *** | *183 | *** | *** |
| 44 Dividends, domestic corporations | 61537 | - | - | - | *50 | *341 | *104 | *791 | *1712 | *** | *528 | *** | *** |
| 45 Dividends, foreign corporations | 96715 | - | - | - | - | - | - | - | *31 | *** | - | *** | *** |
| 46 Other receipts | 910694 | *7866 | - | *46 | *673 | *22649 | 4657 | 36639 | 28179 | *** | 83927 | *** | *** |
| 47 Total deductions | 40127282 | *72792 | *323473 | *188245 | *329836 | *228011 | 667087 | 1072176 | 997333 | *** | 939569 | *** | *** |
| 48 Cost of goods | 14304740 | *64 | - | *875 | *3183 | *1062 | *6641 | 19760 | 12160 | *** | 6936 | *** | *** |
| 49 Compensation of officers | 625410 | 6199 | *9989 | *18207 | *31595 | *26156 | *50735 | 46533 | 25401 | *** | 17723 | *** | *** |
| 50 Salaries and wages | 8557508 | *18098 | *45390 | *32629 | *68061 | *65802 | 121691 | 259597 | 190341 | *** | 145882 | *** | *** |
| 51 Repairs | 425046 | 324 | *2035 | *1559 | *4405 | *3396 | 4922 | 12233 | 8104 | *** | 9262 | *** | *** |
| 52 Bad debts | 291287 | *3945 | *2028 | *513 | *117 | *1344 | *2090 | 7697 | 7736 | *** | 4758 | *** | *** |
| 53 Rent paid on business property | 705132 | 372 | *8856 | *4571 | *9468 | *7154 | *1560 | 16131 | 13916 | *** | 11321 | *** | *** |
| 54 Taxes paid | 1609515 | *3361 | *6044 | *8467 | *11590 | *8409 | 22900 | 42853 | 36136 | *** | 40623 | *** | *** |
| 55 Interest paid | 1226495 | *4645 | *10886 | *301 | *2604 | *3124 | 11747 | *19683 | 26925 | *** | 54633 | *** | *** |
| 56 Contributions or gifts | 137918 | 100 | *20 | - | *351 | *351 | *425 | *958 | 2235 | *** | 1270 | *** | *** |
| 57 Amortization | 652512 | 769 | - | - | *834 | - | *4005 | 6441 | 10689 | *** | 12932 | *** | *** |
| 58 Depreciation | 1916708 | 2292 | *2333 | *4373 | *5443 | *8018 | 28082 | 34236 | 32888 | *** | 53565 | *** | *** |
| 59 Depletion | 3228 | - | - | - | - | - | - | - | - | *** | 22 | *** | *** |
| 60 Advertising | 690456 | 954 | *605 | *842 | *2387 | *3976 | 1803 | 14708 | 17043 | *** | 20717 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 450805 | 164 | - | *908 | *217 | *3914 | *4658 | *6660 | 9408 | *** | 18064 | *** | *** |
| 62 Employee benefit programs | 1194678 | *1868 | - | *94 | *4676 | *1028 | *6511 | 25212 | 17649 | *** | 24109 | *** | *** |
| 63 Net loss, noncapital assets | 15835 | 87 | - | - | *10 | - | - | *854 | *32 | *** | 351 | *** | *** |
| 64 Other deductions | 7320007 | *15567 | *77289 | *30646 | *59174 | *44836 | 118076 | 180591 | 174323 | *** | 194767 | *** | *** |
| 65 Total receipts less total deducts | 5816503 | *19896 | *11381 | *17495 | *20663 | *6062 | 56193 | 75354 | 112016 | *** | 87899 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 110543 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 67 Net income, total | 5916693 | *19896 | *11381 | *17495 | *20483 | *5926 | 55564 | 74975 | 111527 | *** | 87694 | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 70 Net income, Form 1120S | 285592 | - | *3623 | *17491 | *13960 | - | *25084 | *36261 | *34323 | *** | 11006 | *** | *** |
| 71 Statutory special deductions, total | 150673 | *12078 | - | *4 | *155 | *239 | *4514 | *4920 | 19877 | *** | 9521 | *** | *** |
| 72 Net operating loss deduction | 98655 | *12078 | - | *4 | *115 | - | *4441 | *4366 | *18678 | *** | 9156 | *** | *** |
| 73 Dividends received deduction | 52018 | - | - | - | *40 | *239 | *73 | *554 | *1199 | *** | *365 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 75 Income subject to tax | 5480834 | *7818 | *7758 | - | *6369 | *5687 | *25966 | *33794 | 57327 | *** | 67167 | *** | *** |
| 76 Income tax before credits, total | 1918855 | *2676 | *1164 | - | *955 | *853 | *8345 | *11557 | 19788 | *** | 23391 | *** | *** |
| 77 Regular tax | 1909655 | *2658 | *1164 | - | *955 | *853 | *8290 | *11353 | 19428 | *** | 22855 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 79 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 80 Alternative minimum tax | 2497 | - | - | - | - | - | - | *203 | *320 | *** | 461 | *** | *** |
| 81 Environmental tax | 6838 | *17 | - | - | - | - | *10 | *-0 | *15 | *** | 75 | *** | *** |
| 82 Foreign tax credit | 98890 | - | - | - | - | - | - | - | *65 | *** | 1 | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | 2364 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 86 General business credit | 5301 | *314 | - | - | - | - | - | - | *21 | *** | - | *** | *** |
| 87 Prior year minimum tax credit | 24447 | - | - | - | - | - | *194 | - | *570 | *** | *1848 | *** | *** |
| 88 Income tax after credits, total | 1787853 | *2361 | *1164 | - | *955 | *853 | *8152 | *11557 | 19132 | *** | 21542 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2720
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 2961 | *5 | *1574 | *324 | *244 | *351 | 292 | *76 | 57 | *11 | *** | 9 | *** |
| 2 Total assets | 50528966 | - | *75152 | *51630 | *87978 | *235235 | 776703 | *541246 | 869263 | *389968 | *** | 1482878 | *** |
| 3 Cash | 1042434 | - | *28841 | *7139 | *21177 | *72525 | 142566 | *40989 | 119512 | *40438 | *** | 118431 | *** |
| 4 Notes and accounts receivable | 8228808 | - | *10321 | *17088 | *7883 | *38216 | 236480 | *196075 | 162697 | *88111 | *** | 390520 | *** |
| 5 Less: Allowance for bad debts | 859598 | - | - | 9 | - | *1262 | *10344 | *18231 | *3722 | *12749 | *** | 41603 | *** |
| 6 Inventories | 891105 | - | *4425 | *6391 | *2165 | *30471 | *22035 | *25671 | 71080 | *16978 | *** | 111695 | *** |
| 7 U.S. govt. obligations, total | *82866 | - | - | - | *11034 | - | *43445 | - | *7017 | *3486 | *** | 10028 | *** |
| 8 Tax-exempt securities | *163425 | - | - | - | - | - | - | - | *38903 | *11938 | *** | 21066 | *** |
| 9 Other current assets | 1896893 | - | *2803 | *7659 | *3142 | *5927 | 80345 | *69485 | 58685 | *22981 | *** | 260080 | *** |
| 10 Loans to stockholders | 329503 | - | *17030 | *2424 | - | *1924 | *39701 | *18078 | *64121 | *8810 | *** | 8273 | *** |
| 11 Mortgage and real estate loans | 181 | - | - | - | - | - | - | - | - | - | *** | 181 | *** |
| 12 Other investments | 26339371 | - | - | *1475 | *29102 | *31111 | 73936 | *32270 | 47524 | *11088 | *** | 153574 | *** |
| 13 Depreciable assets | 4582750 | - | *22734 | *38863 | *34611 | *129188 | 270324 | *192094 | 442137 | *180893 | *** | 578095 | *** |
| 14 Less: Accumulated depreciation | 2571283 | - | *11180 | *29409 | *24196 | *94565 | 204780 | *115152 | 206933 | *80318 | *** | 354506 | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 17 Land | 172911 | - | - | - | - | *9592 | *10938 | *5519 | 9829 | *7146 | *** | 59951 | *** |
| 18 Intangible assets (Amortizable) | 11062682 | - | - | *509 | - | *11098 | *24940 | *150431 | *31793 | *114120 | *** | 199712 | *** |
| 19 Less: Accumulated amortization | 2035541 | - | - | *501 | - | *1164 | *20196 | *61026 | *5310 | *38593 | *** | 110211 | *** |
| 20 Other assets | 1202459 | - | *179 | 1 | *3061 | *2173 | *67313 | *5042 | 31932 | *15638 | *** | 77595 | *** |
| 21 Total liabilities | 50528966 | - | *75152 | *51630 | *87978 | *235235 | 776703 | *541246 | 869263 | *389968 | *** | 1482878 | *** |
| 22 Accounts payable | 2453078 | - | *13481 | *52694 | *4248 | *17789 | 120932 | *132449 | 99070 | *16648 | *** | 169675 | *** |
| 23 Mort, notes, and bonds under 1 yr | 2205412 | - | *1888 | *8908 | *182 | *13859 | *22128 | *95555 | 29433 | *22731 | *** | 43587 | *** |
| 24 Other current liabilities | 4532247 | - | *27117 | *8502 | *705 | *58502 | 178800 | *234973 | 119811 | *97718 | *** | 264946 | *** |
| 25 Loans from stockholders | 1291056 | - | *10761 | *9254 | *16215 | *3389 | *48648 | - | *13065 | *535 | *** | 484 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 10774083 | - | *8850 | *2317 | - | *46243 | *60394 | *93956 | 106822 | *76649 | *** | 177310 | *** |
| 27 Other liabilities | 3704101 | - | *-4703 | *2809 | 153 | *110586 | 121147 | *54273 | 69826 | *53371 | *** | 289361 | *** |
| 28 Net worth | 25568991 | - | *17757 | *-32854 | *66476 | *-15133 | 224654 | *-69960 | 431236 | *122315 | *** | 537516 | *** |
| 29 Capital stock | 1680565 | - | *16428 | *1192 | *1482 | *3835 | 127319 | *1725 | 16027 | *39443 | *** | 11608 | *** |
| 30 Paid-in or capital surplus | 23610257 | - | *16328 | - | *1219 | *16239 | *55677 | *13546 | 39673 | *67744 | *** | 116138 | *** |
| 31 Retained earnings, appropriated | *1997 | - | - | - | - | - | - | - | *1997 | - | *** | - | *** |
| 32 Retained earnings-unappropriated | 770185 | - | *-14777 | *-40201 | *3716 | *36791 | 29696 | *-53707 | *162127 | *-22394 | *** | 313838 | *** |
| 33 Retained earnings (S CORP) | 504332 | - | *-222 | *6155 | *60059 | *-70372 | *19823 | *-17876 | 230106 | *37523 | *** | 118660 | *** |
| 34 Less: Cost of treasury stock | 998346 | - | - | - | - | *1625 | *7860 | *13648 | *18695 | - | *** | 22728 | *** |
| 35 Total receipts | 28107464 | *14415 | *681543 | *332202 | *277238 | *574571 | 1927334 | *2011942 | 1459593 | *490090 | *** | 2619758 | *** |
| 36 Business receipts | 24778435 | *5418 | *398373 | *247368 | *265384 | *489823 | 1850623 | *1961554 | 1419054 | *476152 | *** | 2481607 | *** |
| 37 Interest | 322884 | *3530 | *814 | *16 | - | *86 | 6240 | *1361 | *2745 | *1692 | *** | 17651 | *** |
| 38 Interest on govt. obligations | 12423 | - | - | - | - | - | *79 | *268 | *2911 | *585 | *** | 1206 | *** |
| 39 Rents | 50847 | - | - | - | - | - | - | *9157 | *70 | *5022 | *** | 2727 | *** |
| 40 Royalties | 823087 | *498 | - | - | - | *12142 | *10600 | - | *638 | - | *** | 42804 | *** |
| 41 Net S-T cap gain less net LT loss | *1146 | - | - | - | - | - | - | *904 | - | *2 | *** | 43 | *** |
| 42 Net L-T cap gain less net ST loss | 118218 | - | - | - | - | - | *28903 | *9084 | *24399 | *43 | *** | 29521 | *** |
| 43 Net gain, noncapital assets | 24101 | - | - | - | *11779 | - | *180 | *1402 | *6878 | *100 | *** | 37 | *** |
| 44 Dividends, domestic corporations | 20606 | - | - | - | - | - | *680 | *199 | *1342 | *39 | *** | 604 | *** |
| 45 Dividends, foreign corporations | 266390 | - | - | - | - | - | - | - | - | - | *** | 14885 | *** |
| 46 Other receipts | 1689326 | *4969 | *282357 | *84817 | *74 | *72519 | 30028 | *28013 | 1557 | *6455 | *** | 28673 | *** |
| 47 Total deductions | 25875226 | *7066 | *653471 | *304843 | *241534 | *458312 | 1763257 | *1922212 | 1350148 | *432683 | *** | 2414892 | *** |
| 48 Cost of goods | 12317183 | - | *405 | *6391 | - | *10589 | *23415 | *26524 | 71636 | *18551 | *** | 114394 | *** |
| 49 Compensation of officers | 623360 | *134 | *152381 | *7840 | *16414 | *48202 | 82822 | *123329 | 65751 | *11539 | *** | 46377 | *** |
| 50 Salaries and wages | 3425521 | *1216 | *172359 | *100213 | *53171 | *79263 | 257299 | *259122 | 194516 | *85628 | *** | 277902 | *** |
| 51 Repairs | 80652 | *2 | *1641 | *409 | *1201 | *1717 | 8251 | *4963 | 3351 | *3869 | *** | 5783 | *** |
| 52 Bad debts | 173659 | *2 | *74 | *201 | *696 | *974 | 6884 | *14190 | 11468 | *2093 | *** | 9326 | *** |
| 53 Rent paid on business property | 464959 | *13 | *19429 | *13924 | *5226 | *8587 | 30719 | *42438 | 19730 | *5678 | *** | 37125 | *** |
| 54 Taxes paid | 562167 | *916 | *24984 | *10163 | *6478 | *14431 | 47129 | *35511 | 34383 | *14089 | *** | 44135 | *** |
| 55 Interest paid | 1212282 | *1657 | *95 | *2929 | *979 | *6036 | 8671 | *13070 | 10694 | *7749 | *** | 16698 | *** |
| 56 Contributions or gifts | 45049 | *117 | *306 | *29 | -0 | *327 | *847 | *361 | *834 | *48 | *** | 4931 | *** |
| 57 Amortization | 264794 | *54 | - | *74 | - | *705 | -4998 | *2291 | 2981 | *5875 | *** | 4106 | *** |
| 58 Depreciation | 410204 | *50 | *1924 | *5046 | *4585 | *8996 | 21892 | *21251 | 44177 | *13382 | *** | 51231 | *** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 60 Advertising | 1096339 | *24 | *1731 | *250 | *5513 | *8576 | 41464 | *14996 | 23448 | *15893 | *** | 78021 | *** |
| 61 Pension, prof sh, stock, annuity | 161641 | *48 | *3744 | - | - | *4442 | 11210 | *9696 | 9783 | *2083 | *** | 25864 | *** |
| 62 Employee benefit programs | 414951 | *12 | *11778 | *820 | *2667 | *4429 | 26352 | *14453 | 13327 | *7063 | *** | 21306 | *** |
| 63 Net loss, noncapital assets | 10420 | - | - | - | - | - | *193 | *66 | *1290 | *34 | *** | 4476 | *** |
| 64 Other deductions | 4612044 | *1140 | *80430 | *46919 | *47548 | *89234 | 228555 | *406126 | 226848 | *134255 | *** | 501048 | *** |
| 65 Total receipts less total deducts | 2232238 | *7348 | *28072 | *27359 | *35704 | *116259 | 164077 | *89730 | 109445 | *57407 | *** | 204866 | *** |
| 66 Constructive taxable income from related foreign corporations | 150233 | - | - | - | - | - | - | - | - | - | *** | 5005 | *** |
| 67 Net income, total | 2370048 | *7348 | *28072 | *27359 | *35704 | *116259 | 163998 | *89461 | 106535 | *56822 | *** | 208665 | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 69 Net income, Form 1120F | 7010 | 7010 | - | - | - | - | - | - | - | - | *** | - | *** |
| 70 Net income, Form 1120S | 502775 | - | *15245 | *19430 | *32408 | *100538 | *87503 | *54806 | 43834 | *39452 | *** | 52661 | *** |
| 71 Statutory special deductions, total | 187568 | - | *8859 | *7925 | *9 | *3011 | *25952 | *8223 | *4065 | *5576 | *** | 37163 | *** |
| 72 Net operating loss deduction | 167166 | - | *8859 | *7925 | *9 | *3011 | *25476 | *8084 | *2764 | *5549 | *** | 30000 | *** |
| 73 Dividends received deduction | 20402 | - | - | - | - | - | *476 | *139 | *1302 | *27 | *** | 7163 | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 75 Income subject to tax | 1679706 | *7348 | *3968 | 4 | *3287 | *12710 | *50542 | *26432 | *58636 | *11794 | *** | 118841 | *** |
| 76 Income tax before credits, total | 586545 | *2480 | *595 | 1 | *514 | *3091 | *16715 | *9073 | *20426 | *4118 | *** | 42516 | *** |
| 77 Regular tax | 582716 | *2472 | *595 | 1 | *514 | *3091 | *16645 | *8987 | *20129 | *4010 | *** | 41537 | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 80 Alternative minimum tax | 1771 | - | - | - | - | - | *69 | *82 | *258 | *97 | *** | 795 | *** |
| 81 Environmental tax | 2058 | 8 | - | - | - | - | *2 | *4 | *38 | *11 | *** | 184 | *** |
| 82 Foreign tax credit | 226947 | 7 | - | - | - | - | - | - | *20 | - | *** | 5856 | *** |
| 83 U.S. Possessions tax credit | 3 | - | - | 1 | 2 | - | - | - | - | - | *** | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 86 General business credit | *75194 | - | - | - | - | *620 | - | - | - | - | *** | 292 | *** |
| 87 Prior year minimum tax credit | *5571 | - | *208 | - | - | *98 | *349 | - | *39 | - | *** | 12 | *** |
| 88 Income tax after credits, total | 278829 | *2473 | *387 | - | *512 | *2374 | *16366 | *9073 | *20366 | *4118 | *** | 36357 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Books, greeting cards, and miscellaneous publishing

MINOR INDUSTRY 2735
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 5344 | *** | 3153 | *578 | *492 | *290 | 360 | *74 | 54 | 23 | 9 | *** | 16 |
| 2 Total assets | 22339711 | *** | 44383 | *90422 | *146516 | *190056 | 757490 | *474760 | 803643 | 768028 | 643895 | *** | 17264714 |
| 3 Cash | 1242705 | *** | 13635 | *23469 | *37906 | *25598 | 100068 | *81518 | 65502 | 68059 | 53706 | *** | 732640 |
| 4 Notes and accounts receivable | 5631628 | *** | *211 | *8653 | *33036 | *24472 | 233281 | *126421 | 239894 | 235771 | 176301 | *** | 4200273 |
| 5 Less: Allowance for bad debts | 649429 | *** | - | - | *570 | *101 | *3424 | *16857 | 8097 | 11197 | 21419 | *** | 537931 |
| 6 Inventories | 2841157 | *** | *2129 | *26568 | *19746 | *56922 | 148137 | *30689 | 166326 | 103758 | 88333 | *** | 2034939 |
| 7 U.S. govt. obligations, total | *59254 | *** | - | - | - | - | - | *25048 | - | - | 34106 | *** | 100 |
| 8 Tax-exempt securities | *18715 | *** | - | - | - | - | *4166 | - | *3084 | - | - | *** | 2676 |
| 9 Other current assets | 1351291 | *** | *539 | *5332 | *7943 | *37011 | 57543 | *34557 | 42975 | 68390 | 66545 | *** | 931188 |
| 10 Loans to stockholders | 86792 | *** | *683 | *1380 | *25289 | *7120 | *17039 | *6888 | *13864 | *6182 | - | *** | 23 |
| 11 Mortgage and real estate loans | *18699 | *** | *15159 | - | - | *2542 | - | - | *999 | - | - | *** | - |
| 12 Other investments | 2467764 | *** | - | *1871 | *1708 | *9629 | *56129 | *16703 | *54543 | 46770 | 72641 | *** | 2067971 |
| 13 Depreciable assets | 7651456 | *** | *29974 | *50368 | *85986 | *61993 | 304393 | *284497 | 349889 | 382084 | 262806 | *** | 5594533 |
| 14 Less: Accumulated depreciation | 4217822 | *** | *20721 | *40500 | *71074 | *41964 | 207444 | *164454 | 214203 | 217498 | 141433 | *** | 2979474 |
| 15 Depletable assets | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 17 Land | 126055 | *** | - | - | *1568 | *302 | *4656 | *2681 | *4418 | 8196 | 14175 | *** | 87617 |
| 18 Intangible assets (Amortizable) | 3786236 | *** | *6197 | *7505 | *5552 | *9686 | *37 | *45139 | 108078 | *66535 | 24868 | *** | 3321850 |
| 19 Less: Accumulated amortization | 1162666 | *** | *3424 | *7505 | *1234 | *7894 | *23 | *14194 | *59854 | *18715 | 10061 | *** | 990705 |
| 20 Other assets | 3087875 | *** | *-0 | *13279 | *658 | *4738 | *42934 | *16124 | 36224 | 29692 | 23327 | *** | 2799013 |
| 21 Total liabilities | 22339711 | *** | 44383 | *90422 | *146516 | *190056 | 757490 | *474760 | 803643 | 768028 | 643895 | *** | 17264714 |
| 22 Accounts payable | 3462180 | *** | *4505 | *8195 | *7809 | *28563 | 161751 | *41199 | 140033 | 75547 | 83394 | *** | 2782558 |
| 23 Mort, notes, and bonds under 1 yr | 645423 | *** | - | - | *607 | *9855 | 70337 | *12902 | 82377 | 42575 | 16501 | *** | 305744 |
| 24 Other current liabilities | 2560944 | *** | *50 | *10398 | *26369 | *48625 | 106055 | *102514 | 78453 | 176346 | 96604 | *** | 1793865 |
| 25 Loans from stockholders | 445033 | *** | *10104 | *909 | *4545 | *7239 | *5956 | *15893 | *69699 | - | 577 | *** | 300936 |
| 26 Mort, notes, bonds, 1 yr or more | 4313534 | *** | *3765 | *2013 | *6099 | *2376 | *90433 | *206615 | 246683 | 147992 | 61096 | *** | 3425486 |
| 27 Other liabilities | 2196953 | *** | *806 | *18711 | *336 | *69 | *14465 | *53923 | 57692 | 57569 | 93239 | *** | 1755208 |
| 28 Net worth | 8715644 | *** | 25153 | *50195 | *100750 | *93329 | 308492 | *41714 | 128705 | 267999 | 292483 | *** | 6900917 |
| 29 Capital stock | 1041347 | *** | 5766 | *12632 | *20517 | *1850 | 58504 | *22154 | 10036 | 74848 | 5964 | *** | 814302 |
| 30 Paid-in or capital surplus | 1797840 | *** | *-563 | *1780 | *21129 | *54737 | *21752 | *62159 | 44937 | *3214 | 158965 | *** | 1274633 |
| 31 Retained earnings, appropriated | *4396 | *** | - | - | - | - | *3154 | - | - | - | - | *** | 1242 |
| 32 Retained earnings-unappropriated | 5732035 | *** | *6004 | *28688 | *8351 | *36308 | *81507 | *-84724 | 47047 | 120976 | 145273 | *** | 4991874 |
| 33 Retained earnings (S CORP) | 609974 | *** | *13946 | *7096 | *59897 | *14589 | 225517 | *59928 | *83644 | *87311 | 31255 | *** | - |
| 34 Less: Cost of treasury stock | 469948 | *** | - | - | *9143 | *14156 | *81942 | *17802 | *56959 | *18349 | 48973 | *** | 181134 |
| 35 Total receipts | 22840872 | *** | 293956 | *228616 | *508066 | *328252 | 1974080 | *999548 | 1546477 | 1104336 | 731636 | *** | 13559038 |
| 36 Business receipts | 21871988 | *** | 293838 | *228197 | *494484 | *306443 | 1935426 | *993076 | 1519781 | 1080852 | 703061 | *** | 12832507 |
| 37 Interest | 224373 | *** | *119 | *61 | *631 | *317 | *1058 | *1796 | *6552 | 4431 | 5941 | *** | 193683 |
| 38 Interest on govt. obligations | 8856 | *** | - | - | - | - | *198 | - | *432 | *101 | 1455 | *** | 5841 |
| 39 Rents | 66499 | *** | - | - | - | - | *158 | *567 | *1310 | *218 | 2492 | *** | 61754 |
| 40 Royalties | 189307 | *** | - | - | - | *7578 | *4508 | - | *3558 | *1792 | 2054 | *** | 151553 |
| 41 Net S-T cap gain less net LT loss | *5846 | *** | - | - | - | - | *4728 | - | - | - | - | *** | 1118 |
| 42 Net L-T cap gain less net ST loss | 50782 | *** | - | - | - | - | *11752 | - | *874 | *94 | 1582 | *** | 33878 |
| 43 Net gain, noncapital assets | 31306 | *** | - | - | - | - | *1690 | *35 | *1661 | *3146 | 94 | *** | 24679 |
| 44 Dividends, domestic corporations | 38135 | *** | - | *48 | - | - | *1249 | *6 | *358 | *178 | 1614 | *** | 34207 |
| 45 Dividends, foreign corporations | 26625 | *** | - | - | - | - | - | - | *2090 | *1025 | 1095 | *** | 10136 |
| 46 Other receipts | 327155 | *** | *-0 | *310 | *12951 | *13914 | 13312 | *4068 | 9863 | 12500 | 12248 | *** | 209682 |
| 47 Total deductions | 20836121 | *** | 252877 | *208922 | *460602 | *309640 | 1824025 | *920606 | 1457999 | 1008599 | 662989 | *** | 12279322 |
| 48 Cost of goods | 8490434 | *** | *2129 | *26568 | *19746 | *56922 | 148821 | *33063 | 181566 | 97343 | 88088 | *** | 1649455 |
| 49 Compensation of officers | 476027 | *** | *18374 | *32642 | *45261 | *31537 | 74848 | *43967 | 30772 | 25639 | 17834 | *** | 123845 |
| 50 Salaries and wages | 3535130 | *** | *61486 | *22358 | *39416 | *51828 | 273074 | *240408 | 168818 | 131854 | 62430 | *** | 2311206 |
| 51 Repairs | 136370 | *** | *745 | *3051 | *1714 | *1266 | 7762 | *6789 | 6329 | 7058 | 5494 | *** | 91206 |
| 52 Bad debts | 188323 | *** | - | *165 | *628 | *403 | 5649 | *8560 | 10470 | 8673 | 22971 | *** | 118908 |
| 53 Rent paid on business property | 463107 | *** | *10144 | *5844 | *7478 | *7301 | 40076 | *24216 | 15529 | 9753 | 5945 | *** | 310315 |
| 54 Taxes paid | 703825 | *** | *11118 | *4979 | *9932 | *8448 | 51260 | *31526 | 29906 | 29506 | 17713 | *** | 478986 |
| 55 Interest paid | 656937 | *** | *488 | *854 | *1457 | *1388 | 15961 | *24825 | 37598 | 15454 | 8414 | *** | 523835 |
| 56 Contributions or gifts | 79890 | *** | *266 | *40 | - | *124 | *1844 | *87 | 1273 | 1136 | 942 | *** | 72836 |
| 57 Amortization | 422916 | *** | *1336 | - | *444 | *328 | *532 | *7072 | *16402 | *4242 | 4493 | *** | 371585 |
| 58 Depreciation | 820087 | *** | *3585 | *6681 | *5826 | *6825 | 24769 | *22905 | 36275 | 28313 | 20596 | *** | 627688 |
| 59 Depletion | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 60 Advertising | 630139 | *** | *2227 | *5815 | *13423 | *23365 | 25330 | *13348 | 44028 | 13631 | 20388 | *** | 416224 |
| 61 Pension, prof sh, stock, annuity | 185513 | *** | - | *2196 | *2841 | *4861 | 13061 | *10259 | 6485 | 6787 | 6710 | *** | 125711 |
| 62 Employee benefit programs | 381035 | *** | *5452 | *921 | *8561 | *4036 | 19878 | *17769 | 16774 | 16461 | 10939 | *** | 259053 |
| 63 Net loss, noncapital assets | 7425 | *** | - | - | - | *258 | *130 | *68 | *29 | *125 | 5 | *** | 6703 |
| 64 Other deductions | 3658964 | *** | 102681 | *44768 | *201488 | *56783 | 317249 | *160721 | 242624 | 112452 | 168793 | *** | 1930858 |
| 65 Total receipts less total deducts | 2004751 | *** | 41079 | *19694 | *47464 | *18612 | 150054 | *78942 | 88479 | 95738 | 68647 | *** | 1279716 |
| 66 Constructive taxable income from related foreign corporations | 10036 | *** | - | - | - | - | *-0 | - | *919 | - | - | *** | 4829 |
| 67 Net income, total | 2005931 | *** | 41079 | *19694 | *47464 | *18612 | 149856 | *78942 | 88965 | 95637 | 67192 | *** | 1278704 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 323197 | *** | *23058 | *6827 | *45553 | *12858 | 87026 | *62249 | *32635 | *24337 | 6258 | *** | - |
| 71 Statutory special deductions, total | 143427 | *** | *10377 | *2503 | *79 | *2619 | *12327 | *6492 | *11420 | *1149 | 2541 | *** | 82545 |
| 72 Net operating loss deduction | 103736 | *** | *10377 | *2469 | *79 | *2619 | *11195 | *6488 | *11170 | - | 848 | *** | 52052 |
| 73 Dividends received deduction | 39691 | *** | - | *34 | - | - | *1132 | *4 | *250 | *1149 | 1693 | *** | 30494 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 1539308 | *** | *7644 | *10364 | *1831 | *3135 | *50503 | *10200 | 44910 | 70150 | 58393 | *** | 1196158 |
| 76 Income tax before credits, total | 538132 | *** | *1147 | *1881 | *275 | *470 | *16802 | *3463 | 15420 | 24146 | 20399 | *** | 424407 |
| 77 Regular tax | 531026 | *** | *1147 | *1881 | *275 | *470 | *16617 | *3375 | 15232 | 24097 | 20276 | *** | 418453 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | -0 | *** | - | - | - | - | - | - | - | - | - | *** | -0 |
| 80 Alternative minimum tax | 5317 | *** | - | - | - | - | *179 | *88 | *172 | - | 61 | *** | 4398 |
| 81 Environmental tax | 1782 | *** | - | - | - | - | *5 | - | *17 | *49 | 62 | *** | 1549 |
| 82 Foreign tax credit | 19308 | *** | - | - | - | - | *9 | *22 | *1054 | *267 | 54 | *** | 12925 |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 86 General business credit | 3088 | *** | - | - | - | - | *851 | - | *217 | *29 | -0 | *** | 1991 |
| 87 Prior year minimum tax credit | *6538 | *** | - | - | - | - | - | - | *190 | - | 955 | *** | 5394 |
| 88 Income tax after credits, total | 509198 | *** | *1147 | *1881 | *275 | *470 | *15942 | *3441 | 13960 | 23851 | 19390 | *** | 404097 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Printing and publishing: Commercial and other printing, and printing trade services

MINOR INDUSTRY 2799
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 20835 | *** | 10363 | 3431 | 2137 | 1891 | 2124 | 421 | 188 | *** | *** | 12 | 20 |
| 2 Total assets | 36939558 | *** | 366950 | 587252 | 795968 | 1385515 | 5075869 | 2979855 | 2939733 | *** | *** | 1811553 | 17708787 |
| 3 Cash | 1985440 | *** | 58816 | 116442 | 145803 | 149551 | 493591 | 231039 | 180621 | *** | *** | 169922 | 288463 |
| 4 Notes and accounts receivable | 9441042 | *** | 118109 | 178755 | 237804 | 365627 | 1451970 | 831957 | 959399 | *** | *** | 400909 | 4078982 |
| 5 Less: Allowance for bad debts | 178961 | *** | - | *999 | *1252 | *867 | 21874 | 16320 | 22076 | *** | *** | 16883 | 74130 |
| 6 Inventories | 3406504 | *** | 43148 | 37257 | 31822 | 100684 | 533565 | 406419 | 418220 | *** | *** | 176455 | 1245834 |
| 7 U.S. govt. obligations, total | *122948 | *** | - | - | - | *31809 | *1456 | *15295 | *62086 | *** | *** | - | - |
| 8 Tax-exempt securities | *33467 | *** | - | - | - | - | *19681 | *10520 | - | *** | *** | - | - |
| 9 Other current assets | 1725551 | *** | 13346 | 24167 | 18387 | 50355 | 216803 | 98263 | 89991 | *** | *** | 81076 | 1007640 |
| 10 Loans to stockholders | 224273 | *** | *6049 | *11514 | 29343 | 46796 | 35227 | 13068 | *17787 | *** | *** | - | 62545 |
| 11 Mortgage and real estate loans | *48596 | *** | - | *16270 | *1403 | *1061 | *26967 | - | - | *** | *** | - | 714 |
| 12 Other investments | 3291762 | *** | *4193 | *15314 | *17847 | 25699 | 194353 | 58882 | 131889 | *** | *** | 157035 | 2496684 |
| 13 Depreciable assets | 28977837 | *** | 495978 | 747033 | 875119 | 1485569 | 5312066 | 2670948 | 2256761 | *** | *** | 1164470 | 11542017 |
| 14 Less: Accumulated depreciation | 15952313 | *** | 380400 | 583178 | 606271 | 958522 | 3282839 | 1497075 | 1283011 | *** | *** | 632339 | 5564751 |
| 15 Depletable assets | *18784 | *** | - | - | - | - | - | - | *15539 | *** | *** | 3242 | - |
| 16 Less: Accumulated depletion | *14224 | *** | - | - | - | - | - | - | *12739 | *** | *** | 1481 | - |
| 17 Land | 424290 | *** | - | *191 | *547 | 17361 | 50330 | 41883 | 44974 | *** | *** | 47020 | 183544 |
| 18 Intangible assets (Amortizable) | 2977977 | *** | *12895 | 32470 | *30465 | 29978 | 63777 | 93674 | 49615 | *** | *** | 231366 | 2164263 |
| 19 Less: Accumulated amortization | 772967 | *** | *6210 | *17135 | *20890 | 9416 | 35058 | 34884 | 17140 | *** | *** | 103192 | 487706 |
| 20 Other assets | 1179550 | *** | 1026 | 9151 | 35841 | 49828 | 15856 | 56186 | 47818 | *** | *** | 133953 | 764689 |
| 21 Total liabilities | 36939558 | *** | 366950 | 587252 | 795968 | 1385515 | 5075869 | 2979855 | 2939733 | *** | *** | 1811553 | 17708787 |
| 22 Accounts payable | 5601809 | *** | 49292 | 90178 | 132123 | 153130 | 684731 | 444732 | 437643 | *** | *** | 273331 | 2928275 |
| 23 Mort, notes, and bonds under 1 yr | 2420224 | *** | 37070 | 29294 | 71274 | 119679 | 511497 | 486108 | 375017 | *** | *** | 116268 | 425659 |
| 24 Other current liabilities | 2976696 | *** | 19386 | 44588 | 64304 | 72788 | 405492 | 213866 | 281353 | *** | *** | 268659 | 1301179 |
| 25 Loans from stockholders | 740962 | *** | 163639 | 31753 | 31610 | 37145 | 156407 | 88155 | 71750 | *** | *** | - | 7000 |
| 26 Mort, notes, bonds, 1 yr or more | 9095386 | *** | 53134 | 87109 | 201732 | 431636 | 1234128 | 580538 | 650150 | *** | *** | 885080 | 4070899 |
| 27 Other liabilities | 2194210 | *** | 18738 | *15757 | *1631 | *8225 | 70447 | 74240 | 39123 | *** | *** | 99566 | 1691539 |
| 28 Net worth | 13910271 | *** | 25690 | 288572 | 293296 | 562912 | 2013167 | 1092216 | 1084696 | *** | *** | 168650 | 7284235 |
| 29 Capital stock | 1785695 | *** | 58379 | 66825 | 95838 | 38672 | 190302 | 50004 | 65099 | *** | *** | 25015 | 1033998 |
| 30 Paid-in or capital surplus | 3106387 | *** | *34317 | *42610 | *10897 | 30320 | 99939 | 54133 | 169340 | *** | *** | 335114 | 2002358 |
| 31 Retained earnings, appropriated | *27999 | *** | - | - | - | *6796 | *1702 | *17802 | - | *** | *** | - | - |
| 32 Retained earnings-unappropriated | 7240643 | *** | -68924 | 178480 | 144772 | 428987 | 889052 | 544715 | 387037 | *** | *** | -167454 | 4405032 |
| 33 Retained earnings (S CORP) | 2809227 | *** | 11221 | 53092 | *82809 | *98366 | 953784 | 555014 | 537679 | *** | *** | 35769 | 240117 |
| 34 Less: Cost of treasury stock | 1059680 | *** | *9303 | *52435 | *41020 | 40228 | 121612 | 129452 | 74458 | *** | *** | 59794 | 397271 |
| 35 Total receipts | 58985855 | *** | 2117343 | 2307721 | 2244178 | 2928779 | 11003410 | 6131292 | 5742666 | *** | *** | 2615132 | 18222862 |
| 36 Business receipts | 58134728 | *** | 2083753 | 2300066 | 2236469 | 2905438 | 10891559 | 6079117 | 5660639 | *** | *** | 2565990 | 17825499 |
| 37 Interest | 197459 | *** | 1952 | *670 | 2228 | 7564 | 11293 | 4431 | 5273 | *** | *** | 25966 | 129811 |
| 38 Interest on govt. obligations | 13249 | *** | - | - | - | *101 | *3040 | *614 | *579 | *** | *** | 1709 | 6373 |
| 39 Rents | 71994 | *** | - | - | *1516 | *693 | *4391 | *1025 | *7099 | *** | *** | 3237 | 51424 |
| 40 Royalties | 10932 | *** | - | - | - | - | - | - | - | *** | *** | 537 | 9340 |
| 41 Net S-T cap gain less net LT loss | *2084 | *** | - | - | - | - | *392 | *54 | *1350 | *** | *** | - | 288 |
| 42 Net L-T cap gain less net ST loss | 31837 | *** | *14077 | *197 | *243 | *1182 | *3538 | *6 | *1248 | *** | *** | 567 | 9777 |
| 43 Net gain, noncapital assets | 104621 | *** | *16061 | *3778 | *316 | *1116 | 22584 | 8286 | 10593 | *** | *** | 5607 | 22916 |
| 44 Dividends, domestic corporations | 12454 | *** | *314 | *52 | *683 | *442 | *236 | *8083 | *218 | *** | *** | 89 | 2199 |
| 45 Dividends, foreign corporations | 8050 | *** | - | - | - | - | - | *-0 | - | *** | *** | 1110 | 4457 |
| 46 Other receipts | 398447 | *** | 1186 | 2957 | 2722 | 12242 | 66379 | 29675 | 55666 | *** | *** | 10321 | 160777 |
| 47 Total deductions | 55593649 | *** | 1958754 | 2156890 | 2171318 | 2812348 | 10519634 | 5813663 | 5388273 | *** | *** | 2489943 | 17002489 |
| 48 Cost of goods | 36206759 | *** | 40245 | 37257 | 26965 | 100788 | 538749 | 410049 | 434730 | *** | *** | 173908 | 1261135 |
| 49 Compensation of officers | 2123829 | *** | 244733 | 177566 | 210355 | 214892 | 677868 | 213221 | 139360 | *** | *** | 31647 | 126183 |
| 50 Salaries and wages | 4730195 | *** | 278278 | 225282 | 272479 | 279669 | 857893 | 424304 | 406743 | *** | *** | 157395 | 1479851 |
| 51 Repairs | 351725 | *** | 18887 | 24869 | 25343 | 24504 | 69900 | 18507 | 20882 | *** | *** | 14534 | 115773 |
| 52 Bad debts | 187786 | *** | *3937 | 8628 | 4627 | 24854 | 34543 | 19128 | 16370 | *** | *** | 9570 | 50172 |
| 53 Rent paid on business property | 854615 | *** | 117472 | 93497 | 64544 | 58826 | 118497 | 45086 | 39498 | *** | *** | 19792 | 251915 |
| 54 Taxes paid | 1638510 | *** | 78393 | 78448 | 72138 | 108424 | 327877 | 169474 | 132494 | *** | *** | 40541 | 512881 |
| 55 Interest paid | 1023807 | *** | 12636 | 16133 | 31819 | 52494 | 158999 | 89984 | 81025 | *** | *** | 71194 | 402943 |
| 56 Contributions or gifts | 29021 | *** | *341 | *442 | *961 | 1385 | 5472 | 1215 | 1400 | *** | *** | 1575 | 14210 |
| 57 Amortization | 92419 | *** | *1611 | *1134 | *6257 | 2095 | 8845 | 10626 | 4140 | *** | *** | 3755 | 39799 |
| 58 Depreciation | 2390390 | *** | 26376 | 74057 | 91220 | 123682 | 411336 | 223426 | 183739 | *** | *** | 81758 | 954890 |
| 59 Depletion | *443 | *** | - | - | - | *41 | - | *51 | - | *** | *** | 351 | - |
| 60 Advertising | 396089 | *** | 15923 | 8203 | 18970 | 19040 | 29055 | 20918 | 51155 | *** | *** | 14335 | 187033 |
| 61 Pension, prof sh, stock, annuity | 360910 | *** | *506 | *492 | *7893 | 7647 | 67225 | 32649 | 28088 | *** | *** | 12981 | 177402 |
| 62 Employee benefit programs | 1182887 | *** | 11293 | 26234 | 32431 | 35225 | 174966 | 90568 | 68784 | *** | *** | 48926 | 623853 |
| 63 Net loss, noncapital assets | 27905 | *** | - | *11 | *1527 | *1430 | 9036 | 4352 | 924 | *** | *** | 2806 | 5171 |
| 64 Other deductions | 3996360 | *** | 339641 | 266583 | 222009 | 275160 | 729324 | 371068 | 356682 | *** | *** | 243346 | 889199 |
| 65 Total receipts less total deducts | 3392206 | *** | 158589 | 150831 | 72860 | 116431 | 483775 | 317629 | 354393 | *** | *** | 125190 | 1220373 |
| 66 Constructive taxable income from related foreign corporations | *3926 | *** | - | - | - | - | - | - | - | *** | *** | - | 968 |
| 67 Net income, total | 3382883 | *** | 158589 | 150831 | 72860 | 116330 | 480736 | 317015 | 353814 | *** | *** | 123481 | 1214967 |
| 68 Net income, Form 1120-A | *13686 | *** | *5391 | *8296 | - | - | - | - | - | *** | *** | - | - |
| 69 Net income, Form 1120F | *3203 | *** | - | - | - | - | - | - | - | *** | *** | - | - |
| 70 Net income, Form 1120S | 1095189 | *** | 87185 | 99518 | *26974 | *44541 | 250535 | 184802 | 199418 | *** | *** | 10403 | 75623 |
| 71 Statutory special deductions, total | 292039 | *** | 51947 | *15211 | 16407 | 10600 | 50560 | *13603 | 29946 | *** | *** | 8417 | 68374 |
| 72 Net operating loss deduction | 277876 | *** | 51749 | *15174 | *15929 | *10252 | 50395 | *5550 | 29771 | *** | *** | 7254 | 66835 |
| 73 Dividends received deduction | 14162 | *** | *198 | *37 | *478 | *348 | *165 | *8053 | *174 | *** | *** | 1163 | 1539 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | *** | - | - |
| 75 Income subject to tax | 1995758 | *** | 19457 | 36103 | 29479 | 61208 | 179640 | 118694 | 124450 | *** | *** | 104662 | 1070970 |
| 76 Income tax before credits, total | 676403 | *** | 2929 | 5964 | 4549 | 16159 | 55283 | 40259 | 45741 | *** | *** | 37005 | 379138 |
| 77 Regular tax | 660265 | *** | 2929 | 5895 | 4549 | 14681 | 53329 | 39892 | 42401 | *** | *** | 36222 | 374476 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | *** | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | *** | - | - |
| 80 Alternative minimum tax | 13887 | *** | - | *69 | - | *1478 | 1954 | *238 | 3258 | *** | *** | 650 | 3011 |
| 81 Environmental tax | 2122 | *** | - | - | - | - | - | *1 | *82 | *** | *** | 133 | 1650 |
| 82 Foreign tax credit | 4226 | *** | - | - | - | - | -0 | - | - | *** | *** | 283 | 2711 |
| 83 U.S. Possessions tax credit | 2558 | *** | 17 | - | - | - | 1063 | 1479 | - | *** | *** | - | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | *** | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | *** | *** | - | - |
| 86 General business credit | 28139 | *** | - | - | *19 | *167 | *2130 | *1755 | *1520 | *** | *** | 52 | 21180 |
| 87 Prior year minimum tax credit | 9262 | *** | - | - | *12 | *296 | 3632 | *1671 | *678 | *** | *** | 215 | 2005 |
| 88 Income tax after credits, total | 632218 | *** | 2912 | 5964 | 4518 | 15697 | 48457 | 35355 | 43543 | *** | *** | 36454 | 353241 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 17
RETURNS WITH NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 6937 | 57 | *1472 | *371 | 831 | 1077 | 1900 | 403 | 332 | 151 | 88 | 78 | 177 |
| 2 Total assets | 586494907 | - | *31974 | *73986 | 277178 | 768089 | 4565297 | 2766272 | 5196827 | 5409324 | 6264061 | 12749495 | 548392406 |
| 3 Cash | 12249766 | - | *12093 | *3365 | *48515 | 73560 | 470448 | 220573 | 406904 | 447920 | 386693 | 1167118 | 9012576 |
| 4 Notes and accounts receivable | 111300472 | - | *4919 | *31811 | 107174 | 223809 | 1334124 | 830095 | 1453487 | 1219182 | 1443262 | 2201681 | 102450928 |
| 5 Less: Allowance for bad debts | 2094761 | - | - | - | *371 | *2253 | 18657 | 18968 | 21888 | 34354 | 37384 | 46177 | 1914711 |
| 6 Inventories | 42824138 | - | *7496 | *7079 | 50864 | 157077 | 1037038 | 677084 | 1060690 | 1038939 | 1259110 | 1794830 | 35733931 |
| 7 U.S. govt. obligations, total | 1034713 | - | - | - | - | - | *14284 | *1479 | *15176 | *51865 | 21111 | 23192 | 907606 |
| 8 Tax-exempt securities | 2380293 | - | - | - | - | - | - | - | *38229 | *24136 | 82323 | 81945 | 2153660 |
| 9 Other current assets | 21649105 | - | *205 | *4619 | *5562 | 13404 | 178851 | 93347 | 222379 | 165373 | 236844 | 682895 | 20045627 |
| 10 Loans to stockholders | 6901192 | - | *7157 | - | *3546 | *17001 | 43581 | *8902 | 19261 | *28533 | 23604 | 105404 | 6644202 |
| 11 Mortgage and real estate loans | 51508 | - | - | - | - | *6753 | *13518 | *2254 | *1361 | *615 | 490 | 620 | 25897 |
| 12 Other investments | 176002256 | - | - | - | *3977 | 78053 | 250717 | 117361 | 286292 | 342683 | 623940 | 1941259 | 172357975 |
| 13 Depreciable assets | 234082120 | - | *9075 | *82661 | 159113 | 524534 | 2564395 | 1579800 | 2710967 | 3060206 | 2946962 | 6174536 | 214269871 |
| 14 Less: Accumulated depreciation | 116532834 | - | *8293 | *55602 | 113002 | 352040 | 1595043 | 835413 | 1408754 | 1463210 | 1344899 | 2693121 | 106663456 |
| 15 Depletable assets | 5732998 | - | - | - | - | - | - | *1574 | - | - | 8759 | 13234 | 5709431 |
| 16 Less: Accumulated depletion | 3701018 | - | - | - | - | - | - | *62 | - | - | 7053 | 3842 | 3690061 |
| 17 Land | 4989866 | - | - | - | *4456 | *12385 | 42654 | 35583 | 101614 | 125131 | 102053 | 183739 | 4382250 |
| 18 Intangible assets (Amortizable) | 34761123 | - | *417 | - | *4671 | *8615 | 117567 | 33623 | 281989 | 312887 | 545035 | 949427 | 32506892 |
| 19 Less: Accumulated amortization | 6334605 | - | *250 | - | *1182 | *8615 | 64761 | 20074 | 121690 | 71800 | 148525 | 205060 | 5692648 |
| 20 Other assets | 61198573 | - | *-843 | *52 | *3855 | 15806 | 176581 | 39113 | 150809 | 161217 | 121735 | 377814 | 60152435 |
| 21 Total liabilities | 586494907 | - | *31974 | *73986 | 277178 | 768089 | 4565297 | 2766272 | 5196827 | 5409324 | 6264061 | 12749495 | 548392406 |
| 22 Accounts payable | 70537291 | - | *5236 | *18680 | 82519 | 109410 | 703420 | 498797 | 777693 | 572034 | 713332 | 1016470 | 66039700 |
| 23 Mort, notes, and bonds under 1 yr | 44708854 | - | - | *1062 | *7652 | 39287 | 415066 | 252376 | 314500 | 379822 | 454798 | 672798 | 42171492 |
| 24 Other current liabilities | 50284872 | - | *227 | *3137 | 27205 | 44081 | 315589 | 249231 | 336210 | 494325 | 459798 | 962698 | 47392371 |
| 25 Loans from stockholders | 7809365 | - | *14274 | *17892 | *20048 | *29968 | 222232 | 58455 | 46695 | *10312 | 35690 | 193621 | 7160178 |
| 26 Mort, notes, bonds, 1 yr or more | 100435776 | - | - | *7311 | *61597 | 135994 | 620903 | 358087 | 865979 | 871008 | 851762 | 2096405 | 94566728 |
| 27 Other liabilities | 76859656 | - | *-1028 | *-0 | *771 | *11027 | 214882 | 36348 | 110932 | 246905 | 318424 | 537720 | 75383675 |
| 28 Net worth | 235859093 | - | *13265 | *25903 | 77386 | 398322 | 2073205 | 1312979 | 2744817 | 2834916 | 3430257 | 7269782 | 215678261 |
| 29 Capital stock | 26654405 | - | *570 | *1099 | 18205 | 25358 | 205528 | 74507 | 341624 | 301410 | 451875 | 607036 | 24627193 |
| 30 Paid-in or capital surplus | 111000493 | - | *-6218 | *715 | *5223 | *25355 | 398002 | 196915 | 682596 | 670573 | 850978 | 2309499 | 105866855 |
| 31 Retained earnings, appropriated | 581886 | - | - | - | - | - | *18618 | - | *672 | *687 | 15430 | 8182 | 538296 |
| 32 Retained earnings-unappropriated | 123391411 | - | *-2643 | *24089 | *55144 | 306084 | 951253 | 571326 | 772810 | 1523092 | 1829533 | 4249070 | 113111652 |
| 33 Retained earnings (S CORP) | 3800337 | - | *21556 | - | *56567 | *111886 | 627555 | 537295 | 1065719 | 576395 | 473746 | 329617 | - |
| 34 Less: Cost of treasury stock | 29569438 | - | - | - | *57754 | *70361 | 127750 | 67064 | 118604 | 237241 | 191307 | 233622 | 28465735 |
| 35 Total receipts | 446375121 | 2427037 | *147207 | *312285 | 952168 | 1908990 | 10168627 | 5956812 | 9509468 | 8150580 | 9092854 | 14417773 | 383331322 |
| 36 Business receipts | 413165767 | 2200810 | *147205 | *311973 | 950272 | 1882470 | 10028201 | 5889809 | 9437259 | 7879824 | 8896489 | 13887943 | 351653513 |
| 37 Interest | 6485683 | 22700 | - | *251 | *268 | 2958 | 12000 | 6078 | 19725 | 26888 | 36262 | 115106 | 6243449 |
| 38 Interest on govt. obligations | 158737 | 11952 | - | - | - | - | *1044 | - | 5429 | 4253 | 7397 | 6854 | 121808 |
| 39 Rents | 810580 | - | - | - | - | *962 | *9969 | *4519 | *2708 | 2002 | 11763 | 5502 | 773155 |
| 40 Royalties | 6019741 | 111 | - | - | - | - | *32042 | *6033 | 1482 | 10856 | 23633 | 39015 | 5906569 |
| 41 Net S-T cap gain less net LT loss | 93825 | - | - | - | - | - | - | - | - | - | 32 | 9366 | 84426 |
| 42 Net L-T cap gain less net ST loss | 3462741 | *24691 | - | *48 | *210 | *42 | *825 | *96 | *7718 | 6555 | 1016 | 115403 | 3306138 |
| 43 Net gain, noncapital assets | 767592 | 50838 | - | - | *149 | - | 12027 | 722 | 1337 | 9162 | 3101 | 38083 | 652173 |
| 44 Dividends, domestic corporations | 704426 | - | - | *14 | - | *1733 | *2954 | *12 | *300 | 316 | 1392 | 27506 | 670198 |
| 45 Dividends, foreign corporations | 5304398 | 2735 | - | - | - | - | - | - | *2467 | 9752 | 41548 | 34067 | 5213829 |
| 46 Other receipts | 9401631 | *113199 | *2 | *-2 | *1270 | *20824 | 69565 | 49544 | 31044 | 200973 | 70222 | 138926 | 8706065 |
| 47 Total deductions | 404316653 | 1766257 | *104043 | *309197 | 881493 | 1784646 | 9546434 | 5596643 | 8713670 | 7333883 | 8301257 | 12020742 | 347958388 |
| 48 Cost of goods | 242035390 | *210929 | *7496 | *7079 | *48175 | 158902 | 1017542 | 676778 | 1094898 | 1022891 | 1213109 | 1514220 | 31028922 |
| 49 Compensation of officers | 2908653 | *27733 | *8774 | *23374 | 60049 | 199461 | 541668 | 166420 | 197266 | 175533 | 107706 | 109935 | 1290735 |
| 50 Salaries and wages | 33748811 | *184184 | *9895 | *22649 | *43229 | 108979 | 770283 | 339576 | 671928 | 609238 | 556095 | 725524 | 29707231 |
| 51 Repairs | 4131506 | *37518 | *4600 | *1563 | *3508 | 7107 | 57458 | 28481 | 34853 | 35663 | 39790 | 49853 | 3831112 |
| 52 Bad debts | 637351 | *94 | - | *1408 | *1416 | *2212 | 18798 | 15893 | 14973 | 14637 | 11947 | 14192 | 541783 |
| 53 Rent paid on business property | 3774327 | *13748 | *3647 | *18790 | *15478 | 26766 | 146907 | 38905 | 62387 | 49390 | 57352 | 69258 | 3271700 |
| 54 Taxes paid | 8402743 | 60684 | *2266 | *7960 | 21509 | 45393 | 226025 | 94565 | 162253 | 137021 | 147696 | 222414 | 7274957 |
| 55 Interest paid | 11892392 | 42349 | *358 | *1385 | *10538 | 13163 | 103392 | 54744 | 91884 | 101531 | 99391 | 249066 | 11124591 |
| 56 Contributions or gifts | 728699 | *10885 | - | *69 | *74 | *647 | 1764 | 1229 | 2079 | 5010 | 6320 | 12052 | 688569 |
| 57 Amortization | 1639393 | *5009 | *16 | - | *187 | *70 | 10208 | 5833 | 19083 | 19829 | 35661 | 60240 | 1483257 |
| 58 Depreciation | 15230583 | *111124 | *280 | *8517 | 13902 | 30981 | 201661 | 110635 | 212567 | 226640 | 197575 | 446881 | 13669820 |
| 59 Depletion | 232321 | *4682 | - | - | - | - | - | - | - | - | 301 | 6633 | 220705 |
| 60 Advertising | 12063301 | *103972 | *605 | *480 | *7946 | 2961 | 97947 | 52607 | 80400 | 240265 | 184471 | 113938 | 11177708 |
| 61 Pension, prof sh, stock, annuity | 2743007 | *21862 | - | - | *4174 | *14607 | 42514 | 26012 | 57839 | 53780 | 33255 | 54900 | 2434064 |
| 62 Employee benefit programs | 7533947 | *13409 | *1085 | *5820 | *3778 | 15884 | 108203 | 57076 | 83320 | 125653 | 109627 | 166794 | 6843297 |
| 63 Net loss, noncapital assets | 239285 | 406 | - | - | *743 | *330 | 1981 | *745 | 3422 | 2792 | 2794 | 7993 | 218076 |
| 64 Other deductions | 56374945 | 447829 | *20417 | *23632 | 128384 | 135447 | 1103868 | 516736 | 831547 | 754558 | 883208 | 1930233 | 49599085 |
| 65 Total receipts less total deducts | 42058467 | 660780 | *43163 | *3087 | 70674 | 124344 | 622193 | 360169 | 795798 | 816697 | 791597 | 2397031 | 35372934 |
| 66 Constructive taxable income from related foreign corporations | 6325723 | - | - | - | - | - | *5858 | - | *2605 | *21537 | 34886 | 35313 | 6225524 |
| 67 Net income, total | 48225452 | 648827 | *43163 | *3087 | 70674 | 124344 | 627006 | 360169 | 792974 | 833982 | 819087 | 2425490 | 41476650 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1488786 | *36264 | *41706 | - | *42068 | *89825 | 286102 | 196126 | 400640 | 216078 | 137594 | 42383 | - |
| 71 Statutory special deductions, total | 2700536 | *76523 | *407 | *60 | *16593 | *4277 | 33911 | *25596 | 61614 | 90765 | 61924 | 129842 | 2199023 |
| 72 Net operating loss deduction | 1361487 | *73788 | *407 | *50 | *16593 | *3275 | 31566 | *25588 | 59353 | 85757 | 48882 | 99252 | 916976 |
| 73 Dividends received deduction | 1339049 | 2735 | - | *10 | - | *1001 | *2346 | *8 | *2260 | 5008 | 13042 | 30590 | 1282048 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 44038362 | *536040 | *1051 | *3027 | *12013 | 30242 | 307267 | 138447 | 330721 | 527139 | 619574 | 2255217 | 39277626 |
| 76 Income tax before credits, total | 15651058 | 197253 | *158 | *455 | *1878 | 5995 | 99999 | 47382 | 115285 | 183685 | 218432 | 797252 | 13983283 |
| 77 Regular tax | 15381167 | *187405 | *158 | *455 | *1878 | 5995 | 97925 | 46816 | 112747 | 180487 | 213644 | 787671 | 13745986 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 25 | - | - | - | - | - | - | - | - | - | - | - | 25 |
| 80 Alternative minimum tax | 218793 | 9310 | - | - | - | - | *2074 | *560 | 2379 | 2721 | 4247 | 8348 | 189155 |
| 81 Environmental tax | 49831 | 82 | - | - | - | - | - | *6 | 160 | 477 | 586 | 1234 | 47286 |
| 82 Foreign tax credit | 4123358 | 18 | - | - | - | - | *1253 | *1200 | *933 | *9029 | 25072 | 27628 | 4058225 |
| 83 U.S. Possessions tax credit | 2238194 | 55610 | - | 10 | - | 332 | 923 | 133 | 10537 | 20523 | 45559 | 388390 | 1716177 |
| 84 Orphan drug credit | 19665 | 2836 | - | - | - | - | - | - | - | 470 | 509 | 1468 | 14383 |
| 85 Nonconventional source fuel credit | 62694 | - | - | - | - | - | - | - | - | - | 257 | - | 62437 |
| 86 General business credit | 438264 | *1213 | - | - | *134 | *166 | 3653 | *1297 | 2486 | 4127 | 3325 | 6781 | 415082 |
| 87 Prior year minimum tax credit | 264680 | *524 | - | - | - | *42 | *2133 | *571 | *210 | *1009 | 1224 | 5812 | 253155 |
| 88 Income tax after credits, total | 8504204 | *137052 | *158 | *445 | *1744 | 5455 | 92037 | 44181 | 101118 | 148528 | 142486 | 367174 | 7463826 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2815
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 2799 | *34 | *672 | *299 | *168 | *326 | 782 | 178 | 136 | 73 | 31 | 35 | 64 |
| 2 Total assets | 246102531 | - | *24378 | *58404 | *47782 | *231784 | 1773619 | 1207403 | 2173986 | 2611665 | 2164493 | 5927183 | 229881834 |
| 3 Cash | 3495250 | - | *8711 | *2803 | *17980 | *25190 | 219641 | 93088 | 97750 | 136931 | 117129 | 333663 | 2442365 |
| 4 Notes and accounts receivable | 44469892 | - | *1573 | *26824 | *9836 | *79333 | 543405 | 320920 | 678585 | 594023 | 543691 | 1075735 | 40595968 |
| 5 Less: Allowance for bad debts | 588710 | - | - | - | - | *2121 | 5994 | *6386 | 6734 | 11405 | 14129 | 23026 | 518914 |
| 6 Inventories | 16025402 | - | *7496 | *2785 | *5045 | *40655 | 282332 | 272203 | 386032 | 465194 | 388219 | 851175 | 13324267 |
| 7 U.S. govt. obligations, total | 32021 | - | - | - | - | - | - | *1479 | *2089 | *6679 | 7394 | 6936 | 7443 |
| 8 Tax-exempt securities | *172110 | - | - | - | - | - | - | - | *24782 | *2135 | 9559 | 12564 | 123070 |
| 9 Other current assets | 4290509 | - | *205 | *2662 | *561 | *3335 | 41706 | 51240 | 56842 | 65839 | 92829 | 362110 | 3613181 |
| 10 Loans to stockholders | 6029705 | - | *7157 | - | - | *3737 | *3042 | *3728 | *11380 | *26306 | 6079 | 44404 | 5923872 |
| 11 Mortgage and real estate loans | *3853 | - | - | - | - | - | *598 | *2254 | *471 | - | 490 | - | 40 |
| 12 Other investments | 83000244 | - | - | - | *62 | *25331 | 95758 | 81537 | 141936 | 111453 | 199440 | 716108 | 81628620 |
| 13 Depreciable assets | 130133341 | - | *3020 | *72894 | *36234 | *235179 | 1192991 | 712642 | 1279826 | 1804767 | 1332673 | 3747142 | 119715973 |
| 14 Less: Accumulated depreciation | 73054708 | - | *2940 | *49615 | *26452 | *180343 | 717857 | 365585 | 652623 | 844266 | 655770 | 1792535 | 67766723 |
| 15 Depletable assets | 5612559 | - | - | - | - | - | - | - | - | - | 8759 | 8537 | 5595263 |
| 16 Less: Accumulated depletion | 3685887 | - | - | - | - | - | - | - | - | - | 7053 | 1274 | 3677561 |
| 17 Land | 2308855 | - | - | - | *4456 | *1200 | 14496 | 15552 | 47881 | 78714 | 34639 | 95494 | 2016424 |
| 18 Intangible assets (Amortizable) | 5501628 | - | - | - | *282 | - | 27552 | *23785 | 83089 | 112388 | 66566 | 465025 | 4722942 |
| 19 Less: Accumulated amortization | 1526355 | - | - | - | *221 | - | 18122 | *15451 | 49917 | 24783 | 28328 | 107780 | 1281753 |
| 20 Other assets | 23882821 | - | *-843 | *52 | *-0 | *288 | 94073 | 16397 | 72595 | 87692 | 62306 | 132904 | 23417358 |
| 21 Total liabilities | 246102531 | - | *24378 | *58404 | *47782 | *231784 | 1773619 | 1207403 | 2173986 | 2611665 | 2164493 | 5927183 | 229881834 |
| 22 Accounts payable | 18013677 | - | *2940 | *18335 | *5259 | *30911 | 315449 | 215565 | 360840 | 321032 | 275726 | 533910 | 15933708 |
| 23 Mort, notes, and bonds under 1 yr | 14851289 | - | - | *1062 | - | *15048 | 155179 | 106779 | 154436 | 260646 | 104570 | 210110 | 13843458 |
| 24 Other current liabilities | 17966256 | - | *227 | *2434 | *213 | *16277 | 116268 | 98514 | 109559 | 188031 | 170004 | 421456 | 16843272 |
| 25 Loans from stockholders | 5698227 | - | *13885 | *17673 | - | *11329 | 86678 | *53947 | *12515 | *6269 | 18872 | 170038 | 5307021 |
| 26 Mort, notes, bonds, 1 yr or more | 47543872 | - | - | *2712 | *4294 | *18966 | 298964 | 237497 | 377633 | 550933 | 289031 | 1163528 | 44600315 |
| 27 Other liabilities | 45990262 | - | *-1028 | - | *-0 | *7141 | 163938 | *15599 | 51807 | 120212 | 145817 | 406478 | 45080299 |
| 28 Net worth | 96038948 | - | *8355 | *16187 | *38015 | *132111 | 637143 | 479503 | 1107195 | 1164541 | 1160473 | 3021664 | 88273761 |
| 29 Capital stock | 9478683 | - | *232 | *373 | *3976 | *8328 | 106372 | 53145 | 82832 | 162745 | 106510 | 354959 | 8599208 |
| 30 Paid-in or capital surplus | 55667354 | - | *-6218 | *715 | - | *2672 | 144657 | 36146 | 233272 | 268159 | 320856 | 1097229 | 53569866 |
| 31 Retained earnings, appropriated | *57555 | - | - | - | - | - | *17794 | - | - | - | 10929 | 6257 | 22576 |
| 32 Retained earnings-unappropriated | 38662798 | - | *-2643 | *15099 | *19310 | *115151 | 332007 | 189785 | 314370 | 456325 | 641001 | 1471355 | 35111037 |
| 33 Retained earnings (S CORP) | 1641893 | - | *16984 | - | *14729 | *19491 | *93828 | 244921 | 507500 | *313766 | 164138 | 266537 | - |
| 34 Less: Cost of treasury stock | 9469335 | - | - | - | - | *13531 | *57515 | *44495 | *30780 | 36454 | 82962 | 174673 | 9028926 |
| 35 Total receipts | 174030628 | *225687 | *97302 | *269685 | *94844 | *631317 | 4238933 | 2454577 | 3652423 | 3810821 | 3543164 | 6779740 | 148232135 |
| 36 Business receipts | 161714093 | *210369 | *97300 | *269476 | *94633 | *609268 | 4184885 | 2429703 | 3627554 | 3753305 | 3436532 | 6529559 | 136471509 |
| 37 Interest | 3170958 | *524 | - | *209 | *62 | *430 | 5511 | *1937 | 3201 | 7082 | 13694 | 44054 | 3094255 |
| 38 Interest on govt. obligations | 27014 | - | - | - | - | - | - | - | *2548 | *592 | 1389 | 3680 | 18806 |
| 39 Rents | 297328 | - | - | - | - | *697 | *2041 | *3339 | - | 1801 | 10289 | 4030 | 275132 |
| 40 Royalties | 2009239 | 110 | - | - | - | - | *19188 | - | *185 | *2790 | 13181 | 21938 | 1951847 |
| 41 Net S-T cap gain less net LT loss | 2232 | - | - | - | - | - | - | - | - | - | 32 | 2789 | -590 |
| 42 Net L-T cap gain less net ST loss | 277863 | *10183 | - | - | - | - | *79 | *2 | *27 | *262 | 42 | 60568 | 206401 |
| 43 Net gain, noncapital assets | 559454 | - | - | - | *149 | - | *39 | *100 | 233 | 2137 | 1020 | 34674 | 521102 |
| 44 Dividends, domestic corporations | 539651 | - | - | - | - | - | *2783 | *12 | *11 | *16 | 225 | 4362 | 532242 |
| 45 Dividends, foreign corporations | 1906958 | - | - | - | - | - | - | - | *686 | *2590 | 27924 | 21412 | 1854347 |
| 46 Other receipts | 3525837 | *4501 | *2 | - | *-0 | *20922 | 24406 | 19484 | 17979 | 40247 | 38537 | 52674 | 3307085 |
| 47 Total deductions | 163003790 | *204713 | *79726 | *268286 | *69167 | *590246 | 3982122 | 2329805 | 3365455 | 3554430 | 3252771 | 6248487 | 139058580 |
| 48 Cost of goods | 104791361 | *43120 | *7496 | *2785 | *5045 | *40655 | 287301 | 271951 | 406859 | 443332 | 369861 | 809193 | 11917198 |
| 49 Compensation of officers | 1046521 | 149 | *8774 | *19516 | *6357 | *47807 | 222846 | 79463 | 97284 | 83688 | 38823 | 65819 | 375996 |
| 50 Salaries and wages | 10220065 | *4216 | *7356 | *11366 | - | *43397 | 294157 | 150323 | 205214 | 231363 | 236097 | 355474 | 8681102 |
| 51 Repairs | 2644460 | *16235 | *2559 | *1145 | *402 | *1565 | 22437 | 12691 | 16956 | 12548 | 23108 | 34572 | 2500243 |
| 52 Bad debts | 218425 | 24 | - | *1351 | - | *1115 | 8816 | 1242 | 5818 | 6948 | 4932 | 6025 | 182153 |
| 53 Rent paid on business property | 1456774 | *583 | *1684 | *14753 | - | *11611 | 75800 | 12922 | 13848 | 29902 | 26476 | 31272 | 1237925 |
| 54 Taxes paid | 3990351 | *3492 | *1762 | *7567 | *1601 | *13865 | 96219 | 38082 | 63887 | 58116 | 65323 | 119919 | 3520517 |
| 55 Interest paid | 6064279 | *4172 | *239 | *1084 | *479 | *3981 | 49205 | 33201 | 39824 | 66673 | 30965 | 128901 | 5705554 |
| 56 Contributions or gifts | 167706 | *20 | - | *69 | - | *355 | 434 | *524 | 837 | 745 | 1344 | 3682 | 159696 |
| 57 Amortization | 624064 | 1274 | *16 | - | *21 | - | 4821 | *3165 | 6445 | 10318 | 7400 | 35940 | 554665 |
| 58 Depreciation | 7857335 | *10710 | - | *7397 | *2201 | *12984 | 108110 | 53532 | 100832 | 129106 | 91399 | 289597 | 7051469 |
| 59 Depletion | 195221 | *4682 | - | - | - | - | - | - | - | - | 301 | 5615 | 184622 |
| 60 Advertising | 1039437 | 1 | *518 | *383 | *3 | *718 | 6504 | 4085 | 11083 | 16788 | 33043 | 20814 | 945497 |
| 61 Pension, prof sh, stock, annuity | 807880 | *420 | - | - | - | *1261 | 20600 | 5514 | 18735 | 21704 | 14093 | 34062 | 691490 |
| 62 Employee benefit programs | 3721467 | *1913 | *1085 | *4697 | *22 | *8776 | 51207 | 26158 | 31630 | 56335 | 39912 | 108220 | 3391512 |
| 63 Net loss, noncapital assets | 55894 | - | - | - | - | *107 | *328 | *529 | *1026 | *324 | 323 | 3017 | 50241 |
| 64 Other deductions | 18102551 | *11258 | *11498 | *18638 | *7076 | *42744 | 432683 | 193660 | 274703 | 265759 | 256345 | 446390 | 16141796 |
| 65 Total receipts less total deducts | 11026838 | *20974 | *17576 | *1399 | *25677 | *41071 | 256811 | 124772 | 286968 | 256391 | 290393 | 531253 | 9173555 |
| 66 Constructive taxable income from related foreign corporations | 1744575 | - | - | - | - | - | - | - | *2605 | *7 | 16972 | 19912 | 1705080 |
| 67 Net income, total | 12744399 | *20974 | *17576 | *1399 | *25677 | *41071 | 256811 | 124772 | 287025 | 255806 | 305976 | 547485 | 10859829 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 522408 | - | *16118 | - | *19583 | *22114 | *89642 | 69029 | 141754 | *68534 | 63351 | 32284 | - |
| 71 Statutory special deductions, total | 1380526 | *11946 | *407 | *50 | *6094 | *1401 | *25360 | *13458 | *33713 | 44497 | 20999 | 69323 | 1153277 |
| 72 Net operating loss deduction | 507083 | *11946 | *407 | *50 | *6094 | *1401 | *23134 | *13450 | *33022 | 42009 | 19480 | 57142 | 298948 |
| 73 Dividends received deduction | 873443 | - | - | - | - | - | *2226 | *8 | *691 | *2488 | 1519 | 12181 | 854329 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 10842389 | *9028 | *1051 | *1349 | - | *17557 | 141809 | *42284 | 111558 | 142775 | 221632 | 446796 | 9706552 |
| 76 Income tax before credits, total | 3908979 | *3073 | *158 | *202 | - | *3762 | 47302 | 14430 | 39772 | 51030 | 79101 | 159315 | 3510834 |
| 77 Regular tax | 3782157 | *3070 | *158 | *202 | - | *3762 | 45518 | *14193 | 37900 | 48689 | 76366 | 155583 | 3396717 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 80 Alternative minimum tax | 111622 | - | - | - | - | - | *1784 | *237 | *1804 | *2231 | 2469 | 3131 | 99966 |
| 81 Environmental tax | 15199 | 3 | - | - | - | - | - | - | 68 | 110 | 266 | 602 | 14150 |
| 82 Foreign tax credit | 1202772 | 18 | - | - | - | - | *492 | - | *863 | *374 | 18162 | 16731 | 1166134 |
| 83 U.S. Possessions tax credit | 51889 | - | - | - | - | - | 915 | 133 | 642 | 7334 | - | - | 42865 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 62694 | - | - | - | - | - | - | - | - | - | 257 | - | 62437 |
| 86 General business credit | 95723 | - | - | - | - | - | *1594 | *92 | *584 | *1398 | 1480 | 1683 | 88892 |
| 87 Prior year minimum tax credit | 161634 | *285 | - | - | - | *42 | *256 | *571 | - | *1000 | 1012 | 4412 | 154056 |
| 88 Income tax after credits, total | 2334267 | *2770 | *158 | *202 | - | *3719 | 44046 | *13634 | 37683 | 40924 | 58191 | 136489 | 1996451 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2830
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 784 | *** | - | *** | *143 | *134 | 277 | *28 | 50 | 25 | 21 | 29 | 62 |
| 2 Total assets | 236852494 | *** | - | *** | *49543 | *83679 | 643521 | *201123 | 715274 | 931066 | 1519019 | 4726778 | 227982269 |
| 3 Cash | 5765285 | *** | - | *** | *4518 | *3508 | 58809 | *24157 | 70319 | 87231 | 143972 | 718621 | 4653971 |
| 4 Notes and accounts receivable | 49683685 | *** | - | *** | *21741 | *21239 | 137000 | *46479 | 158579 | 193270 | 309079 | 737608 | 48058648 |
| 5 Less: Allowance for bad debts | 1031079 | *** | - | - | - | - | *2407 | *390 | *1456 | 11317 | 5093 | 14534 | 995883 |
| 6 Inventories | 15315123 | *** | - | - | *12479 | *20446 | 185320 | *36233 | 140518 | 196621 | 231714 | 645030 | 13846761 |
| 7 U.S. govt. obligations, total | *814158 | *** | - | - | - | - | *14284 | - | - | *18839 | 12456 | 16256 | 752324 |
| 8 Tax-exempt securities | 1323540 | *** | - | - | - | - | - | - | - | *12625 | 72763 | 69381 | 1168771 |
| 9 Other current assets | 12735455 | *** | - | - | *2111 | *3887 | 39477 | *5090 | 56123 | 42857 | 40933 | 239871 | 12305105 |
| 10 Loans to stockholders | 265480 | *** | - | - | - | - | *7695 | *4857 | *1566 | - | 15241 | - | 236122 |
| 11 Mortgage and real estate loans | 11506 | *** | - | - | - | - | - | - | - | - | - | 203 | 11303 |
| 12 Other investments | 70716315 | *** | - | - | - | - | *17068 | *580 | 71255 | 107265 | 106449 | 879547 | 69534153 |
| 13 Depreciable assets | 62940918 | *** | - | - | *44619 | *66224 | 359285 | *128672 | 337037 | 339800 | 424983 | 1497175 | 59743123 |
| 14 Less: Accumulated depreciation | 25640572 | *** | - | - | *36791 | *33777 | 237658 | *52139 | 156704 | 157537 | 138808 | 490550 | 24336608 |
| 15 Depletable assets | 469 | *** | - | - | - | - | - | - | - | - | - | - | 469 |
| 16 Less: Accumulated depletion | 197 | *** | - | - | - | - | - | - | - | - | - | - | 197 |
| 17 Land | 1524417 | *** | - | - | - | - | *4044 | *7313 | *10206 | 7581 | 14805 | 31883 | 1448584 |
| 18 Intangible assets (Amortizable) | 17018499 | *** | - | - | *854 | *487 | *72386 | - | *26979 | *70834 | 344166 | 288623 | 16214169 |
| 19 Less: Accumulated amortization | 3056893 | *** | - | - | - | *487 | *41327 | - | *5199 | *18562 | 97000 | 56086 | 2838232 |
| 20 Other assets | 28466384 | *** | - | - | *12 | *2152 | *29545 | *272 | *6050 | 41559 | 43359 | 163749 | 28179687 |
| 21 Total liabilities | 236852494 | *** | - | *** | *49543 | *83679 | 643521 | *201123 | 715274 | 931066 | 1519019 | 4726778 | 227982269 |
| 22 Accounts payable | 39857265 | *** | - | *** | *10128 | *14178 | 74578 | *31119 | 68787 | 56696 | 143831 | 300899 | 39156903 |
| 23 Mort, notes, and bonds under 1 yr | 24065502 | *** | - | - | - | *3472 | *29679 | *968 | 22839 | 32723 | 141082 | 238636 | 23596101 |
| 24 Other current liabilities | 22352460 | *** | - | - | *9153 | *5740 | 32430 | *14779 | 64849 | 83377 | 89603 | 382468 | 21670062 |
| 25 Loans from stockholders | 1301703 | *** | - | - | *13329 | *3564 | *21107 | - | *1536 | - | 11821 | 23583 | 1226764 |
| 26 Mort, notes, bonds, 1 yr or more | 29960354 | *** | - | - | *17964 | *20591 | *74077 | *6715 | 147121 | 81855 | 151502 | 476862 | 28983667 |
| 27 Other liabilities | 22217676 | *** | - | - | - | - | *12797 | *583 | *5199 | 37956 | 101070 | 20158 | 22039912 |
| 28 Net worth | 97097535 | *** | - | *** | *-1030 | *36134 | 398853 | *146959 | 404942 | 638458 | 880111 | 3284172 | 91308861 |
| 29 Capital stock | 10081211 | *** | - | *** | *2295 | *3680 | 18360 | *4868 | 7839 | 65201 | 161864 | 138783 | 9678312 |
| 30 Paid-in or capital surplus | 36802429 | *** | - | - | *2505 | - | *91594 | *31055 | 322830 | 151447 | 304079 | 768026 | 35130894 |
| 31 Retained earnings, appropriated | *34557 | *** | - | - | - | - | - | - | *570 | - | - | 1925 | 32063 |
| 32 Retained earnings-unappropriated | 65641902 | *** | - | *** | *-5830 | - | 186145 | *78380 | 33481 | 406585 | 420008 | 2392605 | 62130466 |
| 33 Retained earnings (S CORP) | 285388 | *** | - | - | - | *32455 | *121818 | *32657 | *65510 | 32948 | - | - | - |
| 34 Less: Cost of treasury stock | 15747952 | *** | - | - | - | - | *19064 | - | *25287 | *17722 | 5840 | 17166 | 15662873 |
| 35 Total receipts | 143759351 | *** | - | *** | *202942 | *200961 | 912671 | *391412 | 1182267 | 1058335 | 1332611 | 5106692 | 131537777 |
| 36 Business receipts | 128658922 | *** | - | *** | *202684 | *201598 | 880971 | *377546 | 1158678 | 1037504 | 1294981 | 4949939 | 116910711 |
| 37 Interest | 2313876 | *** | - | - | *23 | - | *1971 | *434 | *7335 | 6106 | 10479 | 53346 | 2214542 |
| 38 Interest on govt. obligations | 79984 | *** | - | - | - | - | - | - | *942 | *2390 | 4859 | 2964 | 56877 |
| 39 Rents | 340776 | *** | - | - | - | - | *426 | *99 | *1156 | *68 | 228 | 1204 | 337596 |
| 40 Royalties | 2714621 | *** | - | - | - | - | *10749 | - | *219 | 1925 | 7288 | 8477 | 2685963 |
| 41 Net S-T cap gain less net LT loss | 22237 | *** | - | - | - | - | - | - | - | - | - | - | 22237 |
| 42 Net L-T cap gain less net ST loss | 2887967 | *** | - | - | - | - | *8 | - | *7111 | *3579 | 1 | 21486 | 2841274 |
| 43 Net gain, noncapital assets | 122970 | *** | - | - | - | - | *164 | *39 | *42 | *72 | 124 | 544 | 71148 |
| 44 Dividends, domestic corporations | 118930 | *** | - | - | - | - | *7 | - | *214 | *2 | 23 | 19760 | 98923 |
| 45 Dividends, foreign corporations | 2240510 | *** | - | - | - | - | - | - | *646 | - | 5119 | 635 | 2231375 |
| 46 Other receipts | 4258557 | *** | - | - | *236 | *-637 | *18374 | *13295 | 5923 | 6690 | 9509 | 48338 | 4067131 |
| 47 Total deductions | 121406960 | *** | - | *** | *188655 | *177738 | 813788 | *360109 | 1059659 | 886350 | 1132964 | 3444403 | 112048759 |
| 48 Cost of goods | 58571097 | *** | - | - | *15433 | *22271 | 187046 | *36995 | 141749 | 200591 | 205307 | 425700 | 12095986 |
| 49 Compensation of officers | 716578 | *** | - | - | *8240 | *43032 | 53512 | *6822 | *23573 | 24052 | 16428 | 28971 | 487682 |
| 50 Salaries and wages | 14354616 | *** | - | - | *17240 | *1876 | 74916 | *27808 | 52339 | 103818 | 72602 | 161702 | 13673579 |
| 51 Repairs | 705410 | *** | - | - | *1983 | *167 | 4958 | *3685 | 4920 | 3395 | 3268 | 6147 | 655693 |
| 52 Bad debts | 253358 | *** | - | - | *237 | - | *1936 | *31 | *874 | 1175 | 1632 | 4299 | 243136 |
| 53 Rent paid on business property | 1126450 | *** | - | - | *10997 | *1919 | *14925 | *8812 | 8418 | 5392 | 8775 | 14365 | 1040581 |
| 54 Taxes paid | 2668325 | *** | - | *** | *6753 | *6203 | 24437 | *6028 | 13262 | 23736 | 19831 | 54638 | 2461789 |
| 55 Interest paid | 3606491 | *** | - | - | *4421 | *709 | 10699 | *433 | 14136 | 7927 | 23035 | 65624 | 3464985 |
| 56 Contributions or gifts | 381998 | *** | - | - | - | - | *58 | *6 | *290 | 2235 | 2010 | 6762 | 359773 |
| 57 Amortization | 609616 | *** | - | - | - | *31 | *1352 | *19 | 1507 | 3757 | 19600 | 13213 | 569812 |
| 58 Depreciation | 4270442 | *** | - | - | *4408 | *1724 | 18596 | *10838 | 27165 | 30780 | 27316 | 58292 | 4003288 |
| 59 Depletion | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 5832620 | *** | - | *** | *4345 | - | 7101 | *2364 | 16516 | 69225 | 27283 | 75281 | 5537936 |
| 61 Pension, prof sh, stock, annuity | 1134158 | *** | - | - | - | *4578 | *1709 | *1685 | *5053 | 15445 | 3299 | 9145 | 1072401 |
| 62 Employee benefit programs | 2214642 | *** | - | - | *3434 | *458 | *11398 | *3503 | *9412 | 11277 | 17197 | 31800 | 2116698 |
| 63 Net loss, noncapital assets | 128707 | *** | - | - | *743 | - | *253 | - | *736 | *537 | 933 | 3260 | 121838 |
| 64 Other deductions | 24832451 | *** | - | *** | *22181 | *9231 | 102476 | *42101 | 103584 | 124758 | 220303 | 1266390 | 22522779 |
| 65 Total receipts less total deducts | 22352391 | *** | - | *** | *14288 | *23222 | 98883 | *31304 | 122608 | 171985 | 199646 | 1662289 | 19489018 |
| 66 Constructive taxable income from related foreign corporations | 3395182 | *** | - | - | - | - | - | - | - | - | 1123 | 365 | 3393694 |
| 67 Net income, total | 25667589 | *** | - | *** | *14288 | *23222 | 98883 | *31304 | 121665 | 169595 | 195910 | 1659690 | 22825835 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 163927 | *** | - | - | - | *23222 | *43420 | *17978 | *47118 | 32188 | - | - | - |
| 71 Statutory special deductions, total | 668080 | *** | - | - | *10428 | - | *5057 | - | *17974 | *916 | 10620 | 48304 | 572047 |
| 72 Net operating loss deduction | 297607 | *** | - | - | *10428 | - | *5051 | - | *17328 | *914 | 6908 | 32592 | 224385 |
| 73 Dividends received deduction | 370473 | *** | - | - | - | - | *5 | - | *646 | *1 | 3712 | 15712 | 347662 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 24836842 | *** | - | *** | *3860 | - | 50680 | *13326 | *56573 | 136491 | 185290 | 1612372 | 22253789 |
| 76 Income tax before credits, total | 8751677 | *** | - | *** | *607 | - | 16357 | *4513 | 19722 | 47082 | 64809 | 565686 | 7848987 |
| 77 Regular tax | 8687909 | *** | - | *** | *607 | - | 16357 | *4511 | *19377 | 46869 | 64045 | 563940 | 7788744 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 1 | *** | - | - | - | - | - | - | - | - | - | - | 1 |
| 80 Alternative minimum tax | 38794 | *** | - | - | - | - | - | - | *329 | *92 | 699 | 1358 | 36316 |
| 81 Environmental tax | 23731 | *** | - | - | - | - | - | *2 | *16 | 120 | 110 | 389 | 23094 |
| 82 Foreign tax credit | 1960154 | *** | - | - | - | - | *266 | - | - | *19 | 1815 | 1209 | 1956845 |
| 83 U.S. Possessions tax credit | 2115690 | *** | - | *** | - | - | - | - | 5278 | 11172 | 32404 | 383091 | 1628126 |
| 84 Orphan drug credit | 19243 | *** | - | - | - | - | - | - | - | 470 | 509 | 1046 | 14383 |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 271376 | *** | - | - | - | - | *1450 | *753 | *434 | *679 | 946 | 4771 | 261303 |
| 87 Prior year minimum tax credit | 73016 | *** | - | - | - | - | *789 | - | - | - | 73 | 41 | 72113 |
| 88 Income tax after credits, total | 4312198 | *** | - | - | *607 | - | 13853 | *3760 | *14010 | 34742 | 29061 | 175529 | 3916218 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2840 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1126 | - | - | *** | *284 | *307 | 347 | *38 | *** | 23 | *** | ** | 22 |
| 2 Total assets | 64894671 | - | - | *** | *95690 | *222836 | 1032740 | *246961 | *** | 775785 | *** | ** | 61338743 |
| 3 Cash | 1552243 | - | - | *** | *18225 | *22018 | 95666 | *3304 | *** | 125270 | *** | ** | 1201623 |
| 4 Notes and accounts receivable | 9926587 | - | - | *** | *37881 | *75746 | 332224 | *100691 | *** | 151172 | *** | ** | 8971487 |
| 5 Less: Allowance for bad debts | 280680 | - | - | *** | *371 | *131 | *6667 | *2301 | *** | 5505 | *** | ** | 261816 |
| 6 Inventories | 5831068 | - | - | *** | *15999 | *56675 | 290963 | *84597 | *** | 148717 | *** | ** | 4952752 |
| 7 U.S. govt. obligations, total | *97292 | - | - | *** | - | - | - | - | *** | *3633 | *** | - | 87939 |
| 8 Tax-exempt securities | *663101 | - | - | *** | - | - | - | - | *** | *6383 | *** | - | 656718 |
| 9 Other current assets | 2853695 | - | - | *** | *2136 | *2768 | 54951 | *4664 | *** | 29444 | *** | ** | 2708038 |
| 10 Loans to stockholders | *242703 | - | - | *** | - | *13182 | *447 | - | *** | 13 | *** | ** | 228864 |
| 11 Mortgage and real estate loans | *807 | - | - | *** | - | - | - | - | *** | *615 | *** | - | 192 |
| 12 Other investments | 14443196 | - | - | *** | - | *10854 | *88931 | *2590 | *** | *55885 | *** | ** | 14141391 |
| 13 Depreciable assets | 23787414 | - | - | *** | *42978 | *102996 | 323437 | *143211 | *** | 346331 | *** | ** | 22316304 |
| 14 Less: Accumulated depreciation | 9789237 | - | - | *** | *24793 | *68568 | 202853 | *101651 | *** | 171174 | *** | ** | 9008098 |
| 15 Depletable assets | *9408 | - | - | *** | - | - | - | *1574 | *** | - | *** | - | 7833 |
| 16 Less: Accumulated depletion | *4613 | - | - | *** | - | - | - | *62 | *** | - | *** | - | 4551 |
| 17 Land | 599008 | - | - | *** | - | *1225 | *3057 | *2163 | *** | 16935 | *** | ** | 555436 |
| 18 Intangible assets (Amortizable) | 9558372 | - | - | *** | *3535 | *1713 | *9136 | *2188 | *** | *61176 | *** | ** | 9433311 |
| 19 Less: Accumulated amortization | 1352614 | - | - | *** | *961 | *1713 | *74 | *521 | *** | *6319 | *** | - | 1336592 |
| 20 Other assets | 6756920 | - | - | *** | *1060 | *6071 | 43520 | *6515 | *** | 13209 | *** | ** | 6687914 |
| 21 Total liabilities | 64894671 | - | - | *** | *95690 | *222836 | 1032740 | *246961 | *** | 775785 | *** | ** | 61338743 |
| 22 Accounts payable | 7768581 | - | - | *** | *45720 | *34193 | 137778 | *71896 | *** | 66040 | *** | ** | 7281660 |
| 23 Mort, notes, and bonds under 1 yr | 2790157 | - | - | *** | *6561 | *10700 | 101416 | *33498 | *** | 13904 | *** | ** | 2568228 |
| 24 Other current liabilities | 6476222 | - | - | *** | *1754 | *12085 | 79227 | *27987 | *** | 84817 | *** | ** | 6182328 |
| 25 Loans from stockholders | 709896 | - | - | *** | *3180 | *12685 | *74347 | *1010 | *** | - | *** | - | 618455 |
| 26 Mort, notes, bonds, 1 yr or more | 13177967 | - | - | *** | *37575 | *19761 | *58763 | *10123 | *** | *98768 | *** | ** | 12758010 |
| 27 Other liabilities | 6328747 | - | - | *** | *771 | *3386 | *28570 | *4206 | *** | *25888 | *** | ** | 6269692 |
| 28 Net worth | 27643101 | - | - | *** | *129 | *130027 | 552639 | *98241 | *** | 486369 | *** | ** | 25660371 |
| 29 Capital stock | 5461387 | - | - | *** | *1524 | *4566 | 63356 | *1042 | *** | 22959 | *** | ** | 5347677 |
| 30 Paid-in or capital surplus | 10906063 | - | - | *** | *133 | - | *57031 | - | *** | *106877 | *** | ** | 10706353 |
| 31 Retained earnings, appropriated | *455059 | - | - | *** | - | - | *599 | - | *** | *650 | *** | - | 453810 |
| 32 Retained earnings-unappropriated | 13316309 | - | - | *** | *24201 | *117280 | 234714 | *62171 | *** | 323452 | *** | ** | 12089739 |
| 33 Retained earnings (S CORP) | 649113 | - | - | *** | *31220 | *22193 | *206809 | *35028 | *** | *118562 | *** | ** | - |
| 34 Less: Cost of treasury stock | 3144830 | - | - | *** | *56949 | *14013 | *9870 | - | *** | *86131 | *** | - | 2937208 |
| 35 Total receipts | 84072767 | - | - | *** | *364408 | *674806 | 2306580 | *592956 | *** | 1184923 | *** | ** | 76982925 |
| 36 Business receipts | 80072153 | - | - | *** | *364229 | *671997 | 2270312 | *592455 | *** | 1137541 | *** | ** | 73085811 |
| 37 Interest | 525162 | - | - | *** | *179 | *1446 | *2181 | - | *** | 3870 | *** | ** | 510979 |
| 38 Interest on govt. obligations | 40692 | - | - | *** | - | - | *1044 | - | *** | *825 | *** | - | 38302 |
| 39 Rents | 147479 | - | - | *** | - | *74 | *7184 | *81 | *** | - | *** | - | 139332 |
| 40 Royalties | 1107378 | - | - | *** | - | - | *2105 | - | *** | *4880 | *** | - | 1099130 |
| 41 Net S-T cap gain less net LT loss | 58669 | - | - | *** | - | - | - | - | *** | - | *** | - | 58669 |
| 42 Net L-T cap gain less net ST loss | 89053 | - | - | *** | - | - | - | - | *** | *166 | *** | - | 88839 |
| 43 Net gain, noncapital assets | 64581 | - | - | *** | - | - | *10378 | *30 | *** | *6649 | *** | ** | 47312 |
| 44 Dividends, domestic corporations | 34661 | - | - | *** | - | *750 | *163 | - | *** | *298 | *** | - | 33300 |
| 45 Dividends, foreign corporations | 1030823 | - | - | *** | - | - | - | - | *** | *6008 | *** | - | 1024552 |
| 46 Other receipts | 902116 | - | - | *** | - | *539 | 13213 | *389 | *** | 24685 | *** | ** | 856697 |
| 47 Total deductions | 78606505 | - | - | *** | *339186 | *646686 | 2160345 | *548407 | *** | 1021817 | *** | ** | 72124662 |
| 48 Cost of goods | 52257038 | - | - | *** | *15999 | *56675 | 295605 | *86397 | *** | 142536 | *** | ** | 3414777 |
| 49 Compensation of officers | 578420 | - | - | *** | *11384 | *92479 | 95556 | *11934 | *** | 35279 | *** | ** | 305552 |
| 50 Salaries and wages | 5310909 | - | - | *** | *12031 | *43254 | 152953 | *30886 | *** | 92911 | *** | ** | 4836710 |
| 51 Repairs | 515663 | - | - | *** | *380 | *2696 | 8004 | *2031 | *** | 4229 | *** | ** | 490259 |
| 52 Bad debts | 87031 | - | - | *** | *1178 | *545 | 2577 | *981 | *** | 3871 | *** | ** | 74537 |
| 53 Rent paid on business property | 731326 | - | - | *** | *2504 | *9348 | 25239 | *3848 | *** | 6631 | *** | ** | 666697 |
| 54 Taxes paid | 928497 | - | - | *** | *8299 | *17509 | 40598 | *7592 | *** | 17066 | *** | ** | 804909 |
| 55 Interest paid | 1313595 | - | - | *** | *4770 | *2094 | 20762 | *3447 | *** | 8661 | *** | ** | 1259259 |
| 56 Contributions or gifts | 142407 | - | - | *** | *2 | *110 | *421 | *183 | *** | *963 | *** | ** | 139538 |
| 57 Amortization | 304284 | - | - | *** | *155 | - | *2353 | *1007 | *** | 4452 | *** | ** | 294465 |
| 58 Depreciation | 1816778 | - | - | *** | *3875 | *9417 | 27818 | *11412 | *** | 22261 | *** | ** | 1698864 |
| 59 Depletion | 1 | - | - | *** | - | - | - | - | *** | - | *** | - | 1 |
| 60 Advertising | 4435598 | - | - | *** | *3022 | *766 | 62780 | *18150 | *** | 97521 | *** | ** | 4165233 |
| 61 Pension, prof sh, stock, annuity | 554261 | - | - | *** | - | *3672 | *7038 | *2056 | *** | 5719 | *** | ** | 526804 |
| 62 Employee benefit programs | 937690 | - | - | *** | - | *3962 | 12547 | *6677 | *** | 20804 | *** | ** | 870514 |
| 63 Net loss, noncapital assets | 37775 | - | - | *** | - | *223 | *14 | - | *** | *157 | *** | - | 36138 |
| 64 Other deductions | 8655232 | - | - | *** | *65843 | *49348 | 297510 | *66078 | *** | 200066 | *** | ** | 7680215 |
| 65 Total receipts less total deducts | 5466263 | - | - | *** | *25222 | *28120 | 146235 | *44549 | *** | 163106 | *** | ** | 4858263 |
| 66 Constructive taxable income from related foreign corporations | 955916 | - | - | *** | - | - | - | - | *** | *10729 | *** | - | 945186 |
| 67 Net income, total | 6381486 | - | - | *** | *25222 | *28120 | 145190 | *44549 | *** | 173010 | *** | ** | 5765148 |
| 68 Net income, Form 1120-A | - | - | - | *** | - | - | - | - | *** | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | *** | - | - | - | - | *** | - | *** | - | - |
| 70 Net income, Form 1120S | 314926 | - | - | *** | *21232 | *20217 | *84056 | *24619 | *** | *62196 | *** | ** | - |
| 71 Statutory special deductions, total | 115612 | - | - | *** | - | *525 | *114 | - | *** | *11334 | *** | - | 103494 |
| 72 Net operating loss deduction | *63270 | - | - | *** | - | - | - | - | *** | *9935 | *** | - | 53335 |
| 73 Dividends received deduction | 52342 | - | - | *** | - | *525 | *114 | - | *** | *1398 | *** | - | 50159 |
| 74 Public utility div paid deduction | - | - | - | *** | - | - | - | - | *** | - | *** | - | - |
| 75 Income subject to tax | 5950948 | - | - | *** | *3989 | *7378 | 61020 | *19930 | *** | 99480 | *** | ** | 5661654 |
| 76 Income tax before credits, total | 2098106 | - | - | *** | *639 | *1360 | 19552 | *6776 | *** | 34091 | *** | ** | 2002235 |
| 77 Regular tax | 2077067 | - | - | *** | *639 | *1360 | 19526 | *6776 | *** | 33853 | *** | ** | 1981514 |
| 78 Personal holding company tax | - | - | - | *** | - | - | - | - | *** | - | *** | - | - |
| 79 Recapture of investment credit | 22 | - | - | *** | - | - | - | - | *** | - | *** | - | 22 |
| 80 Alternative minimum tax | 13473 | - | - | *** | - | - | *26 | - | *** | *162 | *** | - | 13279 |
| 81 Environmental tax | 7544 | - | - | *** | - | - | - | - | *** | *76 | *** | ** | 7419 |
| 82 Foreign tax credit | 877032 | - | - | *** | - | - | *495 | - | *** | *4946 | *** | - | 871206 |
| 83 U.S. Possessions tax credit | 17634 | - | - | *** | - | 332 | - | - | *** | 1198 | *** | - | - |
| 84 Orphan drug credit | - | - | - | *** | - | - | - | - | *** | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | *** | - | - | - | - | *** | - | *** | - | - |
| 86 General business credit | 59669 | - | - | *** | - | - | *498 | - | *** | *385 | *** | - | 58493 |
| 87 Prior year minimum tax credit | *11401 | - | - | *** | - | - | *1089 | - | *** | - | *** | - | 10312 |
| 88 Income tax after credits, total | 1132370 | - | - | *** | *639 | *1028 | 17470 | *6776 | *** | *27561 | *** | ** | 1062224 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Chemicals and allied products: Paints and allied products

MINOR INDUSTRY 2850
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 419 | - | - | - | *65 | - | *190 | 96 | 43 | *** | *** | *** | *** |
| 2 | Total assets | 7627156 | - | - | - | *30419 | - | *367871 | 712983 | 722191 | *** | *** | *** | *** |
| 3 | Cash | 320292 | - | - | - | *713 | - | *24365 | 68586 | 89829 | *** | *** | *** | *** |
| 4 | Notes and accounts receivable | 1790174 | - | - | - | *17326 | - | *120934 | 244672 | 169114 | *** | *** | *** | *** |
| 5 | Less: Allowance for bad debts | 53840 | - | - | - | - | - | *1897 | *8471 | *2781 | *** | *** | *** | *** |
| 6 | Inventories | 1617931 | - | - | - | *8597 | - | *88431 | 162925 | 172846 | *** | *** | *** | *** |
| 7 | U.S. govt. obligations, total | *77919 | - | - | - | - | - | - | - | *7581 | *** | *** | *** | *** |
| 8 | Tax-exempt securities | *208095 | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 9 | Other current assets | 551393 | - | - | - | - | - | *17263 | 28263 | 40078 | *** | *** | *** | *** |
| 10 | Loans to stockholders | *20190 | - | - | - | - | - | *19773 | *88 | *110 | *** | *** | *** | *** |
| 11 | Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 12 | Other investments | 313440 | - | - | - | - | - | *6565 | *26743 | *13398 | *** | *** | *** | *** |
| 13 | Depreciable assets | 3392213 | - | - | - | *13536 | - | *203625 | 361171 | 403408 | *** | *** | *** | *** |
| 14 | Less: Accumulated depreciation | 1809710 | - | - | - | *9752 | - | *119297 | 197884 | 231451 | *** | *** | *** | *** |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 17 | Land | 197041 | - | - | - | - | - | *5523 | *9308 | 12291 | *** | *** | *** | *** |
| 18 | Intangible assets (Amortizable) | 653810 | - | - | - | - | - | *5338 | *5349 | *5571 | *** | *** | *** | *** |
| 19 | Less: Accumulated amortization | 148276 | - | - | - | - | - | *4322 | *3257 | *1677 | *** | *** | *** | *** |
| 20 | Other assets | 496484 | - | - | - | - | - | *1571 | *15490 | 43874 | *** | *** | *** | *** |
| 21 | Total liabilities | 7627156 | - | - | - | *30419 | - | *367871 | 712983 | 722191 | *** | *** | *** | *** |
| 22 | Accounts payable | 932600 | - | - | - | *7635 | - | *59269 | 117956 | 89821 | *** | *** | *** | *** |
| 23 | Mort, notes, and bonds under 1 yr | 191527 | - | - | - | *483 | - | *51119 | *31382 | *10413 | *** | *** | *** | *** |
| 24 | Other current liabilities | 1062802 | - | - | - | *4387 | - | *37791 | 87553 | 65185 | *** | *** | *** | *** |
| 25 | Loans from stockholders | *17285 | - | - | - | *3539 | - | *11878 | *967 | *30 | *** | *** | *** | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 955396 | - | - | - | - | - | *38074 | *83022 | *88199 | *** | *** | *** | *** |
| 27 | Other liabilities | 505343 | - | - | - | - | - | - | *15500 | *13528 | *** | *** | *** | *** |
| 28 | Net worth | 3962203 | - | - | - | *14375 | - | *169739 | 376605 | 455014 | *** | *** | *** | *** |
| 29 | Capital stock | 483653 | - | - | - | *65 | - | *4086 | 14441 | 139854 | *** | *** | *** | *** |
| 30 | Paid-in or capital surplus | 860670 | - | - | - | - | - | *21058 | *-1692 | *51287 | *** | *** | *** | *** |
| 31 | Retained earnings, appropriated | *4866 | - | - | - | - | - | *225 | - | *102 | *** | *** | *** | *** |
| 32 | Retained earnings-unappropriated | 2775589 | - | - | - | *14310 | - | *79069 | *266145 | *140376 | *** | *** | *** | *** |
| 33 | Retained earnings (S CORP) | 387354 | - | - | - | - | - | *81896 | *113496 | *126816 | *** | *** | *** | *** |
| 34 | Less: Cost of treasury stock | 549929 | - | - | - | - | - | *16595 | *15785 | *3421 | *** | *** | *** | *** |
| 35 | Total receipts | 12906477 | - | - | - | *126191 | - | *901406 | 1587284 | 1487421 | *** | *** | *** | *** |
| 36 | Business receipts | 12782740 | - | - | - | *126191 | - | *897834 | 1566922 | 1481136 | *** | *** | *** | *** |
| 37 | Interest | 32760 | - | - | - | - | - | *286 | *3480 | *3784 | *** | *** | *** | *** |
| 38 | Interest on govt. obligations | 6070 | - | - | - | - | - | - | - | *545 | *** | *** | *** | *** |
| 39 | Rents | 5613 | - | - | - | - | - | - | *351 | *738 | *** | *** | *** | *** |
| 40 | Royalties | 20616 | - | - | - | - | - | - | *6033 | *237 | *** | *** | *** | *** |
| 41 | Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 42 | Net L-T cap gain less net ST loss | *1954 | - | - | - | - | - | - | *94 | *18 | *** | *** | *** | *** |
| 43 | Net gain, noncapital assets | 2639 | - | - | - | - | - | *26 | *389 | *271 | *** | *** | *** | *** |
| 44 | Dividends, domestic corporations | 2732 | - | - | - | - | - | - | - | *2 | *** | *** | *** | *** |
| 45 | Dividends, foreign corporations | 11983 | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 46 | Other receipts | 39368 | - | - | - | - | - | *3260 | *10015 | *689 | *** | *** | *** | *** |
| 47 | Total deductions | 11888226 | - | - | - | *125258 | - | *864351 | 1481999 | 1374729 | *** | *** | *** | *** |
| 48 | Cost of goods | 7457876 | - | - | - | *8597 | - | *54161 | 160390 | 173363 | *** | *** | *** | *** |
| 49 | Compensation of officers | 215981 | - | - | - | *26588 | - | *59177 | 56776 | 23084 | *** | *** | *** | *** |
| 50 | Salaries and wages | 1391113 | - | - | - | *2886 | - | *87806 | 94139 | 112450 | *** | *** | *** | *** |
| 51 | Repairs | 81748 | - | - | - | - | - | *12471 | *5215 | 2605 | *** | *** | *** | *** |
| 52 | Bad debts | 41965 | - | - | - | - | - | *3462 | *10905 | 3893 | *** | *** | *** | *** |
| 53 | Rent paid on business property | 186118 | - | - | - | *619 | - | *12527 | *10712 | 11681 | *** | *** | *** | *** |
| 54 | Taxes paid | 283299 | - | - | - | *1219 | - | *26811 | 29273 | 23279 | *** | *** | *** | *** |
| 55 | Interest paid | 83179 | - | - | - | *41 | - | *8059 | *10800 | 9775 | *** | *** | *** | *** |
| 56 | Contributions or gifts | 12276 | - | - | - | - | - | *79 | *472 | *319 | *** | *** | *** | *** |
| 57 | Amortization | 27772 | - | - | - | - | - | *1080 | *568 | *5529 | *** | *** | *** | *** |
| 58 | Depreciation | 226897 | - | - | - | *1091 | - | *13011 | 20422 | 25881 | *** | *** | *** | *** |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 60 | Advertising | 321003 | - | - | - | *305 | - | *7315 | 25423 | 15715 | *** | *** | *** | *** |
| 61 | Pension, prof sh, stock, annuity | 84739 | - | - | - | *3264 | - | *1391 | *8826 | *9182 | *** | *** | *** | *** |
| 62 | Employee benefit programs | 199040 | - | - | - | - | - | *18038 | *14905 | *11956 | *** | *** | *** | *** |
| 63 | Net loss, noncapital assets | 3300 | - | - | - | - | - | *1072 | *217 | *483 | *** | *** | *** | *** |
| 64 | Other deductions | 1271919 | - | - | - | *12450 | - | *96592 | 165069 | 130767 | *** | *** | *** | *** |
| 65 | Total receipts less total deducts | 1018251 | - | - | - | *933 | - | *37055 | 105285 | 112692 | *** | *** | *** | *** |
| 66 | Constructive taxable income from related foreign corporations | 17814 | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 67 | Net income, total | 1029994 | - | - | - | *933 | - | *37055 | 105285 | 112147 | *** | *** | *** | *** |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 70 | Net income, Form 1120S | 134772 | - | - | - | - | - | *12188 | *45852 | *51775 | *** | *** | *** | *** |
| 71 | Statutory special deductions, total | 16429 | - | - | - | *71 | - | *2641 | *3563 | *832 | *** | *** | *** | *** |
| 72 | Net operating loss deduction | *10307 | - | - | - | *71 | - | *2641 | *3563 | *831 | *** | *** | *** | *** |
| 73 | Dividends received deduction | 6122 | - | - | - | - | - | - | - | *1 | *** | *** | *** | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 75 | Income subject to tax | 878793 | - | - | - | *861 | - | *22226 | *55870 | *59540 | *** | *** | *** | *** |
| 76 | Income tax before credits, total | 306143 | - | - | - | *129 | - | *7076 | *19225 | *20549 | *** | *** | *** | *** |
| 77 | Regular tax | 304721 | - | - | - | *129 | - | *7076 | *18996 | *20418 | *** | *** | *** | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 79 | Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 80 | Alternative minimum tax | *475 | - | - | - | - | - | - | *225 | *97 | *** | *** | *** | *** |
| 81 | Environmental tax | 947 | - | - | - | - | - | - | *4 | *34 | *** | *** | *** | *** |
| 82 | Foreign tax credit | 11098 | - | - | - | - | - | - | *1200 | - | *** | *** | *** | *** |
| 83 | U.S. Possessions tax credit | 1677 | - | - | - | - | - | 9 | - | 1668 | *** | *** | *** | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 86 | General business credit | 4456 | - | - | - | - | - | - | *453 | *835 | *** | *** | *** | *** |
| 87 | Prior year minimum tax credit | 84 | - | - | - | - | - | - | - | - | *** | *** | *** | *** |
| 88 | Income tax after credits, total | 288829 | - | - | - | *129 | - | *7068 | *17572 | *18046 | *** | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 2898
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1809 | *** | *799 | - | *171 | *311 | 304 | *62 | *** | *** | 18 | *** | *** |
| 2 Total assets | 31018054 | *** | *7596 | - | *53744 | *229789 | 747546 | *397802 | *** | *** | 1245002 | *** | *** |
| 3 Cash | 1116696 | *** | *3382 | - | *7079 | *22843 | 71968 | *31438 | *** | *** | 48354 | *** | *** |
| 4 Notes and accounts receivable | 5430134 | *** | *3346 | - | *20391 | *47491 | 200561 | *117334 | *** | *** | 258127 | *** | *** |
| 5 Less: Allowance for bad debts | 140454 | *** | - | - | - | - | *1692 | *1419 | *** | *** | 13573 | *** | *** |
| 6 Inventories | 4034614 | *** | - | - | *8744 | *39301 | 189992 | *121126 | *** | *** | 326335 | *** | *** |
| 7 U.S. govt. obligations, total | *13324 | *** | - | - | - | - | - | - | *** | *** | 4 | *** | *** |
| 8 Tax-exempt securities | *13446 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 9 Other current assets | 1218053 | *** | - | - | *754 | *3414 | 25454 | *4090 | *** | *** | 50666 | *** | *** |
| 10 Loans to stockholders | 343114 | *** | - | - | *3546 | *81 | *12624 | *228 | *** | *** | 2088 | *** | *** |
| 11 Mortgage and real estate loans | *35342 | *** | - | - | - | *6753 | *12920 | - | *** | *** | - | *** | *** |
| 12 Other investments | 7529061 | *** | - | - | *3915 | *41868 | 42396 | *5911 | *** | *** | 159892 | *** | *** |
| 13 Depreciable assets | 13828234 | *** | *6055 | - | *21747 | *120135 | 485057 | *234104 | *** | *** | 614440 | *** | *** |
| 14 Less: Accumulated depreciation | 6238606 | *** | *5354 | - | *15214 | *69352 | 317379 | *118153 | *** | *** | 302866 | *** | *** |
| 15 Depletable assets | 110562 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 16 Less: Accumulated depletion | 10321 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 17 Land | 360545 | *** | - | - | - | *9960 | *15534 | *1247 | *** | *** | 21559 | *** | *** |
| 18 Intangible assets (Amortizable) | 2028813 | *** | *417 | - | - | *6415 | *3155 | *2302 | *** | *** | 56959 | *** | *** |
| 19 Less: Accumulated amortization | 250467 | *** | *250 | - | - | *6415 | *916 | *844 | *** | *** | 10298 | *** | *** |
| 20 Other assets | 1595964 | *** | - | - | *2782 | *7294 | 7872 | *439 | *** | *** | 33315 | *** | *** |
| 21 Total liabilities | 31018054 | *** | *7596 | - | *53744 | *229789 | 747546 | *397802 | *** | *** | 1245002 | *** | *** |
| 22 Accounts payable | 3965168 | *** | *2296 | - | *13777 | *30128 | 116346 | *62262 | *** | *** | 131103 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 2810379 | *** | - | - | *608 | *10067 | 77673 | *79750 | *** | *** | 136006 | *** | *** |
| 24 Other current liabilities | 2427132 | *** | - | - | *11699 | *9980 | 49872 | *20398 | *** | *** | 67439 | *** | *** |
| 25 Loans from stockholders | 82254 | *** | *389 | - | - | *2389 | *28222 | *2531 | *** | *** | 4126 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 8798187 | *** | - | - | *1764 | *76677 | 151025 | *20730 | *** | *** | 226814 | *** | *** |
| 27 Other liabilities | 1817629 | *** | - | - | - | *500 | *9577 | *459 | *** | *** | 33065 | *** | *** |
| 28 Net worth | 11117307 | *** | *4910 | - | *25897 | *100049 | 314831 | *211671 | *** | *** | 646449 | *** | *** |
| 29 Capital stock | 1149471 | *** | *338 | - | *10344 | *8783 | 13353 | *1011 | *** | *** | 130806 | *** | *** |
| 30 Paid-in or capital surplus | 6763977 | *** | - | - | *2586 | *22683 | *83662 | *131406 | *** | *** | 131383 | *** | *** |
| 31 Retained earnings, appropriated | 29848 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | 2994814 | *** | - | - | *3153 | *73653 | 119318 | *-25154 | *** | *** | 231451 | *** | *** |
| 33 Retained earnings (S CORP) | 836589 | *** | *4572 | - | *10619 | *37747 | *123203 | *111192 | *** | *** | 229844 | *** | *** |
| 34 Less: Cost of treasury stock | 657392 | *** | - | - | *806 | *42817 | *24706 | *6784 | *** | *** | 77036 | *** | *** |
| 35 Total receipts | 31605898 | *** | *49905 | - | *163783 | *401905 | 1809037 | *930583 | *** | *** | 2131391 | *** | *** |
| 36 Business receipts | 29937859 | *** | *49905 | - | *162535 | *399607 | 1794198 | *923183 | *** | *** | 2103248 | *** | *** |
| 37 Interest | 442927 | *** | - | - | *3 | *1081 | *2051 | *227 | *** | *** | 5023 | *** | *** |
| 38 Interest on govt. obligations | 4976 | *** | - | - | - | - | - | - | *** | *** | 727 | *** | *** |
| 39 Rents | 19384 | *** | - | - | - | *191 | *317 | *649 | *** | *** | 522 | *** | *** |
| 40 Royalties | 167886 | *** | - | - | - | - | - | - | *** | *** | 2487 | *** | *** |
| 41 Net S-T cap gain less net LT loss | 10686 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 205904 | *** | - | - | *210 | *42 | *738 | - | *** | *** | 258 | *** | *** |
| 43 Net gain, noncapital assets | 17947 | *** | - | - | - | - | *1420 | *164 | *** | *** | 1901 | *** | *** |
| 44 Dividends, domestic corporations | 8453 | *** | - | - | - | *983 | - | - | *** | *** | 13 | *** | *** |
| 45 Dividends, foreign corporations | 114122 | *** | - | - | - | - | - | - | *** | *** | 6298 | *** | *** |
| 46 Other receipts | 675754 | *** | - | - | *1034 | - | 10313 | *6360 | *** | *** | 10915 | *** | *** |
| 47 Total deductions | 29411173 | *** | *24317 | - | *159227 | *369975 | 1725827 | *876324 | *** | *** | 2014336 | *** | *** |
| 48 Cost of goods | 18958019 | *** | - | - | *3100 | *39301 | 193429 | *121045 | *** | *** | 331409 | *** | *** |
| 49 Compensation of officers | 351153 | *** | - | - | *7480 | *16143 | 110576 | *11426 | *** | *** | 26790 | *** | *** |
| 50 Salaries and wages | 2472107 | *** | *2538 | - | *11073 | *20451 | 160452 | *36419 | *** | *** | 116383 | *** | *** |
| 51 Repairs | 184224 | *** | *2041 | - | *743 | *2679 | 9587 | *4859 | *** | *** | 3317 | *** | *** |
| 52 Bad debts | 36572 | *** | - | - | - | *552 | 2007 | *2735 | *** | *** | 2049 | *** | *** |
| 53 Rent paid on business property | 273660 | *** | *1963 | - | *1358 | *3888 | 18417 | *2612 | *** | *** | 7750 | *** | *** |
| 54 Taxes paid | 532271 | *** | *504 | - | *3636 | *7817 | 37959 | *13590 | *** | *** | 26325 | *** | *** |
| 55 Interest paid | 824849 | *** | *118 | - | *827 | *6378 | 14667 | *6864 | *** | *** | 31335 | *** | *** |
| 56 Contributions or gifts | 24311 | *** | - | - | *72 | *183 | 772 | *45 | *** | *** | 789 | *** | *** |
| 57 Amortization | 73656 | *** | - | - | *11 | *40 | *603 | *1073 | *** | *** | 5886 | *** | *** |
| 58 Depreciation | 1059132 | *** | *280 | - | *2326 | *6856 | 34125 | *14431 | *** | *** | 38002 | *** | *** |
| 59 Depletion | 37099 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 60 Advertising | 434642 | *** | *86 | - | *271 | *1477 | 14249 | *2586 | *** | *** | 22962 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 161969 | *** | - | - | *910 | *5096 | 11775 | *7932 | *** | *** | 8182 | *** | *** |
| 62 Employee benefit programs | 461108 | *** | - | - | *322 | *2688 | 15013 | *5833 | *** | *** | 30491 | *** | *** |
| 63 Net loss, noncapital assets | 13608 | *** | - | - | - | - | *314 | - | *** | *** | 241 | *** | *** |
| 64 Other deductions | 3512793 | *** | *8919 | - | *20835 | *34124 | 174605 | *49827 | *** | *** | 114423 | *** | *** |
| 65 Total receipts less total deducts | 2194725 | *** | *25588 | - | *4556 | *31930 | 83210 | *54259 | *** | *** | 117055 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 212236 | *** | - | - | - | - | *5858 | - | *** | *** | 2711 | *** | *** |
| 67 Net income, total | 2401985 | *** | *25588 | - | *4556 | *31930 | 89068 | *54259 | *** | *** | 119039 | *** | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 70 Net income, Form 1120S | 352753 | *** | *25588 | - | *1253 | *24273 | *56797 | *38648 | *** | *** | 43308 | *** | *** |
| 71 Statutory special deductions, total | 519889 | *** | - | - | - | *2350 | *739 | *8575 | *** | *** | 24235 | *** | *** |
| 72 Net operating loss deduction | 483220 | *** | - | - | - | *1874 | *739 | *8575 | *** | *** | 19293 | *** | *** |
| 73 Dividends received deduction | 36669 | *** | - | - | - | *476 | - | - | *** | *** | 4942 | *** | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 75 Income subject to tax | 1529390 | *** | - | - | *3303 | *5307 | 31532 | *7036 | *** | *** | 51496 | *** | *** |
| 76 Income tax before credits, total | 586154 | *** | - | - | *502 | *874 | 9711 | *2437 | *** | *** | 18609 | *** | *** |
| 77 Regular tax | 529313 | *** | - | - | *502 | *874 | 9447 | *2340 | *** | *** | 17530 | *** | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 80 Alternative minimum tax | 54430 | *** | - | - | - | - | *264 | *97 | *** | *** | 1006 | *** | *** |
| 81 Environmental tax | 2411 | *** | - | - | - | - | - | - | *** | *** | 72 | *** | *** |
| 82 Foreign tax credit | 72302 | *** | - | - | - | - | - | - | *** | *** | 1413 | *** | *** |
| 83 U.S. Possessions tax credit | 51304 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 84 Orphan drug credit | 422 | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | *** | *** | - | *** | *** |
| 86 General business credit | 7040 | *** | - | - | *134 | *166 | *111 | - | *** | *** | 548 | *** | *** |
| 87 Prior year minimum tax credit | *18546 | *** | - | - | - | - | - | - | *** | *** | 55 | *** | *** |
| 88 Income tax after credits, total | 436540 | *** | - | - | *369 | *707 | 9600 | *2437 | *** | *** | 16593 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 18
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 916 | - | *202 | - | *248 | *143 | 177 | *50 | 39 | *12 | *** | *** | 28 |
| 2 Total assets | 512066206 | - | *1178 | - | *101907 | *104129 | 434684 | *293532 | 578790 | *474409 | *** | *** | 508080490 |
| 3 Cash | 3445947 | - | *1178 | - | *7766 | *40161 | 57085 | *11796 | 64596 | *27642 | *** | *** | 3055523 |
| 4 Notes and accounts receivable | 61721308 | - | - | - | *30747 | *22401 | 135892 | *56168 | 120042 | *90734 | *** | *** | 60877543 |
| 5 Less: Allowance for bad debts | 452073 | - | - | - | - | - | *2152 | *1199 | *1777 | *723 | *** | *** | 441101 |
| 6 Inventories | 13857747 | - | - | - | *4849 | *8555 | 28708 | *42984 | 93494 | *73480 | *** | *** | 13274809 |
| 7 U.S. govt. obligations, total | 132481 | - | - | - | - | - | - | - | *6273 | *20396 | *** | *** | 75314 |
| 8 Tax-exempt securities | *309727 | - | - | - | - | - | *5955 | - | - | *4819 | *** | *** | 298954 |
| 9 Other current assets | 24961996 | - | - | - | *20999 | *742 | *18279 | *41268 | 14477 | *10082 | *** | *** | 24709890 |
| 10 Loans to stockholders | 899051 | - | - | - | - | *3191 | *2351 | *893 | *213 | *5467 | *** | *** | 885520 |
| 11 Mortgage and real estate loans | *77986 | - | - | - | - | - | - | *371 | *5516 | *258 | *** | *** | 71841 |
| 12 Other investments | 231341040 | - | - | - | - | *5222 | *6242 | *14279 | *46940 | *96323 | *** | *** | 231003945 |
| 13 Depreciable assets | 258545953 | - | *344 | - | *72681 | *80682 | 482764 | *190517 | 470794 | *269978 | *** | *** | 255846590 |
| 14 Less: Accumulated depreciation | 140233133 | - | *344 | - | *65654 | *70080 | 324978 | *100766 | 282358 | *139968 | *** | *** | 138667646 |
| 15 Depletable assets | 33977153 | - | - | - | *3998 | *27329 | *118 | - | - | *97 | *** | *** | 33700520 |
| 16 Less: Accumulated depletion | 20099250 | - | - | - | *1338 | *20576 | *14 | - | - | *97 | *** | *** | 19932122 |
| 17 Land | 6034145 | - | - | - | *7618 | *6530 | 21343 | *2317 | 22172 | *7202 | *** | *** | 5935312 |
| 18 Intangible assets (Amortizable) | 42410464 | - | - | - | *8500 | *2227 | *987 | *36617 | *28568 | *4155 | *** | *** | 42274904 |
| 19 Less: Accumulated amortization | 23300535 | - | - | - | *7331 | *612 | *931 | *19157 | *22133 | *2301 | *** | *** | 23232173 |
| 20 Other assets | 18436199 | - | - | - | *19072 | *-1642 | *3034 | *17444 | *11972 | *6864 | *** | *** | 18342867 |
| 21 Total liabilities | 512066206 | - | *1178 | - | *101907 | *104129 | 434684 | *293532 | 578790 | *474409 | *** | *** | 508080490 |
| 22 Accounts payable | 43145880 | - | - | - | *18742 | *14774 | 81535 | *45390 | 67338 | *78673 | *** | *** | 42545314 |
| 23 Mort, notes, and bonds under 1 yr | 28139255 | - | - | - | *45241 | - | *43214 | *30846 | 41476 | *79856 | *** | *** | 27767385 |
| 24 Other current liabilities | 21234464 | - | *670 | - | *68289 | *7248 | 23221 | *44603 | 33988 | *35210 | *** | *** | 20864345 |
| 25 Loans from stockholders | 947366 | - | - | - | *6498 | *2046 | *23890 | *2483 | *12466 | 3500 | *** | *** | 895999 |
| 26 Mort, notes, bonds, 1 yr or more | 85747423 | - | - | - | *29200 | - | *103264 | *65215 | 139419 | *142181 | *** | *** | 85010253 |
| 27 Other liabilities | 73307314 | - | - | - | *-0 | *283 | *-2029 | *4179 | 20516 | *10793 | *** | *** | 73156733 |
| 28 Net worth | 259544505 | - | *507 | - | *-66063 | *79779 | 161589 | *100816 | 263587 | *124195 | *** | *** | 257840463 |
| 29 Capital stock | 17375604 | - | *101 | - | *12540 | *592 | 10469 | *4621 | 34597 | *24322 | *** | *** | 17239793 |
| 30 Paid-in or capital surplus | 124951793 | - | - | - | *16037 | *27651 | *120102 | *8558 | *28488 | *67192 | *** | *** | 124154243 |
| 31 Retained earnings, appropriated | 266980 | - | - | - | - | - | - | - | - | - | *** | *** | 262088 |
| 32 Retained earnings-unappropriated | 142485782 | - | *406 | - | *-94640 | *33666 | *95453 | *69555 | 148556 | *33157 | *** | *** | 141936080 |
| 33 Retained earnings (S CORP) | 267590 | - | - | - | - | *18244 | *-64435 | *21148 | *71887 | *10034 | *** | *** | - |
| 34 Less: Cost of treasury stock | 25803245 | - | - | - | - | *374 | - | *3066 | *19940 | *10510 | *** | *** | 25751742 |
| 35 Total receipts | 395767039 | - | *16222 | - | *255315 | *281366 | 886968 | *755869 | 1527362 | *996463 | *** | *** | 387444280 |
| 36 Business receipts | 370060584 | - | *16222 | - | *252684 | *279391 | 876660 | *737414 | 1510690 | *966889 | *** | *** | 361870462 |
| 37 Interest | 8923810 | - | - | - | *21 | *591 | *1079 | *1443 | 3045 | *3595 | *** | *** | 8900522 |
| 38 Interest on govt. obligations | 38769 | - | - | - | - | - | *133 | - | *84 | *370 | *** | *** | 37682 |
| 39 Rents | 2033060 | - | - | - | - | - | - | *2111 | *1221 | *1593 | *** | *** | 2023002 |
| 40 Royalties | 1088882 | - | - | - | - | - | - | - | *12 | *17 | *** | *** | 1088845 |
| 41 Net S-T cap gain less net LT loss | 341 | - | - | - | - | - | - | - | - | - | *** | *** | 341 |
| 42 Net L-T cap gain less net ST loss | 666102 | - | - | - | - | - | *147 | ** | *223 | 3475 | *** | *** | 660841 |
| 43 Net gain, noncapital assets | 635170 | - | - | - | - | - | *2376 | *2 | *756 | *5724 | *** | *** | 624937 |
| 44 Dividends, domestic corporations | 721400 | - | - | - | - | *338 | - | *91 | *4 | *1192 | *** | *** | 717262 |
| 45 Dividends, foreign corporations | 3890640 | - | - | - | - | - | - | - | - | *15 | *** | *** | 3890626 |
| 46 Other receipts | 7708280 | - | - | - | *2610 | *1046 | *6574 | *14809 | 11326 | *13593 | *** | *** | 7629761 |
| 47 Total deductions | 379845011 | - | *16138 | - | *235963 | *271708 | 832874 | *714849 | 1496660 | *955103 | *** | *** | 371848394 |
| 48 Cost of goods | 288624285 | - | - | - | *4849 | *8555 | *26732 | *32239 | 87111 | *73914 | *** | *** | 7883094 |
| 49 Compensation of officers | 427262 | - | *6879 | - | *9202 | *25272 | *22180 | *15392 | 20607 | *13768 | *** | *** | 297519 |
| 50 Salaries and wages | 9114222 | - | - | - | *12172 | *4506 | 40143 | *34738 | 69847 | *18770 | *** | *** | 8858756 |
| 51 Repairs | 3124752 | - | - | - | *2476 | *2303 | *2692 | *1289 | 10577 | *3837 | *** | *** | 3082680 |
| 52 Bad debts | 284429 | - | - | - | - | - | *1458 | *1676 | *4531 | *334 | *** | *** | 272296 |
| 53 Rent paid on business property | 3008262 | - | - | - | *20 | *5186 | *1597 | *3281 | 7883 | *4009 | *** | *** | 2977912 |
| 54 Taxes paid | 17802088 | - | *223 | - | *4580 | *3438 | 32308 | *15426 | 19587 | *9214 | *** | *** | 17675657 |
| 55 Interest paid | 12990963 | - | - | - | *2837 | *1270 | 16084 | *7512 | 15233 | *15483 | *** | *** | 12898699 |
| 56 Contributions or gifts | 216617 | - | *9 | - | *8 | *64 | *233 | *27 | *514 | *140 | *** | *** | 214594 |
| 57 Amortization | 1249458 | - | - | - | *292 | *87 | *62 | *3539 | *1214 | *678 | *** | *** | 1242261 |
| 58 Depreciation | 12326009 | - | - | - | *805 | *4366 | 37501 | *11367 | 27845 | *15448 | *** | *** | 12160515 |
| 59 Depletion | 1582530 | - | - | - | - | - | - | - | *177 | - | *** | *** | 1578196 |
| 60 Advertising | 879941 | - | - | - | *40 | *29 | 3070 | *1458 | *4238 | *937 | *** | *** | 857469 |
| 61 Pension, prof sh, stock, annuity | 1290801 | - | - | - | - | *4294 | *4618 | *2787 | *5602 | *2993 | *** | *** | 1261012 |
| 62 Employee benefit programs | 2676814 | - | - | - | *1679 | *2063 | *6462 | *4227 | *11958 | *4102 | *** | *** | 2637532 |
| 63 Net loss, noncapital assets | 149496 | - | - | - | - | *33 | *23 | *685 | *47 | - | *** | *** | 147172 |
| 64 Other deductions | 24097082 | - | *677 | - | *4422 | *23701 | 50429 | *42844 | 85011 | *49254 | *** | *** | 23724580 |
| 65 Total receipts less total deducts | 15922027 | - | *84 | - | *19352 | *9657 | 54094 | *41020 | 30702 | *41360 | *** | *** | 15595886 |
| 66 Constructive taxable income from related foreign corporations | 3574249 | - | - | - | - | - | - | - | - | *6 | *** | *** | 3574243 |
| 67 Net income, total | 19457508 | - | *84 | - | *19352 | *9657 | 53962 | *41020 | 30617 | *40996 | *** | *** | 19132447 |
| 68 Net income, Form 1120-A | *156 | - | - | - | *156 | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 107651 | - | - | - | - | *5111 | *27010 | *13124 | *11466 | *6848 | *** | *** | - |
| 71 Statutory special deductions, total | 987263 | - | - | - | *19196 | *237 | *7617 | *10868 | *771 | *16274 | *** | *** | 914542 |
| 72 Net operating loss deduction | 143663 | - | - | - | *19196 | - | *7617 | *10868 | *768 | *15319 | *** | *** | 73999 |
| 73 Dividends received deduction | 843599 | - | - | - | - | *237 | - | - | *3 | *954 | *** | *** | 840543 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 18374019 | - | *84 | - | *156 | *4310 | *19335 | *17028 | *18380 | *17874 | *** | *** | 18229330 |
| 76 Income tax before credits, total | 6842380 | - | *13 | - | *23 | *722 | *6087 | *5863 | 6212 | *6827 | *** | *** | 6791623 |
| 77 Regular tax | 6427824 | - | *13 | - | *23 | *722 | *6010 | *5652 | *6212 | *6077 | *** | *** | 6379990 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | 24 | - | - | - | - | - | - | - | - | - | *** | *** | 24 |
| 80 Alternative minimum tax | 313660 | - | - | - | - | - | *77 | *206 | *-0 | *733 | *** | *** | 310854 |
| 81 Environmental tax | 27966 | - | - | - | - | - | - | *5 | - | *16 | *** | *** | 27861 |
| 82 Foreign tax credit | 4353030 | - | - | - | - | - | - | - | *18 | *16 | *** | *** | 4352995 |
| 83 U.S. Possessions tax credit | 3857 | - | - | - | - | - | 51 | ** | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | 189611 | - | - | - | - | - | - | - | - | - | *** | *** | 189611 |
| 86 General business credit | *12723 | - | - | - | - | - | *187 | - | *171 | - | *** | *** | 12365 |
| 87 Prior year minimum tax credit | *925 | - | - | - | - | - | *148 | - | *234 | *202 | *** | *** | 102 |
| 88 Income tax after credits, total | 2282234 | - | *13 | - | *23 | *722 | *5702 | *5863 | 5789 | *6608 | *** | *** | 2236551 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 2910 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 384 | - | - | - | *186 | *105 | *45 | ** | *5 | *5 | *** | *** | 28 |
| 2 Total assets | 509765745 | - | - | - | *77197 | *81243 | *117307 | ** | *67644 | *197133 | *** | *** | 508080490 |
| 3 Cash | 3242452 | - | - | - | *7752 | *31719 | *13137 | ** | *1600 | *18595 | *** | *** | 3055523 |
| 4 Notes and accounts receivable | 61217270 | - | - | - | *30439 | *22401 | *45801 | ** | *21819 | *41363 | *** | *** | 60877543 |
| 5 Less: Allowance for bad debts | 444302 | - | - | - | - | - | *606 | ** | *314 | *384 | *** | *** | 441101 |
| 6 Inventories | 13554778 | - | - | - | *4849 | *7472 | *5907 | ** | *7961 | *23571 | *** | *** | 13274809 |
| 7 U.S. govt. obligations, total | 105811 | - | - | - | - | - | - | - | - | - | *** | *** | 75314 |
| 8 Tax-exempt securities | 298954 | - | - | - | - | - | - | - | - | - | *** | *** | 298954 |
| 9 Other current assets | 24797821 | - | - | - | *1089 | *742 | *11176 | - | *872 | *4114 | *** | *** | 24709890 |
| 10 Loans to stockholders | *895985 | - | - | - | - | *3191 | *2351 | - | - | 4923 | *** | *** | 885520 |
| 11 Mortgage and real estate loans | 71841 | - | - | - | - | - | - | - | - | - | *** | *** | 71841 |
| 12 Other investments | 231149186 | - | - | - | - | - | *3460 | - | *972 | *62840 | *** | *** | 231003945 |
| 13 Depreciable assets | 256762673 | - | - | - | *12642 | *64247 | *98143 | ** | *37070 | *80166 | *** | *** | 255846590 |
| 14 Less: Accumulated depreciation | 139176977 | - | - | - | *6696 | *55256 | *66961 | ** | *8315 | *44536 | *** | *** | 138667646 |
| 15 Depletable assets | 33971799 | - | - | - | - | *27329 | - | - | - | - | *** | *** | 33700520 |
| 16 Less: Accumulated depletion | 20097787 | - | - | - | - | *20576 | - | - | - | - | *** | *** | 19932122 |
| 17 Land | 5964640 | - | - | - | *6881 | - | *5652 | ** | *373 | *3688 | *** | *** | 5935312 |
| 18 Intangible assets (Amortizable) | 42319124 | - | - | - | *8500 | *2227 | - | - | *528 | *58 | *** | *** | 42274904 |
| 19 Less: Accumulated amortization | 23252359 | - | - | - | *7331 | *612 | - | - | *528 | *42 | *** | *** | 23232173 |
| 20 Other assets | 18384837 | - | - | - | *19072 | *-1642 | *-753 | ** | *5609 | *2780 | *** | *** | 18342867 |
| 21 Total liabilities | 509765745 | - | - | - | *77197 | *81243 | *117307 | ** | *67644 | *197133 | *** | *** | 508080490 |
| 22 Accounts payable | 42899639 | - | - | - | *18742 | *14774 | *38021 | ** | *12431 | *41779 | *** | *** | 42545314 |
| 23 Mort, notes, and bonds under 1 yr | 27945877 | - | - | - | *45241 | - | *22155 | ** | *3640 | *63362 | *** | *** | 27767385 |
| 24 Other current liabilities | 21070087 | - | - | - | *65396 | *5772 | *11544 | ** | *4202 | *23052 | *** | *** | 20864345 |
| 25 Loans from stockholders | 905593 | - | - | - | *6498 | *2046 | *565 | - | - | - | *** | *** | 895999 |
| 26 Mort, notes, bonds, 1 yr or more | 85296806 | - | - | - | *29200 | - | *8796 | - | *41396 | *40395 | *** | *** | 85010253 |
| 27 Other liabilities | 73258983 | - | - | - | *-0 | *283 | 1331 | ** | *10422 | *2141 | *** | *** | 73156733 |
| 28 Net worth | 258388759 | - | - | - | *-87880 | *58369 | *34895 | ** | *-4447 | *26405 | *** | *** | 257840463 |
| 29 Capital stock | 17305759 | - | - | - | *12232 | *465 | *5723 | ** | *6578 | *3713 | *** | *** | 17239793 |
| 30 Paid-in or capital surplus | 124673520 | - | - | - | *16037 | *26991 | *20371 | - | *5 | *61078 | *** | *** | 124154243 |
| 31 Retained earnings, appropriated | 262088 | - | - | - | - | - | - | - | - | - | *** | *** | 262088 |
| 32 Retained earnings-unappropriated | 141890439 | - | - | - | *-116149 | *12668 | *8802 | ** | *-11025 | *-38386 | *** | *** | 141936080 |
| 33 Retained earnings (S CORP) | *22250 | - | - | - | - | *18244 | - | - | - | - | *** | *** | - |
| 34 Less: Cost of treasury stock | 25765297 | - | - | - | - | - | - | - | *5 | - | *** | *** | 25751742 |
| 35 Total receipts | 391510052 | - | - | - | *252198 | *235636 | *309525 | ** | *339255 | *542703 | *** | *** | 387444280 |
| 36 Business receipts | 365886479 | - | - | - | *249567 | *234623 | *307851 | ** | *335292 | *538855 | *** | *** | 361870462 |
| 37 Interest | 8914523 | - | - | - | *21 | *54 | *648 | ** | *617 | *1199 | *** | *** | 8900522 |
| 38 Interest on govt. obligations | 38084 | - | - | - | - | - | - | - | - | - | *** | *** | 37682 |
| 39 Rents | 2028255 | - | - | - | - | - | - | - | - | *364 | *** | *** | 2023002 |
| 40 Royalties | 1088849 | - | - | - | - | - | - | - | - | * | *** | *** | 1088845 |
| 41 Net S-T cap gain less net LT loss | 341 | - | - | - | - | - | - | - | - | - | *** | *** | 341 |
| 42 Net L-T cap gain less net ST loss | 662334 | - | - | - | - | - | *147 | ** | - | 11 | *** | *** | 660841 |
| 43 Net gain, noncapital assets | 626218 | - | - | - | - | - | *24 | - | - | *44 | *** | *** | 624937 |
| 44 Dividends, domestic corporations | 720003 | - | - | - | - | - | - | - | - | *405 | *** | *** | 717262 |
| 45 Dividends, foreign corporations | 3890626 | - | - | - | - | - | - | - | - | - | *** | *** | 3890626 |
| 46 Other receipts | 7654340 | - | - | - | *2610 | *960 | *856 | - | *3346 | *1825 | *** | *** | 7629761 |
| 47 Total deductions | 375801727 | - | - | - | *234076 | *228841 | *297156 | ** | *335193 | *529300 | *** | *** | 371848394 |
| 48 Cost of goods | 285470328 | - | - | - | *4849 | *7472 | *6064 | ** | *8023 | *23571 | *** | *** | 7883094 |
| 49 Compensation of officers | 349255 | - | - | - | *9202 | *20538 | *7883 | - | - | *6217 | *** | *** | 297519 |
| 50 Salaries and wages | 8929798 | - | - | - | *12172 | *4506 | *7726 | ** | *7735 | *1873 | *** | *** | 8858756 |
| 51 Repairs | 3100954 | - | - | - | *2476 | *2303 | *313 | - | *848 | *2192 | *** | *** | 3082680 |
| 52 Bad debts | 274144 | - | - | - | - | - | *874 | ** | - | 60 | *** | *** | 272296 |
| 53 Rent paid on business property | 2990015 | - | - | - | *20 | *4621 | *400 | ** | *1286 | *727 | *** | *** | 2977912 |
| 54 Taxes paid | 17731047 | - | - | - | *4546 | *2752 | *20352 | ** | *1147 | *2787 | *** | *** | 17675657 |
| 55 Interest paid | 12932826 | - | - | - | *2837 | *1217 | *4104 | ** | *3261 | *7451 | *** | *** | 12898699 |
| 56 Contributions or gifts | 215440 | - | - | - | *8 | *45 | *31 | - | *3 | *38 | *** | *** | 214594 |
| 57 Amortization | 1243096 | - | - | - | *292 | *87 | *23 | - | *127 | - | *** | *** | 1242261 |
| 58 Depreciation | 12218818 | - | - | - | *805 | *3098 | *8787 | ** | *2940 | *5049 | *** | *** | 12160515 |
| 59 Depletion | 1581627 | - | - | - | - | - | - | - | - | - | *** | *** | 1578196 |
| 60 Advertising | 860172 | - | - | - | *40 | *29 | *1160 | ** | *44 | *33 | *** | *** | 857469 |
| 61 Pension, prof sh, stock, annuity | 1266866 | - | - | - | - | *3170 | *789 | - | - | *912 | *** | *** | 1261012 |
| 62 Employee benefit programs | 2649709 | - | - | - | *1679 | *2063 | *2930 | ** | *1062 | *1817 | *** | *** | 2637532 |
| 63 Net loss, noncapital assets | 147970 | - | - | - | - | *33 | - | - | *47 | - | *** | *** | 147172 |
| 64 Other deductions | 23839663 | - | - | - | *4246 | *18770 | *16136 | ** | *8604 | *12157 | *** | *** | 23724580 |
| 65 Total receipts less total deducts | 15708325 | - | - | - | *18123 | *6795 | *12369 | ** | *4062 | *13403 | *** | *** | 15595886 |
| 66 Constructive taxable income from related foreign corporations | 3574243 | - | - | - | - | - | - | - | - | - | *** | *** | 3574243 |
| 67 Net income, total | 19244483 | - | - | - | *18123 | *6795 | *12369 | ** | *4062 | *13403 | *** | *** | 19132447 |
| 68 Net income, Form 1120-A | *156 | - | - | - | *156 | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | *6858 | - | - | - | - | *5111 | - | - | - | - | *** | *** | - |
| 71 Statutory special deductions, total | 960924 | - | - | - | *17967 | - | *7609 | ** | *693 | *5345 | *** | *** | 914542 |
| 72 Net operating loss deduction | 118359 | - | - | - | *17967 | - | *7609 | ** | *693 | *5061 | *** | *** | 73999 |
| 73 Dividends received deduction | 842564 | - | - | - | - | - | - | - | - | *283 | *** | *** | 840543 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 18288126 | - | - | - | *156 | *1684 | *4760 | ** | *3369 | *8058 | *** | *** | 18229330 |
| 76 Income tax before credits, total | 6812562 | - | - | - | *23 | *253 | *1330 | ** | *1146 | *2857 | *** | *** | 6791623 |
| 77 Regular tax | 6399405 | - | - | - | *23 | *253 | *1253 | ** | *1146 | *2740 | *** | *** | 6379990 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | 24 | - | - | - | - | - | - | - | - | - | *** | *** | 24 |
| 80 Alternative minimum tax | 312322 | - | - | - | - | - | *77 | - | *-0 | *111 | *** | *** | 310854 |
| 81 Environmental tax | 27917 | - | - | - | - | - | - | - | - | *6 | *** | *** | 27861 |
| 82 Foreign tax credit | 4352996 | - | - | - | - | - | - | - | - | - | *** | *** | 4352995 |
| 83 U.S. Possessions tax credit | 3857 | - | - | - | - | - | 51 | ** | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | 189611 | - | - | - | - | - | - | - | - | - | *** | *** | 189611 |
| 86 General business credit | 12365 | - | - | - | - | - | - | - | - | - | *** | *** | 12365 |
| 87 Prior year minimum tax credit | *397 | - | - | - | - | - | *148 | - | *113 | - | *** | *** | 102 |
| 88 Income tax after credits, total | 2253337 | - | - | - | *23 | *253 | *1132 | - | *1033 | *2857 | *** | *** | 2236551 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Petroleum (including integrated) and coal products: Petroleum and coal products, not elsewhere classified

MINOR INDUSTRY 2998
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 532 | - | *202 | - | *62 | *37 | *132 | *50 | 34 | *8 | *** | *** | - |
| 2 Total assets | 2300461 | - | *1178 | - | *24710 | *22886 | *317377 | *293532 | 511145 | *277276 | *** | *** | - |
| 3 Cash | 203495 | - | *1178 | - | *14 | *8442 | *43948 | *11796 | 62997 | *9047 | *** | *** | - |
| 4 Notes and accounts receivable | 504038 | - | - | - | *308 | - | *90092 | *56168 | *98224 | *49372 | *** | *** | - |
| 5 Less: Allowance for bad debts | 7771 | - | - | - | - | - | *1547 | *1199 | *1462 | *338 | *** | *** | - |
| 6 Inventories | 302969 | - | - | - | - | *1082 | *22801 | *42984 | 85533 | *49909 | *** | *** | - |
| 7 U.S. govt. obligations, total | *26670 | - | - | - | - | - | - | - | *6273 | *20396 | *** | *** | - |
| 8 Tax-exempt securities | *10774 | - | - | - | - | - | *5955 | - | - | *4819 | *** | *** | - |
| 9 Other current assets | 164175 | - | - | - | *19911 | - | *7103 | *41268 | 13605 | *5967 | *** | *** | - |
| 10 Loans to stockholders | *3066 | - | - | - | - | - | *-0 | *893 | *213 | *545 | *** | *** | - |
| 11 Mortgage and real estate loans | *6145 | - | - | - | - | - | - | *371 | *5516 | *258 | *** | *** | - |
| 12 Other investments | 191854 | - | - | - | - | *5222 | *2783 | *14279 | *45969 | *33483 | *** | *** | - |
| 13 Depreciable assets | 1783280 | - | *344 | - | *60039 | *16434 | *384621 | *190517 | 433725 | *189812 | *** | *** | - |
| 14 Less: Accumulated depreciation | 1056156 | - | *344 | - | *58959 | *14824 | *258017 | *100766 | 274043 | *95431 | *** | *** | - |
| 15 Depletable assets | *5354 | - | - | - | *3998 | - | *118 | - | - | *97 | *** | *** | - |
| 16 Less: Accumulated depletion | *1463 | - | - | - | *1338 | - | *14 | - | - | *97 | *** | *** | - |
| 17 Land | 69505 | - | - | - | *737 | *6530 | *15690 | *2317 | *21799 | *3514 | *** | *** | - |
| 18 Intangible assets (Amortizable) | 91340 | - | - | - | - | - | *987 | *36617 | *28039 | *4097 | *** | *** | - |
| 19 Less: Accumulated amortization | 48175 | - | - | - | - | - | *931 | *19157 | *21605 | *2259 | *** | *** | - |
| 20 Other assets | 51362 | - | - | - | - | - | *3788 | *17444 | *6363 | *4084 | *** | *** | - |
| 21 Total liabilities | 2300461 | - | *1178 | - | *24710 | *22886 | *317377 | *293532 | 511145 | *277276 | *** | *** | - |
| 22 Accounts payable | 246241 | - | - | - | - | - | *43514 | *45390 | 54907 | *36895 | *** | *** | - |
| 23 Mort, notes, and bonds under 1 yr | 193377 | - | - | - | - | - | *21060 | *30846 | *37836 | *16494 | *** | *** | - |
| 24 Other current liabilities | 164377 | - | *670 | - | *2892 | *1476 | *11677 | *44603 | 29786 | *12158 | *** | *** | - |
| 25 Loans from stockholders | 41772 | - | - | - | - | - | *23324 | *2483 | *12466 | 3500 | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 450617 | - | - | - | - | - | *94468 | *65215 | *98023 | *101786 | *** | *** | - |
| 27 Other liabilities | 48332 | - | - | - | - | - | *-3360 | *4179 | *10095 | *8652 | *** | *** | - |
| 28 Net worth | 1155746 | - | *507 | - | *21817 | *21410 | *126693 | *100816 | 268034 | *97790 | *** | *** | - |
| 29 Capital stock | 69845 | - | *101 | - | *308 | *126 | *4746 | *4621 | 28019 | *20609 | *** | *** | - |
| 30 Paid-in or capital surplus | 278273 | - | - | - | - | *660 | *99731 | *8558 | *28483 | *6115 | *** | *** | - |
| 31 Retained earnings, appropriated | 4892 | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 32 Retained earnings-unappropriated | 595343 | - | *406 | - | *21509 | *20997 | *86651 | *69555 | *159581 | *71542 | *** | *** | - |
| 33 Retained earnings (S CORP) | 245340 | - | - | - | - | - | *-64435 | *21148 | *71887 | *10034 | *** | *** | - |
| 34 Less: Cost of treasury stock | 37948 | - | - | - | - | *374 | - | *3066 | *19936 | *10510 | *** | *** | - |
| 35 Total receipts | 4256987 | - | *16222 | - | *3116 | *45730 | *577443 | *755869 | 1188107 | *453760 | *** | *** | - |
| 36 Business receipts | 4174104 | - | *16222 | - | *3116 | *44768 | *568809 | *737414 | 1175398 | *428034 | *** | *** | - |
| 37 Interest | 9287 | - | - | - | - | *537 | *431 | *1443 | *2428 | *2397 | *** | *** | - |
| 38 Interest on govt. obligations | *684 | - | - | - | - | - | *133 | - | *84 | *370 | *** | *** | - |
| 39 Rents | 4805 | - | - | - | - | - | - | *2111 | *1221 | *1228 | *** | *** | - |
| 40 Royalties | *33 | - | - | - | - | - | - | - | *12 | *17 | *** | *** | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | *3768 | - | - | - | - | - | - | - | *223 | 3464 | *** | *** | - |
| 43 Net gain, noncapital assets | 8952 | - | - | - | - | - | *2352 | *2 | *756 | *5680 | *** | *** | - |
| 44 Dividends, domestic corporations | *1398 | - | - | - | - | *338 | - | *91 | *4 | *787 | *** | *** | - |
| 45 Dividends, foreign corporations | *15 | - | - | - | - | - | - | - | - | *15 | *** | *** | - |
| 46 Other receipts | 53940 | - | - | - | - | *86 | *5718 | *14809 | 7980 | *11768 | *** | *** | - |
| 47 Total deductions | 4043284 | - | *16138 | - | *1887 | *42867 | *535718 | *714849 | 1161468 | *425803 | *** | *** | - |
| 48 Cost of goods | 3153957 | - | - | - | - | *1082 | *20668 | *32239 | 79088 | *50343 | *** | *** | - |
| 49 Compensation of officers | 78007 | - | *6879 | - | - | *4733 | *14297 | *15392 | 20607 | *7551 | *** | *** | - |
| 50 Salaries and wages | 184424 | - | - | - | - | - | *32416 | *34738 | 62111 | *16897 | *** | *** | - |
| 51 Repairs | 23798 | - | - | - | - | - | *2380 | *1289 | *9729 | *1645 | *** | *** | - |
| 52 Bad debts | 10285 | - | - | - | - | - | *584 | *1676 | *4531 | *273 | *** | *** | - |
| 53 Rent paid on business property | 18247 | - | - | - | - | *565 | *1198 | *3281 | 6597 | *3282 | *** | *** | - |
| 54 Taxes paid | 71041 | - | *223 | - | *33 | *686 | *11956 | *15426 | 18440 | *6426 | *** | *** | - |
| 55 Interest paid | 58137 | - | - | - | - | *53 | *11979 | *7512 | 11972 | *8032 | *** | *** | - |
| 56 Contributions or gifts | 1177 | - | *9 | - | - | *19 | *201 | *27 | *511 | *103 | *** | *** | - |
| 57 Amortization | 6363 | - | - | - | - | - | *38 | *3539 | *1086 | *678 | *** | *** | - |
| 58 Depreciation | 107191 | - | - | - | - | *1268 | *28714 | *11367 | 24905 | *10399 | *** | *** | - |
| 59 Depletion | *903 | - | - | - | - | - | - | - | *177 | - | *** | *** | - |
| 60 Advertising | 19769 | - | - | - | - | - | *1910 | *1458 | *4194 | *904 | *** | *** | - |
| 61 Pension, prof sh, stock, annuity | 23935 | - | - | - | - | *1124 | *3830 | *2787 | *5602 | *2081 | *** | *** | - |
| 62 Employee benefit programs | 27104 | - | - | - | - | - | *3532 | *4227 | *10896 | *2285 | *** | *** | - |
| 63 Net loss, noncapital assets | *1526 | - | - | - | - | - | *23 | *685 | - | - | *** | *** | - |
| 64 Other deductions | 257419 | - | *677 | - | *176 | *4932 | *34293 | *42844 | 76407 | *37097 | *** | *** | - |
| 65 Total receipts less total deducts | 213703 | - | *84 | - | *1229 | *2863 | *41725 | *41020 | 26639 | *27956 | *** | *** | - |
| 66 Constructive taxable income from related foreign corporations | *6 | - | - | - | - | - | - | - | - | *6 | *** | *** | - |
| 67 Net income, total | 213025 | - | *84 | - | *1229 | *2863 | *41593 | *41020 | 26555 | *27592 | *** | *** | - |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 100793 | - | - | - | - | - | *27010 | *13124 | *11466 | *6848 | *** | *** | - |
| 71 Statutory special deductions, total | 26339 | - | - | - | *1229 | *237 | *8 | *10868 | *78 | *10929 | *** | *** | - |
| 72 Net operating loss deduction | *25304 | - | - | - | *1229 | - | *8 | *10868 | *75 | 10258 | *** | *** | - |
| 73 Dividends received deduction | *1035 | - | - | - | - | *237 | - | - | *3 | *671 | *** | *** | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 85893 | - | *84 | - | - | *2626 | *14575 | *17028 | *15011 | *9815 | *** | *** | - |
| 76 Income tax before credits, total | 29818 | - | *13 | - | - | *469 | *4757 | *5863 | *5067 | *3970 | *** | *** | - |
| 77 Regular tax | 28419 | - | *13 | - | - | *469 | *4757 | *5652 | *5067 | *3337 | *** | *** | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | *1338 | - | - | - | - | - | - | *206 | - | 623 | *** | *** | - |
| 81 Environmental tax | *49 | - | - | - | - | - | - | *5 | - | *10 | *** | *** | - |
| 82 Foreign tax credit | *34 | - | - | - | - | - | - | - | *18 | *16 | *** | *** | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 86 General business credit | *358 | - | - | - | - | - | *187 | - | *171 | - | *** | *** | - |
| 87 Prior year minimum tax credit | *528 | - | - | - | - | - | - | - | *120 | *202 | *** | *** | - |
| 88 Income tax after credits, total | 28897 | - | *13 | - | - | *469 | *4570 | *5863 | *4757 | *3752 | *** | *** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 19
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7954 | 130 | *1313 | 1563 | 1030 | 1103 | 1800 | 425 | 334 | 140 | 60 | 35 | 20 |
| 2 Total assets | 53334190 | - | *22731 | 242777 | 381336 | 771536 | 4463529 | 3072613 | 5182588 | 4964603 | 4196965 | 5238225 | 24797288 |
| 3 Cash | 1907726 | - | *2842 | 51601 | 89838 | 118614 | 399260 | 192729 | 324396 | 137561 | 158200 | 150803 | 281884 |
| 4 Notes and accounts receivable | 10994127 | - | *9275 | 81677 | 123893 | 247387 | 1276209 | 851209 | 1238174 | 1215960 | 972605 | 986503 | 3991235 |
| 5 Less: Allowance for bad debts | 284844 | - | - | *474 | *249 | *1752 | 10838 | 15194 | 21176 | 23637 | 22528 | 32549 | 156445 |
| 6 Inventories | 8513640 | - | *1105 | 33461 | 62740 | 156167 | 989619 | 634238 | 1040297 | 971158 | 784228 | 900169 | 2940459 |
| 7 U.S. govt. obligations, total | 37173 | - | - | - | - | - | 1335 | - | *6380 | *29457 | 1 | 1 | -0 |
| 8 Tax-exempt securities | *72760 | - | - | - | - | - | *66989 | *543 | *5136 | *56 | 20 | - | 16 |
| 9 Other current assets | 1974506 | - | *249 | *2802 | *3378 | 14138 | 146505 | 71874 | 152346 | 215438 | 195485 | 192448 | 979843 |
| 10 Loans to stockholders | 136092 | - | - | *115 | *14437 | *6439 | 53687 | *7743 | 36451 | *2157 | 8724 | 5668 | 671 |
| 11 Mortgage and real estate loans | *2522 | - | - | - | - | - | - | *2522 | - | - | - | - | - |
| 12 Other investments | 9036047 | - | - | *1021 | *16444 | *9165 | 118279 | 92198 | 299444 | 363767 | 359848 | 731680 | 7044200 |
| 13 Depreciable assets | 35799469 | - | *26403 | 233538 | 322973 | 571792 | 3502628 | 2368811 | 3734617 | 3688533 | 2910379 | 2875468 | 15564325 |
| 14 Less: Accumulated depreciation | 18758470 | - | *18339 | 166383 | 254572 | 360749 | 2141365 | 1253650 | 1962709 | 2046925 | 1379068 | 1262899 | 7911810 |
| 15 Depletable assets | 5030 | - | - | - | - | - | - | - | - | - | - | 5030 | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 596321 | - | - | *1886 | *434 | *2193 | 54449 | 62796 | 69820 | 61894 | 52342 | 75449 | 215058 |
| 18 Intangible assets (Amortizable) | 2261421 | - | *595 | *707 | *1026 | *9121 | 103360 | 55028 | 194031 | 272885 | 101951 | 352021 | 1170697 |
| 19 Less: Accumulated amortization | 774505 | - | *595 | *446 | *779 | *2259 | 53840 | 41356 | 43711 | 108050 | 22989 | 50219 | 450261 |
| 20 Other assets | 1815176 | - | *1196 | *3273 | *1774 | 1280 | -42747 | 43122 | 109093 | 184350 | 77767 | 308652 | 1127417 |
| 21 Total liabilities | 53334190 | - | *22731 | 242777 | 381336 | 771536 | 4463529 | 3072613 | 5182588 | 4964603 | 4196965 | 5238225 | 24797288 |
| 22 Accounts payable | 5776053 | - | *3999 | 26441 | 87406 | 151237 | 689044 | 487201 | 734644 | 830749 | 559362 | 547517 | 1658453 |
| 23 Mort, notes, and bonds under 1 yr | 3647063 | - | - | *17304 | *9932 | 57671 | 408259 | 261556 | 546987 | 418485 | 475944 | 204965 | 1245959 |
| 24 Other current liabilities | 5047788 | - | *1298 | *13754 | 21132 | 69603 | 321728 | 231194 | 358944 | 377842 | 295484 | 430119 | 2926689 |
| 25 Loans from stockholders | 746659 | - | *4883 | *36824 | *14675 | 79584 | 188395 | *45179 | 43718 | 54685 | 176012 | 11405 | 91299 |
| 26 Mort, notes, bonds, 1 yr or more | 10301698 | - | *1576 | *30861 | *44877 | 167639 | 581984 | 606197 | 949516 | 925769 | 991571 | 1744003 | 4257705 |
| 27 Other liabilities | 5121767 | - | - | *20 | *156 | *18101 | 102740 | 116529 | 134095 | 190674 | 78020 | 315211 | 4166221 |
| 28 Net worth | 22693162 | - | *10974 | 117573 | 203159 | 227702 | 2171379 | 1324755 | 2414685 | 2166397 | 1620573 | 1985004 | 10450961 |
| 29 Capital stock | 2783730 | - | *43234 | 19534 | 12657 | 39858 | 218626 | 85291 | 262865 | 282101 | 303966 | 213796 | 1301802 |
| 30 Paid-in or capital surplus | 6711473 | - | - | *46999 | *614 | 25247 | 128518 | 80246 | 584240 | 381435 | 465170 | 715679 | 4283325 |
| 31 Retained earnings, appropriated | *53879 | - | - | - | - | *17130 | - | - | - | 197 | 9936 | - | 26615 |
| 32 Retained earnings-unappropriated | 9108914 | - | *6700 | *-127 | *104178 | 155277 | 840533 | 654868 | 344549 | 681743 | 656107 | 786886 | 4878199 |
| 33 Retained earnings (S CORP) | 4731744 | - | *-37213 | *52257 | *89590 | *-774 | 1143789 | 561261 | 1277559 | 849151 | 301818 | 339469 | 154838 |
| 34 Less: Cost of treasury stock | 696578 | - | *1747 | *1090 | *3880 | *9037 | 160088 | *56911 | 54528 | 28230 | 116424 | 70826 | 193818 |
| 35 Total receipts | 80910613 | 532037 | *181655 | 907819 | 1148758 | 1983859 | 9983035 | 6084085 | 9141841 | 8586041 | 6819520 | 6890112 | 28651850 |
| 36 Business receipts | 78815398 | 516976 | *181631 | 905906 | 1144989 | 1953227 | 9914934 | 6005725 | 9043793 | 8468878 | 6723456 | 6743423 | 27212459 |
| 37 Interest | 460336 | *549 | - | *104 | *2450 | 2420 | 7673 | 10240 | 8413 | 11903 | 12659 | 30650 | 373275 |
| 38 Interest on govt. obligations | 16847 | - | - | - | *-0 | - | *3682 | *207 | 3419 | 3765 | 827 | 2272 | 2673 |
| 39 Rents | 78966 | *652 | - | - | - | *91 | *1052 | *2555 | 4687 | 4325 | 4527 | 10929 | 50147 |
| 40 Royalties | 401070 | - | - | - | - | - | *2553 | *1488 | *2559 | 12595 | 10460 | 15165 | 356251 |
| 41 Net S-T cap gain less net LT loss | *172 | - | - | - | - | - | - | *143 | *4 | 7 | 7 | 10 | - |
| 42 Net L-T cap gain less net ST loss | 83996 | - | - | - | - | *342 | *905 | *987 | 10054 | *2229 | 3884 | 3077 | 62518 |
| 43 Net gain, noncapital assets | 123888 | *12140 | - | - | *613 | *24246 | 8907 | 7034 | 11675 | 29310 | 7765 | 9548 | 12649 |
| 44 Dividends, domestic corporations | 25311 | - | - | - | - | - | *10 | *41 | 1020 | *11140 | 1091 | 1554 | 10456 |
| 45 Dividends, foreign corporations | 366121 | - | - | - | - | - | *5688 | *1077 | *1025 | *2944 | 4392 | 10514 | 340482 |
| 46 Other receipts | 538508 | *1720 | *24 | *1809 | *706 | 3532 | 37631 | 54589 | 55192 | 38944 | 50451 | 62970 | 230941 |
| 47 Total deductions | 75831949 | 458640 | *144032 | 862806 | 1097244 | 1863395 | 9321533 | 5650451 | 8445958 | 7946762 | 6345498 | 6523574 | 27172057 |
| 48 Cost of goods | 53223905 | *52376 | *1105 | 34177 | 65678 | 170301 | 1007680 | 630170 | 1054642 | 947565 | 802351 | 911096 | 2930712 |
| 49 Compensation of officers | 1444474 | *4936 | *6220 | 93026 | 68080 | 179555 | 445026 | 167918 | 200401 | 106976 | 70781 | 49065 | 52490 |
| 50 Salaries and wages | 4286184 | *12889 | *24122 | *33447 | 90145 | 107767 | 472544 | 250542 | 390425 | 404297 | 274479 | 303045 | 1922482 |
| 51 Repairs | 614386 | *1580 | *3769 | *12784 | 8629 | 12268 | 42905 | 10886 | 22617 | 22249 | 30524 | 17494 | 428681 |
| 52 Bad debts | 162857 | *233 | - | *838 | *1704 | 6276 | 19485 | 14768 | 12253 | 12350 | 14042 | 14965 | 65943 |
| 53 Rent paid on business property | 726666 | *2511 | *8778 | 27387 | 27694 | 23627 | 67668 | 27540 | 40280 | 51341 | 31170 | 43416 | 375256 |
| 54 Taxes paid | 1644062 | 19083 | *6895 | 32798 | 40630 | 59900 | 260510 | 133557 | 197151 | 179232 | 134124 | 110707 | 469476 |
| 55 Interest paid | 1397880 | 7788 | *51 | 8505 | 8226 | 24006 | 96418 | 83870 | 117557 | 119735 | 120837 | 161515 | 649371 |
| 56 Contributions or gifts | 27746 | *11 | - | *134 | *199 | 678 | 3485 | 819 | 2363 | 2836 | 2246 | 2488 | 12488 |
| 57 Amortization | 136946 | *720 | *177 | *2724 | *103 | *1391 | 4507 | 3956 | 15017 | 19459 | 14440 | 30341 | 44112 |
| 58 Depreciation | 2663567 | 13628 | *4471 | 20099 | 16108 | 59236 | 284290 | 206626 | 303403 | 282559 | 246370 | 229470 | 997307 |
| 59 Depletion | *5106 | - | - | - | - | - | - | - | *4 | - | 1485 | - | 3617 |
| 60 Advertising | 725167 | *3872 | - | *11295 | 11435 | 9622 | 60772 | 23649 | 38341 | 53045 | 40432 | 38853 | 433850 |
| 61 Pension, prof sh, stock, annuity | 627328 | *1613 | - | *3184 | *3379 | *7267 | 46691 | 18146 | 50675 | 39391 | 27365 | 20444 | 409173 |
| 62 Employee benefit programs | 1523011 | *3150 | - | *13860 | *15324 | 24976 | 136802 | 98278 | 135356 | 110817 | 100434 | 96287 | 787728 |
| 63 Net loss, noncapital assets | 28063 | *1796 | - | - | *30 | *52 | *641 | 1372 | 1147 | 1350 | 3038 | 2158 | 16478 |
| 64 Other deductions | 6594601 | 38349 | *28021 | 108883 | 117926 | 154180 | 822808 | 348037 | 501043 | 541181 | 500211 | 467725 | 2966237 |
| 65 Total receipts less total deducts | 5078664 | 73397 | *37624 | 45013 | 51514 | 120464 | 661502 | 433634 | 695883 | 639280 | 474022 | 366538 | 1479793 |
| 66 Constructive taxable income from related foreign corporations | 214550 | - | - | - | - | - | - | - | - | *1376 | 1422 | 4814 | 206938 |
| 67 Net income, total | 5276367 | 73397 | *37624 | 45013 | 51514 | 120464 | 657820 | 433428 | 692463 | 636891 | 474616 | 369080 | 1684057 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1809260 | *29851 | *32843 | *21673 | *32049 | *39731 | 423432 | 270814 | 440288 | 256942 | 139856 | 92492 | 29289 |
| 71 Statutory special deductions, total | 342949 | 34 | - | *1567 | *1479 | *15403 | 18843 | 14171 | 30216 | 55563 | 20751 | 24951 | 159971 |
| 72 Net operating loss deduction | 278998 | 34 | - | *1567 | *1479 | *15403 | *13147 | *13066 | 28516 | 42605 | 18249 | 21447 | 123485 |
| 73 Dividends received deduction | 63951 | - | - | - | - | - | *5695 | *1106 | 1700 | *12958 | 2502 | 3504 | 36486 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3124756 | *43512 | *4781 | *21773 | *17986 | 65329 | 215950 | 148443 | 221964 | 324548 | 314012 | 251661 | 1494797 |
| 76 Income tax before credits, total | 1108854 | *15013 | *717 | *3550 | *3202 | 17439 | 70604 | 50044 | 79764 | 114126 | 110191 | 89300 | 554904 |
| 77 Regular tax | 1061384 | *14986 | *717 | *3550 | *3202 | 17371 | 68138 | 49659 | 75255 | 110774 | 107763 | 86852 | 523116 |
| 78 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 79 Recapture of investment credit | *7 | - | - | - | - | - | - | *7 | - | - | - | - | - |
| 80 Alternative minimum tax | 43713 | - | - | - | - | *68 | *2471 | *378 | 4177 | 3050 | 2079 | 2117 | 29373 |
| 81 Environmental tax | 3522 | *28 | - | - | - | - | - | - | 99 | 302 | 349 | 330 | 2414 |
| 82 Foreign tax credit | 210889 | - | - | - | - | - | - | - | *38 | *1751 | 1363 | 5126 | 202611 |
| 83 U.S. Possessions tax credit | 8786 | 7 | - | - | - | - | 667 | 963 | 3329 | 2273 | 1548 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 26 | - | - | - | - | - | - | - | - | - | - | - | 26 |
| 86 General business credit | 12623 | *228 | - | *109 | *24 | *393 | *2086 | *1055 | *697 | 1362 | 1340 | 1494 | 3835 |
| 87 Prior year minimum tax credit | 19160 | - | - | - | - | *1051 | *764 | *1847 | *875 | *2834 | 3372 | 4069 | 4348 |
| 88 Income tax after credits, total | 857370 | *14778 | *717 | *3441 | *3178 | 15994 | 67088 | 46179 | 74825 | 105905 | 102567 | 78611 | 344084 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Rubber products; plastics footwear, hose and belting

MINOR INDUSTRY 3050
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1023 | *** | - | *** | *62 | *209 | 404 | *55 | 54 | 31 | 13 | 5 | 9 |
| 2 Total assets | 23888036 | - | - | *** | *19044 | *141487 | 1007991 | *406658 | 874711 | 1103638 | 858822 | 757604 | 18677219 |
| 3 Cash | 459519 | - | - | *** | *4839 | *21462 | 83737 | *26847 | 28836 | 26099 | 20160 | 6352 | 224685 |
| 4 Notes and accounts receivable | 4400935 | - | - | *** | *6156 | *49088 | 342562 | *121348 | 224486 | 297902 | 242109 | 137830 | 2969638 |
| 5 Less: Allowance for bad debts | 120616 | - | - | *** | - | - | *3101 | *5270 | 4517 | 5636 | 5376 | 3887 | 92354 |
| 6 Inventories | 3220329 | - | - | *** | *2632 | *23957 | 303643 | *132513 | 182541 | 248863 | 225714 | 140552 | 1954184 |
| 7 U.S. govt. obligations, total | *3732 | - | - | *** | - | - | 640 | - | *1145 | *1947 | - | - | -0 |
| 8 Tax-exempt securities | 20 | - | - | *** | - | - | - | - | - | - | 20 | - | - |
| 9 Other current assets | 1022331 | - | - | *** | *1514 | *4228 | 48440 | *9278 | 41505 | 55834 | 31940 | 19452 | 808442 |
| 10 Loans to stockholders | 26316 | - | - | *** | *620 | - | *4275 | - | *20523 | 41 | 798 | - | 59 |
| 11 Mortgage and real estate loans | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 5884821 | - | - | *** | - | - | 14968 | *2714 | 77352 | 97011 | 30371 | 172783 | 5489551 |
| 13 Depreciable assets | 15334303 | - | - | *** | *30011 | *76453 | 792612 | *236323 | 509416 | 721892 | 532432 | 276205 | 12136743 |
| 14 Less: Accumulated depreciation | 7953174 | - | - | *** | *26727 | *38602 | 536657 | *133954 | 272905 | 388546 | 277741 | 63867 | 6197988 |
| 15 Depletable assets | 5030 | - | - | *** | - | - | - | - | - | - | - | 5030 | - |
| 16 Less: Accumulated depletion | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 17 Land | 185340 | - | - | *** | - | - | 12616 | *3532 | 13017 | 9446 | 5046 | 3799 | 137821 |
| 18 Intangible assets (Amortizable) | 364877 | - | - | *** | - | *4608 | 7692 | *11289 | *42816 | 61927 | 41872 | 26924 | 167749 |
| 19 Less: Accumulated amortization | 152292 | - | - | *** | - | *922 | *1461 | *5708 | *10625 | *34156 | 8752 | 11540 | 79127 |
| 20 Other assets | 1206565 | - | - | *** | - | *1214 | -61976 | *7746 | 21121 | 11014 | 20228 | 47971 | 1157817 |
| 21 Total liabilities | 23888036 | - | - | *** | *19044 | *141487 | 1007991 | *406658 | 874711 | 1103638 | 858822 | 757604 | 18677219 |
| 22 Accounts payable | 1953762 | - | - | *** | *964 | *11988 | 142950 | *54659 | 125580 | 192018 | 149669 | 71875 | 1204060 |
| 23 Mort, notes, and bonds under 1 yr | 1610159 | - | - | *** | *2911 | *10784 | 131225 | *12933 | 105985 | 126647 | 93569 | 12922 | 1113181 |
| 24 Other current liabilities | 2419455 | - | - | *** | *1990 | *15020 | 87171 | *23233 | 61711 | 105239 | 71048 | 60353 | 1993440 |
| 25 Loans from stockholders | 160637 | - | - | *** | - | *16047 | *66115 | *22163 | *5602 | *8908 | - | 4024 | 37779 |
| 26 Mort, notes, bonds, 1 yr or more | 3266347 | - | - | *** | *1521 | *62563 | 73988 | *57366 | 135377 | 156187 | 199445 | 226953 | 2352947 |
| 27 Other liabilities | 3993941 | - | - | *** | - | - | *1815 | *404 | 37667 | 75205 | 32890 | 92230 | 3753729 |
| 28 Net worth | 10483735 | - | - | *** | *11658 | *25086 | 504727 | *235900 | 402790 | 439433 | 312201 | 289246 | 8222082 |
| 29 Capital stock | 934278 | - | - | *** | *1033 | *7203 | 67773 | *26152 | 51872 | 127978 | 51562 | 64750 | 530946 |
| 30 Paid-in or capital surplus | 4210071 | - | - | *** | - | *20041 | *42227 | *14103 | 306586 | 40487 | 101080 | 165250 | 3520297 |
| 31 Retained earnings, appropriated | 26615 | - | - | *** | - | - | - | - | - | - | - | - | 26615 |
| 32 Retained earnings-unappropriated | 5067657 | - | - | *** | *10626 | *8560 | 244862 | *130310 | -46986 | 184923 | 178506 | 59246 | 4297608 |
| 33 Retained earnings (S CORP) | 557211 | - | - | *** | - | *-10718 | *261179 | *65335 | *105674 | *86045 | 14094 | - | - |
| 34 Less: Cost of treasury stock | 312097 | - | - | *** | - | - | *111315 | - | *14357 | - | 33041 | - | 153384 |
| 35 Total receipts | 30802230 | *** | - | *** | *58591 | *396394 | 2631576 | *881534 | 1572975 | 2041061 | 1614852 | 960474 | 20516651 |
| 36 Business receipts | 29671820 | *** | - | *** | *58514 | *376070 | 2621161 | *868692 | 1547952 | 2001203 | 1601972 | 927075 | 19541116 |
| 37 Interest | 315485 | *** | - | *** | *30 | *415 | 1328 | *367 | 2120 | 5345 | 2324 | 5769 | 297786 |
| 38 Interest on govt. obligations | 3423 | - | - | *** | - | - | *100 | - | *524 | 9 | 374 | - | 2416 |
| 39 Rents | 37783 | *** | - | *** | - | - | *529 | - | *2078 | *1936 | 460 | - | 32774 |
| 40 Royalties | 223380 | - | - | *** | - | - | - | *7 | *1526 | *7134 | 322 | 239 | 214152 |
| 41 Net S-T cap gain less net LT loss | *4 | - | - | *** | - | - | - | - | *4 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 27597 | - | - | *** | - | - | - | *2 | *9208 | *1840 | 64 | - | 16483 |
| 43 Net gain, noncapital assets | 25647 | - | - | *** | - | *19519 | *1192 | *76 | *18 | *231 | 111 | - | 4501 |
| 44 Dividends, domestic corporations | 18635 | - | - | *** | - | - | - | - | *415 | *10687 | 6 | 873 | 6655 |
| 45 Dividends, foreign corporations | 302486 | - | - | *** | - | - | *5688 | - | - | *1180 | 316 | 278 | 295024 |
| 46 Other receipts | 175969 | *** | - | *** | *48 | *389 | 1579 | *12390 | 9130 | 11496 | 8903 | 26239 | 105744 |
| 47 Total deductions | 29073249 | *** | - | *** | *55279 | *365374 | 2474687 | *815278 | 1445223 | 1909532 | 1516932 | 906542 | 19465788 |
| 48 Cost of goods | 19518356 | *** | - | *** | *2632 | *36952 | 309877 | *136216 | 186613 | 251564 | 235278 | 145632 | 1958195 |
| 49 Compensation of officers | 326203 | *** | - | *** | *3587 | *55361 | 129908 | *23468 | 25780 | 22505 | 17375 | 3006 | 28442 |
| 50 Salaries and wages | 1991033 | *** | - | *** | *4362 | *35441 | 137738 | *51899 | 81791 | 111692 | 72338 | 23012 | 1467259 |
| 51 Repairs | 403638 | *** | - | *** | *645 | *1182 | 11169 | *1124 | 3852 | 6434 | 2954 | 772 | 375047 |
| 52 Bad debts | 69490 | - | - | *** | - | *1031 | 4103 | *6947 | 2129 | 4996 | 3066 | 2350 | 44544 |
| 53 Rent paid on business property | 360076 | *** | - | *** | *3289 | *8098 | 5863 | *2053 | 4658 | 16365 | 10137 | 2866 | 306357 |
| 54 Taxes paid | 541602 | *** | - | *** | *3231 | *11003 | 64311 | *17874 | 31697 | 43832 | 38310 | 7861 | 318480 |
| 55 Interest paid | 534596 | *** | - | *** | *300 | *5055 | 21951 | *6324 | 20458 | 32087 | 22256 | 17064 | 408768 |
| 56 Contributions or gifts | 12391 | *** | - | *** | *23 | *8 | 921 | *19 | 719 | 1485 | 336 | 196 | 8684 |
| 57 Amortization | 29124 | - | - | *** | - | *1078 | *691 | *492 | 4412 | 6497 | 4071 | 5110 | 6774 |
| 58 Depreciation | 912078 | *** | - | *** | *2286 | *14466 | 44767 | *15891 | 36756 | 50864 | 36562 | 26605 | 682243 |
| 59 Depletion | *90 | - | - | *** | - | - | - | - | *4 | - | - | - | 86 |
| 60 Advertising | 396226 | *** | - | *** | *986 | *1716 | 17151 | *1809 | 3648 | 14020 | 12276 | 2074 | 341460 |
| 61 Pension, prof sh, stock, annuity | 406807 | *** | - | *** | *634 | - | *13843 | *2479 | 10214 | 6765 | 6802 | 915 | 364304 |
| 62 Employee benefit programs | 876562 | *** | - | *** | *2887 | *1925 | 37538 | *22666 | 30177 | 31855 | 33660 | 17403 | 694490 |
| 63 Net loss, noncapital assets | 8982 | *** | - | *** | *30 | - | *324 | *2 | *275 | *170 | 705 | 698 | 6776 |
| 64 Other deductions | 2685994 | *** | - | *** | *6013 | *30534 | 319075 | *56801 | 102218 | 168661 | 78665 | 39855 | 1873731 |
| 65 Total receipts less total deducts | 1728981 | *** | - | *** | *3312 | *31019 | 156889 | *66257 | 127751 | 131529 | 97920 | 53931 | 1050862 |
| 66 Constructive taxable income from related foreign corporations | 148802 | - | - | *** | - | - | - | - | - | *714 | - | 219 | 147869 |
| 67 Net income, total | 1874360 | *** | - | *** | *3312 | *31019 | 156789 | *66257 | 127227 | 132234 | 97546 | 54150 | 1196316 |
| 68 Net income, Form 1120-A | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 241574 | - | - | *** | - | *10628 | *76878 | *38562 | *70994 | *32801 | 4268 | - | - |
| 71 Statutory special deductions, total | 151571 | - | - | *** | - | *26 | *13566 | *9366 | *9448 | *16348 | 378 | 1259 | 101180 |
| 72 Net operating loss deduction | 107448 | - | - | *** | - | *26 | *7878 | *9366 | *9192 | *5451 | 62 | 561 | 74912 |
| 73 Dividends received deduction | 44123 | - | - | *** | - | - | *5688 | - | *256 | *10896 | 316 | 698 | 26268 |
| 74 Public utility div paid deduction | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1481215 | *** | - | *** | *3312 | *20366 | 66344 | *18329 | 46785 | 83086 | 92900 | 52891 | 1095136 |
| 76 Income tax before credits, total | 538136 | *** | - | *** | *518 | *6296 | 21238 | *6277 | 16281 | 28495 | 32134 | 18719 | 407483 |
| 77 Regular tax | 512785 | *** | - | *** | *518 | *6296 | 21238 | *6232 | 15875 | 28291 | 31943 | 18400 | 383298 |
| 78 Personal holding company tax | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 23207 | - | - | *** | - | - | - | *45 | *266 | *140 | 101 | 244 | 22411 |
| 81 Environmental tax | 2018 | *** | - | *** | - | - | - | - | *14 | 65 | 90 | 75 | 1774 |
| 82 Foreign tax credit | 153157 | - | - | *** | - | - | - | - | *31 | *660 | 17 | 175 | 152274 |
| 83 U.S. Possessions tax credit | 763 | *** | - | *** | - | - | 337 | - | 419 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | *** | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 26 | - | - | *** | - | - | - | - | - | - | - | - | 26 |
| 86 General business credit | 4468 | *** | - | *** | - | *86 | *163 | - | *122 | *302 | 191 | 290 | 3142 |
| 87 Prior year minimum tax credit | 4938 | - | - | *** | - | *783 | *69 | - | *337 | *1279 | 79 | 2392 | - |
| 88 Income tax after credits, total | 374784 | *** | - | *** | *518 | *5427 | 20669 | *6277 | 15372 | 26255 | 31847 | 15862 | 252041 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Rubber and miscellaneous plastics products: Miscellaneous plastics products

| MINOR INDUSTRY 3070 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 6930 | *** | *1313 | *** | 968 | 894 | 1396 | 370 | 280 | 109 | 47 | 30 | 11 |
| 2 Total assets | 29446154 | *** | *22731 | *** | 362292 | 630049 | 3455538 | 2665954 | 4307877 | 3860964 | 3338143 | 4480622 | 6120069 |
| 3 Cash | 1448207 | *** | *2842 | *** | 84999 | 97151 | 315522 | 165881 | 295560 | 111462 | 138040 | 144451 | 57199 |
| 4 Notes and accounts receivable | 6593193 | *** | *9275 | *** | 117737 | 198299 | 933647 | 729861 | 1013688 | 918058 | 730496 | 848673 | 1021597 |
| 5 Less: Allowance for bad debts | 164228 | *** | - | *** | *249 | *1752 | 7737 | 9923 | 16659 | 18001 | 17153 | 28661 | 64091 |
| 6 Inventories | 5293311 | *** | *1105 | *** | 60108 | 132209 | 685976 | 501725 | 857756 | 722294 | 558514 | 759617 | 986274 |
| 7 U.S. govt. obligations, total | *33441 | *** | - | *** | - | - | 695 | - | *5235 | *27510 | 1 | 1 | - |
| 8 Tax-exempt securities | *72739 | *** | - | *** | - | - | *66989 | *543 | *5136 | *56 | - | - | 16 |
| 9 Other current assets | 952175 | *** | *249 | *** | *1863 | 9910 | 98065 | 62595 | 110841 | 159604 | 163545 | 172996 | 171401 |
| 10 Loans to stockholders | 109776 | *** | - | *** | *13818 | *6439 | 49412 | *7743 | 15927 | *2116 | 7926 | 5668 | 612 |
| 11 Mortgage and real estate loans | *2522 | *** | - | *** | - | - | - | *2522 | - | - | - | - | - |
| 12 Other investments | 3151226 | *** | - | *** | *16444 | *9165 | 103311 | 89485 | 222092 | 266756 | 329477 | 558897 | 1554650 |
| 13 Depreciable assets | 20465166 | *** | *26403 | *** | 292962 | 495339 | 2710017 | 2132488 | 3225201 | 2966641 | 2377947 | 2599264 | 3427582 |
| 14 Less: Accumulated depreciation | 10805296 | *** | *18339 | *** | 227845 | 322147 | 1604708 | 1119696 | 1689804 | 1658380 | 1101328 | 1199033 | 1713823 |
| 15 Depletable assets | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 17 Land | 410981 | *** | - | *** | *434 | *2193 | 41833 | 59264 | 56803 | 52448 | 47296 | 71650 | 77237 |
| 18 Intangible assets (Amortizable) | 1896544 | *** | *595 | *** | *1026 | *4513 | 95667 | 43739 | 151214 | 210958 | 60080 | 325097 | 1002948 |
| 19 Less: Accumulated amortization | 622213 | *** | *595 | *** | *779 | *1338 | 52379 | 35649 | 33086 | 73893 | 14237 | 38679 | 371133 |
| 20 Other assets | 608611 | *** | *1196 | *** | *1774 | *66 | 19228 | 35376 | 87972 | 173336 | 57539 | 260680 | -30399 |
| 21 Total liabilities | 29446154 | *** | *22731 | *** | 362292 | 630049 | 3455538 | 2665954 | 4307877 | 3860964 | 3338143 | 4480622 | 6120069 |
| 22 Accounts payable | 3822291 | *** | *3999 | *** | 86442 | 139249 | 546094 | 432543 | 609064 | 638731 | 409693 | 475642 | 454393 |
| 23 Mort, notes, and bonds under 1 yr | 2036904 | *** | - | *** | *7021 | 46887 | 277034 | 248623 | 441002 | 291838 | 382375 | 192043 | 132778 |
| 24 Other current liabilities | 2628332 | *** | *1298 | *** | 19143 | 54583 | 234557 | 207961 | 297233 | 272603 | 224435 | 369767 | 933249 |
| 25 Loans from stockholders | 586022 | *** | *4883 | *** | *14675 | *63537 | 122280 | *23017 | 38116 | 45778 | 176012 | 7381 | 53520 |
| 26 Mort, notes, bonds, 1 yr or more | 7035352 | *** | *1576 | *** | *43355 | 105076 | 507996 | 548831 | 814139 | 769582 | 792126 | 1517051 | 1904758 |
| 27 Other liabilities | 1127826 | *** | - | *** | *156 | *18101 | 100925 | 116125 | 96428 | 115469 | 45130 | 222981 | 412492 |
| 28 Net worth | 12209427 | *** | *10974 | *** | 191500 | 202615 | 1666652 | 1088855 | 2011895 | 1726964 | 1308372 | 1695758 | 2228879 |
| 29 Capital stock | 1849452 | *** | *43234 | *** | 11624 | 32655 | 150854 | 59139 | 210992 | 154123 | 252404 | 149046 | 770856 |
| 30 Paid-in or capital surplus | 2501401 | *** | - | *** | *614 | *5206 | 86291 | 66143 | 277654 | 340949 | 364089 | 550429 | 763028 |
| 31 Retained earnings, appropriated | *27264 | *** | - | *** | - | *17130 | - | - | - | 197 | 9936 | - | - |
| 32 Retained earnings-unappropriated | 4041258 | *** | *6700 | *** | *93552 | 146717 | 595670 | 524558 | 391535 | 496820 | 477601 | 727640 | 580591 |
| 33 Retained earnings (S CORP) | 4174533 | *** | *-37213 | *** | *89590 | *9944 | 882610 | 495926 | 1171885 | 763105 | 287724 | 339469 | 154838 |
| 34 Less: Cost of treasury stock | 384481 | *** | *1747 | *** | *3880 | *9037 | 48773 | *56911 | 40171 | 28230 | 83382 | 70826 | 40433 |
| 35 Total receipts | 50108383 | *** | *181655 | *** | 1090167 | 1587465 | 7351459 | 5202551 | 7568866 | 6544980 | 5204668 | 5929638 | 8135200 |
| 36 Business receipts | 49143578 | *** | *181631 | *** | 1086475 | 1577157 | 7293773 | 5137033 | 7495841 | 6467675 | 5121484 | 5816348 | 7671343 |
| 37 Interest | 144851 | *** | - | *** | *2420 | 2005 | 6345 | 9873 | 6293 | 6558 | 10335 | 24881 | 75489 |
| 38 Interest on govt. obligations | 13424 | *** | - | *** | *-0 | - | *3582 | *207 | 2895 | 3756 | 453 | 2272 | 258 |
| 39 Rents | 41183 | *** | - | *** | - | *91 | *523 | *2555 | *2610 | 2389 | 4067 | 10929 | 17373 |
| 40 Royalties | 177690 | *** | - | *** | - | - | *2553 | *1480 | *1032 | *5461 | 10138 | 14926 | 142099 |
| 41 Net S-T cap gain less net LT loss | *168 | *** | - | *** | - | - | - | *143 | - | 7 | 7 | 10 | - |
| 42 Net L-T cap gain less net ST loss | 56400 | *** | - | *** | - | *342 | *905 | *985 | 846 | *388 | 3820 | 3077 | 46035 |
| 43 Net gain, noncapital assets | 98241 | *** | - | *** | *613 | *4727 | 7715 | 6958 | 11657 | 29079 | 7654 | 9548 | 8148 |
| 44 Dividends, domestic corporations | 6676 | *** | - | *** | - | - | *10 | *41 | *605 | *454 | 1085 | 681 | 3801 |
| 45 Dividends, foreign corporations | 63635 | *** | - | *** | - | - | - | *1077 | *1025 | *1764 | 4076 | 10235 | 45457 |
| 46 Other receipts | 362539 | *** | *24 | *** | *658 | 3143 | 36052 | 42199 | 46061 | 27448 | 41548 | 36731 | 125197 |
| 47 Total deductions | 46758700 | *** | *144032 | *** | 1041965 | 1498020 | 6846846 | 4835173 | 7000735 | 6037230 | 4828566 | 5617032 | 7706269 |
| 48 Cost of goods | 33705549 | *** | *1105 | *** | 63045 | 133349 | 697803 | 493953 | 868029 | 696001 | 567073 | 765464 | 972517 |
| 49 Compensation of officers | 1118271 | *** | *6220 | *** | 64492 | 124195 | 315117 | 144449 | 174621 | 84471 | 53406 | 46059 | 24048 |
| 50 Salaries and wages | 2295150 | *** | *24122 | *** | *85783 | 72326 | 334806 | 198643 | 308633 | 292605 | 202140 | 280033 | 455222 |
| 51 Repairs | 210748 | *** | *3769 | *** | 7984 | 11087 | 31736 | 9761 | 18766 | 15815 | 27570 | 16722 | 53634 |
| 52 Bad debts | 93367 | *** | - | *** | *1704 | 5245 | 15382 | 7821 | 10124 | 7354 | 10976 | 12615 | 21399 |
| 53 Rent paid on business property | 366590 | *** | *8778 | *** | 24405 | 15529 | 61805 | 25486 | 35621 | 34975 | 21033 | 40550 | 68899 |
| 54 Taxes paid | 1102461 | *** | *6895 | *** | 37399 | 48898 | 196199 | 115683 | 165454 | 135400 | 95814 | 102846 | 150996 |
| 55 Interest paid | 863284 | *** | *51 | *** | 7926 | 18951 | 74467 | 77546 | 97100 | 87648 | 98581 | 144452 | 240603 |
| 56 Contributions or gifts | 15355 | *** | - | *** | *176 | 669 | 2564 | 800 | 1644 | 1351 | 1910 | 2292 | 3804 |
| 57 Amortization | 107822 | *** | *177 | *** | *103 | *313 | 3816 | 3465 | 10605 | 12962 | 10369 | 25231 | 37338 |
| 58 Depreciation | 1751489 | *** | *4471 | *** | 13822 | 44771 | 239523 | 190736 | 266647 | 231695 | 209808 | 202865 | 315064 |
| 59 Depletion | 5015 | *** | - | *** | - | - | - | - | - | - | 1485 | - | 3531 |
| 60 Advertising | 328940 | *** | - | *** | 10450 | 7906 | 43621 | 21841 | 34693 | 39025 | 28156 | 36779 | 92391 |
| 61 Pension, prof sh, stock, annuity | 220521 | *** | - | *** | *2745 | *7267 | 32848 | 15667 | 40461 | 32626 | 20563 | 19529 | 44869 |
| 62 Employee benefit programs | 646449 | *** | - | *** | *12436 | 23051 | 99264 | 75612 | 105179 | 78962 | 66774 | 78885 | 93238 |
| 63 Net loss, noncapital assets | 19081 | *** | - | *** | - | *52 | *317 | 1370 | 872 | 1180 | 2333 | 1460 | 9703 |
| 64 Other deductions | 3908607 | *** | *28021 | *** | 111913 | 123646 | 503733 | 291236 | 398825 | 372520 | 421546 | 427871 | 1092506 |
| 65 Total receipts less total deducts | 3349683 | *** | *37624 | *** | 48202 | 89445 | 504613 | 367378 | 568131 | 507751 | 376102 | 312606 | 428931 |
| 66 Constructive taxable income from related foreign corporations | 65748 | *** | - | *** | - | - | - | - | - | *662 | 1422 | 4596 | 59069 |
| 67 Net income, total | 3402006 | *** | *37624 | *** | 48202 | 89445 | 501031 | 367171 | 565236 | 504657 | 377070 | 314930 | 487741 |
| 68 Net income, Form 1120-A | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1567685 | *** | *32843 | *** | *32049 | *29104 | 346554 | 232252 | 369294 | 224141 | 135588 | 92492 | 29289 |
| 71 Statutory special deductions, total | 191378 | *** | - | *** | *1479 | *15377 | *5276 | *4805 | 20768 | 39215 | 20373 | 23692 | 58791 |
| 72 Net operating loss deduction | 171550 | *** | - | *** | *1479 | *15377 | *5270 | *3699 | *19324 | *37153 | 18187 | 20886 | 48573 |
| 73 Dividends received deduction | 19828 | *** | - | *** | - | - | *7 | *1106 | 1444 | *2062 | 2186 | 2806 | 10218 |
| 74 Public utility div paid deduction | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1643540 | *** | *4781 | *** | *14674 | 44964 | 149606 | 130114 | 175179 | 241462 | 221112 | 198770 | 399661 |
| 76 Income tax before credits, total | 570718 | *** | *717 | *** | *2684 | 11143 | 49366 | 43766 | 63483 | 85631 | 78057 | 70581 | 147421 |
| 77 Regular tax | 548599 | *** | *717 | *** | *2684 | 11075 | 46901 | 43427 | 59380 | 82483 | 75819 | 68452 | 139819 |
| 78 Personal holding company tax | 1 | *** | - | *** | - | - | - | - | - | - | 1 | - | - |
| 79 Recapture of investment credit | *7 | *** | - | *** | - | - | - | *7 | - | - | - | - | - |
| 80 Alternative minimum tax | 20506 | *** | - | *** | - | *68 | *2471 | *333 | 3911 | 2910 | 1978 | 1874 | 6962 |
| 81 Environmental tax | 1503 | *** | - | *** | - | - | - | - | 85 | 237 | 259 | 255 | 640 |
| 82 Foreign tax credit | 57732 | *** | - | *** | - | - | - | - | *7 | *1092 | 1346 | 4951 | 50337 |
| 83 U.S. Possessions tax credit | 8023 | *** | - | *** | - | - | 329 | 963 | 2910 | 2273 | 1548 | - | - |
| 84 Orphan drug credit | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | *** | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 8155 | *** | - | *** | *24 | *307 | *1923 | *1055 | *575 | *1060 | 1149 | 1204 | 693 |
| 87 Prior year minimum tax credit | 14222 | *** | - | *** | - | *269 | *695 | *1847 | *538 | *1555 | 3293 | 1677 | 4348 |
| 88 Income tax after credits, total | 482586 | *** | *717 | *** | *2660 | 10568 | 46419 | 39902 | 59453 | 79651 | 70720 | 62749 | 92043 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 20
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1399 | - | - | *746 | *73 | *275 | *177 | *68 | 29 | *** | *** | 3 | 8 |
| 2 Total assets | 6644219 | - | - | *119968 | *22383 | *185409 | *374945 | *510664 | 449947 | *** | *** | 418237 | 3318141 |
| 3 Cash | 304624 | - | - | *26127 | *4237 | *17383 | *52324 | *33502 | 20024 | *** | *** | 4894 | 52486 |
| 4 Notes and accounts receivable | 1699774 | - | - | *22857 | *4910 | *58062 | *87975 | *147205 | 137483 | *** | *** | 83074 | 781215 |
| 5 Less: Allowance for bad debts | 57068 | - | - | *2076 | - | - | *962 | *2653 | *2807 | *** | *** | 1920 | 33164 |
| 6 Inventories | 1929778 | - | - | *56397 | *12788 | *70548 | *156890 | *225451 | 107613 | *** | *** | 98948 | 789305 |
| 7 U.S. govt. obligations, total | *145923 | - | - | *53 | - | - | - | - | - | *** | *** | 25996 | 114741 |
| 8 Tax-exempt securities | 20181 | - | - | - | - | - | - | - | - | *** | *** | 20181 | - |
| 9 Other current assets | 212415 | - | - | *281 | - | *2074 | *11375 | *6409 | *37555 | *** | *** | 37796 | 69595 |
| 10 Loans to stockholders | *1135 | - | - | - | - | - | - | *956 | *170 | *** | *** | - | - |
| 11 Mortgage and real estate loans | *1789 | - | - | - | - | - | - | *1789 | - | *** | *** | - | - |
| 12 Other investments | 826529 | - | - | *1653 | - | *655 | *12798 | *24651 | *105777 | *** | *** | 70162 | 472191 |
| 13 Depreciable assets | 1806709 | - | - | *39472 | *1416 | *75216 | *128355 | *149770 | 105447 | *** | *** | 112275 | 904104 |
| 14 Less: Accumulated depreciation | 936830 | - | - | *24919 | *969 | *44763 | *78953 | *89958 | 69852 | *** | *** | 54790 | 417561 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 17 Land | 59218 | - | - | - | - | - | *1345 | *1049 | *3004 | *** | *** | 3897 | 42665 |
| 18 Intangible assets (Amortizable) | 455652 | - | - | *1281 | - | *8505 | *7046 | *1534 | *14300 | *** | *** | 2201 | 385485 |
| 19 Less: Accumulated amortization | 36190 | - | - | *1281 | - | *4890 | *3266 | *277 | *3733 | *** | *** | 994 | 14153 |
| 20 Other assets | 210581 | - | - | *123 | - | *2620 | *18 | *11235 | *-5034 | *** | *** | 16519 | 171230 |
| 21 Total liabilities | 6644219 | - | - | *119968 | *22383 | *185409 | *374945 | *510664 | 449947 | *** | *** | 418237 | 3318141 |
| 22 Accounts payable | 975683 | - | - | *28492 | *2814 | *45493 | *71147 | *101942 | 58769 | *** | *** | 42928 | 496089 |
| 23 Mort, notes, and bonds under 1 yr | 339580 | - | - | *3268 | - | *6777 | *38190 | *75722 | *19603 | *** | *** | 21823 | 36734 |
| 24 Other current liabilities | 587057 | - | - | *26350 | - | *4742 | *37373 | *21287 | 20694 | *** | *** | 89182 | 300635 |
| 25 Loans from stockholders | 178437 | - | - | *6818 | *35809 | *20187 | *16539 | *11241 | - | *** | *** | 6318 | - |
| 26 Mort, notes, bonds, 1 yr or more | 1305058 | - | - | *25214 | - | *39500 | *30698 | *77685 | *30643 | *** | *** | 73177 | 951691 |
| 27 Other liabilities | 595731 | - | - | - | - | *73 | *16402 | *5144 | *7084 | *** | *** | 13223 | 526280 |
| 28 Net worth | 2662673 | - | - | *29825 | *-16240 | *68638 | *164596 | *217644 | 313154 | *** | *** | 171585 | 1006711 |
| 29 Capital stock | 253856 | - | - | *4780 | *4754 | *6881 | *21742 | *18533 | 26655 | *** | *** | 18028 | 120713 |
| 30 Paid-in or capital surplus | 511525 | - | - | *26376 | - | *5225 | *15342 | *9370 | 24797 | *** | *** | 44949 | 299441 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 32 Retained earnings-unappropriated | 1655960 | - | - | *15523 | *-20994 | *27039 | *64308 | *69961 | 214608 | *** | *** | 110033 | 691976 |
| 33 Retained earnings (S CORP) | 440592 | - | - | *-15219 | - | *29493 | *76667 | *125060 | *96052 | *** | *** | - | - |
| 34 Less: Cost of treasury stock | 199259 | - | - | *1634 | - | - | *13463 | *5280 | *48959 | *** | *** | 1425 | 105419 |
| 35 Total receipts | 10926562 | - | - | *351280 | *23216 | *652429 | *1191201 | *898181 | 860275 | *** | *** | 550101 | 4068636 |
| 36 Business receipts | 10554790 | - | - | *348750 | *23216 | *651806 | *1188973 | *880608 | 853045 | *** | *** | 541115 | 3767575 |
| 37 Interest | 39468 | - | - | *1473 | - | *293 | *23 | *751 | *1841 | *** | *** | 3206 | 28183 |
| 38 Interest on govt. obligations | *4674 | - | - | - | - | - | - | - | *390 | *** | *** | 1260 | 1283 |
| 39 Rents | 5799 | - | - | - | - | - | 13 | *354 | *77 | *** | *** | 118 | 4680 |
| 40 Royalties | 148861 | - | - | - | - | - | - | - | *2462 | *** | *** | 7 | 134293 |
| 41 Net S-T cap gain less net LT loss | -6 | - | - | - | - | - | - | - | - | *** | *** | -6 | - |
| 42 Net L-T cap gain less net ST loss | 3146 | - | - | - | - | *86 | - | - | *355 | *** | *** | 133 | 2275 |
| 43 Net gain, noncapital assets | 13746 | - | - | *333 | - | *190 | *542 | *70 | *45 | *** | *** | 23 | 12295 |
| 44 Dividends, domestic corporations | 3502 | - | - | - | - | - | - | - | *1077 | *** | *** | 1114 | 586 |
| 45 Dividends, foreign corporations | 12532 | - | - | - | - | - | - | - | - | *** | *** | 1201 | 8733 |
| 46 Other receipts | 140050 | - | - | *724 | - | *53 | *1651 | *16399 | *981 | *** | *** | 1930 | 108731 |
| 47 Total deductions | 10313350 | - | - | *314933 | *22691 | *620535 | *1156296 | *861229 | 810601 | *** | *** | 529090 | 3800564 |
| 48 Cost of goods | 7135666 | - | - | *56397 | *12788 | *70874 | *157526 | *232018 | 120050 | *** | *** | 101017 | 830893 |
| 49 Compensation of officers | 277066 | - | - | *13883 | - | *37603 | *50489 | *20946 | *12275 | *** | *** | 7018 | 28739 |
| 50 Salaries and wages | 668930 | - | - | *32591 | *1975 | *38205 | *36711 | *58441 | *35521 | *** | *** | 31684 | 296307 |
| 51 Repairs | 33420 | - | - | *1453 | - | *2280 | *1995 | *2185 | *1011 | *** | *** | 6095 | 13063 |
| 52 Bad debts | 15979 | - | - | *169 | - | *180 | *123 | *3280 | *1565 | *** | *** | 240 | 4321 |
| 53 Rent paid on business property | 119978 | - | - | *9433 | *2792 | *22113 | *10621 | *7687 | *1691 | *** | *** | 4574 | 41779 |
| 54 Taxes paid | 246172 | - | - | *7525 | *266 | *18930 | *22348 | *18521 | 19082 | *** | *** | 7021 | 101743 |
| 55 Interest paid | 208218 | - | - | *2400 | - | *3703 | *6649 | *12572 | *3924 | *** | *** | 10122 | 142355 |
| 56 Contributions or gifts | 6858 | - | - | *4 | - | *67 | *16 | *50 | *472 | *** | *** | 357 | 3193 |
| 57 Amortization | 67646 | - | - | *67 | - | *1906 | *1252 | *148 | *1220 | *** | *** | 549 | 60615 |
| 58 Depreciation | 150735 | - | - | *3842 | *108 | *7181 | *13612 | *10208 | 7314 | *** | *** | 7040 | 78339 |
| 59 Depletion | 1661 | - | - | - | - | - | - | - | - | *** | *** | - | 1661 |
| 60 Advertising | 286262 | - | - | *3283 | - | *30496 | *6609 | *4057 | *17039 | *** | *** | 3007 | 136914 |
| 61 Pension, prof sh, stock, annuity | 38657 | - | - | - | - | - | *2156 | *1996 | *4087 | *** | *** | 3864 | 12472 |
| 62 Employee benefit programs | 122783 | - | - | *1811 | - | *6994 | *2604 | *9815 | *7845 | *** | *** | 9198 | 59731 |
| 63 Net loss, noncapital assets | 871 | - | - | - | - | *13 | - | - | *63 | *** | *** | 63 | 508 |
| 64 Other deductions | 932449 | - | - | *54403 | *4968 | *49307 | *63593 | *98003 | 81574 | *** | *** | 38195 | 330383 |
| 65 Total receipts less total deducts | 613212 | - | - | *36347 | *525 | *31894 | *34904 | *36952 | 49674 | *** | *** | 21011 | 268072 |
| 66 Constructive taxable income from related foreign corporations | 1931 | - | - | - | - | - | - | - | - | *** | *** | - | 654 |
| 67 Net income, total | 610469 | - | - | *36347 | *525 | *31894 | *34904 | *36952 | 49284 | *** | *** | 19751 | 267443 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 70 Net income, Form 1120S | 146597 | - | - | *20600 | - | *27853 | *23769 | *22020 | *17344 | *** | *** | - | - |
| 71 Statutory special deductions, total | 81459 | - | - | *10869 | *525 | - | - | - | *754 | *** | *** | 1971 | 67054 |
| 72 Net operating loss deduction | *74598 | - | - | *10869 | *525 | - | - | - | - | *** | *** | - | 63204 |
| 73 Dividends received deduction | 6861 | - | - | - | - | - | - | - | *754 | *** | *** | 1971 | 3849 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 75 Income subject to tax | 383383 | - | - | *4878 | - | *4042 | *11136 | *14932 | 31186 | *** | *** | 17780 | 201358 |
| 76 Income tax before credits, total | 134700 | - | - | *732 | - | *606 | *3273 | *4999 | 10836 | *** | *** | 6255 | 73960 |
| 77 Regular tax | 130864 | - | - | *732 | - | *606 | *3273 | *4999 | 10751 | *** | *** | 6055 | 70425 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 80 Alternative minimum tax | *3451 | - | - | - | - | - | - | - | *84 | *** | *** | 178 | 3189 |
| 81 Environmental tax | 452 | - | - | - | - | - | - | - | -0 | *** | *** | 22 | 346 |
| 82 Foreign tax credit | 3568 | - | - | - | - | - | - | - | - | *** | *** | 1 | 2566 |
| 83 U.S. Possessions tax credit | 13654 | - | - | - | - | - | 684 | 466 | 7039 | *** | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 86 General business credit | 2017 | - | - | - | - | - | - | - | *351 | *** | *** | 79 | 1208 |
| 87 Prior year minimum tax credit | 542 | - | - | - | - | - | - | - | - | *** | *** | - | 542 |
| 88 Income tax after credits, total | 114917 | - | - | *732 | - | *606 | *2589 | *4532 | *3445 | *** | *** | 6174 | 69644 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 3140 RETURNS WITH NET INCOME | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 113 | - | - | *41 | - | - | *32 | ** | *20 | *** | *** | ** | 4 |
| 2 Total assets | 3066627 | - | - | *7128 | - | - | *42894 | ** | *288067 | *** | *** | ** | 1627560 |
| 3 Cash | 123163 | - | - | *270 | - | - | *4717 | ** | *18418 | *** | *** | ** | 10699 |
| 4 Notes and accounts receivable | 958457 | - | - | - | - | - | 9887 | ** | *88141 | *** | *** | ** | 527757 |
| 5 Less: Allowance for bad debts | 33193 | - | - | - | - | - | 10 | - | *2807 | *** | *** | ** | 19234 |
| 6 Inventories | 981287 | - | - | *90 | - | - | *7863 | ** | *82501 | *** | *** | ** | 540938 |
| 7 U.S. govt. obligations, total | 119874 | - | - | - | - | - | - | - | - | *** | *** | - | 114741 |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 9 Other current assets | 104834 | - | - | - | - | - | *9113 | - | *15958 | *** | *** | ** | 37603 |
| 10 Loans to stockholders | 10 | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 12 Other investments | 378444 | - | - | - | - | - | *5528 | - | *64563 | *** | *** | ** | 169775 |
| 13 Depreciable assets | 786294 | - | - | *9129 | - | - | *5249 | ** | *59759 | *** | *** | ** | 442706 |
| 14 Less: Accumulated depreciation | 439990 | - | - | *2362 | - | - | *3089 | ** | *37344 | *** | *** | ** | 251536 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 17 Land | 26507 | - | - | - | - | - | 50 | - | *1286 | *** | *** | ** | 19040 |
| 18 Intangible assets (Amortizable) | 57567 | - | - | - | - | - | *6289 | - | *2625 | *** | *** | - | 33304 |
| 19 Less: Accumulated amortization | *9039 | - | - | - | - | - | *2712 | - | - | *** | *** | - | 1929 |
| 20 Other assets | 12414 | - | - | - | - | - | 9 | ** | *-5034 | *** | *** | ** | 3695 |
| 21 Total liabilities | 3066627 | - | - | *7128 | - | - | *42894 | ** | *288067 | *** | *** | ** | 1627560 |
| 22 Accounts payable | 407097 | - | - | - | - | - | *3020 | ** | *34949 | *** | *** | ** | 248163 |
| 23 Mort, notes, and bonds under 1 yr | 92971 | - | - | - | - | - | *1212 | ** | *652 | *** | *** | ** | 22862 |
| 24 Other current liabilities | 244064 | - | - | - | - | - | *10644 | ** | *13088 | *** | *** | ** | 145504 |
| 25 Loans from stockholders | *81525 | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 241086 | - | - | *1300 | - | - | *9829 | - | *27031 | *** | *** | - | 133173 |
| 27 Other liabilities | 312373 | - | - | - | - | - | - | - | *5804 | *** | *** | ** | 281705 |
| 28 Net worth | 1687510 | - | - | *5828 | - | - | *18188 | ** | *206543 | *** | *** | ** | 796152 |
| 29 Capital stock | 143308 | - | - | *411 | - | - | *997 | ** | *20117 | *** | *** | ** | 95339 |
| 30 Paid-in or capital surplus | 218790 | - | - | *7690 | - | - | 1174 | ** | *18859 | *** | *** | ** | 123000 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 32 Retained earnings-unappropriated | 1350102 | - | - | *-2274 | - | - | 10030 | ** | *188990 | *** | *** | ** | 683233 |
| 33 Retained earnings (S CORP) | *159026 | - | - | - | - | - | *12246 | - | *27535 | *** | *** | - | - |
| 34 Less: Cost of treasury stock | 183716 | - | - | - | - | - | *6259 | - | *48959 | *** | *** | ** | 105419 |
| 35 Total receipts | 4676847 | - | - | *42360 | - | - | *68358 | ** | *563289 | *** | *** | ** | 2058806 |
| 36 Business receipts | 4562560 | - | - | *41001 | - | - | *68317 | ** | *560347 | *** | *** | ** | 1976213 |
| 37 Interest | 12127 | - | - | *1356 | - | - | 3 | - | *1545 | *** | *** | ** | 5526 |
| 38 Interest on govt. obligations | *1740 | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 39 Rents | *1432 | - | - | - | - | - | 13 | - | *77 | *** | *** | ** | 785 |
| 40 Royalties | 36913 | - | - | - | - | - | - | - | - | *** | *** | ** | 26137 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 42 Net L-T cap gain less net ST loss | *2906 | - | - | - | - | - | - | - | *355 | *** | *** | - | 2256 |
| 43 Net gain, noncapital assets | *994 | - | - | - | - | - | - | - | *45 | *** | *** | - | 883 |
| 44 Dividends, domestic corporations | *1985 | - | - | - | - | - | - | - | *1077 | *** | *** | ** | 183 |
| 45 Dividends, foreign corporations | 5966 | - | - | - | - | - | - | - | - | *** | *** | - | 3368 |
| 46 Other receipts | 50223 | - | - | *3 | - | - | 27 | ** | *-158 | *** | *** | ** | 43454 |
| 47 Total deductions | 4366231 | - | - | *32979 | - | - | *64214 | ** | *525581 | *** | *** | ** | 1930501 |
| 48 Cost of goods | 2982490 | - | - | *90 | - | - | *7908 | ** | *94844 | *** | *** | ** | 571124 |
| 49 Compensation of officers | 62233 | - | - | - | - | - | *5487 | - | *8424 | *** | *** | ** | 15290 |
| 50 Salaries and wages | 330725 | - | - | - | - | - | 1 | - | *11656 | *** | *** | ** | 199637 |
| 51 Repairs | 15703 | - | - | *17 | - | - | *869 | - | *516 | *** | *** | ** | 9183 |
| 52 Bad debts | 9345 | - | - | - | - | - | 6 | - | *1128 | *** | *** | ** | 3591 |
| 53 Rent paid on business property | 51689 | - | - | *752 | - | - | *949 | - | *958 | *** | *** | ** | 31326 |
| 54 Taxes paid | 119492 | - | - | *1191 | - | - | *1274 | - | *8203 | *** | *** | ** | 62183 |
| 55 Interest paid | 57875 | - | - | *298 | - | - | 31 | ** | *2754 | *** | *** | ** | 31235 |
| 56 Contributions or gifts | 5370 | - | - | - | - | - | 1 | ** | *452 | *** | *** | ** | 2257 |
| 57 Amortization | 6972 | - | - | - | - | - | *1252 | - | *96 | *** | *** | ** | 4306 |
| 58 Depreciation | 63970 | - | - | *1066 | - | - | *532 | ** | *4627 | *** | *** | ** | 36206 |
| 59 Depletion | 1661 | - | - | - | - | - | - | - | - | *** | *** | - | 1661 |
| 60 Advertising | 167316 | - | - | *156 | - | - | *1158 | - | *6613 | *** | *** | ** | 92679 |
| 61 Pension, prof sh, stock, annuity | 18145 | - | - | - | - | - | - | - | *3085 | *** | *** | ** | 1564 |
| 62 Employee benefit programs | 55506 | - | - | - | - | - | 211 | - | *5993 | *** | *** | ** | 25426 |
| 63 Net loss, noncapital assets | 575 | - | - | - | - | - | - | - | - | *** | *** | ** | 373 |
| 64 Other deductions | 417164 | - | - | *4970 | - | - | *7274 | ** | *40111 | *** | *** | ** | 191693 |
| 65 Total receipts less total deducts | 310616 | - | - | *9382 | - | - | *4144 | ** | *37708 | *** | *** | ** | 128304 |
| 66 Constructive taxable income from related foreign corporations | 1277 | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 67 Net income, total | 310153 | - | - | *9382 | - | - | *4144 | ** | *37708 | *** | *** | ** | 128304 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 70 Net income, Form 1120S | *47268 | - | - | - | - | - | *2178 | - | *11679 | *** | *** | - | - |
| 71 Statutory special deductions, total | 12685 | - | - | *9382 | - | - | - | - | *754 | *** | *** | ** | 2263 |
| 72 Net operating loss deduction | *9439 | - | - | *9382 | - | - | - | - | - | *** | *** | - | 57 |
| 73 Dividends received deduction | *3246 | - | - | - | - | - | - | - | *754 | *** | *** | ** | 2205 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 75 Income subject to tax | 250199 | - | - | - | - | - | 1966 | ** | *25275 | *** | *** | ** | 126042 |
| 76 Income tax before credits, total | 87385 | - | - | - | - | - | 685 | ** | *8826 | *** | *** | ** | 44227 |
| 77 Regular tax | 87122 | - | - | - | - | - | 685 | ** | *8741 | *** | *** | ** | 44064 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 80 Alternative minimum tax | *84 | - | - | - | - | - | - | - | *84 | *** | *** | - | - |
| 81 Environmental tax | 247 | - | - | - | - | - | - | - | -0 | *** | *** | ** | 163 |
| 82 Foreign tax credit | 3180 | - | - | - | - | - | - | - | - | *** | *** | - | 2201 |
| 83 U.S. Possessions tax credit | 12216 | - | - | - | - | - | 684 | ** | 6067 | *** | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 86 General business credit | 1113 | - | - | - | - | - | - | - | - | *** | *** | ** | 734 |
| 87 Prior year minimum tax credit | 542 | - | - | - | - | - | - | - | - | *** | *** | - | 542 |
| 88 Income tax after credits, total | 70335 | - | - | - | - | - | 1 | - | *2758 | *** | *** | ** | 40751 |

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Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Leather and leather products: Leather and leather products, not elsewhere classified

MINOR INDUSTRY 3198
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1286 | - | - | *705 | *73 | *275 | *145 | *68 | *9 | *3 | ** | 3 | 4 |
| 2 Total assets | 3577593 | - | - | *112840 | *22383 | *185409 | *332051 | *510664 | *161880 | *143548 | ** | 418237 | 1690580 |
| 3 Cash | 181461 | - | - | *25856 | *4237 | *17383 | *47607 | *33502 | *1606 | *4590 | ** | 4894 | 41786 |
| 4 Notes and accounts receivable | 741317 | - | - | *22857 | *4910 | *58062 | *78088 | *147205 | *49342 | *44319 | ** | 83074 | 253459 |
| 5 Less: Allowance for bad debts | 23875 | - | - | *2076 | - | - | *952 | *2653 | - | *2345 | ** | 1920 | 13930 |
| 6 Inventories | 948492 | - | - | *56306 | *12788 | *70548 | *149027 | *225451 | *25111 | *61945 | ** | 98948 | 248367 |
| 7 U.S. govt. obligations, total | *26049 | - | - | *53 | - | - | - | - | - | - | - | 25996 | - |
| 8 Tax-exempt securities | 20181 | - | - | - | - | - | - | - | - | - | - | 20181 | - |
| 9 Other current assets | 107581 | - | - | *281 | - | *2074 | *2262 | *6409 | *21598 | *5169 | ** | 37796 | 31992 |
| 10 Loans to stockholders | *1125 | - | - | - | - | - | - | *956 | *170 | - | - | - | - |
| 11 Mortgage and real estate loans | *1789 | - | - | - | - | - | - | *1789 | - | - | - | - | - |
| 12 Other investments | 448085 | - | - | *1653 | - | *655 | *7270 | *24651 | *41213 | 65 | ** | 70162 | 302416 |
| 13 Depreciable assets | 1020414 | - | - | *30343 | *1416 | *75216 | *123105 | *149770 | *45688 | *21203 | ** | 112275 | 461398 |
| 14 Less: Accumulated depreciation | 496839 | - | - | *22557 | *969 | *44763 | *75864 | *89958 | *32509 | *9404 | ** | 54790 | 166025 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 32711 | - | - | - | - | - | *1295 | *1049 | *1718 | *1127 | - | 3897 | 23625 |
| 18 Intangible assets (Amortizable) | 398085 | - | - | *1281 | - | *8505 | *757 | *1534 | *11675 | 19950 | ** | 2201 | 352181 |
| 19 Less: Accumulated amortization | 27150 | - | - | *1281 | - | *4890 | *553 | *277 | *3733 | 3197 | ** | 994 | 12224 |
| 20 Other assets | 198167 | - | - | *123 | - | *2620 | *9 | *11235 | - | *125 | ** | 16519 | 167534 |
| 21 Total liabilities | 3577593 | - | - | *112840 | *22383 | *185409 | *332051 | *510664 | *161880 | *143548 | ** | 418237 | 1690580 |
| 22 Accounts payable | 568586 | - | - | *28492 | *2814 | *45493 | *68127 | *101942 | *23820 | *7043 | ** | 42928 | 247926 |
| 23 Mort, notes, and bonds under 1 yr | 246608 | - | - | *3268 | - | *6777 | *36977 | *75722 | *18951 | *69217 | ** | 21823 | 13872 |
| 24 Other current liabilities | 342993 | - | - | *26350 | - | *4742 | *26729 | *21287 | *7605 | *11967 | ** | 89182 | 155131 |
| 25 Loans from stockholders | 96912 | - | - | *6818 | *35809 | *20187 | *16539 | *11241 | - | - | - | 6318 | - |
| 26 Mort, notes, bonds, 1 yr or more | 1063972 | - | - | *23914 | - | *39500 | *20869 | *77685 | *3613 | *6697 | - | 73177 | 818518 |
| 27 Other liabilities | 283358 | - | - | - | - | *73 | *16402 | *5144 | *1280 | 2661 | ** | 13223 | 244575 |
| 28 Net worth | 975163 | - | - | *23998 | *-16240 | *68638 | *146407 | *217644 | *106610 | *45962 | ** | 171585 | 210559 |
| 29 Capital stock | 110548 | - | - | *4368 | *4754 | *6881 | *20745 | *18533 | *6538 | *5326 | ** | 18028 | 25374 |
| 30 Paid-in or capital surplus | 292735 | - | - | *18686 | - | *5225 | *14168 | *9370 | *5938 | *17959 | ** | 44949 | 176441 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 305858 | - | - | *17797 | *-20994 | *27039 | *54278 | *69961 | *25618 | 13382 | ** | 110033 | 8743 |
| 33 Retained earnings (S CORP) | 281566 | - | - | *-15219 | - | *29493 | *64420 | *125060 | *68516 | *9295 | - | - | - |
| 34 Less: Cost of treasury stock | *15543 | - | - | *1634 | - | - | *7204 | *5280 | - | - | - | 1425 | - |
| 35 Total receipts | 6249715 | - | - | *308920 | *23216 | *652429 | *1122842 | *898181 | *296986 | *387210 | ** | 550101 | 2009830 |
| 36 Business receipts | 5992230 | - | - | *307749 | *23216 | *651806 | *1120656 | *880608 | *292698 | *383019 | ** | 541115 | 1791362 |
| 37 Interest | 27342 | - | - | *118 | - | *293 | *20 | *751 | *296 | 1 | ** | 3206 | 22657 |
| 38 Interest on govt. obligations | *2934 | - | - | - | - | - | - | - | *390 | - | - | 1260 | 1283 |
| 39 Rents | *4367 | - | - | - | - | - | - | *354 | - | - | - | 118 | 3895 |
| 40 Royalties | *111948 | - | - | - | - | - | - | - | *2462 | 1324 | ** | 7 | 108156 |
| 41 Net S-T cap gain less net LT loss | -6 | - | - | - | - | - | - | - | - | - | - | -6 | - |
| 42 Net L-T cap gain less net ST loss | *240 | - | - | - | - | *86 | - | - | *-0 | - | - | 133 | 20 |
| 43 Net gain, noncapital assets | *12751 | - | - | *333 | - | *190 | *542 | *70 | - | 182 | ** | 23 | 11412 |
| 44 Dividends, domestic corporations | 1516 | - | - | - | - | - | - | - | - | - | - | 1114 | 402 |
| 45 Dividends, foreign corporations | 6566 | - | - | - | - | - | - | - | - | - | - | 1201 | 5365 |
| 46 Other receipts | 89827 | - | - | *721 | - | *53 | *1624 | *16399 | *1139 | *2684 | ** | 1930 | 65277 |
| 47 Total deductions | 5947120 | - | - | *281955 | *22691 | *620535 | *1092082 | *861229 | *285020 | *384456 | ** | 529090 | 1870063 |
| 48 Cost of goods | 4153176 | - | - | *56306 | *12788 | *70874 | *149618 | *232018 | *25206 | *64489 | ** | 101017 | 259770 |
| 49 Compensation of officers | 214833 | - | - | *13883 | - | *37603 | *45003 | *20946 | *3851 | *73082 | - | 7018 | 13449 |
| 50 Salaries and wages | 338205 | - | - | *32591 | *1975 | *38205 | *36710 | *58441 | *23865 | *18065 | ** | 31684 | 96670 |
| 51 Repairs | 17717 | - | - | *1437 | - | *2280 | *1125 | *2185 | *495 | *218 | ** | 6095 | 3881 |
| 52 Bad debts | 6635 | - | - | *169 | - | *180 | *117 | *3280 | *437 | *1481 | ** | 240 | 730 |
| 53 Rent paid on business property | 68289 | - | - | *8681 | *2792 | *22113 | *9672 | *7687 | *733 | *1584 | ** | 4574 | 10453 |
| 54 Taxes paid | 126680 | - | - | *6334 | *266 | *18930 | *21074 | *18521 | *10879 | *4096 | ** | 7021 | 39560 |
| 55 Interest paid | 150342 | - | - | *2102 | - | *3703 | *6618 | *12572 | *1170 | *2936 | ** | 10122 | 111120 |
| 56 Contributions or gifts | 1488 | - | - | *4 | - | *67 | *15 | *50 | *20 | 38 | ** | 357 | 937 |
| 57 Amortization | 60674 | - | - | *67 | - | *1906 | - | *148 | *1124 | *570 | ** | 549 | 56309 |
| 58 Depreciation | 86765 | - | - | *2777 | *108 | *7181 | *13081 | *10208 | *2687 | *1551 | ** | 7040 | 42133 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 118946 | - | - | *3127 | - | *30496 | *5451 | *4057 | *10426 | *18147 | ** | 3007 | 44235 |
| 61 Pension, prof sh, stock, annuity | 20512 | - | - | - | - | - | *2156 | *1996 | *1002 | 585 | ** | 3864 | 10908 |
| 62 Employee benefit programs | 67277 | - | - | *1811 | - | *6994 | *2393 | *9815 | *1852 | 908 | ** | 9198 | 34305 |
| 63 Net loss, noncapital assets | *296 | - | - | - | - | *13 | - | - | *63 | *23 | - | 63 | 135 |
| 64 Other deductions | 515284 | - | - | *49433 | *4968 | *49307 | *56319 | *98003 | *41462 | *38908 | ** | 38195 | 138690 |
| 65 Total receipts less total deducts | 302596 | - | - | *26965 | *525 | *31894 | *30760 | *36952 | *11966 | *2754 | ** | 21011 | 139768 |
| 66 Constructive taxable income from related foreign corporations | 654 | - | - | - | - | - | - | - | - | - | - | - | 654 |
| 67 Net income, total | 300316 | - | - | *26965 | *525 | *31894 | *30760 | *36952 | *11576 | *2754 | ** | 19751 | 139138 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 99329 | - | - | *20600 | - | *27853 | *21591 | *22020 | *5665 | *1601 | - | - | - |
| 71 Statutory special deductions, total | *68774 | - | - | *1488 | *525 | - | - | - | - | - | - | 1971 | 64791 |
| 72 Net operating loss deduction | *65159 | - | - | *1488 | *525 | - | - | - | - | - | - | - | 63147 |
| 73 Dividends received deduction | 3615 | - | - | - | - | - | - | - | - | - | - | 1971 | 1644 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 133183 | - | - | *4878 | - | *4042 | *9169 | *14932 | *5911 | 1154 | ** | 17780 | 75317 |
| 76 Income tax before credits, total | 47314 | - | - | *732 | - | *606 | *2588 | *4999 | *2010 | 392 | ** | 6255 | 29732 |
| 77 Regular tax | 43743 | - | - | *732 | - | *606 | *2588 | *4999 | *2010 | 392 | ** | 6055 | 26361 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 3367 | - | - | - | - | - | - | - | - | - | - | 178 | 3189 |
| 81 Environmental tax | 204 | - | - | - | - | - | - | - | -0 | - | - | 22 | 183 |
| 82 Foreign tax credit | 389 | - | - | - | - | - | - | - | - | 22 | ** | 1 | 365 |
| 83 U.S. Possessions tax credit | 1438 | - | - | - | - | - | - | 466 | 972 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *905 | - | - | - | - | - | - | - | *351 | - | - | 79 | 474 |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 44583 | - | - | *732 | - | *606 | *2588 | *4532 | *687 | 370 | ** | 6174 | 28893 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 21
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 5882 | *38 | *680 | *1206 | 1149 | 1009 | 1240 | 252 | 162 | 51 | 35 | 31 | 27 |
| 2 Total assets | 53884370 | - | *28126 | *203126 | 414631 | 673178 | 2708855 | 1698638 | 2420500 | 1879581 | 2324845 | 4980764 | 36552126 |
| 3 Cash | 2411886 | - | *16845 | *33555 | 46803 | 87864 | 331369 | 178411 | 201674 | 120278 | 154976 | 152648 | 1087465 |
| 4 Notes and accounts receivable | 8309156 | - | - | *38250 | 154924 | 151381 | 655091 | 476836 | 612691 | 364882 | 398221 | 718619 | 4738264 |
| 5 Less: Allowance for bad debts | 350194 | - | - | - | *975 | *494 | 7807 | 5540 | 19467 | 8799 | 14947 | 31173 | 260993 |
| 6 Inventories | 4954193 | - | *694 | *44138 | 74465 | 116434 | 407023 | 258504 | 382891 | 247919 | 383963 | 556961 | 2481201 |
| 7 U.S. govt. obligations, total | 182813 | - | - | - | - | - | *14187 | *32075 | *22896 | *50820 | 3492 | 58780 | 564 |
| 8 Tax-exempt securities | 70217 | - | - | - | - | - | *2346 | *1780 | *488 | *7075 | 38280 | 9010 | 11237 |
| 9 Other current assets | 1798437 | - | *1354 | *8198 | 9106 | 27030 | 75668 | 58302 | 128970 | 87868 | 78434 | 202489 | 1121019 |
| 10 Loans to stockholders | 125003 | - | - | *18901 | *14836 | *12228 | 15443 | *2219 | *8237 | *3533 | 3922 | 80 | 45603 |
| 11 Mortgage and real estate loans | 21642 | - | - | - | - | *9687 | *1184 | *273 | *1856 | - | - | 2996 | 5647 |
| 12 Other investments | 11474480 | - | - | *3831 | *24376 | *25176 | 199988 | 133142 | 166508 | 292567 | 215603 | 574255 | 9839035 |
| 13 Depreciable assets | 32689408 | - | *17106 | *189768 | 275402 | 710328 | 2724733 | 1228217 | 1857502 | 1255276 | 1888087 | 3415924 | 19127066 |
| 14 Less: Accumulated depreciation | 17473328 | - | *13739 | *141744 | 192293 | 492792 | 1844914 | 780608 | 1106608 | 729728 | 1060203 | 1660558 | 9450141 |
| 15 Depletable assets | 828806 | - | - | - | - | - | *6892 | *27756 | *53816 | *39835 | 29369 | 99427 | 571712 |
| 16 Less: Accumulated depletion | 157128 | - | - | - | - | - | *3684 | *6705 | *41872 | *11393 | 3445 | 18356 | 71673 |
| 17 Land | 1689878 | - | - | *8031 | *3401 | *12531 | 95159 | 76187 | 94607 | 94905 | 85220 | 166083 | 1053754 |
| 18 Intangible assets (Amortizable) | 4674455 | - | *12366 | *2843 | *5252 | 17059 | 17602 | 82935 | 57024 | 38538 | 30199 | 528900 | 3881739 |
| 19 Less: Accumulated amortization | 1119718 | - | *8587 | *933 | *1653 | 8292 | *8392 | 77830 | 27011 | 28924 | 9873 | 59292 | 888933 |
| 20 Other assets | 3754364 | - | *2086 | *-1710 | *987 | *5039 | 26969 | 12685 | 26299 | 54929 | 103549 | 263972 | 3259561 |
| 21 Total liabilities | 53884370 | - | *28126 | *203126 | 414631 | 673178 | 2708855 | 1698638 | 2420500 | 1879581 | 2324845 | 4980764 | 36552126 |
| 22 Accounts payable | 3599973 | - | - | *17489 | 92545 | 106292 | 375116 | 195606 | 285127 | 127836 | 153004 | 379523 | 1867435 |
| 23 Mort, notes, and bonds under 1 yr | 2176327 | - | - | *8199 | 33706 | 209120 | 208487 | 99039 | 221483 | 96400 | 165788 | 302430 | 831676 |
| 24 Other current liabilities | 4042448 | - | *1092 | *22431 | 41688 | 77740 | 170978 | 111390 | 171820 | 107030 | 203375 | 366776 | 2768129 |
| 25 Loans from stockholders | 1329590 | - | *3092 | *48690 | *41387 | *58513 | 94782 | *33725 | *78049 | *39649 | 17417 | 134171 | 780116 |
| 26 Mort, notes, bonds, 1 yr or more | 13512252 | - | - | *35198 | 72829 | 101739 | 331200 | 169586 | 347021 | 219806 | 447107 | 1480569 | 10307197 |
| 27 Other liabilities | 4643203 | - | *-0 | *1089 | *11202 | *5177 | 59038 | 16750 | 57463 | 93766 | 142193 | 316930 | 3939595 |
| 28 Net worth | 24580578 | - | *23942 | *70029 | 121275 | 114597 | 1469256 | 1072543 | 1259537 | 1195094 | 1195961 | 2000365 | 16057979 |
| 29 Capital stock | 2834406 | - | *13818 | *29415 | 18055 | 77157 | 132036 | 76019 | 151188 | 71865 | 174523 | 313117 | 1777212 |
| 30 Paid-in or capital surplus | 13237134 | - | *14051 | *8922 | *55983 | *24573 | 32476 | 102423 | 210592 | 195968 | 298727 | 1268333 | 11025085 |
| 31 Retained earnings, appropriated | *71837 | - | - | - | - | - | - | - | *20324 | - | - | - | 51513 |
| 32 Retained earnings-unappropriated | 8785094 | - | - | *42782 | 52050 | 119988 | 776740 | 533834 | 543951 | 491223 | 597471 | 282436 | 5344620 |
| 33 Retained earnings (S CORP) | 2127436 | - | *-3927 | *5241 | *-1478 | *-57192 | 608923 | 395707 | 366604 | 477996 | 146358 | 189206 | - |
| 34 Less: Cost of treasury stock | 2475329 | - | - | *16331 | *3335 | *49930 | 80920 | 35440 | 33121 | *41958 | 21118 | 52725 | 2140452 |
| 35 Total receipts | 55186110 | *606192 | *97193 | *643700 | 1131795 | 1723181 | 6146509 | 2898217 | 3943643 | 2448310 | 3056736 | 5805210 | 26685424 |
| 36 Business receipts | 53067187 | *469264 | *97193 | *633894 | 1112562 | 1609767 | 6048796 | 2832698 | 3885236 | 2416426 | 2997066 | 5573620 | 25390664 |
| 37 Interest | 394901 | *7799 | - | *1759 | 4427 | 3885 | 10963 | 8905 | 10934 | 4409 | 9260 | 35814 | 296748 |
| 38 Interest on govt. obligations | 7452 | 637 | - | - | *21 | - | *556 | *1093 | *559 | *421 | 1381 | 747 | 2038 |
| 39 Rents | 62547 | *91 | - | - | *241 | *761 | *5022 | *4426 | 1844 | *2315 | 3242 | 4876 | 39730 |
| 40 Royalties | 250088 | - | - | - | - | - | - | *920 | *164 | *349 | 3567 | 8704 | 236383 |
| 41 Net S-T cap gain less net LT loss | *542 | - | - | - | - | *425 | *-0 | *1 | *91 | - | 24 | - | 1 |
| 42 Net L-T cap gain less net ST loss | 188669 | *64 | - | - | *1574 | *15056 | *6922 | *3391 | *1767 | *874 | 7797 | 90468 | 60757 |
| 43 Net gain, noncapital assets | 223487 | 28417 | - | *2514 | - | *3243 | 24454 | 2060 | 13823 | 2179 | 3056 | 5636 | 138105 |
| 44 Dividends, domestic corporations | 32319 | 4 | - | - | *59 | - | *314 | *5 | *643 | *1792 | 4003 | 7281 | 18219 |
| 45 Dividends, foreign corporations | 181326 | - | - | - | - | - | - | - | *61 | *1372 | 11469 | 5634 | 162790 |
| 46 Other receipts | 777593 | *99917 | - | *5532 | 12911 | 90045 | 49482 | 44720 | 28521 | 18173 | 15871 | 72431 | 339990 |
| 47 Total deductions | 50793243 | *469015 | *96358 | *615784 | 1082090 | 1600094 | 5765619 | 2616750 | 3675932 | 2220808 | 2821411 | 5290789 | 24538594 |
| 48 Cost of goods | 33171824 | *56167 | *694 | *44138 | 74465 | 119421 | 409892 | 263424 | 380445 | 255410 | 353860 | 551319 | 2267504 |
| 49 Compensation of officers | 806385 | *2031 | *5791 | *32803 | 85027 | 91389 | 230696 | 49390 | 70168 | 30092 | 31138 | 45877 | 131981 |
| 50 Salaries and wages | 3544178 | *25675 | *20521 | *87930 | 78428 | 130139 | 389766 | 169935 | 165643 | 132828 | 159033 | 282030 | 1902250 |
| 51 Repairs | 818121 | *490 | - | *7676 | 11232 | 24851 | 76918 | 20599 | 12835 | 9551 | 10112 | 87539 | 556319 |
| 52 Bad debts | 198822 | *5825 | *282 | *4375 | 3824 | 7618 | 29608 | 8891 | 10399 | 3666 | 5397 | 10802 | 108136 |
| 53 Rent paid on business property | 522629 | *1540 | *10076 | *15855 | 21905 | 41105 | 55035 | 10626 | 16782 | 12262 | 19654 | 35746 | 282043 |
| 54 Taxes paid | 1337435 | *12790 | *4360 | *26679 | 33856 | 50856 | 159256 | 70006 | 72739 | 61215 | 65542 | 131598 | 648537 |
| 55 Interest paid | 1401564 | *12383 | *129 | *4778 | 10344 | 25987 | 53742 | 22732 | 41154 | 31168 | 44690 | 161939 | 992517 |
| 56 Contributions or gifts | 58188 | *204 | - | *117 | *641 | 755 | 3418 | 1217 | 2666 | 1064 | 1499 | 3051 | 43557 |
| 57 Amortization | 140892 | - | *4122 | *533 | *2230 | *2356 | 5258 | 11177 | 3792 | 4719 | 6841 | 34475 | 65389 |
| 58 Depreciation | 1923803 | *19800 | *2284 | *19437 | 24795 | 62011 | 225006 | 88891 | 152817 | 89360 | 124326 | 234658 | 880418 |
| 59 Depletion | 174767 | *11362 | - | - | - | - | *301 | *5287 | *4100 | 11578 | 9932 | 42036 | 90172 |
| 60 Advertising | 298254 | *1155 | *2739 | *2197 | 8677 | 7797 | 26920 | 10013 | 15102 | 10042 | 13736 | 32784 | 167090 |
| 61 Pension, prof sh, stock, annuity | 479352 | *2281 | - | - | *6150 | *6783 | 30813 | 15333 | 19350 | 17900 | 15497 | 19188 | 346056 |
| 62 Employee benefit programs | 1038508 | *3003 | *1263 | *745 | *7435 | 17050 | 64772 | 37793 | 37543 | 64483 | 50945 | 101413 | 652063 |
| 63 Net loss, noncapital assets | 12987 | 234 | - | - | *45 | - | *1132 | *1187 | *534 | *339 | 1460 | 6419 | 1636 |
| 64 Other deductions | 4865533 | *20577 | *18091 | *90960 | 106311 | 215986 | 533046 | 210077 | 241244 | 121067 | 145432 | 348736 | 2814005 |
| 65 Total receipts less total deducts | 4392867 | *137177 | *835 | *27916 | 49704 | 123087 | 380890 | 281467 | 267711 | 227502 | 235325 | 514421 | 2146830 |
| 66 Constructive taxable income from related foreign corporations | 166756 | - | - | - | - | - | - | - | *19 | - | 972 | 131 | 165634 |
| 67 Net income, total | 4552171 | *136540 | *835 | *27916 | 49683 | 123087 | 380334 | 280375 | 267171 | 227081 | 234916 | 513806 | 2310427 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *104496 | *104496 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 790375 | *27052 | *835 | *14030 | *14670 | *52357 | 219327 | 153516 | 80362 | 109059 | 42677 | 76491 | - |
| 71 Statutory special deductions, total | 767151 | *43107 | - | *9857 | *1799 | *21075 | 27170 | *9013 | 21058 | 19394 | 30449 | 66435 | 517795 |
| 72 Net operating loss deduction | 715801 | *43105 | - | *9857 | *1758 | *21075 | 26951 | *9009 | 20538 | *16924 | 18434 | 60490 | 487661 |
| 73 Dividends received deduction | 51350 | 3 | - | - | *41 | - | *219 | *4 | *520 | *2470 | 12015 | 5945 | 30134 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3000094 | *66381 | - | *4029 | 33215 | 49656 | 137780 | 117846 | 165805 | 98625 | 161866 | 372260 | 1792632 |
| 76 Income tax before credits, total | 1076129 | *23042 | - | *604 | 6867 | 13910 | 43465 | 40534 | 56937 | 36041 | 56027 | 135990 | 662710 |
| 77 Regular tax | 1028275 | *22919 | - | *604 | 6608 | 13505 | 42713 | 40069 | 56424 | 33528 | 55351 | 129540 | 627015 |
| 78 Personal holding company tax | *259 | - | - | - | *259 | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 43140 | *22 | - | - | - | *402 | *752 | *427 | *449 | *2427 | 433 | 5909 | 32320 |
| 81 Environmental tax | 4119 | *102 | - | - | - | *4 | - | *38 | 65 | 86 | 198 | 541 | 3087 |
| 82 Foreign tax credit | 103652 | - | - | - | - | - | - | - | *130 | *62 | 971 | 469 | 102019 |
| 83 U.S. Possessions tax credit | 6863 | - | - | - | - | - | - | - | - | 2473 | 4391 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 4054 | - | - | - | - | - | - | - | - | - | -0 | - | 4053 |
| 86 General business credit | 9573 | 3320 | - | - | - | *87 | *263 | *271 | *22 | *662 | 304 | 4061 | 582 |
| 87 Prior year minimum tax credit | 30686 | 1142 | - | - | - | - | *1065 | - | *938 | *50 | 832 | 2223 | 24436 |
| 88 Income tax after credits, total | 921301 | *18580 | - | *604 | 6867 | 13823 | 42136 | 40263 | 55847 | 32794 | 49529 | 129237 | 531620 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3225
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 584 | *** | - | *129 | *214 | *58 | *110 | *16 | *26 | *** | 5 | 8 | 7 |
| 2 Total assets | 21793528 | - | - | *19135 | *81177 | *36489 | *266156 | *108173 | *414358 | *** | 362311 | 1256207 | 18858636 |
| 3 Cash | 554183 | - | - | *2929 | *5827 | *539 | *33300 | *14738 | *21172 | *** | 32312 | 34152 | 375245 |
| 4 Notes and accounts receivable | 3199550 | - | - | *6972 | *45051 | *8804 | *70890 | *33022 | *137910 | *** | 66003 | 208519 | 2540705 |
| 5 Less: Allowance for bad debts | 152427 | - | - | - | - | - | *736 | *703 | *5575 | *** | 2347 | 10178 | 131028 |
| 6 Inventories | 1726026 | - | - | *1394 | *17015 | *12723 | *45767 | *20711 | *79343 | *** | 63918 | 237816 | 1178161 |
| 7 U.S. govt. obligations, total | *1094 | - | - | - | - | - | *1094 | - | - | *** | - | - | - |
| 8 Tax-exempt securities | *5146 | - | - | - | - | - | - | - | - | *** | - | - | - |
| 9 Other current assets | 746481 | - | - | *1299 | *3800 | - | *5355 | *681 | *11398 | *** | 7134 | 59189 | 643703 |
| 10 Loans to stockholders | *26542 | - | - | - | *2497 | - | *604 | - | *27 | *** | - | - | 20653 |
| 11 Mortgage and real estate loans | *1184 | - | - | - | - | - | *1184 | - | - | *** | - | - | - |
| 12 Other investments | 6984520 | - | - | - | - | - | *25192 | *5177 | *38125 | *** | 12325 | 64272 | 6797384 |
| 13 Depreciable assets | 11377919 | - | - | *15600 | *21194 | *74184 | *193529 | *45803 | *236793 | *** | 362825 | 758385 | 9433703 |
| 14 Less: Accumulated depreciation | 6198577 | - | - | *10881 | *15003 | *59944 | *113342 | *22123 | *115439 | *** | 194131 | 357057 | 5202222 |
| 15 Depletable assets | 19041 | - | - | - | - | - | - | - | - | *** | - | - | 19041 |
| 16 Less: Accumulated depletion | 13149 | - | - | - | - | - | - | - | - | *** | - | - | 13149 |
| 17 Land | 209056 | - | - | - | - | - | *3018 | *9030 | *9955 | *** | 1293 | 24457 | 158259 |
| 18 Intangible assets (Amortizable) | 1510690 | - | - | *2664 | *104 | *244 | *282 | *43 | *29427 | *** | - | 137725 | 1317042 |
| 19 Less: Accumulated amortization | 615402 | - | - | *844 | *62 | *61 | *80 | *34 | *20491 | *** | - | 7217 | 567627 |
| 20 Other assets | 2411651 | - | - | - | *753 | - | *99 | *1829 | *-8287 | *** | 12979 | 106143 | 2288764 |
| 21 Total liabilities | 21793528 | - | - | *19135 | *81177 | *36489 | *266156 | *108173 | *414358 | *** | 362311 | 1256207 | 18858636 |
| 22 Accounts payable | 1087115 | - | - | *1061 | *30522 | *6658 | *20363 | *8973 | *75741 | *** | 22395 | 163047 | 730890 |
| 23 Mort, notes, and bonds under 1 yr | 743238 | - | - | - | *6439 | *6633 | *12101 | *2917 | *32305 | *** | 7827 | 93000 | 557731 |
| 24 Other current liabilities | 1612963 | - | - | *1297 | *10913 | *62 | *15662 | *8979 | *38439 | *** | 41564 | 135373 | 1337782 |
| 25 Loans from stockholders | 843216 | - | - | - | *20606 | *1428 | *11637 | - | *1670 | *** | 8491 | 114051 | 665987 |
| 26 Mort, notes, bonds, 1 yr or more | 5503527 | - | - | *1210 | *8137 | *10041 | *25581 | *14571 | *115799 | *** | 19112 | 432439 | 4810614 |
| 27 Other liabilities | 1751639 | - | - | - | - | - | *109 | *117 | *9667 | *** | 36313 | 72811 | 1613550 |
| 28 Net worth | 10251831 | - | - | *15567 | *4560 | *11667 | *180703 | *72616 | *140737 | *** | 226610 | 245485 | 9142081 |
| 29 Capital stock | 1321944 | - | - | *5006 | *1548 | *2019 | *13529 | *1159 | *58841 | *** | 37234 | 143199 | 1052929 |
| 30 Paid-in or capital surplus | 5622208 | - | - | - | *2888 | *124 | *8060 | *15039 | *30886 | *** | 49609 | 443903 | 5044922 |
| 31 Retained earnings, appropriated | 27649 | - | - | - | - | - | - | - | - | *** | - | - | 27649 |
| 32 Retained earnings-unappropriated | 5024152 | - | - | *18273 | *1532 | - | *35002 | *28167 | *53182 | *** | 111827 | -427132 | 5135508 |
| 33 Retained earnings (S CORP) | 394907 | - | - | - | *-1409 | *15420 | *125640 | *29260 | - | *** | 27940 | 85515 | - |
| 34 Less: Cost of treasury stock | 2139029 | - | - | *7712 | - | *5895 | *1527 | *1009 | *2172 | *** | - | - | 2118926 |
| 35 Total receipts | 17735569 | *** | - | *56614 | *320349 | *103830 | *548724 | *227980 | *947072 | *** | 540001 | 1993839 | 12342148 |
| 36 Business receipts | 16832812 | *** | - | *56607 | *319909 | *103803 | *529669 | *223752 | *942207 | *** | 535772 | 1956980 | 11541059 |
| 37 Interest | 137779 | - | - | *6 | *116 | - | *296 | *731 | *1992 | *** | 1364 | 3765 | 128124 |
| 38 Interest on govt. obligations | *966 | *** | - | - | - | - | *193 | *149 | - | *** | 32 | 22 | - |
| 39 Rents | 26667 | - | - | - | - | - | - | *1417 | *417 | *** | 6 | 1573 | 23238 |
| 40 Royalties | *230058 | - | - | - | - | - | - | - | *164 | *** | - | 6580 | 223314 |
| 41 Net S-T cap gain less net LT loss | 1 | - | - | - | - | - | - | - | - | *** | - | - | 1 |
| 42 Net L-T cap gain less net ST loss | *52459 | - | - | - | - | - | *54 | - | *347 | *** | - | 5813 | 46242 |
| 43 Net gain, noncapital assets | 64370 | *** | - | - | - | - | *39 | - | *63 | *** | 67 | 1192 | 34574 |
| 44 Dividends, domestic corporations | 18278 | - | - | - | - | - | *101 | - | - | *** | 92 | 2220 | 15846 |
| 45 Dividends, foreign corporations | *118654 | - | - | - | - | - | - | - | - | *** | 1914 | 3214 | 113048 |
| 46 Other receipts | 253526 | *** | - | - | *324 | *27 | *18373 | *1931 | *1882 | *** | 754 | 12482 | 216701 |
| 47 Total deductions | 16107175 | *** | - | *53600 | *311944 | *102910 | *463087 | *201744 | *896666 | *** | 487469 | 1840959 | 11171506 |
| 48 Cost of goods | 9315537 | *** | - | *1394 | *17015 | *12723 | *45796 | *21033 | *78441 | *** | 53465 | 243280 | 1032414 |
| 49 Compensation of officers | 167282 | - | - | *2500 | *32372 | *5335 | *24204 | *7586 | *11211 | *** | 2259 | 11758 | 60209 |
| 50 Salaries and wages | 1328867 | *** | - | - | *35759 | *2787 | *18226 | *11041 | *18761 | *** | 22254 | 116641 | 1062591 |
| 51 Repairs | 410505 | - | - | *108 | *3319 | *396 | *708 | *67 | *680 | *** | 818 | 32320 | 368924 |
| 52 Bad debts | 79799 | - | - | - | *268 | *525 | *3310 | *966 | *2670 | *** | 519 | 2723 | 68247 |
| 53 Rent paid on business property | 222791 | - | - | *1658 | *10297 | *10382 | *2244 | *1851 | *4736 | *** | 8852 | 19355 | 158147 |
| 54 Taxes paid | 464131 | *** | - | *2104 | *6322 | *2464 | *16328 | *5842 | *10957 | *** | 15159 | 47487 | 340358 |
| 55 Interest paid | 447993 | *** | - | *47 | *2085 | *1388 | *3583 | *1670 | *9366 | *** | 2841 | 42063 | 375618 |
| 56 Contributions or gifts | 30478 | - | - | *71 | *470 | - | *28 | *705 | *599 | *** | 136 | 359 | 27821 |
| 57 Amortization | 50171 | - | - | *533 | *794 | *61 | *127 | *443 | *542 | *** | 386 | 8183 | 36255 |
| 58 Depreciation | 525802 | *** | - | *1070 | *3565 | *5696 | *16260 | *4069 | *21773 | *** | 31783 | 60341 | 361679 |
| 59 Depletion | 3173 | - | - | - | - | - | - | - | - | *** | - | - | 3173 |
| 60 Advertising | 109538 | *** | - | *105 | *4164 | - | *1770 | *686 | *4067 | *** | 6603 | 12633 | 75227 |
| 61 Pension, prof sh, stock, annuity | 289756 | - | - | - | *4805 | - | *2147 | *3418 | *1338 | *** | 3727 | 6531 | 265391 |
| 62 Employee benefit programs | 404883 | *** | - | - | *5116 | - | *7579 | *6042 | *7598 | *** | 14359 | 43943 | 307117 |
| 63 Net loss, noncapital assets | 3110 | - | - | - | - | - | *738 | *926 | *157 | *** | 261 | 920 | 4 |
| 64 Other deductions | 2253358 | *** | - | *7767 | *39066 | *13508 | *49801 | *8532 | *42338 | *** | 30923 | 129766 | 1889357 |
| 65 Total receipts less total deducts | 1628394 | *** | - | *3014 | *8404 | *920 | *85637 | *26236 | *50406 | *** | 52532 | 152880 | 1170641 |
| 66 Constructive taxable income from related foreign corporations | 126991 | - | - | - | - | - | - | - | - | *** | 38 | - | 126953 |
| 67 Net income, total | 1754419 | *** | - | *3014 | *8404 | *920 | *85444 | *26087 | *50406 | *** | 52538 | 152859 | 1297594 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | - | - |
| 70 Net income, Form 1120S | 193484 | *** | - | - | *972 | *920 | *70868 | *9689 | - | *** | 9639 | 53988 | - |
| 71 Statutory special deductions, total | 179446 | - | - | *2375 | - | - | *13733 | - | *4234 | *** | 1824 | 19226 | 137564 |
| 72 Net operating loss deduction | 149638 | - | - | *2375 | - | - | *13662 | - | *4234 | *** | - | 19226 | 110141 |
| 73 Dividends received deduction | 29808 | - | - | - | - | - | *71 | - | - | *** | 1824 | - | 27422 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | - | - |
| 75 Income subject to tax | 1381489 | - | - | *639 | *7432 | - | *842 | *16398 | *46172 | *** | 41075 | 79645 | 1160030 |
| 76 Income tax before credits, total | 484964 | - | - | *96 | *1499 | - | *330 | *5582 | *15791 | *** | 14061 | 28182 | 409459 |
| 77 Regular tax | 480589 | - | - | *96 | *1499 | - | *126 | *5575 | *15699 | *** | 14007 | 27811 | 405829 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | - | - |
| 80 Alternative minimum tax | 2511 | - | - | - | - | - | *204 | - | *82 | *** | - | 260 | 1964 |
| 81 Environmental tax | 1865 | - | - | - | - | - | - | *6 | *11 | *** | 54 | 111 | 1666 |
| 82 Foreign tax credit | 80873 | - | - | - | - | - | - | - | - | *** | 39 | 424 | 80410 |
| 83 U.S. Possessions tax credit | 2460 | - | - | - | - | - | - | - | - | *** | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | - | - |
| 85 Nonconventional source fuel credit | 4053 | - | - | - | - | - | - | - | - | *** | - | - | 4053 |
| 86 General business credit | *1655 | - | - | - | - | - | - | - | *13 | *** | - | 796 | 184 |
| 87 Prior year minimum tax credit | *7898 | - | - | - | - | - | - | - | *508 | *** | - | - | 7390 |
| 88 Income tax after credits, total | 388024 | - | - | *96 | *1499 | - | *330 | *5582 | *15269 | *** | 14021 | 26962 | 317423 |

MINOR INDUSTRY 3240
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 223 | *** | - | - | *62 | *115 | - | *9 | - | *** | 5 | *** | *** |
| 2 Total assets | 8090823 | *** | - | - | *18982 | *67331 | - | *50124 | - | *** | 354249 | *** | *** |
| 3 Cash | 278314 | *** | - | - | *5611 | *246 | - | *4906 | - | *** | 24596 | *** | *** |
| 4 Notes and accounts receivable | 718700 | *** | - | - | *5812 | *9222 | - | *11740 | - | *** | 51046 | *** | *** |
| 5 Less: Allowance for bad debts | 57497 | *** | - | - | - | - | - | - | - | *** | 3325 | *** | *** |
| 6 Inventories | 553614 | *** | - | - | - | *208 | - | *196 | - | *** | 37612 | *** | *** |
| 7 U.S. govt. obligations, total | *62152 | *** | - | - | - | - | - | - | - | *** | 1659 | *** | *** |
| 8 Tax-exempt securities | *2546 | *** | - | - | - | - | - | - | - | *** | 120 | *** | *** |
| 9 Other current assets | 252713 | *** | - | - | *125 | *11438 | - | *2005 | - | *** | 15984 | *** | *** |
| 10 Loans to stockholders | *11231 | *** | - | - | *19 | - | - | - | - | *** | - | *** | *** |
| 11 Mortgage and real estate loans | *273 | *** | - | - | - | - | - | *273 | - | *** | - | *** | *** |
| 12 Other investments | 1870234 | *** | - | - | *130 | - | - | *11150 | - | *** | 9696 | *** | *** |
| 13 Depreciable assets | 5962222 | *** | - | - | *20314 | *83905 | - | *66880 | - | *** | 357131 | *** | *** |
| 14 Less: Accumulated depreciation | 2745370 | *** | - | - | *14051 | *38515 | - | *49070 | - | *** | 183419 | *** | *** |
| 15 Depletable assets | 115947 | *** | - | - | - | - | - | - | - | *** | 1117 | *** | *** |
| 16 Less: Accumulated depletion | 17044 | *** | - | - | - | - | - | - | - | *** | 444 | *** | *** |
| 17 Land | 415300 | *** | - | - | *1021 | *827 | - | - | - | *** | 12277 | *** | *** |
| 18 Intangible assets (Amortizable) | 260449 | *** | - | - | - | - | - | - | - | *** | 6627 | *** | *** |
| 19 Less: Accumulated amortization | 64508 | *** | - | - | - | - | - | - | - | *** | 78 | *** | *** |
| 20 Other assets | 471547 | *** | - | - | - | - | - | *2044 | - | *** | 23652 | *** | *** |
| 21 Total liabilities | 8090823 | *** | - | - | *18982 | *67331 | - | *50124 | - | *** | 354249 | *** | *** |
| 22 Accounts payable | 334878 | *** | - | - | *4094 | *6508 | - | *5650 | - | *** | 19302 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 263692 | *** | - | - | *1546 | *67 | - | *7310 | - | *** | 34904 | *** | *** |
| 24 Other current liabilities | 428856 | *** | - | - | *807 | *1140 | - | *1614 | - | *** | 20949 | *** | *** |
| 25 Loans from stockholders | *63926 | *** | - | - | *2365 | *47112 | - | - | - | *** | - | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 2095614 | *** | - | - | - | *8260 | - | - | - | *** | 59470 | *** | *** |
| 27 Other liabilities | 997219 | *** | - | - | - | - | - | - | - | *** | 33292 | *** | *** |
| 28 Net worth | 3906638 | *** | - | - | *10170 | *4245 | - | *35551 | - | *** | 186332 | *** | *** |
| 29 Capital stock | 685227 | *** | - | - | *617 | *1154 | - | *47 | - | *** | 34321 | *** | *** |
| 30 Paid-in or capital surplus | 3186169 | *** | - | - | - | *263 | - | - | - | *** | 98124 | *** | *** |
| 31 Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | -24883 | *** | - | - | *9553 | - | - | - | - | *** | 54891 | *** | *** |
| 33 Retained earnings (S CORP) | *96347 | *** | - | - | - | *2828 | - | *35504 | - | *** | - | *** | *** |
| 34 Less: Cost of treasury stock | *36222 | *** | - | - | - | - | - | - | - | *** | 1004 | *** | *** |
| 35 Total receipts | 5829862 | *** | - | - | *63114 | *118188 | - | *100875 | - | *** | 286134 | *** | *** |
| 36 Business receipts | 5438803 | *** | - | - | *63114 | *117943 | - | *99536 | - | *** | 282918 | *** | *** |
| 37 Interest | 30532 | *** | - | - | - | - | - | - | - | *** | 1137 | *** | *** |
| 38 Interest on govt. obligations | 232 | *** | - | - | - | - | - | - | - | *** | 5 | *** | *** |
| 39 Rents | 6796 | *** | - | - | - | - | - | - | - | *** | 81 | *** | *** |
| 40 Royalties | 2893 | *** | - | - | - | - | - | - | - | *** | 30 | *** | *** |
| 41 Net S-T cap gain less net LT loss | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 89227 | *** | - | - | - | - | - | - | - | *** | 297 | *** | *** |
| 43 Net gain, noncapital assets | 91936 | *** | - | - | - | - | - | *1054 | - | *** | 40 | *** | *** |
| 44 Dividends, domestic corporations | 3723 | *** | - | - | - | - | - | - | - | *** | 103 | *** | *** |
| 45 Dividends, foreign corporations | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 46 Other receipts | 165720 | *** | - | - | - | *245 | - | *284 | - | *** | 1524 | *** | *** |
| 47 Total deductions | 5218002 | *** | - | - | *61111 | *114064 | - | *91979 | - | *** | 265698 | *** | *** |
| 48 Cost of goods | 3355093 | *** | - | - | - | *208 | - | *196 | - | *** | 25135 | *** | *** |
| 49 Compensation of officers | 48838 | *** | - | - | *4646 | - | - | *1876 | - | *** | 1678 | *** | *** |
| 50 Salaries and wages | 314058 | *** | - | - | *4408 | *29848 | - | *2504 | - | *** | 7707 | *** | *** |
| 51 Repairs | 73269 | *** | - | - | *418 | *8035 | - | *-0 | - | *** | 330 | *** | *** |
| 52 Bad debts | 20155 | *** | - | - | *73 | *293 | - | *47 | - | *** | 1132 | *** | *** |
| 53 Rent paid on business property | 34905 | *** | - | - | *1789 | *713 | - | *1125 | - | *** | 1058 | *** | *** |
| 54 Taxes paid | 147961 | *** | - | - | *5257 | *6570 | - | *3039 | - | *** | 5782 | *** | *** |
| 55 Interest paid | 224534 | *** | - | - | *251 | *98 | - | *724 | - | *** | 3587 | *** | *** |
| 56 Contributions or gifts | 1459 | *** | - | - | *41 | - | - | - | - | *** | 24 | *** | *** |
| 57 Amortization | 25168 | *** | - | - | - | - | - | - | - | *** | 1141 | *** | *** |
| 58 Depreciation | 270053 | *** | - | - | *1771 | *14601 | - | *5419 | - | *** | 10891 | *** | *** |
| 59 Depletion | 75065 | *** | - | - | - | - | - | - | - | *** | 1941 | *** | *** |
| 60 Advertising | 7591 | *** | - | - | *188 | *67 | - | *50 | - | *** | 182 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 29095 | *** | - | - | - | *317 | - | *1996 | - | *** | 2089 | *** | *** |
| 62 Employee benefit programs | 136715 | *** | - | - | *1356 | - | - | *1852 | - | *** | 6351 | *** | *** |
| 63 Net loss, noncapital assets | *618 | *** | - | - | - | - | - | - | - | *** | 11 | *** | *** |
| 64 Other deductions | 453429 | *** | - | - | *8315 | *17569 | - | *805 | - | *** | 10270 | *** | *** |
| 65 Total receipts less total deducts | 611860 | *** | - | - | *2003 | *4124 | - | *8896 | - | *** | 20436 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 1109 | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 67 Net income, total | 612737 | *** | - | - | *2003 | *4124 | - | *8896 | - | *** | 20431 | *** | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 69 Net income, Form 1120F | *63697 | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 70 Net income, Form 1120S | *27021 | *** | - | - | - | *4124 | - | *8896 | - | *** | - | *** | *** |
| 71 Statutory special deductions, total | 271622 | *** | - | - | - | - | - | - | - | *** | 8864 | *** | *** |
| 72 Net operating loss deduction | 268697 | *** | - | - | - | - | - | - | - | *** | 8782 | *** | *** |
| 73 Dividends received deduction | 2925 | *** | - | - | - | - | - | - | - | *** | 81 | *** | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 75 Income subject to tax | 314729 | *** | - | - | *2003 | - | - | - | - | *** | 11568 | *** | *** |
| 76 Income tax before credits, total | 126056 | *** | - | - | *300 | - | - | - | - | *** | 4165 | *** | *** |
| 77 Regular tax | 109314 | *** | - | - | *300 | - | - | - | - | *** | 3933 | *** | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 80 Alternative minimum tax | *15736 | *** | - | - | - | - | - | - | - | *** | 200 | *** | *** |
| 81 Environmental tax | 746 | *** | - | - | - | - | - | - | - | *** | 21 | *** | *** |
| 82 Foreign tax credit | 16 | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 86 General business credit | 2901 | *** | - | - | - | - | - | - | - | *** | - | *** | *** |
| 87 Prior year minimum tax credit | 10358 | *** | - | - | - | - | - | - | - | *** | 432 | *** | *** |
| 88 Income tax after credits, total | 112781 | *** | - | - | *300 | - | - | - | - | *** | 3733 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Stone, clay, and glass products: Concrete, gypsum, and plaster products

MINOR INDUSTRY 3270
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2250 | *12 | - | *514 | *184 | 522 | 752 | 124 | 97 | 19 | *** | *** | 7 |
| 2 Total assets | 13017958 | - | - | *82789 | *70675 | 360805 | 1735929 | 926120 | 1371993 | 757328 | *** | *** | 5999116 |
| 3 Cash | 999322 | - | - | *7406 | *8372 | 37450 | 226986 | 96297 | 146852 | 42357 | *** | *** | 319061 |
| 4 Notes and accounts receivable | 2540860 | - | - | *18669 | *33514 | 80428 | 407078 | 271306 | 304182 | 147319 | *** | *** | 985197 |
| 5 Less: Allowance for bad debts | 63820 | - | - | - | *617 | *288 | 5084 | *3283 | 8820 | *3092 | *** | *** | 35107 |
| 6 Inventories | 1130940 | - | - | *9697 | *2664 | *56769 | 214831 | 83251 | 115451 | 61913 | *** | *** | 422762 |
| 7 U.S. govt. obligations, total | 91241 | - | - | - | - | - | *3383 | *15830 | *22896 | *38113 | *** | *** | 26 |
| 8 Tax-exempt securities | *15657 | - | - | - | - | - | *2346 | *890 | *488 | - | *** | *** | 3413 |
| 9 Other current assets | 369342 | - | - | *6897 | *3555 | 9077 | 54390 | 29496 | 58438 | 37996 | *** | *** | 119361 |
| 10 Loans to stockholders | 64884 | - | - | *7773 | *6869 | *11553 | *12424 | *1906 | *7801 | - | *** | *** | 12637 |
| 11 Mortgage and real estate loans | *18888 | - | - | - | - | *9687 | - | - | *1856 | - | *** | *** | 4676 |
| 12 Other investments | 1508721 | - | - | *587 | *1896 | *15776 | 88142 | 98399 | 95808 | 147568 | *** | *** | 771738 |
| 13 Depreciable assets | 9090709 | - | - | *95849 | *39202 | 375958 | 2001091 | 654179 | 1285310 | 501135 | *** | *** | 2868404 |
| 14 Less: Accumulated depreciation | 4905609 | - | - | *70321 | *24780 | 260135 | 1359148 | 392644 | 775810 | 303256 | *** | *** | 1009620 |
| 15 Depletable assets | 477899 | - | - | - | - | - | *6892 | *23732 | *44936 | *23332 | *** | *** | 320030 |
| 16 Less: Accumulated depletion | 108509 | - | - | - | - | - | *3684 | *5547 | *40876 | *6557 | *** | *** | 43927 |
| 17 Land | 857206 | - | - | *6232 | - | *11429 | 69444 | 44222 | 65079 | 56974 | *** | *** | 498955 |
| 18 Intangible assets (Amortizable) | 752455 | - | - | - | - | *15971 | *10307 | *5428 | *26796 | *4922 | *** | *** | 674866 |
| 19 Less: Accumulated amortization | 61256 | - | - | - | - | *7783 | *1561 | *4508 | *6455 | *1541 | *** | *** | 32942 |
| 20 Other assets | 239029 | - | - | - | - | *4915 | 8094 | *7166 | 28061 | 10145 | *** | *** | 119586 |
| 21 Total liabilities | 13017958 | - | - | *82789 | *70675 | 360805 | 1735929 | 926120 | 1371993 | 757328 | *** | *** | 5999116 |
| 22 Accounts payable | 1291620 | - | - | *8887 | *8384 | 68817 | 249603 | 88240 | 115249 | 57914 | *** | *** | 591926 |
| 23 Mort, notes, and bonds under 1 yr | 777248 | - | - | *8199 | *247 | *195800 | 133286 | 54462 | 85591 | *46565 | *** | *** | 119726 |
| 24 Other current liabilities | 1035742 | - | - | *20029 | *7820 | 59734 | 118927 | 59356 | 100023 | 37525 | *** | *** | 502822 |
| 25 Loans from stockholders | 305207 | - | - | *34693 | *17394 | *8030 | 62079 | *26483 | *60419 | 1483 | *** | *** | 87997 |
| 26 Mort, notes, bonds, 1 yr or more | 3411128 | - | - | *4111 | *1578 | *74959 | 220202 | 95953 | 169130 | *73296 | *** | *** | 2513010 |
| 27 Other liabilities | 1088262 | - | - | - | *374 | *4007 | 16907 | *12227 | 39880 | *24404 | *** | *** | 900483 |
| 28 Net worth | 5108752 | - | - | *6869 | *34879 | -50540 | 934925 | 589399 | 801701 | 516141 | *** | *** | 1283153 |
| 29 Capital stock | 450022 | - | - | *15966 | *6677 | 57682 | 98014 | 64292 | 51312 | 34973 | *** | *** | 96557 |
| 30 Paid-in or capital surplus | 1838079 | - | - | *7091 | *36 | *21476 | 10962 | *56045 | 132130 | *63338 | *** | *** | 1285949 |
| 31 Retained earnings, appropriated | *20324 | - | - | - | - | - | - | - | *20324 | - | *** | *** | - |
| 32 Retained earnings-unappropriated | 2019152 | - | - | *-16188 | *29091 | 26931 | 552259 | *304609 | 382760 | *231417 | *** | *** | -88224 |
| 33 Retained earnings (S CORP) | 946316 | - | - | - | - | *-121684 | 329426 | *181290 | *238651 | *190571 | *** | *** | - |
| 34 Less: Cost of treasury stock | 165141 | - | - | - | *925 | *34945 | *55736 | *16838 | 23476 | *4157 | *** | *** | 11128 |
| 35 Total receipts | 17826260 | *96045 | - | *175249 | *141214 | 849695 | 3956793 | 1401444 | 1983938 | 947595 | *** | *** | 6103075 |
| 36 Business receipts | 17306727 | *95798 | - | *169022 | *137333 | 739330 | 3915422 | 1352619 | 1938146 | 934356 | *** | *** | 5924388 |
| 37 Interest | 158085 | - | - | *750 | *2899 | *3349 | 9769 | *5704 | 7007 | *1305 | *** | *** | 112724 |
| 38 Interest on govt. obligations | 3720 | - | - | - | - | - | *363 | *826 | *559 | *43 | *** | *** | 1174 |
| 39 Rents | 21431 | *73 | - | - | - | *761 | *4955 | *2945 | 1230 | *2241 | *** | *** | 6706 |
| 40 Royalties | *6781 | - | - | - | - | - | - | - | - | *202 | *** | *** | 2971 |
| 41 Net S-T cap gain less net LT loss | *517 | - | - | - | - | *425 | *-0 | - | *91 | - | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | 34941 | *36 | - | - | - | *15056 | *6869 | *3389 | *1420 | *76 | *** | *** | 4999 |
| 43 Net gain, noncapital assets | 44718 | - | - | - | - | *3243 | 9225 | *857 | 13590 | 1744 | *** | *** | 11784 |
| 44 Dividends, domestic corporations | 7279 | - | - | - | - | - | *13 | *5 | *643 | *1570 | *** | *** | 156 |
| 45 Dividends, foreign corporations | *11663 | - | - | - | - | - | - | - | *2 | *80 | *** | *** | 2973 |
| 46 Other receipts | 230399 | *138 | - | *5476 | *983 | *87531 | 10177 | 35100 | 21250 | 5978 | *** | *** | 35201 |
| 47 Total deductions | 16599570 | *89160 | - | *167498 | *130963 | 802421 | 3747171 | 1264583 | 1831686 | 864430 | *** | *** | 5712588 |
| 48 Cost of goods | 11845837 | *22786 | - | *9697 | *2664 | *59469 | 215844 | 86722 | 110545 | 63282 | *** | *** | 415626 |
| 49 Compensation of officers | 288671 | *85 | - | *12256 | *1607 | *23093 | 127217 | 20583 | 40675 | *7933 | *** | *** | 26429 |
| 50 Salaries and wages | 974156 | *11944 | - | *32457 | *952 | *52309 | 257236 | 121974 | 93722 | 45428 | *** | *** | 259138 |
| 51 Repairs | 159367 | *362 | - | *1518 | *2392 | *13224 | 63787 | 11344 | 7993 | *4435 | *** | *** | 39586 |
| 52 Bad debts | 59149 | *85 | - | *2381 | *2127 | *2937 | 19156 | 5936 | 5540 | 1873 | *** | *** | 13999 |
| 53 Rent paid on business property | 126203 | *1200 | - | *314 | *4602 | *17379 | 28659 | *4655 | 8252 | *2514 | *** | *** | 53063 |
| 54 Taxes paid | 414327 | *3150 | - | *15173 | *3325 | 22504 | 100849 | 38150 | 47780 | 24347 | *** | *** | 109501 |
| 55 Interest paid | 438428 | *49 | - | *1496 | *190 | 23077 | 35430 | 13074 | 17779 | *10220 | *** | *** | 294804 |
| 56 Contributions or gifts | 9632 | *1 | - | *9 | *27 | *605 | 2439 | *188 | 1703 | *618 | *** | *** | 1935 |
| 57 Amortization | 17448 | - | - | - | - | *2240 | *4577 | *1056 | 2952 | *268 | *** | *** | 3449 |
| 58 Depreciation | 705972 | *1254 | - | *8479 | *2217 | 32096 | 166217 | 50577 | 109470 | 40982 | *** | *** | 187891 |
| 59 Depletion | 61511 | - | - | - | - | - | *301 | *2956 | *3758 | *4163 | *** | *** | 37197 |
| 60 Advertising | 72773 | *38 | - | *554 | *1374 | 5159 | 15644 | 4275 | 4685 | 2182 | *** | *** | 34864 |
| 61 Pension, prof sh, stock, annuity | 85959 | *124 | - | - | - | *2023 | 18329 | 6497 | 13916 | *8099 | *** | *** | 26650 |
| 62 Employee benefit programs | 247866 | *844 | - | *743 | *60 | *8111 | 40344 | 14736 | 21652 | 34799 | *** | *** | 100125 |
| 63 Net loss, noncapital assets | 1728 | - | - | - | *45 | - | *328 | *256 | *352 | *6 | *** | *** | 625 |
| 64 Other deductions | 1090544 | *7415 | - | *26247 | *3918 | 153821 | 327707 | 104579 | 90150 | 37292 | *** | *** | 237202 |
| 65 Total receipts less total deducts | 1226690 | *6885 | - | *7751 | *10252 | 47274 | 209623 | 136862 | 152251 | 83165 | *** | *** | 390488 |
| 66 Constructive taxable income from related foreign corporations | *18382 | - | - | - | - | - | - | - | *15 | - | *** | *** | 18246 |
| 67 Net income, total | 1241353 | *6885 | - | *7751 | *10252 | 47274 | 209260 | 136036 | 151707 | 83122 | *** | *** | 407559 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 284010 | *1893 | - | - | - | *5829 | 99553 | *78860 | *43373 | *35799 | *** | *** | - |
| 71 Statutory special deductions, total | 184081 | - | - | *6036 | *382 | *21019 | *4918 | *9013 | 14867 | *4958 | *** | *** | 99017 |
| 72 Net operating loss deduction | 171534 | - | - | *6036 | *382 | *21019 | *4909 | *9009 | *14406 | *3779 | *** | *** | 98972 |
| 73 Dividends received deduction | 12548 | - | - | - | - | - | *9 | *4 | *461 | *1179 | *** | *** | 45 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 773904 | *4992 | - | *1715 | *9870 | *20426 | 104789 | *48163 | 93522 | *42208 | *** | *** | 308543 |
| 76 Income tax before credits, total | 266371 | *1697 | - | *257 | *2488 | 5321 | 33879 | *16828 | 32237 | *14393 | *** | *** | 109131 |
| 77 Regular tax | 261413 | *1697 | - | *257 | *2488 | *4915 | 33332 | *16377 | 31843 | *14355 | *** | *** | 107890 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | 4056 | - | - | - | - | *402 | *547 | *427 | *352 | - | *** | *** | 670 |
| 81 Environmental tax | 866 | - | - | - | - | *4 | - | *24 | *43 | *38 | *** | *** | 571 |
| 82 Foreign tax credit | *1823 | - | - | - | - | - | - | - | *130 | - | *** | *** | 1689 |
| 83 U.S. Possessions tax credit | 4403 | - | - | - | - | - | - | - | - | 12 | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 86 General business credit | 487 | - | - | - | - | - | *250 | - | *8 | - | *** | *** | 212 |
| 87 Prior year minimum tax credit | 8170 | - | - | - | - | - | *1065 | - | *208 | *50 | *** | *** | 6462 |
| 88 Income tax after credits, total | 251487 | *1697 | - | *257 | *2488 | 5321 | 32564 | *16828 | 31891 | *14330 | *** | *** | 100769 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3298
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2825 | *13 | *680 | *564 | 689 | *314 | 379 | 102 | 39 | *15 | *** | *** | *** |
| 2 Total assets | 10982062 | - | *28126 | *101202 | 243797 | *208553 | 706769 | 614221 | 634149 | *526726 | *** | *** | *** |
| 3 Cash | 580067 | - | *16845 | *23219 | 26993 | *49629 | 71083 | 62470 | 33649 | *26073 | *** | *** | *** |
| 4 Notes and accounts receivable | 1850047 | - | - | *12608 | *70547 | *52927 | 177123 | 160768 | 170599 | *117392 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 76450 | - | - | - | *358 | *205 | *1987 | *1554 | *5072 | *3535 | *** | *** | *** |
| 6 Inventories | 1543613 | - | *694 | *33047 | *54785 | *46734 | 146425 | 154347 | 188098 | *96269 | *** | *** | *** |
| 7 U.S. govt. obligations, total | *28327 | - | - | - | - | - | *9710 | *16246 | - | - | *** | *** | *** |
| 8 Tax-exempt securities | *46869 | - | - | - | - | - | - | *890 | - | - | *** | *** | *** |
| 9 Other current assets | 429901 | - | *1354 | *1 | *1626 | *6515 | 15924 | 26120 | 59133 | *33690 | *** | *** | *** |
| 10 Loans to stockholders | 22346 | - | - | *11128 | *5451 | *676 | *2416 | *313 | *408 | - | *** | *** | *** |
| 11 Mortgage and real estate loans | 1298 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 12 Other investments | 1111005 | - | - | *3244 | *22350 | *9401 | 86653 | *18416 | *32575 | *36772 | *** | *** | *** |
| 13 Depreciable assets | 6258557 | - | *17106 | *78319 | *194692 | *176281 | 530113 | 461354 | 335399 | *421684 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 3623772 | - | *13739 | *60542 | *138459 | *134198 | 372424 | 316771 | 215360 | *259782 | *** | *** | *** |
| 15 Depletable assets | 215918 | - | - | - | - | - | - | *4024 | *8880 | *16503 | *** | *** | *** |
| 16 Less: Accumulated depletion | 18426 | - | - | - | - | - | - | *1158 | *996 | *4836 | *** | *** | *** |
| 17 Land | 208317 | - | - | *1799 | *2380 | *275 | 22697 | 22935 | *19573 | *12059 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 2150861 | - | *12366 | *179 | *5148 | *845 | *7012 | *77463 | *801 | *10457 | *** | *** | *** |
| 19 Less: Accumulated amortization | 378551 | - | *8587 | *89 | *1591 | *448 | *6751 | *73288 | *65 | *8394 | *** | *** | *** |
| 20 Other assets | 632136 | - | *2086 | *-1710 | *233 | *123 | 18776 | *1645 | *6525 | *32373 | *** | *** | *** |
| 21 Total liabilities | 10982062 | - | *28126 | *101202 | 243797 | *208553 | 706769 | 614221 | 634149 | *526726 | *** | *** | *** |
| 22 Accounts payable | 886361 | - | - | *7541 | *49545 | *24310 | 105150 | 92743 | 94137 | *35217 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 392150 | - | - | - | *25474 | *6620 | 63100 | 34351 | 103587 | *13248 | *** | *** | *** |
| 24 Other current liabilities | 964887 | - | *1092 | *1105 | *22148 | *16805 | 36388 | 41441 | 33358 | *42816 | *** | *** | *** |
| 25 Loans from stockholders | 117242 | - | *3092 | *13997 | *1022 | *1943 | *21066 | *7241 | *15960 | *10903 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 2501983 | - | - | *29878 | *63114 | *8479 | 85416 | *59063 | 62092 | *64854 | *** | *** | *** |
| 27 Other liabilities | 806084 | - | *-0 | *1089 | *10827 | *1171 | *42021 | *4405 | *7916 | *16371 | *** | *** | *** |
| 28 Net worth | 5313357 | - | *23942 | *47593 | 71667 | *149225 | 353627 | 374978 | 317099 | *343318 | *** | *** | *** |
| 29 Capital stock | 377213 | - | *13818 | *8443 | 9213 | *16303 | 20494 | 10521 | 41035 | *4750 | *** | *** | *** |
| 30 Paid-in or capital surplus | 2590678 | - | *14051 | *1831 | *53059 | *2710 | 13454 | 31339 | *47575 | *68830 | *** | *** | *** |
| 31 Retained earnings, appropriated | 23865 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 1766674 | - | - | *40698 | *11874 | *93057 | 189479 | *201057 | *108009 | *188751 | *** | *** | *** |
| 33 Retained earnings (S CORP) | 689866 | - | *-3927 | *5241 | *-69 | *46244 | *153857 | *149654 | *127953 | *116868 | *** | *** | *** |
| 34 Less: Cost of treasury stock | 134938 | - | - | *8619 | *2410 | *9089 | *23656 | *17593 | *7472 | *35881 | *** | *** | *** |
| 35 Total receipts | 13794419 | *241828 | *97193 | *411837 | 607118 | *651469 | 1640992 | 1167918 | 1012633 | *733661 | *** | *** | *** |
| 36 Business receipts | 13488846 | 227456 | *97193 | *408265 | 592206 | *648691 | 1603705 | 1156790 | 1004884 | *727085 | *** | *** | *** |
| 37 Interest | 68506 | 7506 | - | *1002 | *1412 | *536 | 899 | *2470 | *1934 | *1515 | *** | *** | *** |
| 38 Interest on govt. obligations | 2534 | 263 | - | - | *21 | - | - | *118 | - | *182 | *** | *** | *** |
| 39 Rents | 7653 | 17 | - | - | *241 | - | *66 | *64 | *198 | *58 | *** | *** | *** |
| 40 Royalties | 10355 | - | - | - | - | - | - | *920 | - | *147 | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | *25 | - | - | - | - | - | - | *1 | - | - | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | 12042 | 28 | - | - | *1574 | - | - | *2 | - | *795 | *** | *** | *** |
| 43 Net gain, noncapital assets | 22463 | - | - | *2514 | - | - | *15190 | *149 | *170 | *260 | *** | *** | *** |
| 44 Dividends, domestic corporations | 3039 | 4 | - | - | *59 | - | *199 | - | - | *204 | *** | *** | *** |
| 45 Dividends, foreign corporations | *51008 | - | - | - | - | - | - | - | *59 | *814 | *** | *** | *** |
| 46 Other receipts | 127948 | *6554 | - | *56 | *11605 | *2242 | 20932 | 7404 | 5388 | *2601 | *** | *** | *** |
| 47 Total deductions | 12868496 | *200766 | *96358 | *394686 | 578072 | *580699 | 1555361 | 1058444 | 947580 | *661945 | *** | *** | *** |
| 48 Cost of goods | 8655358 | 17656 | *694 | *33047 | *54785 | *47021 | 148253 | 155474 | 191459 | *101090 | *** | *** | *** |
| 49 Compensation of officers | 301596 | 1946 | *5791 | *18047 | *46401 | *62961 | 79275 | 19345 | 18282 | *10734 | *** | *** | *** |
| 50 Salaries and wages | 927097 | 9071 | *20521 | *55473 | *37309 | *45194 | 114304 | 34416 | 53160 | *44437 | *** | *** | *** |
| 51 Repairs | 174980 | - | - | *6050 | *5103 | *3197 | 12422 | *9188 | 4163 | *1923 | *** | *** | *** |
| 52 Bad debts | 39719 | 278 | *282 | *1994 | *1356 | *3863 | 7142 | 1942 | 2189 | *953 | *** | *** | *** |
| 53 Rent paid on business property | 138730 | 172 | *10076 | *13883 | *5217 | *12630 | 24132 | *2994 | 3795 | *4202 | *** | *** | *** |
| 54 Taxes paid | 311017 | 7232 | *4360 | *9401 | 18952 | *19318 | 42079 | 22974 | 14002 | *15723 | *** | *** | *** |
| 55 Interest paid | 290609 | *9312 | *129 | *3235 | *7817 | *1424 | 14729 | 7265 | 14009 | *6607 | *** | *** | *** |
| 56 Contributions or gifts | 16620 | 104 | - | *37 | *102 | *150 | *951 | *323 | *364 | *146 | *** | *** | *** |
| 57 Amortization | 48105 | - | *4122 | - | *1436 | *55 | *554 | *9678 | *298 | *1009 | *** | *** | *** |
| 58 Depreciation | 421976 | 13374 | *2284 | *9887 | *17243 | *9618 | 42529 | 28826 | 21574 | *25479 | *** | *** | *** |
| 59 Depletion | 35018 | - | - | - | - | - | - | *2332 | *342 | *7415 | *** | *** | *** |
| 60 Advertising | 108352 | 1115 | *2739 | *1537 | *2952 | *2570 | 9507 | 5003 | 6351 | *3192 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 74542 | 2158 | - | - | *1345 | *4443 | *10336 | *3422 | *4096 | *6644 | *** | *** | *** |
| 62 Employee benefit programs | 249044 | 1143 | *1263 | *3 | *903 | *8939 | 16849 | 15164 | 8293 | *15489 | *** | *** | *** |
| 63 Net loss, noncapital assets | 7531 | 234 | - | - | - | - | *66 | *6 | *25 | *223 | *** | *** | *** |
| 64 Other deductions | 1068202 | 7601 | *18091 | *56946 | 55012 | *31087 | 155538 | 96162 | 108756 | *37668 | *** | *** | *** |
| 65 Total receipts less total deducts | 925923 | *41062 | *835 | *17151 | 29046 | *70770 | 85631 | 109474 | 65054 | *71715 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *20274 | - | - | - | - | - | - | - | *4 | - | *** | *** | *** |
| 67 Net income, total | 943663 | *40799 | *835 | *17151 | 29025 | *70770 | 85631 | 109357 | 65058 | *71533 | *** | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | *40799 | *40799 | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | 285860 | - | *835 | *14030 | *13697 | *41485 | *48906 | *56072 | *36989 | *37008 | *** | *** | *** |
| 71 Statutory special deductions, total | 132002 | *5884 | - | *1446 | *1417 | *55 | *8519 | - | *1957 | *7516 | *** | *** | *** |
| 72 Net operating loss deduction | 125932 | *5882 | - | *1446 | *1376 | *55 | *8380 | - | *1898 | *6716 | *** | *** | *** |
| 73 Dividends received deduction | 6069 | 3 | - | - | *41 | - | *140 | - | *59 | *800 | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 529973 | 34915 | - | *1675 | *13910 | *29230 | 32149 | *53285 | *26111 | *27162 | *** | *** | *** |
| 76 Income tax before credits, total | 198738 | *12285 | - | *251 | *2580 | *8590 | 9255 | *18124 | *8909 | *11119 | *** | *** | *** |
| 77 Regular tax | 176959 | 12220 | - | *251 | *2321 | *8590 | 9255 | *18117 | *8882 | *9226 | *** | *** | *** |
| 78 Personal holding company tax | *259 | - | - | - | *259 | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | 20838 | *22 | - | - | - | - | - | - | *15 | *1867 | *** | *** | *** |
| 81 Environmental tax | 642 | 42 | - | - | - | - | - | *7 | *11 | *26 | *** | *** | *** |
| 82 Foreign tax credit | *20939 | - | - | - | - | - | - | - | - | *62 | *** | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | -0 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 General business credit | 4530 | 3320 | - | - | - | *87 | *13 | *271 | *1 | - | *** | *** | *** |
| 87 Prior year minimum tax credit | *4259 | 1142 | - | - | - | - | - | - | *222 | - | *** | *** | *** |
| 88 Income tax after credits, total | 169009 | *7822 | - | *251 | *2580 | *8503 | 9242 | *17853 | *8686 | *11057 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 22
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 3656 | *376 | *458 | *207 | *672 | *306 | 1025 | 244 | 142 | 90 | 45 | 39 | 50 |
| 2 Total assets | 94968470 | - | *14270 | *28469 | *249341 | *227696 | 2051959 | 1649155 | 2253940 | 3040238 | 3221151 | 6526762 | 75705489 |
| 3 Cash | 3393496 | - | *692 | *11154 | *27629 | *17550 | 222508 | 118404 | 157605 | 183002 | 127864 | 223402 | 2303686 |
| 4 Notes and accounts receivable | 18935963 | - | - | *897 | *81027 | *72091 | 690429 | 476897 | 641970 | 757519 | 909937 | 1506061 | 13799135 |
| 5 Less: Allowance for bad debts | 307764 | - | - | - | *563 | *559 | 2725 | 4695 | 11006 | 12083 | 10617 | 25282 | 240234 |
| 6 Inventories | 11942678 | - | *3278 | *140 | *16951 | *48070 | 364416 | 363570 | 509492 | 621818 | 656912 | 1408789 | 7949242 |
| 7 U.S. govt. obligations, total | 114951 | - | - | - | - | - | *9165 | *12924 | *21707 | *63650 | 61 | 1494 | 5950 |
| 8 Tax-exempt securities | *24129 | - | - | - | - | - | - | - | *3279 | *171 | 20680 | - | - |
| 9 Other current assets | 3954656 | - | - | *5005 | *6780 | *7183 | 55294 | 64605 | 72978 | 137627 | 114759 | 170365 | 3320059 |
| 10 Loans to stockholders | 345692 | - | - | - | *1370 | *2199 | *26543 | *5962 | *1740 | *3127 | 4162 | - | 300590 |
| 11 Mortgage and real estate loans | *6900 | - | - | - | - | - | - | *5787 | - | *155 | 642 | 315 | - |
| 12 Other investments | 16871006 | - | - | *7648 | *15509 | *4675 | 48980 | 48264 | 190467 | 117274 | 152390 | 418215 | 15867584 |
| 13 Depreciable assets | 61357085 | - | *30967 | *6786 | *320659 | *188657 | 1744720 | 1219001 | 1520091 | 2260518 | 2094968 | 4071556 | 47899161 |
| 14 Less: Accumulated depreciation | 31317141 | - | *20803 | *4865 | *225148 | *116491 | 1160625 | 763692 | 932740 | 1262518 | 1044738 | 1959602 | 23825916 |
| 15 Depletable assets | 1374232 | - | - | - | - | - | - | - | *745 | - | 944 | 178096 | 1194446 |
| 16 Less: Accumulated depletion | 602031 | - | - | - | - | - | - | - | *745 | - | 351 | 167639 | 433297 |
| 17 Land | 954856 | - | - | - | *7653 | *4419 | 38733 | 33061 | 46552 | 45034 | 49737 | 96835 | 632830 |
| 18 Intangible assets (Amortizable) | 2087856 | - | - | - | - | *20 | 19263 | 21190 | 19629 | 45791 | 75043 | 288306 | 1618615 |
| 19 Less: Accumulated amortization | 637059 | - | - | - | - | *20 | *10569 | *4286 | 15393 | 20459 | 18114 | 39920 | 528298 |
| 20 Other assets | 6468965 | - | *136 | *1704 | *-2527 | *-98 | 5827 | 52164 | 27570 | 99611 | 86871 | 355770 | 5841936 |
| 21 Total liabilities | 94968470 | - | *14270 | *28469 | *249341 | *227696 | 2051959 | 1649155 | 2253940 | 3040238 | 3221151 | 6526762 | 75705489 |
| 22 Accounts payable | 11467052 | - | - | *1788 | *36441 | *48925 | 321883 | 247291 | 401159 | 458719 | 482462 | 826200 | 8642183 |
| 23 Mort, notes, and bonds under 1 yr | 4446939 | - | - | *92704 | *31364 | *16459 | 143810 | 126130 | 285107 | 314383 | 336439 | 425681 | 2674862 |
| 24 Other current liabilities | 8244473 | - | *95 | *1363 | *12504 | *7369 | 139336 | 134313 | 172142 | 272834 | 226554 | 488820 | 6789142 |
| 25 Loans from stockholders | 1885374 | - | *3060 | *4262 | *4442 | *5351 | 85977 | *16831 | *38059 | *29227 | 22946 | 29303 | 1645915 |
| 26 Mort, notes, bonds, 1 yr or more | 17267532 | - | - | - | *34865 | *37342 | 362215 | 212563 | 278101 | 426212 | 611730 | 1613522 | 13690982 |
| 27 Other liabilities | 13956241 | - | *856 | - | *1170 | - | 27546 | *20437 | 41407 | 219859 | 138066 | 921641 | 12585259 |
| 28 Net worth | 37700859 | - | *10258 | *-71649 | *128555 | *112249 | 971191 | 891589 | 1037966 | 1319005 | 1402953 | 2221595 | 29677147 |
| 29 Capital stock | 5106357 | - | *11248 | *25463 | *39013 | *7819 | 129331 | 250866 | 54023 | 160884 | 188626 | 616197 | 3622887 |
| 30 Paid-in or capital surplus | 20065304 | - | - | - | *380 | *42904 | 26262 | 205462 | 134288 | 101628 | 401370 | 1110702 | 18042308 |
| 31 Retained earnings, appropriated | *28752 | - | - | - | - | - | *9570 | - | *4937 | - | 301 | 604 | 13340 |
| 32 Retained earnings-unappropriated | 11274343 | - | *-990 | *-97112 | *64299 | *59841 | 413237 | 265426 | 391533 | 561878 | 636606 | 367469 | 8612156 |
| 33 Retained earnings (S CORP) | 2473121 | - | - | - | *41153 | *3115 | 542661 | 228693 | 494016 | 557961 | 264300 | 128820 | 212402 |
| 34 Less: Cost of treasury stock | 1247019 | - | - | - | *16291 | *1429 | 149869 | *58857 | 40830 | 63347 | 88251 | 2197 | 825948 |
| 35 Total receipts | 112474262 | *1614960 | *23755 | *62628 | *698621 | *861380 | 10231530 | 3812336 | 4858050 | 6114754 | 5822822 | 10065244 | 68308183 |
| 36 Business receipts | 108350362 | *1595771 | *23755 | *39652 | *692303 | *857861 | 10184584 | 3763127 | 4817040 | 5718257 | 5731755 | 9941713 | 64984544 |
| 37 Interest | 761119 | *336 | - | *253 | *831 | *108 | 3495 | 6625 | 8560 | 6667 | 12780 | 19385 | 702079 |
| 38 Interest on govt. obligations | 9572 | - | - | - | - | - | *157 | *113 | *893 | *751 | 1184 | 709 | 5765 |
| 39 Rents | 73302 | - | - | - | - | *308 | *1038 | *2530 | *1599 | 1825 | 3094 | 8118 | 54790 |
| 40 Royalties | 306766 | - | - | - | *8 | - | *13 | *-0 | *4 | *131 | 438 | 15601 | 290570 |
| 41 Net S-T cap gain less net LT loss | *633 | - | - | - | *312 | - | - | *305 | - | - | 17 | - | -1 |
| 42 Net L-T cap gain less net ST loss | 697862 | - | - | - | *3748 | *215 | *3027 | *23231 | *744 | *155 | 2975 | 11929 | 651838 |
| 43 Net gain, noncapital assets | 350283 | *15646 | - | *16138 | - | *67 | 3167 | 7114 | 2524 | 1923 | 10864 | 17489 | 275351 |
| 44 Dividends, domestic corporations | 43097 | *90 | - | - | - | - | *576 | *1822 | *707 | *118 | 269 | 196 | 39320 |
| 45 Dividends, foreign corporations | 239012 | *1768 | - | - | - | - | - | - | - | *375 | 2195 | 5543 | 229132 |
| 46 Other receipts | 1642256 | *1348 | - | *6586 | *1418 | *2821 | 35473 | 7471 | 25980 | 384552 | 57251 | 44562 | 1074795 |
| 47 Total deductions | 107056008 | *1530928 | *23680 | *41984 | *643724 | *817353 | 9978262 | 3606317 | 4587217 | 5753725 | 5446203 | 9534155 | 65092458 |
| 48 Cost of goods | 86374626 | *105585 | *3278 | *140 | *18836 | *45121 | 368868 | 375975 | 516655 | 649230 | 592830 | 1417974 | 7376463 |
| 49 Compensation of officers | 928957 | *16819 | *7925 | *9012 | *34338 | *39193 | 216344 | 107062 | 121173 | 80063 | 41180 | 59211 | 196638 |
| 50 Salaries and wages | 3232095 | *24788 | - | - | *34572 | *44212 | 231200 | 126678 | 135221 | 242697 | 132641 | 331248 | 1928838 |
| 51 Repairs | 1230309 | *3443 | - | *192 | *6036 | *1150 | 35886 | 18339 | 8427 | 79758 | 18970 | 72922 | 985186 |
| 52 Bad debts | 148017 | *488 | - | - | - | *4864 | 32590 | 2795 | 8697 | 5864 | 2728 | 11769 | 78221 |
| 53 Rent paid on business property | 477882 | *3466 | *276 | *3334 | *4683 | *7184 | 23754 | 16942 | 7717 | 15931 | 10224 | 47090 | 337283 |
| 54 Taxes paid | 1916525 | *8373 | *1270 | *1815 | *27173 | *19658 | 131802 | 67421 | 79023 | 91561 | 79207 | 154255 | 1254967 |
| 55 Interest paid | 1915009 | *5776 | *329 | *49 | *5253 | *5429 | 54804 | 32175 | 49447 | 50889 | 66012 | 140217 | 1504628 |
| 56 Contributions or gifts | 72408 | *5 | - | *12 | *481 | *285 | 970 | 605 | 1914 | 1861 | 1526 | 5798 | 58951 |
| 57 Amortization | 210914 | *515 | - | - | - | *129 | 7536 | 5864 | 7755 | 4382 | 4917 | 41741 | 138074 |
| 58 Depreciation | 3440232 | *13252 | *1731 | *481 | *21070 | *13425 | 102010 | 80474 | 104252 | 147737 | 140051 | 272844 | 2542906 |
| 59 Depletion | 422632 | - | - | - | - | - | - | - | *62 | - | 1346 | 931 | 420293 |
| 60 Advertising | 188014 | *118 | *296 | *110 | *610 | *1754 | 10618 | 5318 | 8219 | 5919 | 5346 | 15342 | 134365 |
| 61 Pension, prof sh, stock, annuity | 692804 | *1978 | - | - | *6267 | *1537 | 25362 | 40677 | 26685 | 33213 | 20278 | 76310 | 460497 |
| 62 Employee benefit programs | 1602933 | *4429 | - | *1467 | *19056 | *14538 | 85061 | 36464 | 44999 | 92689 | 69053 | 154070 | 1081108 |
| 63 Net loss, noncapital assets | 18904 | *19 | - | - | - | *2027 | *157 | *254 | *1020 | *1284 | 3680 | 4879 | 5583 |
| 64 Other deductions | 4183745 | *31548 | *5125 | *13145 | *56788 | *13226 | 218097 | 167915 | 145161 | 372148 | 105907 | 460859 | 2593826 |
| 65 Total receipts less total deducts | 5418255 | *84032 | *75 | *20644 | *54896 | *44027 | 253268 | 206019 | 270833 | 361028 | 376618 | 531089 | 3215725 |
| 66 Constructive taxable income from related foreign corporations | 225739 | - | - | - | - | - | - | - | - | *58 | - | 14662 | 211019 |
| 67 Net income, total | 5634422 | *84032 | *75 | *20644 | *54896 | *44027 | 253111 | 205906 | 269941 | 360335 | 375434 | 545042 | 3420979 |
| 68 Net income, Form 1120-A | *2581 | - | - | - | *2581 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *3642 | *3642 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 875900 | *66607 | - | - | *26002 | *30362 | 157235 | 98639 | 166382 | 165925 | 109730 | 35191 | 19828 |
| 71 Statutory special deductions, total | 1296260 | *11632 | *72 | *18071 | *4236 | *9811 | 31690 | 35829 | *22597 | 20419 | 49946 | 78573 | 1013385 |
| 72 Net operating loss deduction | 1239252 | *9801 | *72 | *18071 | *4236 | *9811 | 31287 | *34553 | *22165 | *19962 | 47560 | 76244 | 965490 |
| 73 Dividends received deduction | 57008 | *1831 | - | - | - | - | *403 | *1275 | *431 | *457 | 2386 | 2328 | 47895 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3464555 | *5793 | *2 | *2573 | *24658 | *3854 | 65179 | 71439 | 81660 | 174500 | 215851 | 431278 | 2387766 |
| 76 Income tax before credits, total | 1401777 | *1877 | *-0 | *386 | *5024 | *612 | 20066 | 26611 | 31473 | 62011 | 73824 | 161383 | 1018509 |
| 77 Regular tax | 1197948 | *1873 | *-0 | *386 | *5024 | *612 | 19308 | 24041 | 27782 | 59415 | 74347 | 149687 | 835474 |
| 78 Personal holding company tax | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 79 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 80 Alternative minimum tax | 204457 | - | - | - | - | - | *759 | *2543 | *3664 | *4424 | 4615 | 11008 | 177445 |
| 81 Environmental tax | 6537 | *4 | - | - | - | - | - | *27 | *27 | 140 | 275 | 687 | 5377 |
| 82 Foreign tax credit | 189991 | - | - | - | - | - | - | *39 | - | *6 | 524 | 7997 | 181425 |
| 83 U.S. Possessions tax credit | 2187 | - | - | - | - | - | - | - | 2187 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 106 | - | - | - | - | - | - | - | - | - | - | 106 | - |
| 86 General business credit | 22362 | - | - | - | *713 | - | *1548 | *293 | *35 | *338 | 1190 | 7285 | 10960 |
| 87 Prior year minimum tax credit | 40308 | - | - | - | - | - | *318 | *1263 | *918 | *1065 | 4499 | 4445 | 27799 |
| 88 Income tax after credits, total | 1146823 | *1877 | *-0 | *386 | *4311 | *612 | 18200 | 25015 | 28333 | 60603 | 67611 | 141549 | 798325 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Primary metal industries: Ferrous metal industries; miscellaneous primary metal products

MINOR INDUSTRY 3370
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1966 | *16 | *458 | *134 | *401 | *172 | 491 | 95 | 75 | 40 | 28 | 26 | 28 |
| 2 Total assets | 32871754 | - | *14270 | *13794 | *151463 | *134239 | 1005983 | 625353 | 1109051 | 1358499 | 1938273 | 4508550 | 22012280 |
| 3 Cash | 1585325 | - | *692 | *10376 | *13553 | *6241 | 68595 | 38268 | 82701 | 80051 | 77604 | 187407 | 1019835 |
| 4 Notes and accounts receivable | 6421528 | - | - | *897 | *53380 | *36978 | 348257 | 189348 | 290933 | 294884 | 539340 | 939912 | 3727599 |
| 5 Less: Allowance for bad debts | 115511 | - | - | - | - | - | *1009 | *2431 | 7430 | 6936 | 6030 | 18037 | 73638 |
| 6 Inventories | 5757406 | - | *3278 | *140 | *8165 | *34108 | 151316 | 99849 | 224894 | 309741 | 364408 | 1037155 | 3524351 |
| 7 U.S. govt. obligations, total | *41682 | - | - | - | - | - | - | *10077 | - | *31544 | 61 | - | - |
| 8 Tax-exempt securities | *21291 | - | - | - | - | - | - | - | *3230 | - | 18061 | - | - |
| 9 Other current assets | 1442580 | - | - | *460 | *1066 | *4760 | 23814 | 36123 | 46574 | 37470 | 53297 | 124953 | 1114063 |
| 10 Loans to stockholders | 37469 | - | - | - | - | *1038 | *20122 | - | *389 | *357 | 4162 | - | 11402 |
| 11 Mortgage and real estate loans | *6745 | - | - | - | - | - | - | *5787 | - | - | 642 | 315 | - |
| 12 Other investments | 3695907 | - | - | - | *14685 | *3771 | *32332 | *14535 | *78685 | 50714 | 110675 | 314029 | 3076481 |
| 13 Depreciable assets | 23151477 | - | *30967 | *6786 | *175971 | *108367 | 952560 | 499080 | 838400 | 1088815 | 1414126 | 2942014 | 15094391 |
| 14 Less: Accumulated depreciation | 12218739 | - | *20803 | *4865 | *121620 | *63853 | 617244 | 318199 | 493588 | 602181 | 758698 | 1452990 | 7764698 |
| 15 Depletable assets | *231129 | - | - | - | - | - | - | - | *745 | - | 944 | 178096 | 51343 |
| 16 Less: Accumulated depletion | *179087 | - | - | - | - | - | - | - | *745 | - | 351 | 167639 | 10353 |
| 17 Land | 447744 | - | - | - | *6890 | *2926 | 20659 | *5666 | 28590 | 26838 | 29525 | 58083 | 268567 |
| 18 Intangible assets (Amortizable) | 763117 | - | - | - | - | *20 | *17351 | *12634 | 16907 | 16943 | 38008 | 178333 | 482921 |
| 19 Less: Accumulated amortization | 129142 | - | - | - | - | *20 | *9895 | *1691 | *12931 | 5123 | 3147 | 31398 | 64937 |
| 20 Other assets | 1910833 | - | *136 | - | *-628 | *-98 | *-874 | *36307 | 11695 | 35382 | 55645 | 218314 | 1554952 |
| 21 Total liabilities | 32871754 | - | *14270 | *13794 | *151463 | *134239 | 1005983 | 625353 | 1109051 | 1358499 | 1938273 | 4508550 | 22012280 |
| 22 Accounts payable | 3924961 | - | - | *607 | *27946 | *21934 | 135881 | 96458 | 159433 | 154713 | 283306 | 540615 | 2504066 |
| 23 Mort, notes, and bonds under 1 yr | 1570318 | - | - | - | *26187 | *12151 | 63557 | *61953 | 201523 | 132897 | 187510 | 302728 | 581813 |
| 24 Other current liabilities | 2561031 | - | *95 | *279 | *3895 | *4190 | 67612 | 62467 | 76246 | 111233 | 133380 | 372399 | 1729236 |
| 25 Loans from stockholders | 116748 | - | *3060 | - | - | *2636 | *18749 | *5667 | *11656 | *4081 | 19697 | - | 51202 |
| 26 Mort, notes, bonds, 1 yr or more | 7119517 | - | - | - | *2623 | *34333 | 246510 | *124532 | 184002 | 142876 | 299332 | 932151 | 5153158 |
| 27 Other liabilities | 4804341 | - | *856 | - | *1169 | - | *941 | *10566 | 24810 | 95958 | 72550 | 926748 | 3670742 |
| 28 Net worth | 12774838 | - | *10258 | *12907 | *89642 | *58995 | 472734 | 263710 | 451382 | 716741 | 942500 | 1433908 | 8322063 |
| 29 Capital stock | 2199313 | - | *11248 | *671 | *27372 | *7490 | 60004 | 121061 | 41567 | 119340 | 143441 | 574336 | 1092783 |
| 30 Paid-in or capital surplus | 6042603 | - | - | - | - | *42368 | *10905 | *60481 | 73454 | 46280 | 267424 | 745667 | 4796024 |
| 31 Retained earnings, appropriated | 5443 | - | - | - | - | - | - | - | - | - | - | 604 | 4839 |
| 32 Retained earnings-unappropriated | 4134900 | - | *-990 | *12236 | *21984 | *7451 | 200305 | *53112 | *111235 | 285182 | 434015 | 115110 | 2895262 |
| 33 Retained earnings (S CORP) | 1017742 | - | - | - | *41153 | *3115 | *231204 | *40571 | 240076 | *303235 | 158389 | - | - |
| 34 Less: Cost of treasury stock | 625163 | - | - | - | *867 | *1429 | *29684 | *11514 | *14950 | *37297 | 60769 | 1808 | 466845 |
| 35 Total receipts | 45100361 | *159374 | *23755 | *40010 | *445307 | *512720 | 2610129 | 1453996 | 2266686 | 2551907 | 3283611 | 6617720 | 25135146 |
| 36 Business receipts | 44057830 | *146499 | *23755 | *39652 | *439917 | *511464 | 2583870 | 1441839 | 2256447 | 2532937 | 3243349 | 6520026 | 24318076 |
| 37 Interest | 292879 | *198 | - | *196 | *109 | *78 | *1494 | *3670 | *1656 | 1968 | 9736 | 12234 | 261541 |
| 38 Interest on govt. obligations | 7146 | - | - | - | - | - | *157 | - | *194 | *355 | 782 | 709 | 4948 |
| 39 Rents | 30276 | - | - | - | - | *308 | *483 | *2353 | *653 | *1030 | 2966 | 7777 | 14706 |
| 40 Royalties | 34093 | - | - | - | *8 | - | *13 | *-0 | *4 | *131 | 433 | 15536 | 17968 |
| 41 Net S-T cap gain less net LT loss | *617 | - | - | - | *312 | - | - | *305 | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 102619 | - | - | - | *3748 | - | - | *1435 | *100 | *155 | 1724 | 11929 | 83529 |
| 43 Net gain, noncapital assets | 49153 | *10220 | - | - | - | *67 | *2676 | *78 | *2097 | 1303 | 6021 | 4694 | 21997 |
| 44 Dividends, domestic corporations | 22137 | *90 | - | - | - | - | *281 | *1237 | - | *103 | 160 | 187 | 20079 |
| 45 Dividends, foreign corporations | 39901 | *1768 | - | - | - | - | - | - | - | *374 | 1637 | 5543 | 30578 |
| 46 Other receipts | 463709 | *599 | - | *161 | *1212 | *803 | 21155 | *3079 | 5536 | 13552 | 16802 | 39085 | 361724 |
| 47 Total deductions | 42416966 | *136699 | *23680 | *37436 | *409219 | *474748 | 2503468 | 1387670 | 2130942 | 2364303 | 3077214 | 6272483 | 23599104 |
| 48 Cost of goods | 33781281 | *17687 | *3278 | *140 | *10050 | *31053 | 153245 | 100204 | 222971 | 310215 | 366070 | 1034230 | 3296140 |
| 49 Compensation of officers | 428081 | *638 | *7925 | *9012 | *22501 | *8820 | 105488 | 35429 | 43618 | 29782 | 30085 | 40816 | 93966 |
| 50 Salaries and wages | 1465788 | *4322 | - | - | *19870 | *36964 | 139726 | 35800 | 59485 | 75607 | 82633 | 237417 | 773964 |
| 51 Repairs | 487680 | *177 | - | *192 | *5731 | *890 | *12794 | *4912 | 4024 | 8241 | 12245 | 69466 | 369007 |
| 52 Bad debts | 63203 | *488 | - | - | - | *4864 | 14246 | *800 | 3606 | 2207 | 1663 | 8671 | 26658 |
| 53 Rent paid on business property | 209809 | *415 | *276 | *3334 | *1362 | *3641 | 14629 | *5642 | 3831 | 6732 | 8322 | 35192 | 126435 |
| 54 Taxes paid | 872286 | *1718 | *1270 | *1615 | *14031 | *9283 | 74376 | 32718 | 40244 | 42623 | 49317 | 109354 | 495737 |
| 55 Interest paid | 776493 | *253 | *329 | - | *2542 | *4523 | 31815 | 19004 | 28484 | 16514 | 36821 | 76339 | 559868 |
| 56 Contributions or gifts | 19926 | *5 | - | *12 | *82 | - | *469 | *451 | *599 | 639 | 1221 | 3407 | 13040 |
| 57 Amortization | 56018 | *490 | - | - | - | *129 | *4095 | *4809 | 7404 | 1925 | 2144 | 8734 | 26288 |
| 58 Depreciation | 1343509 | *3994 | *1731 | *481 | *15130 | *8065 | 54509 | 37734 | 58734 | 78551 | 83982 | 173937 | 826659 |
| 59 Depletion | *22312 | - | - | - | - | - | - | - | *62 | - | 1346 | 931 | 19973 |
| 60 Advertising | 58104 | *29 | *296 | *110 | *543 | *1643 | 3101 | *1699 | 1151 | 3654 | 3795 | 8127 | 33957 |
| 61 Pension, prof sh, stock, annuity | 408656 | *788 | - | - | *2790 | *906 | 13056 | *28931 | 11709 | 24003 | 15589 | 61049 | 249836 |
| 62 Employee benefit programs | 918932 | *1358 | - | *1467 | *6322 | *10792 | 47013 | *16001 | 18814 | 40694 | 49814 | 108940 | 617716 |
| 63 Net loss, noncapital assets | 6164 | *9 | - | - | - | - | *57 | *129 | *123 | *880 | 2401 | 349 | 2216 |
| 64 Other deductions | 1498725 | *8779 | *5125 | *8845 | *43983 | *-2050 | 94680 | 76430 | 58157 | 84231 | 84786 | 283272 | 752488 |
| 65 Total receipts less total deducts | 2683394 | *22675 | *75 | *2573 | *36088 | *37972 | 106661 | 66326 | 135743 | 187604 | 206397 | 345237 | 1536042 |
| 66 Constructive taxable income from related foreign corporations | 32334 | - | - | - | - | - | - | - | - | - | - | 14662 | 17672 |
| 67 Net income, total | 2708583 | *22675 | *75 | *2573 | *36088 | *37972 | 106504 | 66326 | 135550 | 187249 | 205615 | 359190 | 1548766 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *641 | *641 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 400088 | *15466 | - | - | *26002 | *30362 | *66930 | *20541 | 93235 | *99551 | 48002 | - | - |
| 71 Statutory special deductions, total | 632138 | *1865 | *72 | - | *535 | *6552 | *19175 | *12651 | *14442 | *8274 | 20703 | 45119 | 502749 |
| 72 Net operating loss deduction | 596184 | *34 | *72 | - | *535 | *6552 | *18978 | *11784 | *14442 | *7828 | 18949 | 42797 | 474211 |
| 73 Dividends received deduction | 35953 | *1831 | - | - | - | - | *197 | *866 | - | *446 | 1753 | 2322 | 28538 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1677721 | *5344 | *2 | *2573 | *9552 | *1058 | *21392 | *33135 | *27888 | 79685 | 137004 | 314071 | 1046017 |
| 76 Income tax before credits, total | 626367 | *1724 | *-0 | *386 | *2546 | *159 | *6653 | *13303 | *11168 | 29426 | 48647 | 113665 | 398691 |
| 77 Regular tax | 580527 | *1721 | *-0 | *386 | *2546 | *159 | *5894 | *11036 | *9482 | 27140 | 47072 | 109005 | 366086 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 42895 | - | - | - | - | - | *759 | *2267 | *1680 | *2070 | 1413 | 4198 | 30508 |
| 81 Environmental tax | 2789 | *3 | - | - | - | - | - | - | *5 | *60 | 161 | 462 | 2096 |
| 82 Foreign tax credit | 20646 | - | - | - | - | - | - | - | - | *6 | 524 | 7879 | 12237 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 106 | - | - | - | - | - | - | - | - | - | - | 106 | - |
| 86 General business credit | 13686 | - | - | - | - | - | - | *293 | *35 | 17 | 1190 | 6566 | 5585 |
| 87 Prior year minimum tax credit | 19682 | - | - | - | - | - | - | *117 | *296 | *472 | 2734 | 4445 | 11619 |
| 88 Income tax after credits, total | 572247 | *1724 | *-0 | *386 | *2546 | *159 | *6653 | *12893 | *10837 | 28931 | 44200 | 94668 | 369250 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3380
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1690 | *360 | - | *73 | *271 | *134 | 534 | 148 | 67 | 50 | 17 | 13 | 22 |
| 2 Total assets | 62096716 | - | - | *14675 | *97878 | *93457 | 1045976 | 1023802 | 1144890 | 1681738 | 1282878 | 2018212 | 53693210 |
| 3 Cash | 1808171 | - | - | *777 | *14075 | *11309 | 153913 | 80136 | 74905 | 102951 | 50260 | 35995 | 1283851 |
| 4 Notes and accounts receivable | 12514435 | - | - | - | *27647 | *35113 | 342172 | 287549 | 351036 | 462635 | 370597 | 566149 | 10071536 |
| 5 Less: Allowance for bad debts | 192253 | - | - | - | *563 | *559 | *1716 | *2264 | *3576 | 5147 | 4587 | 7246 | 166596 |
| 6 Inventories | 6185272 | - | - | - | *8786 | *13962 | 213100 | 263721 | 284598 | 312077 | 292503 | 371634 | 4424891 |
| 7 U.S. govt. obligations, total | 73269 | - | - | - | - | - | *9165 | *2848 | *21707 | *32106 | - | 1494 | 5950 |
| 8 Tax-exempt securities | *2838 | - | - | - | - | - | - | - | *49 | *171 | 2619 | - | - |
| 9 Other current assets | 2512076 | - | - | *4545 | *5714 | *2424 | 31480 | 28482 | 26404 | 100157 | 61462 | 45412 | 2205996 |
| 10 Loans to stockholders | 308223 | - | - | - | *1370 | *1161 | *6421 | *5962 | *1351 | *2770 | - | - | 289188 |
| 11 Mortgage and real estate loans | *155 | - | - | - | - | - | - | - | - | *155 | - | - | - |
| 12 Other investments | 13175099 | - | - | *7648 | *823 | *904 | 16648 | 33729 | 111781 | 66560 | 41716 | 104186 | 12791103 |
| 13 Depreciable assets | 38205608 | - | - | - | *144688 | *80289 | 792160 | 719921 | 681691 | 1171704 | 680843 | 1129542 | 32804770 |
| 14 Less: Accumulated depreciation | 19098401 | - | - | - | *103528 | *52638 | 543381 | 445493 | 439152 | 660337 | 286041 | 506612 | 16061219 |
| 15 Depletable assets | 1143103 | - | - | - | - | - | - | - | - | - | - | - | 1143103 |
| 16 Less: Accumulated depletion | 422944 | - | - | - | - | - | - | - | - | - | - | - | 422944 |
| 17 Land | 507112 | - | - | - | *763 | *1494 | 18075 | 27395 | 17962 | 18196 | 20212 | 38752 | 364263 |
| 18 Intangible assets (Amortizable) | 1324740 | - | - | - | - | - | *1912 | *8556 | *2722 | 28848 | 37035 | 109973 | 1135694 |
| 19 Less: Accumulated amortization | 507917 | - | - | - | - | - | *674 | *2595 | *2462 | 15336 | 14967 | 8522 | 463361 |
| 20 Other assets | 4558132 | - | - | *1704 | *-1899 | - | 6700 | *15856 | 15875 | 64229 | 31226 | 137456 | 4286984 |
| 21 Total liabilities | 62096716 | - | - | *14675 | *97878 | *93457 | 1045976 | 1023802 | 1144890 | 1681738 | 1282878 | 2018212 | 53693210 |
| 22 Accounts payable | 7542092 | - | - | *1181 | *8495 | *26991 | 186002 | 150833 | 241726 | 304006 | 199157 | 285585 | 6138117 |
| 23 Mort, notes, and bonds under 1 yr | 2876621 | - | - | *92704 | *5176 | *4308 | 80254 | 64177 | 83584 | 181486 | 148929 | 122953 | 2093050 |
| 24 Other current liabilities | 5683442 | - | - | *1084 | *8609 | *3180 | 71725 | 71846 | 95896 | 161601 | 93174 | 116421 | 5059906 |
| 25 Loans from stockholders | 1768626 | - | - | *4262 | *4442 | *2715 | *67228 | *11164 | *26403 | *25146 | 3249 | 29303 | 1594713 |
| 26 Mort, notes, bonds, 1 yr or more | 10148015 | - | - | - | *32242 | *3009 | 115705 | *88031 | *94099 | 283336 | 312398 | 681370 | 8537824 |
| 27 Other liabilities | 9151900 | - | - | - | *-0 | - | *26605 | *9872 | 16597 | 123901 | 65516 | -5107 | 8914517 |
| 28 Net worth | 24926021 | - | - | *-84556 | *38913 | *53254 | 498458 | 627879 | 586585 | 602264 | 460454 | 787687 | 21355084 |
| 29 Capital stock | 2907045 | - | - | *24792 | *11642 | *329 | 69328 | 129805 | 12456 | 41544 | 45185 | 41861 | 2530104 |
| 30 Paid-in or capital surplus | 14022701 | - | - | - | *380 | *535 | *15357 | *144981 | 60834 | 55348 | 133947 | 365035 | 13246284 |
| 31 Retained earnings, appropriated | *23310 | - | - | - | - | - | *9570 | - | *4937 | - | 301 | - | 8501 |
| 32 Retained earnings-unappropriated | 7139443 | - | - | *-109348 | *42315 | *52390 | 212932 | *212314 | 280298 | 276696 | 202592 | 252360 | 5716895 |
| 33 Retained earnings (S CORP) | 1455379 | - | - | - | - | - | 311457 | *188122 | *253941 | *254727 | 105911 | 128820 | 212402 |
| 34 Less: Cost of treasury stock | 621856 | - | - | - | *15424 | - | 120186 | *47343 | *25880 | *26050 | 27482 | 389 | 359102 |
| 35 Total receipts | 67373902 | *1455586 | - | *22619 | *253314 | *348659 | 7621400 | 2358340 | 2591365 | 3562846 | 2539211 | 3447525 | 43173037 |
| 36 Business receipts | 64292531 | *1449272 | - | - | *252386 | *346397 | 7600714 | 2321288 | 2560593 | 3185320 | 2488405 | 3421687 | 40666469 |
| 37 Interest | 468239 | 138 | - | *56 | *722 | *30 | 2002 | *2955 | *6905 | 4699 | 3044 | 7151 | 440537 |
| 38 Interest on govt. obligations | 2426 | - | - | - | - | - | - | *113 | *699 | *395 | 402 | - | 817 |
| 39 Rents | 43026 | - | - | - | - | - | *555 | *177 | *946 | *795 | 128 | 341 | 40084 |
| 40 Royalties | 272673 | - | - | - | - | - | - | - | - | - | 6 | 65 | 272602 |
| 41 Net S-T cap gain less net LT loss | 16 | - | - | - | - | - | - | - | - | - | 17 | - | -1 |
| 42 Net L-T cap gain less net ST loss | 595242 | - | - | - | - | *215 | *3027 | *21795 | *645 | - | 1251 | - | 568309 |
| 43 Net gain, noncapital assets | 301130 | *5426 | - | *16138 | - | - | *490 | *7036 | *428 | *621 | 4842 | 12795 | 253354 |
| 44 Dividends, domestic corporations | 20959 | - | - | - | - | - | *295 | *584 | *707 | *15 | 109 | 9 | 19242 |
| 45 Dividends, foreign corporations | 199112 | - | - | - | - | - | - | - | - | -0 | 557 | - | 198554 |
| 46 Other receipts | 1178547 | *749 | - | *6425 | *206 | *2018 | 14318 | 4392 | 20443 | 371000 | 40449 | 5477 | 713070 |
| 47 Total deductions | 64639041 | *1394229 | - | *4548 | *234506 | *342605 | 7474794 | 2218647 | 2456275 | 3389422 | 2368989 | 3261672 | 41493354 |
| 48 Cost of goods | 52593345 | *87898 | - | - | *8786 | *14068 | 215623 | 275771 | 293685 | 339015 | 226760 | 383744 | 4080324 |
| 49 Compensation of officers | 500877 | *16181 | - | - | *11837 | *30374 | 110856 | 71633 | 77555 | 50281 | 11095 | 18395 | 102672 |
| 50 Salaries and wages | 1766307 | *20466 | - | - | *14702 | *7248 | 91475 | 90877 | 75736 | 167090 | 50008 | 93832 | 1154874 |
| 51 Repairs | 742629 | *3266 | - | - | *306 | *260 | 23091 | 13427 | 4403 | 71517 | 6725 | 3456 | 616179 |
| 52 Bad debts | 84814 | - | - | - | - | - | 18344 | 1995 | 5091 | 3657 | 1065 | 3099 | 51563 |
| 53 Rent paid on business property | 268072 | *3051 | - | - | *3321 | *3543 | *9125 | 11299 | 3886 | 9199 | 1902 | 11898 | 210848 |
| 54 Taxes paid | 1044239 | *6656 | - | *199 | *13142 | *10376 | 57427 | 34703 | 38778 | 48938 | 29890 | 44902 | 759229 |
| 55 Interest paid | 1138516 | *5523 | - | *49 | *2711 | *906 | 22989 | 13170 | 20963 | 34375 | 29192 | 63879 | 944760 |
| 56 Contributions or gifts | 52483 | - | - | - | *399 | *285 | *502 | *154 | 1315 | 1221 | 305 | 2391 | 45911 |
| 57 Amortization | 154896 | *25 | - | - | - | - | *3441 | *1056 | *351 | 2457 | 2773 | 33007 | 111786 |
| 58 Depreciation | 2096724 | *9258 | - | - | *5939 | *5360 | 47500 | 42740 | 45518 | 69186 | 56068 | 98907 | 1716247 |
| 59 Depletion | 400320 | - | - | - | - | - | - | - | - | - | - | - | 400320 |
| 60 Advertising | 129910 | *89 | - | - | *67 | *111 | 7516 | 3619 | 7069 | 2265 | 1551 | 7214 | 100408 |
| 61 Pension, prof sh, stock, annuity | 284148 | *1190 | - | - | *3476 | *631 | 12306 | 11746 | 14975 | 9211 | 4689 | 15261 | 210662 |
| 62 Employee benefit programs | 684002 | *3071 | - | - | *12733 | *3746 | 38048 | 20464 | 26185 | 51994 | 19240 | 45130 | 463392 |
| 63 Net loss, noncapital assets | 12740 | *11 | - | - | - | *2027 | *101 | *125 | *898 | *405 | 1279 | 4530 | 3367 |
| 64 Other deductions | 2685020 | *22769 | - | *4300 | *12806 | *15276 | 123417 | 91484 | 87004 | 287916 | 21121 | 177587 | 1841338 |
| 65 Total receipts less total deducts | 2734861 | *61357 | - | *18071 | *18808 | *6055 | 146606 | 139693 | 135090 | 173424 | 170221 | 185852 | 1679683 |
| 66 Constructive taxable income from related foreign corporations | *193405 | - | - | - | - | - | - | - | - | *58 | - | - | 193347 |
| 67 Net income, total | 2925839 | *61357 | - | *18071 | *18808 | *6055 | 146606 | 139580 | 134391 | 173086 | 169819 | 185852 | 1872213 |
| 68 Net income, Form 1120-A | *2581 | - | - | - | *2581 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 3001 | 3001 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 475812 | *51142 | - | - | - | - | 90305 | *78098 | *73147 | *66374 | 61728 | 35191 | 19828 |
| 71 Statutory special deductions, total | 664122 | *9767 | - | *18071 | *3701 | *3259 | *12515 | *23178 | *8154 | *12144 | 29244 | 33454 | 510636 |
| 72 Net operating loss deduction | 643068 | *9767 | - | *18071 | *3701 | *3259 | *12308 | *22769 | *7723 | *12133 | 28611 | 33448 | 491279 |
| 73 Dividends received deduction | 21054 | - | - | - | - | - | *206 | *409 | *431 | *11 | 633 | 6 | 19357 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1786834 | 449 | - | - | *15107 | *2796 | 43787 | *38304 | 53772 | 94815 | 78847 | 117207 | 1341749 |
| 76 Income tax before credits, total | 775410 | 153 | - | - | *2478 | *453 | 13414 | *13308 | 20305 | 32586 | 25177 | 47718 | 619818 |
| 77 Regular tax | 617422 | 152 | - | - | *2478 | *453 | 13414 | *13005 | 18299 | 32275 | 27275 | 40683 | 469387 |
| 78 Personal holding company tax | 36 | - | - | - | - | - | - | - | - | - | - | - | 36 |
| 79 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | - | - | 1 |
| 80 Alternative minimum tax | 161562 | - | - | - | - | - | - | *276 | *1984 | *2354 | 3202 | 6810 | 146936 |
| 81 Environmental tax | 3748 | -0 | - | - | - | - | - | *27 | *22 | 80 | 114 | 225 | 3280 |
| 82 Foreign tax credit | 169345 | - | - | - | - | - | - | *39 | - | - | - | 118 | 169188 |
| 83 U.S. Possessions tax credit | 2187 | - | - | - | - | - | - | - | 2187 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 8676 | - | - | - | *713 | - | *1548 | - | *-0 | *322 | - | 718 | 5375 |
| 87 Prior year minimum tax credit | 20625 | - | - | - | - | - | *318 | *1146 | *622 | *593 | 1766 | - | 16180 |
| 88 Income tax after credits, total | 574576 | 153 | - | - | *1765 | *453 | 11547 | *12122 | 17497 | 31671 | 23411 | 46882 | 429075 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MAJOR GROUP 23<br>RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 32662 | 656 | 7130 | 5763 | 5726 | 4735 | 6342 | 1134 | 687 | 239 | 128 | 75 | 46 |
| 2 Total assets | 129909396 | - | 210485 | 935186 | 2080654 | 3405878 | 13598182 | 7760982 | 10738781 | 8171627 | 9093395 | 14188358 | 59725866 |
| 3 Cash | 5821336 | - | 44349 | 192363 | 275474 | 545889 | 1306942 | 558437 | 572599 | 381595 | 372788 | 425941 | 1144958 |
| 4 Notes and accounts receivable | 26855465 | - | 57980 | 252359 | 687285 | 1057268 | 3856546 | 2196603 | 2897526 | 2064460 | 2140734 | 3126377 | 8518326 |
| 5 Less: Allowance for bad debts | 445364 | - | - | *421 | *3745 | 7278 | 26660 | 27758 | 44585 | 30826 | 57728 | 52760 | 193602 |
| 6 Inventories | 21734591 | - | *13150 | 125011 | 290442 | 607611 | 3060123 | 1741519 | 2558957 | 1888505 | 2014284 | 2288097 | 7146892 |
| 7 U.S. govt. obligations, total | 829314 | - | *181 | - | *6393 | *13298 | *2235 | *73828 | 82546 | *39537 | 83416 | 68897 | 458983 |
| 8 Tax-exempt securities | 388244 | - | - | *4219 | - | - | *38451 | *74024 | 89395 | *43200 | 45252 | 89068 | 4634 |
| 9 Other current assets | 6086226 | - | *4232 | 14144 | 24296 | 79033 | 403997 | 218630 | 351554 | 359760 | 275947 | 607974 | 3746659 |
| 10 Loans to stockholders | 842618 | - | *1749 | 33721 | 41075 | 60254 | 108921 | 46069 | 29566 | 9021 | 3894 | 8740 | 499608 |
| 11 Mortgage and real estate loans | 145526 | - | *949 | - | *9505 | - | *33937 | *37216 | *37470 | *1445 | 18712 | 4050 | 2243 |
| 12 Other investments | 17302263 | - | - | *14372 | 31012 | 90584 | 647038 | 287967 | 542285 | 503782 | 591238 | 1969056 | 12624929 |
| 13 Depreciable assets | 69963975 | - | 353299 | 1084221 | 2086482 | 3048464 | 10573665 | 5502098 | 7318150 | 5076757 | 5652451 | 6990422 | 22277965 |
| 14 Less: Accumulated depreciation | 39030646 | - | 275465 | 816839 | 1440762 | 2164414 | 6954555 | 3327556 | 4271586 | 2748906 | 2908549 | 3365499 | 10756515 |
| 15 Depletable assets | 16112 | - | - | - | *1592 | - | *9038 | *434 | *414 | *671 | 36 | - | 3926 |
| 16 Less: Accumulated depletion | *10584 | - | - | - | *101 | - | *7168 | *434 | *314 | *54 | - | - | 2513 |
| 17 Land | 1737383 | - | *2941 | *24474 | 36912 | 44507 | 224809 | 180965 | 154383 | 152793 | 152755 | 186744 | 576100 |
| 18 Intangible assets (Amortizable) | 8545534 | - | *16982 | *5753 | 70876 | 20202 | 210490 | 97712 | 263540 | 249614 | 473220 | 1050566 | 6086579 |
| 19 Less: Accumulated amortization | 1364173 | - | *12775 | *3657 | 53845 | 9081 | 98452 | 31239 | 88895 | 63855 | 136322 | 252583 | 613469 |
| 20 Other assets | 10491576 | - | *2912 | 5465 | 17765 | 19539 | 208826 | 132468 | 245775 | 244128 | 371266 | 1043269 | 8200164 |
| 21 Total liabilities | 129909396 | - | 210485 | 935186 | 2080654 | 3405878 | 13598182 | 7760982 | 10738781 | 8171627 | 9093395 | 14188358 | 59725866 |
| 22 Accounts payable | 13423140 | - | 30996 | 133906 | 261530 | 512852 | 2037379 | 1234050 | 1446227 | 1049049 | 1105288 | 1755820 | 3856044 |
| 23 Mort, notes, and bonds under 1 yr | 8650688 | - | *56607 | 49432 | 197985 | 226302 | 1364228 | 730497 | 951530 | 772358 | 700433 | 704315 | 2897000 |
| 24 Other current liabilities | 12198714 | - | 15333 | 72669 | 139490 | 222731 | 1074795 | 681515 | 865404 | 589424 | 743110 | 1365693 | 6428550 |
| 25 Loans from stockholders | 2563759 | - | *28701 | 81639 | 275670 | 230103 | 645475 | 144948 | 104787 | 91979 | 90637 | 16311 | 853510 |
| 26 Mort, notes, bonds, 1 yr or more | 23405872 | - | *40259 | 125749 | 301124 | 445513 | 2113542 | 1107035 | 1689486 | 1382294 | 1971673 | 2583828 | 11645369 |
| 27 Other liabilities | 11189503 | - | *-1325 | *9080 | 9482 | 21285 | 197986 | 252964 | 273010 | 388257 | 492053 | 1499256 | 8047456 |
| 28 Net worth | 58477719 | - | 39913 | 462711 | 895374 | 1747093 | 6164777 | 3609973 | 5408337 | 3898267 | 3990202 | 6263135 | 25997937 |
| 29 Capital stock | 6444853 | - | 53490 | 54093 | 165344 | 141163 | 686273 | 280002 | 426553 | 349360 | 668839 | 543635 | 3076100 |
| 30 Paid-in or capital surplus | 17169471 | - | *31532 | 38951 | 78699 | 96288 | 603742 | 360580 | 604834 | 586012 | 891725 | 2824237 | 11052871 |
| 31 Retained earnings, appropriated | 48435 | - | - | - | - | - | *2500 | - | *21403 | 5992 | 11310 | - | 7230 |
| 32 Retained earnings-unappropriated | 28160959 | - | -29291 | 253446 | 572617 | 1191723 | 2961429 | 1603239 | 2220659 | 1897164 | 1840398 | 2193312 | 13456265 |
| 33 Retained earnings (S CORP) | 10281121 | - | 585 | 141720 | 157126 | 508009 | 2496943 | 1635905 | 2305423 | 1215367 | 740372 | 890771 | 188899 |
| 34 Less: Cost of treasury stock | 3627120 | - | *16403 | *25499 | 78412 | 190090 | 586110 | 269753 | 170535 | 155627 | 162441 | 188821 | 1783428 |
| 35 Total receipts | 189304861 | 707234 | 1257727 | 3423058 | 5508555 | 8399800 | 29801863 | 16313103 | 19868031 | 14294663 | 14303349 | 18216458 | 57211022 |
| 36 Business receipts | 184737276 | 639753 | 1237530 | 3388983 | 5436696 | 8330352 | 29545535 | 16178661 | 19645197 | 14102709 | 14084063 | 17866781 | 54281015 |
| 37 Interest | 1075613 | 2747 | *308 | 3173 | 8033 | 8896 | 34419 | 12940 | 24385 | 17443 | 44244 | 106873 | 812152 |
| 38 Interest on govt. obligations | 39982 | - | - | *294 | - | *250 | 3511 | 3109 | 4792 | 5680 | 4645 | 9223 | 8479 |
| 39 Rents | 209042 | 25 | - | *402 | *4125 | *2793 | 18575 | 2537 | 16180 | 11692 | 11310 | 12269 | 129135 |
| 40 Royalties | 500271 | 255 | - | - | - | *2916 | *1355 | *1283 | *1112 | 8111 | 13703 | 26233 | 445304 |
| 41 Net S-T cap gain less net LT loss | 1983 | *-0 | - | *848 | *279 | *165 | *105 | *37 | *118 | *85 | 238 | 37 | 70 |
| 42 Net L-T cap gain less net ST loss | 207763 | *13795 | *8490 | *10935 | *2638 | *1830 | 22779 | 13637 | 8851 | 4441 | 21635 | 30096 | 68635 |
| 43 Net gain, noncapital assets | 402955 | *2506 | *10978 | *14458 | 4954 | 5879 | 45217 | 15067 | 46999 | 19129 | 9278 | 9378 | 219113 |
| 44 Dividends, domestic corporations | 60610 | - | - | *6 | *275 | *1607 | 1631 | *887 | 5151 | 8264 | 5543 | 2833 | 34413 |
| 45 Dividends, foreign corporations | 606022 | - | - | - | - | - | - | *112 | *1967 | 15096 | 7223 | 15394 | 566230 |
| 46 Other receipts | 1463343 | 48153 | *420 | 3960 | 51554 | 45112 | 128737 | 84833 | 113279 | 102010 | 101468 | 137342 | 646475 |
| 47 Total deductions | 176559812 | 620830 | 1151500 | 3240330 | 5139619 | 7950488 | 28015453 | 15306203 | 18437077 | 13261802 | 13302888 | 17213902 | 52919721 |
| 48 Cost of goods | 127634644 | 157144 | *12344 | 122985 | 283685 | 607207 | 3093647 | 1770106 | 2577523 | 1928215 | 2005687 | 2262518 | 7412895 |
| 49 Compensation of officers | 4555447 | 11201 | 94653 | 225465 | 513589 | 536334 | 1452486 | 551040 | 460818 | 210744 | 166668 | 133444 | 199003 |
| 50 Salaries and wages | 10239443 | 30247 | 181330 | 178304 | 419129 | 446694 | 1527122 | 729334 | 879188 | 627646 | 691513 | 1232366 | 3296571 |
| 51 Repairs | 1082640 | 5002 | 27309 | 19326 | 36670 | 40014 | 153210 | 64152 | 79797 | 54351 | 56789 | 149593 | 396426 |
| 52 Bad debts | 281888 | *1011 | *608 | *2831 | 11275 | 14068 | 58008 | 33940 | 22244 | 13646 | 14361 | 27038 | 82859 |
| 53 Rent paid on business property | 1375492 | 2987 | 74321 | 94307 | 105719 | 140885 | 258697 | 80967 | 80486 | 52729 | 69055 | 94033 | 321306 |
| 54 Taxes paid | 4287883 | 16910 | 48740 | 106113 | 197308 | 266919 | 815834 | 387874 | 474907 | 268499 | 281005 | 368754 | 1055019 |
| 55 Interest paid | 3184465 | 16347 | 9227 | 19103 | 51578 | 76408 | 337554 | 162533 | 213939 | 177987 | 220970 | 356593 | 1542225 |
| 56 Contributions or gifts | 89603 | 252 | *7 | 434 | 1691 | 2535 | 8439 | 5755 | 6428 | 4603 | 5683 | 8298 | 45476 |
| 57 Amortization | 362060 | 2459 | *3437 | *320 | 4197 | 3688 | 21401 | 18307 | 21033 | 22009 | 35812 | 40454 | 188943 |
| 58 Depreciation | 4922345 | 13156 | 28746 | 97395 | 179456 | 228024 | 747557 | 364677 | 486311 | 366257 | 389754 | 491588 | 1529423 |
| 59 Depletion | 7342 | - | - | - | - | - | *2325 | *11 | *3302 | *43 | 39 | - | 1623 |
| 60 Advertising | 1624902 | 4132 | 14271 | 12603 | 21705 | 34047 | 108447 | 64155 | 104387 | 70680 | 74416 | 115869 | 1000190 |
| 61 Pension, prof sh, stock, annuity | 1217322 | *1279 | - | *13686 | 38404 | 46302 | 169038 | 87215 | 133619 | 89782 | 85021 | 129524 | 423451 |
| 62 Employee benefit programs | 3400922 | 8111 | *3518 | 37189 | 91586 | 109801 | 457380 | 241285 | 335704 | 200333 | 220893 | 368027 | 1327093 |
| 63 Net loss, noncapital assets | 94460 | *288 | *1841 | *1289 | *538 | 2156 | 9913 | 9985 | 8833 | 3169 | 9013 | 11063 | 36371 |
| 64 Other deductions | 12198957 | 26417 | 154382 | 321990 | 454659 | 626402 | 1802793 | 872270 | 1069626 | 758621 | 813476 | 1143017 | 4155305 |
| 65 Total receipts less total deducts | 12745048 | 86404 | 106227 | 182727 | 368936 | 449312 | 1786410 | 1006900 | 1430954 | 1032861 | 1000461 | 1002556 | 4291301 |
| 66 Constructive taxable income from related foreign corporations | 433281 | - | - | - | - | - | - | - | - | *9036 | 1761 | 6252 | 416232 |
| 67 Net income, total | 13138347 | 86404 | 106227 | 182434 | 368936 | 449062 | 1782899 | 1003792 | 1426162 | 1036217 | 997577 | 999585 | 4699054 |
| 68 Net income, Form 1120-A | *10700 | - | *3627 | *6686 | *387 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *17664 | *17664 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 3634813 | - | 81191 | 111263 | 179968 | 229337 | 994985 | 488741 | 721761 | 413262 | 228253 | 149089 | 36964 |
| 71 Statutory special deductions, total | 1107365 | *34448 | 17251 | 23751 | 62997 | 52192 | 99066 | 53309 | 100721 | 48574 | 132866 | 103490 | 378700 |
| 72 Net operating loss deduction | 980143 | *34448 | 17251 | 23747 | 62804 | 51066 | 97924 | 52688 | 95218 | 43555 | 124043 | 94173 | 283227 |
| 73 Dividends received deduction | 127222 | - | - | *4 | *193 | *1126 | 1142 | *621 | 5502 | 5019 | 8824 | 9318 | 95473 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 8397483 | 51956 | *7785 | 47419 | 125971 | 167533 | 689473 | 462097 | 603902 | 574424 | 636528 | 747005 | 4283390 |
| 76 Income tax before credits, total | 2882458 | 18106 | *1168 | 7449 | 24147 | 38729 | 215376 | 158661 | 212341 | 199025 | 224831 | 262325 | 1520299 |
| 77 Regular tax | 2833493 | 17613 | *1168 | 7449 | 23991 | 38288 | 212776 | 156273 | 205125 | 194720 | 218512 | 258816 | 1498762 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 80 Alternative minimum tax | 40244 | *441 | - | - | *156 | *439 | 2593 | 2354 | 7564 | 3270 | 5323 | 2961 | 15144 |
| 81 Environmental tax | 8758 | *45 | - | - | - | - | *8 | 29 | 279 | 506 | 806 | 1032 | 6054 |
| 82 Foreign tax credit | 354836 | 45 | - | - | - | - | *5 | *9 | *371 | 9125 | 2066 | 9695 | 333520 |
| 83 U.S. Possessions tax credit | 4822 | 16 | - | - | - | - | 600 | 1404 | 2802 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | - | *2 | - | - | - | - |
| 86 General business credit | 30500 | 59 | *202 | - | *354 | *1130 | 1406 | *1246 | 4230 | 1900 | 1615 | 4502 | 13854 |
| 87 Prior year minimum tax credit | 37360 | *401 | - | - | *255 | *2006 | 3256 | 4853 | 3040 | 3467 | 4244 | 4761 | 11078 |
| 88 Income tax after credits, total | 2454938 | 17585 | *965 | 7449 | 23538 | 35594 | 210109 | 151148 | 201896 | 184534 | 216907 | 243366 | 1161847 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal cans and shipping containers

MINOR INDUSTRY 3410
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 78 | - | - | - | - | - | *57 | - | *10 | *5 | ** | 3 | 3 |
| 2 Total assets | 7073662 | - | - | - | - | - | *123697 | - | *143957 | *170612 | ** | 426585 | 6208811 |
| 3 Cash | 93579 | - | - | - | - | - | *12612 | - | *11480 | *13667 | ** | 27264 | 28557 |
| 4 Notes and accounts receivable | 961766 | - | - | - | - | - | *15551 | - | *29948 | *49666 | ** | 84448 | 782152 |
| 5 Less: Allowance for bad debts | 12318 | - | - | - | - | - | - | - | *346 | *523 | ** | 2112 | 9337 |
| 6 Inventories | 1044038 | - | - | - | - | - | *6883 | - | *27671 | *29844 | ** | 60000 | 919639 |
| 7 U.S. govt. obligations, total | 4898 | - | - | - | - | - | - | - | 4898 | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 117809 | - | - | - | - | - | *3 | - | *1911 | *6272 | ** | 9067 | 100556 |
| 10 Loans to stockholders | *100 | - | - | - | - | - | *100 | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 873025 | - | - | - | - | - | *3613 | - | *10206 | *161 | ** | 13564 | 845482 |
| 13 Depreciable assets | 4365082 | - | - | - | - | - | *118469 | - | *132299 | *121356 | ** | 259990 | 3732967 |
| 14 Less: Accumulated depreciation | 2005220 | - | - | - | - | - | *44962 | - | *99548 | *61739 | ** | 79839 | 1719132 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 109016 | - | - | - | - | - | *6147 | - | *1938 | *3332 | - | 3138 | 94461 |
| 18 Intangible assets (Amortizable) | 1166238 | - | - | - | - | - | - | - | - | 17924 | ** | 43969 | 1104345 |
| 19 Less: Accumulated amortization | 92650 | - | - | - | - | - | - | - | - | 10136 | ** | 5378 | 77136 |
| 20 Other assets | 448298 | - | - | - | - | - | *5281 | - | *23498 | *789 | ** | 12474 | 406256 |
| 21 Total liabilities | 7073662 | - | - | - | - | - | *123697 | - | *143957 | *170612 | ** | 426585 | 6208811 |
| 22 Accounts payable | 568557 | - | - | - | - | - | *5257 | - | *8003 | *19689 | ** | 58608 | 477000 |
| 23 Mort, notes, and bonds under 1 yr | 1213717 | - | - | - | - | - | - | - | *8214 | *25027 | ** | 11468 | 1169009 |
| 24 Other current liabilities | 462525 | - | - | - | - | - | *5954 | - | *14226 | *16098 | ** | 32060 | 394186 |
| 25 Loans from stockholders | *7555 | - | - | - | - | - | *4635 | - | *2920 | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1930674 | - | - | - | - | - | *28736 | - | *4671 | *50149 | ** | 69946 | 1777172 |
| 27 Other liabilities | 378499 | - | - | - | - | - | *2388 | - | *7173 | *9680 | ** | 25144 | 334114 |
| 28 Net worth | 2512135 | - | - | - | - | - | *76727 | - | *98750 | *49969 | ** | 229359 | 2057329 |
| 29 Capital stock | 901380 | - | - | - | - | - | *6267 | - | *485 | *4647 | ** | 23217 | 866765 |
| 30 Paid-in or capital surplus | 401859 | - | - | - | - | - | *9336 | - | *9045 | *6504 | ** | 109813 | 267162 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1335608 | - | - | - | - | - | *62190 | - | *67221 | 4145 | ** | 97423 | 1104628 |
| 33 Retained earnings (S CORP) | *61891 | - | - | - | - | - | - | - | *27170 | *34721 | - | - | - |
| 34 Less: Cost of treasury stock | *188603 | - | - | - | - | - | *1065 | - | *5171 | 49 | ** | 1093 | 181226 |
| 35 Total receipts | 7683716 | - | - | - | - | - | *178614 | - | *191354 | *348398 | ** | 563669 | 6401682 |
| 36 Business receipts | 7379196 | - | - | - | - | - | *176263 | - | *188282 | *343378 | ** | 555151 | 6116121 |
| 37 Interest | *26853 | - | - | - | - | - | *704 | - | 944 | - | - | 426 | 24779 |
| 38 Interest on govt. obligations | *131 | - | - | - | - | - | *5 | - | - | - | - | 126 | - |
| 39 Rents | 1399 | - | - | - | - | - | - | - | - | 8 | ** | 18 | 1373 |
| 40 Royalties | 50528 | - | - | - | - | - | - | - | - | - | - | 20 | 50508 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *7138 | - | - | - | - | - | *284 | - | - | - | - | 3782 | 3072 |
| 43 Net gain, noncapital assets | *2960 | - | - | - | - | - | *1254 | - | *1224 | *27 | - | 455 | - |
| 44 Dividends, domestic corporations | *4723 | - | - | - | - | - | *97 | - | - | - | - | 129 | 4497 |
| 45 Dividends, foreign corporations | 43658 | - | - | - | - | - | - | - | - | - | - | 463 | 43195 |
| 46 Other receipts | 167131 | - | - | - | - | - | *7 | - | *904 | *4985 | ** | 3099 | 158136 |
| 47 Total deductions | 7408152 | - | - | - | - | - | *155284 | - | *186927 | *339644 | ** | 527861 | 6198436 |
| 48 Cost of goods | 5634498 | - | - | - | - | - | *6883 | - | *27767 | *30075 | ** | 56353 | 920596 |
| 49 Compensation of officers | 34950 | - | - | - | - | - | *3459 | - | *1277 | *10311 | ** | 4720 | 15182 |
| 50 Salaries and wages | 201978 | - | - | - | - | - | *10075 | - | *10717 | *6922 | ** | 18356 | 155908 |
| 51 Repairs | 177097 | - | - | - | - | - | *2996 | - | *867 | *106 | ** | 720 | 172408 |
| 52 Bad debts | 2374 | - | - | - | - | - | *105 | - | *296 | *350 | ** | 981 | 641 |
| 53 Rent paid on business property | 37946 | - | - | - | - | - | *1921 | - | *1447 | *1275 | ** | 2778 | 30525 |
| 54 Taxes paid | 154731 | - | - | - | - | - | *4718 | - | *3597 | *3376 | ** | 8578 | 134462 |
| 55 Interest paid | 189087 | - | - | - | - | - | *704 | - | *1792 | *6552 | ** | 8265 | 171774 |
| 56 Contributions or gifts | 6131 | - | - | - | - | - | *384 | - | -0 | 4 | ** | 66 | 5677 |
| 57 Amortization | *15542 | - | - | - | - | - | *2 | - | - | *1635 | ** | 1306 | 12598 |
| 58 Depreciation | 306007 | - | - | - | - | - | *13248 | - | *6692 | *11867 | ** | 17790 | 256410 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 4776 | - | - | - | - | - | *239 | - | *189 | *200 | ** | 3283 | 865 |
| 61 Pension, prof sh, stock, annuity | 57485 | - | - | - | - | - | - | - | *1323 | *817 | ** | 4457 | 50888 |
| 62 Employee benefit programs | 168274 | - | - | - | - | - | *798 | - | *280 | *1065 | ** | 7532 | 158598 |
| 63 Net loss, noncapital assets | *22607 | - | - | - | - | - | *1495 | - | - | 73 | ** | 603 | 20436 |
| 64 Other deductions | 394671 | - | - | - | - | - | *15387 | - | *7768 | *11766 | ** | 25589 | 334161 |
| 65 Total receipts less total deducts | 275564 | - | - | - | - | - | *23330 | - | *4426 | *8754 | ** | 35807 | 203246 |
| 66 Constructive taxable income from related foreign corporations | 26014 | - | - | - | - | - | - | - | - | - | - | 210 | 25805 |
| 67 Net income, total | 301448 | - | - | - | - | - | *23325 | - | *4426 | *8754 | ** | 35891 | 229050 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *3773 | - | - | - | - | - | - | - | *24 | *3749 | - | - | - |
| 71 Statutory special deductions, total | *13780 | - | - | - | - | - | *68 | - | - | - | - | 90 | 13622 |
| 72 Net operating loss deduction | 5804 | - | - | - | - | - | - | - | - | - | - | - | 5804 |
| 73 Dividends received deduction | *7976 | - | - | - | - | - | *68 | - | - | - | - | 90 | 7818 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 283895 | - | - | - | - | - | *23258 | - | *4402 | 5006 | ** | 35801 | 215428 |
| 76 Income tax before credits, total | 99714 | - | - | - | - | - | *7749 | - | *1899 | 1707 | ** | 12631 | 75728 |
| 77 Regular tax | 98825 | - | - | - | - | - | *7749 | - | *1501 | 1702 | ** | 12473 | 75400 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *513 | - | - | - | - | - | - | - | *398 | - | - | 115 | - |
| 81 Environmental tax | 376 | - | - | - | - | - | - | - | - | 5 | ** | 43 | 328 |
| 82 Foreign tax credit | 24171 | - | - | - | - | - | - | - | - | - | - | 1755 | 22415 |
| 83 U.S. Possessions tax credit | 1317 | - | - | - | - | - | - | - | 1317 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 143 | - | - | - | - | - | - | - | - | - | - | 143 | - |
| 87 Prior year minimum tax credit | 6195 | - | - | - | - | - | - | - | - | - | - | - | 6195 |
| 88 Income tax after credits, total | 67889 | - | - | - | - | - | *7749 | - | *582 | 1707 | ** | 10734 | 47117 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Cutlery, hand tools, and hardware; screw machine products, bolts, and similar products

MINOR INDUSTRY 3428
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2888 | *21 | *675 | *577 | *370 | *311 | 723 | 103 | 61 | 19 | *** | *** | *** |
| 2 Total assets | 19360823 | - | *20368 | *108377 | *141536 | *213422 | 1593341 | 709213 | 968605 | 660931 | *** | *** | *** |
| 3 Cash | 485365 | - | *2330 | *23747 | *29991 | *38671 | 117426 | 63255 | 60660 | 10575 | *** | *** | *** |
| 4 Notes and accounts receivable | 3635510 | - | *5347 | *18201 | *24270 | *62202 | 430389 | 162880 | 217135 | 149807 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 89365 | - | - | *34 | *62 | *450 | *1797 | *1115 | 2427 | *2965 | *** | *** | *** |
| 6 Inventories | 2787679 | - | *566 | *27714 | *12522 | *46222 | 413072 | 177628 | 265030 | 187693 | *** | *** | *** |
| 7 U.S. govt. obligations, total | *24389 | - | - | - | *6393 | - | *357 | - | *14299 | - | *** | *** | *** |
| 8 Tax-exempt securities | *30172 | - | - | - | - | - | *6351 | - | *21166 | - | *** | *** | *** |
| 9 Other current assets | 339943 | - | *40 | *1671 | *2591 | *1550 | 26388 | 5775 | 23991 | *17354 | *** | *** | *** |
| 10 Loans to stockholders | 35793 | - | - | *918 | - | *8493 | 24835 | *548 | *895 | - | *** | *** | *** |
| 11 Mortgage and real estate loans | *22455 | - | - | - | - | - | *2997 | - | *17231 | - | *** | *** | *** |
| 12 Other investments | 2994851 | - | - | - | *61 | *12202 | 82192 | *30841 | 43887 | *63823 | *** | *** | *** |
| 13 Depreciable assets | 8764712 | - | *59530 | *115724 | *194216 | *164838 | 1365670 | 615926 | 726392 | 374463 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 5115199 | - | *47443 | *81804 | *130709 | *125788 | 934430 | 369519 | 461733 | 191766 | *** | *** | *** |
| 15 Depletable assets | *3983 | - | - | - | - | - | *57 | - | - | - | *** | *** | *** |
| 16 Less: Accumulated depletion | *2567 | - | - | - | - | - | *53 | - | - | - | *** | *** | *** |
| 17 Land | 182435 | - | - | *2240 | *2217 | *4536 | 22502 | *9464 | 8915 | *5568 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 1539099 | - | - | *2613 | *189 | *111 | 43112 | *7683 | *13920 | *36021 | *** | *** | *** |
| 19 Less: Accumulated amortization | 231566 | - | - | *2613 | *142 | *96 | *20339 | *3586 | *8064 | *12695 | *** | *** | *** |
| 20 Other assets | 3953135 | - | - | - | *-0 | *931 | 14612 | *9434 | 27307 | 23054 | *** | *** | *** |
| 21 Total liabilities | 19360823 | - | *20368 | *108377 | *141536 | *213422 | 1593341 | 709213 | 968605 | 660931 | *** | *** | *** |
| 22 Accounts payable | 1228330 | - | *7625 | *23915 | *11720 | *21460 | 215825 | 93660 | 88674 | 56754 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 971376 | - | *13755 | - | *13416 | *14908 | 171056 | 75771 | 73458 | *63692 | *** | *** | *** |
| 24 Other current liabilities | 1625746 | - | *412 | *4867 | *7639 | *3142 | 116665 | 52947 | 58224 | 45110 | *** | *** | *** |
| 25 Loans from stockholders | 181838 | - | *1075 | *14361 | *34800 | *17999 | 88253 | *9320 | *10258 | *5045 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 4488120 | - | *8151 | *21477 | *27456 | *14638 | 191106 | 87867 | 117816 | 231099 | *** | *** | *** |
| 27 Other liabilities | 551435 | - | - | *6675 | *144 | *2916 | 32194 | *14089 | 34342 | *24776 | *** | *** | *** |
| 28 Net worth | 10313979 | - | *-10649 | *37084 | *46362 | *138359 | 778241 | 375559 | 585832 | 234454 | *** | *** | *** |
| 29 Capital stock | 1039446 | - | *1293 | *7109 | *3794 | *6029 | 50870 | 39429 | 56855 | 16280 | *** | *** | *** |
| 30 Paid-in or capital surplus | 2589709 | - | *8975 | *13334 | - | *197 | 58909 | *47527 | 27417 | *105013 | *** | *** | *** |
| 31 Retained earnings, appropriated | *12097 | - | - | - | - | - | *1447 | - | *1656 | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 6970565 | - | *-5625 | *1703 | *32875 | *92298 | 506911 | *50946 | 326306 | *58397 | *** | *** | *** |
| 33 Retained earnings (S CORP) | 944601 | - | *-15292 | *15601 | *14603 | *90049 | 200651 | *241033 | *201404 | *60393 | *** | *** | *** |
| 34 Less: Cost of treasury stock | 1242438 | - | - | *664 | *4909 | *50214 | 40548 | *3376 | *27806 | *5629 | *** | *** | *** |
| 35 Total receipts | 23322079 | *72939 | *53717 | *227791 | *291723 | *435503 | 3434143 | 1471058 | 1740428 | 953957 | *** | *** | *** |
| 36 Business receipts | 22097062 | *48988 | *45164 | *226158 | *289115 | *433865 | 3389509 | 1467878 | 1717894 | 942005 | *** | *** | *** |
| 37 Interest | 326729 | 1487 | - | *289 | *627 | *291 | 5917 | *407 | 4871 | *1044 | *** | *** | *** |
| 38 Interest on govt. obligations | 1959 | - | - | - | - | - | *207 | - | *752 | - | *** | *** | *** |
| 39 Rents | 66982 | 18 | - | - | *455 | - | *1496 | - | *1781 | *165 | *** | *** | *** |
| 40 Royalties | 192277 | 255 | - | - | - | - | *1211 | - | - | *2800 | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | 26908 | - | *8490 | - | - | - | *13820 | *23 | *194 | - | *** | *** | *** |
| 43 Net gain, noncapital assets | 17225 | - | - | - | *1458 | - | *2847 | *681 | *6633 | *285 | *** | *** | *** |
| 44 Dividends, domestic corporations | 7153 | - | - | - | - | - | *4 | *147 | *160 | *5104 | *** | *** | *** |
| 45 Dividends, foreign corporations | 285353 | - | - | - | - | - | - | - | *1133 | - | *** | *** | *** |
| 46 Other receipts | 300431 | *22192 | *63 | *1344 | *68 | *1346 | 19133 | 1920 | 7009 | 2554 | *** | *** | *** |
| 47 Total deductions | 21024020 | *51112 | *46470 | *222356 | *252371 | *408383 | 3185575 | 1365273 | 1576892 | 890571 | *** | *** | *** |
| 48 Cost of goods | 13632002 | *49579 | *566 | *27714 | *13464 | *46691 | 419257 | 179838 | 271436 | 199953 | *** | *** | *** |
| 49 Compensation of officers | 491574 | *232 | - | *18957 | *19660 | *35242 | 207471 | 70450 | 48012 | *16666 | *** | *** | *** |
| 50 Salaries and wages | 1491393 | *3602 | - | *5348 | *21037 | *9462 | 141624 | 64712 | 54540 | *54083 | *** | *** | *** |
| 51 Repairs | 105954 | 39 | *766 | *463 | *5891 | *2307 | 16809 | 4267 | 8001 | *1319 | *** | *** | *** |
| 52 Bad debts | 61015 | - | *254 | *1729 | - | *331 | 5255 | *1314 | 3259 | *804 | *** | *** | *** |
| 53 Rent paid on business property | 165435 | *817 | *5893 | *3689 | *4654 | *5178 | 22832 | *6355 | 9880 | *2633 | *** | *** | *** |
| 54 Taxes paid | 522608 | *1564 | *602 | *3978 | *12714 | *11171 | 103443 | 49638 | 46635 | 20150 | *** | *** | *** |
| 55 Interest paid | 555004 | *5320 | *3408 | *3705 | *5033 | *4070 | 37847 | 15359 | 21444 | 22579 | *** | *** | *** |
| 56 Contributions or gifts | 20124 | 81 | - | *3 | *38 | *272 | 994 | *280 | 941 | *329 | *** | *** | *** |
| 57 Amortization | 50690 | *22 | *36 | *4 | *24 | - | 8029 | *1397 | 1232 | *2383 | *** | *** | *** |
| 58 Depreciation | 613003 | *566 | *6108 | *10002 | *15202 | *9184 | 86082 | 54240 | 47121 | 30823 | *** | *** | *** |
| 59 Depletion | *1606 | - | - | - | - | - | - | - | *18 | - | *** | *** | *** |
| 60 Advertising | 593361 | *30 | *232 | *971 | *385 | *1403 | 13959 | 9032 | 15593 | *10375 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 159023 | 80 | - | *2601 | - | *443 | 26499 | 9133 | 18595 | *7690 | *** | *** | *** |
| 62 Employee benefit programs | 504673 | *1306 | - | *3764 | *5687 | *3100 | 64399 | 41442 | 39865 | *11909 | *** | *** | *** |
| 63 Net loss, noncapital assets | 13772 | 30 | - | *973 | - | - | *1712 | *38 | *73 | *51 | *** | *** | *** |
| 64 Other deductions | 2042783 | *3951 | *8473 | *15697 | *23664 | *18549 | 234261 | 84107 | 108687 | 50608 | *** | *** | *** |
| 65 Total receipts less total deducts | 2298059 | *21828 | *7247 | *5435 | *39352 | *27120 | 248568 | 105785 | 163536 | 63386 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 250550 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 67 Net income, total | 2546651 | *21828 | *7247 | *5435 | *39352 | *27120 | 248360 | 105785 | 162784 | 63386 | *** | *** | *** |
| 68 Net income, Form 1120-A | *392 | - | *392 | - | - | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | 16999 | 16999 | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | 386129 | - | *773 | *2790 | *16993 | *17677 | 107901 | *68009 | *91403 | *16354 | *** | *** | *** |
| 71 Statutory special deductions, total | 145745 | *4829 | *6474 | *2425 | *8574 | 13 | *25853 | *11685 | *7568 | *4037 | *** | *** | *** |
| 72 Net operating loss deduction | 106163 | *4829 | *6474 | *2425 | *8574 | 13 | *25850 | *11582 | *6323 | *4037 | *** | *** | *** |
| 73 Dividends received deduction | 39581 | - | - | - | - | - | *3 | *103 | *1245 | *-0 | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 2014777 | 16999 | - | *220 | *13785 | *9430 | 114606 | *26091 | 63812 | *42994 | *** | *** | *** |
| 76 Income tax before credits, total | 701376 | 5935 | - | *33 | *3343 | *2883 | 36590 | *9052 | 22400 | *14683 | *** | *** | *** |
| 77 Regular tax | 696832 | 5825 | - | *33 | *3343 | *2731 | 36174 | *8789 | 21731 | *14615 | *** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | 2280 | 89 | - | - | - | *152 | *409 | *262 | *632 | *34 | *** | *** | *** |
| 81 Environmental tax | 2264 | 21 | - | - | - | - | *8 | *1 | *37 | *35 | *** | *** | *** |
| 82 Foreign tax credit | 201775 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 83 U.S. Possessions tax credit | 1200 | - | - | - | - | - | - | - | 1200 | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | *-0 | - | - | - | - | - | - | - | *-0 | - | *** | *** | *** |
| 86 General business credit | 8575 | 8 | - | - | - | - | *652 | *143 | *199 | - | *** | *** | *** |
| 87 Prior year minimum tax credit | 4187 | - | - | - | - | - | *30 | - | *175 | *816 | *** | *** | *** |
| 88 Income tax after credits, total | 485638 | 5927 | - | *33 | *3343 | *2883 | 35907 | *8909 | 20827 | *13867 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations With Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Plumbing and heating, except electric and warm air

MINOR INDUSTRY 3430
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 869 | - | *409 | - | *154 | *41 | *163 | *43 | 31 | 16 | *** | *** | 3 |
| 2 Total assets | 10667638 | - | *2794 | - | *43618 | *20951 | *304287 | *291317 | 610724 | 550973 | *** | *** | 7825478 |
| 3 Cash | 189533 | - | *1978 | - | *3175 | - | *24052 | *7189 | 29684 | *64621 | *** | *** | 20368 |
| 4 Notes and accounts receivable | 1748098 | - | *775 | - | *5945 | *3563 | *58135 | *64324 | 172383 | 147417 | *** | *** | 1006934 |
| 5 Less: Allowance for bad debts | 41970 | - | - | - | - | *78 | *1615 | *1628 | *3019 | *2784 | *** | *** | 23042 |
| 6 Inventories | 1908335 | - | - | - | *11901 | *17454 | *138149 | *120849 | 174507 | 126123 | *** | *** | 1103147 |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 8 Tax-exempt securities | *15 | - | - | - | - | - | - | - | - | *15 | *** | *** | - |
| 9 Other current assets | 196850 | - | - | - | *222 | *12 | *4143 | *6553 | *8185 | 37298 | *** | *** | 76507 |
| 10 Loans to stockholders | 26064 | - | *41 | - | *7542 | - | *8949 | *7863 | *1278 | - | *** | *** | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 12 Other investments | 2575721 | - | - | - | *1174 | - | *277 | *1712 | *49002 | *38525 | *** | *** | 2404508 |
| 13 Depreciable assets | 4130984 | - | - | - | *22885 | *12603 | *220940 | *176253 | 324752 | 307075 | *** | *** | 2485470 |
| 14 Less: Accumulated depreciation | 2102566 | - | - | - | *15610 | *12603 | *155816 | *109832 | 199129 | 191271 | *** | *** | 1131610 |
| 15 Depletable assets | *386 | - | - | - | - | - | - | - | *386 | - | *** | *** | - |
| 16 Less: Accumulated depletion | *288 | - | - | - | - | - | - | - | *288 | - | *** | *** | - |
| 17 Land | 149771 | - | - | - | - | - | *2578 | *7022 | 22432 | *4776 | *** | *** | 100201 |
| 18 Intangible assets (Amortizable) | 1464118 | - | - | - | *18512 | - | *3953 | *4376 | *18557 | *7231 | *** | *** | 1379993 |
| 19 Less: Accumulated amortization | 169634 | - | - | - | *12393 | - | *3244 | - | *3564 | *2767 | *** | *** | 135316 |
| 20 Other assets | 592222 | - | - | - | *263 | - | *3785 | *6635 | *15556 | *14712 | *** | *** | 538317 |
| 21 Total liabilities | 10667638 | - | *2794 | - | *43618 | *20951 | *304287 | *291317 | 610724 | 550973 | *** | *** | 7825478 |
| 22 Accounts payable | 646642 | - | *13 | - | *9673 | *1344 | *59818 | *32249 | *58962 | 45165 | *** | *** | 362476 |
| 23 Mort, notes, and bonds under 1 yr | 201747 | - | - | - | *11823 | - | *46003 | *27173 | *48614 | *26809 | *** | *** | 30718 |
| 24 Other current liabilities | 625199 | - | *16 | - | *17551 | *157 | *36750 | *16285 | 35983 | 37455 | *** | *** | 350103 |
| 25 Loans from stockholders | *121266 | - | - | - | *27550 | - | *62084 | *11707 | *19924 | - | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 854704 | - | - | - | *7913 | *20069 | *48720 | *49705 | *69485 | *58446 | *** | *** | 396600 |
| 27 Other liabilities | 1980532 | - | - | - | *105 | - | *6948 | *5740 | *1900 | *33044 | *** | *** | 1886816 |
| 28 Net worth | 6237547 | - | *2765 | - | *-30999 | *-620 | *43964 | *148456 | 375855 | 350053 | *** | *** | 4798764 |
| 29 Capital stock | 726524 | - | *358 | - | *22917 | *41 | *134875 | *3745 | 15299 | *8234 | *** | *** | 504256 |
| 30 Paid-in or capital surplus | 2045815 | - | - | - | - | *115 | *76033 | *30020 | *63060 | *-12845 | *** | *** | 1801481 |
| 31 Retained earnings, appropriated | *20932 | - | - | - | - | - | - | - | *13610 | 5992 | *** | *** | - |
| 32 Retained earnings-unappropriated | 3364630 | - | *2407 | - | *14865 | *-776 | *-171375 | *92117 | *165500 | *204097 | *** | *** | 2514304 |
| 33 Retained earnings (S CORP) | 275393 | - | - | - | *-68781 | - | *4431 | *43658 | *119444 | *176641 | *** | *** | - |
| 34 Less: Cost of treasury stock | 195746 | - | - | - | - | - | - | *21084 | *1057 | *32065 | *** | *** | 21277 |
| 35 Total receipts | 12060325 | - | *57611 | - | *68478 | *43870 | *648215 | *532134 | 997296 | 998183 | *** | *** | 7050785 |
| 36 Business receipts | 11728801 | - | *57611 | - | *64545 | *43870 | *632504 | *518765 | 987267 | 989970 | *** | *** | 6800026 |
| 37 Interest | 154278 | - | - | - | *422 | - | *2307 | *187 | *1394 | *1529 | *** | *** | 137281 |
| 38 Interest on govt. obligations | 2731 | - | - | - | - | - | - | - | *74 | *1014 | *** | *** | 254 |
| 39 Rents | 5882 | - | - | - | - | - | *1712 | - | *2148 | - | *** | *** | 1076 |
| 40 Royalties | 5324 | - | - | - | - | - | *12 | *10 | - | *337 | *** | *** | 1776 |
| 41 Net S-T cap gain less net LT loss | *14 | - | - | - | - | - | - | - | - | *3 | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | 14654 | - | - | - | *8 | - | *1908 | *1104 | *913 | *37 | *** | *** | 10155 |
| 43 Net gain, noncapital assets | 7775 | - | - | - | *111 | - | - | *926 | *2991 | *72 | *** | *** | 3387 |
| 44 Dividends, domestic corporations | 6329 | - | - | - | - | - | - | - | *182 | *104 | *** | *** | 5346 |
| 45 Dividends, foreign corporations | 110622 | - | - | - | - | - | - | - | - | *1346 | *** | *** | 107093 |
| 46 Other receipts | 23914 | - | - | - | *3391 | - | *9772 | *11142 | 2328 | *3772 | *** | *** | -15609 |
| 47 Total deductions | 11100300 | - | *55315 | - | *62137 | *43616 | *603283 | *487372 | 920922 | 904066 | *** | *** | 6503434 |
| 48 Cost of goods | 7650943 | - | - | - | *11901 | *17454 | *141094 | *116224 | 172083 | 132207 | *** | *** | 1103589 |
| 49 Compensation of officers | 133976 | - | - | - | *7710 | *4333 | *28089 | *17669 | 24253 | *22523 | *** | *** | 16758 |
| 50 Salaries and wages | 676805 | - | *14797 | - | *5006 | *2838 | *30509 | *35241 | 46582 | 72376 | *** | *** | 359215 |
| 51 Repairs | 68454 | - | - | - | *672 | - | *2035 | *620 | *1725 | *1301 | *** | *** | 44538 |
| 52 Bad debts | 22038 | - | - | - | *12 | *68 | *3070 | *1519 | *2081 | *1061 | *** | *** | 10974 |
| 53 Rent paid on business property | 68318 | - | - | - | *1870 | - | *6331 | *2836 | *3614 | *3257 | *** | *** | 38848 |
| 54 Taxes paid | 271645 | - | *2942 | - | *1711 | *1263 | *25566 | *10849 | 19116 | 14061 | *** | *** | 160967 |
| 55 Interest paid | 338149 | - | - | - | *1723 | *47 | *12877 | *7902 | *9939 | *7425 | *** | *** | 275511 |
| 56 Contributions or gifts | 7770 | - | - | - | - | - | *250 | *247 | *334 | *527 | *** | *** | 5242 |
| 57 Amortization | 13313 | - | *4 | - | *1566 | - | *149 | *462 | *2127 | *442 | *** | *** | 7090 |
| 58 Depreciation | 278442 | - | - | - | *1999 | *610 | *12417 | *10375 | 20954 | 19327 | *** | *** | 160144 |
| 59 Depletion | *5637 | - | - | - | - | - | *2325 | - | *3277 | - | *** | *** | 34 |
| 60 Advertising | 313488 | - | - | - | *3782 | *500 | *6697 | *4342 | *12372 | 17585 | *** | *** | 243879 |
| 61 Pension, prof sh, stock, annuity | 57509 | - | - | - | *3537 | - | *343 | *1584 | *2846 | *14535 | *** | *** | 27473 |
| 62 Employee benefit programs | 224525 | - | *306 | - | *610 | *962 | *11416 | *6689 | *11117 | *14177 | *** | *** | 137046 |
| 63 Net loss, noncapital assets | 3839 | - | - | - | - | - | *740 | - | *59 | *100 | *** | *** | 1340 |
| 64 Other deductions | 965450 | - | *5403 | - | *9730 | *9361 | *54343 | *42002 | 106206 | 118970 | *** | *** | 485655 |
| 65 Total receipts less total deducts | 960025 | - | *2296 | - | *6342 | *254 | *44932 | *44762 | 76374 | 94117 | *** | *** | 547351 |
| 66 Constructive taxable income from related foreign corporations | 44507 | - | - | - | - | - | - | - | - | 108 | *** | *** | 43987 |
| 67 Net income, total | 1001801 | - | *2296 | - | *6342 | *254 | *44932 | *44762 | 76300 | 93211 | *** | *** | 591083 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 76350 | - | - | - | *3651 | - | *618 | *7498 | *29104 | *35479 | *** | *** | - |
| 71 Statutory special deductions, total | 79840 | - | - | - | - | - | *25668 | *9923 | *3415 | *2266 | *** | *** | 33812 |
| 72 Net operating loss deduction | 71421 | - | - | - | - | - | *25668 | *9923 | *3288 | *973 | *** | *** | 28600 |
| 73 Dividends received deduction | 8419 | - | - | - | - | - | - | - | *127 | *1293 | *** | *** | 5212 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 845863 | - | *2296 | - | *2691 | *254 | *18646 | *27341 | *44002 | *55497 | *** | *** | 557271 |
| 76 Income tax before credits, total | 295178 | - | *344 | - | *404 | *38 | *6175 | *9427 | *15091 | *19116 | *** | *** | 196450 |
| 77 Regular tax | 292888 | - | *344 | - | *404 | *38 | *6057 | *9235 | *14970 | *18906 | *** | *** | 195045 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | *1128 | - | - | - | - | - | *117 | *186 | *96 | - | *** | *** | 658 |
| 81 Environmental tax | 1009 | - | - | - | - | - | - | *6 | *25 | *57 | *** | *** | 747 |
| 82 Foreign tax credit | *47387 | - | - | - | - | - | - | - | - | *275 | *** | *** | 46855 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 86 General business credit | 1994 | - | - | - | *354 | - | - | - | *955 | *148 | *** | *** | 131 |
| 87 Prior year minimum tax credit | *360 | - | - | - | - | - | - | *247 | *45 | *67 | *** | *** | - |
| 88 Income tax after credits, total | 245437 | - | *344 | - | *49 | *38 | *6175 | *9180 | *14091 | *18625 | *** | *** | 149464 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 3440 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 6555 | *218 | *1220 | *1037 | 1345 | 848 | 1449 | 243 | 108 | 38 | 20 | 17 | 11 |
| 2 Total assets | 29123061 | - | *38117 | *160596 | 495452 | 637715 | 3088038 | 1546132 | 1569403 | 1369395 | 1490704 | 2511800 | 16215710 |
| 3 Cash | 1272800 | - | *8992 | *40982 | 76920 | 117356 | 251863 | 166022 | 89183 | 27291 | 52199 | 131843 | 310149 |
| 4 Notes and accounts receivable | 5656457 | - | *6641 | *64428 | 189790 | 222958 | 956608 | 534067 | 515795 | 328756 | 418244 | 734283 | 1684886 |
| 5 Less: Allowance for bad debts | 100368 | - | - | - | *182 | *3009 | 5198 | 6503 | 5959 | 9703 | 12537 | 10520 | 46757 |
| 6 Inventories | 3681753 | - | *4878 | *12409 | 76169 | 119361 | 716939 | 256397 | 351733 | 372779 | 351457 | 453982 | 965650 |
| 7 U.S. govt. obligations, total | *500872 | - | - | - | - | *5599 | - | *4736 | *26684 | - | - | 4973 | 458881 |
| 8 Tax-exempt securities | *118870 | - | - | - | - | - | - | *5895 | - | - | 37501 | 75219 | 254 |
| 9 Other current assets | 3276752 | - | *552 | *1625 | 8254 | 24183 | 90193 | 52485 | 79097 | 92047 | 40332 | 119211 | 2768773 |
| 10 Loans to stockholders | 74228 | - | - | *393 | *14296 | 10920 | 29649 | *10810 | *3209 | *3885 | 1067 | - | - |
| 11 Mortgage and real estate loans | 65128 | - | - | - | *6879 | - | *11951 | *11736 | *18357 | - | 16205 | - | - |
| 12 Other investments | 4992996 | - | - | *2971 | *6283 | *713 | 132040 | 85633 | 81927 | 81322 | 104319 | 240886 | 4256902 |
| 13 Depreciable assets | 12809933 | - | *54962 | *105464 | 349749 | 493289 | 2154628 | 916231 | 937165 | 764990 | 818678 | 1145183 | 5069595 |
| 14 Less: Accumulated depreciation | 7105580 | - | *40020 | *76661 | 243042 | 375930 | 1380098 | 561970 | 574749 | 417360 | 465845 | 601372 | 2368533 |
| 15 Depletable assets | *9539 | - | - | - | - | - | *8974 | *434 | - | *95 | 36 | - | - |
| 16 Less: Accumulated depletion | *7602 | - | - | - | - | - | *7114 | *434 | - | *54 | - | - | - |
| 17 Land | 363842 | - | *199 | *4806 | *5471 | *10369 | 79047 | 50713 | 21412 | 29162 | 20640 | 54956 | 87067 |
| 18 Intangible assets (Amortizable) | 1123608 | - | - | - | *5440 | *11565 | 55410 | *17202 | 5201 | *62552 | 90670 | 177373 | 698193 |
| 19 Less: Accumulated amortization | 318103 | - | - | - | *5093 | *4809 | 23859 | *8580 | *2635 | *15662 | 15218 | 88582 | 153664 |
| 20 Other assets | 2707937 | - | *1913 | *4178 | *4518 | 5151 | 17006 | 11257 | 22984 | 49296 | 32955 | 74366 | 2484313 |
| 21 Total liabilities | 29123061 | - | *38117 | *160596 | 495452 | 637715 | 3088038 | 1546132 | 1569403 | 1369395 | 1490704 | 2511800 | 16215710 |
| 22 Accounts payable | 2916750 | - | *9370 | *50615 | 73678 | 117873 | 531909 | 280086 | 251550 | 187551 | 193970 | 374577 | 845570 |
| 23 Mort, notes, and bonds under 1 yr | 1761029 | - | *21872 | *2364 | 37207 | 44232 | 268814 | 183125 | 151017 | 210197 | 162515 | 78967 | 600719 |
| 24 Other current liabilities | 3809039 | - | *8199 | *16724 | 29093 | 43967 | 198822 | 171147 | 144303 | 98136 | 132216 | 326461 | 2639973 |
| 25 Loans from stockholders | 485581 | - | *7475 | *21608 | *33954 | *39893 | 71030 | *32198 | *10016 | *4711 | 3629 | - | 261066 |
| 26 Mort, notes, bonds, 1 yr or more | 4151272 | - | *3247 | *3340 | *60715 | 32229 | 461545 | 176229 | 164735 | 274240 | 372954 | 323192 | 2278846 |
| 27 Other liabilities | 4798343 | - | - | - | *6199 | *6592 | 25451 | *51343 | 46132 | 77721 | 52313 | 143590 | 4389001 |
| 28 Net worth | 11201046 | - | *-12048 | *65944 | 254607 | 352929 | 1530466 | 652004 | 801650 | 516839 | 573108 | 1265014 | 5200534 |
| 29 Capital stock | 826272 | - | *2314 | *9243 | 30332 | 34121 | 157488 | 68341 | 40054 | 24789 | 90105 | 143455 | 226029 |
| 30 Paid-in or capital surplus | 3818539 | - | *692 | *3618 | *33001 | *21647 | 96629 | 56279 | 60584 | 136929 | 104622 | 273953 | 3030587 |
| 31 Retained earnings, appropriated | *13284 | - | - | - | - | - | - | - | *6054 | - | - | - | 7230 |
| 32 Retained earnings-unappropriated | 4992388 | - | *-14378 | *58437 | 168384 | 318142 | 708809 | 336274 | 261484 | 303293 | 226297 | 568926 | 2056720 |
| 33 Retained earnings (S CORP) | 2109805 | - | *551 | - | *36937 | *5569 | 671189 | 231330 | 460450 | *101759 | 165616 | 308444 | 127960 |
| 34 Less: Cost of treasury stock | 559242 | - | *1226 | *5353 | *14048 | *26551 | 103649 | *40220 | 26975 | *49932 | 13532 | 29763 | 247993 |
| 35 Total receipts | 39418941 | *171394 | *232262 | *951854 | 1399445 | 1618656 | 7223341 | 3519088 | 3446204 | 2371182 | 2426071 | 3758468 | 12300977 |
| 36 Business receipts | 38558901 | *169664 | *232262 | *949172 | 1392375 | 1609112 | 7175888 | 3499618 | 3410140 | 2338275 | 2396039 | 3708488 | 11677868 |
| 37 Interest | 214389 | *1074 | - | *489 | 3705 | 2871 | 7988 | 4535 | 3216 | 1543 | 7449 | 18194 | 163325 |
| 38 Interest on govt. obligations | 11086 | - | - | - | - | - | *123 | *361 | *134 | - | 1717 | 5012 | 3740 |
| 39 Rents | 37422 | - | - | - | *101 | *864 | *1695 | *752 | *1824 | *1896 | 1715 | 5723 | 22852 |
| 40 Royalties | 58108 | - | - | - | - | - | - | - | - | *263 | 76 | 734 | 57034 |
| 41 Net S-T cap gain less net LT loss | *182 | *-0 | - | - | - | - | *98 | - | *18 | *60 | - | 5 | - |
| 42 Net L-T cap gain less net ST loss | 52408 | - | - | *84 | *1099 | *515 | *4300 | *716 | *4755 | *1608 | 6433 | 1090 | 31806 |
| 43 Net gain, noncapital assets | 209843 | - | - | *25 | *412 | *1378 | 11861 | *1267 | 10737 | 1961 | 3534 | 4357 | 174310 |
| 44 Dividends, domestic corporations | 12226 | - | - | - | - | *782 | *691 | *99 | *322 | - | 829 | 420 | 9082 |
| 45 Dividends, foreign corporations | 71008 | - | - | - | - | - | - | - | *254 | *272 | 414 | 1083 | 68985 |
| 46 Other receipts | 193367 | *655 | - | *2083 | 1751 | 3133 | 20697 | 11740 | 14804 | 25301 | 7864 | 13361 | 91976 |
| 47 Total deductions | 37158103 | *160278 | *213951 | *930251 | 1331614 | 1552317 | 6850952 | 3324243 | 3255069 | 2242555 | 2265545 | 3570156 | 11461172 |
| 48 Cost of goods | 27812714 | *10558 | *4878 | *11680 | 71995 | 119361 | 726931 | 259954 | 368211 | 370830 | 342704 | 458680 | 918029 |
| 49 Compensation of officers | 904845 | *872 | *20624 | *45149 | 139030 | 99172 | 270332 | 111960 | 72443 | 36188 | 29307 | 22884 | 56884 |
| 50 Salaries and wages | 2277684 | *4117 | *62762 | *45349 | 107394 | 101797 | 404097 | 143536 | 149945 | 131264 | 123509 | 210047 | 793865 |
| 51 Repairs | 149214 | *77 | *438 | *2548 | 7461 | 7011 | 28596 | 13901 | 5823 | 11490 | 7188 | 14411 | 50269 |
| 52 Bad debts | 61558 | *252 | *56 | - | *4445 | 4423 | 22268 | 8039 | 2885 | 3580 | 2743 | 4294 | 8574 |
| 53 Rent paid on business property | 231491 | *166 | *10607 | *12789 | 19368 | 27248 | 38846 | 19459 | 7879 | 11636 | 14470 | 11656 | 57367 |
| 54 Taxes paid | 747245 | *1931 | *9217 | *20090 | 40992 | 50853 | 166855 | 71758 | 81808 | 40144 | 40190 | 73510 | 149899 |
| 55 Interest paid | 531913 | *1417 | *2422 | *1160 | 9761 | 9995 | 64600 | 27751 | 29419 | 37590 | 37822 | 64245 | 245732 |
| 56 Contributions or gifts | 13815 | *12 | *5 | *100 | *446 | *455 | 2525 | 924 | 705 | 795 | 648 | 550 | 6650 |
| 57 Amortization | 117112 | *30 | - | - | *986 | *2401 | 2731 | *1737 | 1787 | 2857 | 6911 | 8356 | 89316 |
| 58 Depreciation | 872336 | *1728 | *3400 | *10830 | 29278 | 30759 | 139426 | 58282 | 60693 | 47991 | 48337 | 79590 | 362023 |
| 59 Depletion | *99 | - | - | - | - | - | - | *11 | *7 | *43 | 38 | - | -0 |
| 60 Advertising | 174542 | *35 | *1170 | *690 | 5556 | 5619 | 23769 | 8774 | 16655 | 13563 | 12037 | 18821 | 67852 |
| 61 Pension, prof sh, stock, annuity | 231021 | *140 | - | *2919 | *7785 | *5522 | 32031 | 16381 | 17048 | 9653 | 26509 | 23715 | 89319 |
| 62 Employee benefit programs | 585761 | *1548 | *12 | *10525 | 21018 | 21721 | 87883 | 26377 | 53768 | 27118 | 33666 | 55458 | 246666 |
| 63 Net loss, noncapital assets | 5973 | *54 | - | *316 | - | *509 | 1215 | *360 | *496 | *618 | 422 | - | 1983 |
| 64 Other deductions | 2440779 | *3683 | *20623 | *57193 | 101602 | 103697 | 402000 | 188445 | 125483 | 116488 | 133973 | 190701 | 996893 |
| 65 Total receipts less total deducts | 2260837 | *11116 | *18310 | *21603 | 67831 | 66339 | 372389 | 194844 | 191135 | 128627 | 160526 | 188312 | 839805 |
| 66 Constructive taxable income from related foreign corporations | 50848 | - | - | - | - | - | - | - | - | - | 139 | 851 | 49858 |
| 67 Net income, total | 2300599 | *11116 | *18310 | *21603 | 67831 | 66339 | 372267 | 194484 | 191001 | 128627 | 158948 | 184151 | 885923 |
| 68 Net income, Form 1120-A | *3047 | - | *2614 | *433 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *291 | *291 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 562681 | - | *11058 | - | *28604 | *6029 | 243643 | 89782 | 92319 | *40868 | 31623 | 9390 | 9365 |
| 71 Statutory special deductions, total | 207985 | *2610 | *4411 | *2958 | *10381 | *27042 | 14010 | *70 | 18761 | *4853 | 7179 | 20767 | 94944 |
| 72 Net operating loss deduction | 189647 | *2610 | *4411 | *2958 | *10381 | *26495 | 13526 | - | *18264 | *4581 | 6144 | 19428 | 80849 |
| 73 Dividends received deduction | 18339 | - | - | - | - | *547 | *484 | *70 | *497 | *272 | 1034 | 1339 | 14095 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1529933 | *8505 | *2841 | *18645 | 28846 | 33268 | 114614 | 104633 | 79922 | 82906 | 120146 | 153994 | 781614 |
| 76 Income tax before credits, total | 521139 | *2968 | *426 | *2883 | 4574 | 6981 | 34327 | 35382 | 28020 | 29874 | 41424 | 54244 | 280035 |
| 77 Regular tax | 510520 | *2811 | *426 | *2883 | 4574 | 6731 | 34009 | 35371 | 27136 | 28261 | 41205 | 53494 | 273619 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 9124 | *148 | - | - | - | *248 | *318 | - | *1425 | *1551 | 88 | 453 | 4893 |
| 81 Environmental tax | 1638 | *2 | - | - | - | - | - | *5 | *35 | 62 | 131 | 200 | 1202 |
| 82 Foreign tax credit | 32275 | - | - | - | - | - | - | *1 | *-0 | *29 | 727 | 654 | 30864 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *2 | - | - | - | - | - | - | - | *2 | - | - | - | - |
| 86 General business credit | 5096 | - | - | - | - | *327 | *242 | - | *44 | *43 | 530 | 2179 | 1731 |
| 87 Prior year minimum tax credit | 6212 | - | - | - | *43 | *1545 | *1245 | - | *721 | *1049 | - | 247 | 1362 |
| 88 Income tax after credits, total | 477553 | *2968 | *426 | *2883 | 4531 | 5109 | 32840 | 35381 | 27253 | 28753 | 40167 | 51164 | 246078 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Metal forgings and stampings

| MINOR INDUSTRY 3460 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2737 | *144 | *603 | *462 | *184 | *384 | 622 | 139 | 116 | 46 | 20 | *** | ** |
| 2 Total assets | 13103026 | - | *21000 | *71642 | *79984 | *291281 | 1463361 | 998068 | 1849489 | 1651336 | 1301157 | *** | ** |
| 3 Cash | 690871 | - | *2132 | *23337 | *263 | *75011 | 145745 | 81377 | 124694 | 87698 | 53648 | *** | ** |
| 4 Notes and accounts receivable | 2944174 | - | *2136 | *6054 | *31691 | *69540 | 460429 | 297745 | 484522 | 407269 | 278658 | *** | ** |
| 5 Less: Allowance for bad debts | 31323 | - | - | - | - | - | *1472 | 5279 | 4994 | 3932 | 2558 | *** | ** |
| 6 Inventories | 2226535 | - | *5539 | *6667 | *29540 | *42886 | 353263 | 242707 | 392935 | 336944 | 190128 | *** | ** |
| 7 U.S. govt. obligations, total | *79047 | - | - | - | - | - | - | *45248 | *14548 | *3741 | - | *** | - |
| 8 Tax-exempt securities | *38248 | - | - | *4219 | - | - | - | - | *8242 | *25787 | - | *** | - |
| 9 Other current assets | 449915 | - | *818 | *181 | *277 | *5116 | 29876 | 15236 | 61728 | 77156 | 28489 | *** | ** |
| 10 Loans to stockholders | 37739 | - | - | *5201 | *1000 | *770 | *7554 | *6265 | *7244 | *2362 | 528 | *** | ** |
| 11 Mortgage and real estate loans | *6035 | - | - | - | - | - | *6035 | - | - | - | - | *** | - |
| 12 Other investments | 1340976 | - | - | *10019 | - | *10924 | 19218 | *24910 | 57807 | 33858 | 140335 | *** | ** |
| 13 Depreciable assets | 9000704 | - | *33257 | *50392 | *52615 | *318895 | 1364345 | 843835 | 1475832 | 1319376 | 992182 | *** | ** |
| 14 Less: Accumulated depreciation | 5130170 | - | *27170 | *34146 | *36466 | *233924 | 947778 | 573019 | 840856 | 740420 | 501179 | *** | ** |
| 15 Depletable assets | *7 | - | - | - | - | - | *7 | - | - | - | - | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 17 Land | 139471 | - | - | - | *1063 | *1820 | 10006 | 5534 | 19850 | 37006 | 18529 | *** | ** |
| 18 Intangible assets (Amortizable) | 445566 | - | *16130 | - | - | *1752 | *27589 | *1248 | 12546 | 12199 | 34125 | *** | ** |
| 19 Less: Accumulation amortization | 88121 | - | *12366 | - | - | *1530 | *11446 | *834 | 5652 | *4344 | 3057 | *** | ** |
| 20 Other assets | 953353 | - | *524 | *-282 | - | *21 | -10 | *13093 | 41042 | 56637 | 71330 | *** | ** |
| 21 Total liabilities | 13103026 | - | *21000 | *71642 | *79984 | *291281 | 1463361 | 998068 | 1849489 | 1651336 | 1301157 | *** | ** |
| 22 Accounts payable | 1915727 | - | *233 | *3289 | *5291 | *27703 | 279251 | 196739 | 271654 | 236589 | 162072 | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 901519 | - | *15800 | - | - | *14680 | 192016 | 90804 | 172958 | 134870 | 152664 | *** | ** |
| 24 Other current liabilities | 1064264 | - | - | *1274 | *2668 | *31392 | 116984 | 78600 | 132375 | 115856 | 107907 | *** | ** |
| 25 Loans from stockholders | 165392 | - | - | - | *11474 | *3503 | 46141 | *2579 | *30312 | *4748 | 60809 | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 2184213 | - | *1545 | *10174 | *6210 | *25432 | 243842 | 71103 | 336621 | 248868 | 158767 | *** | ** |
| 27 Other liabilities | 1158341 | - | *-4159 | *-0 | - | - | 9041 | 12692 | 52693 | 93044 | 103592 | *** | ** |
| 28 Net worth | 5713570 | - | *7581 | *56904 | *54341 | *188571 | 576086 | 545551 | 852875 | 817361 | 555347 | *** | ** |
| 29 Capital stock | 531600 | - | *3990 | *11489 | *4803 | *5444 | 67721 | 26466 | 66017 | 104499 | 96577 | *** | ** |
| 30 Paid-in or capital surplus | 2007657 | - | *638 | *8884 | *935 | *1063 | 46627 | *11881 | 25453 | 134514 | 107708 | *** | ** |
| 31 Retained earnings, appropriated | 860 | - | - | - | - | - | - | - | - | - | 860 | *** | - |
| 32 Retained earnings-unappropriated | 1895079 | - | *7025 | *53987 | - | *117469 | 332822 | *116197 | 444247 | 298998 | 343766 | *** | ** |
| 33 Retained earnings (S CORP) | 1468254 | - | *-4071 | - | *49383 | *73563 | 169334 | 421865 | 342331 | 299689 | 41032 | *** | - |
| 34 Less: Cost of treasury stock | 189881 | - | - | *17456 | *780 | *8968 | 40417 | *30858 | *25173 | *20340 | 34595 | *** | ** |
| 35 Total receipts | 21448624 | *187458 | *60875 | *98698 | *136714 | *505175 | 3842264 | 2267595 | 3615955 | 2831088 | 1873739 | *** | ** |
| 36 Business receipts | 21131162 | *170860 | *60567 | *87422 | *136209 | *502292 | 3812457 | 2239001 | 3591668 | 2798336 | 1839793 | *** | ** |
| 37 Interest | 65666 | *100 | *308 | *1316 | - | *1201 | 4921 | *643 | 2967 | 2158 | 7272 | *** | ** |
| 38 Interest on govt. obligations | 5041 | - | - | *294 | - | *17 | *59 | - | *945 | 2857 | 691 | *** | - |
| 39 Rents | 6264 | 7 | - | - | - | - | *1237 | *1 | *132 | *1517 | 487 | *** | ** |
| 40 Royalties | 19247 | - | - | - | - | - | - | *702 | - | *217 | 4426 | *** | ** |
| 41 Net S-T cap gain less net LT loss | *266 | - | - | - | - | - | *5 | - | - | 22 | 238 | *** | - |
| 42 Net L-T cap gain less net ST loss | 34584 | *13795 | - | - | - | *20 | *46 | *10184 | *49 | *441 | 2052 | *** | - |
| 43 Net gain, noncapital assets | 35026 | *1957 | - | *9413 | *138 | - | *10863 | *5269 | 2069 | 3631 | 1145 | *** | - |
| 44 Dividends, domestic corporations | 4777 | - | - | *6 | - | - | *119 | - | *606 | *158 | 3389 | *** | ** |
| 45 Dividends, foreign corporations | 6446 | - | - | - | - | - | - | - | - | *2658 | 35 | *** | - |
| 46 Other receipts | 140145 | 740 | - | *247 | *367 | *1646 | 12556 | 11795 | 17520 | 19092 | 14209 | *** | ** |
| 47 Total deductions | 20138854 | *163031 | *53525 | *90340 | *131742 | *494590 | 3611445 | 2117477 | 3327142 | 2596992 | 1761759 | *** | ** |
| 48 Cost of goods | 15105780 | *32848 | *5539 | *6667 | *29540 | *44118 | 361288 | 247864 | 400052 | 344933 | 193517 | *** | ** |
| 49 Compensation of officers | 489943 | *1061 | - | *5312 | *22121 | *63043 | 136171 | 64537 | 84309 | 36839 | 30938 | *** | ** |
| 50 Salaries and wages | 1119809 | *6166 | - | *8694 | *486 | *12906 | 179728 | 107131 | 118726 | 108574 | 60619 | *** | ** |
| 51 Repairs | 173974 | *4763 | *3118 | *964 | *409 | *739 | 20699 | 14139 | 19081 | 12706 | 12706 | *** | ** |
| 52 Bad debts | 26517 | 36 | - | *380 | *144 | *643 | *4196 | 10982 | 1204 | *681 | 952 | *** | ** |
| 53 Rent paid on business property | 125255 | *584 | *2035 | *4573 | *4039 | *9128 | 32432 | *11773 | 15444 | 6760 | 7351 | *** | ** |
| 54 Taxes paid | 505070 | *7496 | *1043 | *4085 | *5327 | *19139 | 106665 | 51241 | 83322 | 56268 | 41939 | *** | ** |
| 55 Interest paid | 313281 | *4386 | *1783 | *846 | *892 | *5283 | 45897 | 16382 | 37005 | 27042 | 26359 | *** | ** |
| 56 Contributions or gifts | 7036 | *55 | *2 | *5 | - | *73 | 688 | *17 | 1358 | 699 | 1249 | *** | ** |
| 57 Amortization | 29235 | *35 | *3226 | - | - | *38 | *2174 | *492 | 2046 | *4743 | 3731 | *** | ** |
| 58 Depreciation | 603011 | *4728 | *979 | *7875 | *1639 | *18657 | 92961 | 41418 | 95366 | 89370 | 71900 | *** | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 60 Advertising | 40750 | *223 | *771 | *1370 | *337 | *1121 | 5025 | 4748 | 8567 | 5061 | 1705 | *** | ** |
| 61 Pension, prof sh, stock, annuity | 179065 | *776 | - | *567 | *8949 | *10691 | 13815 | 10890 | 28789 | 22461 | 13526 | *** | ** |
| 62 Employee benefit programs | 365431 | *2335 | - | *273 | *1105 | *6411 | 61544 | 39825 | 50152 | 48737 | 29514 | *** | ** |
| 63 Net loss, noncapital assets | 7589 | 30 | *1841 | - | - | - | *1064 | *316 | 1756 | *408 | 1437 | *** | ** |
| 64 Other deductions | 1047109 | *7822 | *15339 | *13713 | *10087 | *46774 | 166379 | 69061 | 150982 | 101798 | 76733 | *** | ** |
| 65 Total receipts less total deducts | 1309770 | *24427 | *7350 | *8358 | *4972 | *10585 | 230819 | 150118 | 288812 | 234096 | 111980 | *** | ** |
| 66 Constructive taxable income from related foreign corporations | *1222 | - | - | - | - | - | - | - | - | *1205 | - | *** | - |
| 67 Net income, total | 1305951 | *24427 | *7350 | *8065 | *4972 | *10569 | 230760 | 150118 | 287867 | 232444 | 111288 | *** | ** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 556041 | - | *4983 | - | *4972 | *4920 | 137882 | 110917 | 123039 | 125834 | 20186 | *** | - |
| 71 Statutory special deductions, total | 123261 | *10654 | - | *5944 | - | *151 | *3835 | *5832 | *9824 | *11069 | 27538 | *** | ** |
| 72 Net operating loss deduction | 117959 | *10654 | - | *5940 | - | *151 | *3751 | *5832 | *9400 | *10801 | 24919 | *** | ** |
| 73 Dividends received deduction | 5302 | - | - | *4 | - | - | *83 | - | *424 | *269 | 2620 | *** | ** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 626661 | *13774 | *2367 | *2121 | - | *5498 | 89043 | *33369 | 155005 | 95553 | 63564 | *** | - |
| 76 Income tax before credits, total | 217394 | *4910 | *355 | *318 | - | *1222 | 29354 | *12184 | 54126 | 33392 | 22928 | *** | ** |
| 77 Regular tax | 211286 | *4691 | *355 | *318 | - | *1222 | 28872 | *11240 | 52668 | 32489 | 21849 | *** | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | 5936 | *204 | - | - | - | - | *482 | *934 | *1322 | *706 | 796 | *** | ** |
| 81 Environmental tax | 588 | 15 | - | - | - | - | - | *10 | 99 | 95 | 91 | *** | ** |
| 82 Foreign tax credit | *2089 | - | - | - | - | - | - | - | *234 | *1222 | 22 | *** | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | - |
| 86 General business credit | 3015 | 51 | *202 | - | - | *14 | *292 | *376 | *725 | *401 | 131 | *** | - |
| 87 Prior year minimum tax credit | 5997 | - | - | - | - | *85 | *233 | *2137 | *1427 | *459 | 124 | *** | - |
| 88 Income tax after credits, total | 206293 | *4859 | *153 | *318 | - | *1122 | 28829 | *9671 | 51741 | 31310 | 22650 | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Coating, engraving, and allied services

MINOR INDUSTRY 3470
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 2011 | *4 | *385 | *310 | *374 | 489 | 335 | *74 | *26 | *7 | 6 | ** | - |
| 2 | Total assets | 2836355 | - | *4191 | *55601 | *135105 | 341095 | 631335 | *519201 | *395936 | *229563 | 524328 | ** | - |
| 3 | Cash | 232277 | - | *337 | *20936 | *22689 | 47984 | 72125 | *24671 | *15040 | *4934 | 23561 | ** | - |
| 4 | Notes and accounts receivable | 681721 | - | - | *9205 | *39041 | 120096 | 165716 | *131420 | *80967 | *55636 | 79639 | ** | - |
| 5 | Less: Allowance for bad debts | 8964 | - | - | - | *511 | *1143 | *483 | *1379 | *980 | *510 | 3958 | ** | - |
| 6 | Inventories | 289192 | - | - | - | *3520 | 28706 | 50179 | *38068 | *43629 | *62364 | 62726 | ** | - |
| 7 | U.S. govt. obligations, total | *12938 | - | - | - | - | - | - | - | - | *12913 | 25 | - | - |
| 8 | Tax-exempt securities | 4007 | - | - | - | - | - | - | - | - | - | 4007 | - | - |
| 9 | Other current assets | 72411 | - | - | *2220 | *1114 | 4657 | 18937 | *9981 | *11894 | *13341 | 10267 | ** | - |
| 10 | Loans to stockholders | *11976 | - | - | - | - | *4180 | *1055 | - | *6741 | - | - | - | - |
| 11 | Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | Other investments | 263143 | - | - | - | *1572 | *9874 | 61326 | *36951 | *23318 | *1616 | 128485 | ** | - |
| 13 | Depreciable assets | 2922590 | - | *6399 | *110221 | *140358 | 449047 | 587942 | *636424 | *449720 | *210372 | 332107 | ** | - |
| 14 | Less: Accumulated depreciation | 1740872 | - | *3028 | *87447 | *73024 | 326367 | 342861 | *374106 | *258088 | *138183 | 137769 | ** | - |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Land | 49801 | - | - | - | - | *955 | *8150 | *12801 | *14661 | *3617 | 9616 | ** | - |
| 18 | Intangible assets (Amortizable) | 37182 | - | *49 | *972 | - | *4485 | *12675 | *1933 | *359 | *2481 | 14227 | ** | - |
| 19 | Less: Accumulated amortization | 11672 | - | *10 | *507 | - | *1957 | *6309 | *762 | *261 | *174 | 1692 | ** | - |
| 20 | Other assets | 20625 | - | *444 | *-0 | *346 | *578 | 2884 | *3197 | *8934 | *1154 | 3088 | ** | - |
| 21 | Total liabilities | 2836355 | - | *4191 | *55601 | *135105 | 341095 | 631335 | *519201 | *395936 | *229563 | 524328 | ** | - |
| 22 | Accounts payable | 331535 | - | - | - | *13702 | 29407 | 83723 | *69257 | *53339 | *30826 | 51281 | ** | - |
| 23 | Mort, notes, and bonds under 1 yr | 196030 | - | *470 | *19157 | *11193 | *20979 | 45173 | *42616 | *36660 | *7117 | 12666 | ** | - |
| 24 | Other current liabilities | 204832 | - | *972 | *5037 | *6490 | 21020 | 45314 | *37712 | *37512 | *15297 | 35479 | ** | - |
| 25 | Loans from stockholders | 151515 | - | *204 | *1445 | *70713 | *12446 | *16499 | *49250 | - | *883 | 75 | - | - |
| 26 | Mort, notes, bonds, 1 yr or more | 569848 | - | *252 | - | *16386 | 82121 | 142270 | *111412 | *64712 | *17613 | 135082 | ** | - |
| 27 | Other liabilities | 51241 | - | - | *-0 | *-0 | *3738 | *6641 | *13198 | *4622 | *1806 | 21236 | ** | - |
| 28 | Net worth | 1331354 | - | *2292 | *29963 | *16622 | 171384 | 291714 | *195755 | *199091 | *156021 | 268511 | ** | - |
| 29 | Capital stock | 64249 | - | *295 | *555 | *2153 | 8275 | 14252 | *4389 | *12116 | *4994 | 17222 | ** | - |
| 30 | Paid-in or capital surplus | 159244 | - | - | *6482 | *614 | *12552 | *28949 | *-16804 | *35609 | *20632 | 71209 | ** | - |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | Retained earnings-unappropriated | 721178 | - | *-553 | *15606 | *20105 | 118986 | 151631 | *135469 | *89477 | *59885 | 130572 | ** | - |
| 33 | Retained earnings (S CORP) | 498006 | - | *2550 | *7320 | *-6250 | *35739 | *132167 | *106171 | *87271 | *70509 | 62529 | ** | - |
| 34 | Less: Cost of treasury stock | 111323 | - | - | - | - | *4167 | *35285 | *33470 | *25383 | - | 13019 | ** | - |
| 35 | Total receipts | 6029092 | *13018 | *81199 | *464101 | *371434 | 1066950 | 1372783 | *916673 | *684462 | *451099 | 607373 | ** | - |
| 36 | Business receipts | 5956576 | *12985 | *81199 | *464101 | *366758 | 1062926 | 1347652 | *910744 | *680239 | *449610 | 580361 | ** | - |
| 37 | Interest | 10207 | *33 | - | - | *17 | *279 | *1967 | *2053 | *528 | *294 | 5034 | ** | - |
| 38 | Interest on govt. obligations | *428 | - | - | - | - | - | - | - | *23 | - | 406 | ** | - |
| 39 | Rents | 13640 | - | - | - | *1216 | - | *9335 | - | *733 | *70 | 2285 | ** | - |
| 40 | Royalties | *3732 | - | - | - | - | *2916 | - | - | *728 | - | 88 | ** | - |
| 41 | Net S-T cap gain less net LT loss | *16 | - | - | - | - | - | - | *16 | - | - | - | - | - |
| 42 | Net L-T cap gain less net ST loss | *730 | - | - | - | - | *43 | *121 | - | - | - | 566 | - | - |
| 43 | Net gain, noncapital assets | 3671 | - | - | - | - | *572 | *162 | *917 | *1316 | *6 | 697 | ** | - |
| 44 | Dividends, domestic corporations | *592 | - | - | - | - | *10 | *226 | *131 | *226 | - | - | - | - |
| 45 | Dividends, foreign corporations | 1182 | - | - | - | - | - | - | - | - | - | 1182 | - | - |
| 46 | Other receipts | 38317 | - | - | *-0 | *3441 | *204 | 13320 | *2811 | *669 | *1119 | 16753 | ** | - |
| 47 | Total deductions | 5591881 | *11898 | *71400 | *451932 | *348714 | 997203 | 1243921 | *880096 | *634270 | *403203 | 549243 | ** | - |
| 48 | Cost of goods | 3710490 | *2481 | - | - | *3845 | 21738 | 51340 | *39095 | *43030 | *62193 | 62280 | ** | - |
| 49 | Compensation of officers | 263870 | *505 | *9208 | *49288 | *7497 | 62245 | 82397 | *21261 | *17096 | *7574 | 6798 | ** | - |
| 50 | Salaries and wages | 321457 | *76 | - | *16484 | *13849 | 77400 | 90986 | *49182 | *34818 | *14854 | 23807 | ** | - |
| 51 | Repairs | 50293 | -0 | *1745 | *935 | *3516 | 7249 | 14762 | *10561 | *504 | *7706 | 3314 | ** | - |
| 52 | Bad debts | 9064 | - | - | - | *1179 | *1714 | *761 | *2825 | *1490 | *746 | 349 | ** | - |
| 53 | Rent paid on business property | 81861 | - | *4637 | *14208 | *8400 | *27280 | 16821 | *3250 | *1267 | *589 | 5408 | ** | - |
| 54 | Taxes paid | 204031 | *414 | *4817 | *23631 | *9126 | 43895 | 44941 | *35819 | *17656 | *10200 | 13532 | ** | - |
| 55 | Interest paid | 55628 | *250 | *215 | *644 | *3655 | 10670 | 13719 | *14396 | *6970 | *2138 | 2972 | ** | - |
| 56 | Contributions or gifts | 1829 | *1 | - | *65 | *11 | *421 | *172 | *60 | *213 | *157 | 730 | ** | - |
| 57 | Amortization | 3085 | *138 | *10 | *130 | - | *443 | *369 | *120 | *199 | *16 | 1662 | ** | - |
| 58 | Depreciation | 201690 | *719 | *781 | *9414 | *12370 | 35494 | 40582 | *39038 | *28985 | *13258 | 21050 | ** | - |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | Advertising | 16846 | *11 | *28 | *2045 | *4316 | 1753 | 2523 | *2447 | *1137 | *595 | 1992 | ** | - |
| 61 | Pension, prof sh, stock, annuity | 29969 | *86 | - | - | *495 | *3036 | 8929 | *6066 | *3787 | *4952 | 2618 | ** | - |
| 62 | Employee benefit programs | 109285 | *46 | *1421 | *16406 | *4690 | *8168 | 17331 | *35354 | *10426 | *9075 | 6368 | ** | - |
| 63 | Net loss, noncapital assets | 1730 | *71 | - | - | - | *998 | - | *199 | *459 | *3 | - | - | - |
| 64 | Other deductions | 530752 | *897 | *6309 | *72504 | *47194 | 133287 | 125266 | *50365 | *28035 | *18620 | 48274 | ** | - |
| 65 | Total receipts less total deducts | 437211 | *1120 | *9800 | *12169 | *22720 | 69747 | 128862 | *36577 | *50192 | *47896 | 58129 | ** | - |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Net income, total | 436783 | *1120 | *9800 | *12169 | *22720 | 69747 | 128862 | *36577 | *50169 | *47896 | 57724 | ** | - |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 221068 | - | *9488 | *3752 | *19557 | *34451 | *64451 | *16684 | *26062 | *30973 | 15650 | ** | - |
| 71 | Statutory special deductions, total | 31848 | - | *312 | - | - | *10151 | *11150 | *92 | *7024 | *85 | 3035 | - | - |
| 72 | Net operating loss deduction | *30251 | - | *312 | - | - | *10144 | *10992 | - | *6866 | *85 | 1853 | - | - |
| 73 | Dividends received deduction | *1598 | - | - | - | - | *8 | *158 | *92 | *158 | - | 1182 | - | - |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 183866 | *1120 | - | *8417 | *3163 | 25144 | 53261 | *19801 | *17083 | *16838 | 39039 | ** | - |
| 76 | Income tax before credits, total | 58100 | *377 | - | *1455 | *474 | 5692 | 17391 | *6697 | *6693 | *5739 | 13581 | ** | - |
| 77 | Regular tax | 56983 | *377 | - | *1455 | *474 | 5692 | 17315 | *6657 | *5793 | *5725 | 13495 | ** | - |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | Alternative minimum tax | *1054 | - | - | - | - | - | *76 | *40 | *900 | - | 38 | - | - |
| 81 | Environmental tax | *63 | - | - | - | - | - | - | - | *1 | *14 | 48 | ** | - |
| 82 | Foreign tax credit | *57 | - | - | - | - | - | - | - | *57 | - | - | - | - |
| 83 | U.S. Possessions tax credit | 127 | 16 | - | - | - | - | 111 | - | - | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | General business credit | *949 | - | - | - | - | *440 | *27 | - | *326 | *11 | 145 | ** | - |
| 87 | Prior year minimum tax credit | *773 | - | - | - | - | *112 | *553 | - | *87 | *22 | - | - | - |
| 88 | Income tax after credits, total | 56194 | *361 | - | *1455 | *474 | 5140 | 16700 | *6697 | *6224 | *5706 | 13436 | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Ordnance and accessories except vehicles and guided missiles

MINOR INDUSTRY 3480
RETURNS WITH NET INCOME

| | | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 179 | - | - | - | *62 | *58 | *44 | - | *10 | ** | 4 | ** | - |
| 2 | Total assets | 758716 | - | - | - | *15997 | *36764 | *65479 | - | *230527 | ** | 409948 | ** | - |
| 3 | Cash | 33281 | - | - | - | *5757 | *2971 | *7102 | - | *4014 | ** | 13437 | ** | - |
| 4 | Notes and accounts receivable | 198436 | - | - | - | *4700 | *12301 | *17437 | - | *82804 | ** | 81193 | ** | - |
| 5 | Less: Allowance for bad debts | *4361 | - | - | - | - | - | - | - | *2459 | - | 1902 | ** | - |
| 6 | Inventories | 205532 | - | - | - | *3430 | *12215 | *17712 | - | *86848 | ** | 85327 | ** | - |
| 7 | U.S. govt. obligations, total | 59002 | - | - | - | - | - | - | - | - | - | 59002 | ** | - |
| 8 | Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Other current assets | 18098 | - | - | - | *462 | *3606 | *290 | - | *2680 | ** | 11061 | ** | - |
| 10 | Loans to stockholders | *516 | - | - | - | - | - | *516 | - | - | - | - | - | - |
| 11 | Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 | Other investments | *14349 | - | - | - | - | - | *31 | - | 991 | - | 13327 | ** | - |
| 13 | Depreciable assets | 440848 | - | - | - | *6742 | *30050 | *69253 | - | *84618 | ** | 250185 | ** | - |
| 14 | Less: Accumulated depreciation | 237651 | - | - | - | *5894 | *24658 | *47530 | - | *38087 | ** | 121482 | ** | - |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 | Land | *8717 | - | - | - | - | - | *577 | - | *1874 | ** | 6266 | ** | - |
| 18 | Intangible assets (Amortizable) | *2139 | - | - | - | *118 | *279 | - | - | *1236 | - | 505 | ** | - |
| 19 | Less: Accumulated amortization | *1302 | - | - | - | *118 | - | - | - | *1084 | - | 99 | ** | - |
| 20 | Other assets | *21111 | - | - | - | *801 | *-0 | *92 | - | *7090 | - | 13128 | ** | - |
| 21 | Total liabilities | 758716 | - | - | - | *15997 | *36764 | *65479 | - | *230527 | ** | 409948 | ** | - |
| 22 | Accounts payable | 113608 | - | - | - | *426 | *1406 | *14702 | - | *61759 | ** | 35313 | ** | - |
| 23 | Mort, notes, and bonds under 1 yr | *52755 | - | - | - | - | - | *2512 | - | *48070 | - | 2173 | - | - |
| 24 | Other current liabilities | 46039 | - | - | - | *1114 | - | *3091 | - | *27635 | ** | 14200 | ** | - |
| 25 | Loans from stockholders | *6707 | - | - | - | - | *6707 | - | - | - | - | - | - | - |
| 26 | Mort, notes, bonds, 1 yr or more | *69197 | - | - | - | *7482 | - | *12635 | - | *17269 | ** | 31811 | - | - |
| 27 | Other liabilities | *51275 | - | - | - | - | - | - | - | *8797 | - | 42478 | ** | - |
| 28 | Net worth | 419135 | - | - | - | *6975 | *28651 | *32539 | - | *66998 | ** | 283972 | ** | - |
| 29 | Capital stock | 30064 | - | - | - | *143 | *58 | *8425 | - | *5605 | ** | 15832 | ** | - |
| 30 | Paid-in or capital surplus | *50592 | - | - | - | - | - | - | - | *16276 | ** | 34316 | ** | - |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | Retained earnings-unappropriated | 306565 | - | - | - | *6832 | - | *18561 | - | *45117 | ** | 236056 | ** | - |
| 33 | Retained earnings (S CORP) | *35267 | - | - | - | - | *28593 | *6674 | - | - | - | - | - | - |
| 34 | Less: Cost of treasury stock | *3354 | - | - | - | - | - | *1122 | - | - | - | 2232 | ** | - |
| 35 | Total receipts | 1408098 | - | - | - | *45441 | *69448 | *191096 | - | *526981 | ** | 575133 | ** | - |
| 36 | Business receipts | 1394079 | - | - | - | *45441 | *69446 | *190695 | - | *518399 | ** | 570098 | ** | - |
| 37 | Interest | *4609 | - | - | - | - | - | *116 | - | *1626 | ** | 2867 | ** | - |
| 38 | Interest on govt. obligations | 8 | - | - | - | - | - | - | - | - | - | 8 | ** | - |
| 39 | Rents | *4492 | - | - | - | - | - | *75 | - | *4333 | - | 85 | ** | - |
| 40 | Royalties | 212 | - | - | - | - | - | - | - | - | - | 212 | ** | - |
| 41 | Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 | Net L-T cap gain less net ST loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 | Net gain, noncapital assets | 235 | - | - | - | - | - | - | - | - | - | 235 | - | - |
| 44 | Dividends, domestic corporations | 129 | - | - | - | - | - | - | - | - | - | 129 | ** | - |
| 45 | Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Other receipts | 4334 | - | - | - | - | *1 | *210 | - | *2624 | ** | 1499 | ** | - |
| 47 | Total deductions | 1296851 | - | - | - | *40107 | *68320 | *184274 | - | *518004 | ** | 486146 | ** | - |
| 48 | Cost of goods | 1041221 | - | - | - | *3430 | *12215 | *17712 | - | *64906 | ** | 85992 | ** | - |
| 49 | Compensation of officers | 41380 | - | - | - | *2951 | *16912 | *9066 | - | *8036 | ** | 4416 | ** | - |
| 50 | Salaries and wages | 32006 | - | - | - | *4992 | *2954 | *8852 | - | *8820 | ** | 6388 | ** | - |
| 51 | Repairs | 1492 | - | - | - | *48 | *197 | *78 | - | *112 | ** | 1057 | ** | - |
| 52 | Bad debts | *165 | - | - | - | - | - | *44 | - | *38 | - | 83 | ** | - |
| 53 | Rent paid on business property | 6352 | - | - | - | *533 | *2593 | *38 | - | *1962 | ** | 1226 | ** | - |
| 54 | Taxes paid | 40874 | - | - | - | *978 | *3769 | *4645 | - | *16943 | ** | 14539 | ** | - |
| 55 | Interest paid | 13346 | - | - | - | *829 | *670 | *947 | - | *8446 | ** | 2454 | ** | - |
| 56 | Contributions or gifts | *375 | - | - | - | - | - | *7 | - | *133 | - | 234 | ** | - |
| 57 | Amortization | *228 | - | - | - | - | - | - | - | *37 | - | 191 | ** | - |
| 58 | Depreciation | 25970 | - | - | - | *963 | *1194 | *3929 | - | *6256 | ** | 13628 | ** | - |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | Advertising | *8923 | - | - | - | *30 | - | *5922 | - | *2743 | - | 228 | ** | - |
| 61 | Pension, prof sh, stock, annuity | *7998 | - | - | - | - | - | - | - | *6424 | ** | 1573 | ** | - |
| 62 | Employee benefit programs | *16272 | - | - | - | - | - | *630 | - | *14048 | ** | 1593 | ** | - |
| 63 | Net loss, noncapital assets | *505 | - | - | - | - | - | - | - | *41 | ** | 464 | ** | - |
| 64 | Other deductions | 59744 | - | - | - | *3978 | *6506 | *12456 | - | *20486 | ** | 16318 | ** | - |
| 65 | Total receipts less total deducts | 111247 | - | - | - | *5334 | *1127 | *6822 | - | *8977 | ** | 88987 | ** | - |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Net income, total | 111239 | - | - | - | *5334 | *1127 | *6822 | - | *8977 | ** | 88979 | ** | - |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | *1552 | - | - | - | - | *1127 | *425 | - | - | - | - | - | - |
| 71 | Statutory special deductions, total | *1869 | - | - | - | - | - | - | - | *1869 | ** | - | - | - |
| 72 | Net operating loss deduction | *1869 | - | - | - | - | - | - | - | *1869 | ** | - | - | - |
| 73 | Dividends received deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | *107819 | - | - | - | *5334 | - | *6397 | - | *7109 | - | 88979 | ** | - |
| 76 | Income tax before credits, total | 36889 | - | - | - | *1081 | - | *2174 | - | *2445 | ** | 31188 | ** | - |
| 77 | Regular tax | *36752 | - | - | - | *1081 | - | *2174 | - | *2413 | - | 31084 | ** | - |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | Alternative minimum tax | *33 | - | - | - | - | - | - | - | *33 | ** | - | - | - |
| 81 | Environmental tax | 104 | - | - | - | - | - | - | - | - | - | 104 | ** | - |
| 82 | Foreign tax credit | 73 | - | - | - | - | - | - | - | - | - | 73 | ** | - |
| 83 | U.S. Possessions tax credit | 285 | - | - | - | - | - | - | - | 285 | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | General business credit | 178 | - | - | - | - | - | - | - | - | - | 178 | ** | - |
| 87 | Prior year minimum tax credit | 426 | - | - | - | - | - | - | - | - | - | 426 | - | - |
| 88 | Income tax after credits, total | *35927 | - | - | - | *1081 | - | *2174 | - | *2160 | ** | 30512 | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Fabricated metal products: Miscellaneous fabricated metal products

MINOR INDUSTRY 3490
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 17345 | *269 | 3838 | 3376 | 3237 | 2604 | 2948 | 533 | 324 | 107 | 59 | 28 | 21 |
| 2 Total assets | 46986115 | - | 124015 | 538970 | 1168962 | 1864650 | 6328643 | 3697052 | 4970142 | 3538817 | 4090273 | 4345278 | 16319314 |
| 3 Cash | 2823630 | - | 28580 | 83361 | 136678 | 263896 | 676018 | 215922 | 237845 | 172809 | 152021 | 124156 | 732344 |
| 4 Notes and accounts receivable | 11029303 | - | *43081 | 154470 | 391849 | 566608 | 1752281 | 1006167 | 1313970 | 925909 | 960078 | 1069604 | 2845285 |
| 5 Less: Allowance for bad debts | 156693 | - | - | *386 | *2990 | 2597 | 16095 | 11854 | 24401 | 10409 | 26580 | 17939 | 43442 |
| 6 Inventories | 9591527 | - | *2168 | 78221 | 153360 | 340768 | 1363927 | 905869 | 1216604 | 772759 | 1000427 | 861355 | 2896071 |
| 7 U.S. govt. obligations, total | 148167 | - | *181 | - | - | *7699 | *1878 | *23844 | *22118 | *22882 | 21049 | 48414 | 102 |
| 8 Tax-exempt securities | 196933 | - | - | - | - | - | *32100 | *68129 | *59987 | *17399 | 3743 | 11194 | 4380 |
| 9 Other current assets | 1614449 | - | *2822 | 8446 | 11377 | 39910 | 234168 | 128599 | 162067 | 116293 | 136676 | 178834 | 595256 |
| 10 Loans to stockholders | 656202 | - | *1708 | *27209 | *18236 | 35892 | 36262 | 20582 | 10199 | *2773 | 1805 | 1926 | 499608 |
| 11 Mortgage and real estate loans | 51909 | - | *949 | - | *2626 | - | *12955 | *25479 | *1883 | *1445 | 2507 | 4050 | 16 |
| 12 Other investments | 4247202 | - | - | *1382 | *21921 | 56870 | 348340 | 107920 | 275145 | 284478 | 142987 | 467537 | 2540621 |
| 13 Depreciable assets | 27529121 | - | 199153 | 702420 | 1319917 | 1579742 | 4692417 | 2313429 | 3187372 | 1979124 | 2442621 | 2257311 | 6855615 |
| 14 Less: Accumulated depreciation | 15593389 | - | 157805 | 536782 | 936017 | 1065143 | 3101081 | 1339111 | 1799396 | 1008167 | 1218497 | 1118526 | 3312864 |
| 15 Depletable assets | *2196 | - | - | - | *1592 | - | - | - | *28 | *576 | - | - | - |
| 16 Less: Accumulated depletion | *126 | - | - | - | *101 | - | - | - | *26 | - | - | - | - |
| 17 Land | 734329 | - | *2742 | *17427 | 28161 | 26827 | 95801 | 95432 | 63300 | 69332 | 80532 | 67537 | 187240 |
| 18 Intangible assets (Amortizable) | 2767585 | - | *803 | *2168 | *46616 | 2010 | 67750 | 65269 | 211720 | 111205 | 272465 | 344928 | 1642649 |
| 19 Less: Accumulated amortization | 451125 | - | *399 | *537 | *36099 | *688 | 33255 | 17477 | 67636 | 18077 | 97806 | 81799 | 97353 |
| 20 Other assets | 1794895 | - | *31 | *1569 | 11837 | 12857 | 165176 | 88852 | 99363 | 98485 | 216245 | 126696 | 973784 |
| 21 Total liabilities | 46986115 | - | 124015 | 538970 | 1168962 | 1864650 | 6328643 | 3697052 | 4970142 | 3538817 | 4090273 | 4345278 | 16319314 |
| 22 Accounts payable | 5701991 | - | *13755 | 56087 | 147039 | 313658 | 846893 | 562059 | 652285 | 472474 | 573578 | 472346 | 1591818 |
| 23 Mort, notes, and bonds under 1 yr | 3352513 | - | *4711 | 27911 | 124347 | 131503 | 638654 | 311008 | 412540 | 304646 | 337904 | 438831 | 620459 |
| 24 Other current liabilities | 4361069 | - | *5733 | 44768 | 74937 | 123053 | 551215 | 324823 | 415146 | 261472 | 312117 | 375413 | 1872393 |
| 25 Loans from stockholders | 1443906 | - | *19947 | 44226 | 97179 | 149556 | 356831 | 39894 | 31356 | 76591 | 26124 | 10083 | 592119 |
| 26 Mort, notes, bonds, 1 yr or more | 9157843 | - | *27064 | 90758 | 174961 | 271024 | 984689 | 610719 | 914177 | 501878 | 1053492 | 809789 | 3719292 |
| 27 Other liabilities | 2219838 | - | *2834 | *2405 | 3034 | 8038 | 115322 | 155901 | 117352 | 148185 | 214885 | 346013 | 1105869 |
| 28 Net worth | 20748954 | - | 49971 | 272816 | 547465 | 867818 | 2835039 | 1692647 | 2427286 | 1773570 | 1572173 | 1892803 | 6817364 |
| 29 Capital stock | 2325318 | - | 45242 | 25697 | 101203 | 87195 | 246375 | 137632 | 230123 | 185916 | 345977 | 213145 | 706813 |
| 30 Paid-in or capital surplus | 6096056 | - | *21227 | *6633 | 44149 | 60714 | 287260 | 231677 | 367390 | 195265 | 371056 | 510212 | 4000473 |
| 31 Retained earnings, appropriated | *1263 | - | - | - | - | - | *1053 | - | *83 | - | 127 | - | - |
| 32 Retained earnings-unappropriated | 8574946 | - | *-18169 | 123714 | 329556 | 545602 | 1351880 | 872236 | 821307 | 968347 | 529929 | 764115 | 2286429 |
| 33 Retained earnings (S CORP) | 4887902 | - | *16847 | 118800 | 131233 | 274496 | 1312497 | 591847 | 1067353 | 471655 | 395867 | 446369 | 60939 |
| 34 Less: Cost of treasury stock | 1136532 | - | *15177 | *2026 | *58675 | 100190 | 364025 | 140745 | 58970 | 47613 | 70784 | 41038 | 237289 |
| 35 Total receipts | 77933984 | *262423 | 772062 | 1680614 | 3195320 | 4660197 | 12911408 | 7606555 | 8665352 | 6340755 | 6832025 | 5764333 | 19242939 |
| 36 Business receipts | 76491498 | *237255 | 760727 | 1662130 | 3142252 | 4608840 | 12820567 | 7542655 | 8551309 | 6241136 | 6735759 | 5636449 | 18552420 |
| 37 Interest | 272883 | *54 | - | *1079 | 3261 | 4253 | 10500 | 5114 | 8840 | 10874 | 11256 | 32471 | 185181 |
| 38 Interest on govt. obligations | 18598 | - | - | - | - | *234 | *3118 | 2748 | 2864 | *1809 | 1331 | 2557 | 3937 |
| 39 Rents | 72960 | - | - | *402 | *2352 | *1928 | 3024 | *1784 | 5229 | 8035 | 5254 | 3155 | 41795 |
| 40 Royalties | 170844 | - | - | - | - | - | *133 | *571 | *384 | *4494 | 3988 | 11027 | 150248 |
| 41 Net S-T cap gain less net LT loss | 1505 | - | - | *848 | *279 | *165 | *1 | *21 | *100 | - | - | 21 | 70 |
| 42 Net L-T cap gain less net ST loss | 71340 | - | - | *10850 | *1531 | *1253 | 2300 | *1610 | 2940 | 2355 | 11812 | 17082 | 19608 |
| 43 Net gain, noncapital assets | 126220 | *549 | *10978 | *5019 | *2835 | *3928 | 18230 | 6006 | 22030 | 13147 | 3055 | 3774 | 36669 |
| 44 Dividends, domestic corporations | 24680 | - | - | - | *275 | *816 | *494 | *509 | 3655 | *2899 | 706 | 1112 | 14214 |
| 45 Dividends, foreign corporations | 87752 | - | - | - | - | - | - | *112 | *579 | *10819 | 3222 | 7736 | 65283 |
| 46 Other receipts | 595704 | *24566 | *358 | *285 | 42534 | 38781 | 53041 | 45425 | 67423 | 45186 | 55642 | 48951 | 173512 |
| 47 Total deductions | 72841651 | *234511 | 710839 | 1545451 | 2972935 | 4386057 | 12180719 | 7131742 | 8017851 | 5884770 | 6401475 | 5445184 | 17930116 |
| 48 Cost of goods | 53046994 | *61677 | *1361 | 76924 | 149510 | 345630 | 1369143 | 927130 | 1230039 | 788023 | 992452 | 822605 | 3220376 |
| 49 Compensation of officers | 2194909 | *8531 | *64821 | 106759 | 314620 | 255386 | 715502 | 265162 | 205393 | 80643 | 68374 | 48739 | 60980 |
| 50 Salaries and wages | 4118312 | *16286 | 103770 | 102429 | 266365 | 239337 | 661251 | 329532 | 455037 | 239572 | 345462 | 365114 | 994157 |
| 51 Repairs | 356163 | *122 | *21242 | 14416 | 18673 | 22510 | 67234 | 20664 | 43682 | 19724 | 24945 | 31879 | 71070 |
| 52 Bad debts | 99157 | *723 | *298 | *721 | 5495 | 6888 | 22309 | 9260 | 10990 | 6425 | 8383 | 10630 | 17036 |
| 53 Rent paid on business property | 658834 | *1420 | 51149 | 59049 | 66856 | 69458 | 139475 | 37295 | 38993 | 26580 | 29263 | 35960 | 103337 |
| 54 Taxes paid | 1841679 | *5506 | 30120 | 54329 | 126460 | 136829 | 359001 | 168569 | 205831 | 124300 | 130639 | 112874 | 387221 |
| 55 Interest paid | 1188056 | *4974 | *1400 | 12748 | 29685 | 45674 | 160963 | 80744 | 98924 | 74661 | 122014 | 109032 | 447237 |
| 56 Contributions or gifts | 32523 | *104 | - | *261 | 1196 | 1314 | 3419 | 4227 | 2744 | 2093 | 1650 | 3581 | 11936 |
| 57 Amortization | 132854 | *2235 | *161 | *187 | *1621 | 806 | 7947 | 14098 | 13606 | 9932 | 20228 | 14014 | 48019 |
| 58 Depreciation | 2021886 | *5416 | 17478 | 59274 | 118005 | 132125 | 358912 | 161324 | 220245 | 153621 | 177844 | 144747 | 472894 |
| 59 Depletion | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 60 Advertising | 472215 | *3833 | *12071 | 7526 | 7299 | 23651 | 50313 | 34812 | 47131 | 23302 | 36444 | 54305 | 171528 |
| 61 Pension, prof sh, stock, annuity | 495252 | *196 | - | *7599 | *17637 | 26609 | 87420 | 43162 | 54805 | 29674 | 30063 | 23093 | 174993 |
| 62 Employee benefit programs | 1426703 | *2876 | *1780 | *6220 | 58476 | 69440 | 213378 | 91597 | 156047 | 88252 | 92673 | 123366 | 522598 |
| 63 Net loss, noncapital assets | 38445 | *104 | - | - | *538 | *649 | 3687 | 9072 | 5950 | 1915 | 3181 | 7634 | 5714 |
| 64 Other deductions | 4717668 | *10064 | 98236 | 162883 | 258404 | 308228 | 792700 | 438291 | 521980 | 340372 | 383551 | 315508 | 1087450 |
| 65 Total receipts less total deducts | 5092333 | *27912 | 61224 | 135162 | 222385 | 274140 | 730688 | 474814 | 647501 | 455985 | 430550 | 319150 | 1312822 |
| 66 Constructive taxable income from related foreign corporations | 60139 | - | - | - | - | - | - | - | - | *7723 | 511 | 2827 | 49079 |
| 67 Net income, total | 5133875 | *27912 | 61224 | 135162 | 222385 | 273906 | 727571 | 472066 | 644637 | 461899 | 429729 | 319420 | 1357964 |
| 68 Net income, Form 1120-A | *7261 | - | *621 | *6253 | *387 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *374 | *374 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1827219 | - | *54888 | 104722 | 106191 | 165133 | 440064 | 195851 | 359810 | 160005 | 136756 | 76201 | 27598 |
| 71 Statutory special deductions, total | 503038 | *16354 | *6055 | *12425 | 44041 | 14835 | 18483 | 25707 | 52260 | 26263 | 76871 | 20058 | 189685 |
| 72 Net operating loss deduction | 457031 | *16354 | *6055 | *12425 | 43849 | 14263 | 18136 | 25351 | 49210 | *23078 | 73981 | 15840 | 158489 |
| 73 Dividends received deduction | 46007 | - | - | - | *193 | *571 | *347 | *356 | 3051 | *3185 | 2890 | 4218 | 31197 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2804669 | *11558 | *281 | *18015 | 72153 | 93939 | 269649 | 250863 | 232567 | 275631 | 216172 | 223161 | 1140680 |
| 76 Income tax before credits, total | 952668 | *3916 | *42 | *2761 | 14271 | 21914 | 81616 | 85919 | 81666 | 94514 | 77626 | 78264 | 410160 |
| 77 Regular tax | 929408 | *3909 | *42 | *2761 | 14114 | 21874 | 80425 | 84981 | 78914 | 93022 | 73640 | 76965 | 398759 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 80 Alternative minimum tax | 20176 | - | - | - | *156 | *40 | *1191 | *931 | 2758 | *979 | 3686 | 844 | 9592 |
| 81 Environmental tax | 2716 | 7 | - | - | - | - | - | *7 | 83 | 238 | 299 | 292 | 1790 |
| 82 Foreign tax credit | 47009 | 45 | - | - | - | - | *5 | *8 | *81 | 7599 | 452 | 5525 | 33294 |
| 83 U.S. Possessions tax credit | 1893 | - | - | - | - | - | 489 | 1404 | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 10550 | - | - | - | - | *349 | *193 | *728 | 1982 | *1296 | 291 | 594 | 5118 |
| 87 Prior year minimum tax credit | 13210 | *401 | - | - | *212 | *263 | 1195 | *2469 | *585 | *1053 | 3583 | 1968 | 1479 |
| 88 Income tax after credits, total | 880006 | *3470 | *42 | *2761 | 14059 | 21301 | 79734 | 81311 | 79018 | 84566 | 73300 | 70177 | 370269 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 24
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 17553 | 248 | 3430 | 3122 | 2119 | 3417 | 3496 | 799 | 466 | 185 | 113 | 75 | 83 |
| 2 Total assets | 190161529 | - | 94877 | 521074 | 803867 | 2443606 | 7775968 | 5437503 | 6983309 | 6113104 | 8027176 | 11339905 | 140621140 |
| 3 Cash | 7946600 | - | 19368 | 98024 | 100630 | 292491 | 745862 | 525832 | 539795 | 422147 | 640804 | 735688 | 3825957 |
| 4 Notes and accounts receivable | 58452845 | - | *17898 | 116323 | 220058 | 705924 | 2101601 | 1558352 | 1955347 | 1678984 | 2013832 | 2550563 | 45533964 |
| 5 Less: Allowance for bad debts | 1160243 | - | - | *235 | *501 | 2767 | 19700 | 15617 | 28060 | 33838 | 42567 | 84570 | 932388 |
| 6 Inventories | 28767067 | - | *9238 | 87851 | 155823 | 648485 | 2234238 | 1534114 | 1937424 | 1579778 | 1799189 | 2414489 | 16366438 |
| 7 U.S. govt. obligations, total | 311421 | - | - | - | *9190 | *9867 | *5499 | *74978 | *53016 | *41548 | 20662 | 77993 | 18666 |
| 8 Tax-exempt securities | 643382 | - | - | - | - | - | *22712 | - | *3126 | *21359 | 131590 | 95823 | 368771 |
| 9 Other current assets | 9518578 | - | *16513 | 6345 | 17896 | 54540 | 261523 | 193524 | 313413 | 260774 | 436275 | 743402 | 7214372 |
| 10 Loans to stockholders | 696640 | - | *2119 | *16923 | 20885 | 54473 | 88530 | 27211 | 12783 | *13235 | 12377 | 31330 | 416774 |
| 11 Mortgage and real estate loans | 50227 | - | *3008 | - | *1925 | - | *6977 | *7668 | - | *1047 | 6414 | 6267 | 16920 |
| 12 Other investments | 29429370 | - | - | *20761 | 39563 | 58607 | 197032 | 134425 | 343646 | 425526 | 849209 | 1108288 | 26252312 |
| 13 Depreciable assets | 78994301 | - | 180991 | 510290 | 695334 | 2019532 | 5044944 | 2702575 | 3528493 | 2799313 | 3059323 | 5151213 | 53302293 |
| 14 Less: Accumulated depreciation | 45605424 | - | 156730 | 338729 | 484155 | 1458998 | 3267421 | 1532897 | 2038277 | 1585166 | 1601301 | 2897367 | 30244385 |
| 15 Depletable assets | *64909 | - | - | - | - | - | - | - | *14296 | *959 | 1363 | 31 | 48260 |
| 16 Less: Accumulated depletion | *15434 | - | - | - | - | - | - | - | *6850 | - | - | - | 8584 |
| 17 Land | 1882328 | - | *108 | *558 | *12349 | 35000 | 105821 | 73586 | 92590 | 86553 | 114230 | 149290 | 1212242 |
| 18 Intangible assets (Amortizable) | 12143312 | - | *280 | *1723 | *7734 | 33696 | 144489 | 211219 | 85714 | 414366 | 473723 | 1027646 | 9742721 |
| 19 Less: Accumulated amortization | 2719886 | - | *241 | *217 | *3406 | 19787 | 60093 | 117718 | 37035 | 131472 | 105278 | 354073 | 1890565 |
| 20 Other assets | 10761536 | - | *2325 | *1455 | 10541 | 12542 | 163954 | 60251 | 213886 | 117989 | 217330 | 583892 | 9377371 |
| 21 Total liabilities | 190161529 | - | 94877 | 521074 | 803867 | 2443606 | 7775968 | 5437503 | 6983309 | 6113104 | 8027176 | 11339905 | 140621140 |
| 22 Accounts payable | 29457228 | - | *6216 | 35363 | 132869 | 440438 | 1061822 | 802964 | 970874 | 974535 | 986731 | 1311309 | 22734107 |
| 23 Mort, notes, and bonds under 1 yr | 15264321 | - | *7573 | 34512 | 60741 | 200281 | 944344 | 686807 | 705904 | 551948 | 713390 | 629123 | 10729699 |
| 24 Other current liabilities | 20907459 | - | *19869 | 39960 | 55351 | 192448 | 969869 | 612322 | 894882 | 742674 | 900432 | 1669627 | 14810025 |
| 25 Loans from stockholders | 1522704 | - | *41085 | *27097 | *28638 | 161496 | 337088 | 136772 | 110876 | 76373 | 61894 | 70421 | 470966 |
| 26 Mort, notes, bonds, 1 yr or more | 39078377 | - | *25388 | 109192 | 125669 | 462741 | 1077796 | 589059 | 791141 | 853720 | 1222942 | 1653628 | 32167100 |
| 27 Other liabilities | 15102689 | - | *41278 | *2724 | *6455 | 12629 | 84810 | 105407 | 159699 | 270995 | 274443 | 931219 | 13213030 |
| 28 Net worth | 68828752 | - | -46532 | 272226 | 394144 | 973573 | 3300240 | 2504173 | 3349934 | 2642859 | 3867344 | 5074578 | 46496214 |
| 29 Capital stock | 14329884 | - | 13187 | 98010 | 69258 | 99785 | 229379 | 259035 | 338113 | 381498 | 593837 | 730957 | 11516827 |
| 30 Paid-in or capital surplus | 33860368 | - | *1598 | *107768 | 52175 | 36530 | 406750 | 404825 | 780549 | 565268 | 1506073 | 2324537 | 27674294 |
| 31 Retained earnings, appropriated | 163349 | - | *2081 | - | *16457 | - | *3216 | *2178 | *14309 | *13026 | 16195 | 4097 | 91789 |
| 32 Retained earnings-unappropriated | 21602592 | - | *-21391 | 72768 | 281267 | 615539 | 1921685 | 899306 | 1449600 | 902331 | 1545135 | 2065244 | 11871108 |
| 33 Retained earnings (S CORP) | 4519199 | - | *-8360 | *31780 | *12690 | 333714 | 927081 | 1019317 | 854972 | 850770 | 332526 | 164709 | - |
| 34 Less: Cost of treasury stock | 5646641 | - | *33647 | *38100 | *37704 | 111995 | 187871 | 80488 | 87610 | 70034 | 126422 | 214967 | 4657805 |
| 35 Total receipts | 229524433 | 960092 | 482966 | 1592755 | 1957315 | 6182936 | 15930252 | 10560705 | 11143536 | 9573335 | 10176112 | 14272365 | 146692065 |
| 36 Business receipts | 219366988 | 913226 | 474946 | 1564714 | 1934177 | 6132245 | 15804598 | 10472261 | 11013854 | 9422221 | 9933882 | 13727503 | 137973359 |
| 37 Interest | 2603014 | *12100 | *41 | 928 | 2823 | 7595 | 22751 | 12092 | 27425 | 30015 | 44611 | 93042 | 2349592 |
| 38 Interest on govt. obligations | 110816 | *23 | - | - | *123 | *70 | *888 | *2283 | 1614 | 2529 | 10515 | 10474 | 82298 |
| 39 Rents | 436518 | *347 | *401 | *83 | *2454 | *3899 | 6002 | 7067 | 7947 | 12107 | 14568 | 35512 | 346132 |
| 40 Royalties | 1720149 | *18576 | - | *3790 | *5 | - | *3230 | *3303 | 3415 | 5833 | 19269 | 41833 | 1620894 |
| 41 Net S-T cap gain less net LT loss | 9497 | - | - | - | - | *28 | *18 | - | *26 | *413 | 580 | 76 | 8355 |
| 42 Net L-T cap gain less net ST loss | 390535 | *3542 | - | *368 | *2057 | *10910 | 4922 | *2657 | 2828 | *1080 | 5067 | 60473 | 296631 |
| 43 Net gain, noncapital assets | 245132 | *5182 | - | *10650 | *8425 | 2555 | 9703 | 11810 | 5540 | 12284 | 21733 | 11050 | 146202 |
| 44 Dividends, domestic corporations | 163423 | 30 | - | - | *568 | *453 | *677 | *24 | 7054 | 2502 | 3740 | 41319 | 107054 |
| 45 Dividends, foreign corporations | 1186556 | 766 | - | - | - | - | *2870 | *2230 | 9295 | 8775 | 22097 | 75361 | 1065163 |
| 46 Other receipts | 3291806 | *6301 | *7578 | 12222 | 6683 | 25180 | 74594 | 46979 | 64537 | 75576 | 100050 | 175722 | 2696385 |
| 47 Total deductions | 215807677 | 903626 | 452103 | 1497501 | 1835832 | 5915043 | 14894188 | 9843921 | 10259368 | 8891095 | 9337884 | 13086953 | 138890162 |
| 48 Cost of goods | 148977533 | *343871 | *9238 | 87851 | 157648 | 643377 | 2228103 | 1560727 | 1949383 | 1619972 | 1821115 | 2429551 | 16120974 |
| 49 Compensation of officers | 3402528 | *7838 | *37582 | 173847 | 151160 | 406187 | 931307 | 375229 | 253790 | 186657 | 166509 | 137357 | 575066 |
| 50 Salaries and wages | 16999644 | 134508 | *93700 | 217482 | 106768 | 276077 | 887270 | 742265 | 734155 | 534416 | 678676 | 1118326 | 11476002 |
| 51 Repairs | 1466163 | *8552 | *3439 | 9088 | 13676 | 22402 | 59809 | 28235 | 21404 | 29921 | 29955 | 56597 | 1183084 |
| 52 Bad debts | 495353 | *1123 | - | *3375 | *2929 | 12560 | 31682 | 15756 | 20751 | 19219 | 15698 | 29090 | 343171 |
| 53 Rent paid on business property | 1971670 | *9436 | *14813 | 51491 | 34812 | 94151 | 156511 | 57850 | 53827 | 47432 | 55958 | 72434 | 1322954 |
| 54 Taxes paid | 4545524 | 25157 | 17703 | 57982 | 69016 | 207914 | 468004 | 224442 | 276983 | 194458 | 210831 | 279288 | 2513746 |
| 55 Interest paid | 4958495 | 45852 | *2623 | 14359 | 16274 | 65210 | 171556 | 105076 | 125552 | 122164 | 138271 | 230083 | 3921475 |
| 56 Contributions or gifts | 149467 | *102 | *16 | *767 | 1853 | 2094 | 8856 | 2508 | 5726 | 2091 | 5879 | 11682 | 107892 |
| 57 Amortization | 562795 | *1927 | *28 | *1253 | *716 | 4930 | 11005 | 16058 | 14626 | 25337 | 24946 | 42070 | 419899 |
| 58 Depreciation | 6684379 | 14584 | 10563 | 40510 | 64216 | 155333 | 376742 | 205587 | 258062 | 210777 | 232854 | 384370 | 4730779 |
| 59 Depletion | *13387 | - | - | - | - | - | - | - | - | *62 | - | 1 | 13324 |
| 60 Advertising | 2050581 | *4746 | *3476 | 8855 | 19460 | 37715 | 121938 | 88334 | 75505 | 48100 | 92619 | 111735 | 1438098 |
| 61 Pension, prof sh, stock, annuity | 1718064 | *4954 | *9276 | *11396 | *23327 | 27594 | 103409 | 56020 | 66379 | 59004 | 62199 | 93741 | 1200766 |
| 62 Employee benefit programs | 4423326 | 32722 | *10793 | 23738 | 30925 | 111180 | 204354 | 142921 | 173534 | 123718 | 178892 | 321430 | 3069119 |
| 63 Net loss, noncapital assets | 295982 | *1425 | - | - | *240 | *719 | 2729 | 8305 | 5681 | 6314 | 5654 | 8459 | 256456 |
| 64 Other deductions | 17092786 | 31838 | 84429 | 194562 | 146056 | 409906 | 1039111 | 710415 | 761393 | 542088 | 769509 | 1030128 | 11373351 |
| 65 Total receipts less total deducts | 13716757 | 56466 | 30863 | 95254 | 121483 | 267893 | 1036064 | 716784 | 884168 | 682239 | 838228 | 1185412 | 7801903 |
| 66 Constructive taxable income from related foreign corporations | 1478175 | - | - | - | - | - | - | - | *3026 | *7040 | 17730 | 38042 | 1412337 |
| 67 Net income, total | 15084115 | 56444 | 30863 | 95254 | 121360 | 267823 | 1035176 | 714501 | 885579 | 686751 | 845443 | 1212979 | 9131942 |
| 68 Net income, Form 1120-A | *7845 | - | *7600 | *245 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *15757 | *15757 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1617137 | - | *3891 | *37411 | *48353 | 103628 | 364410 | 359406 | 309503 | 253630 | 85559 | 51346 | - |
| 71 Statutory special deductions, total | 1972567 | *14662 | *19937 | 23048 | 17071 | 47094 | 107512 | 47004 | 80730 | 77943 | 102606 | 252406 | 1182554 |
| 72 Net operating loss deduction | 1397694 | *13888 | *19937 | 23048 | 16620 | 46777 | 104168 | 44758 | 68825 | 71401 | 88064 | 196291 | 703916 |
| 73 Dividends received deduction | 574873 | 774 | - | - | *451 | *317 | *3344 | *2246 | 11904 | 6542 | 14542 | 56115 | 478638 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 11494899 | *41782 | *7036 | 34795 | 55946 | 117101 | 563254 | 308091 | 495349 | 355190 | 657740 | 909227 | 7949388 |
| 76 Income tax before credits, total | 4010958 | *13837 | *1056 | 6424 | 10696 | 23353 | 182255 | 105538 | 170778 | 123980 | 230369 | 326755 | 2815919 |
| 77 Regular tax | 3950179 | *13573 | *1056 | 6424 | 10696 | 22796 | 178884 | 103848 | 168424 | 120989 | 225876 | 316267 | 2781349 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | *794 | - | - | - | - | - | - | - | *260 | *530 | - | 5 | - |
| 80 Alternative minimum tax | 46734 | *238 | - | - | - | *558 | 3280 | *1667 | 1734 | 2032 | 5331 | 8846 | 23049 |
| 81 Environmental tax | 13737 | 26 | - | - | - | - | *4 | *23 | 199 | 321 | 712 | 1272 | 11180 |
| 82 Foreign tax credit | 566640 | 248 | - | - | - | - | *54 | *23 | 2411 | 2800 | 9247 | 31302 | 520555 |
| 83 U.S. Possessions tax credit | 44562 | - | - | - | - | - | 1208 | 439 | 531 | - | 17931 | - | 24453 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 1277 | - | - | - | - | - | - | - | - | - | - | - | 1277 |
| 86 General business credit | 262810 | 932 | - | - | - | *948 | 5287 | 1918 | 4737 | 2403 | 7512 | 5064 | 234010 |
| 87 Prior year minimum tax credit | 58365 | - | - | - | - | *81 | 2467 | *542 | 2435 | 1106 | 1217 | 10591 | 39927 |
| 88 Income tax after credits, total | 3077304 | *12657 | *1056 | 6424 | 10696 | 22324 | 173239 | 102616 | 160663 | 117673 | 194462 | 279798 | 1995697 |

MINOR INDUSTRY 3520
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1065 | - | *217 | - | *169 | *260 | 243 | 124 | *24 | *** | *** | *** | 5 |
| 2 Total assets | 18463441 | - | *6189 | - | *55836 | *197191 | 509014 | 899487 | *349753 | *** | *** | *** | 14827602 |
| 3 Cash | 403528 | - | *3312 | - | *1985 | *33376 | 22436 | 74847 | *11778 | *** | *** | *** | 195432 |
| 4 Notes and accounts receivable | 9986689 | - | *2431 | - | *8267 | *17101 | 109744 | 244646 | *112928 | *** | *** | *** | 9035741 |
| 5 Less: Allowance for bad debts | 213017 | - | - | - | *501 | *191 | *1391 | *1533 | *1267 | *** | *** | *** | 190890 |
| 6 Inventories | 2575883 | - | *273 | - | *34410 | *113161 | 272242 | 342161 | *121493 | *** | *** | *** | 1162193 |
| 7 U.S. govt. obligations, total | *3790 | - | - | - | - | *3790 | - | - | - | *** | *** | *** | - |
| 8 Tax-exempt securities | 49745 | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 9 Other current assets | 282608 | - | *115 | - | *2599 | *950 | 8821 | 11875 | *3821 | *** | *** | *** | 150409 |
| 10 Loans to stockholders | 49018 | - | - | - | *3223 | *3790 | *2732 | *10467 | - | *** | *** | *** | 250 |
| 11 Mortgage and real estate loans | *627 | - | - | - | - | - | *627 | - | - | *** | *** | *** | - |
| 12 Other investments | 1642801 | - | - | - | - | *9382 | *2764 | *9196 | *2403 | *** | *** | *** | 1549300 |
| 13 Depreciable assets | 6052206 | - | *7846 | - | *10834 | *45179 | 190914 | 355891 | *142177 | *** | *** | *** | 4691375 |
| 14 Less: Accumulated depreciation | 3646129 | - | *7787 | - | *4701 | *34899 | 115762 | 182416 | *83505 | *** | *** | *** | 2880130 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 17 Land | 112979 | - | - | - | - | *1922 | *8702 | *23956 | *1970 | *** | *** | *** | 60913 |
| 18 Intangible assets (Amortizable) | 565613 | - | - | - | *158 | *17658 | *2923 | *3988 | *2154 | *** | *** | *** | 531072 |
| 19 Less: Accumulated amortization | 27009 | - | - | - | *118 | *13233 | *1530 | *1874 | *1431 | *** | *** | *** | 4269 |
| 20 Other assets | 624109 | - | - | - | *-320 | *-795 | *5792 | 8284 | *37231 | *** | *** | *** | 526206 |
| 21 Total liabilities | 18463441 | - | *6189 | - | *55836 | *197191 | 509014 | 899487 | *349753 | *** | *** | *** | 14827602 |
| 22 Accounts payable | 2661166 | - | *1497 | - | *8334 | *57410 | 104805 | 76638 | *31315 | *** | *** | *** | 2176655 |
| 23 Mort, notes, and bonds under 1 yr | 1008877 | - | *6727 | - | *7398 | *3790 | *55171 | 186266 | *81171 | *** | *** | *** | 545965 |
| 24 Other current liabilities | 1334466 | - | - | - | *5792 | *10863 | 47499 | 95315 | *58112 | *** | *** | *** | 831944 |
| 25 Loans from stockholders | 95137 | - | - | - | *2241 | *8438 | *5020 | *40362 | *22895 | *** | *** | *** | 9358 |
| 26 Mort, notes, bonds, 1 yr or more | 6849072 | - | - | - | *19810 | *28250 | 82664 | 80805 | *43467 | *** | *** | *** | 6399244 |
| 27 Other liabilities | 1548564 | - | - | - | *289 | *-0 | *3344 | *3189 | *4496 | *** | *** | *** | 1501508 |
| 28 Net worth | 4966159 | - | *-2035 | - | *11971 | *88440 | 210510 | 416912 | *108297 | *** | *** | *** | 3362927 |
| 29 Capital stock | 1683790 | - | *217 | - | *947 | *6456 | 11086 | 5880 | *5093 | *** | *** | *** | 1596401 |
| 30 Paid-in or capital surplus | 1743910 | - | - | - | *610 | - | *8801 | *7820 | *16766 | *** | *** | *** | 1549470 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 32 Retained earnings-unappropriated | 1179454 | - | *-2252 | - | *13103 | *71749 | 115274 | *215472 | *51962 | *** | *** | *** | 338260 |
| 33 Retained earnings (S CORP) | 547802 | - | - | - | - | *10235 | *83916 | *197406 | *38593 | *** | *** | *** | - |
| 34 Less: Cost of treasury stock | 188796 | - | - | - | *2689 | - | *8565 | *9666 | *4117 | *** | *** | *** | 121204 |
| 35 Total receipts | 19350901 | - | *47209 | - | *290629 | *352846 | 1083611 | 1626928 | *668762 | *** | *** | *** | 12705822 |
| 36 Business receipts | 17783149 | - | *47209 | - | *287587 | *350133 | 1074395 | 1608646 | *659096 | *** | *** | *** | 11243804 |
| 37 Interest | 755744 | - | - | - | *215 | *2115 | *1000 | *2735 | *560 | *** | *** | *** | 739349 |
| 38 Interest on govt. obligations | *6384 | - | - | - | - | - | - | - | - | *** | *** | *** | 3618 |
| 39 Rents | 72236 | - | - | - | - | *345 | *141 | *117 | *2695 | *** | *** | *** | 65496 |
| 40 Royalties | 9338 | - | - | - | - | - | *574 | - | - | *** | *** | *** | 8494 |
| 41 Net S-T cap gain less net LT loss | 1678 | - | - | - | - | - | - | - | - | *** | *** | *** | 1678 |
| 42 Net L-T cap gain less net ST loss | 82558 | - | - | - | - | *12 | *1053 | *225 | - | *** | *** | *** | 81193 |
| 43 Net gain, noncapital assets | 45563 | - | - | - | - | *20 | *3712 | *6246 | *127 | *** | *** | *** | 34075 |
| 44 Dividends, domestic corporations | 11935 | - | - | - | - | - | - | - | - | *** | *** | *** | 11766 |
| 45 Dividends, foreign corporations | *14028 | - | - | - | - | - | - | - | - | *** | *** | *** | 11482 |
| 46 Other receipts | 568288 | - | - | - | *2827 | *221 | *2736 | 8959 | *6284 | *** | *** | *** | 504866 |
| 47 Total deductions | 17988064 | - | *44213 | - | *286880 | *328640 | 1047404 | 1501062 | *611604 | *** | *** | *** | 11791036 |
| 48 Cost of goods | 11754510 | - | *273 | - | *34410 | *113161 | 273833 | 347336 | *116160 | *** | *** | *** | 1206362 |
| 49 Compensation of officers | 164647 | - | - | - | - | *18721 | 28310 | 47365 | *17840 | *** | *** | *** | 20823 |
| 50 Salaries and wages | 881519 | - | - | - | *17203 | *19595 | 58293 | 76579 | *29551 | *** | *** | *** | 551104 |
| 51 Repairs | 311913 | - | *1211 | - | *45 | *146 | 4331 | 4674 | *1283 | *** | *** | *** | 290728 |
| 52 Bad debts | 70743 | - | - | - | *98 | *9 | *1835 | 1561 | *503 | *** | *** | *** | 51058 |
| 53 Rent paid on business property | 163084 | - | *556 | - | *1622 | *3806 | 6430 | 7852 | *1349 | *** | *** | *** | 134917 |
| 54 Taxes paid | 301810 | - | *1402 | - | *2034 | *6978 | 16421 | 29273 | *12642 | *** | *** | *** | 194333 |
| 55 Interest paid | 637430 | - | - | - | *3087 | *2856 | 8844 | 23499 | *11528 | *** | *** | *** | 562127 |
| 56 Contributions or gifts | 7900 | - | - | - | *103 | *10 | *911 | *749 | *202 | *** | *** | *** | 3979 |
| 57 Amortization | 10219 | - | - | - | *32 | *1738 | *213 | *211 | *573 | *** | *** | *** | 4261 |
| 58 Depreciation | 431502 | - | *523 | - | *2306 | *2531 | 19000 | 32916 | *11605 | *** | *** | *** | 312633 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 60 Advertising | 201611 | - | *211 | - | *4030 | *5038 | 15109 | 20768 | *5547 | *** | *** | *** | 126415 |
| 61 Pension, prof sh, stock, annuity | 301414 | - | - | - | - | *2408 | *2796 | *7602 | *6818 | *** | *** | *** | 268742 |
| 62 Employee benefit programs | 557142 | - | *1536 | - | *323 | *1169 | *5880 | 13932 | *8001 | *** | *** | *** | 478640 |
| 63 Net loss, noncapital assets | 1858 | - | - | - | *153 | - | *101 | - | *574 | *** | *** | *** | 883 |
| 64 Other deductions | 2190762 | - | *5801 | - | *25406 | *41918 | 63702 | 77977 | *45575 | *** | *** | *** | 1718061 |
| 65 Total receipts less total deducts | 1362837 | - | *2997 | - | *3749 | *24206 | 36207 | 125866 | *57159 | *** | *** | *** | 914786 |
| 66 Constructive taxable income from related foreign corporations | *11396 | - | - | - | - | - | - | - | - | *** | *** | *** | 11357 |
| 67 Net income, total | 1367849 | - | *2997 | - | *3749 | *24206 | 36207 | 125866 | *57159 | *** | *** | *** | 922525 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 70 Net income, Form 1120S | 197901 | - | - | - | - | *10941 | *16218 | *69526 | *32184 | *** | *** | *** | - |
| 71 Statutory special deductions, total | 120225 | - | *2997 | - | *1971 | - | *1728 | - | *1176 | *** | *** | *** | 76983 |
| 72 Net operating loss deduction | 99940 | - | *2997 | - | *1971 | - | *1728 | - | *1176 | *** | *** | *** | 59329 |
| 73 Dividends received deduction | *20285 | - | - | - | - | - | - | - | - | *** | *** | *** | 17654 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 75 Income subject to tax | 1049723 | - | - | - | *1778 | *13265 | 18261 | *56340 | *23799 | *** | *** | *** | 845542 |
| 76 Income tax before credits, total | 365803 | - | - | - | *267 | *2835 | 4660 | *19068 | *8098 | *** | *** | *** | 298328 |
| 77 Regular tax | 362088 | - | - | - | *267 | *2835 | 4660 | *19062 | *8092 | *** | *** | *** | 295943 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 80 Alternative minimum tax | *2353 | - | - | - | - | - | - | - | - | *** | *** | *** | 1167 |
| 81 Environmental tax | 1362 | - | - | - | - | - | - | *6 | *6 | *** | *** | *** | 1217 |
| 82 Foreign tax credit | 5144 | - | - | - | - | - | - | - | - | *** | *** | *** | 5055 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 86 General business credit | 1601 | - | - | - | - | - | *169 | *240 | *358 | *** | *** | *** | 271 |
| 87 Prior year minimum tax credit | *855 | - | - | - | - | - | *377 | *354 | *125 | *** | *** | *** | - |
| 88 Income tax after credits, total | 358202 | - | - | - | *267 | *2835 | 4114 | *18473 | *7615 | *** | *** | *** | 293002 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Construction and related machinery

MINOR INDUSTRY 3530
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 1391 | *** | *** | *138 | *193 | 440 | 325 | *72 | 37 | *13 | 9 | 11 | 14 |
| 2 | Total assets | 39287549 | - | *** | *20022 | *79319 | 353668 | 801297 | *450055 | 565754 | *412055 | 643017 | 1699681 | 34260090 |
| 3 | Cash | 566976 | - | *** | *240 | *5010 | *42300 | 78023 | *39864 | 57560 | *7250 | 30935 | 111675 | 194118 |
| 4 | Notes and accounts receivable | 14248361 | - | *** | *4472 | *46331 | 110742 | 152494 | *150665 | 163402 | *87536 | 160959 | 382887 | 12988872 |
| 5 | Less: Allowance for bad debts | 114443 | - | *** | - | - | *413 | *1052 | *575 | *746 | *4578 | 2525 | 9022 | 95531 |
| 6 | Inventories | 4788862 | - | *** | *10440 | *24034 | 120840 | 328864 | *154471 | 183911 | *177051 | 182350 | 465614 | 3141287 |
| 7 | U.S. govt. obligations, total | *18858 | - | *** | - | - | - | - | - | - | *191 | - | - | 18666 |
| 8 | Tax-exempt securities | *151802 | - | *** | - | - | - | *7724 | - | - | - | 25618 | - | 118460 |
| 9 | Other current assets | 1609721 | - | *** | *1744 | *29 | *12902 | 10485 | *8430 | 21833 | *18566 | 12353 | 65913 | 1457466 |
| 10 | Loans to stockholders | 229496 | - | *** | - | - | *5056 | *1440 | *204 | - | - | 770 | - | 222025 |
| 11 | Mortgage and real estate loans | *6403 | - | *** | - | - | - | *6078 | - | - | - | 325 | - | - |
| 12 | Other investments | 8390888 | - | *** | *1840 | - | *728 | *28846 | *1287 | *10552 | *15598 | 29648 | 160318 | 8142070 |
| 13 | Depreciable assets | 13513039 | - | *** | *8194 | *9253 | 163798 | 333701 | *202275 | 210809 | *182354 | 223099 | 682148 | 11494223 |
| 14 | Less: Accumulated depreciation | 7788611 | - | *** | *6908 | *7573 | 101066 | 213181 | *115500 | 112792 | *116207 | 89088 | 391714 | 6633989 |
| 15 | Depletable assets | 48260 | - | *** | - | - | - | - | - | - | - | - | - | 48260 |
| 16 | Less: Accumulated depletion | 8584 | - | *** | - | - | - | - | - | - | - | - | - | 8584 |
| 17 | Land | 313162 | - | *** | - | - | *849 | *4223 | *2797 | *7097 | *7040 | 9280 | 23272 | 258604 |
| 18 | Intangible assets (Amortizable) | 2189555 | - | *** | - | *3505 | *169 | *15770 | *19672 | *15161 | *34909 | 32850 | 169160 | 1898358 |
| 19 | Less: Accumulated amortization | 304650 | - | *** | - | *1737 | *18 | *3554 | *16934 | *3053 | *11409 | 5158 | 25347 | 237440 |
| 20 | Other assets | 1428454 | - | *** | - | *468 | *-2219 | 51436 | *3397 | *12020 | *13753 | 31600 | 64777 | 1253222 |
| 21 | Total liabilities | 39287549 | - | *** | *20022 | *79319 | 353668 | 801297 | *450055 | 565754 | *412055 | 643017 | 1699681 | 34260090 |
| 22 | Accounts payable | 7908158 | - | *** | *4230 | *23643 | 70051 | 125161 | *73852 | 83991 | *51405 | 76745 | 229026 | 7170009 |
| 23 | Mort, notes, and bonds under 1 yr | 3200263 | - | *** | *3865 | *8662 | *48852 | 93111 | *20019 | *77040 | *71312 | 67864 | 161088 | 2648450 |
| 24 | Other current liabilities | 2096121 | - | *** | *821 | *583 | 40995 | 89625 | *27777 | 67223 | *26615 | 48895 | 188664 | 1604923 |
| 25 | Loans from stockholders | 176189 | - | *** | - | *2094 | *17089 | *82670 | - | *3281 | - | 20661 | - | 50393 |
| 26 | Mort, notes, bonds, 1 yr or more | 8476747 | - | *** | - | *150 | *48349 | 93424 | *42097 | *132959 | *97674 | 120330 | 85679 | 7855137 |
| 27 | Other liabilities | 4060012 | - | *** | - | - | *1376 | *2591 | *10021 | *3954 | *31895 | 33423 | 116074 | 3860678 |
| 28 | Net worth | 13370059 | - | *** | *11106 | *44186 | 126956 | 314714 | *276289 | 197307 | *133154 | 275099 | 919151 | 11070499 |
| 29 | Capital stock | 1528690 | - | *** | *6539 | *38791 | 9932 | 18791 | *23816 | 13164 | *16574 | 86651 | 39992 | 1274440 |
| 30 | Paid-in or capital surplus | 8370294 | - | *** | - | - | *7400 | *61102 | *21529 | *32923 | *125977 | 31990 | 505638 | 7582137 |
| 31 | Retained earnings, appropriated | 76824 | - | *** | - | - | - | - | - | - | - | - | 1079 | 75745 |
| 32 | Retained earnings-unappropriated | 3780882 | - | *** | *4566 | - | *53001 | 88578 | *147579 | *125688 | *-6980 | 156462 | 378809 | 2833179 |
| 33 | Retained earnings (S CORP) | 386267 | - | *** | - | *5396 | *73224 | *182028 | *96193 | *29428 | - | - | - | - |
| 34 | Less: Cost of treasury stock | 772899 | - | *** | - | - | *16601 | *35785 | *12828 | *3895 | *2417 | 5 | 6367 | 695002 |
| 35 | Total receipts | 37119912 | *** | *** | *59610 | *182756 | 919548 | 1211372 | *1095805 | 970956 | *524160 | 864354 | 2452288 | 28419012 |
| 36 | Business receipts | 35147090 | *** | *** | *59409 | *182681 | 910678 | 1205681 | *1087975 | 962080 | *515406 | 850830 | 2392106 | 26582136 |
| 37 | Interest | 631880 | *** | *** | *81 | - | *955 | *2071 | *666 | *1757 | *1843 | 6324 | 13466 | 602038 |
| 38 | Interest on govt. obligations | *9668 | - | *** | - | - | - | *231 | *10 | - | - | 599 | 706 | 8122 |
| 39 | Rents | 178386 | *** | *** | *83 | - | *407 | *67 | *32 | *62 | *8 | 582 | 1674 | 175432 |
| 40 | Royalties | 190214 | *** | *** | - | - | - | - | - | - | *215 | 352 | 8313 | 164335 |
| 41 | Net S-T cap gain less net LT loss | *224 | - | *** | - | - | *28 | - | - | - | - | - | - | 196 |
| 42 | Net L-T cap gain less net ST loss | 165661 | - | *** | - | - | *950 | *591 | - | - | - | 580 | 945 | 162595 |
| 43 | Net gain, noncapital assets | 82638 | *** | *** | - | - | *136 | *175 | *1909 | *9 | *305 | 1595 | 524 | 77554 |
| 44 | Dividends, domestic corporations | 33559 | - | *** | - | - | - | - | - | *1 | - | - | 86 | 33473 |
| 45 | Dividends, foreign corporations | 283274 | - | *** | - | - | - | - | - | - | *517 | 1231 | 6284 | 275242 |
| 46 | Other receipts | 397318 | *** | *** | *38 | *75 | *6394 | 2555 | *5212 | 7047 | *5866 | 2260 | 28183 | 337888 |
| 47 | Total deductions | 34911898 | *** | *** | *57539 | *153400 | 881836 | 1155614 | *1004364 | 931788 | *487903 | 812058 | 2313862 | 26709507 |
| 48 | Cost of goods | 25811176 | *** | *** | *10440 | *24034 | 122020 | 302135 | *155147 | 177106 | *188799 | 185067 | 453350 | 3159694 |
| 49 | Compensation of officers | 383763 | *** | *** | *9122 | *3417 | 40719 | 88771 | *73676 | 20291 | *7261 | 7717 | 20014 | 109828 |
| 50 | Salaries and wages | 1662872 | *** | *** | - | *17491 | 50828 | 47406 | *67984 | 47991 | *35696 | 52786 | 173002 | 1075341 |
| 51 | Repairs | 266389 | *** | *** | *100 | *268 | *5189 | 4643 | *1445 | 1213 | *2075 | 3036 | 11006 | 229372 |
| 52 | Bad debts | 41212 | - | *** | - | *610 | *3315 | 1181 | *372 | 1630 | *2164 | 321 | 3695 | 27924 |
| 53 | Rent paid on business property | 300921 | *** | *** | *204 | *1343 | 15110 | 11034 | *3564 | *3782 | *2037 | 5339 | 11094 | 240930 |
| 54 | Taxes paid | 678627 | *** | *** | *1529 | *2106 | 25356 | 28923 | *23808 | 20103 | *9025 | 12113 | 36907 | 506846 |
| 55 | Interest paid | 962915 | *** | *** | *540 | *565 | 10054 | 13343 | *4085 | 14859 | *8741 | 15173 | 18385 | 852242 |
| 56 | Contributions or gifts | 15617 | *** | *** | *81 | - | *200 | *122 | *187 | *298 | *48 | 230 | 1207 | 13168 |
| 57 | Amortization | 73665 | *** | *** | - | - | *40 | *1273 | *1133 | *1207 | *915 | 3416 | 2978 | 63937 |
| 58 | Depreciation | 1111573 | *** | *** | *366 | *785 | 21658 | 17911 | *13016 | 11316 | *10373 | 15541 | 33681 | 980897 |
| 59 | Depletion | 13292 | - | *** | - | - | - | - | - | - | - | - | 1 | 13291 |
| 60 | Advertising | 142511 | - | *** | *172 | *2233 | 5536 | 5451 | *4512 | 4704 | *1964 | 3820 | 13335 | 100782 |
| 61 | Pension, prof sh, stock, annuity | 375551 | *** | *** | - | - | *270 | *3452 | *821 | *4644 | *6595 | 2270 | 29351 | 325246 |
| 62 | Employee benefit programs | 730570 | *** | *** | - | *1652 | *5027 | 13871 | *12818 | *11078 | *11133 | 10235 | 36023 | 614251 |
| 63 | Net loss, noncapital assets | 5642 | - | *** | - | - | *207 | - | *281 | *111 | *3843 | 22 | 738 | 440 |
| 64 | Other deductions | 2335603 | *** | *** | *3405 | *14583 | 86079 | 67559 | *67158 | 42458 | *41218 | 60890 | 138939 | 1813867 |
| 65 | Total receipts less total deducts | 2208014 | *** | *** | *2071 | *29356 | 37712 | 55757 | *91441 | 39168 | *36257 | 52295 | 138425 | 1709504 |
| 66 | Constructive taxable income from related foreign corporations | 275769 | - | *** | - | - | - | - | - | - | - | - | 2003 | 273766 |
| 67 | Net income, total | 2474115 | *** | *** | *2071 | *29356 | 37712 | 55527 | *91430 | 39168 | *36257 | 51697 | 139722 | 1975149 |
| 68 | Net income, Form 1120-A | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 144926 | - | *** | - | *29356 | *23731 | *40050 | *43703 | *8087 | - | - | - | - |
| 71 | Statutory special deductions, total | 386043 | - | *** | *1345 | - | *3873 | *8815 | *6230 | *1731 | *22113 | 10667 | 64216 | 259674 |
| 72 | Net operating loss deduction | 213630 | - | *** | *1345 | - | *3873 | *8815 | *6230 | *1731 | *21596 | 9435 | 63081 | 90144 |
| 73 | Dividends received deduction | 172413 | - | *** | - | - | - | - | - | *-0 | *517 | 1231 | 1135 | 169529 |
| 74 | Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 1943146 | *** | *** | *726 | - | *10109 | *6662 | *41497 | *29350 | *14144 | 41030 | 75506 | 1715475 |
| 76 | Income tax before credits, total | 683926 | *** | *** | *109 | - | *2250 | *2185 | *14162 | 10327 | *5563 | 14378 | 26916 | 605075 |
| 77 | Regular tax | 676128 | *** | *** | *109 | - | *2074 | *1748 | *14070 | *9925 | *4848 | 14137 | 25948 | 600319 |
| 78 | Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | *260 | - | *** | - | - | - | - | - | *260 | - | - | - | - |
| 80 | Alternative minimum tax | 4556 | - | *** | - | - | *176 | *437 | *90 | *2 | *690 | 114 | 816 | 2231 |
| 81 | Environmental tax | 2595 | *** | *** | - | - | - | - | *2 | *6 | *25 | 53 | 153 | 2346 |
| 82 | Foreign tax credit | 151305 | *** | *** | - | - | - | - | - | - | *25 | 7 | 1924 | 149101 |
| 83 | U.S. Possessions tax credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 84 | Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | 1277 | - | *** | - | - | - | - | - | - | - | - | - | 1277 |
| 86 | General business credit | 105884 | *** | *** | - | - | *12 | *22 | - | *24 | *13 | 484 | 1333 | 103065 |
| 87 | Prior year minimum tax credit | *12313 | - | *** | - | - | - | - | - | *94 | *286 | - | 444 | 11490 |
| 88 | Income tax after credits, total | 413146 | *** | *** | *109 | - | *2238 | *2163 | *14162 | *10209 | *5239 | 13887 | 23215 | 340142 |

MINOR INDUSTRY 3540
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 5534 | *207 | *1257 | *677 | 673 | 1448 | 989 | 104 | 110 | 36 | 11 | *** | *** |
| 2 | Total assets | 17524453 | - | *43274 | *127045 | 269807 | 1015310 | 2248900 | 630323 | 1595013 | 1217793 | 766458 | *** | *** |
| 3 | Cash | 932308 | - | *10778 | *13411 | 50544 | 130674 | 194220 | 64130 | 122152 | 18586 | 54507 | *** | *** |
| 4 | Notes and accounts receivable | 4444905 | - | *12328 | *40478 | 77717 | 300613 | 608962 | 155797 | 440415 | 336274 | 192067 | *** | *** |
| 5 | Less: Allowance for bad debts | 53876 | - | - | *69 | - | *1148 | *1296 | *1344 | 3099 | *2555 | 3138 | *** | *** |
| 6 | Inventories | 2952935 | - | *4031 | *3100 | *16359 | 140997 | 481483 | 132462 | 395338 | 351293 | 157449 | *** | *** |
| 7 | U.S. govt. obligations, total | *54897 | - | - | - | - | *6077 | *46 | *10261 | *17103 | *7609 | - | *** | *** |
| 8 | Tax-exempt securities | *20852 | - | - | - | - | - | *5404 | - | *927 | - | - | *** | *** |
| 9 | Other current assets | 565181 | - | *106 | *503 | *3706 | 26687 | 90769 | 54545 | 43073 | 19473 | 82130 | *** | *** |
| 10 | Loans to stockholders | 232754 | - | *2119 | *5680 | *190 | 9012 | 17299 | *1173 | *1229 | *13005 | 307 | *** | *** |
| 11 | Mortgage and real estate loans | *15978 | - | *3008 | - | *1925 | - | - | - | - | - | 6090 | *** | *** |
| 12 | Other investments | 2146009 | - | - | - | *8366 | 35096 | 63311 | *10642 | 64893 | 29862 | 41756 | *** | *** |
| 13 | Depreciable assets | 9597161 | - | *95320 | *185168 | 352580 | 1089219 | 1965256 | 550250 | 1028625 | 832430 | 387595 | *** | *** |
| 14 | Less: Accumulated depreciation | 5784585 | - | *84492 | *121227 | 241207 | 753362 | 1283842 | 364763 | 581415 | 463582 | 204846 | *** | *** |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 17 | Land | 207952 | - | - | - | *1307 | *22456 | 46496 | *4828 | 28044 | 13850 | 12503 | *** | *** |
| 18 | Intangible assets (Amortizable) | 1766938 | - | *138 | *120 | *680 | *7813 | 63540 | *56934 | 3062 | 45892 | 34329 | *** | *** |
| 19 | Less: Accumulated amortization | 130172 | - | *99 | *120 | *94 | *3080 | 24936 | *56065 | 1208 | *4461 | 5717 | *** | *** |
| 20 | Other assets | 555215 | - | *36 | - | *-2267 | 4258 | 22188 | *11476 | 35874 | 20117 | 11429 | *** | *** |
| 21 | Total liabilities | 17524453 | - | *43274 | *127045 | 269807 | 1015310 | 2248900 | 630323 | 1595013 | 1217793 | 766458 | *** | *** |
| 22 | Accounts payable | 2591559 | - | *3100 | *6908 | 22519 | 101589 | 225482 | 74442 | 249425 | 190720 | 72833 | *** | *** |
| 23 | Mort, notes, and bonds under 1 yr | 1504238 | - | - | *10500 | *11061 | 76810 | 271264 | 88411 | 141760 | 170897 | 120502 | *** | *** |
| 24 | Other current liabilities | 1586039 | - | *4635 | *15141 | 9579 | 81010 | 284277 | 72062 | 197554 | 119254 | 101697 | *** | *** |
| 25 | Loans from stockholders | 419784 | - | *26959 | *179 | *2460 | 39757 | 84711 | *5061 | *18568 | - | 14866 | *** | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 4374847 | - | *10767 | *40404 | *69993 | 208911 | 292134 | 87379 | 184997 | 203216 | 76205 | *** | *** |
| 27 | Other liabilities | 942882 | - | *41278 | - | *5013 | 7570 | 13959 | *10401 | 23504 | 69609 | 48700 | *** | *** |
| 28 | Net worth | 6105105 | - | *-43466 | *53913 | 149180 | 499663 | 1077073 | 292568 | 779204 | 464098 | 331657 | *** | *** |
| 29 | Capital stock | 873615 | - | *3155 | *9252 | 6894 | 30501 | 78310 | 40272 | 41863 | 81013 | 15432 | *** | *** |
| 30 | Paid-in or capital surplus | 3188295 | - | - | *5200 | *882 | *9528 | 56613 | *3466 | 204877 | *3967 | 73266 | *** | *** |
| 31 | Retained earnings, appropriated | *17772 | - | *2081 | - | - | - | - | - | - | - | - | *** | *** |
| 32 | Retained earnings-unappropriated | 1147921 | - | *-48702 | *14413 | 140119 | 375181 | 698183 | *139033 | 285566 | 197968 | 176039 | *** | *** |
| 33 | Retained earnings (S CORP) | 1110649 | - | - | *25393 | *14300 | *119362 | 269228 | *138494 | 269863 | *202069 | 71940 | *** | *** |
| 34 | Less: Cost of treasury stock | 233148 | - | - | *345 | *13014 | *34910 | *25261 | *28698 | 22965 | *20919 | 5021 | *** | *** |
| 35 | Total receipts | 24149659 | *103060 | *148777 | *412421 | 568691 | 2417765 | 4518471 | 1151971 | 2572947 | 2149362 | 1048368 | *** | *** |
| 36 | Business receipts | 23669762 | *90189 | *148777 | *401740 | 563493 | 2406638 | 4493869 | 1145391 | 2549015 | 2128108 | 1043259 | *** | *** |
| 37 | Interest | 70919 | *7047 | - | *335 | *928 | 2507 | 3955 | *994 | 3036 | 1342 | 1873 | *** | *** |
| 38 | Interest on govt. obligations | 1923 | - | - | - | - | *70 | *341 | - | *492 | *6 | 114 | *** | *** |
| 39 | Rents | 15963 | *309 | - | - | *2454 | *631 | *1225 | *699 | *2240 | *2214 | 374 | *** | *** |
| 40 | Royalties | 208048 | - | - | - | - | - | *2316 | - | *9 | *157 | 145 | *** | *** |
| 41 | Net S-T cap gain less net LT loss | *44 | - | - | - | - | - | *18 | - | *26 | - | - | *** | *** |
| 42 | Net L-T cap gain less net ST loss | 14396 | *3542 | - | - | - | *3450 | *2160 | *910 | *1192 | *11 | 77 | *** | *** |
| 43 | Net gain, noncapital assets | 28229 | *544 | - | *10346 | - | *1500 | 3317 | *2734 | 759 | *2066 | 440 | *** | *** |
| 44 | Dividends, domestic corporations | 5480 | 12 | - | - | *568 | *453 | *129 | *12 | *1904 | *3 | 386 | *** | *** |
| 45 | Dividends, foreign corporations | 44898 | 766 | - | - | - | - | *1592 | - | *1135 | *924 | - | *** | *** |
| 46 | Other receipts | 89997 | *651 | - | *-0 | *1247 | 2516 | 9550 | *1230 | 13138 | 14532 | 1700 | *** | *** |
| 47 | Total deductions | 22812861 | *89755 | *139711 | *366643 | 532551 | 2319231 | 4178377 | 1080776 | 2369128 | 2011402 | 970933 | *** | *** |
| 48 | Cost of goods | 15112039 | *30600 | *4031 | *3100 | *16359 | 141940 | 484316 | 132642 | 399689 | 355240 | 165280 | *** | *** |
| 49 | Compensation of officers | 832991 | *1526 | *9134 | *51588 | *63264 | 236332 | 263473 | 35351 | 56919 | 37646 | 28333 | *** | *** |
| 50 | Salaries and wages | 1455537 | *10345 | *16760 | *80939 | *12066 | 75400 | 216659 | 58402 | 142250 | 85933 | 33929 | *** | *** |
| 51 | Repairs | 157805 | *217 | *1299 | *1819 | *6374 | 10760 | 19041 | 3699 | 6229 | 9333 | 3631 | *** | *** |
| 52 | Bad debts | 25958 | 210 | - | *36 | *231 | *919 | 10516 | *1418 | 2242 | 1254 | 364 | *** | *** |
| 53 | Rent paid on business property | 253751 | *1577 | *6313 | *8941 | *23097 | 41713 | 45114 | *9101 | 9721 | 9461 | 4366 | *** | *** |
| 54 | Taxes paid | 855221 | *2168 | *5978 | *17450 | 23318 | 114257 | 159140 | 42005 | 70631 | 50447 | 20688 | *** | *** |
| 55 | Interest paid | 546263 | *8807 | *1789 | *5884 | 4660 | 26311 | 48183 | 14684 | 25535 | 29424 | 13477 | *** | *** |
| 56 | Contributions or gifts | 14459 | 4 | - | *21 | *183 | 1010 | 4681 | *341 | 3020 | *622 | 459 | *** | *** |
| 57 | Amortization | 57054 | *710 | *28 | - | *58 | *1785 | 6155 | *558 | 1782 | 7389 | 366 | *** | *** |
| 58 | Depreciation | 695136 | *1383 | *2920 | *11451 | 30013 | 84076 | 143632 | 40251 | 72483 | 63963 | 30888 | *** | *** |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 60 | Advertising | 258243 | *722 | *1502 | *2444 | *1214 | 7055 | 25828 | 5992 | 14046 | 6236 | 3202 | *** | *** |
| 61 | Pension, prof sh, stock, annuity | 168124 | *955 | - | *6509 | *2095 | 20140 | 44918 | 8824 | 17468 | 8927 | 4471 | *** | *** |
| 62 | Employee benefit programs | 523922 | *5663 | *4521 | *8391 | *16184 | 81996 | 70992 | 29193 | 41148 | 31348 | 24917 | *** | *** |
| 63 | Net loss, noncapital assets | 5721 | *476 | - | - | *86 | *400 | 888 | *388 | 200 | *211 | 1171 | *** | *** |
| 64 | Other deductions | 1850634 | *-40 | *26453 | *35966 | 36005 | 127541 | 288712 | 41712 | 149682 | 89635 | 49325 | *** | *** |
| 65 | Total receipts less total deducts | 1336798 | *13305 | *9066 | *45777 | 36139 | 98534 | 340094 | 71195 | 203818 | 137960 | 77435 | *** | *** |
| 66 | Constructive taxable income from related foreign corporations | 90564 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 67 | Net income, total | 1425440 | *13305 | *9066 | *45777 | 36139 | 98464 | 339753 | 71195 | 203326 | 137954 | 77321 | *** | *** |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 | Net income, Form 1120S | 426883 | - | *1524 | *35114 | *10526 | *24500 | 149304 | *34573 | 71166 | *76948 | 23227 | *** | *** |
| 71 | Statutory special deductions, total | 218560 | *3236 | *1241 | *5705 | *3801 | *12760 | 19518 | *6452 | 14734 | *7846 | 13817 | *** | *** |
| 72 | Net operating loss deduction | 196359 | *2462 | *1241 | *5705 | *3351 | *12442 | 17836 | *6444 | *12260 | *6922 | 13583 | *** | *** |
| 73 | Dividends received deduction | 22201 | 774 | - | - | *451 | *317 | *1682 | *9 | *2475 | *924 | 235 | *** | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 | Income subject to tax | 780011 | *10069 | *6301 | *4958 | *21823 | 61204 | 170931 | *30169 | 117428 | 53160 | 40276 | *** | *** |
| 76 | Income tax before credits, total | 261209 | *2802 | *945 | *1733 | *3845 | 12289 | 56148 | *10643 | 40438 | 18423 | 15661 | *** | *** |
| 77 | Regular tax | 249542 | *2779 | *945 | *1733 | *3845 | 12274 | 54458 | *10134 | 40003 | 18073 | 13728 | *** | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 | Alternative minimum tax | 10900 | *17 | - | - | - | *15 | *1599 | *509 | *372 | *325 | 1876 | *** | *** |
| 81 | Environmental tax | 610 | 6 | - | - | - | - | *4 | - | *39 | *42 | 58 | *** | *** |
| 82 | Foreign tax credit | 12573 | - | - | - | - | - | - | - | *162 | *38 | 492 | *** | *** |
| 83 | U.S. Possessions tax credit | 540 | - | - | - | - | - | 540 | - | - | - | - | *** | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 | General business credit | 5120 | - | - | - | - | *692 | *903 | *497 | *1480 | *1029 | 194 | *** | *** |
| 87 | Prior year minimum tax credit | 4196 | - | - | - | - | *62 | *1594 | *65 | *639 | *655 | 37 | *** | *** |
| 88 | Income tax after credits, total | 238780 | *2802 | *945 | *1733 | *3845 | 11536 | 53111 | *10080 | 38157 | 16701 | 14937 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Special industry machinery

MINOR INDUSTRY 3550
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2198 | *** | *285 | *138 | *170 | *343 | 854 | 176 | 114 | 56 | *** | 17 | 5 |
| 2 Total assets | 16204140 | *** | *17970 | *19851 | *57972 | *240519 | 1836640 | 1132123 | 1699077 | 1787642 | *** | 2464334 | 5159294 |
| 3 Cash | 1259202 | *** | *529 | *11336 | *2639 | *21953 | 165907 | 124102 | 139617 | 174787 | *** | 302021 | 211196 |
| 4 Notes and accounts receivable | 4569093 | *** | *44 | *4726 | *19370 | *65866 | 480651 | 287527 | 472565 | 515309 | *** | 618554 | 1672214 |
| 5 Less: Allowance for bad debts | 80031 | *** | - | - | - | *404 | 6038 | *1501 | 5859 | 6570 | *** | 20016 | 33076 |
| 6 Inventories | 3233380 | *** | - | - | *18787 | *62335 | 568408 | 294986 | 476837 | 400723 | *** | 487558 | 546894 |
| 7 U.S. govt. obligations, total | 132793 | *** | - | - | - | - | - | *44358 | *20100 | *18317 | *** | 41327 | - |
| 8 Tax-exempt securities | *132060 | *** | - | - | - | - | *9584 | - | *1141 | *9369 | *** | 77198 | - |
| 9 Other current assets | 720109 | *** | *16292 | - | *4665 | *1636 | 57256 | 23128 | 91115 | 87272 | *** | 224437 | 106822 |
| 10 Loans to stockholders | 100965 | *** | - | *1091 | *5863 | *34489 | 27158 | *15367 | *8324 | - | *** | 7 | - |
| 11 Mortgage and real estate loans | *1147 | *** | - | - | - | - | *272 | *646 | - | *131 | *** | - | 98 |
| 12 Other investments | 2084855 | *** | - | - | *739 | *4384 | 23268 | 44836 | 100222 | 191871 | *** | 195134 | 1271459 |
| 13 Depreciable assets | 5920829 | *** | *3317 | *10795 | *34386 | *218760 | 1002810 | 506414 | 762626 | 678433 | *** | 739183 | 1235161 |
| 14 Less: Accumulated depreciation | 3372685 | *** | *2212 | *8097 | *30602 | *181755 | 571458 | 276170 | 454383 | 406341 | *** | 418792 | 627649 |
| 15 Depletable assets | *75 | *** | - | - | - | - | - | - | - | *45 | *** | 31 | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 17 Land | 185003 | *** | - | - | *1463 | *7169 | 16812 | 21095 | 17680 | 29417 | *** | 26139 | 39032 |
| 18 Intangible assets (Amortizable) | 894174 | *** | *143 | - | *1867 | *2924 | 34850 | 63204 | 7066 | 84159 | *** | 319811 | 326044 |
| 19 Less: Accumulated amortization | 370215 | *** | *143 | - | *1276 | *980 | 18383 | *19717 | 3649 | 36578 | *** | 229977 | 47308 |
| 20 Other assets | 793386 | *** | - | - | *73 | *4140 | 45542 | 3848 | 65674 | 47298 | *** | 101720 | 458407 |
| 21 Total liabilities | 16204140 | *** | *17970 | *19851 | *57972 | *240519 | 1836640 | 1132123 | 1699077 | 1787642 | *** | 2464334 | 5159294 |
| 22 Accounts payable | 2391270 | *** | - | *4814 | *30423 | *44647 | 218433 | 164051 | 261923 | 322839 | *** | 292076 | 772659 |
| 23 Mort, notes, and bonds under 1 yr | 1183068 | *** | - | - | *5871 | *30011 | 199690 | 109567 | 189291 | 92992 | *** | 157597 | 281789 |
| 24 Other current liabilities | 2464848 | *** | *14030 | *1 | *6664 | *12646 | 284028 | 125790 | 196147 | 259413 | *** | 567578 | 768479 |
| 25 Loans from stockholders | 269281 | *** | *13011 | - | *6274 | *6854 | 32554 | *71818 | 28739 | *22555 | *** | 66564 | - |
| 26 Mort, notes, bonds, 1 yr or more | 2115802 | *** | - | - | *3841 | *22423 | 252056 | 88743 | 186118 | 208148 | *** | 428248 | 625945 |
| 27 Other liabilities | 1113804 | *** | - | - | - | *676 | 24958 | 51437 | 91472 | 45154 | *** | 116375 | 751978 |
| 28 Net worth | 6666068 | *** | *-9071 | *15036 | *4899 | *123263 | 824922 | 520717 | 745387 | 836542 | *** | 835896 | 1958445 |
| 29 Capital stock | 951237 | *** | *285 | *4969 | *11937 | *8271 | 73646 | 55180 | 94657 | 77763 | *** | 185115 | 324165 |
| 30 Paid-in or capital surplus | 2617649 | *** | - | *1794 | *5556 | *3615 | 88938 | *48771 | 189105 | 183680 | *** | 340545 | 1354149 |
| 31 Retained earnings, appropriated | *18383 | *** | - | - | - | - | *10 | *2178 | - | - | *** | - | - |
| 32 Retained earnings-unappropriated | 2012026 | *** | - | *8272 | *12080 | *62372 | 411846 | *124319 | 321479 | 320417 | *** | 223320 | 293526 |
| 33 Retained earnings (S CORP) | 1236423 | *** | *-9356 | - | *-3682 | *75231 | 289613 | 293205 | *173033 | *266010 | *** | 106085 | - |
| 34 Less: Cost of treasury stock | 169650 | *** | - | - | *20992 | *26225 | 39131 | *2935 | *32888 | *11328 | *** | 19168 | 13394 |
| 35 Total receipts | 21024771 | *** | *86201 | *72590 | *211043 | *466943 | 3789032 | 2045873 | 2480857 | 2519432 | *** | 3253335 | 3933905 |
| 36 Business receipts | 20448353 | *** | *86085 | *70371 | *209862 | *451686 | 3761573 | 2021785 | 2448010 | 2460890 | *** | 3068443 | 3753121 |
| 37 Interest | 92546 | *** | - | *178 | *279 | *28 | 3702 | *1105 | 12203 | 11477 | *** | 18670 | 36046 |
| 38 Interest on govt. obligations | 7405 | *** | - | - | - | - | *316 | *1388 | *657 | *852 | *** | 2606 | - |
| 39 Rents | 36626 | *** | - | - | - | *65 | *2528 | *6170 | *439 | *7461 | *** | 9288 | 9149 |
| 40 Royalties | 41623 | *** | - | - | - | - | *340 | *11 | *1760 | *4267 | *** | 17416 | 16840 |
| 41 Net S-T cap gain less net LT loss | *388 | *** | - | - | - | - | - | - | - | *388 | *** | - | - |
| 42 Net L-T cap gain less net ST loss | 64695 | *** | - | - | - | *6456 | *229 | - | *35 | *1051 | *** | 55797 | - |
| 43 Net gain, noncapital assets | 24947 | *** | - | - | - | *557 | 1028 | *588 | 645 | 6250 | *** | 1919 | 2815 |
| 44 Dividends, domestic corporations | 43310 | *** | - | - | - | - | *98 | - | *77 | *386 | *** | 34744 | 5764 |
| 45 Dividends, foreign corporations | 74366 | *** | - | - | - | - | *404 | - | *1120 | *2690 | *** | 18100 | 48698 |
| 46 Other receipts | 190510 | *** | *117 | *2040 | *902 | *8151 | 18814 | 14825 | 15910 | 23719 | *** | 26353 | 61473 |
| 47 Total deductions | 19654944 | *** | *84896 | *70637 | *206212 | *435236 | 3503099 | 1900303 | 2293206 | 2368271 | *** | 2954414 | 3851637 |
| 48 Cost of goods | 13863485 | *** | - | - | *19333 | *62971 | 577569 | 302959 | 491334 | 403892 | *** | 505514 | 557841 |
| 49 Compensation of officers | 541799 | *** | - | *7833 | *17841 | *32815 | 240073 | 58188 | 56182 | 39889 | *** | 34945 | 24895 |
| 50 Salaries and wages | 1607744 | *** | *61613 | *17096 | *5968 | *28060 | 198950 | 158625 | 186878 | 153281 | *** | 257977 | 363805 |
| 51 Repairs | 72160 | *** | - | *134 | *2193 | *1282 | 12886 | 7564 | 4367 | 8355 | *** | 8905 | 20218 |
| 52 Bad debts | 55404 | *** | - | *2595 | *1603 | *2069 | 11692 | 3693 | 8852 | 6001 | *** | 2269 | 12704 |
| 53 Rent paid on business property | 141275 | *** | - | *949 | *441 | *8931 | 36032 | 10039 | 12242 | 17405 | *** | 14916 | 25569 |
| 54 Taxes paid | 457735 | *** | *5066 | *1836 | *8056 | *15230 | 112019 | 45827 | 59311 | 58043 | *** | 58208 | 38286 |
| 55 Interest paid | 296828 | *** | *10 | *87 | *1281 | *6270 | 40167 | 16835 | 30437 | 26656 | *** | 60012 | 70577 |
| 56 Contributions or gifts | 10281 | *** | - | - | - | *32 | 1037 | *126 | 554 | 690 | *** | 4272 | 1075 |
| 57 Amortization | 35933 | *** | - | - | *373 | *613 | 2282 | 3507 | 2569 | 6198 | *** | 8875 | 7251 |
| 58 Depreciation | 436012 | *** | *90 | *427 | *1417 | *12082 | 88010 | 29885 | 58074 | 55620 | *** | 53318 | 88515 |
| 59 Depletion | *59 | *** | - | - | - | - | - | - | - | *59 | *** | - | - |
| 60 Advertising | 130363 | *** | - | - | *2279 | *1456 | 27922 | 17831 | 19443 | 12039 | *** | 20736 | 17500 |
| 61 Pension, prof sh, stock, annuity | 139216 | *** | *9276 | - | *690 | *3754 | 20071 | 12357 | 12416 | 20571 | *** | 16224 | 26935 |
| 62 Employee benefit programs | 375575 | *** | - | *2647 | *4142 | *6356 | 40045 | 31586 | 44958 | 27352 | *** | 55746 | 116485 |
| 63 Net loss, noncapital assets | 11330 | *** | - | - | - | - | *144 | *5548 | *1537 | *761 | *** | 166 | 812 |
| 64 Other deductions | 1479748 | *** | *8841 | *37034 | *2615 | *31998 | 268444 | 185102 | 170050 | 156426 | *** | 249246 | 213101 |
| 65 Total receipts less total deducts | 1369827 | *** | *1306 | *1953 | *4831 | *31707 | 285933 | 145570 | 187651 | 151161 | *** | 298921 | 82268 |
| 66 Constructive taxable income from related foreign corporations | 83166 | *** | - | - | - | - | - | - | *730 | *612 | *** | 9919 | 63045 |
| 67 Net income, total | 1445588 | *** | *1306 | *1953 | *4831 | *31707 | 285617 | 144182 | 187724 | 150921 | *** | 306234 | 145313 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | *15757 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 401812 | *** | *1306 | - | *3518 | *17349 | 112027 | 106909 | *66329 | *50191 | *** | 31197 | - |
| 71 Statutory special deductions, total | 217606 | *** | - | *1953 | *1313 | *10406 | *13640 | *3052 | *24366 | 26140 | *** | 58895 | 65010 |
| 72 Net operating loss deduction | 170181 | *** | - | *1953 | *1313 | *10406 | *13168 | *3052 | *23246 | *24483 | *** | 23309 | 60717 |
| 73 Dividends received deduction | 47424 | *** | - | - | - | - | *472 | - | *1120 | *1657 | *** | 35586 | 4293 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 826632 | *** | - | - | - | *3952 | 159951 | *34221 | 97029 | 74590 | *** | 216142 | 80303 |
| 76 Income tax before credits, total | 287344 | *** | - | - | - | *625 | 51158 | *12061 | 33471 | 26268 | *** | 76885 | 30914 |
| 77 Regular tax | 279556 | *** | - | - | - | *625 | 50898 | *11431 | 32970 | 25451 | *** | 75375 | 27920 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | 6584 | *** | - | - | - | - | *259 | *630 | *461 | *658 | *** | 916 | 2759 |
| 81 Environmental tax | 719 | *** | - | - | - | - | - | - | *41 | 69 | *** | 280 | 188 |
| 82 Foreign tax credit | 38962 | *** | - | - | - | - | *54 | *23 | *845 | *430 | *** | 11245 | 21989 |
| 83 U.S. Possessions tax credit | 17 | *** | - | - | - | - | 17 | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | 7583 | *** | - | - | - | - | *2009 | - | *923 | *707 | *** | 420 | 2325 |
| 87 Prior year minimum tax credit | 1749 | *** | - | - | - | - | *212 | *106 | *135 | *8 | *** | 1094 | - |
| 88 Income tax after credits, total | 239033 | *** | - | - | - | *625 | 48864 | *11932 | 31568 | 25124 | *** | 64125 | 6600 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3560
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2313 | *4 | *434 | *571 | *128 | *354 | 529 | 128 | 82 | 30 | 24 | 15 | 13 |
| 2 Total assets | 24278116 | - | *8995 | *90983 | *54280 | *238443 | 1115809 | 876878 | 1213305 | 996546 | 1661654 | 2438189 | 15583035 |
| 3 Cash | 665447 | - | *2735 | *4753 | *3717 | *14842 | 134881 | 61151 | 76831 | 95616 | 120618 | 74851 | 75452 |
| 4 Notes and accounts receivable | 4915557 | - | *1417 | *13098 | *8555 | *79130 | 352085 | 323425 | 309158 | 274633 | 350074 | 421235 | 2782746 |
| 5 Less: Allowance for bad debts | 84756 | - | - | *166 | - | - | 3172 | 3504 | 4773 | 4744 | 8862 | 12926 | 46609 |
| 6 Inventories | 4336271 | - | *719 | *30883 | *1839 | *71865 | 277989 | 253162 | 302908 | 185649 | 382384 | 542953 | 2285921 |
| 7 U.S. govt. obligations, total | *27683 | - | - | - | - | - | - | 1761 | *3059 | - | - | 22863 | - |
| 8 Tax-exempt securities | *38565 | - | - | - | - | - | - | - | - | *11991 | 19755 | 9 | 6811 |
| 9 Other current assets | 1105720 | - | - | *438 | - | *6375 | 34395 | 42784 | 75225 | 65077 | 93294 | 138916 | 649216 |
| 10 Loans to stockholders | 37009 | - | - | *2810 | *22 | - | *21684 | - | *2282 | *62 | - | 65 | 10084 |
| 11 Mortgage and real estate loans | 1644 | - | - | - | - | - | - | - | - | - | - | 1383 | 261 |
| 12 Other investments | 3303031 | - | - | *15596 | *188 | *1568 | 43245 | *10331 | 91472 | 67146 | 210267 | 222957 | 2640262 |
| 13 Depreciable assets | 12950783 | - | *42651 | *71477 | *64625 | *198166 | 727450 | 395863 | 663443 | 513490 | 653923 | 1559622 | 8060073 |
| 14 Less: Accumulated depreciation | 7147021 | - | *40905 | *49911 | *29534 | *134928 | 494170 | 238972 | 365858 | 308691 | 347326 | 886683 | 4250041 |
| 15 Depletable assets | *16574 | - | - | - | - | - | - | - | *14296 | *915 | 1363 | - | - |
| 16 Less: Accumulated depletion | *6850 | - | - | - | - | - | - | - | *6850 | - | - | - | - |
| 17 Land | 252774 | - | *108 | - | *4758 | - | *7240 | *8849 | 16589 | 9010 | 25040 | 41978 | 139202 |
| 18 Intangible assets (Amortizable) | 3754192 | - | - | *1512 | *33 | *612 | *13697 | *13044 | 22784 | *109435 | 185725 | 223566 | 3183785 |
| 19 Less: Accumulated amortization | 800137 | - | - | *24 | *20 | *255 | *4983 | *1737 | 9545 | *31632 | 41707 | 42165 | 668068 |
| 20 Other assets | 911627 | - | *2269 | *516 | *97 | *1068 | 5468 | *10722 | 22284 | 8589 | 17107 | 129565 | 713941 |
| 21 Total liabilities | 24278116 | - | *8995 | *90983 | *54280 | *238443 | 1115809 | 876878 | 1213305 | 996546 | 1661654 | 2438189 | 15583035 |
| 22 Accounts payable | 1861777 | - | *1572 | *4494 | *2736 | *57050 | 172463 | 159666 | 158369 | 165980 | 203643 | 219710 | 716094 |
| 23 Mort, notes, and bonds under 1 yr | 2285601 | - | *846 | *6457 | *2943 | *19771 | 146761 | *112524 | 82661 | 49230 | 173595 | 125741 | 1565073 |
| 24 Other current liabilities | 2528522 | - | *613 | *11237 | *6303 | *10881 | 137084 | 91894 | 114233 | 96736 | 171538 | 227293 | 1660709 |
| 25 Loans from stockholders | 344668 | - | *506 | *150 | - | *50572 | 86030 | *8605 | *21493 | *25645 | 65 | - | 151603 |
| 26 Mort, notes, bonds, 1 yr or more | 4260354 | - | *10649 | *11965 | *766 | *47300 | 173924 | 87422 | 124576 | 110652 | 358470 | 457419 | 2877211 |
| 27 Other liabilities | 2114823 | - | *-0 | - | - | *2042 | *15181 | *24555 | 18916 | 74821 | 64754 | 267132 | 1647422 |
| 28 Net worth | 10882371 | - | *-5191 | *56680 | *41532 | *50827 | 384365 | 392211 | 693057 | 473483 | 689588 | 1140895 | 6964922 |
| 29 Capital stock | 2171448 | - | *2604 | *3854 | *679 | *7308 | 22198 | 27023 | 46784 | 54236 | 160052 | 221422 | 1625289 |
| 30 Paid-in or capital surplus | 3679966 | - | - | *31083 | *8689 | *618 | 38132 | *239837 | 126135 | 19148 | 228854 | 334060 | 2653410 |
| 31 Retained earnings, appropriated | *16585 | - | - | - | - | - | *3206 | - | - | *13026 | - | - | 353 |
| 32 Retained earnings-unappropriated | 4960026 | - | *19023 | *23124 | *32165 | *26636 | 272292 | 30255 | 410130 | 234453 | 333213 | 643200 | 2935535 |
| 33 Retained earnings (S CORP) | 514033 | - | - | - | - | *38943 | *79510 | *100350 | *125642 | *169588 | - | - | - |
| 34 Less: Cost of treasury stock | 459688 | - | *26818 | *1380 | - | *22677 | *30973 | *5254 | *15635 | *16967 | 32531 | 57787 | 249665 |
| 35 Total receipts | 28404544 | *80928 | *25108 | *297066 | *119801 | *492803 | 2383075 | 1620689 | 1832825 | 1583901 | 1874847 | 2769110 | 15324392 |
| 36 Business receipts | 27718887 | *73602 | *25098 | *286853 | *119416 | *489823 | 2352092 | 1602666 | 1806305 | 1557425 | 1816386 | 2689649 | 14899570 |
| 37 Interest | 132515 | 229 | *3 | *166 | *118 | *1204 | 3935 | 2821 | 2393 | *11147 | 8947 | 13863 | 87690 |
| 38 Interest on govt. obligations | 4028 | *23 | - | - | - | - | - | *117 | *269 | *974 | 1292 | 382 | 972 |
| 39 Rents | 20257 | 1 | - | - | - | *1044 | *834 | *34 | *1527 | *612 | 1034 | 3442 | 11729 |
| 40 Royalties | 76987 | 216 | - | - | - | - | - | *3016 | *1322 | *1154 | 6743 | 6481 | 58055 |
| 41 Net S-T cap gain less net LT loss | *138 | - | - | - | - | - | - | - | - | *25 | - | 76 | 38 |
| 42 Net L-T cap gain less net ST loss | 17069 | - | - | *368 | - | - | *88 | *345 | *534 | - | 1570 | 3154 | 11009 |
| 43 Net gain, noncapital assets | 39805 | 4100 | - | *152 | *189 | - | *1228 | *33 | 2699 | *3309 | 4480 | 2176 | 21439 |
| 44 Dividends, domestic corporations | 28713 | - | - | - | - | - | *33 | - | *4884 | *1060 | 445 | 595 | 21697 |
| 45 Dividends, foreign corporations | 192917 | - | - | - | - | - | - | *2230 | *945 | *2064 | 7640 | 15183 | 164855 |
| 46 Other receipts | 173228 | *2757 | *7 | *9526 | *79 | *731 | 24865 | 9428 | 11947 | 6131 | 26311 | 34110 | 47338 |
| 47 Total deductions | 26346911 | *73167 | *24343 | *286824 | *113229 | *458443 | 2237155 | 1541085 | 1664945 | 1448445 | 1701643 | 2485710 | 14311921 |
| 48 Cost of goods | 17979469 | *22139 | *719 | *30883 | *1839 | *62683 | 280806 | 263528 | 298627 | 194690 | 391816 | 546900 | 2057659 |
| 49 Compensation of officers | 512287 | *929 | *8506 | *20310 | *30119 | *22894 | 157124 | 65652 | 43583 | 52455 | 29627 | 27404 | 53683 |
| 50 Salaries and wages | 2017156 | *9733 | - | *30337 | *1822 | *22742 | 169398 | 131312 | 116579 | 88388 | 119241 | 213174 | 1114430 |
| 51 Repairs | 284068 | *281 | *450 | *3107 | *1785 | *740 | 5668 | 4618 | 2588 | 4484 | 3271 | 8360 | 248716 |
| 52 Bad debts | 35891 | *144 | - | *201 | *312 | *2227 | 3044 | 2665 | 1100 | 5317 | 4887 | 2133 | 13861 |
| 53 Rent paid on business property | 252124 | *278 | *1905 | *9558 | *2394 | *9033 | 32691 | 11304 | 8162 | 5663 | 7849 | 10061 | 153226 |
| 54 Taxes paid | 709061 | *2876 | *1231 | *6853 | *6152 | *16516 | 74268 | 26432 | 56184 | 24581 | 33247 | 65146 | 395575 |
| 55 Interest paid | 468168 | *1632 | *368 | *1846 | *1129 | *10637 | 31624 | 17337 | 18690 | 21921 | 19855 | 45370 | 297760 |
| 56 Contributions or gifts | 28626 | *2 | - | *195 | *383 | *110 | 529 | *126 | 970 | 446 | 1104 | 2343 | 22418 |
| 57 Amortization | 48216 | 4 | - | *1045 | *6 | *114 | *632 | *2209 | 2209 | *552 | 9156 | 5471 | 26817 |
| 58 Depreciation | 840008 | *1055 | *748 | *6347 | *10290 | *16055 | 52022 | 29913 | 45995 | 29593 | 45729 | 120672 | 481590 |
| 59 Depletion | *4 | - | - | - | - | - | - | - | - | *4 | - | - | - |
| 60 Advertising | 187407 | *443 | *210 | *2872 | *305 | *2414 | 22282 | 10455 | 9351 | 8501 | 12934 | 20785 | 96856 |
| 61 Pension, prof sh, stock, annuity | 315129 | *131 | - | - | *3491 | *249 | 19646 | *8057 | 11270 | 11531 | 11477 | 15595 | 233682 |
| 62 Employee benefit programs | 701849 | *2962 | *917 | *2739 | *2305 | *9896 | 34773 | *20399 | 29657 | 18219 | 33662 | 83182 | 463137 |
| 63 Net loss, noncapital assets | 53408 | - | - | - | - | *8 | *421 | *1040 | *486 | *225 | 684 | 1818 | 48726 |
| 64 Other deductions | 1914040 | *12607 | *6866 | *32084 | *4314 | *30609 | 144508 | 161047 | 110814 | 82601 | 160653 | 175864 | 992075 |
| 65 Total receipts less total deducts | 2057633 | *7761 | *766 | *10242 | *6572 | *34359 | 145920 | 79604 | 167880 | 135456 | 173204 | 283400 | 1012470 |
| 66 Constructive taxable income from related foreign corporations | 146909 | - | - | - | - | - | - | - | - | *6116 | 4151 | 12218 | 124424 |
| 67 Net income, total | 2200514 | *7739 | *766 | *10242 | *6572 | *34359 | 145920 | 79487 | 167611 | 140598 | 176063 | 295236 | 1135923 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 158613 | - | - | - | - | *11388 | *36355 | *20493 | *43400 | *46977 | - | - | - |
| 71 Statutory special deductions, total | 238493 | 5436 | *720 | *3978 | - | *10605 | 22981 | *18385 | *14537 | *3803 | 17470 | 37972 | 102605 |
| 72 Net operating loss deduction | 171267 | 5436 | *720 | *3978 | - | *10605 | *22958 | *16156 | *9725 | *2044 | 14732 | 34618 | 50293 |
| 73 Dividends received deduction | 67226 | - | - | - | - | - | *23 | *2230 | *4811 | *1759 | 2737 | 3354 | 52312 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1803420 | *2302 | *45 | *6263 | *6572 | *12366 | 86584 | 40608 | 109674 | 89830 | 158593 | 257263 | 1033318 |
| 76 Income tax before credits, total | 630487 | *897 | *7 | *939 | *1004 | *2415 | 27941 | 13814 | 38047 | 31271 | 53543 | 93078 | 367529 |
| 77 Regular tax | 619765 | *783 | *7 | *939 | *1004 | *2049 | 27555 | 13562 | 37321 | 30612 | 54679 | 89748 | 361505 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | *534 | - | - | - | - | - | - | - | - | *530 | - | 5 | - |
| 80 Alternative minimum tax | 9746 | 109 | - | - | - | *366 | *386 | *252 | *676 | *28 | 403 | 2977 | 4550 |
| 81 Environmental tax | 2072 | 6 | - | - | - | - | - | - | *50 | *75 | 119 | 348 | 1474 |
| 82 Foreign tax credit | 86427 | - | - | - | - | - | - | - | *1 | *2061 | 2201 | 5610 | 76554 |
| 83 U.S. Possessions tax credit | 19552 | - | - | - | - | - | 651 | 439 | 531 | - | 17931 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 11677 | - | - | - | - | *140 | *527 | *32 | *192 | *107 | 1620 | 1605 | 7454 |
| 87 Prior year minimum tax credit | 10199 | - | - | - | - | - | *162 | - | *983 | *73 | 375 | 4743 | 3862 |
| 88 Income tax after credits, total | 502631 | *897 | *7 | *939 | *1004 | *2275 | 26601 | 13343 | 36340 | 29030 | 31415 | 81120 | 279658 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Machinery, except electrical: Office, computing, and accounting machines

MINOR INDUSTRY 3570
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 810 | - | *485 | - | - | *39 | *130 | *67 | *26 | 15 | 15 | 6 | 27 |
| 2 Total assets | 52666298 | - | *2295 | - | - | *33416 | *340065 | *529885 | *430706 | 492783 | 1153734 | 793138 | 48890276 |
| 3 Cash | 3176256 | - | *488 | - | - | *6025 | *71140 | *73325 | *38977 | 62620 | 238623 | 86317 | 2598742 |
| 4 Notes and accounts receivable | 15500653 | - | *1678 | - | - | *13898 | *136492 | *201257 | *142715 | 207034 | 377284 | 217878 | 14202416 |
| 5 Less: Allowance for bad debts | 502160 | - | - | - | - | - | *1888 | *4172 | *4717 | *7961 | 10312 | 13593 | 459516 |
| 6 Inventories | 6879176 | - | - | - | - | *12175 | *41410 | *161921 | *103641 | *120947 | 170235 | 96108 | 6172739 |
| 7 U.S. govt. obligations, total | *29879 | - | - | - | - | - | *5453 | - | - | *15432 | 8995 | - | - |
| 8 Tax-exempt securities | 249299 | - | - | - | - | - | - | - | - | - | 5799 | - | 243500 |
| 9 Other current assets | 4048096 | - | - | - | - | - | *26289 | *27019 | *28258 | 26496 | 56411 | 63092 | 3820531 |
| 10 Loans to stockholders | *2795 | - | - | - | - | - | *787 | - | *323 | 10 | - | - | 1675 |
| 11 Mortgage and real estate loans | 16490 | - | - | - | - | - | - | - | - | - | - | - | 16490 |
| 12 Other investments | 9224356 | - | - | - | - | - | *15228 | *8619 | *35546 | *1719 | 127289 | 114637 | 8921318 |
| 13 Depreciable assets | 20931391 | - | *3574 | - | - | *1843 | *204185 | *147988 | *117373 | 102284 | 223416 | 383266 | 19747462 |
| 14 Less: Accumulated depreciation | 12352702 | - | *3464 | - | - | *1120 | *180132 | *93487 | *61569 | 53912 | 115366 | 229353 | 11614299 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 618158 | - | - | - | - | - | *8600 | *133 | *3146 | *6795 | 6002 | 15176 | 578307 |
| 18 Intangible assets (Amortizable) | 2052683 | - | - | - | - | *136 | *10368 | *2531 | *15961 | *13376 | 57714 | 45205 | 1907393 |
| 19 Less: Accumulated amortization | 953714 | - | - | - | - | *122 | *5969 | *1419 | *7006 | *5711 | 19732 | 9033 | 904721 |
| 20 Other assets | 3745640 | - | *19 | - | - | *582 | *8102 | *6171 | *18060 | *3654 | 27377 | 23439 | 3658237 |
| 21 Total liabilities | 52666298 | - | *2295 | - | - | *33416 | *340065 | *529885 | *430706 | 492783 | 1153734 | 793138 | 48890276 |
| 22 Accounts payable | 8589487 | - | - | - | - | *12675 | *89755 | *144354 | *83730 | 137374 | 125762 | 50944 | 7944893 |
| 23 Mort, notes, and bonds under 1 yr | 5283254 | - | - | - | - | - | *25686 | *74087 | *40098 | *35428 | 56611 | 41250 | 5010095 |
| 24 Other current liabilities | 7731539 | - | *43 | - | - | *69 | *29447 | *94104 | *62451 | 64137 | 115800 | 154999 | 7210489 |
| 25 Loans from stockholders | *38234 | - | *609 | - | - | *17243 | *2098 | *4337 | *12848 | 647 | - | - | 453 |
| 26 Mort, notes, bonds, 1 yr or more | 7671368 | - | - | - | - | - | *24755 | *35173 | *23921 | *9747 | 32726 | 104430 | 7440617 |
| 27 Other liabilities | 3230555 | - | - | - | - | - | *5532 | *-4155 | *377 | *30905 | 28265 | 42149 | 3127482 |
| 28 Net worth | 20121861 | - | *1643 | - | - | *3430 | *162792 | *181986 | *207281 | 214544 | 794570 | 399366 | 18156248 |
| 29 Capital stock | 6187085 | - | *3975 | - | - | *3919 | *10872 | *86234 | *36519 | 24853 | 91401 | 52394 | 5876917 |
| 30 Paid-in or capital surplus | 10262197 | - | - | - | - | - | *14701 | *23615 | *86685 | *115637 | 481276 | 298907 | 9241377 |
| 31 Retained earnings, appropriated | *14309 | - | - | - | - | - | - | - | *14309 | - | - | - | - |
| 32 Retained earnings-unappropriated | 6941869 | - | *-2351 | - | - | *-489 | *141835 | *-17830 | *58627 | *33340 | 169817 | 58420 | 6500500 |
| 33 Retained earnings (S CORP) | *204896 | - | *19 | - | - | - | - | *97455 | *11711 | *40715 | 54995 | - | - |
| 34 Less: Cost of treasury stock | 3488495 | - | - | - | - | - | *4616 | *7489 | *571 | - | 2919 | 10355 | 3462545 |
| 35 Total receipts | 67524592 | - | *49434 | - | - | *316917 | *951852 | *1429405 | *794629 | 1145877 | 1416350 | 1019047 | 60401081 |
| 36 Business receipts | 63440077 | - | *41578 | - | - | *316671 | *934877 | *1425853 | *782516 | 1141380 | 1361603 | 957104 | 56478495 |
| 37 Interest | 719974 | - | - | - | - | *140 | *5436 | *1802 | *2737 | *2618 | 9673 | 4304 | 693264 |
| 38 Interest on govt. obligations | 76936 | - | - | - | - | - | - | *549 | - | 415 | 3705 | 2973 | 69293 |
| 39 Rents | 54146 | - | *401 | - | - | - | *190 | - | *155 | 61 | 13 | 5599 | 47727 |
| 40 Royalties | 1069784 | - | - | - | - | - | - | *276 | *262 | *1 | 10430 | 2680 | 1056136 |
| 41 Net S-T cap gain less net LT loss | 6043 | - | - | - | - | - | - | - | - | - | 171 | - | 5872 |
| 42 Net L-T cap gain less net ST loss | 35934 | - | - | - | - | - | *146 | - | *479 | - | - | 14 | 35295 |
| 43 Net gain, noncapital assets | 1979 | - | - | - | - | - | - | *21 | *36 | *32 | - | 249 | 1641 |
| 44 Dividends, domestic corporations | 34663 | - | - | - | - | - | *417 | - | *133 | *107 | 167 | 3401 | 30438 |
| 45 Dividends, foreign corporations | 426863 | - | - | - | - | - | *874 | - | *4023 | - | 2243 | 7238 | 412485 |
| 46 Other receipts | 1658193 | - | *7455 | - | - | *106 | *9912 | *904 | *4287 | *1263 | 28345 | 35485 | 1570436 |
| 47 Total deductions | 64000815 | - | *41783 | - | - | *315827 | *898916 | *1344676 | *743766 | 1073042 | 1262424 | 889760 | 57430621 |
| 48 Cost of goods | 43162866 | - | - | - | - | *12175 | *43415 | *166750 | *107404 | *128112 | 166628 | 106552 | 6274839 |
| 49 Compensation of officers | 465477 | - | *13788 | - | - | *1881 | *64465 | *33046 | *21377 | 20393 | 28104 | 11440 | 270985 |
| 50 Salaries and wages | 7064810 | - | - | - | - | *8830 | *89117 | *122039 | *92481 | 76187 | 138205 | 194544 | 6343406 |
| 51 Repairs | 217522 | - | - | - | - | *72 | *2310 | *1921 | *1989 | *1311 | 3588 | 11411 | 194921 |
| 52 Bad debts | 205624 | - | - | - | - | - | *1315 | *3147 | *1529 | *2399 | 2407 | 3414 | 191413 |
| 53 Rent paid on business property | 611973 | - | - | - | - | *2831 | *12246 | *5604 | *8665 | 5838 | 9907 | 18867 | 548016 |
| 54 Taxes paid | 924314 | - | *1472 | - | - | *1776 | *17048 | *19600 | *15476 | 16092 | 31731 | 25154 | 795966 |
| 55 Interest paid | 1353081 | - | - | - | - | *2009 | *5894 | *8637 | *6428 | *4086 | 4242 | 10879 | 1310907 |
| 56 Contributions or gifts | 42467 | - | - | - | - | *15 | *670 | *50 | *98 | *34 | 487 | 269 | 40844 |
| 57 Amortization | 250577 | - | - | - | - | *27 | *154 | *976 | *2723 | 1313 | 2621 | 4145 | 238618 |
| 58 Depreciation | 2451520 | - | - | - | - | *214 | *10079 | *15628 | *14447 | 9715 | 23526 | 53269 | 2324642 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 846898 | - | - | - | - | *114 | *13167 | *17533 | *10691 | *10001 | 28564 | 9338 | 757489 |
| 61 Pension, prof sh, stock, annuity | 289649 | - | - | - | - | - | *5547 | *4584 | *2825 | *1833 | 2623 | 2848 | 269388 |
| 62 Employee benefit programs | 926095 | - | - | - | - | *713 | *6803 | *17696 | *10377 | *6981 | 17095 | 24481 | 841949 |
| 63 Net loss, noncapital assets | 203826 | - | - | - | - | - | *60 | *244 | *1459 | *1108 | 397 | 782 | 199775 |
| 64 Other deductions | 4984116 | - | *6753 | - | - | *11356 | *43429 | *114336 | *107262 | 65417 | 146886 | 88827 | 4399851 |
| 65 Total receipts less total deducts | 3523776 | - | *7651 | - | - | *1090 | *52936 | *84728 | *50863 | 72835 | 153926 | 129287 | 2970460 |
| 66 Constructive taxable income from related foreign corporations | 573582 | - | - | - | - | - | - | - | *601 | - | 499 | 1141 | 571342 |
| 67 Net income, total | 4020423 | - | *7651 | - | - | *1090 | *52936 | *84179 | *51464 | 72419 | 150720 | 127454 | 3472509 |
| 68 Net income, Form 1120-A | *7600 | - | *7600 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *81668 | - | *51 | - | - | - | - | *34995 | *6342 | *20761 | 19520 | - | - |
| 71 Statutory special deductions, total | 571594 | - | *7600 | - | - | *804 | *1193 | *11665 | *10388 | *6403 | 25719 | 38265 | 469557 |
| 72 Net operating loss deduction | 374508 | - | *7600 | - | - | *804 | 26 | *11665 | *8340 | *6383 | 24414 | 28647 | 286628 |
| 73 Dividends received deduction | 197086 | - | - | - | - | - | *1166 | - | *2048 | 20 | 1304 | 9619 | 182929 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3367161 | - | - | - | - | *286 | *51743 | *37519 | *34735 | *45256 | 105481 | 89189 | 3002951 |
| 76 Income tax before credits, total | 1186719 | - | - | - | - | *43 | *17219 | *12862 | *11799 | *15571 | 36732 | 32099 | 1060395 |
| 77 Regular tax | 1175422 | - | - | - | - | *43 | *17219 | *12664 | *11781 | *15413 | 36349 | 31216 | 1050738 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 6838 | - | - | - | - | - | - | *186 | - | *105 | 248 | 742 | 5556 |
| 81 Environmental tax | 4436 | - | - | - | - | - | - | *12 | *18 | *44 | 135 | 140 | 4086 |
| 82 Foreign tax credit | 157684 | - | - | - | - | - | - | - | *704 | - | 619 | 610 | 155751 |
| 83 U.S. Possessions tax credit | 24453 | - | - | - | - | - | - | - | - | - | - | - | 24453 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 102660 | - | - | - | - | - | *524 | *642 | *869 | *247 | 2529 | 961 | 96888 |
| 87 Prior year minimum tax credit | *17136 | - | - | - | - | - | - | - | *160 | - | 167 | 774 | 16034 |
| 88 Income tax after credits, total | 884787 | - | - | - | - | *43 | *16695 | *12220 | *10066 | *15324 | 33416 | 29754 | 767269 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3598
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 4242 | *** | *** | 1598 | 786 | 533 | 427 | 126 | 73 | *** | 21 | 7 | *** |
| 2 | Total assets | 21737532 | *** | *** | 263173 | 286653 | 365059 | 924244 | 918752 | 1129701 | *** | 1496134 | 1061277 | *** |
| 3 | Cash | 942882 | *** | *** | 68283 | 36735 | 43322 | 79256 | 88413 | 92880 | *** | 64597 | 55550 | *** |
| 4 | Notes and accounts receivable | 4787587 | *** | *** | *53549 | *59818 | 118573 | 261172 | 195035 | 314164 | *** | 384665 | 218443 | *** |
| 5 | Less: Allowance for bad debts | 111960 | *** | *** | - | - | *611 | *4863 | *2989 | 7599 | *** | 9379 | 10873 | *** |
| 6 | Inventories | 4000560 | *** | *** | 43428 | *60395 | 127111 | 263842 | 194951 | 353297 | *** | 367181 | 213185 | *** |
| 7 | U.S. govt. obligations, total | *43520 | *** | *** | - | *9190 | - | - | *18598 | *12755 | *** | 2976 | - | *** |
| 8 | Tax-exempt securities | *1058 | *** | *** | - | - | - | - | - | *1058 | *** | - | - | *** |
| 9 | Other current assets | 1187143 | *** | *** | *3660 | *6898 | 5990 | 33509 | 25744 | 50089 | *** | 57528 | 101125 | *** |
| 10 | Loans to stockholders | 44602 | *** | *** | *7342 | *11587 | *2126 | *17430 | - | *624 | *** | 472 | 4862 | *** |
| 11 | Mortgage and real estate loans | *7939 | *** | *** | - | - | - | - | *7022 | - | *** | - | - | *** |
| 12 | Other investments | 2637429 | *** | *** | *3325 | *30271 | *7450 | *20371 | *49515 | 38558 | *** | 159768 | 58546 | *** |
| 13 | Depreciable assets | 10028891 | *** | *** | 234656 | 223656 | 302566 | 620627 | 543894 | 603440 | *** | 647311 | 514024 | *** |
| 14 | Less: Accumulated depreciation | 5513691 | *** | *** | 152586 | 170537 | 251869 | 408876 | 261588 | 378756 | *** | 347819 | 260400 | *** |
| 15 | Depletable assets | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 16 | Less: Accumulated depletion | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 17 | Land | 192299 | *** | *** | *558 | *4820 | *2605 | 13748 | *11929 | 18064 | *** | 32653 | 10792 | *** |
| 18 | Intangible assets (Amortizable) | 920157 | *** | *** | *91 | *1492 | *4385 | *3341 | *51845 | 19526 | *** | 108115 | 123017 | *** |
| 19 | Less: Accumulated amortization | 133990 | *** | *** | *73 | *161 | *2098 | *738 | *19972 | *11143 | *** | 20758 | 23494 | *** |
| 20 | Other assets | 2703106 | *** | *** | *939 | *12490 | *5509 | *25426 | *16354 | 22744 | *** | 48824 | 56500 | *** |
| 21 | Total liabilities | 21737532 | *** | *** | 263173 | 286653 | 365059 | 924244 | 918752 | 1129701 | *** | 1496134 | 1061277 | *** |
| 22 | Accounts payable | 3453810 | *** | *** | 14917 | 45213 | 97016 | 125722 | 109962 | 102120 | *** | 175722 | 71657 | *** |
| 23 | Mort, notes, and bonds under 1 yr | 799021 | *** | *** | *13690 | *24806 | *21046 | 152662 | 95932 | 93884 | *** | 116788 | 24513 | *** |
| 24 | Other current liabilities | 3165923 | *** | *** | *12760 | *26430 | 35985 | 97908 | 105379 | 199162 | *** | 169656 | 141639 | *** |
| 25 | Loans from stockholders | 179411 | *** | *** | *26768 | *15568 | *21545 | *44004 | *6589 | *3053 | *** | 3888 | 1132 | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 5330188 | *** | *** | *56823 | *31108 | 107509 | 158838 | 167441 | 95103 | *** | 261228 | 247018 | *** |
| 27 | Other liabilities | 2092049 | *** | *** | *2724 | *1153 | *965 | *19246 | *9958 | 16980 | *** | 64163 | 149282 | *** |
| 28 | Net worth | 6717130 | *** | *** | 135491 | 142375 | 80994 | 325863 | 423491 | 619400 | *** | 704689 | 426035 | *** |
| 29 | Capital stock | 934019 | *** | *** | 73395 | 10011 | 33398 | 14476 | 20631 | 100032 | *** | 104029 | 114997 | *** |
| 30 | Paid-in or capital surplus | 3998058 | *** | *** | *69690 | *36439 | *15369 | 138463 | 59787 | 124057 | *** | 273555 | 173833 | *** |
| 31 | Retained earnings, appropriated | *19475 | *** | *** | - | *16457 | - | - | - | - | *** | - | 3018 | *** |
| 32 | Retained earnings-unappropriated | 1580415 | *** | *** | 22393 | *83800 | 27089 | 193678 | 260477 | 196148 | *** | 285661 | 183348 | *** |
| 33 | Retained earnings (S CORP) | 519128 | *** | *** | *6387 | *-3324 | *16719 | *22786 | *96214 | *206702 | *** | 122474 | - | *** |
| 34 | Less: Cost of treasury stock | 333965 | *** | *** | *36374 | *1009 | *11581 | 43540 | *13619 | *7539 | *** | 81031 | 49160 | *** |
| 35 | Total receipts | 31950054 | *** | *** | 751069 | 584395 | 1216114 | 1992840 | 1590036 | 1822560 | *** | 2075257 | 1268094 | *** |
| 36 | Business receipts | 31159670 | *** | *** | 746341 | 571139 | 1206615 | 1982112 | 1579946 | 1806832 | *** | 2030118 | 1213047 | *** |
| 37 | Interest | 199435 | *** | *** | *168 | *1283 | *647 | 2652 | *1971 | 4738 | *** | 7554 | 23426 | *** |
| 38 | Interest on govt. obligations | 4474 | *** | *** | - | *123 | - | - | *218 | *196 | *** | 987 | 2692 | *** |
| 39 | Rents | 58904 | *** | *** | - | - | *1407 | *1017 | *15 | *828 | *** | 9476 | 12398 | *** |
| 40 | Royalties | 124154 | *** | *** | *3790 | *5 | - | - | - | *62 | *** | 630 | 2050 | *** |
| 41 | Net S-T cap gain less net LT loss | 980 | *** | *** | - | - | - | - | - | - | *** | 409 | - | *** |
| 42 | Net L-T cap gain less net ST loss | 10224 | *** | *** | - | *2057 | *42 | *656 | *1177 | *588 | *** | 1665 | 99 | *** |
| 43 | Net gain, noncapital assets | 21969 | *** | *** | *152 | *8236 | *341 | *243 | *277 | *1264 | *** | 3911 | 151 | *** |
| 44 | Dividends, domestic corporations | 5761 | *** | *** | - | - | - | - | *12 | *56 | *** | 398 | 531 | *** |
| 45 | Dividends, foreign corporations | 150210 | *** | *** | - | - | - | - | - | *2072 | *** | 6747 | 2525 | *** |
| 46 | Other receipts | 214272 | *** | *** | *618 | *1553 | *7061 | 6161 | 6420 | 5925 | *** | 13362 | 11176 | *** |
| 47 | Total deductions | 30092183 | *** | *** | 715857 | 543560 | 1175830 | 1873623 | 1471655 | 1644931 | *** | 1918018 | 1187023 | *** |
| 48 | Cost of goods | 21293989 | *** | *** | 43428 | *61673 | 128425 | 266028 | 192367 | 359063 | *** | 366548 | 203799 | *** |
| 49 | Compensation of officers | 501564 | *** | *** | 84994 | *36520 | 52826 | 89089 | 61950 | 37598 | *** | 32214 | 13284 | *** |
| 50 | Salaries and wages | 2310006 | *** | *** | *89110 | *52217 | 70622 | 107448 | 127323 | 118424 | *** | 125001 | 88060 | *** |
| 51 | Repairs | 156304 | *** | *** | *3928 | *3011 | 4212 | 10929 | 4314 | 3735 | *** | 8548 | 2162 | *** |
| 52 | Bad debts | 60521 | *** | *** | *543 | *74 | *4021 | *2100 | *2899 | 4895 | *** | 3467 | 697 | *** |
| 53 | Rent paid on business property | 248541 | *** | *** | 31839 | *5916 | 12727 | 12964 | 10385 | 9905 | *** | 13020 | 5702 | *** |
| 54 | Taxes paid | 618756 | *** | *** | 30314 | 27350 | 27800 | 60186 | 37498 | 42636 | *** | 41022 | 33936 | *** |
| 55 | Interest paid | 693809 | *** | *** | *6002 | *5553 | 7074 | 23501 | 19998 | 18075 | *** | 33775 | 51125 | *** |
| 56 | Contributions or gifts | 30117 | *** | *** | *471 | *1185 | *716 | *907 | *927 | 584 | *** | 568 | 468 | *** |
| 57 | Amortization | 87131 | *** | *** | *208 | *247 | *612 | *295 | *7463 | 3563 | *** | 4553 | 13317 | *** |
| 58 | Depreciation | 718628 | *** | *** | 21920 | 19405 | 18718 | 46089 | 43978 | 44144 | *** | 55206 | 38817 | *** |
| 59 | Depletion | 33 | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 60 | Advertising | 283547 | *** | *** | 3367 | *9400 | 16102 | 12179 | 11243 | 11725 | *** | 25133 | 7405 | *** |
| 61 | Pension, prof sh, stock, annuity | 128981 | *** | *** | *4888 | *17050 | *774 | *6978 | 13775 | 10939 | *** | 19044 | 9008 | *** |
| 62 | Employee benefit programs | 608173 | *** | *** | *9961 | *6320 | *6022 | 31991 | 17298 | 28314 | *** | 35517 | 17930 | *** |
| 63 | Net loss, noncapital assets | 14198 | *** | *** | - | - | *104 | *1115 | *803 | *1313 | *** | 920 | 4362 | *** |
| 64 | Other deductions | 2337883 | *** | *** | 86073 | 63135 | 80405 | 162758 | 63083 | 135553 | *** | 151171 | 74287 | *** |
| 65 | Total receipts less total deducts | 1857871 | *** | *** | 35211 | 40835 | 40284 | 119216 | 118381 | 177628 | *** | 157239 | 81071 | *** |
| 66 | Constructive taxable income from related foreign corporations | 296788 | *** | *** | - | - | - | - | - | *1695 | *** | 4220 | 1696 | *** |
| 67 | Net income, total | 2150185 | *** | *** | 35211 | 40712 | 40284 | 119216 | 118162 | 179128 | *** | 160472 | 80076 | *** |
| 68 | Net income, Form 1120-A | *245 | *** | *** | *245 | - | - | - | - | - | *** | - | - | *** |
| 69 | Net income, Form 1120F | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 70 | Net income, Form 1120S | 205333 | *** | *** | *2297 | *4953 | *15719 | *10457 | *49206 | *81995 | *** | 20780 | - | *** |
| 71 | Statutory special deductions, total | 220047 | *** | *** | *10067 | *9985 | *8646 | *39637 | *1220 | *13798 | *** | 21150 | 3864 | *** |
| 72 | Net operating loss deduction | 171809 | *** | *** | *10067 | *9985 | *8646 | *39637 | *1211 | *12348 | *** | 17364 | 2353 | *** |
| 73 | Dividends received deduction | 48238 | *** | *** | - | - | - | - | *8 | *1450 | *** | 3786 | 1510 | *** |
| 74 | Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 75 | Income subject to tax | 1724805 | *** | *** | *22848 | *25773 | *15920 | 69123 | 67737 | 83334 | *** | 118542 | 76212 | *** |
| 76 | Income tax before credits, total | 595470 | *** | *** | *3643 | *5580 | *2896 | 22944 | 22928 | 28599 | *** | 42565 | 26458 | *** |
| 77 | Regular tax | 587680 | *** | *** | *3643 | *5580 | *2896 | 22345 | 22924 | 28334 | *** | 40633 | 26330 | *** |
| 78 | Personal holding company tax | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 79 | Recapture of investment credit | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 80 | Alternative minimum tax | 5755 | *** | *** | - | - | - | *599 | - | *223 | *** | 1790 | 42 | *** |
| 81 | Environmental tax | 1945 | *** | *** | - | - | - | - | *4 | *38 | *** | 142 | 86 | *** |
| 82 | Foreign tax credit | 114545 | *** | *** | - | - | - | - | - | *700 | *** | 1462 | 1241 | *** |
| 83 | U.S. Possessions tax credit | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 84 | Orphan drug credit | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 85 | Nonconventional source fuel credit | - | *** | *** | - | - | - | - | - | - | *** | - | - | *** |
| 86 | General business credit | 28285 | *** | *** | - | - | *105 | *1131 | *506 | *891 | *** | 1268 | 161 | *** |
| 87 | Prior year minimum tax credit | 11917 | *** | *** | - | - | *19 | *123 | *17 | *299 | *** | 443 | 2392 | *** |
| 88 | Income tax after credits, total | 440723 | *** | *** | *3643 | *5580 | *2772 | 21690 | 22406 | 26708 | *** | 39392 | 22663 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 25
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 13718 | 456 | 4310 | 1839 | 1117 | 1576 | 2719 | 676 | 431 | 204 | 145 | 130 | 114 |
| 2 Total assets | 515203448 | - | 123901 | 306342 | 421559 | 1131754 | 5851803 | 4763744 | 6894672 | 7286373 | 10056050 | 20447244 | 457920007 |
| 3 Cash | 18391731 | - | 6737 | 67472 | 88925 | 171768 | 559085 | 490336 | 572929 | 850679 | 1403842 | 2287092 | 11892867 |
| 4 Notes and accounts receivable | 120957967 | - | 38894 | 112736 | 143969 | 365927 | 1876358 | 1430310 | 2005878 | 1953893 | 2811328 | 4630132 | 105588543 |
| 5 Less: Allowance for bad debts | 3740058 | - | - | *2492 | *6086 | *1362 | 25068 | 27660 | 44409 | 63244 | 97581 | 160448 | 3311709 |
| 6 Inventories | 40427315 | - | *52189 | 65422 | 84926 | 236147 | 1667769 | 1355990 | 1801078 | 1558343 | 1908021 | 3437377 | 28260052 |
| 7 U.S. govt. obligations, total | 1134604 | - | *722 | - | - | *7467 | *10775 | *38337 | *38747 | *38442 | 59746 | 138788 | 801580 |
| 8 Tax-exempt securities | 8572476 | - | - | - | - | - | *4238 | *10009 | *35891 | *86915 | 60878 | 249646 | 8124899 |
| 9 Other current assets | 64879646 | - | *289 | *2944 | *3346 | 65618 | 193941 | 180222 | 440993 | 372935 | 721468 | 1494862 | 61403028 |
| 10 Loans to stockholders | 659775 | - | *5288 | *10171 | *12170 | 45710 | 41673 | *29499 | 56977 | *12469 | 16549 | 19632 | 409636 |
| 11 Mortgage and real estate loans | 3245910 | - | - | - | - | - | *4964 | *472 | *4741 | *3850 | 4164 | 4056 | 3223663 |
| 12 Other investments | 121139208 | - | *832 | *1978 | - | *32725 | 217130 | 208318 | 439281 | 474980 | 612337 | 2061662 | 117089967 |
| 13 Depreciable assets | 172877496 | - | 96378 | 117423 | 183872 | 582068 | 2693182 | 2341283 | 3072143 | 3213419 | 3831855 | 8917770 | 147828103 |
| 14 Less: Accumulated depreciation | 92756831 | - | 79290 | 78088 | 96476 | 397014 | 1652268 | 1483711 | 1884113 | 1760895 | 2059254 | 4689755 | 78575967 |
| 15 Depletable assets | 37855 | - | - | - | - | - | - | - | - | - | - | 2919 | 34936 |
| 16 Less: Accumulated depletion | 19808 | - | - | - | - | - | - | - | - | - | - | 2512 | 17295 |
| 17 Land | 2500225 | - | - | - | *1094 | *9790 | 112916 | 84739 | 78056 | 100462 | 70285 | 222678 | 1820204 |
| 18 Intangible assets (Amortizable) | 22204443 | - | *2270 | *7669 | *16892 | *6710 | 148978 | 101956 | 228994 | 287492 | 645713 | 1291109 | 19466659 |
| 19 Less: Accumulated amortization | 4706279 | - | *2105 | *1114 | *8744 | *3401 | 58238 | 53333 | 85901 | 82201 | 199556 | 344842 | 3866843 |
| 20 Other assets | 39397772 | - | *1697 | *2222 | *-2330 | 9600 | 56367 | 56977 | 133387 | 238836 | 266253 | 887079 | 37747684 |
| 21 Total liabilities | 515203448 | - | 123901 | 306342 | 421559 | 1131754 | 5851803 | 4763744 | 6894672 | 7286373 | 10056050 | 20447244 | 457920007 |
| 22 Accounts payable | 44270131 | - | 22547 | 57306 | 69333 | 186468 | 1036287 | 721737 | 895520 | 923541 | 1128363 | 1967985 | 37261043 |
| 23 Mort, notes, and bonds under 1 yr | 124254342 | - | *42435 | *10205 | *9968 | 52454 | 479093 | 618819 | 699894 | 425362 | 402856 | 871646 | 120641610 |
| 24 Other current liabilities | 71066009 | - | 95584 | 35034 | 38475 | 82895 | 585157 | 569712 | 770611 | 717838 | 1242176 | 2276318 | 64652208 |
| 25 Loans from stockholders | 3000460 | - | *59187 | 91966 | *52531 | 91832 | 226727 | 114721 | 127611 | 49879 | 51473 | 135185 | 1999349 |
| 26 Mort, notes, bonds, 1 yr or more | 69554339 | - | *16703 | *25969 | *23275 | 231763 | 684384 | 495702 | 677128 | 829634 | 1286732 | 2646545 | 62636504 |
| 27 Other liabilities | 46299245 | - | *854 | *-0 | *10614 | 24509 | 109445 | 85441 | 206179 | 264501 | 318772 | 632785 | 44646145 |
| 28 Net worth | 156758922 | - | -113409 | 85863 | 217362 | 461832 | 2730710 | 2157613 | 3517728 | 4075616 | 5625679 | 11916779 | 126083148 |
| 29 Capital stock | 15668883 | - | 38553 | 35881 | 69288 | 127514 | 367143 | 563226 | 632452 | 789384 | 1373761 | 2002201 | 9669479 |
| 30 Paid-in or capital surplus | 62134344 | - | *6018 | - | *378792 | 22668 | 322377 | 576112 | 820264 | 1957037 | 2990298 | 4840811 | 50219967 |
| 31 Retained earnings, appropriated | 47949 | - | - | - | - | - | - | *3001 | - | - | 1966 | 5368 | 37615 |
| 32 Retained earnings-unappropriated | 83936812 | - | -168237 | 20993 | -229514 | 232098 | 981690 | 499712 | 1103151 | 861393 | 938277 | 4764464 | 74932785 |
| 33 Retained earnings (S CORP) | 4818948 | - | *10258 | *30360 | *11145 | 171036 | 1252720 | 719167 | 1125908 | 571010 | 471598 | 455746 | - |
| 34 Less: Cost of treasury stock | 9848014 | - | - | *1370 | *12349 | *91484 | 193220 | 203606 | 164047 | 103208 | 150222 | 151812 | 8776697 |
| 35 Total receipts | 383492721 | 2598052 | 563093 | 1254235 | 1104476 | 2830538 | 13366992 | 9662151 | 12003551 | 11568892 | 14220070 | 25837322 | 288483350 |
| 36 Business receipts | 355094936 | 2479141 | 556938 | 1251895 | 1076449 | 2804705 | 13169156 | 9545450 | 11816909 | 11345888 | 13920629 | 24927455 | 262200321 |
| 37 Interest | 13810676 | 13573 | *21 | *3 | 1272 | 6524 | 12329 | 17749 | 22794 | 38510 | 60345 | 137364 | 13500191 |
| 38 Interest on govt. obligations | 752881 | *1650 | - | - | - | - | *471 | *501 | 5366 | 7876 | 14516 | 39889 | 682613 |
| 39 Rents | 681092 | 518 | - | *338 | *14 | *1796 | *1054 | *2002 | *6591 | 7799 | 6884 | 14631 | 639464 |
| 40 Royalties | 3766476 | 1342 | *4649 | - | - | *37 | *9252 | *1286 | *11927 | 39637 | 71548 | 249422 | 3377377 |
| 41 Net S-T cap gain less net LT loss | 109029 | - | - | - | - | - | - | *11230 | *1824 | - | 10025 | 493 | 85457 |
| 42 Net L-T cap gain less net ST loss | 1740666 | *22165 | *715 | - | *14004 | - | 77019 | 8971 | 4737 | 26950 | 10953 | 179142 | 1396010 |
| 43 Net gain, noncapital assets | 1275172 | *13608 | - | - | *11845 | *3515 | 3997 | 3145 | 18500 | 5448 | 5783 | 7458 | 1201873 |
| 44 Dividends, domestic corporations | 288874 | *13176 | - | - | *24 | *48 | *1020 | *2144 | 4663 | 4501 | 2919 | 15154 | 245225 |
| 45 Dividends, foreign corporations | 2140550 | *8787 | - | - | - | - | - | *9155 | 13140 | 25326 | 26875 | 106460 | 1950806 |
| 46 Other receipts | 3832369 | 44091 | *769 | *1999 | *868 | 13913 | 92694 | 60518 | 97099 | 66958 | 89593 | 159854 | 3204014 |
| 47 Total deductions | 353553774 | 2327060 | 526832 | 1181910 | 1028288 | 2667589 | 12428489 | 9038227 | 10903080 | 10585269 | 12997854 | 23477850 | 266391325 |
| 48 Cost of goods | 223402422 | 692961 | 54710 | 64946 | 84331 | 241168 | 1685588 | 1361759 | 1848199 | 1609367 | 1922072 | 3551855 | 27891351 |
| 49 Compensation of officers | 3684490 | 23250 | *59296 | 122182 | 114491 | 193380 | 830137 | 317409 | 289825 | 176924 | 211330 | 306392 | 1039873 |
| 50 Salaries and wages | 33924517 | 170389 | *57113 | 174705 | 127822 | 259777 | 964046 | 649208 | 814403 | 754167 | 1133659 | 2350423 | 26468807 |
| 51 Repairs | 2390541 | 10406 | *1478 | 3020 | 2600 | 21572 | 44683 | 28579 | 31703 | 30379 | 47088 | 107671 | 2061364 |
| 52 Bad debts | 1195747 | 3180 | *173 | *3056 | *135 | 5519 | 24103 | 15808 | 27624 | 20267 | 34489 | 44335 | 1017058 |
| 53 Rent paid on business property | 3753956 | 43306 | *21846 | 47622 | 30211 | 49184 | 146316 | 63809 | 91202 | 68299 | 104588 | 182727 | 2904846 |
| 54 Taxes paid | 7244768 | 47417 | 20319 | 31629 | 38519 | 69835 | 333135 | 232319 | 246864 | 201214 | 234419 | 485952 | 5303146 |
| 55 Interest paid | 16336984 | 57328 | *15339 | 5447 | 6746 | 22783 | 130131 | 96470 | 105726 | 120960 | 142089 | 282692 | 15351273 |
| 56 Contributions or gifts | 253001 | *567 | *19 | *12 | *51 | 358 | 3891 | 3130 | 2608 | 1616 | 4984 | 13084 | 222681 |
| 57 Amortization | 1025135 | 13441 | *573 | *458 | *2476 | *396 | 20029 | 6990 | 9823 | 28380 | 46081 | 76936 | 819552 |
| 58 Depreciation | 19264359 | 72068 | 8404 | 15173 | 17550 | 48165 | 230558 | 167694 | 247949 | 258953 | 367448 | 807087 | 17023310 |
| 59 Depletion | 533 | - | - | - | - | - | - | - | - | - | -0 | - | 533 |
| 60 Advertising | 4062761 | 18471 | *5371 | 12115 | 4171 | 28228 | 133127 | 100919 | 99264 | 83779 | 150813 | 377334 | 3049168 |
| 61 Pension, prof sh, stock, annuity | 2585141 | 8216 | *248 | *2111 | *6785 | 32027 | 78567 | 31683 | 46205 | 54322 | 57001 | 101791 | 2166185 |
| 62 Employee benefit programs | 6523589 | 10639 | *2272 | *10143 | *9378 | 34948 | 128800 | 107468 | 155831 | 177768 | 208484 | 436636 | 5241222 |
| 63 Net loss, noncapital assets | 212427 | *2248 | - | - | - | *18 | 3625 | 2296 | 3612 | 10719 | 9964 | 22440 | 157505 |
| 64 Other deductions | 27693401 | 206081 | 123696 | 121783 | 98473 | 310707 | 1017609 | 746171 | 1026740 | 966522 | 1281687 | 2471269 | 19322662 |
| 65 Total receipts less total deducts | 29938948 | 270992 | 36261 | 72325 | 76188 | 162949 | 938503 | 623924 | 1100471 | 983623 | 1222216 | 2359471 | 22092025 |
| 66 Constructive taxable income from related foreign corporations | 2480381 | *3174 | - | - | - | - | - | - | *4017 | *10455 | 12421 | 35579 | 2414736 |
| 67 Net income, total | 31666447 | 272515 | 36261 | 72325 | 76188 | 162949 | 938032 | 623423 | 1099122 | 986202 | 1220121 | 2355161 | 23824148 |
| 68 Net income, Form 1120-A | *2641 | - | *2361 | - | *281 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *2076 | *2076 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1995697 | *17971 | *14878 | *36673 | *17519 | 92635 | 421155 | 246759 | 502305 | 242629 | 239079 | 164094 | - |
| 71 Statutory special deductions, total | 3481066 | *61957 | *14804 | *6164 | *21186 | *12783 | 131477 | 92907 | 93427 | 111724 | 172862 | 368108 | 2393667 |
| 72 Net operating loss deduction | 2201993 | *39998 | *14804 | *6164 | *21167 | *12750 | 130762 | 82727 | 82113 | 92527 | 155540 | 278775 | 1284666 |
| 73 Dividends received deduction | 1279073 | *21959 | - | - | *19 | *34 | *715 | 10180 | 11314 | 19197 | 17321 | 89333 | 1109001 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 26204799 | 201328 | *6579 | *29488 | 37484 | 57530 | 385399 | 284749 | 503540 | 633396 | 808242 | 1823906 | 21433157 |
| 76 Income tax before credits, total | 9254094 | 70846 | *1005 | *5861 | 6860 | 12225 | 125856 | 97976 | 173207 | 220942 | 284840 | 649040 | 7605435 |
| 77 Regular tax | 9120302 | 70036 | *1005 | *5861 | 6860 | 12225 | 124562 | 96434 | 171153 | 216820 | 277854 | 634327 | 7503164 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 326 | - | - | - | - | - | - | - | - | - | 2 | - | 323 |
| 80 Alternative minimum tax | 65772 | *540 | - | - | - | - | *1279 | *1517 | 1065 | 3417 | 6305 | 12386 | 39262 |
| 81 Environmental tax | 33998 | 269 | - | - | - | - | *14 | *25 | 266 | 443 | 837 | 2223 | 29919 |
| 82 Foreign tax credit | 1330210 | 1591 | - | - | - | - | *171 | - | *2717 | 8405 | 9338 | 27693 | 1280295 |
| 83 U.S. Possessions tax credit | 285537 | - | - | - | - | - | 3083 | 3154 | 6473 | 54301 | 30937 | 62592 | 124997 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 1104 | - | - | - | - | - | - | - | - | - | - | - | 1104 |
| 86 General business credit | 404320 | *1189 | - | *467 | *3 | *1112 | 4773 | 1860 | 9663 | 9065 | 17699 | 30073 | 328416 |
| 87 Prior year minimum tax credit | 170397 | - | - | - | - | *252 | *168 | *664 | 1946 | *995 | 1716 | 8563 | 156092 |
| 88 Income tax after credits, total | 7062525 | 68066 | *1005 | *5394 | 6857 | 10861 | 117660 | 92298 | 152407 | 148177 | 225151 | 520118 | 5714531 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 3630 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 157 | *3 | - | - | - | *37 | *59 | *16 | *15 | *6 | *** | *** | *** |
| 2 Total assets | 14562702 | - | - | - | - | *24723 | *125695 | *117616 | *194327 | *240947 | *** | *** | *** |
| 3 Cash | 251762 | - | - | - | - | *730 | *589 | *14103 | *7956 | *21087 | *** | *** | *** |
| 4 Notes and accounts receivable | 3134231 | - | - | - | - | *19473 | *58868 | *37407 | *64040 | *87355 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 69416 | - | - | - | - | - | *411 | - | *440 | *2346 | *** | *** | *** |
| 6 Inventories | 2775048 | - | - | - | - | *4 | *40691 | *18140 | *69686 | *77646 | *** | *** | *** |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 8 Tax-exempt securities | 10874 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 9 Other current assets | 526516 | - | - | - | - | - | *2950 | *2888 | *6364 | *3488 | *** | *** | *** |
| 10 Loans to stockholders | *1023 | - | - | - | - | *529 | - | *494 | - | - | *** | *** | *** |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 12 Other investments | 1932338 | - | - | - | - | - | *1072 | *1018 | *3082 | *1574 | *** | *** | *** |
| 13 Depreciable assets | 7034870 | - | - | - | - | *12948 | *35237 | *54266 | *68611 | *98240 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 3684499 | - | - | - | - | *8960 | *15938 | *18950 | *27055 | *56683 | *** | *** | *** |
| 15 Depletable assets | 2919 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 16 Less: Accumulated depletion | 2512 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 17 Land | 118790 | - | - | - | - | - | - | *5548 | *1745 | *3433 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 1159505 | - | - | - | - | - | - | *404 | *1812 | *188 | *** | *** | *** |
| 19 Less: Accumulated amortization | 157879 | - | - | - | - | - | - | *7 | *1731 | *138 | *** | *** | *** |
| 20 Other assets | 1529132 | - | - | - | - | - | *2639 | *2305 | *257 | *7102 | *** | *** | *** |
| 21 Total liabilities | 14562702 | - | - | - | - | *24723 | *125695 | *117616 | *194327 | *240947 | *** | *** | *** |
| 22 Accounts payable | 1373913 | - | - | - | - | *7478 | *62524 | *22773 | *43270 | *46961 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 734251 | - | - | - | - | *575 | *13658 | *7457 | *28372 | *28490 | *** | *** | *** |
| 24 Other current liabilities | 1475739 | - | - | - | - | *1105 | *10919 | *20840 | *14693 | *27713 | *** | *** | *** |
| 25 Loans from stockholders | *17987 | - | - | - | - | *2027 | *9731 | - | *6089 | - | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 2948816 | - | - | - | - | - | *8235 | *17382 | *4259 | *12691 | *** | *** | *** |
| 27 Other liabilities | 2022581 | - | - | - | - | *813 | - | - | *7050 | *11562 | *** | *** | *** |
| 28 Net worth | 5989415 | - | - | - | - | *12725 | *20629 | *49164 | *90595 | *113529 | *** | *** | *** |
| 29 Capital stock | 589408 | - | - | - | - | *28 | *574 | *1715 | *19378 | *45965 | *** | *** | *** |
| 30 Paid-in or capital surplus | 2308606 | - | - | - | - | - | *21305 | *2928 | *889 | *16353 | *** | *** | *** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 3672540 | - | - | - | - | *12696 | *3989 | *26229 | *47916 | *51211 | *** | *** | *** |
| 33 Retained earnings (S CORP) | *163251 | - | - | - | - | - | *7615 | *19082 | *23006 | - | *** | *** | *** |
| 34 Less: Cost of treasury stock | 744390 | - | - | - | - | - | *12854 | *791 | *594 | - | *** | *** | *** |
| 35 Total receipts | 20342354 | *50959 | - | - | - | *84666 | *185836 | *298874 | *573197 | *604850 | *** | *** | *** |
| 36 Business receipts | 19741178 | 20329 | - | - | - | *84654 | *185646 | *297443 | *564632 | *600020 | *** | *** | *** |
| 37 Interest | 157763 | *1 | - | - | - | *12 | *125 | *86 | *356 | *983 | *** | *** | *** |
| 38 Interest on govt. obligations | *965 | - | - | - | - | - | - | *7 | - | *4 | *** | *** | *** |
| 39 Rents | 5361 | - | - | - | - | - | - | - | - | 192 | *** | *** | *** |
| 40 Royalties | 232908 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | *29753 | 16051 | - | - | - | - | - | *8 | *1 | - | *** | *** | *** |
| 43 Net gain, noncapital assets | *922 | - | - | - | - | - | - | *165 | *7 | *5 | *** | *** | *** |
| 44 Dividends, domestic corporations | *1062 | - | - | - | - | - | - | *155 | - | - | *** | *** | *** |
| 45 Dividends, foreign corporations | *44387 | - | - | - | - | - | - | - | - | *72 | *** | *** | *** |
| 46 Other receipts | 128054 | *14577 | - | - | - | - | *66 | *1009 | *8202 | *3573 | *** | *** | *** |
| 47 Total deductions | 19254545 | *21914 | - | - | - | *80991 | *181856 | *256498 | *531588 | *567614 | *** | *** | *** |
| 48 Cost of goods | 15033171 | 2306 | - | - | - | *4 | *40691 | *18140 | *69503 | *77862 | *** | *** | *** |
| 49 Compensation of officers | 76329 | 456 | - | - | - | *5982 | *4405 | *5539 | *6349 | *5535 | *** | *** | *** |
| 50 Salaries and wages | 1031714 | 1706 | - | - | - | *21506 | *11136 | *24216 | *10712 | *6105 | *** | *** | *** |
| 51 Repairs | 68728 | 114 | - | - | - | *144 | *225 | *1591 | *211 | *615 | *** | *** | *** |
| 52 Bad debts | 41013 | - | - | - | - | - | *347 | *740 | *684 | *749 | *** | *** | *** |
| 53 Rent paid on business property | 130478 | 448 | - | - | - | *2143 | *955 | *3154 | *1263 | *919 | *** | *** | *** |
| 54 Taxes paid | 315773 | *479 | - | - | - | *2406 | *3071 | *6328 | *10192 | *5372 | *** | *** | *** |
| 55 Interest paid | 464752 | 571 | - | - | - | *156 | *4156 | *252 | *4678 | *4341 | *** | *** | *** |
| 56 Contributions or gifts | 15993 | - | - | - | - | - | - | *176 | *132 | *105 | *** | *** | *** |
| 57 Amortization | 23284 | - | - | - | - | - | *178 | *8 | *185 | *25 | *** | *** | *** |
| 58 Depreciation | 508204 | 422 | - | - | - | *2694 | *3096 | *3981 | *7431 | *8190 | *** | *** | *** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 60 Advertising | 535858 | 119 | - | - | - | *853 | *1121 | *2114 | *1794 | *3101 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 88982 | 45 | - | - | - | - | - | *302 | *1190 | *1732 | *** | *** | *** |
| 62 Employee benefit programs | 517850 | 394 | - | - | - | *3129 | *695 | *1214 | *2097 | *12840 | *** | *** | *** |
| 63 Net loss, noncapital assets | 10227 | *456 | - | - | - | - | - | - | *87 | *399 | *** | *** | *** |
| 64 Other deductions | 392189 | 1264 | - | - | - | *10797 | *18701 | *26110 | *35775 | *41645 | *** | *** | *** |
| 65 Total receipts less total deducts | 1087809 | *29045 | - | - | - | *3674 | *3980 | *42376 | *41608 | *37235 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *300201 | *129 | - | - | - | - | - | - | - | - | *** | *** | *** |
| 67 Net income, total | 1387045 | *29173 | - | - | - | *3674 | *3980 | *42369 | *41608 | *37231 | *** | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | *49073 | - | - | - | - | - | *1905 | *10341 | *13533 | - | *** | *** | *** |
| 71 Statutory special deductions, total | 118540 | *27474 | - | - | - | - | *1111 | *108 | *2137 | *5931 | *** | *** | *** |
| 72 Net operating loss deduction | 107458 | *27474 | - | - | - | - | *1111 | - | *2137 | 5859 | *** | *** | *** |
| 73 Dividends received deduction | 11082 | - | - | - | - | - | - | *108 | - | *72 | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 1219432 | 1700 | - | - | - | *3674 | *964 | *31920 | *25938 | *31300 | *** | *** | *** |
| 76 Income tax before credits, total | 427622 | *900 | - | - | - | *816 | *165 | *10860 | *8789 | *10737 | *** | *** | *** |
| 77 Regular tax | 424516 | 578 | - | - | - | *816 | *165 | *10853 | *8770 | *10689 | *** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | *1479 | *292 | - | - | - | - | - | - | - | - | *** | *** | *** |
| 81 Environmental tax | 1627 | *29 | - | - | - | - | - | *8 | *19 | *48 | *** | *** | *** |
| 82 Foreign tax credit | 120621 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 General business credit | 5972 | 277 | - | - | - | *346 | *93 | - | - | 928 | *** | *** | *** |
| 87 Prior year minimum tax credit | 3903 | - | - | - | - | - | - | - | - | 236 | *** | *** | *** |
| 88 Income tax after credits, total | 297126 | *623 | - | - | - | *470 | *72 | *10860 | *8789 | *9572 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Radio, television, and communication equipment

MINOR INDUSTRY 3665
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 1136 | *7 | *210 | *140 | *269 | *112 | 206 | *33 | 66 | 33 | 23 | 15 | 21 |
| 2 Total assets | 39806418 | - | *165 | *16717 | *106765 | *70637 | 414063 | *233302 | 1117236 | 1150484 | 1633799 | 2346202 | 32717047 |
| 3 Cash | 2826417 | - | *105 | *95 | *47589 | *3086 | *27891 | *12454 | 140394 | 169365 | 334085 | 328688 | 1762666 |
| 4 Notes and accounts receivable | 9691596 | - | - | *5508 | *39729 | *29141 | 130357 | *59723 | 288757 | 321647 | 416784 | 642684 | 7757266 |
| 5 Less: Allowance for bad debts | 341729 | - | - | - | *6086 | - | *1526 | *250 | 8531 | 16628 | 10793 | 23564 | 274352 |
| 6 Inventories | 6029576 | - | - | *10928 | *17048 | *12669 | 107193 | *80403 | 263544 | 223902 | 311534 | 390970 | 4611384 |
| 7 U.S. govt. obligations, total | *139554 | - | - | - | - | - | - | *1187 | - | *10257 | 13990 | 7025 | 107096 |
| 8 Tax-exempt securities | *218027 | - | - | - | - | - | - | - | *7246 | - | - | 29766 | 181016 |
| 9 Other current assets | 2601228 | - | - | - | *1884 | - | *6567 | *13677 | 89047 | 51647 | 61347 | 160484 | 2216574 |
| 10 Loans to stockholders | 368559 | - | - | - | - | *14633 | *2460 | *1217 | *50785 | *13 | 1454 | - | 297997 |
| 11 Mortgage and real estate loans | 57 | - | - | - | - | - | - | - | - | - | - | - | 57 |
| 12 Other investments | 5715453 | - | - | - | - | - | *40132 | *13365 | 50431 | 83682 | 112799 | 170455 | 5244589 |
| 13 Depreciable assets | 19005416 | - | - | *1666 | *7614 | *17002 | 150397 | *93916 | 402130 | 443323 | 590919 | 864214 | 16434235 |
| 14 Less: Accumulated depreciation | 9801482 | - | - | *1666 | *1431 | *5970 | 73242 | *48189 | 240916 | 224029 | 321848 | 439537 | 8444653 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 305450 | - | - | - | - | - | *1890 | *3072 | 13391 | *14260 | 8342 | 21667 | 242827 |
| 18 Intangible assets (Amortizable) | 2306479 | - | - | - | *368 | *62 | *23508 | *1914 | *41888 | 80805 | 102183 | 188307 | 1867445 |
| 19 Less: Accumulated amortization | 504530 | - | - | - | *136 | *42 | *2783 | *1188 | *2521 | 35644 | 24923 | 64578 | 372715 |
| 20 Other assets | 1246346 | - | *60 | *186 | *186 | *56 | *1218 | *2002 | 21591 | 27884 | 37926 | 69622 | 1085615 |
| 21 Total liabilities | 39806418 | - | *165 | *16717 | *106765 | *70637 | 414063 | *233302 | 1117236 | 1150484 | 1633799 | 2346202 | 32717047 |
| 22 Accounts payable | 5081612 | - | - | *10924 | *30287 | *36606 | 70397 | *19474 | 97106 | 170160 | 166070 | 149181 | 4331407 |
| 23 Mort, notes, and bonds under 1 yr | 3152903 | - | - | *3211 | - | *3827 | *54329 | *60930 | 140520 | 45864 | 43080 | 150481 | 2650660 |
| 24 Other current liabilities | 5635513 | - | - | *1187 | *20803 | *313 | 47196 | *17794 | 137737 | 107115 | 174019 | 289049 | 4840299 |
| 25 Loans from stockholders | 311974 | - | *45091 | *965 | *7426 | *4217 | *3435 | *2324 | *12546 | *12610 | 1173 | 15 | 222173 |
| 26 Mort, notes, bonds, 1 yr or more | 4187041 | - | *7817 | - | *5831 | *63397 | *46279 | *27976 | 100532 | 100588 | 104527 | 463950 | 3266144 |
| 27 Other liabilities | 3012250 | - | - | - | *10599 | - | *53658 | *2118 | *67790 | *26614 | 1503 | 28581 | 2821388 |
| 28 Net worth | 18425124 | - | *-52744 | *430 | *31820 | *-37723 | 138769 | *102686 | 561006 | 687532 | 1143427 | 1264944 | 14584976 |
| 29 Capital stock | 2910861 | - | *10501 | *140 | *33833 | *1457 | 89265 | *20075 | 97432 | 56777 | 216037 | 177993 | 2207352 |
| 30 Paid-in or capital surplus | 10873244 | - | *3990 | - | *335435 | - | *69199 | *46716 | 205545 | 892077 | 705841 | 762700 | 7851741 |
| 31 Retained earnings, appropriated | 7372 | - | - | - | - | - | - | - | - | - | - | - | 7372 |
| 32 Retained earnings-unappropriated | 4656119 | - | *-67235 | *290 | *-337501 | - | -28676 | *-19747 | 63551 | -297931 | 252897 | 333960 | 4756510 |
| 33 Retained earnings (S CORP) | 330663 | - | - | - | *3235 | *-39180 | *9351 | *57150 | *225336 | *74772 | - | - | - |
| 34 Less: Cost of treasury stock | 353135 | - | - | - | *3182 | - | *370 | *1508 | *30858 | *38163 | 31348 | 9708 | 237998 |
| 35 Total receipts | 54035284 | *217698 | *4599 | *87332 | *220724 | *158617 | 1004088 | *520562 | 1713863 | 1509690 | 2225316 | 3127476 | 43245319 |
| 36 Business receipts | 51805492 | *217224 | *4599 | *87332 | *205683 | *157606 | 923600 | *508053 | 1694357 | 1454565 | 2190159 | 3087266 | 41275048 |
| 37 Interest | 272001 | *191 | - | - | *456 | - | *1022 | *160 | 5967 | 6469 | 11723 | 16836 | 229177 |
| 38 Interest on govt. obligations | 18314 | 86 | - | - | - | - | - | *26 | *232 | *536 | 2904 | 3301 | 11230 |
| 39 Rents | 102562 | - | - | - | *14 | - | *75 | - | *20 | *93 | 31 | 2 | 102326 |
| 40 Royalties | 900895 | - | - | - | - | - | *10 | - | - | *19254 | 4067 | 2973 | 874592 |
| 41 Net S-T cap gain less net LT loss | 3810 | - | - | - | - | - | - | - | - | - | 1192 | - | 2618 |
| 42 Net L-T cap gain less net ST loss | 166248 | - | - | - | *14004 | - | *72921 | - | - | *15052 | 134 | 85 | 64052 |
| 43 Net gain, noncapital assets | 30923 | - | - | - | - | - | - | *3 | *2605 | 2317 | 382 | 2097 | 23519 |
| 44 Dividends, domestic corporations | 8729 | - | - | - | *24 | - | - | - | *1107 | *820 | 309 | 121 | 6348 |
| 45 Dividends, foreign corporations | 295561 | - | - | - | - | - | - | - | *2497 | *981 | 3200 | 6904 | 281979 |
| 46 Other receipts | 430749 | *196 | - | - | *542 | *1011 | *6460 | *12321 | 7079 | 9604 | 11214 | 7891 | 374430 |
| 47 Total deductions | 49764853 | *201490 | *2239 | *86787 | *197845 | *153364 | 944139 | *468780 | 1509042 | 1403124 | 2025287 | 2902624 | 39870132 |
| 48 Cost of goods | 30400696 | *36717 | - | *10928 | *17048 | *12669 | 107732 | *82156 | 290413 | 256292 | 281771 | 491875 | 4516912 |
| 49 Compensation of officers | 505767 | *5164 | - | *14214 | *15122 | *3310 | *53302 | *12136 | 49450 | 26862 | 30643 | 37990 | 257573 |
| 50 Salaries and wages | 5276099 | *21544 | - | *6388 | *29598 | *5116 | 80482 | *45394 | 149558 | 156010 | 209126 | 304605 | 4268278 |
| 51 Repairs | 197821 | *1137 | *77 | *240 | *265 | *425 | 4021 | *1245 | 5391 | 5197 | 10008 | 8404 | 161411 |
| 52 Bad debts | 80808 | *67 | - | *454 | *8 | - | *1916 | *197 | 2849 | 3649 | 4083 | 3467 | 64119 |
| 53 Rent paid on business property | 503200 | *3024 | - | *1720 | *4782 | *992 | 5945 | *2808 | 13452 | 11551 | 28065 | 24752 | 406110 |
| 54 Taxes paid | 874737 | *6139 | - | *1489 | *5323 | *1639 | 19600 | *13307 | 38884 | 26263 | 28835 | 75547 | 657711 |
| 55 Interest paid | 664714 | *27702 | - | *289 | *942 | *3937 | 24773 | *6914 | 16563 | 21339 | 14368 | 40347 | 507540 |
| 56 Contributions or gifts | 46718 | *-0 | - | - | - | - | *128 | *8 | *164 | *137 | 1562 | 1718 | 43000 |
| 57 Amortization | 93396 | *243 | - | - | *77 | *12 | *1235 | *550 | *639 | 4257 | 3150 | 9715 | 73516 |
| 58 Depreciation | 2441031 | *3307 | - | *155 | *1962 | *2635 | 16233 | *9288 | 34993 | 45260 | 52453 | 95607 | 2179139 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 579752 | *1418 | - | *2363 | *1098 | *1832 | 21143 | *3121 | 13923 | 16814 | 15362 | 41126 | 461552 |
| 61 Pension, prof sh, stock, annuity | 442560 | *2350 | - | - | *1422 | - | *234 | *1713 | 5601 | 7894 | 10639 | 8561 | 404145 |
| 62 Employee benefit programs | 1147551 | *913 | - | - | *940 | *860 | *10386 | *4310 | 18047 | 24332 | 34241 | 60214 | 993308 |
| 63 Net loss, noncapital assets | 71406 | *29 | - | - | - | - | *78 | *47 | *397 | *2597 | 4251 | 2816 | 61189 |
| 64 Other deductions | 6438598 | *11812 | *1217 | *11460 | *31299 | *21968 | 119205 | *46936 | 118316 | 187926 | 284161 | 316973 | 5287326 |
| 65 Total receipts less total deducts | 4270431 | *16208 | *2361 | *545 | *22879 | *5253 | 59948 | *51782 | 204821 | 106566 | 200029 | 224852 | 3375187 |
| 66 Constructive taxable income from related foreign corporations | 389494 | - | - | - | - | - | - | - | - | *4660 | 52 | 632 | 384151 |
| 67 Net income, total | 4641611 | *16122 | *2361 | *545 | *22879 | *5253 | 59948 | *51756 | 204589 | 110690 | 197177 | 222183 | 3748108 |
| 68 Net income, Form 1120-A | *2361 | - | *2361 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 188694 | - | - | - | *2364 | *5253 | *906 | *39905 | *105283 | *34984 | - | - | - |
| 71 Statutory special deductions, total | 586934 | *3463 | *2361 | - | *9549 | - | *34741 | *10657 | 19088 | 25085 | 26762 | 24907 | 430322 |
| 72 Net operating loss deduction | 380657 | *3463 | *2361 | - | *9530 | - | *34741 | *10657 | *15856 | 23994 | 23429 | 20209 | 236418 |
| 73 Dividends received deduction | 206277 | - | - | - | *19 | - | - | - | *3232 | *1091 | 3333 | 4698 | 193904 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3866134 | *12659 | - | *545 | *10966 | - | *24302 | *1195 | 80367 | 50623 | 170415 | 197276 | 3317786 |
| 76 Income tax before credits, total | 1372319 | *4380 | - | *82 | *2335 | - | *7992 | *567 | 27514 | 18753 | 60638 | 69720 | 1180340 |
| 77 Regular tax | 1347273 | *4293 | - | *82 | *2335 | - | *7485 | *406 | 27264 | 17242 | 58678 | 68591 | 1160898 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 2 | - | - | - | - | - | - | - | - | - | 2 | - | - |
| 80 Alternative minimum tax | 19340 | *79 | - | - | - | - | *508 | *161 | *189 | *1224 | 1804 | 852 | 14524 |
| 81 Environmental tax | 5143 | *8 | - | - | - | - | - | - | *61 | *41 | 153 | 247 | 4632 |
| 82 Foreign tax credit | 209605 | - | - | - | - | - | - | - | *117 | *2001 | 392 | 604 | 206491 |
| 83 U.S. Possessions tax credit | 35199 | - | - | - | - | - | - | - | - | 4474 | 9146 | - | 21580 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 115650 | *147 | - | - | - | - | *1173 | - | *3510 | *107 | 6495 | 4778 | 99440 |
| 87 Prior year minimum tax credit | 5131 | - | - | - | - | - | - | - | *341 | - | 100 | 3125 | 1566 |
| 88 Income tax after credits, total | 1006733 | *4232 | - | *82 | *2335 | - | *6820 | *567 | 23545 | 12171 | 44505 | 61213 | 851264 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3670
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 7677 | 421 | 2410 | *1185 | *482 | 852 | 1513 | 342 | 189 | 94 | 67 | 63 | 58 |
| 2 Total assets | 135322624 | - | 103865 | *189019 | *171143 | 621034 | 3186372 | 2403119 | 3125456 | 3502820 | 4729056 | 10332749 | 106957990 |
| 3 Cash | 10395268 | - | *3996 | *48844 | *21571 | 99900 | 371386 | 264599 | 232264 | 420947 | 777374 | 1585959 | 6568428 |
| 4 Notes and accounts receivable | 29955183 | - | *33686 | *64661 | *68160 | 183952 | 955353 | 737658 | 947583 | 904788 | 1331100 | 2174559 | 22553681 |
| 5 Less: Allowance for bad debts | 988923 | - | - | - | - | - | 14754 | 17152 | 24784 | 26104 | 63477 | 99009 | 743643 |
| 6 Inventories | 19094358 | - | *48559 | *36279 | *40980 | 129507 | 824520 | 666420 | 825704 | 750896 | 823857 | 1505622 | 13442013 |
| 7 U.S. govt. obligations, total | 150743 | - | *722 | - | - | - | *957 | *22224 | 11451 | *2200 | - | 9894 | 103295 |
| 8 Tax-exempt securities | 593949 | - | - | - | - | - | *2889 | *1840 | *18312 | *47933 | 27970 | 154445 | 340560 |
| 9 Other current assets | 7936276 | - | *289 | *2320 | *413 | 32793 | 128293 | 108889 | 191567 | 183980 | 451391 | 938410 | 5897931 |
| 10 Loans to stockholders | 99831 | - | *4418 | - | *5182 | *20813 | 23387 | *296 | *5516 | *2049 | 10805 | 8305 | 19058 |
| 11 Mortgage and real estate loans | *13111 | - | - | - | - | - | *3221 | - | *4272 | - | 4164 | 59 | 1394 |
| 12 Other investments | 25684821 | - | - | - | - | *25302 | 132818 | 46765 | 192071 | 219713 | 263733 | 1061514 | 23742905 |
| 13 Depreciable assets | 57044235 | - | *58153 | *76343 | *83277 | 269965 | 1564249 | 1370753 | 1482347 | 1689531 | 1686332 | 4663823 | 44099461 |
| 14 Less: Accumulated depreciation | 29785732 | - | *46104 | *46002 | *55646 | 152191 | 982052 | 875842 | 897845 | 933143 | 908430 | 2552075 | 22336404 |
| 15 Depletable assets | 12776 | - | - | - | - | - | - | - | - | - | - | - | 12776 |
| 16 Less: Accumulated depletion | 7712 | - | - | - | - | - | - | - | - | - | - | - | 7712 |
| 17 Land | 1416140 | - | - | - | *1094 | *7187 | 85893 | 44208 | 34628 | 47807 | 26693 | 123164 | 1045465 |
| 18 Intangible assets (Amortizable) | 5622964 | - | *1689 | *6862 | *16506 | *5566 | 100195 | 39524 | 53384 | 137420 | 246582 | 387991 | 4627246 |
| 19 Less: Accumulated amortization | 1217782 | - | *1689 | *1114 | *8595 | *3301 | 46686 | 27181 | 24607 | 28174 | 61675 | 138785 | 875975 |
| 20 Other assets | 9303120 | - | *144 | *825 | *-1801 | *1540 | 36703 | 20118 | 73594 | 82976 | 112636 | 508873 | 8467510 |
| 21 Total liabilities | 135322624 | - | 103865 | *189019 | *171143 | 621034 | 3186372 | 2403119 | 3125456 | 3502820 | 4729056 | 10332749 | 106957990 |
| 22 Accounts payable | 15813728 | - | *18082 | *31242 | *15438 | 67477 | 509525 | 397234 | 469073 | 438076 | 627376 | 1085159 | 12155046 |
| 23 Mort, notes, and bonds under 1 yr | 6626509 | - | *40828 | *4771 | - | *30681 | 231127 | 331614 | 359354 | 210458 | 171378 | 381458 | 4864839 |
| 24 Other current liabilities | 15718018 | - | *90466 | *17036 | *13248 | 48076 | 279191 | 316167 | 315359 | 375320 | 712739 | 1058909 | 12491507 |
| 25 Loans from stockholders | 1873011 | - | *14096 | *87716 | *4428 | *64804 | 159836 | 98651 | 52020 | *23805 | 18374 | 127727 | 1221554 |
| 26 Mort, notes, bonds, 1 yr or more | 18552190 | - | *8371 | *6425 | *5163 | 109410 | 368176 | 219176 | 344917 | 507310 | 543298 | 764888 | 15675056 |
| 27 Other liabilities | 10549497 | - | *854 | *-0 | *15 | *22423 | 41956 | 35845 | 71894 | 171351 | 164756 | 288088 | 9752315 |
| 28 Net worth | 66189671 | - | -68831 | *41829 | *132852 | 278164 | 1596561 | 1004431 | 1512839 | 1776499 | 2491135 | 6626521 | 50797672 |
| 29 Capital stock | 7481961 | - | 24073 | *29288 | *28005 | 111094 | 165481 | 440205 | 298462 | 342233 | 909839 | 1388241 | 3745041 |
| 30 Paid-in or capital surplus | 28874215 | - | *2027 | - | *34328 | *11728 | 160758 | 346877 | 372208 | 597227 | 1357609 | 2542458 | 23448993 |
| 31 Retained earnings, appropriated | *37824 | - | - | - | - | - | - | *1156 | - | - | 1966 | 4460 | 30243 |
| 32 Retained earnings-unappropriated | 29103080 | - | *-106787 | *-1643 | *71776 | 106320 | 549169 | 28350 | 450533 | 656064 | 211355 | 2497870 | 24640072 |
| 33 Retained earnings (S CORP) | 2270015 | - | *11855 | *15553 | *7910 | *126129 | 834573 | 296236 | 433103 | 221779 | 40464 | 282412 | - |
| 34 Less: Cost of treasury stock | 1577425 | - | - | *1370 | *9167 | *77107 | 113420 | 108393 | 41467 | 40804 | 30098 | 88921 | 1066678 |
| 35 Total receipts | 171066787 | 865248 | 336834 | *831859 | *589633 | 1471502 | 7207658 | 4991239 | 5364730 | 5964374 | 7039665 | 12421421 | 123982625 |
| 36 Business receipts | 164594111 | 813719 | *336133 | *831327 | *577394 | 1456240 | 7149763 | 4946901 | 5285820 | 5866346 | 6869418 | 11766603 | 118694446 |
| 37 Interest | 1405894 | *4929 | *1 | *3 | *200 | 4064 | 7125 | 7793 | 9722 | 19012 | 31184 | 66868 | 1254994 |
| 38 Interest on govt. obligations | 113006 | -0 | - | - | - | - | *345 | *37 | *3134 | 3477 | 8192 | 28128 | 69692 |
| 39 Rents | 224969 | 471 | - | *335 | - | *904 | *741 | *653 | *6166 | *7214 | 2810 | 9203 | 196473 |
| 40 Royalties | 1998157 | 184 | - | - | - | *37 | *9242 | *29 | *8717 | *16268 | 54680 | 222823 | 1686178 |
| 41 Net S-T cap gain less net LT loss | 31340 | - | - | - | - | - | - | - | *1824 | - | 8820 | 212 | 20484 |
| 42 Net L-T cap gain less net ST loss | 399717 | *6114 | - | - | - | - | *3959 | *887 | *4247 | *11232 | 9532 | 152609 | 211137 |
| 43 Net gain, noncapital assets | 77412 | *13608 | - | - | *11845 | *758 | 3382 | 1311 | 13271 | 1934 | 1754 | 1662 | 27885 |
| 44 Dividends, domestic corporations | 88216 | 13162 | - | - | - | *41 | *589 | *1604 | *2141 | *3251 | 2014 | 7187 | 58227 |
| 45 Dividends, foreign corporations | 1167470 | - | - | - | - | - | - | *522 | *7868 | 13412 | 17403 | 64932 | 1063333 |
| 46 Other receipts | 966494 | 13061 | *699 | *195 | *193 | 9457 | 32512 | 31502 | 21820 | 22226 | 33858 | 101194 | 699777 |
| 47 Total deductions | 156063449 | 773354 | 311962 | *794192 | *545595 | 1391330 | 6676546 | 4698233 | 4906679 | 5476761 | 6475577 | 11142090 | 112871132 |
| 48 Cost of goods | 110232039 | *280449 | *51080 | *37155 | *40385 | 134905 | 836126 | 673630 | 828309 | 766892 | 858281 | 1570437 | 14625032 |
| 49 Compensation of officers | 1853559 | *7890 | *17253 | *72363 | *74931 | 97658 | 465736 | 147373 | 116729 | 84915 | 100665 | 187024 | 481022 |
| 50 Salaries and wages | 12366099 | *44390 | *11392 | *131927 | *74065 | 154128 | 571498 | 300963 | 352984 | 352869 | 529073 | 1214171 | 8628638 |
| 51 Repairs | 756269 | *3127 | *675 | *1081 | *1573 | 18011 | 24525 | 15172 | 11195 | 13324 | 21851 | 62115 | 583619 |
| 52 Bad debts | 241002 | *1648 | - | *2602 | *126 | *3871 | 10490 | 7053 | 10981 | 10015 | 21494 | 25738 | 146984 |
| 53 Rent paid on business property | 1268528 | *21847 | *9405 | *32183 | *12770 | 30503 | 84061 | 37145 | 43671 | 39000 | 45868 | 82931 | 829143 |
| 54 Taxes paid | 3357031 | 13338 | *5360 | *19952 | *21492 | 42432 | 195408 | 117289 | 114952 | 101316 | 108593 | 213369 | 2403531 |
| 55 Interest paid | 2225382 | *11237 | *14789 | *3903 | *2495 | 11074 | 60362 | 51738 | 54320 | 67126 | 56132 | 99209 | 1792997 |
| 56 Contributions or gifts | 100022 | 56 | *19 | - | *32 | *231 | 2651 | 251 | 1402 | 585 | 1633 | 6001 | 87161 |
| 57 Amortization | 408606 | *2317 | *457 | *458 | *570 | *213 | 10684 | 3746 | 3762 | 13163 | 31990 | 28515 | 312733 |
| 58 Depreciation | 5608792 | *15078 | *5255 | *9778 | *10648 | 23431 | 133986 | 95613 | 125127 | 124374 | 178476 | 409800 | 4477227 |
| 59 Depletion | 236 | - | - | - | - | - | - | - | - | - | - | - | 236 |
| 60 Advertising | 1632822 | 3861 | *4556 | *5007 | *1955 | 13968 | 69298 | 53827 | 38053 | 37557 | 60133 | 156737 | 1187869 |
| 61 Pension, prof sh, stock, annuity | 1145146 | 1226 | *248 | *2111 | *5362 | *25301 | 46301 | 15097 | 13790 | 29198 | 19152 | 50681 | 936678 |
| 62 Employee benefit programs | 2489276 | *5303 | *3 | *7214 | *5839 | 20449 | 71970 | 56376 | 61018 | 88959 | 102232 | 185920 | 1883993 |
| 63 Net loss, noncapital assets | 97543 | 535 | - | - | - | *18 | *3468 | *1857 | 853 | 6759 | 3609 | 9016 | 71429 |
| 64 Other deductions | 12281097 | 50854 | 70912 | *64509 | *40354 | 184558 | 503618 | 378919 | 455023 | 420298 | 514915 | 1123628 | 8473509 |
| 65 Total receipts less total deducts | 15003338 | 91893 | 24872 | *37667 | *44038 | 80172 | 531113 | 293006 | 458051 | 487613 | 564088 | 1279331 | 11111493 |
| 66 Constructive taxable income from related foreign corporations | 789161 | - | - | - | - | - | - | - | *3521 | *2380 | 7740 | 24294 | 751227 |
| 67 Net income, total | 15679493 | 91893 | 24872 | *37667 | *44038 | 80172 | 530767 | 292969 | 458438 | 486516 | 563635 | 1275497 | 11793028 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *682 | *682 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 956295 | *17971 | *11519 | *19094 | *15155 | *34489 | 289865 | 96804 | 172767 | 102338 | 92199 | 104095 | - |
| 71 Statutory special deductions, total | 1513262 | *20830 | *11900 | *6164 | *9337 | *9167 | 53590 | 42085 | 46694 | 47943 | 94391 | 266360 | 904801 |
| 72 Net operating loss deduction | 771519 | *7668 | *11900 | *6164 | *9337 | *9138 | 53177 | 41138 | 40945 | 33553 | 86409 | 208290 | 263801 |
| 73 Dividends received deduction | 741743 | 13162 | - | - | - | *29 | *413 | *947 | *5749 | 14390 | 7982 | 58071 | 641000 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 13223251 | *61834 | *1453 | *12409 | *19546 | 36517 | 187313 | 154080 | 238977 | 337779 | 377045 | 905394 | 10890904 |
| 76 Income tax before credits, total | 4645518 | *21685 | *218 | *1887 | *3381 | 8162 | 60654 | 52586 | 81678 | 117110 | 132169 | 326006 | 3839981 |
| 77 Regular tax | 4602904 | *21471 | *218 | *1887 | *3381 | 8162 | 60090 | 52200 | 81246 | 115512 | 129629 | 315057 | 3814052 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 23162 | *144 | - | - | - | - | *563 | *373 | *317 | *1335 | 2266 | 9529 | 8636 |
| 81 Environmental tax | 15958 | *70 | - | - | - | - | *1 | *14 | 115 | 258 | 433 | 1265 | 13802 |
| 82 Foreign tax credit | 584493 | 96 | - | - | - | - | - | - | *1840 | *2438 | 6666 | 14073 | 559379 |
| 83 U.S. Possessions tax credit | 36012 | - | - | - | - | - | 2026 | 2691 | 1363 | 18484 | 5114 | 6335 | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 261 | - | - | - | - | - | - | - | - | - | - | - | 261 |
| 86 General business credit | 233721 | 173 | - | - | *3 | *627 | 2536 | *1430 | 3823 | 6084 | 6766 | 18163 | 194116 |
| 87 Prior year minimum tax credit | 37904 | - | - | - | - | *2 | *88 | *377 | *1255 | *699 | 412 | 2579 | 32492 |
| 88 Income tax after credits, total | 3753126 | *21416 | *218 | *1887 | *3378 | 7533 | 56003 | 48089 | 73397 | 89405 | 113211 | 284856 | 3053734 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Electrical and electronic equipment: Other electrical equipment

MINOR INDUSTRY 3698
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 4748 | *25 | *1690 | *515 | *366 | 575 | 940 | 285 | 161 | 71 | *** | *** | *** |
| 2 | Total assets | 325511706 | - | *19870 | *100606 | *143650 | 415360 | 2125672 | 2009708 | 2457653 | 2392122 | *** | *** | *** |
| 3 | Cash | 4918284 | - | *2636 | *18534 | *19765 | 68052 | 159219 | 199179 | 192315 | 239281 | *** | *** | *** |
| 4 | Notes and accounts receivable | 78176957 | - | *5207 | *42566 | *36080 | 133361 | 731780 | 595521 | 705497 | 640102 | *** | *** | *** |
| 5 | Less: Allowance for bad debts | 2339990 | - | - | *2492 | - | *1362 | 8376 | 10258 | 10654 | 18167 | *** | *** | *** |
| 6 | Inventories | 12528333 | - | *3630 | *18215 | *26898 | 93967 | 695365 | 591027 | 642145 | 505898 | *** | *** | *** |
| 7 | U.S. govt. obligations, total | 844307 | - | - | - | - | *7467 | *9818 | *14927 | *27296 | 25985 | *** | *** | *** |
| 8 | Tax-exempt securities | 7749626 | - | - | - | - | - | *1349 | *8169 | *10334 | *38982 | *** | *** | *** |
| 9 | Other current assets | 53815626 | - | - | *625 | *1049 | 32825 | 56130 | 54768 | 154016 | 133820 | *** | *** | *** |
| 10 | Loans to stockholders | 190362 | - | *870 | *10171 | *6987 | *9735 | 15825 | *27493 | *676 | *10407 | *** | *** | *** |
| 11 | Mortgage and real estate loans | *3232742 | - | - | - | - | - | *1744 | *472 | *469 | *3850 | *** | *** | *** |
| 12 | Other investments | 87806596 | - | *832 | *1978 | - | *7423 | 43108 | 147170 | 193697 | 170010 | *** | *** | *** |
| 13 | Depreciable assets | 89792975 | - | *38224 | *39413 | *92981 | 282152 | 943300 | 822348 | 1119055 | 982325 | *** | *** | *** |
| 14 | Less: Accumulated depreciation | 49485117 | - | *33186 | *30420 | *39399 | 229893 | 581035 | 540730 | 718297 | 547041 | *** | *** | *** |
| 15 | Depletable assets | 22160 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 16 | Less: Accumulated depletion | 9583 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 17 | Land | 659846 | - | - | - | - | *2603 | 25133 | 31911 | 28292 | 34961 | *** | *** | *** |
| 18 | Intangible assets (Amortizable) | 13115495 | - | *581 | *806 | *17 | *1082 | 25275 | 60114 | 131910 | 69079 | *** | *** | *** |
| 19 | Less: Accumulated amortization | 2826088 | - | *417 | - | *13 | *57 | 8769 | *24957 | 57042 | 18245 | *** | *** | *** |
| 20 | Other assets | 27319175 | - | *1493 | *1211 | *-715 | *8004 | 15808 | 32552 | 37945 | 120874 | *** | *** | *** |
| 21 | Total liabilities | 325511706 | - | *19870 | *100606 | *143650 | 415360 | 2125672 | 2009708 | 2457653 | 2392122 | *** | *** | *** |
| 22 | Accounts payable | 22000878 | - | *4465 | *15140 | *23609 | 74908 | 393841 | 282256 | 286071 | 268344 | *** | *** | *** |
| 23 | Mort, notes, and bonds under 1 yr | 113740680 | - | *1606 | *2222 | *9968 | *17371 | 179979 | 218818 | 171649 | 140551 | *** | *** | *** |
| 24 | Other current liabilities | 48236739 | - | *5119 | *16811 | *4424 | 33400 | 247851 | 214911 | 302823 | 207690 | *** | *** | *** |
| 25 | Loans from stockholders | 797487 | - | - | *3285 | *40677 | *20784 | 53725 | *13745 | *56956 | *13464 | *** | *** | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 43866292 | - | *514 | *19544 | *12282 | *58957 | 261695 | 231167 | 227419 | 209044 | *** | *** | *** |
| 27 | Other liabilities | 30714917 | - | - | - | *-0 | *1273 | 13830 | 47479 | 59446 | 54974 | *** | *** | *** |
| 28 | Net worth | 66154712 | - | *8166 | *43604 | *52690 | 208666 | 974751 | 1001332 | 1353289 | 1498057 | *** | *** | *** |
| 29 | Capital stock | 4686652 | - | *3979 | *6453 | *7450 | 14935 | 111823 | 101232 | 217180 | 344409 | *** | *** | *** |
| 30 | Paid-in or capital surplus | 20078278 | - | - | - | *9028 | *10939 | 71115 | 179591 | 241623 | 451380 | *** | *** | *** |
| 31 | Retained earnings, appropriated | *2753 | - | - | - | - | - | - | *1846 | - | - | *** | *** | *** |
| 32 | Retained earnings-unappropriated | 46505073 | - | *5784 | *22345 | *36212 | 113081 | 457208 | 464880 | 541150 | 452049 | *** | *** | *** |
| 33 | Retained earnings (S CORP) | 2055020 | - | *-1597 | *14806 | - | *84087 | 401181 | 346699 | 444464 | 274459 | *** | *** | *** |
| 34 | Less: Cost of treasury stock | 7173064 | - | - | - | - | *14376 | 66576 | 92915 | 91128 | 24241 | *** | *** | *** |
| 35 | Total receipts | 138048295 | *1464148 | *221660 | *335043 | *294120 | 1115753 | 4969410 | 3851476 | 4351762 | 3489979 | *** | *** | *** |
| 36 | Business receipts | 118954154 | *1427869 | *216206 | *333236 | *293371 | 1106205 | 4910147 | 3793053 | 4272100 | 3424958 | *** | *** | *** |
| 37 | Interest | 11975018 | *8452 | *20 | - | *617 | *2448 | 4057 | 9710 | 6750 | 12046 | *** | *** | *** |
| 38 | Interest on govt. obligations | 620596 | *1564 | - | - | - | - | *126 | *431 | 2000 | *3859 | *** | *** | *** |
| 39 | Rents | 348199 | 47 | - | *3 | - | *891 | *239 | *1349 | *406 | *299 | *** | *** | *** |
| 40 | Royalties | 634516 | 1157 | *4649 | - | - | - | - | *1257 | *3210 | *4115 | *** | *** | *** |
| 41 | Net S-T cap gain less net LT loss | 73879 | - | - | - | - | - | - | *11230 | - | - | *** | *** | *** |
| 42 | Net L-T cap gain less net ST loss | 1144949 | - | *715 | - | - | - | *139 | *8076 | *489 | *666 | *** | *** | *** |
| 43 | Net gain, noncapital assets | 1165914 | - | - | - | - | *2757 | *614 | *1665 | 2618 | 1191 | *** | *** | *** |
| 44 | Dividends, domestic corporations | 190867 | *14 | - | - | - | *6 | *431 | *385 | *1415 | *430 | *** | *** | *** |
| 45 | Dividends, foreign corporations | 633132 | *8787 | - | - | - | - | - | *8633 | *2775 | *10860 | *** | *** | *** |
| 46 | Other receipts | 2307072 | *16256 | *70 | *1805 | *132 | *3445 | 53657 | 15686 | 59999 | 31554 | *** | *** | *** |
| 47 | Total deductions | 128470926 | *1330301 | *212632 | *300931 | *284848 | 1041904 | 4625948 | 3614716 | 3955771 | 3137770 | *** | *** | *** |
| 48 | Cost of goods | 67736515 | *373489 | *3630 | *16863 | *26898 | 93591 | 701039 | 587834 | 659975 | 508321 | *** | *** | *** |
| 49 | Compensation of officers | 1248835 | *9740 | *42044 | *35605 | *24437 | 86429 | 306694 | 152361 | 117298 | 59612 | *** | *** | *** |
| 50 | Salaries and wages | 15250606 | *102748 | *45721 | *36389 | *24160 | 79027 | 300930 | 278634 | 301149 | 239183 | *** | *** | *** |
| 51 | Repairs | 1367723 | *6028 | *726 | *1698 | *762 | 2993 | 15911 | 10571 | 14906 | 11243 | *** | *** | *** |
| 52 | Bad debts | 832924 | 1465 | *173 | - | *1 | *1648 | 11350 | 7818 | 13110 | 5854 | *** | *** | *** |
| 53 | Rent paid on business property | 1851749 | *17986 | *12440 | *13720 | *12659 | 15545 | 55355 | 20702 | 32816 | 16829 | *** | *** | *** |
| 54 | Taxes paid | 2697227 | *27460 | *14959 | *10189 | *11705 | 23358 | 115056 | 95397 | 82836 | 68263 | *** | *** | *** |
| 55 | Interest paid | 12982137 | *17818 | *550 | *1255 | *3309 | 7617 | 40840 | 37566 | 30165 | 28154 | *** | *** | *** |
| 56 | Contributions or gifts | 90267 | *511 | - | *12 | *19 | *127 | 1112 | 2694 | 909 | 789 | *** | *** | *** |
| 57 | Amortization | 499849 | *10881 | *116 | - | *1829 | *171 | 7933 | 2686 | 5237 | 10936 | *** | *** | *** |
| 58 | Depreciation | 10706332 | *53261 | *3149 | *5240 | *4940 | 19405 | 77244 | 58812 | 80399 | 81129 | *** | *** | *** |
| 59 | Depletion | 297 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 60 | Advertising | 1314330 | *13073 | *815 | *4745 | *1118 | 11576 | 41566 | 41857 | 45494 | 26307 | *** | *** | *** |
| 61 | Pension, prof sh, stock, annuity | 908453 | *4595 | - | - | - | *6726 | 32033 | 14571 | 25623 | 15499 | *** | *** | *** |
| 62 | Employee benefit programs | 2368911 | *4029 | *2269 | *2929 | *2599 | 10510 | 45749 | 45568 | 74668 | 51637 | *** | *** | *** |
| 63 | Net loss, noncapital assets | 33252 | 1228 | - | - | - | - | *79 | *392 | 2274 | 963 | *** | *** | *** |
| 64 | Other deductions | 8581517 | *142151 | *51567 | *45814 | *26820 | 93384 | 376085 | 294206 | 417625 | 316654 | *** | *** | *** |
| 65 | Total receipts less total deducts | 9577369 | *133846 | *9028 | *34112 | *9272 | 73849 | 343462 | 236760 | 395991 | 352209 | *** | *** | *** |
| 66 | Constructive taxable income from related foreign corporations | 1001525 | 3045 | - | - | - | - | - | - | *496 | *3416 | *** | *** | *** |
| 67 | Net income, total | 9958298 | *135327 | *9028 | *34112 | *9272 | 73849 | 343336 | 236329 | 394487 | 351766 | *** | *** | *** |
| 68 | Net income, Form 1120-A | *281 | - | - | - | *281 | - | - | - | - | - | *** | *** | *** |
| 69 | Net income, Form 1120F | *1394 | *1394 | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 | Net income, Form 1120S | 801634 | - | *3358 | *17579 | - | *52893 | 128480 | 99710 | 210722 | 105307 | *** | *** | *** |
| 71 | Statutory special deductions, total | 1262330 | *10191 | *543 | - | *2299 | *3617 | 42036 | 40057 | 25508 | 32765 | *** | *** | *** |
| 72 | Net operating loss deduction | 942360 | *1394 | *543 | - | *2299 | *3612 | 41734 | *30932 | *23174 | 29121 | *** | *** | *** |
| 73 | Dividends received deduction | 319971 | *8797 | - | - | - | *5 | *302 | *9125 | *2334 | *3645 | *** | *** | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 | Income subject to tax | 7895982 | *125136 | *5126 | *16534 | *6973 | *17339 | 172820 | 97554 | 158257 | 213693 | *** | *** | *** |
| 76 | Income tax before credits, total | 2808634 | *43881 | *787 | *3892 | *1144 | *3247 | 57045 | 33963 | 55226 | 74343 | *** | *** | *** |
| 77 | Regular tax | 2745609 | *43694 | *787 | *3892 | *1144 | *3247 | 56822 | 32976 | 53873 | 73378 | *** | *** | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 | Recapture of investment credit | 323 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 | Alternative minimum tax | 21790 | 25 | - | - | - | - | *209 | *984 | *560 | 858 | *** | *** | *** |
| 81 | Environmental tax | 11271 | 162 | - | - | - | - | *14 | *3 | 71 | 96 | *** | *** | *** |
| 82 | Foreign tax credit | 415491 | 1494 | - | - | - | - | *171 | - | *760 | *3966 | *** | *** | *** |
| 83 | U.S. Possessions tax credit | 214326 | - | - | - | - | - | 1057 | 463 | 5110 | 31344 | *** | *** | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 | Nonconventional source fuel credit | 843 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 | General business credit | 48977 | *592 | - | *467 | - | *139 | *972 | *430 | 2330 | 1945 | *** | *** | *** |
| 87 | Prior year minimum tax credit | 123458 | - | - | - | - | *251 | *80 | *287 | *350 | *59 | *** | *** | *** |
| 88 | Income tax after credits, total | 2005540 | *41795 | *787 | *3425 | *1144 | *2858 | 54765 | 32783 | 46677 | 37029 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 26
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1701 | *55 | *489 | *92 | *63 | *160 | 466 | 125 | 61 | 63 | 47 | 35 | 45 |
| 2 Total assets | 444974819 | - | *18435 | *15568 | *23320 | *126835 | 963277 | 865695 | 953422 | 2123185 | 3307381 | 5682058 | 430895641 |
| 3 Cash | 9206292 | - | *1763 | *10923 | *4295 | *16034 | 95061 | 39694 | 62563 | 118702 | 225630 | 238597 | 8393030 |
| 4 Notes and accounts receivable | 138403390 | - | *347 | *823 | *5965 | *59111 | 198982 | 249371 | 245756 | 589673 | 797131 | 1407722 | 134848510 |
| 5 Less: Allowance for bad debts | 1156253 | - | - | - | - | - | *2003 | *1085 | *4118 | 5574 | 7404 | 12547 | 1123521 |
| 6 Inventories | 20150037 | - | *9225 | *966 | *9348 | *32478 | 318425 | 250737 | 268835 | 516386 | 553490 | 961254 | 17228894 |
| 7 U.S. govt. obligations, total | 8305956 | - | - | - | - | - | - | - | *4908 | *9853 | - | 70551 | 8220644 |
| 8 Tax-exempt securities | 3380507 | - | - | - | - | - | *65301 | - | *2866 | *43 | 31588 | - | 3280709 |
| 9 Other current assets | 19348204 | - | *54 | - | - | *1529 | 21040 | 46292 | 23600 | 65399 | 122770 | 472251 | 18595269 |
| 10 Loans to stockholders | 434366 | - | - | - | *210 | - | *13494 | *3409 | *4478 | *1366 | 64 | 2781 | 408564 |
| 11 Mortgage and real estate loans | 2811936 | - | - | - | - | - | - | - | - | - | - | - | 2811936 |
| 12 Other investments | 86906404 | - | - | - | - | - | *26500 | *9233 | 51188 | 33967 | 150447 | 436698 | 86198371 |
| 13 Depreciable assets | 183439637 | - | *14646 | *3549 | *9649 | *36995 | 434399 | 524851 | 501394 | 1161477 | 2229321 | 3132251 | 175391104 |
| 14 Less: Accumulated depreciation | 89905280 | - | *8752 | *2947 | *6167 | *19438 | 220345 | 273188 | 247831 | 560046 | 1010694 | 1518358 | 86037513 |
| 15 Depletable assets | 1600 | - | - | - | - | - | - | - | - | - | - | 1094 | 505 |
| 16 Less: Accumulated depletion | 856 | - | - | - | - | - | - | - | - | - | - | 527 | 329 |
| 17 Land | 1647047 | - | - | - | - | - | *8909 | *5878 | 17648 | 22415 | 39187 | 53786 | 1499225 |
| 18 Intangible assets (Amortizable) | 12002097 | - | - | - | - | *113 | *3832 | *8264 | *26750 | 129519 | 114579 | 256860 | 11462179 |
| 19 Less: Accumulated amortization | 2108771 | - | - | - | - | *74 | *1252 | *1603 | *16997 | 18883 | 31609 | 51581 | 1986773 |
| 20 Other assets | 52108504 | - | *1151 | *2254 | *20 | *88 | *935 | 3841 | 12384 | 58886 | 92882 | 231226 | 51704836 |
| 21 Total liabilities | 444974819 | - | *18435 | *15568 | *23320 | *126835 | 963277 | 865695 | 953422 | 2123185 | 3307381 | 5682058 | 430895641 |
| 22 Accounts payable | 40513746 | - | *1180 | *338 | *682 | *25546 | 164845 | 146936 | 148903 | 388102 | 578788 | 842388 | 38216039 |
| 23 Mort, notes, and bonds under 1 yr | 75735532 | - | *543 | - | - | *16421 | 144661 | 84930 | 144237 | 205241 | 266404 | 270385 | 74602712 |
| 24 Other current liabilities | 43832351 | - | *81 | *400 | *1382 | *12173 | 62826 | 77530 | 122809 | 164203 | 326262 | 564752 | 42499934 |
| 25 Loans from stockholders | 1380567 | - | *7575 | - | - | *7603 | 84495 | *2815 | *39151 | *27820 | 38223 | 52110 | 1120774 |
| 26 Mort, notes, bonds, 1 yr or more | 89466673 | - | *7571 | - | *11377 | *7609 | 163714 | 84930 | 78245 | 442390 | 416059 | 986700 | 87268077 |
| 27 Other liabilities | 107462965 | - | *-0 | - | - | *3170 | 31809 | *4194 | 9933 | 52439 | 150050 | 407288 | 106804083 |
| 28 Net worth | 86582985 | - | *1485 | *14830 | *9880 | *54313 | 310928 | 464360 | 410146 | 842991 | 1531594 | 2558435 | 80384023 |
| 29 Capital stock | 9376405 | - | *489 | *276 | *63 | *1279 | 67290 | 33216 | 30745 | 149180 | 388516 | 608484 | 8096866 |
| 30 Paid-in or capital surplus | 57605551 | - | *-25 | - | - | *582 | *23821 | 21515 | 90335 | 252727 | 516800 | 627710 | 56072086 |
| 31 Retained earnings, appropriated | 16816 | - | - | - | - | - | - | - | - | - | 2808 | - | 14008 |
| 32 Retained earnings-unappropriated | 18734231 | - | *1022 | - | *18504 | *17099 | 122929 | *116898 | 117097 | 181690 | 540327 | 975673 | 16642993 |
| 33 Retained earnings (S CORP) | 1434350 | - | - | *14554 | - | *35354 | *101034 | 317399 | 176450 | 259978 | 98204 | 431377 | - |
| 34 Less: Cost of treasury stock | 584368 | - | - | - | *8687 | - | *4147 | *24667 | *4482 | *586 | 15060 | 84809 | 441930 |
| 35 Total receipts | 415393663 | *291877 | *86072 | *121406 | *49892 | *502770 | 3033441 | 2364758 | 2078320 | 4026794 | 6022571 | 10047033 | 386768729 |
| 36 Business receipts | 380317151 | *270922 | *86072 | *121406 | *49892 | *495533 | 2988551 | 2341565 | 2061727 | 3978872 | 5964040 | 9901506 | 352057065 |
| 37 Interest | 13996911 | *2442 | - | - | - | *93 | 3801 | *573 | 3627 | 8770 | 14595 | 34438 | 13928572 |
| 38 Interest on govt. obligations | 197819 | - | - | - | - | - | *2148 | - | *47 | *1 | 2985 | 2523 | 190116 |
| 39 Rents | 11863254 | - | - | - | - | - | *5402 | *26 | *846 | *561 | 804 | 4731 | 11850884 |
| 40 Royalties | 338702 | - | - | - | - | - | *2281 | - | - | *176 | 5382 | 6387 | 324475 |
| 41 Net S-T cap gain less net LT loss | 7983 | - | - | - | - | - | - | - | - | - | 582 | - | 7401 |
| 42 Net L-T cap gain less net ST loss | 681110 | *4 | - | - | - | - | - | - | *4 | *260 | 1621 | 2545 | 676677 |
| 43 Net gain, noncapital assets | 2780188 | *114 | - | - | - | *8 | *6878 | 11161 | 882 | 2836 | 2444 | 31654 | 2724211 |
| 44 Dividends, domestic corporations | 149630 | - | - | - | - | - | - | *6 | *367 | *415 | 2578 | 3614 | 142649 |
| 45 Dividends, foreign corporations | 1299938 | - | - | - | - | - | - | *2 | *819 | *157 | 308 | 27404 | 1271248 |
| 46 Other receipts | 3760977 | *18395 | - | - | - | *7136 | 24380 | 11424 | 10001 | 34745 | 27233 | 32230 | 3595433 |
| 47 Total deductions | 403341294 | *255199 | *81108 | *102869 | *45449 | *481360 | 2880819 | 2195503 | 1893844 | 3782642 | 5625073 | 9463422 | 376534007 |
| 48 Cost of goods | 291403962 | *60891 | *9225 | *966 | *9348 | *32478 | 308498 | 246416 | 274926 | 507062 | 525242 | 965046 | 16677321 |
| 49 Compensation of officers | 721305 | *890 | *4238 | *7557 | *4205 | *20020 | 102140 | 100230 | 36509 | 34155 | 33214 | 54181 | 323968 |
| 50 Salaries and wages | 15121893 | *9316 | - | - | *1963 | *15229 | 144250 | 115855 | 78685 | 149274 | 166172 | 314324 | 14126824 |
| 51 Repairs | 2720418 | *82 | - | - | *676 | *204 | 10449 | 14033 | 6226 | 6324 | 21921 | 51412 | 2609092 |
| 52 Bad debts | 839211 | *10 | *4 | - | - | *863 | 3774 | *5172 | 1818 | 1759 | 3937 | 9965 | 811909 |
| 53 Rent paid on business property | 2872936 | *126 | *4439 | *1286 | *1277 | *5653 | 13877 | 19301 | 8768 | 14421 | 14619 | 35865 | 2753303 |
| 54 Taxes paid | 6478822 | *6896 | *2561 | *2718 | *1713 | *21873 | 61173 | 46177 | 39419 | 60429 | 92597 | 147939 | 5995328 |
| 55 Interest paid | 13461251 | *306 | *548 | - | *877 | *3289 | 25897 | 18190 | 20215 | 50647 | 59300 | 126176 | 13155806 |
| 56 Contributions or gifts | 127555 | *144 | - | - | *10 | - | 497 | *497 | *108 | 970 | 3252 | 2066 | 120010 |
| 57 Amortization | 430658 | *50 | - | - | - | *23 | *649 | *1358 | 2647 | 6507 | 6425 | 11108 | 401891 |
| 58 Depreciation | 23843433 | *2768 | *2361 | *303 | *886 | *3792 | 40973 | 48517 | 44552 | 124084 | 217889 | 249458 | 23107851 |
| 59 Depletion | 19725 | - | - | - | - | - | - | - | - | - | 98 | - | 19627 |
| 60 Advertising | 3945835 | *590 | *560 | *261 | *495 | *675 | 20896 | 11493 | 13498 | 18277 | 12680 | 40497 | 3825915 |
| 61 Pension, prof sh, stock, annuity | 12889656 | *1010 | - | - | - | *1335 | *12394 | *3325 | 7438 | 13235 | 17180 | 41598 | 12792140 |
| 62 Employee benefit programs | 5613881 | *2168 | *32 | - | - | *12149 | 27562 | 17243 | 18424 | 34726 | 67159 | 187736 | 5246683 |
| 63 Net loss, noncapital assets | 11511 | - | - | - | - | - | *84 | *424 | *1339 | 672 | 1273 | 1615 | 6104 |
| 64 Other deductions | 22839242 | *8489 | *12140 | *8564 | *8711 | *26718 | 134935 | 102900 | 125518 | 154427 | 167404 | 340269 | 21749166 |
| 65 Total receipts less total deducts | 12052369 | *36678 | *4964 | *18538 | *4442 | *21411 | 152622 | 169255 | 184476 | 244152 | 397497 | 583612 | 10234722 |
| 66 Constructive taxable income from related foreign corporations | 4218076 | - | - | - | - | - | - | - | - | - | - | 11219 | 4206856 |
| 67 Net income, total | 16072625 | *36678 | *4964 | *18538 | *4442 | *21411 | 150474 | 169255 | 184429 | 244151 | 394513 | 592308 | 14251463 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 557135 | *15273 | *4723 | *18538 | - | *15554 | *50162 | 128177 | 97282 | 84201 | 21843 | 121381 | - |
| 71 Statutory special deductions, total | 1694348 | - | - | - | - | - | *46046 | *3596 | *16047 | 23666 | 66653 | 107999 | 1430340 |
| 72 Net operating loss deduction | 1417593 | - | - | - | - | - | *46046 | *3592 | *14990 | 23356 | 64577 | 89099 | 1175933 |
| 73 Dividends received deduction | 276755 | - | - | - | - | - | - | *4 | *1057 | *310 | 2076 | 18900 | 254407 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 13821532 | *21404 | *241 | - | *4442 | *5856 | 54265 | *37482 | 71113 | 136290 | 306016 | 363298 | 12821122 |
| 76 Income tax before credits, total | 4886433 | *7166 | *36 | - | *796 | *1644 | 18255 | *12716 | 24258 | 49368 | 112010 | 132155 | 4528029 |
| 77 Regular tax | 4828685 | *7159 | *36 | - | *796 | *1644 | 17064 | *12699 | 24143 | 46384 | 105456 | 126218 | 4487087 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 31082 | - | - | - | - | - | *1191 | *14 | *509 | *2678 | 6145 | 5431 | 15114 |
| 81 Environmental tax | 22007 | *7 | - | - | - | - | - | *3 | *47 | 117 | 406 | 506 | 20921 |
| 82 Foreign tax credit | 1700051 | - | - | - | - | - | - | - | - | *18 | 188 | 8861 | 1690984 |
| 83 U.S. Possessions tax credit | 14187 | - | - | - | - | - | - | - | - | - | 3534 | 10653 | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 35 | - | - | - | - | - | - | - | - | - | - | - | 35 |
| 86 General business credit | 500694 | *36 | - | - | - | - | - | *7 | *25 | *693 | 540 | 3272 | 496121 |
| 87 Prior year minimum tax credit | 44727 | - | - | - | - | - | *139 | - | *924 | *2723 | 5163 | 5173 | 30605 |
| 88 Income tax after credits, total | 2626737 | *7130 | *36 | - | *796 | *1644 | 18116 | *12708 | 23308 | 45935 | 102584 | 104196 | 2310284 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 27
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2155 | *16 | *866 | *100 | *230 | *183 | 431 | 153 | 97 | 28 | 8 | 17 | 27 |
| 2 Total assets | 105720449 | - | *11103 | *24793 | *83401 | *142428 | 939671 | 1037567 | 1582639 | 992799 | 589420 | 2767110 | 97549517 |
| 3 Cash | 3513297 | - | *4168 | *20685 | *2675 | *42513 | 93500 | 72442 | 96958 | 87269 | 96283 | 168762 | 2828042 |
| 4 Notes and accounts receivable | 25922343 | - | *953 | *3570 | *24574 | *41974 | 199392 | 278974 | 363934 | 166258 | 104456 | 620674 | 24117584 |
| 5 Less: Allowance for bad debts | 691323 | - | - | - | *82 | - | *1760 | *4375 | 6035 | 5015 | 3492 | 18331 | 652233 |
| 6 Inventories | 19298532 | - | *3516 | - | *37036 | *22800 | 338397 | 239750 | 410451 | 308101 | 79505 | 753080 | 17105897 |
| 7 U.S. govt. obligations, total | *416720 | - | - | - | - | - | - | *49 | - | 1935 | 640 | - | 414096 |
| 8 Tax-exempt securities | *759341 | - | - | - | - | - | *10728 | *113 | - | - | - | 19941 | 728559 |
| 9 Other current assets | 3827459 | - | - | - | *138 | *1189 | 26148 | 52160 | 114521 | 32668 | 48747 | 156242 | 3395646 |
| 10 Loans to stockholders | 739533 | - | - | - | - | - | *2731 | *16646 | *12935 | *1291 | - | 14218 | 691713 |
| 11 Mortgage and real estate loans | *229913 | - | - | - | - | *4401 | *2544 | *15408 | *1868 | - | - | 128 | 205564 |
| 12 Other investments | 12418512 | - | - | - | - | - | *21654 | 29871 | 67357 | 61892 | 47487 | 171425 | 12018827 |
| 13 Depreciable assets | 43496937 | - | *11671 | - | *39315 | *41459 | 419826 | 580342 | 907579 | 448343 | 301848 | 1175248 | 39571305 |
| 14 Less: Accumulated depreciation | 24953462 | - | *9317 | - | *21812 | *15311 | 204120 | 334208 | 502265 | 239033 | 167545 | 638320 | 22821530 |
| 15 Depletable assets | *163019 | - | - | - | - | - | - | 476 | - | *11304 | - | - | 151239 |
| 16 Less: Accumulated depletion | *36749 | - | - | - | - | - | - | 455 | - | *132 | - | - | 36162 |
| 17 Land | 1042228 | - | - | - | *1557 | - | *25997 | 38430 | 28431 | 17127 | 30037 | 36138 | 864511 |
| 18 Intangible assets (Amortizable) | 6640523 | - | *262 | *633 | - | *637 | 2965 | *13882 | 44745 | *60977 | 21787 | 135860 | 6358774 |
| 19 Less: Accumulated amortization | 601172 | - | *238 | *95 | - | *633 | *1792 | *2097 | *17737 | *15847 | 1069 | 44003 | 517661 |
| 20 Other assets | 13534798 | - | *87 | - | - | *3399 | *3461 | 40160 | 59898 | 55662 | 30736 | 216047 | 13125349 |
| 21 Total liabilities | 105720449 | - | *11103 | *24793 | *83401 | *142428 | 939671 | 1037567 | 1582639 | 992799 | 589420 | 2767110 | 97549517 |
| 22 Accounts payable | 11358453 | - | *1109 | *11 | *26025 | *167035 | 163170 | 173480 | 209805 | 135925 | 55369 | 483133 | 9943392 |
| 23 Mort, notes, and bonds under 1 yr | 5261875 | - | - | - | *1321 | *73970 | 113423 | 187370 | 224579 | 97434 | 8854 | 58233 | 4496690 |
| 24 Other current liabilities | 17982374 | - | *1712 | - | *3462 | *16161 | 52642 | 79177 | 174778 | 116141 | 126080 | 379010 | 17033209 |
| 25 Loans from stockholders | 549117 | - | *4212 | - | *11572 | *16946 | *24984 | *22114 | *8209 | *59 | 5678 | 46117 | 409225 |
| 26 Mort, notes, bonds, 1 yr or more | 20642575 | - | - | - | *3055 | *64677 | 158043 | *96056 | 322535 | 199928 | 70770 | 447621 | 19279890 |
| 27 Other liabilities | 17770061 | - | - | - | *6278 | - | *-20951 | *26648 | 60691 | 222758 | 19157 | 155340 | 17300141 |
| 28 Net worth | 32155994 | - | *4069 | *24783 | *31688 | *-196361 | 448360 | 452722 | 582043 | 220553 | 303513 | 1197657 | 29086969 |
| 29 Capital stock | 5922447 | - | *240 | *100 | *3007 | *1768 | 38658 | 149333 | 60320 | 40277 | 8562 | 312249 | 5307932 |
| 30 Paid-in or capital surplus | 6944005 | - | *6441 | *1903 | *1215 | *16685 | *132253 | *39470 | 161198 | 145801 | 68084 | 851418 | 5519537 |
| 31 Retained earnings, appropriated | *142282 | - | - | - | *231 | - | - | *147 | - | - | - | - | 141904 |
| 32 Retained earnings-unappropriated | 22137563 | - | *529 | - | *9415 | *-201596 | 53807 | 197889 | 335291 | 45503 | 203337 | 9978 | 21483412 |
| 33 Retained earnings (S CORP) | 759313 | - | *-3140 | *22779 | *17820 | *-13218 | 230931 | *100572 | *111032 | *1521 | 36654 | 254362 | - |
| 34 Less: Cost of treasury stock | 3749616 | - | - | - | - | - | *7289 | *34689 | *85797 | *12549 | 13125 | 230350 | 3365816 |
| 35 Total receipts | 125517558 | *789759 | *118710 | *99362 | *442396 | *197679 | 2116136 | 2133664 | 3431045 | 1483268 | 921858 | 5080954 | 108702726 |
| 36 Business receipts | 118696433 | *787327 | *118624 | *99362 | *442316 | *189899 | 2102810 | 2065818 | 3393923 | 1434009 | 902649 | 4834343 | 102325352 |
| 37 Interest | 2285231 | *1580 | *32 | - | *12 | *6235 | *2308 | 6630 | 5949 | 6555 | 4932 | 24188 | 2226809 |
| 38 Interest on govt. obligations | 29642 | 317 | - | - | - | - | *271 | - | *647 | *235 | 742 | 3476 | 23953 |
| 39 Rents | 870421 | - | - | - | - | *755 | - | *1102 | *1544 | *15422 | 184 | 12481 | 838933 |
| 40 Royalties | 426409 | 144 | - | - | - | - | - | *324 | *65 | *1544 | 1416 | 13785 | 409130 |
| 41 Net S-T cap gain less net LT loss | *2396 | - | - | - | - | - | - | 894 | *86 | *15 | - | - | 1401 |
| 42 Net L-T cap gain less net ST loss | 88313 | - | - | - | - | - | - | *6691 | *1047 | 6056 | - | 9722 | 64797 |
| 43 Net gain, noncapital assets | 542346 | *28 | - | - | - | - | *641 | *6975 | 3917 | *2272 | 589 | 118972 | 408953 |
| 44 Dividends, domestic corporations | 49598 | - | - | - | - | - | - | *17 | *229 | *76 | 55 | 807 | 48413 |
| 45 Dividends, foreign corporations | 1128163 | - | - | - | - | - | - | - | *415 | *448 | 337 | 3105 | 1123859 |
| 46 Other receipts | 1398606 | 362 | *54 | - | *68 | *791 | 10106 | 45214 | 23222 | 16635 | 10953 | 60076 | 1231126 |
| 47 Total deductions | 119402192 | *718512 | *113620 | *76583 | *420997 | *173549 | 1955191 | 2001828 | 3290002 | 1389254 | 850807 | 4676291 | 103735559 |
| 48 Cost of goods | 88497568 | *41057 | *3516 | - | *37701 | *22800 | 337822 | 263617 | 404966 | 313191 | 78624 | 776305 | 14535397 |
| 49 Compensation of officers | 630950 | *3620 | *29179 | - | *17759 | *49 | 52865 | 50908 | 54255 | 15989 | 10717 | 30130 | 365479 |
| 50 Salaries and wages | 7696116 | *10452 | *6913 | - | *10901 | *11262 | 98678 | 97464 | 164056 | 60923 | 36915 | 138357 | 7060195 |
| 51 Repairs | 864602 | *283 | *1012 | - | *781 | - | 8173 | 7093 | 20052 | 2550 | 6256 | 16346 | 802055 |
| 52 Bad debts | 185500 | *45 | *382 | - | *179 | *409 | 3726 | 2543 | 2958 | 3480 | 984 | 5029 | 165765 |
| 53 Rent paid on business property | 998663 | *620 | *3110 | - | *1332 | *2128 | 15249 | 22188 | 18857 | 9017 | 1270 | 16942 | 907950 |
| 54 Taxes paid | 2648723 | *717 | *4942 | *620 | *8505 | *3283 | 44539 | 51906 | 76893 | 22885 | 14724 | 98629 | 2321080 |
| 55 Interest paid | 2909803 | *3214 | *314 | - | *871 | *5415 | 19563 | 21436 | 47641 | 23777 | 10347 | 67211 | 2710013 |
| 56 Contributions or gifts | 88485 | *139 | *5 | - | *7 | *54 | *222 | *347 | 927 | 337 | 831 | 945 | 84671 |
| 57 Amortization | 194418 | *1867 | *9 | *95 | - | *246 | *571 | *1907 | 4325 | 226 | 736 | 6901 | 177536 |
| 58 Depreciation | 3305810 | *15536 | *3124 | - | *4090 | *5487 | 31699 | 38228 | 60361 | 36556 | 18243 | 88794 | 3003692 |
| 59 Depletion | 26703 | - | - | - | - | - | - | 75 | - | - | - | - | 26627 |
| 60 Advertising | 338803 | *1915 | *206 | *83 | *2573 | *2220 | 19577 | 16602 | 18328 | 10857 | 5363 | 14028 | 247050 |
| 61 Pension, prof sh, stock, annuity | 954766 | *883 | *1289 | - | - | - | *4514 | 11240 | 11852 | *3499 | 3422 | 33230 | 884838 |
| 62 Employee benefit programs | 3282964 | *2984 | - | *3736 | *1707 | - | 16286 | 35968 | 61491 | 17532 | 12878 | 87738 | 3042644 |
| 63 Net loss, noncapital assets | 188620 | 454 | - | - | - | - | - | *3 | *1600 | *110 | 133 | 5239 | 181081 |
| 64 Other deductions | 6589697 | *12110 | *25314 | *5148 | *24941 | *13462 | 117856 | 89550 | 169657 | 98092 | 49572 | 220077 | 5763919 |
| 65 Total receipts less total deducts | 6115366 | *71247 | *5090 | *22779 | *21399 | *24131 | 160945 | 131837 | 141043 | 94014 | 71051 | 404663 | 4967167 |
| 66 Constructive taxable income from related foreign corporations | 1196928 | - | - | - | - | - | - | - | - | - | - | 1012 | 1195915 |
| 67 Net income, total | 7282652 | *70930 | *5090 | *22779 | *21399 | *24131 | 160674 | 131837 | 140396 | 93778 | 70309 | 402200 | 6139129 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *300 | *300 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 399940 | - | *1136 | *22779 | *18033 | *16053 | 137292 | *52331 | *49751 | *7028 | 1205 | 94331 | - |
| 71 Statutory special deductions, total | 803156 | 18270 | - | - | - | *1003 | *6594 | *19285 | 32222 | *18586 | 6470 | 108794 | 591931 |
| 72 Net operating loss deduction | 386495 | 18270 | - | - | - | *1003 | *6594 | *19285 | 31647 | *18138 | 6089 | 106478 | 178992 |
| 73 Dividends received deduction | 416661 | - | - | - | - | - | - | *-0 | *575 | *449 | 381 | 2317 | 412939 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 6080078 | *52660 | *3954 | - | *3366 | *7074 | *16788 | 60221 | 58423 | 68164 | 63156 | 199074 | 5547198 |
| 76 Income tax before credits, total | 2161683 | *18525 | *7 | - | *505 | *1568 | *4890 | 20603 | 20540 | 23548 | 23977 | 72931 | 1974588 |
| 77 Regular tax | 2120999 | *18222 | *7 | - | *505 | *1568 | *4890 | 20442 | 19744 | 23192 | 21786 | 69550 | 1941093 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 2008 | - | - | - | - | - | - | - | - | - | 13 | ** | 1995 |
| 80 Alternative minimum tax | 27045 | - | - | - | - | - | - | *144 | *772 | *286 | 81 | 3025 | 22736 |
| 81 Environmental tax | 7926 | *76 | - | - | - | - | - | *17 | *24 | 70 | 74 | 356 | 7309 |
| 82 Foreign tax credit | 719977 | - | - | - | - | - | - | - | *24 | - | 57 | 3421 | 716475 |
| 83 U.S. Possessions tax credit | 426 | - | - | - | - | - | 75 | - | 351 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 33974 | - | - | - | - | - | *78 | *1392 | *657 | 49 | 1217 | 721 | 29860 |
| 87 Prior year minimum tax credit | 34991 | 238 | - | - | - | - | - | *199 | *505 | *556 | 1266 | 2723 | 29505 |
| 88 Income tax after credits, total | 1372314 | *18288 | *7 | - | *505 | *1568 | *4736 | 19012 | 19003 | 22943 | 21437 | 66066 | 1198749 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 3725
RETURNS WITH NET INCOME

| | | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 273 | *** | - | - | *** | - | *75 | *73 | 35 | *6 | ** | 6 | 15 |
| 2 | Total assets | 86231705 | - | - | - | *** | - | *132375 | *463560 | 552692 | *261330 | ** | 969037 | 83833744 |
| 3 | Cash | 1558959 | - | - | - | *** | - | *23487 | *25366 | 22266 | *33024 | ** | 40206 | 1414317 |
| 4 | Notes and accounts receivable | 21684717 | - | - | - | *** | - | *48358 | *150156 | 92384 | *32883 | ** | 181046 | 21178536 |
| 5 | Less: Allowance for bad debts | 650561 | - | - | - | *** | - | - | *2125 | *932 | *1614 | ** | 8959 | 636850 |
| 6 | Inventories | 16226422 | - | - | - | *** | - | *11355 | *122721 | 199401 | *67536 | ** | 278773 | 15532844 |
| 7 | U.S. govt. obligations, total | *414144 | - | - | - | *** | - | - | *49 | - | - | - | - | 414096 |
| 8 | Tax-exempt securities | *759341 | - | - | - | *** | - | *10728 | *113 | - | - | - | 19941 | 728559 |
| 9 | Other current assets | 2520395 | - | - | - | *** | - | *702 | *36429 | 52626 | *3661 | ** | 43250 | 2383727 |
| 10 | Loans to stockholders | 233403 | - | - | - | *** | - | *1177 | *138 | *6715 | - | - | 14218 | 211154 |
| 11 | Mortgage and real estate loans | *223453 | - | - | - | *** | - | *2544 | *15217 | - | - | - | 128 | 205564 |
| 12 | Other investments | 9638790 | - | - | - | *** | - | *4967 | *7922 | *29928 | *2171 | - | 71059 | 9522742 |
| 13 | Depreciable assets | 35893778 | - | - | - | *** | - | *34824 | *280711 | 219284 | *221997 | ** | 499174 | 34626657 |
| 14 | Less: Accumulated depreciation | 21038030 | - | - | - | *** | - | *21185 | *189765 | 108939 | *158290 | ** | 311085 | 20241246 |
| 15 | Depletable assets | *52921 | - | - | - | *** | - | - | - | - | *11304 | - | - | 41617 |
| 16 | Less: Accumulated depletion | *8299 | - | - | - | *** | - | - | - | - | *132 | - | - | 8167 |
| 17 | Land | 799851 | - | - | - | *** | - | *14794 | *858 | *4268 | *6298 | ** | 21181 | 752452 |
| 18 | Intangible assets (Amortizable) | 6307324 | - | - | - | *** | - | *1630 | *1767 | *24134 | *25830 | ** | 52899 | 6201065 |
| 19 | Less: Accumulated amortization | 509958 | - | - | - | *** | - | *1008 | *357 | *12711 | *5981 | ** | 4441 | 485461 |
| 20 | Other assets | 12125055 | - | - | - | *** | - | - | *14359 | 24267 | *22644 | ** | 71646 | 11992140 |
| 21 | Total liabilities | 86231705 | - | - | - | *** | - | *132375 | *463560 | 552692 | *261330 | ** | 969037 | 83833744 |
| 22 | Accounts payable | 7148897 | - | - | - | *** | - | *25572 | *89779 | 49686 | *15056 | ** | 64365 | 6900730 |
| 23 | Mort, notes, and bonds under 1 yr | 4274607 | - | - | - | *** | - | *3265 | *49609 | *106770 | *20213 | ** | 23913 | 4070423 |
| 24 | Other current liabilities | 16120730 | - | - | - | *** | - | *2779 | *26588 | 70259 | *33496 | ** | 180505 | 15806980 |
| 25 | Loans from stockholders | 110594 | - | - | - | *** | - | *2131 | *12173 | 139 | *59 | - | 43673 | 51327 |
| 26 | Mort, notes, bonds, 1 yr or more | 17861674 | - | - | - | *** | - | *18534 | *49729 | *129010 | *47085 | ** | 239248 | 17375015 |
| 27 | Other liabilities | 16087213 | - | - | - | *** | - | - | *1850 | *39504 | *136865 | ** | 89262 | 15819732 |
| 28 | Net worth | 24627990 | - | - | - | *** | - | *80093 | *233832 | 157325 | *8556 | ** | 328070 | 23809538 |
| 29 | Capital stock | 5245837 | - | - | - | *** | - | *8615 | *18898 | 40093 | *8267 | ** | 224543 | 4943550 |
| 30 | Paid-in or capital surplus | 3983750 | - | - | - | *** | - | *-9120 | *8681 | 77241 | *51093 | ** | 636479 | 3219375 |
| 31 | Retained earnings, appropriated | *122475 | - | - | - | *** | - | - | *147 | - | - | - | - | 122097 |
| 32 | Retained earnings-unappropriated | 18129380 | - | - | - | *** | - | *21905 | *142967 | 114061 | *-45384 | ** | -331731 | 18219087 |
| 33 | Retained earnings (S CORP) | *146712 | - | - | - | *** | - | *58693 | *86608 | *1412 | - | - | - | - |
| 34 | Less: Cost of treasury stock | 3000164 | - | - | - | *** | - | - | *23469 | *75483 | *5420 | ** | 201221 | 2694571 |
| 35 | Total receipts | 96651600 | *** | - | - | *** | - | *397564 | *946947 | 1221491 | *285306 | ** | 1282958 | 91836829 |
| 36 | Business receipts | 90725753 | *** | - | - | *** | - | *396717 | *919861 | 1205237 | *281195 | ** | 1119528 | 86125128 |
| 37 | Interest | 2150507 | *** | - | - | *** | - | *151 | *918 | 3859 | *965 | ** | 18947 | 2124139 |
| 38 | Interest on govt. obligations | *11116 | *** | - | - | *** | - | *271 | - | - | - | - | 469 | 10059 |
| 39 | Rents | 735484 | - | - | - | *** | - | - | *1102 | *368 | *233 | ** | 9804 | 723976 |
| 40 | Royalties | 377015 | *** | - | - | *** | - | - | *324 | *13 | - | - | 1484 | 375050 |
| 41 | Net S-T cap gain less net LT loss | *1329 | - | - | - | *** | - | - | - | *86 | - | - | - | 1243 |
| 42 | Net L-T cap gain less net ST loss | 59857 | - | - | - | *** | - | - | *3 | *356 | - | - | 8770 | 50728 |
| 43 | Net gain, noncapital assets | 434967 | - | - | - | *** | - | - | *271 | *677 | *49 | - | 118201 | 315769 |
| 44 | Dividends, domestic corporations | 33040 | - | - | - | *** | - | - | *17 | *-0 | *75 | ** | 745 | 32203 |
| 45 | Dividends, foreign corporations | 1091209 | - | - | - | *** | - | - | - | *238 | *448 | - | 1323 | 1089200 |
| 46 | Other receipts | 1031323 | *** | - | - | *** | - | *426 | *24450 | 10656 | *2340 | ** | 3687 | 989334 |
| 47 | Total deductions | 92196960 | *** | - | - | *** | - | *349336 | *883786 | 1180110 | *266946 | ** | 1147962 | 87746974 |
| 48 | Cost of goods | 66828726 | - | - | - | *** | - | *11355 | *127438 | 192556 | *70169 | ** | 286959 | 11801679 |
| 49 | Compensation of officers | 349976 | - | - | - | *** | - | *21007 | *26549 | 20872 | *5749 | ** | 10730 | 260158 |
| 50 | Salaries and wages | 6559761 | *** | - | - | *** | - | *25152 | *48675 | 44428 | *12434 | ** | 42366 | 6380614 |
| 51 | Repairs | 715557 | - | - | - | *** | - | *536 | *2902 | 2202 | *486 | ** | 9345 | 699984 |
| 52 | Bad debts | 168593 | - | - | - | *** | - | *112 | *298 | *372 | 212 | ** | 3458 | 163962 |
| 53 | Rent paid on business property | 858957 | *** | - | - | *** | - | *3181 | *12841 | 5576 | *1568 | ** | 9234 | 826040 |
| 54 | Taxes paid | 2095703 | - | - | - | *** | - | *7679 | *24373 | 21119 | *5577 | ** | 41774 | 1994209 |
| 55 | Interest paid | 2541625 | *** | - | - | *** | - | *1955 | *6464 | 19547 | *4191 | ** | 39229 | 2469427 |
| 56 | Contributions or gifts | 77255 | *** | - | - | *** | - | *112 | *47 | *41 | *135 | ** | 190 | 76645 |
| 57 | Amortization | 180261 | *** | - | - | *** | - | *97 | *438 | *3047 | *-51 | ** | 3027 | 171880 |
| 58 | Depreciation | 2724808 | *** | - | - | *** | - | *2843 | *11751 | 16191 | *8853 | ** | 29904 | 2640080 |
| 59 | Depletion | 16794 | - | - | - | *** | - | - | - | - | - | - | - | 16794 |
| 60 | Advertising | 185077 | - | - | - | *** | - | *1925 | *405 | 2390 | *2559 | ** | 3162 | 172481 |
| 61 | Pension, prof sh, stock, annuity | 812503 | - | - | - | *** | - | - | *8492 | *2411 | *609 | ** | 18901 | 782089 |
| 62 | Employee benefit programs | 2892511 | - | - | - | *** | - | *4310 | *19182 | 18778 | *8501 | ** | 40417 | 2800722 |
| 63 | Net loss, noncapital assets | 35068 | *** | - | - | *** | - | - | - | *799 | 56 | ** | 4251 | 29508 |
| 64 | Other deductions | 5153786 | *** | - | - | *** | - | *26972 | *27052 | 61954 | *35474 | ** | 50405 | 4941531 |
| 65 | Total receipts less total deducts | 4454640 | *** | - | - | *** | - | *48228 | *63161 | 41381 | *18360 | ** | 134996 | 4089854 |
| 66 | Constructive taxable income from related foreign corporations | 1183950 | - | - | - | *** | - | - | - | - | - | - | 582 | 1183368 |
| 67 | Net income, total | 5627474 | *** | - | - | *** | - | *47957 | *63161 | 41381 | *18360 | ** | 135109 | 5263163 |
| 68 | Net income, Form 1120-A | - | - | - | - | *** | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | *** | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | *91060 | - | - | - | *** | - | *40287 | *41795 | *8978 | - | - | - | - |
| 71 | Statutory special deductions, total | 625271 | *** | - | - | *** | - | - | - | *16027 | *8363 | ** | 90427 | 492184 |
| 72 | Net operating loss deduction | 248957 | *** | - | - | *** | - | - | - | *15789 | *7915 | ** | 89388 | 117595 |
| 73 | Dividends received deduction | 376314 | - | - | - | *** | - | - | - | *238 | *448 | ** | 1038 | 374589 |
| 74 | Public utility div paid deduction | - | - | - | - | *** | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 4911143 | *** | - | - | *** | - | *7670 | *21365 | *16376 | 9997 | - | 44683 | 4770979 |
| 76 | Income tax before credits, total | 1745568 | *** | - | - | *** | - | *2552 | *7261 | 5739 | *3606 | ** | 17463 | 1695142 |
| 77 | Regular tax | 1717276 | *** | - | - | *** | - | *2552 | *7261 | *5437 | 3399 | - | 15549 | 1669566 |
| 78 | Personal holding company tax | - | - | - | - | *** | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | 1953 | - | - | - | *** | - | - | - | - | - | - | - | 1953 |
| 80 | Alternative minimum tax | 17974 | - | - | - | *** | - | - | - | *290 | *192 | ** | 1766 | 15726 |
| 81 | Environmental tax | 6683 | *** | - | - | *** | - | - | - | *13 | *14 | ** | 147 | 6442 |
| 82 | Foreign tax credit | 715193 | - | - | - | *** | - | - | - | *24 | - | - | 2129 | 713040 |
| 83 | U.S. Possessions tax credit | 351 | - | - | - | *** | - | - | - | 351 | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | *** | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | *** | - | - | - | - | - | - | - | - |
| 86 | General business credit | 28828 | - | - | - | *** | - | - | *1387 | - | - | - | 433 | 27008 |
| 87 | Prior year minimum tax credit | *31998 | *** | - | - | *** | - | - | - | *97 | - | - | 2158 | 29505 |
| 88 | Income tax after credits, total | 969198 | *** | - | - | *** | - | *2552 | *5875 | 5267 | *3606 | ** | 12742 | 925589 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Ship and boat building and repairing

| MINOR INDUSTRY 3730 RETURNS WITH NET INCOME | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1439 | *12 | *866 | *100 | *67 | *78 | 202 | *67 | *32 | *5 | *** | ** | *** |
| 2 Total assets | 9010068 | - | *11103 | *24793 | *20506 | *58697 | 385645 | *476598 | *464267 | *136008 | *** | ** | *** |
| 3 Cash | 1464883 | - | *4168 | *20685 | *942 | *40962 | 49637 | *37802 | *47410 | *12312 | *** | ** | *** |
| 4 Notes and accounts receivable | 1951222 | - | *953 | *3570 | *4756 | *5452 | *42002 | *93943 | *104290 | *21605 | *** | ** | *** |
| 5 Less: Allowance for bad debts | 13580 | - | - | - | - | - | *553 | *2251 | *2018 | *427 | *** | ** | *** |
| 6 Inventories | 1044430 | - | *3516 | - | *8467 | *3732 | *145707 | *87337 | *54670 | *37419 | *** | ** | *** |
| 7 U.S. govt. obligations, total | 2576 | - | - | - | - | - | - | - | - | 1935 | *** | - | *** |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 9 Other current assets | 810597 | - | - | - | *138 | - | *12133 | *13488 | *45303 | *6667 | *** | ** | *** |
| 10 Loans to stockholders | *40072 | - | - | - | - | - | *1545 | *16508 | *5532 | 291 | *** | - | *** |
| 11 Mortgage and real estate loans | *4763 | - | - | - | - | *4401 | - | *191 | *171 | - | *** | - | *** |
| 12 Other investments | 1464857 | - | - | - | - | - | *11917 | *21261 | *25711 | *12787 | *** | ** | *** |
| 13 Depreciable assets | 3180012 | - | *11671 | - | *9506 | *7660 | 233366 | *268934 | *350637 | *65409 | *** | ** | *** |
| 14 Less: Accumulated depreciation | 1965451 | - | *9317 | - | *3303 | *5980 | 116830 | *133076 | *209517 | *26908 | *** | ** | *** |
| 15 Depletable assets | 101201 | - | - | - | - | - | - | 476 | - | - | *** | - | *** |
| 16 Less: Accumulated depletion | 27571 | - | - | - | - | - | - | 455 | - | - | *** | - | *** |
| 17 Land | 116771 | - | - | - | - | - | *6242 | *37353 | *12327 | *1827 | *** | ** | *** |
| 18 Intangible assets (Amortizable) | 96446 | - | *262 | *633 | - | *633 | *1096 | *12115 | *13723 | - | *** | - | *** |
| 19 Less: Accumulated amortization | 17900 | - | *238 | *95 | - | *633 | *666 | *1740 | *2747 | - | *** | - | *** |
| 20 Other assets | 756741 | - | *87 | - | - | *2471 | *48 | *24711 | *18772 | *3089 | *** | ** | *** |
| 21 Total liabilities | 9010068 | - | *11103 | *24793 | *20506 | *58697 | 385645 | *476598 | *464267 | *136008 | *** | ** | *** |
| 22 Accounts payable | 2562947 | - | *1109 | *11 | *4355 | *135442 | *40375 | *69717 | *73522 | *16340 | *** | ** | *** |
| 23 Mort, notes, and bonds under 1 yr | 405476 | - | - | - | *908 | *65541 | *66293 | *112010 | *24104 | *33599 | *** | ** | *** |
| 24 Other current liabilities | 849834 | - | *1712 | - | *202 | *11573 | 38501 | *44773 | *53584 | *18616 | *** | ** | *** |
| 25 Loans from stockholders | 68071 | - | *4212 | - | *6475 | *824 | *19911 | *9941 | *4374 | - | *** | - | *** |
| 26 Mort, notes, bonds, 1 yr or more | 780726 | - | - | - | - | *32304 | *63704 | *46327 | *98789 | *32895 | *** | ** | *** |
| 27 Other liabilities | 1033094 | - | - | - | *6278 | - | - | *14852 | *8769 | *8636 | *** | ** | *** |
| 28 Net worth | 3309920 | - | *4069 | *24783 | *2289 | *-186986 | 156861 | *178977 | *201125 | *25921 | *** | ** | *** |
| 29 Capital stock | 398403 | - | *240 | *100 | *135 | *1684 | 8595 | *112823 | *18921 | *1645 | *** | ** | *** |
| 30 Paid-in or capital surplus | 1330768 | - | *6441 | *1903 | *1215 | *14935 | *43238 | *15662 | *22401 | *54250 | *** | ** | *** |
| 31 Retained earnings, appropriated | 19808 | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 32 Retained earnings-unappropriated | 2026543 | - | *529 | - | *940 | *-203605 | *21129 | *61285 | *108423 | *-27926 | *** | ** | *** |
| 33 Retained earnings (S CORP) | 202564 | - | *-3140 | *22779 | - | - | *86258 | - | *60013 | - | *** | - | *** |
| 34 Less: Cost of treasury stock | 668166 | - | - | - | - | - | *2359 | *10793 | *8633 | *2047 | *** | ** | *** |
| 35 Total receipts | 10762391 | *22699 | *118710 | *99362 | *33942 | *44216 | 728525 | *967156 | *1032436 | *261320 | *** | ** | *** |
| 36 Business receipts | 10470877 | *22699 | *118624 | *99362 | *33929 | *37205 | 722101 | *938913 | *1016404 | *247441 | *** | ** | *** |
| 37 Interest | 44814 | - | *32 | - | *12 | *6235 | *100 | *5537 | *917 | 382 | *** | ** | *** |
| 38 Interest on govt. obligations | *13293 | - | - | - | - | - | - | - | *647 | - | *** | ** | *** |
| 39 Rents | *36225 | - | - | - | - | *755 | - | - | *572 | *2308 | *** | - | *** |
| 40 Royalties | 3053 | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 41 Net S-T cap gain less net LT loss | 894 | - | - | - | - | - | - | 894 | - | - | *** | - | *** |
| 42 Net L-T cap gain less net ST loss | *19834 | - | - | - | - | - | - | *787 | *58 | 6056 | *** | - | *** |
| 43 Net gain, noncapital assets | 7043 | - | - | - | - | - | *641 | *584 | *3167 | 2020 | *** | ** | *** |
| 44 Dividends, domestic corporations | *13314 | - | - | - | - | - | - | *1 | *228 | - | *** | - | *** |
| 45 Dividends, foreign corporations | 30690 | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 46 Other receipts | 122355 | - | *54 | - | - | *22 | *5682 | *20440 | *10442 | *3113 | *** | ** | *** |
| 47 Total deductions | 10217291 | *22399 | *113620 | *76583 | *33144 | *38251 | 679288 | *925001 | *994396 | *239516 | *** | ** | *** |
| 48 Cost of goods | 8248482 | *6956 | *3516 | - | *8467 | *3732 | *144040 | *105243 | *52617 | *38094 | *** | ** | *** |
| 49 Compensation of officers | 167595 | - | *29179 | - | - | - | *17061 | *20515 | *15349 | *2868 | *** | ** | *** |
| 50 Salaries and wages | 273538 | *3156 | *6913 | - | *2628 | - | *34827 | *46215 | *51867 | *8949 | *** | ** | *** |
| 51 Repairs | 52417 | *214 | *1012 | - | *116 | - | *5759 | *4030 | *15091 | *959 | *** | ** | *** |
| 52 Bad debts | 5471 | *45 | *382 | - | - | *15 | *434 | *2108 | *1403 | *367 | *** | ** | *** |
| 53 Rent paid on business property | 52334 | *490 | *3110 | - | *945 | - | *6518 | *9297 | *9693 | *1232 | *** | ** | *** |
| 54 Taxes paid | 214310 | *403 | *4942 | *620 | *635 | *1609 | *19505 | *24581 | *33959 | *2034 | *** | ** | *** |
| 55 Interest paid | 129467 | *261 | *314 | - | *416 | - | *9550 | *13742 | *12185 | *6014 | *** | ** | *** |
| 56 Contributions or gifts | 4157 | - | *5 | - | *7 | *54 | *13 | *271 | *740 | 5 | *** | ** | *** |
| 57 Amortization | 3978 | - | *9 | *95 | - | - | *87 | *1445 | *312 | *84 | *** | ** | *** |
| 58 Depreciation | 185000 | *302 | *3124 | - | *1381 | *803 | 17382 | *22629 | *21542 | *5318 | *** | ** | *** |
| 59 Depletion | 9365 | - | - | - | - | - | - | 75 | - | - | *** | - | *** |
| 60 Advertising | 55311 | *168 | *206 | *83 | *418 | *969 | *11133 | *14668 | *9819 | *2224 | *** | ** | *** |
| 61 Pension, prof sh, stock, annuity | 77460 | - | *1289 | - | - | - | *3670 | *1387 | *5170 | - | *** | ** | *** |
| 62 Employee benefit programs | 174082 | - | - | *3736 | *231 | - | *5700 | *14885 | *28664 | *847 | *** | ** | *** |
| 63 Net loss, noncapital assets | *147032 | - | - | - | - | - | - | - | *96 | *16 | *** | - | *** |
| 64 Other deductions | 417293 | *2528 | *25314 | *5148 | *3018 | *5335 | 43743 | *54345 | *53855 | *11080 | *** | ** | *** |
| 65 Total receipts less total deducts | 545099 | *300 | *5090 | *22779 | *798 | *5966 | 49237 | *42154 | *38040 | *21804 | *** | ** | *** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 67 Net income, total | 531806 | *300 | *5090 | *22779 | *798 | *5966 | 49237 | *42154 | *37393 | *21804 | *** | ** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 69 Net income, Form 1120F | *300 | *300 | - | - | - | - | - | - | - | - | *** | - | *** |
| 70 Net income, Form 1120S | 91263 | - | *1136 | *22779 | - | - | *43006 | - | *23137 | - | *** | - | *** |
| 71 Statutory special deductions, total | 134677 | - | - | - | - | *1003 | *5706 | *8616 | *7758 | *9427 | *** | ** | *** |
| 72 Net operating loss deduction | 98342 | - | - | - | - | *1003 | *5706 | *8616 | *7598 | *9427 | *** | ** | *** |
| 73 Dividends received deduction | *36335 | - | - | - | - | - | - | *-0 | *160 | - | *** | - | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 75 Income subject to tax | 306388 | *300 | *3954 | - | *798 | *4962 | *525 | *33538 | *6498 | *12377 | *** | ** | *** |
| 76 Income tax before credits, total | 108939 | *45 | *7 | - | *120 | *1246 | *119 | *11399 | *2657 | *4324 | *** | ** | *** |
| 77 Regular tax | 104404 | *45 | *7 | - | *120 | *1246 | *119 | *11373 | *2175 | *4224 | *** | ** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 79 Recapture of investment credit | 55 | - | - | - | - | - | - | - | - | - | *** | ** | *** |
| 80 Alternative minimum tax | *2278 | - | - | - | - | - | - | *14 | *483 | *80 | *** | - | *** |
| 81 Environmental tax | 179 | - | - | - | - | - | - | *12 | - | *19 | *** | ** | *** |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 83 U.S. Possessions tax credit | 75 | - | - | - | - | - | 75 | - | - | - | *** | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 86 General business credit | *1941 | - | - | - | - | - | - | 6 | *531 | - | *** | ** | *** |
| 87 Prior year minimum tax credit | *1738 | - | - | - | - | - | - | *199 | *191 | 82 | *** | - | *** |
| 88 Income tax after credits, total | 105185 | *45 | *7 | - | *120 | *1246 | *43 | *11194 | *1935 | *4242 | *** | ** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Transportation equipment, except motor vehicles: Other transportatation equipment, except motor vehicles

MINOR INDUSTRY 3798
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 443 | *** | - | - | *** | *104 | *154 | *13 | *29 | *17 | *** | 11 | *** |
| 2 | Total assets | 10478676 | *** | - | - | *** | *83730 | *421651 | *97409 | *565680 | *595461 | *** | 1798074 | *** |
| 3 | Cash | 489456 | *** | - | - | *** | *1551 | *20377 | *9274 | *27282 | *41933 | *** | 128555 | *** |
| 4 | Notes and accounts receivable | 2286405 | *** | - | - | *** | *36522 | *109032 | *34875 | *167259 | *111769 | *** | 439629 | *** |
| 5 | Less: Allowance for bad debts | 27182 | *** | - | - | *** | - | *1207 | - | *3085 | *2974 | *** | 9372 | *** |
| 6 | Inventories | 2027679 | *** | - | - | *** | *19068 | *181335 | *29692 | *156380 | *203146 | *** | 474307 | *** |
| 7 | U.S. govt. obligations, total | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 8 | Tax-exempt securities | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 9 | Other current assets | 496466 | *** | - | - | *** | *1189 | *13312 | *2242 | *16592 | *22339 | *** | 112992 | *** |
| 10 | Loans to stockholders | *466058 | *** | - | - | *** | - | *9 | - | *688 | *1000 | *** | - | *** |
| 11 | Mortgage and real estate loans | *1697 | *** | - | - | *** | - | - | - | *1697 | - | *** | - | *** |
| 12 | Other investments | 1314865 | *** | - | - | *** | - | *4769 | *687 | *11718 | *46933 | *** | 100366 | *** |
| 13 | Depreciable assets | 4423148 | *** | - | - | *** | *33800 | *151635 | *30697 | *337658 | *160936 | *** | 676074 | *** |
| 14 | Less: Accumulated depreciation | 1949981 | *** | - | - | *** | *9331 | *66105 | *11367 | *183810 | *53835 | *** | 327235 | *** |
| 15 | Depletable assets | 8897 | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 16 | Less: Accumulated depletion | 879 | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 17 | Land | 125606 | *** | - | - | *** | - | *4961 | *219 | *11835 | *9002 | *** | 14957 | *** |
| 18 | Intangible assets (Amortizable) | 236753 | *** | - | - | *** | *4 | *239 | - | *6888 | *35147 | *** | 82961 | *** |
| 19 | Less: Accumulated amortization | 73313 | *** | - | - | *** | *-0 | *119 | - | *2280 | *9866 | *** | 39562 | *** |
| 20 | Other assets | 653001 | *** | - | - | *** | *928 | *3412 | *1090 | *16858 | *29930 | *** | 144402 | *** |
| 21 | Total liabilities | 10478676 | *** | - | - | *** | *83730 | *421651 | *97409 | *565680 | *595461 | *** | 1798074 | *** |
| 22 | Accounts payable | 1646609 | *** | - | - | *** | *31593 | *97223 | *13983 | *86597 | *104528 | *** | 418767 | *** |
| 23 | Mort, notes, and bonds under 1 yr | 581793 | *** | - | - | *** | *8429 | *43864 | *25751 | *93705 | *43622 | *** | 34320 | *** |
| 24 | Other current liabilities | 1011810 | *** | - | - | *** | *4588 | *11362 | *7816 | *50936 | *64029 | *** | 198505 | *** |
| 25 | Loans from stockholders | *370452 | *** | - | - | *** | *16122 | *2941 | - | *3696 | - | *** | 2444 | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 2000175 | *** | - | - | *** | *32373 | *75805 | - | *94736 | *119949 | *** | 208373 | *** |
| 27 | Other liabilities | 649754 | *** | - | - | *** | - | *-20951 | *9947 | *12417 | *77257 | *** | 66078 | *** |
| 28 | Net worth | 4218085 | *** | - | - | *** | *-9375 | *211405 | *39912 | *223594 | *186076 | *** | 869587 | *** |
| 29 | Capital stock | 278207 | *** | - | - | *** | *84 | *21449 | *17611 | *1306 | *30366 | *** | 87706 | *** |
| 30 | Paid-in or capital surplus | 1629488 | *** | - | - | *** | *1751 | *98135 | 15128 | *61557 | *40458 | *** | 214939 | *** |
| 31 | Retained earnings, appropriated | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 32 | Retained earnings-unappropriated | 1981640 | *** | - | - | *** | *2009 | *10772 | *-6363 | *112806 | *118813 | *** | 341709 | *** |
| 33 | Retained earnings (S CORP) | 410036 | *** | - | - | *** | *-13218 | *85980 | *13964 | *49607 | *1521 | *** | 254362 | *** |
| 34 | Less: Cost of treasury stock | 81286 | *** | - | - | *** | - | *4931 | *428 | *1682 | *5082 | *** | 29129 | *** |
| 35 | Total receipts | 18103568 | *** | - | - | *** | *153463 | *990047 | *219562 | *1177118 | *936642 | *** | 3797996 | *** |
| 36 | Business receipts | 17499803 | *** | - | - | *** | *152694 | *983992 | *207043 | *1172282 | *905373 | *** | 3714815 | *** |
| 37 | Interest | 89910 | *** | - | - | *** | - | *2057 | *175 | *1173 | *5209 | *** | 5240 | *** |
| 38 | Interest on govt. obligations | 5232 | *** | - | - | *** | - | - | - | - | *235 | *** | 3007 | *** |
| 39 | Rents | 98713 | *** | - | - | *** | - | - | - | *605 | *12881 | *** | 2677 | *** |
| 40 | Royalties | 46342 | *** | - | - | *** | - | - | - | *52 | *1544 | *** | 12301 | *** |
| 41 | Net S-T cap gain less net LT loss | *174 | *** | - | - | *** | - | - | - | - | *15 | *** | - | *** |
| 42 | Net L-T cap gain less net ST loss | *8622 | *** | - | - | *** | - | - | 5901 | *634 | - | *** | 952 | *** |
| 43 | Net gain, noncapital assets | 100337 | *** | - | - | *** | - | - | *6120 | *73 | *202 | *** | 771 | *** |
| 44 | Dividends, domestic corporations | *3243 | *** | - | - | *** | - | - | - | *1 | *1 | *** | 62 | *** |
| 45 | Dividends, foreign corporations | *6264 | *** | - | - | *** | - | - | - | *177 | - | *** | 1782 | *** |
| 46 | Other receipts | 244928 | *** | - | - | *** | *768 | *3998 | *323 | *2124 | *11182 | *** | 56389 | *** |
| 47 | Total deductions | 16987941 | *** | - | - | *** | *135298 | *926567 | *193040 | *1115496 | *882793 | *** | 3528329 | *** |
| 48 | Cost of goods | 13420360 | *** | - | - | *** | *19068 | *182426 | *30935 | *159793 | *204928 | *** | 489346 | *** |
| 49 | Compensation of officers | 113379 | *** | - | - | *** | *49 | *14798 | *3843 | *18035 | *7373 | *** | 19400 | *** |
| 50 | Salaries and wages | 862817 | *** | - | - | *** | *11262 | *38698 | *2574 | *67761 | *39540 | *** | 95990 | *** |
| 51 | Repairs | 96628 | *** | - | - | *** | - | *1879 | *161 | *2759 | *1105 | *** | 7001 | *** |
| 52 | Bad debts | 11436 | *** | - | - | *** | *394 | *3180 | *137 | *1183 | *2901 | *** | 1570 | *** |
| 53 | Rent paid on business property | 87372 | *** | - | - | *** | *2128 | *5549 | *51 | *3588 | *6217 | *** | 7708 | *** |
| 54 | Taxes paid | 338710 | *** | - | - | *** | *1674 | *17355 | *2952 | *21815 | *15274 | *** | 56855 | *** |
| 55 | Interest paid | 238712 | *** | - | - | *** | *5415 | *8058 | *1230 | *15909 | *13573 | *** | 27983 | *** |
| 56 | Contributions or gifts | 7073 | *** | - | - | *** | - | *97 | *29 | *146 | *197 | *** | 755 | *** |
| 57 | Amortization | 10180 | *** | - | - | *** | *246 | *387 | *24 | *967 | *192 | *** | 3873 | *** |
| 58 | Depreciation | 396003 | *** | - | - | *** | *4684 | *11474 | *3848 | *22628 | *22384 | *** | 58891 | *** |
| 59 | Depletion | 543 | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 60 | Advertising | 98415 | *** | - | - | *** | *1251 | *6520 | *1529 | *6119 | *6073 | *** | 10866 | *** |
| 61 | Pension, prof sh, stock, annuity | 64802 | *** | - | - | *** | - | *843 | *1360 | *4270 | *2890 | *** | 14328 | *** |
| 62 | Employee benefit programs | 216371 | *** | - | - | *** | - | *6276 | *1901 | *14049 | *8184 | *** | 47321 | *** |
| 63 | Net loss, noncapital assets | 6521 | *** | - | - | *** | - | - | *3 | *705 | 38 | *** | 988 | *** |
| 64 | Other deductions | 1018618 | *** | - | - | *** | *8127 | *47140 | *8152 | *53849 | *51538 | *** | 169672 | *** |
| 65 | Total receipts less total deducts | 1115627 | *** | - | - | *** | *18165 | *63480 | *26522 | *61622 | *53849 | *** | 269668 | *** |
| 66 | Constructive taxable income from related foreign corporations | 12978 | *** | - | - | *** | - | - | - | - | - | *** | 430 | *** |
| 67 | Net income, total | 1123372 | *** | - | - | *** | *18165 | *63480 | *26522 | *61622 | *53614 | *** | 267090 | *** |
| 68 | Net income, Form 1120-A | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 69 | Net income, Form 1120F | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 70 | Net income, Form 1120S | 217616 | *** | - | - | *** | *16053 | *53999 | *10535 | *17637 | *7028 | *** | 94331 | *** |
| 71 | Statutory special deductions, total | 43209 | *** | - | - | *** | - | *888 | *10669 | *8436 | *796 | *** | 18368 | *** |
| 72 | Net operating loss deduction | 39196 | *** | - | - | *** | - | *888 | *10669 | *8259 | *795 | *** | 17089 | *** |
| 73 | Dividends received deduction | 4013 | *** | - | - | *** | - | - | - | *177 | *-0 | *** | 1278 | *** |
| 74 | Public utility div paid deduction | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 75 | Income subject to tax | 862547 | *** | - | - | *** | *2112 | *8593 | *5317 | *35550 | *45790 | *** | 154391 | *** |
| 76 | Income tax before credits, total | 307175 | *** | - | - | *** | *322 | *2220 | *1943 | *12143 | *15619 | *** | 55468 | *** |
| 77 | Regular tax | 299319 | *** | - | - | *** | *322 | *2220 | *1808 | *12132 | *15569 | *** | 54001 | *** |
| 78 | Personal holding company tax | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 79 | Recapture of investment credit | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 80 | Alternative minimum tax | *6793 | *** | - | - | *** | - | - | 130 | - | *13 | *** | 1259 | *** |
| 81 | Environmental tax | 1063 | *** | - | - | *** | - | - | 5 | *11 | *36 | *** | 208 | *** |
| 82 | Foreign tax credit | 4784 | *** | - | - | *** | - | - | - | - | - | *** | 1292 | *** |
| 83 | U.S. Possessions tax credit | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 84 | Orphan drug credit | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 85 | Nonconventional source fuel credit | - | *** | - | - | *** | - | - | - | - | - | *** | - | *** |
| 86 | General business credit | 3205 | *** | - | - | *** | - | *78 | - | *125 | 49 | *** | 288 | *** |
| 87 | Prior year minimum tax credit | *1255 | *** | - | - | *** | - | - | - | *216 | *474 | *** | 565 | *** |
| 88 | Income tax after credits, total | 297931 | *** | - | - | *** | *322 | *2141 | *1943 | *11801 | *15095 | *** | 53324 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 28
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 5901 | *34 | *2473 | *351 | 771 | 550 | 1095 | 193 | 192 | 86 | 51 | 53 | 51 |
| 2 Total assets | 132548245 | - | *105956 | *64057 | 272666 | 371089 | 2534094 | 1257470 | 3043935 | 3094657 | 3802557 | 8522682 | 109479080 |
| 3 Cash | 6006838 | - | *29138 | *7481 | *68421 | 84950 | 293220 | 184789 | 281825 | 285027 | 281330 | 489595 | 4001061 |
| 4 Notes and accounts receivable | 31725651 | - | *24719 | *38011 | *52594 | 128009 | 784151 | 352179 | 821166 | 766650 | 869855 | 1677111 | 26211204 |
| 5 Less: Allowance for bad debts | 758878 | - | - | - | *692 | *1317 | 11148 | 8617 | 27206 | 23368 | 28148 | 55754 | 602628 |
| 6 Inventories | 14377052 | - | *17506 | *6939 | *46787 | 60383 | 694941 | 342447 | 780398 | 685203 | 669190 | 1252801 | 9820458 |
| 7 U.S. govt. obligations, total | 8922119 | - | - | - | - | - | *42110 | - | *16269 | *37415 | 29488 | - | 8796838 |
| 8 Tax-exempt securities | 2137791 | - | - | - | - | 305 | *10987 | *1801 | *3831 | *82080 | 21592 | 133248 | 1883949 |
| 9 Other current assets | 7765085 | - | *5168 | *2001 | *19005 | *32149 | 91741 | 49363 | 168973 | 150774 | 296168 | 579739 | 6370005 |
| 10 Loans to stockholders | 1338886 | - | *15065 | *453 | *9286 | *5759 | *25782 | *1874 | *6513 | *1849 | 11863 | 1050 | 1259393 |
| 11 Mortgage and real estate loans | *168462 | - | - | - | *45979 | - | *2640 | - | - | *5862 | 1888 | 84624 | 27470 |
| 12 Other investments | 25692640 | - | *112 | - | *410 | *7704 | 90591 | 32526 | 220623 | 286928 | 389468 | 1604317 | 23059961 |
| 13 Depreciable assets | 42532300 | - | *57472 | *31870 | *77835 | 184634 | 1115618 | 543112 | 1455732 | 1062739 | 1392947 | 2903330 | 33707011 |
| 14 Less: Accumulated depreciation | 22630442 | - | *38804 | *23001 | *48157 | 134439 | 688662 | 307688 | 799602 | 514149 | 681362 | 1424032 | 17970546 |
| 15 Depletable assets | *7942 | - | - | - | - | - | *82 | - | - | - | - | 6960 | 900 |
| 16 Less: Accumulated depletion | *667 | - | - | - | - | - | *13 | - | - | - | - | 422 | 232 |
| 17 Land | 1080719 | - | - | - | - | - | *16133 | 14636 | 47454 | 51284 | 54424 | 101727 | 795060 |
| 18 Intangible assets (Amortizable) | 7838451 | - | *789 | *80 | *231 | *1030 | 74718 | 34080 | 76820 | 130181 | 322397 | 785453 | 6412673 |
| 19 Less: Accumulated amortization | 2106747 | - | *571 | *28 | *42 | *410 | 28801 | 11915 | 49014 | 40364 | 93454 | 195745 | 1686403 |
| 20 Other assets | 8451042 | - | *-4638 | *251 | *1010 | *2332 | 20005 | 28883 | 40154 | 126547 | 264911 | 578681 | 7392907 |
| 21 Total liabilities | 132548245 | - | *105956 | *64057 | 272666 | 371089 | 2534094 | 1257470 | 3043935 | 3094657 | 3802557 | 8522682 | 109479080 |
| 22 Accounts payable | 14229277 | - | *17289 | *11945 | *31326 | 61155 | 289810 | 167160 | 292182 | 290810 | 289575 | 449584 | 12328441 |
| 23 Mort, notes, and bonds under 1 yr | 9261022 | - | - | *1020 | *419 | *20039 | 300008 | 98596 | 261785 | 163908 | 135086 | 498629 | 7781531 |
| 24 Other current liabilities | 21597679 | - | *20778 | *10363 | *13542 | 22412 | 234828 | 159521 | 333803 | 320556 | 373245 | 738750 | 19369881 |
| 25 Loans from stockholders | 1411840 | - | *16442 | *5746 | *40997 | *14055 | 86957 | *15147 | *33634 | *16304 | 35866 | 142852 | 1003840 |
| 26 Mort, notes, bonds, 1 yr or more | 16915989 | - | *12193 | *491 | *14345 | *17615 | 332507 | 119987 | 375225 | 371709 | 478022 | 791794 | 14402102 |
| 27 Other liabilities | 18179052 | - | *-0 | - | *10475 | *2275 | *10448 | 47081 | 66087 | 113844 | 89803 | 284691 | 17554347 |
| 28 Net worth | 50953386 | - | *39253 | *34493 | 161562 | 233539 | 1279538 | 649978 | 1681218 | 1817526 | 2400959 | 5616383 | 37038938 |
| 29 Capital stock | 4223543 | - | *5047 | *6241 | 52963 | 80100 | 83153 | 64579 | 177320 | 201359 | 167963 | 552902 | 2831915 |
| 30 Paid-in or capital surplus | 16558154 | - | *-13162 | *58 | *75293 | *17854 | 362374 | 259753 | 361941 | 646287 | 1129689 | 2437045 | 11281023 |
| 31 Retained earnings, appropriated | 3763745 | - | - | - | - | *404 | - | - | *1031 | *1721 | - | 43388 | 3717201 |
| 32 Retained earnings-unappropriated | 29973829 | - | *31180 | *32493 | *-2266 | 80393 | 454048 | 269625 | 854020 | 883366 | 957790 | 2595948 | 23817232 |
| 33 Retained earnings (S CORP) | 1490516 | - | *23316 | - | *38341 | *81126 | 425910 | *59941 | 361252 | *127700 | 208950 | 163980 | - |
| 34 Less: Cost of treasury stock | 5056402 | - | *7128 | *4300 | *2769 | *26339 | 45948 | *3921 | 74346 | 42907 | 63433 | 176880 | 4608432 |
| 35 Total receipts | 125397490 | *200614 | *675037 | *161453 | 681519 | 868678 | 5403588 | 2331935 | 4599139 | 4115277 | 4484383 | 8482953 | 93392914 |
| 36 Business receipts | 112292018 | *197919 | *673829 | *161219 | 674361 | 847190 | 5265242 | 2295026 | 4477215 | 4032245 | 4342817 | 8047202 | 81277753 |
| 37 Interest | 2193813 | *451 | *883 | *116 | *474 | *1023 | 6237 | 5045 | 20486 | 21095 | 29628 | 176784 | 1931589 |
| 38 Interest on govt. obligations | 164440 | *566 | - | - | - | - | *849 | *1001 | 2727 | 5415 | 5708 | 11085 | 137088 |
| 39 Rents | 1239277 | - | - | - | - | *3415 | *500 | *397 | *5048 | *4190 | 1101 | 13973 | 1210655 |
| 40 Royalties | 2070387 | - | - | - | - | - | *8027 | *3152 | *1242 | *9827 | 7304 | 39764 | 2001071 |
| 41 Net S-T cap gain less net LT loss | 76227 | - | - | *26 | - | - | *3852 | - | - | *105 | - | 150 | 72094 |
| 42 Net L-T cap gain less net ST loss | 3141704 | - | - | *12 | - | - | *12634 | *14763 | *36364 | *7361 | 9101 | 10638 | 3050830 |
| 43 Net gain, noncapital assets | 436461 | *1460 | - | - | *3993 | *111 | 20025 | *1692 | 1462 | 1280 | 550 | 8164 | 397724 |
| 44 Dividends, domestic corporations | 61009 | - | - | - | - | *57 | *3018 | - | 1435 | 4889 | 2684 | 4889 | 44037 |
| 45 Dividends, foreign corporations | 1802290 | - | - | - | - | - | *7916 | *532 | 7206 | 10175 | 29198 | 96469 | 1650795 |
| 46 Other receipts | 1919863 | *218 | *325 | *80 | *2691 | *16883 | 75286 | 10328 | 45952 | 18694 | 56293 | 73836 | 1619277 |
| 47 Total deductions | 113372895 | *176023 | *649166 | *146919 | 617074 | 799216 | 4961139 | 2095330 | 4159630 | 3644567 | 4009241 | 7418412 | 84696178 |
| 48 Cost of goods | 64909016 | *23776 | *17506 | *6939 | *46787 | 61114 | 735938 | 352159 | 790048 | 702228 | 675956 | 1294901 | 10107579 |
| 49 Compensation of officers | 1350244 | *14780 | *63130 | *33925 | *69672 | *45257 | 296105 | 75430 | 122469 | 70047 | 80134 | 93733 | 385562 |
| 50 Salaries and wages | 14605558 | *9695 | *64193 | *6414 | *119352 | 127347 | 519337 | 225299 | 491945 | 433520 | 564150 | 811051 | 11233255 |
| 51 Repairs | 426478 | *225 | *2770 | *115 | *2616 | 3389 | 18811 | 7177 | 16207 | 13238 | 17964 | 28707 | 315260 |
| 52 Bad debts | 289297 | *165 | *78 | *11 | *766 | *1053 | 17286 | 3611 | 14833 | 12132 | 8611 | 15954 | 214796 |
| 53 Rent paid on business property | 1336942 | *23 | *46641 | *1690 | *23577 | 29607 | 84015 | 21094 | 37002 | 27953 | 29196 | 65255 | 970889 |
| 54 Taxes paid | 2722569 | *5142 | *12568 | *6098 | 29161 | 26621 | 135066 | 63164 | 110670 | 102453 | 111064 | 159969 | 1960593 |
| 55 Interest paid | 2832246 | *300 | *1059 | *263 | *2260 | 3988 | 54084 | 22955 | 54601 | 44091 | 47183 | 140185 | 2461276 |
| 56 Contributions or gifts | 145347 | - | *138 | *32 | *103 | *383 | 731 | 2047 | 2752 | 2678 | 4860 | 7478 | 124146 |
| 57 Amortization | 339314 | *12 | *41 | *956 | *18 | *843 | 6060 | 2246 | 7864 | 12323 | 26464 | 39051 | 243438 |
| 58 Depreciation | 3323706 | *2387 | *7398 | *3060 | *7615 | 14127 | 106590 | 39371 | 118712 | 97041 | 112835 | 236224 | 2578347 |
| 59 Depletion | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 60 Advertising | 2277082 | *4865 | *6925 | *1559 | *13380 | 20035 | 71560 | 39620 | 66168 | 107963 | 62219 | 84520 | 1798268 |
| 61 Pension, prof sh, stock, annuity | 1295684 | *5331 | *15960 | *1710 | *7508 | *8463 | 36100 | 15209 | 33626 | 24596 | 26661 | 46814 | 1073706 |
| 62 Employee benefit programs | 2645700 | *2707 | *3677 | *5993 | *7851 | 15405 | 87562 | 37523 | 91402 | 63305 | 86629 | 170072 | 2073574 |
| 63 Net loss, noncapital assets | 80558 | *9 | - | - | - | *220 | *1681 | *402 | 3249 | 2186 | 3600 | 10219 | 58991 |
| 64 Other deductions | 14793147 | *9150 | *87130 | *13908 | 81455 | 89753 | 621559 | 331837 | 523307 | 516613 | 548863 | 1017299 | 10952272 |
| 65 Total receipts less total deducts | 12024595 | *24590 | *25871 | *14535 | 64445 | 69462 | 442448 | 236605 | 439509 | 470710 | 475142 | 1064541 | 8696736 |
| 66 Constructive taxable income from related foreign corporations | 1612736 | - | - | - | - | - | - | - | *64458 | *3816 | 10860 | 54896 | 1478706 |
| 67 Net income, total | 13472890 | *24024 | *25871 | *14535 | 64445 | 69462 | 441599 | 235605 | 501240 | 469110 | 480294 | 1108352 | 10038354 |
| 68 Net income, Form 1120-A | *3312 | - | - | *3312 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 695465 | *22671 | *16118 | - | *55105 | *32482 | 214145 | *43943 | 146288 | *53996 | 51330 | 59387 | - |
| 71 Statutory special deductions, total | 1072797 | - | *578 | - | *5264 | *4624 | 92907 | *42352 | 63403 | 40590 | 53212 | 148308 | 621559 |
| 72 Net operating loss deduction | 542888 | - | *578 | - | *5264 | *4584 | 82878 | *41826 | 56333 | 27169 | 36587 | 112026 | 175643 |
| 73 Dividends received deduction | 529909 | - | - | - | - | *40 | *10029 | *526 | 7070 | 13421 | 16625 | 36282 | 445916 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 11706012 | *1353 | *9175 | *14535 | *4075 | *32356 | 135842 | 149398 | 291550 | 374524 | 375752 | 900657 | 9416795 |
| 76 Income tax before credits, total | 4111647 | *409 | *1376 | *2533 | *611 | *8960 | 44451 | 51094 | 102688 | 130129 | 132300 | 319060 | 3318035 |
| 77 Regular tax | 4076324 | *409 | *1376 | *2533 | *611 | *8960 | 43581 | 50633 | 99870 | 128965 | 129560 | 314092 | 3295734 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 8717 | - | - | - | - | - | - | - | - | - | - | - | 8717 |
| 80 Alternative minimum tax | 27644 | - | - | - | - | - | *863 | *382 | 2577 | *930 | 2323 | 4144 | 16424 |
| 81 Environmental tax | 13490 | - | - | - | - | - | *7 | *7 | 241 | 234 | 417 | 823 | 11761 |
| 82 Foreign tax credit | 979025 | - | - | - | - | -0 | - | *65 | *23099 | *1830 | 9089 | 29227 | 915715 |
| 83 U.S. Possessions tax credit | 360879 | - | - | - | - | 132 | 1475 | 3426 | 6693 | 33371 | 6348 | 101398 | 208035 |
| 84 Orphan drug credit | 1501 | - | - | - | - | - | - | - | - | - | - | - | 1501 |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 96597 | - | - | *805 | - | *222 | 2518 | *6169 | 6287 | 3762 | 5789 | 7681 | 63364 |
| 87 Prior year minimum tax credit | 18387 | - | - | - | - | - | *71 | *369 | 1424 | *1914 | 484 | 2022 | 12104 |
| 88 Income tax after credits, total | 2655257 | *409 | *1376 | *1728 | *611 | *8606 | 40386 | 41064 | 65186 | 89251 | 110591 | 178733 | 2117316 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Scientific instruments and measuring devices; watches and clocks

MINOR INDUSTRY 3815
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2157 | *13 | *445 | *208 | *332 | *338 | 517 | 123 | 91 | 36 | 19 | 17 | 17 |
| 2 Total assets | 41889709 | - | *10782 | *46037 | *126031 | *228308 | 1278287 | 770844 | 1394751 | 1335692 | 1303914 | 2849087 | 32545976 |
| 3 Cash | 3129978 | - | *1150 | *5067 | *11099 | *49099 | 127083 | 62365 | 96831 | 78970 | 108370 | 201782 | 2388163 |
| 4 Notes and accounts receivable | 11336094 | - | - | *31771 | *14508 | *88349 | 400711 | 212228 | 370316 | 360715 | 300925 | 585974 | 8970597 |
| 5 Less: Allowance for bad debts | 120691 | - | - | - | - | *971 | 6635 | 4377 | 5418 | 5261 | 6267 | 13848 | 77914 |
| 6 Inventories | 6761163 | - | *759 | *2146 | *24408 | *43548 | 405693 | 250722 | 391559 | 356557 | 256559 | 384817 | 4644394 |
| 7 U.S. govt. obligations, total | *78439 | - | - | - | - | - | *38848 | - | *14302 | *9255 | 16034 | - | - |
| 8 Tax-exempt securities | 70891 | - | - | - | - | 305 | - | *182 | *109 | *70081 | 2 | 212 | - |
| 9 Other current assets | 1328820 | - | - | *2001 | - | *5816 | 50437 | 23267 | 55173 | 37540 | 77564 | 248347 | 828674 |
| 10 Loans to stockholders | 145619 | - | - | *453 | *8551 | *4056 | *5149 | *709 | *4593 | *1792 | 1045 | 1050 | 118220 |
| 11 Mortgage and real estate loans | *53728 | - | - | - | *45979 | - | - | - | - | *5862 | 1888 | - | - |
| 12 Other investments | 7177977 | - | - | - | - | *4973 | *6953 | *13383 | 146759 | 146503 | 200043 | 443517 | 6215848 |
| 13 Depreciable assets | 15117474 | - | *11887 | *20660 | *48174 | *105610 | 544783 | 395895 | 675903 | 451436 | 462361 | 1011952 | 11388814 |
| 14 Less: Accumulated depreciation | 8284944 | - | *3459 | *16112 | *26830 | *74903 | 325850 | 229135 | 415437 | 252764 | 275389 | 578981 | 6086085 |
| 15 Depletable assets | 6960 | - | - | - | - | - | - | - | - | - | - | 6960 | - |
| 16 Less: Accumulated depletion | 422 | - | - | - | - | - | - | - | - | - | - | 422 | - |
| 17 Land | 507975 | - | - | - | - | - | *12647 | 13237 | 21478 | 23364 | 21590 | 39335 | 376324 |
| 18 Intangible assets (Amortizable) | 2672187 | - | - | *80 | *142 | *637 | 13305 | *23739 | 30859 | *22031 | 95415 | 257299 | 2228680 |
| 19 Less: Accumulated amortization | 652984 | - | - | *28 | - | *160 | 5353 | *6999 | 16280 | *4705 | 38232 | 44279 | 536947 |
| 20 Other assets | 2561444 | - | *445 | - | - | *1947 | 10515 | *15627 | 24005 | 34316 | 82009 | 305370 | 2087209 |
| 21 Total liabilities | 41889709 | - | *10782 | *46037 | *126031 | *228308 | 1278287 | 770844 | 1394751 | 1335692 | 1303914 | 2849087 | 32545976 |
| 22 Accounts payable | 5608057 | - | - | *10624 | *8855 | *37772 | 153136 | 124438 | 120786 | 153507 | 104096 | 130891 | 4763953 |
| 23 Mort, notes, and bonds under 1 yr | 3341527 | - | - | *1020 | - | *12793 | 133204 | 63722 | 84573 | 89835 | 47907 | 80021 | 2828452 |
| 24 Other current liabilities | 4745984 | - | - | *4289 | *775 | *18243 | 88816 | 96661 | 167879 | 163661 | 125204 | 299706 | 3780750 |
| 25 Loans from stockholders | 1023808 | - | - | *4300 | *36027 | *10946 | *41055 | *14432 | *14441 | *5311 | 10354 | 142852 | 744090 |
| 26 Mort, notes, bonds, 1 yr or more | 5222542 | - | - | *491 | *7829 | *5443 | 168147 | 89560 | 159840 | 165305 | 96879 | 273220 | 4255827 |
| 27 Other liabilities | 1772436 | - | - | - | *9897 | *6812 | *390 | *42360 | *16432 | 44906 | 33479 | 163733 | 1454428 |
| 28 Net worth | 20175354 | - | *10782 | *25313 | *62647 | *136298 | 693539 | 339671 | 830800 | 713168 | 885996 | 1758663 | 14718475 |
| 29 Capital stock | 1537999 | - | *445 | *3375 | *36623 | *75447 | 32109 | 31049 | 143936 | 14056 | 53323 | 161272 | 986364 |
| 30 Paid-in or capital surplus | 6785360 | - | - | *58 | *42911 | *13575 | 243568 | 41552 | 112617 | 238871 | 206909 | 1059053 | 4826247 |
| 31 Retained earnings, appropriated | *8046 | - | - | - | - | - | - | - | *484 | *774 | - | 1739 | 5049 |
| 32 Retained earnings-unappropriated | 11781435 | - | - | *26180 | *-16808 | *35387 | 230975 | 224885 | 404663 | 399617 | 529763 | 587845 | 9358927 |
| 33 Retained earnings (S CORP) | 736345 | - | *10337 | - | *-79 | *38228 | *210474 | *44778 | *227214 | *85726 | 119666 | - | - |
| 34 Less: Cost of treasury stock | 673832 | - | - | *4300 | - | *26339 | *23587 | *2593 | *58113 | 25877 | 23665 | 51247 | 458111 |
| 35 Total receipts | 52195317 | *155697 | *24559 | *121620 | *235187 | *570606 | 2432355 | 1525579 | 2048556 | 1922033 | 1746805 | 2629448 | 38782872 |
| 36 Business receipts | 49084849 | *153291 | *24332 | *121430 | *231081 | *553064 | 2375464 | 1507823 | 2011965 | 1897092 | 1699018 | 2493466 | 36016823 |
| 37 Interest | 436930 | *162 | - | *111 | *100 | *855 | 3506 | 1302 | 7745 | 3639 | 7015 | 47961 | 364534 |
| 38 Interest on govt. obligations | 14488 | *566 | - | - | - | - | *300 | *939 | *1317 | *3576 | 2185 | 1539 | 4067 |
| 39 Rents | 462182 | - | - | - | - | *3415 | *494 | *397 | *2474 | *646 | 205 | 8909 | 445642 |
| 40 Royalties | 1130227 | - | - | - | - | - | *6680 | *148 | *1242 | *4984 | 795 | 8443 | 1107935 |
| 41 Net S-T cap gain less net LT loss | *70691 | - | - | *26 | - | - | *3846 | - | - | - | - | 82 | 66737 |
| 42 Net L-T cap gain less net ST loss | 93752 | - | - | *12 | - | - | *12042 | *5990 | - | *33 | 1163 | 6580 | 67932 |
| 43 Net gain, noncapital assets | 61180 | *1460 | - | - | *3993 | *111 | *4265 | *1659 | *1339 | *749 | 181 | 3487 | 43936 |
| 44 Dividends, domestic corporations | 17915 | - | - | - | - | - | *337 | - | *985 | *2032 | 642 | 3506 | 10413 |
| 45 Dividends, foreign corporations | 399780 | - | - | - | - | - | *6996 | *31 | *1986 | *963 | 18952 | 42542 | 328309 |
| 46 Other receipts | 423324 | *218 | *227 | *40 | *14 | *13163 | 18423 | 7292 | 19503 | 8318 | 16650 | 12934 | 326544 |
| 47 Total deductions | 48687472 | *131313 | *18933 | *110397 | *203332 | *528288 | 2209406 | 1406794 | 1890134 | 1785294 | 1563780 | 2421046 | 36418754 |
| 48 Cost of goods | 32177617 | *19684 | *759 | *2146 | *24408 | *44280 | 438573 | 254709 | 398488 | 366476 | 263353 | 408731 | 4604621 |
| 49 Compensation of officers | 543616 | *6195 | *1545 | *23120 | *15627 | *25561 | 151020 | 48095 | 50894 | 29517 | 21507 | 35613 | 134921 |
| 50 Salaries and wages | 5244260 | *7419 | - | *6034 | *49227 | *91601 | 223752 | 154463 | 237891 | 202409 | 223854 | 303613 | 3743997 |
| 51 Repairs | 193441 | *221 | - | *115 | *1713 | *2252 | 8680 | 4605 | 6835 | 4187 | 7948 | 11824 | 145061 |
| 52 Bad debts | 54814 | *165 | - | *11 | - | *986 | 3110 | 2592 | 2934 | 1489 | 2204 | 5640 | 35683 |
| 53 Rent paid on business property | 392000 | *23 | - | *436 | *13963 | *10911 | 35719 | 11747 | 17112 | 13917 | 12777 | 22193 | 253201 |
| 54 Taxes paid | 1119966 | *4379 | *124 | *4691 | *14870 | *14672 | 73895 | 46359 | 53611 | 52153 | 47772 | 66115 | 741324 |
| 55 Interest paid | 657925 | *300 | - | *68 | *1376 | *2423 | 24929 | 17433 | 19148 | 25949 | 11658 | 62175 | 492466 |
| 56 Contributions or gifts | 55691 | - | - | *32 | - | *357 | *201 | *405 | 1346 | 700 | 2741 | 2593 | 47317 |
| 57 Amortization | 143587 | *12 | - | *17 | - | *767 | 1581 | 1268 | 2625 | 2866 | 13648 | 8592 | 112210 |
| 58 Depreciation | 1444949 | *2039 | *1613 | *1518 | *2822 | *8651 | 49511 | 25185 | 49064 | 39281 | 34726 | 69669 | 1160871 |
| 59 Depletion | 6 | - | - | - | - | - | - | - | - | - | - | - | 6 |
| 60 Advertising | 669368 | *3668 | - | *49 | *3909 | *14740 | 34457 | 11544 | 30436 | 46674 | 23045 | 26593 | 474252 |
| 61 Pension, prof sh, stock, annuity | 595292 | *5331 | - | - | *5807 | *4261 | 22872 | 13428 | 18151 | 14389 | 13749 | 26002 | 471301 |
| 62 Employee benefit programs | 816929 | *2707 | - | *5993 | *2517 | *7509 | 42995 | 30494 | 48594 | 29559 | 40859 | 69925 | 535779 |
| 63 Net loss, noncapital assets | 51864 | *9 | - | - | - | *220 | *694 | *390 | *768 | *25 | 996 | 2386 | 46375 |
| 64 Other deductions | 4526148 | *7961 | *2725 | *6531 | *21047 | *45440 | 280490 | 159720 | 240616 | 193155 | 176533 | 237304 | 3154626 |
| 65 Total receipts less total deducts | 3507844 | *24384 | *5625 | *11222 | *31855 | *42318 | 222948 | 118785 | 158422 | 136739 | 183025 | 208402 | 2364118 |
| 66 Constructive taxable income from related foreign corporations | 416152 | - | - | - | - | - | - | - | - | *757 | 8743 | 27431 | 379220 |
| 67 Net income, total | 3909508 | *23818 | *5625 | *11222 | *31855 | *42318 | 222648 | 117847 | 157105 | 133921 | 189584 | 234294 | 2739271 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 294558 | *22671 | *5625 | - | *26918 | *18505 | *74190 | *25258 | *67502 | *21589 | 32300 | - | - |
| 71 Statutory special deductions, total | 472437 | - | - | - | *2479 | *1464 | *65359 | *7849 | 13134 | *9211 | 9903 | 61793 | 301245 |
| 72 Net operating loss deduction | 226853 | - | - | - | *2479 | *1464 | *58127 | *7824 | *11037 | *6748 | 1956 | 41613 | 95604 |
| 73 Dividends received deduction | 245584 | - | - | - | - | - | *7232 | *25 | *2097 | *2462 | 7947 | 20180 | 205641 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3143897 | *1147 | - | *11222 | *2458 | *22349 | 84394 | 84828 | 76468 | 103121 | 147381 | 172502 | 2438026 |
| 76 Income tax before credits, total | 1101694 | *378 | - | *2036 | *369 | *6078 | 27993 | 28752 | 26214 | 35334 | 51257 | 61736 | 861547 |
| 77 Regular tax | 1089561 | *378 | - | *2036 | *369 | *6078 | 27310 | 28676 | 25995 | 35094 | 50841 | 59687 | 853097 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 8715 | - | - | - | - | - | *682 | - | *194 | *166 | 259 | 1823 | 5590 |
| 81 Environmental tax | 3369 | - | - | - | - | - | - | *4 | *24 | 74 | 157 | 226 | 2883 |
| 82 Foreign tax credit | 208000 | - | - | - | - | - | - | *14 | *416 | *867 | 6963 | 11043 | 188697 |
| 83 U.S. Possessions tax credit | 130358 | - | - | - | - | 60 | 794 | 725 | 1876 | - | - | 7989 | 118914 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 47923 | - | - | *805 | - | *222 | *2020 | *3251 | *3313 | *2628 | 2162 | 1908 | 31615 |
| 87 Prior year minimum tax credit | 5039 | - | - | - | - | - | *71 | *310 | *1041 | *1897 | 159 | 216 | 1346 |
| 88 Income tax after credits, total | 710375 | *378 | - | *1231 | *369 | *5796 | 25107 | 24452 | 19568 | 29942 | 41974 | 40582 | 520976 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Optical, medical and ophthalmic goods

MINOR INDUSTRY 3845
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 3228 | *21 | *1583 | *143 | *438 | *212 | 528 | 70 | *** | 50 | *** | 36 | 30 |
| 2 | Total assets | 42138140 | - | *77198 | *18020 | *146635 | *142781 | 1186438 | 486626 | *** | 1758966 | *** | 5673596 | 29218265 |
| 3 | Cash | 2374683 | - | *25603 | *2415 | *57322 | *35851 | 161201 | 122423 | *** | 206058 | *** | 287814 | 1154955 |
| 4 | Notes and accounts receivable | 9456733 | - | *24719 | *6240 | *38086 | *39660 | 367429 | 139951 | *** | 405935 | *** | 1091137 | 6468192 |
| 5 | Less: Allowance for bad debts | 278083 | - | - | - | *692 | *346 | *4299 | *4240 | *** | 18107 | *** | 41907 | 169202 |
| 6 | Inventories | 5718795 | - | *16747 | *4793 | *22378 | *16834 | 273469 | 91725 | *** | 328646 | *** | 867984 | 3462770 |
| 7 | U.S. govt. obligations, total | *176705 | - | - | - | - | - | *3261 | - | *** | *28159 | *** | - | 129864 |
| 8 | Tax-exempt securities | 309721 | - | - | - | - | - | *10987 | 1618 | *** | 11999 | *** | 133035 | 126769 |
| 9 | Other current assets | 2647656 | - | *5168 | - | *19005 | *26333 | 38297 | 26095 | *** | 113234 | *** | 331391 | 1844842 |
| 10 | Loans to stockholders | 35462 | - | *6162 | - | *735 | *1703 | *12451 | *1166 | *** | *57 | *** | - | 451 |
| 11 | Mortgage and real estate loans | *95614 | - | - | - | - | - | *2640 | - | *** | - | *** | 84624 | 8350 |
| 12 | Other investments | 8768253 | - | *112 | - | *410 | *2732 | *83638 | *19143 | *** | 140425 | *** | 1160800 | 7116822 |
| 13 | Depreciable assets | 12691995 | - | *23448 | *11210 | *29661 | *79024 | 533109 | 147217 | *** | 611303 | *** | 1891378 | 7915227 |
| 14 | Less: Accumulated depreciation | 6090748 | - | *19896 | *6889 | *21327 | *59537 | 345021 | 78553 | *** | 261385 | *** | 845051 | 3768745 |
| 15 | Depletable assets | *82 | - | - | - | - | - | *82 | - | *** | - | *** | - | - |
| 16 | Less: Accumulated depletion | *13 | - | - | - | - | - | *13 | - | *** | - | *** | - | - |
| 17 | Land | 387641 | - | - | - | - | - | *2308 | *1399 | *** | 27920 | *** | 62392 | 246096 |
| 18 | Intangible assets (Amortizable) | 4611627 | - | *789 | - | *89 | *392 | 60455 | *10341 | *** | 108150 | *** | 528153 | 3636814 |
| 19 | Less: Accumulated amortization | 1325465 | - | *571 | - | *42 | *250 | 22617 | *4916 | *** | 35659 | *** | 151465 | 1023697 |
| 20 | Other assets | 2557479 | - | *-5083 | *251 | *1010 | *385 | 9058 | 13256 | *** | 92231 | *** | 273311 | 2068757 |
| 21 | Total liabilities | 42138140 | - | *77198 | *18020 | *146635 | *142781 | 1186438 | 486626 | *** | 1758966 | *** | 5673596 | 29218265 |
| 22 | Accounts payable | 4609653 | - | *17289 | *1321 | *22470 | *23383 | 116084 | 42722 | *** | 137304 | *** | 318693 | 3634416 |
| 23 | Mort, notes, and bonds under 1 yr | 2694696 | - | - | - | *419 | *7246 | 164874 | 34874 | *** | 74074 | *** | 418609 | 1807149 |
| 24 | Other current liabilities | 5099776 | - | *18182 | *6074 | *12767 | *4169 | 129452 | 62861 | *** | 156895 | *** | 439044 | 3940046 |
| 25 | Loans from stockholders | 116457 | - | *984 | *1446 | *4969 | *3109 | 45902 | *716 | *** | *10993 | *** | - | 3633 |
| 26 | Mort, notes, bonds, 1 yr or more | 5686162 | - | *6427 | - | *6516 | *12171 | 149388 | *30426 | *** | 206405 | *** | 518574 | 4301254 |
| 27 | Other liabilities | 2746062 | - | *-0 | - | *578 | *-4536 | *10058 | *4722 | *** | 68938 | *** | 120957 | 2492083 |
| 28 | Net worth | 21185335 | - | *34317 | *9179 | *98915 | *97240 | 570680 | 310306 | *** | 1104358 | *** | 3857720 | 13039683 |
| 29 | Capital stock | 1432881 | - | *4602 | *2867 | *16340 | *4654 | 50877 | 33529 | *** | 187303 | *** | 391630 | 635380 |
| 30 | Paid-in or capital surplus | 8892439 | - | *102 | - | *32383 | *4279 | 116728 | 218201 | *** | 407415 | *** | 1377992 | 5859013 |
| 31 | Retained earnings, appropriated | *43805 | - | - | - | - | *404 | - | - | *** | *947 | *** | 41648 | 258 |
| 32 | Retained earnings-unappropriated | 11362493 | - | *31180 | *6313 | *14542 | *45006 | 208062 | 44740 | *** | 483749 | *** | 2008103 | 7564001 |
| 33 | Retained earnings (S CORP) | 703958 | - | *5561 | - | *38420 | *42897 | 216502 | *15164 | *** | *41975 | *** | 163980 | - |
| 34 | Less: Cost of treasury stock | 1250240 | - | *7128 | - | *2769 | - | *21490 | *1327 | *** | *17031 | *** | 125633 | 1018969 |
| 35 | Total receipts | 39490488 | *44917 | *395348 | *39833 | *446332 | *298071 | 2820946 | 806357 | *** | 2193244 | *** | 5853505 | 22190075 |
| 36 | Business receipts | 37128651 | *44628 | *394367 | *39789 | *443281 | *294126 | 2739508 | 787203 | *** | 2135153 | *** | 5553736 | 20466012 |
| 37 | Interest | 525588 | *289 | *883 | *5 | *374 | *168 | 2714 | 3744 | *** | 17456 | *** | 128823 | 340849 |
| 38 | Interest on govt. obligations | 42937 | - | - | - | - | - | *549 | *62 | *** | *1840 | *** | 9546 | 26364 |
| 39 | Rents | 151834 | - | - | - | - | - | *6 | - | *** | *3544 | *** | 5064 | 139827 |
| 40 | Royalties | 273409 | - | - | - | - | - | *1347 | *3005 | *** | *4843 | *** | 31321 | 226385 |
| 41 | Net S-T cap gain less net LT loss | *186 | - | - | - | - | - | *7 | - | *** | *105 | *** | 68 | 6 |
| 42 | Net L-T cap gain less net ST loss | 267797 | - | - | - | - | - | *592 | *8773 | *** | *7328 | *** | 4058 | 202777 |
| 43 | Net gain, noncapital assets | 63793 | - | - | - | - | - | *15759 | *33 | *** | *532 | *** | 4677 | 42664 |
| 44 | Dividends, domestic corporations | 26261 | - | - | - | - | *57 | *2681 | - | *** | *2857 | *** | 1383 | 16797 |
| 45 | Dividends, foreign corporations | 321210 | - | - | - | - | - | *920 | *501 | *** | *9211 | *** | 53927 | 242766 |
| 46 | Other receipts | 688822 | - | *98 | *40 | *2677 | *3720 | 56864 | 3036 | *** | 10376 | *** | 60902 | 485629 |
| 47 | Total deductions | 35292708 | *44710 | *383181 | *36521 | *413742 | *270927 | 2608887 | 688537 | *** | 1859273 | *** | 4997365 | 20093514 |
| 48 | Cost of goods | 19553812 | *4092 | *16747 | *4793 | *22378 | *16834 | 280625 | 97450 | *** | 335752 | *** | 886170 | 3573309 |
| 49 | Compensation of officers | 699537 | *8584 | *61585 | *10805 | *54045 | *19696 | 126414 | *27335 | *** | 40530 | *** | 58121 | 170821 |
| 50 | Salaries and wages | 4865353 | *2276 | *25616 | *380 | *70125 | *35746 | 284666 | 70836 | *** | 231111 | *** | 507437 | 3145469 |
| 51 | Repairs | 177899 | *4 | *2230 | - | *903 | *1137 | 9206 | 2572 | *** | 9051 | *** | 16883 | 120606 |
| 52 | Bad debts | 105668 | - | *78 | - | *766 | *67 | 14031 | *1019 | *** | 10643 | *** | 10314 | 51379 |
| 53 | Rent paid on business property | 469705 | - | *43970 | *1254 | *9615 | *18696 | 43768 | 9346 | *** | 14036 | *** | 43063 | 258635 |
| 54 | Taxes paid | 838323 | *762 | *9730 | *1406 | *14292 | *11949 | 57450 | 16805 | *** | 50300 | *** | 93854 | 479761 |
| 55 | Interest paid | 750801 | - | - | *196 | *884 | *1565 | 28361 | 5522 | *** | 18141 | *** | 78011 | 561295 |
| 56 | Contributions or gifts | 47555 | - | *138 | - | *103 | *26 | 501 | *1642 | *** | 1978 | *** | 4885 | 34982 |
| 57 | Amortization | 138187 | - | *41 | *939 | *18 | *76 | 4456 | *977 | *** | 9457 | *** | 30459 | 75616 |
| 58 | Depreciation | 1168354 | *347 | *1326 | *1541 | *4793 | *5477 | 54376 | 14186 | *** | 57760 | *** | 166555 | 737236 |
| 59 | Depletion | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 60 | Advertising | 577572 | *1197 | *3599 | *1510 | *9471 | *5295 | 34262 | *28076 | *** | 61290 | *** | 57927 | 308241 |
| 61 | Pension, prof sh, stock, annuity | 276814 | - | *15960 | *1710 | *1701 | *4203 | 12154 | *1781 | *** | 10206 | *** | 20812 | 185704 |
| 62 | Employee benefit programs | 895831 | - | *3677 | - | *5334 | *7897 | 43516 | 7030 | *** | 33746 | *** | 100148 | 615143 |
| 63 | Net loss, noncapital assets | 28522 | - | - | - | - | - | *988 | *12 | *** | 2161 | *** | 7833 | 12616 |
| 64 | Other deductions | 4698774 | *1190 | *54111 | *7377 | *60408 | *44314 | 331465 | 172117 | *** | 323457 | *** | 779995 | 2366542 |
| 65 | Total receipts less total deducts | 4197780 | *207 | *12167 | *3312 | *32590 | *27144 | 212059 | 117820 | *** | 333970 | *** | 856139 | 2096560 |
| 66 | Constructive taxable income from related foreign corporations | 489513 | - | - | - | - | - | - | - | *** | 3059 | *** | 27465 | 392415 |
| 67 | Net income, total | 4644356 | *207 | *12167 | *3312 | *32590 | *27144 | 211510 | 117758 | *** | 335189 | *** | 874058 | 2462612 |
| 68 | Net income, Form 1120-A | *3312 | - | - | *3312 | - | - | - | - | *** | - | *** | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 70 | Net income, Form 1120S | 356648 | - | *2413 | - | *28188 | *13977 | 137759 | *18685 | *** | *32407 | *** | 59387 | - |
| 71 | Statutory special deductions, total | 414055 | - | *578 | - | *2785 | *3160 | *27548 | *34503 | *** | 31379 | *** | 86516 | 149418 |
| 72 | Net operating loss deduction | 298492 | - | *578 | - | *2785 | *3120 | *24751 | *34002 | *** | *20420 | *** | 70414 | 76323 |
| 73 | Dividends received deduction | 115564 | - | - | - | - | *40 | *2797 | *501 | *** | 10959 | *** | 16102 | 73094 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 75 | Income subject to tax | 3873652 | *207 | *9175 | *3312 | *1617 | *10007 | 46203 | 64570 | *** | 271403 | *** | 728156 | 2313194 |
| 76 | Income tax before credits, total | 1361278 | *31 | *1376 | *497 | *243 | *2883 | 14772 | 22342 | *** | 94795 | *** | 257324 | 817623 |
| 77 | Regular tax | 1346051 | *31 | *1376 | *497 | *243 | *2883 | 14585 | 21956 | *** | 93871 | *** | 254405 | 809686 |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 80 | Alternative minimum tax | 10874 | - | - | - | - | - | *180 | *382 | *** | *765 | *** | 2321 | 4792 |
| 81 | Environmental tax | 4139 | - | - | - | - | - | *7 | *3 | *** | 159 | *** | 598 | 2932 |
| 82 | Foreign tax credit | 255099 | - | - | - | - | -0 | - | *51 | *** | *963 | *** | 18184 | 211094 |
| 83 | U.S. Possessions tax credit | 230522 | - | - | - | - | 73 | 681 | 2701 | *** | 33371 | *** | 93409 | 89121 |
| 84 | Orphan drug credit | 1501 | - | - | - | - | - | - | - | *** | - | *** | - | 1501 |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 86 | General business credit | 47987 | - | - | - | - | - | *498 | *2918 | *** | *1135 | *** | 5773 | 31421 |
| 87 | Prior year minimum tax credit | 11760 | - | - | - | - | - | - | *59 | *** | *17 | *** | 1806 | 9170 |
| 88 | Income tax after credits, total | 814409 | *31 | *1376 | *497 | *243 | *2810 | 13593 | 16612 | *** | 59309 | *** | 138151 | 475316 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Instruments and related products: Photographic equipment and supplies

MINOR INDUSTRY 3860
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | Size of Total Assets 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 516 | - | *445 | - | - | - | *49 | - | *** | ** | *** | ** | 4 |
| 2 Total assets | 48520397 | - | *17975 | - | - | - | *69370 | - | *** | ** | *** | ** | 47714839 |
| 3 Cash | 502176 | - | *2385 | - | - | - | *4936 | - | *** | ** | *** | ** | 457944 |
| 4 Nr 's and accounts receivable | 10932823 | - | - | - | - | - | *16011 | - | *** | ** | *** | ** | 10772416 |
| 5 ess: Allowance for bad debts | 360104 | - | - | - | - | - | *215 | - | *** | ** | *** | ** | 355512 |
| 6 Inventories | 1897093 | - | - | - | - | - | *15779 | - | *** | ** | *** | ** | 1713293 |
| 7 U.S. govt. obligations, total | 8666974 | - | - | - | - | - | - | - | *** | - | *** | - | 8666974 |
| 8 Tax-exempt securities | 1757180 | - | - | - | - | - | - | - | *** | - | *** | - | 1757180 |
| 9 Other current assets | 3788609 | - | - | - | - | - | *3007 | - | *** | ** | *** | ** | 3696488 |
| 10 Loans to stockholders | *1157805 | - | *8902 | - | - | - | *8181 | - | *** | - | *** | - | 1140722 |
| 11 Mortgage and real estate loans | 19120 | - | - | - | - | - | - | - | *** | - | *** | - | 19120 |
| 12 Other investments | 9746410 | - | - | - | - | - | - | - | *** | - | *** | - | 9727291 |
| 13 Depreciable assets | 14722831 | - | *22137 | - | - | - | *37727 | - | *** | ** | *** | ** | 14402970 |
| 14 Less: Accumulated depreciation | 8254749 | - | *15449 | - | - | - | *17792 | - | *** | ** | *** | ** | 8115717 |
| 15 Depletable assets | 900 | - | - | - | - | - | - | - | *** | - | *** | - | 900 |
| 16 Less: Accumulated depletion | 232 | - | - | - | - | - | - | - | *** | - | *** | - | 232 |
| 17 Land | 185103 | - | - | - | - | - | *1178 | - | *** | - | *** | ** | 172641 |
| 18 Intangible assets (Amortizable) | 554637 | - | - | - | - | - | *958 | - | *** | ** | *** | ** | 547179 |
| 19 Less: Accumulated amortization | *128297 | - | - | - | - | - | *831 | - | *** | ** | *** | ** | 125759 |
| 20 Other assets | 3332119 | - | - | - | - | - | *432 | - | *** | ** | *** | ** | 3236941 |
| 21 Total liabilities | 48520397 | - | *17975 | - | - | - | *69370 | - | *** | ** | *** | ** | 47714839 |
| 22 Accounts payable | 4011566 | - | - | - | - | - | *20591 | - | *** | ** | *** | ** | 3930072 |
| 23 Mort, notes, and bonds under 1 yr | 3224799 | - | - | - | - | - | *1929 | - | *** | ** | *** | ** | 3145930 |
| 24 Other current liabilities | 11751920 | - | *2596 | - | - | - | *16559 | - | *** | ** | *** | ** | 11649085 |
| 25 Loans from stockholders | *271575 | - | *15459 | - | - | - | - | - | *** | - | *** | - | 256116 |
| 26 Mort, notes, bonds, 1 yr or more | 6007286 | - | *5766 | - | - | - | *14972 | - | *** | ** | *** | ** | 5845020 |
| 27 Other liabilities | *13660553 | - | - | - | - | - | - | - | *** | ** | *** | ** | 13607835 |
| 28 Net worth | 9592697 | - | *-5846 | - | - | - | *15319 | - | *** | ** | *** | ** | 9280780 |
| 29 Capital stock | 1252663 | - | - | - | - | - | *167 | - | *** | ** | *** | ** | 1210171 |
| 30 Paid-in or capital surplus | 880355 | - | *-13264 | - | - | - | *2078 | - | *** | - | *** | ** | 595763 |
| 31 Retained earnings, appropriated | 3711894 | - | - | - | - | - | - | - | *** | - | *** | - | 3711894 |
| 32 Retained earnings-unappropriated | 6829901 | - | - | - | - | - | *15010 | - | *** | ** | *** | ** | 6894304 |
| 33 Retained earnings (S CORP) | *50214 | - | *7418 | - | - | - | *-1065 | - | *** | - | *** | - | - |
| 34 Less: Cost of treasury stock | *3132330 | - | - | - | - | - | *870 | - | *** | - | *** | - | 3131352 |
| 35 Total receipts | 33711685 | - | *255131 | - | - | - | *150287 | - | *** | ** | *** | ** | 32419967 |
| 36 Business receipts | 26078518 | - | *255131 | - | - | - | *150269 | - | *** | ** | *** | ** | 24794918 |
| 37 Interest | 1231294 | - | - | - | - | - | *17 | - | *** | ** | *** | ** | 1226206 |
| 38 Interest on govt. obligations | 107015 | - | - | - | - | - | - | - | *** | - | *** | - | 106658 |
| 39 Rents | 625262 | - | - | - | - | - | - | - | *** | - | *** | - | 625186 |
| 40 Royalties | 666751 | - | - | - | - | - | - | - | *** | - | *** | - | 666751 |
| 41 Net S-T cap gain less net LT loss | 5350 | - | - | - | - | - | - | - | *** | - | *** | - | 5350 |
| 42 Net L-T cap gain less net ST loss | *2780155 | - | - | - | - | - | - | - | *** | - | *** | - | 2780122 |
| 43 Net gain, noncapital assets | *311488 | - | - | - | - | - | - | - | *** | - | *** | ** | 311125 |
| 44 Dividends, domestic corporations | *16833 | - | - | - | - | - | - | - | *** | - | *** | - | 16827 |
| 45 Dividends, foreign corporations | 1081301 | - | - | - | - | - | - | - | *** | - | *** | - | 1079720 |
| 46 Other receipts | 807718 | - | - | - | - | - | - | - | *** | ** | *** | ** | 807104 |
| 47 Total deductions | 29392714 | - | *247051 | - | - | - | *142846 | - | *** | ** | *** | ** | 28183909 |
| 48 Cost of goods | 13177587 | - | - | - | - | - | *16740 | - | *** | ** | *** | ** | 1929650 |
| 49 Compensation of officers | 107092 | - | - | - | - | - | *18671 | - | *** | ** | *** | - | 79820 |
| 50 Salaries and wages | 4495945 | - | *38577 | - | - | - | *10919 | - | *** | ** | *** | ** | 4343789 |
| 51 Repairs | 55139 | - | *540 | - | - | - | *925 | - | *** | ** | *** | ** | 49593 |
| 52 Bad debts | 128815 | - | - | - | - | - | *145 | - | *** | ** | *** | ** | 127734 |
| 53 Rent paid on business property | 475237 | - | *2671 | - | - | - | *4529 | - | *** | ** | *** | ** | 459052 |
| 54 Taxes paid | 764279 | - | *2714 | - | - | - | *3721 | - | *** | ** | *** | ** | 739508 |
| 55 Interest paid | 1423520 | - | *1059 | - | - | - | *794 | - | *** | ** | *** | ** | 1407514 |
| 56 Contributions or gifts | 42101 | - | - | - | - | - | *29 | - | *** | - | *** | ** | 41847 |
| 57 Amortization | 57540 | - | - | - | - | - | *23 | - | *** | ** | *** | ** | 55611 |
| 58 Depreciation | 710403 | - | *4459 | - | - | - | *2703 | - | *** | ** | *** | ** | 680241 |
| 59 Depletion | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 60 Advertising | 1030143 | - | *3325 | - | - | - | *2840 | - | *** | ** | *** | ** | 1015774 |
| 61 Pension, prof sh, stock, annuity | 423578 | - | - | - | - | - | *1073 | - | *** | - | *** | ** | 416702 |
| 62 Employee benefit programs | 932940 | - | - | - | - | - | *1052 | - | *** | ** | *** | ** | 922652 |
| 63 Net loss, noncapital assets | *172 | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 64 Other deductions | 5568225 | - | *30293 | - | - | - | *9605 | - | *** | ** | *** | ** | 5431104 |
| 65 Total receipts less total deducts | 4318971 | - | *8079 | - | - | - | *7441 | - | *** | ** | *** | ** | 4236057 |
| 66 Constructive taxable income from related foreign corporations | 707071 | - | - | - | - | - | - | - | *** | - | *** | - | 707071 |
| 67 Net income, total | 4919026 | - | *8079 | - | - | - | *7441 | - | *** | ** | *** | ** | 4836470 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 70 Net income, Form 1120S | *44259 | - | *8079 | - | - | - | *2196 | - | *** | - | *** | - | - |
| 71 Statutory special deductions, total | *186305 | - | - | - | - | - | - | - | *** | - | *** | ** | 170896 |
| 72 Net operating loss deduction | 17543 | - | - | - | - | - | - | - | *** | - | *** | ** | 3716 |
| 73 Dividends received deduction | *168762 | - | - | - | - | - | - | - | *** | - | *** | - | 167181 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 75 Income subject to tax | 4688462 | - | - | - | - | - | *5245 | - | *** | ** | *** | ** | 4665574 |
| 76 Income tax before credits, total | 1648675 | - | - | - | - | - | *1686 | - | *** | ** | *** | ** | 1638865 |
| 77 Regular tax | 1640712 | - | - | - | - | - | *1686 | - | *** | ** | *** | ** | 1632951 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 79 Recapture of investment credit | 8717 | - | - | - | - | - | - | - | *** | - | *** | - | 8717 |
| 80 Alternative minimum tax | *8054 | - | - | - | - | - | - | - | *** | - | *** | ** | 6042 |
| 81 Environmental tax | 5982 | - | - | - | - | - | - | - | *** | - | *** | ** | 5946 |
| 82 Foreign tax credit | 515927 | - | - | - | - | - | - | - | *** | - | *** | - | 515924 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | *** | - | *** | - | - |
| 86 General business credit | *687 | - | - | - | - | - | - | - | *** | ** | *** | - | 329 |
| 87 Prior year minimum tax credit | 1588 | - | - | - | - | - | - | - | *** | - | *** | - | 1588 |
| 88 Income tax after credits, total | 1130474 | - | - | - | - | - | *1686 | - | *** | ** | *** | ** | 1121024 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Manufacturing: Miscellaneous Manufacturing and manufacturing not allocable

MAJOR GROUP 29
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 15852 | 520 | 6663 | 2295 | 2189 | 1458 | 1989 | 279 | 243 | 88 | 58 | 37 | 31 |
| 2 Total assets | 61893401 | - | 248081 | 330342 | 789064 | 1075523 | 4078826 | 1924313 | 3863689 | 3035243 | 4247007 | 5653844 | 36647470 |
| 3 Cash | 3824874 | - | 35255 | 27469 | 113870 | 109199 | 450451 | 155030 | 320367 | 261439 | 238897 | 337271 | 1775626 |
| 4 Notes and accounts receivable | 12165501 | - | 65905 | 129919 | 228321 | 288829 | 1349280 | 557732 | 1182867 | 843827 | 1071654 | 1285337 | 5161830 |
| 5 Less: Allowance for bad debts | 648198 | - | - | *120 | *3356 | *2806 | 18212 | 11057 | 37754 | 25206 | 60351 | 50035 | 439299 |
| 6 Inventories | 8807065 | - | 44863 | 66210 | 184489 | 316297 | 1157991 | 533813 | 971928 | 746656 | 990744 | 986243 | 2807830 |
| 7 U.S. govt. obligations, total | 430227 | - | *1599 | - | - | - | *14363 | - | *6366 | - | 21141 | 4116 | 382643 |
| 8 Tax-exempt securities | 1305781 | - | - | - | - | - | *4028 | - | *14424 | - | 22751 | 84168 | 1180411 |
| 9 Other current assets | 2956964 | - | *11404 | *6684 | 30186 | 20496 | 127119 | 80018 | 121144 | 144923 | 266182 | 327575 | 1821233 |
| 10 Loans to stockholders | 337921 | - | *35651 | *12166 | 21701 | *23324 | 13587 | *2747 | *34816 | *30543 | 28242 | 7517 | 127629 |
| 11 Mortgage and real estate loans | *137410 | - | - | *10722 | - | - | *2966 | - | *771 | - | 19 | 898 | 122034 |
| 12 Other investments | 14805775 | - | - | *9595 | *19143 | 23120 | 97157 | 127717 | 116918 | 225827 | 311457 | 732243 | 13142598 |
| 13 Depreciable assets | 21752392 | - | 220501 | 295710 | 401998 | 666222 | 1989467 | 953615 | 1695349 | 1383488 | 1944958 | 2167507 | 10033579 |
| 14 Less: Accumulated depreciation | 11494751 | - | 180418 | 236881 | 248341 | 407487 | 1226848 | 557067 | 896892 | 814652 | 984009 | 1108285 | 4833870 |
| 15 Depletable assets | *5305 | - | *101 | - | - | *3201 | *1 | - | - | - | 1932 | - | 71 |
| 16 Less: Accumulated depletion | *4214 | - | *52 | - | - | *3201 | *1 | - | - | - | 911 | - | 49 |
| 17 Land | 556324 | - | - | *952 | *13299 | *11921 | 41236 | 36856 | 44445 | 38191 | 60017 | 59905 | 249502 |
| 18 Intangible assets (Amortizable) | 4902392 | - | 11783 | *312 | 16517 | *34170 | 65679 | 27921 | 268783 | 115465 | 261308 | 660240 | 3440214 |
| 19 Less: Accumulated amortization | 1276490 | - | *4343 | *208 | *5151 | *8820 | 26554 | 11865 | 117121 | 25389 | 58779 | 163942 | 854317 |
| 20 Other assets | 3329122 | - | 5833 | *7812 | 16389 | 1060 | 37115 | 28854 | 137279 | 110132 | 131753 | 323089 | 2529805 |
| 21 Total liabilities | 61893401 | - | 248081 | 330342 | 789064 | 1075523 | 4078826 | 1924313 | 3863689 | 3035243 | 4247007 | 5653844 | 36647470 |
| 22 Accounts payable | 5335835 | - | 37974 | 61673 | 145168 | 222369 | 579146 | 265653 | 539140 | 372655 | 494545 | 574099 | 2043412 |
| 23 Mort, notes, and bonds under 1 yr | 3800974 | - | *11806 | *18155 | 63979 | 39763 | 420606 | 270386 | 477982 | 329950 | 509344 | 475344 | 1183660 |
| 24 Other current liabilities | 11444988 | - | 28903 | 14794 | 64172 | 78288 | 361455 | 177447 | 388860 | 429320 | 415840 | 644535 | 8841376 |
| 25 Loans from stockholders | 1685059 | - | 79592 | *20889 | 124171 | 64884 | 175553 | *48125 | 86364 | *34966 | 44187 | 38264 | 968064 |
| 26 Mort, notes, bonds, 1 yr or more | 10045403 | - | *27135 | *30161 | 113273 | 291378 | 431481 | 155047 | 448228 | 460364 | 830173 | 914978 | 6343185 |
| 27 Other liabilities | 3570911 | - | *-0 | *4504 | *13427 | *-1617 | 108150 | 66462 | 59252 | 111225 | 181122 | 261895 | 2766491 |
| 28 Net worth | 26010231 | - | 62673 | 180165 | 264873 | 380458 | 2002436 | 941193 | 1863864 | 1296762 | 1771797 | 2744729 | 14501282 |
| 29 Capital stock | 3572225 | - | 64975 | 35967 | 25793 | 63431 | 299266 | 241368 | 461089 | 138175 | 211048 | 309182 | 1721929 |
| 30 Paid-in or capital surplus | 8089453 | - | *56211 | *49382 | 122425 | 41378 | 490644 | 199986 | 515487 | 434470 | 762966 | 1432133 | 3984372 |
| 31 Retained earnings, appropriated | *52473 | - | - | - | - | - | - | - | *3538 | *26337 | 492 | 6560 | 15546 |
| 32 Retained earnings-unappropriated | 13330874 | - | -44547 | 59269 | 101491 | 217193 | 539991 | 204504 | 485183 | 405964 | 604757 | 1098721 | 9658348 |
| 33 Retained earnings (S CORP) | 2572229 | - | 7433 | *49108 | 85751 | 108732 | 785483 | 356872 | 499009 | 376939 | 263236 | 39667 | - |
| 34 Less: Cost of treasury stock | 1607024 | - | *21400 | *13562 | *70587 | *50276 | 112947 | *61537 | 100443 | *85123 | 70702 | 141534 | 878913 |
| 35 Total receipts | 73049626 | 757030 | 1355077 | 1113830 | 2378637 | 2203927 | 9749041 | 3680232 | 6663368 | 4698906 | 6917886 | 7140304 | 26391390 |
| 36 Business receipts | 70133753 | *736544 | 1352606 | 1110105 | 2355649 | 2170789 | 9612676 | 3641468 | 6533536 | 4635593 | 6750676 | 6910721 | 24323391 |
| 37 Interest | 547241 | *1330 | *143 | *914 | 1482 | 1958 | 7091 | 4415 | 13905 | 15601 | 32113 | 40913 | 427375 |
| 38 Interest on govt. obligations | 84651 | *70 | - | - | - | - | *856 | *471 | 2045 | *857 | 4494 | 9123 | 66735 |
| 39 Rents | 97489 | *115 | - | *444 | *1275 | *3003 | *3529 | *699 | 3620 | *2734 | 12896 | 7820 | 61355 |
| 40 Royalties | 424430 | *698 | - | - | *-0 | - | *915 | *307 | *1539 | *3946 | 10364 | 65195 | 341467 |
| 41 Net S-T cap gain less net LT loss | *15956 | - | - | - | - | - | - | - | *889 | *4 | - | 1409 | 13653 |
| 42 Net L-T cap gain less net ST loss | 186255 | 15156 | *21 | - | *10 | *2271 | *35765 | *510 | *21128 | *10337 | 14832 | 6883 | 79343 |
| 43 Net gain, noncapital assets | 103858 | *2157 | *1050 | - | *33 | *3753 | 19270 | *146 | 8265 | 5605 | 16382 | 4704 | 42495 |
| 44 Dividends, domestic corporations | 390918 | 4 | - | *13 | *915 | - | *42 | *300 | *437 | *155 | 3189 | 8272 | 377592 |
| 45 Dividends, foreign corporations | 331523 | - | - | - | - | - | - | *2355 | *3930 | *5137 | 7589 | 26411 | 286101 |
| 46 Other receipts | 733551 | *955 | *1256 | *2355 | 19273 | 22153 | 68897 | 29562 | 74073 | 18936 | 65353 | 58855 | 371883 |
| 47 Total deductions | 67129541 | *682959 | 1218541 | 1056736 | 2272239 | 2119838 | 9089266 | 3388329 | 6221974 | 4324302 | 6455338 | 6499145 | 23800873 |
| 48 Cost of goods | 43128007 | *215343 | 44612 | 65606 | 187184 | 320170 | 1169041 | 531061 | 990809 | 759443 | 1009473 | 1028700 | 2837473 |
| 49 Compensation of officers | 1728334 | *23985 | 81901 | 75909 | 238142 | 121817 | 448874 | 132962 | 165461 | 83013 | 80918 | 66717 | 208635 |
| 50 Salaries and wages | 5527948 | *48986 | 79363 | 123325 | 171181 | 126504 | 535312 | 231748 | 509115 | 307019 | 410273 | 557871 | 2427250 |
| 51 Repairs | 345652 | *1948 | 8960 | 10196 | 9730 | 14459 | 23800 | 17747 | 17545 | 15378 | 20129 | 23702 | 182059 |
| 52 Bad debts | 238933 | *1045 | *744 | *2524 | 6904 | 5561 | 23558 | 10810 | 21042 | 20113 | 18198 | 25819 | 102614 |
| 53 Rent paid on business property | 772245 | *9073 | 55191 | 37258 | 43930 | 35023 | 113509 | 30025 | 41222 | 32227 | 43531 | 54490 | 276766 |
| 54 Taxes paid | 1503256 | *9998 | 37127 | 39995 | 65440 | 63330 | 221214 | 79053 | 140500 | 89745 | 114737 | 132536 | 509580 |
| 55 Interest paid | 1382368 | *9413 | 15513 | 10718 | 22235 | 26508 | 92213 | 43217 | 81175 | 67561 | 125592 | 118663 | 769559 |
| 56 Contributions or gifts | 53020 | *339 | *122 | *121 | *217 | 617 | 3318 | 763 | 3076 | 1623 | 2570 | 3909 | 36346 |
| 57 Amortization | 231897 | *2330 | 859 | *175 | *350 | *3185 | 5928 | 3057 | 20298 | 13238 | 16955 | 19242 | 146280 |
| 58 Depreciation | 1673159 | *13532 | 14013 | 14461 | 42488 | 51569 | 164700 | 70751 | 125440 | 104011 | 178876 | 167093 | 726226 |
| 59 Depletion | 1135 | - | - | - | - | - | - | - | - | - | 1015 | - | 120 |
| 60 Advertising | 1923594 | *5136 | 7832 | 4016 | 66622 | 17862 | 116087 | 38197 | 97198 | 96796 | 143002 | 158850 | 1171997 |
| 61 Pension, prof sh, stock, annuity | 366870 | *2060 | - | *145 | *9549 | *10480 | 44107 | 18370 | 33909 | 21604 | 35211 | 45708 | 145727 |
| 62 Employee benefit programs | 1106584 | *14979 | *6597 | *11340 | 17399 | 18198 | 112926 | 43104 | 92908 | 45882 | 100118 | 160122 | 483011 |
| 63 Net loss, noncapital assets | 50591 | 118 | *2003 | - | *639 | *40 | 2614 | *1015 | 835 | 2303 | 6079 | 6715 | 28229 |
| 64 Other deductions | 7095946 | *42107 | 198945 | 111225 | 283301 | 212520 | 864096 | 346135 | 608520 | 438380 | 628768 | 772209 | 2589739 |
| 65 Total receipts less total deducts | 5920084 | 74071 | 136536 | 57094 | 106397 | 84089 | 659775 | 291903 | 441394 | 374604 | 462547 | 641159 | 2590516 |
| 66 Constructive taxable income from related foreign corporations | 226829 | 1600 | - | - | - | - | - | - | *10056 | - | 1232 | 7874 | 206067 |
| 67 Net income, total | 6062263 | 75600 | 136536 | 57094 | 106397 | 84089 | 658919 | 291432 | 449405 | 373746 | 459286 | 639910 | 2729848 |
| 68 Net income, Form 1120-A | *3389 | - | *630 | *2759 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1221768 | *12293 | 93238 | *33377 | 60287 | 34271 | 352949 | 146478 | 173657 | 118167 | 115483 | 81568 | - |
| 71 Statutory special deductions, total | 748908 | *20180 | *31788 | *17867 | *27713 | *15817 | 76230 | 14213 | 41175 | 29994 | 63359 | 58763 | 351808 |
| 72 Net operating loss deduction | 398542 | *20180 | *31788 | *17858 | *27072 | *15817 | 76201 | *11648 | 39552 | 25824 | 55930 | 36710 | 39962 |
| 73 Dividends received deduction | 350366 | - | - | *9 | *641 | - | *29 | *2565 | 1623 | 4170 | 7430 | 22053 | 311846 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 4094198 | *43127 | 11509 | *5850 | 18398 | 34001 | 229740 | 130747 | 236919 | 225585 | 280445 | 499579 | 2378297 |
| 76 Income tax before credits, total | 1419328 | *15626 | 1726 | *878 | 2939 | 7390 | 73684 | 44417 | 82136 | 75351 | 98327 | 175879 | 840975 |
| 77 Regular tax | 1401179 | *14913 | 1726 | *878 | 2939 | 6770 | 72416 | 44169 | 80434 | 74863 | 96333 | 173913 | 831826 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | -0 | - | - | - | - | - | - | - | - | - | -0 | - | - |
| 80 Alternative minimum tax | 13434 | *660 | - | - | - | *619 | *1262 | *229 | 1569 | *360 | 1655 | 1264 | 5817 |
| 81 Environmental tax | 4641 | *54 | - | - | - | - | *6 | *20 | 133 | 132 | 331 | 634 | 3332 |
| 82 Foreign tax credit | 199908 | 3379 | - | - | - | - | *37 | - | *4687 | *140 | 2694 | 6494 | 182477 |
| 83 U.S. Possessions tax credit | 22466 | - | - | - | - | - | 653 | 2039 | 4184 | 12808 | 2782 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *-0 | - | - | - | - | - | - | - | *-0 | - | - | - | - |
| 86 General business credit | 56746 | - | - | - | - | *575 | *1721 | *1051 | 2478 | *1730 | 2288 | 3598 | 43306 |
| 87 Prior year minimum tax credit | 57700 | 378 | - | - | - | *79 | *134 | *147 | *1791 | *1054 | 3061 | 1490 | 49565 |
| 88 Income tax after credits, total | 1082507 | *11869 | 1726 | *878 | 2939 | 6736 | 71139 | 41181 | 68995 | 59618 | 87502 | 164298 | 565626 |

DIVISION 50
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 103300 | 5212 | 49187 | 18008 | 10959 | 7777 | 8959 | 1270 | 922 | 326 | 207 | 155 | 318 |
| 2 | Total assets | 1610577939 | - | 1725472 | 3063153 | 3890058 | 5560452 | 19775162 | 8985981 | 14218398 | 11495967 | 14579783 | 25563358 | 1501720155 |
| 3 | Cash | 28971274 | - | 428511 | 637608 | 649951 | 870793 | 2311046 | 1018580 | 1098491 | 878064 | 1040015 | 1175318 | 18862897 |
| 4 | Notes and accounts receivable | 171610709 | - | 171044 | 545437 | 924580 | 1451612 | 5022791 | 1955659 | 2891082 | 2094867 | 2395909 | 3704074 | 150453656 |
| 5 | Less: Allowance for bad debts | 5332052 | - | - | *228 | *6751 | 8189 | 53435 | 27505 | 49915 | 59861 | 65261 | 130266 | 4930639 |
| 6 | Inventories | 26174112 | - | 20599 | 41663 | 87102 | 118089 | 425571 | 250030 | 276049 | 221245 | 277328 | 444264 | 24012171 |
| 7 | U.S. govt. obligations, total | 5594607 | - | - | - | *234 | *4330 | 115427 | 100769 | 191645 | 133690 | 146016 | 156213 | 4746282 |
| 8 | Tax-exempt securities | 2646593 | - | - | - | - | - | 61114 | *48969 | 114311 | *35693 | 59117 | 69923 | 2257467 |
| 9 | Other current assets | 60893450 | - | 68580 | 110584 | 196773 | 252581 | 1121076 | 473022 | 826885 | 536045 | 836609 | 1261485 | 55209810 |
| 10 | Loans to stockholders | 2293159 | - | 152972 | 199668 | 121868 | 121913 | 343691 | 92836 | 128474 | 42603 | 76799 | 244917 | 767420 |
| 11 | Mortgage and real estate loans | 2145984 | - | *12106 | *4577 | *6513 | *35448 | *98119 | *115 | *21299 | *9188 | 45094 | 36620 | 1876903 |
| 12 | Other investments | 255054820 | - | 72941 | 75121 | 142981 | 283087 | 1336773 | 763009 | 1113908 | 980329 | 1278078 | 2178832 | 246829760 |
| 13 | Depreciable assets | 1391816221 | - | 2367345 | 3260555 | 4492651 | 6042400 | 19108725 | 7606312 | 12039275 | 10129872 | 11523436 | 19897557 | 1295348093 |
| 14 | Less: Accumulated depreciation | 555541341 | - | 1745680 | 2206800 | 3208193 | 4084486 | 11653084 | 4077230 | 5825409 | 4751820 | 5106275 | 8137254 | 504745110 |
| 15 | Depletable assets | 10405881 | - | - | *44443 | - | *4949 | *4141 | *26135 | *7528 | *1505 | 54083 | 373477 | 9889621 |
| 16 | Less: Accumulated depletion | 4979139 | - | - | *1204 | - | - | *2372 | *16494 | *4203 | *837 | 35152 | 117016 | 4801861 |
| 17 | Land | 12395040 | - | *111 | 47830 | 69208 | 142883 | 576014 | 287415 | 362545 | 261154 | 380396 | 430427 | 9837056 |
| 18 | Intangible assets (Amortizable) | 86630257 | - | 11235 | 97689 | 95116 | 205189 | 890016 | 410045 | 710180 | 790992 | 1614664 | 3129181 | 78675950 |
| 19 | Less: Accumulated amortization | 11171301 | - | 4709 | 59706 | 44606 | 123482 | 413505 | 106115 | 234710 | 205949 | 409385 | 514511 | 9054625 |
| 20 | Other assets | 130969664 | - | 170416 | 265917 | 362631 | 243337 | 483054 | 180429 | 550963 | 399186 | 468312 | 1360115 | 126485303 |
| 21 | Total liabilities | 1610577939 | - | 1725472 | 3063153 | 3890058 | 5560452 | 19775162 | 8985981 | 14218398 | 11495967 | 14579783 | 25563358 | 1501720155 |
| 22 | Accounts payable | 82033676 | - | 73730 | 420454 | 632119 | 833771 | 2927639 | 1127777 | 1493062 | 1177689 | 1407953 | 2325462 | 69614020 |
| 23 | Mort, notes, and bonds under 1 yr | 82949563 | - | 171714 | 257553 | 329134 | 551251 | 1939315 | 815368 | 1210328 | 887651 | 1026052 | 1259716 | 74501482 |
| 24 | Other current liabilities | 127100115 | - | 77019 | 210027 | 356714 | 390648 | 1550235 | 652323 | 1339166 | 990557 | 1312931 | 1967285 | 118253210 |
| 25 | Loans from stockholders | 6343257 | - | 292185 | 334768 | 293053 | 350761 | 949332 | 183668 | 196331 | 144727 | 45641 | 268580 | 3284211 |
| 26 | Mort, notes, bonds, 1 yr or more | 425253299 | - | 448188 | 851235 | 1088654 | 1211276 | 4515619 | 2262212 | 3978891 | 3446372 | 4946278 | 8414020 | 394090555 |
| 27 | Other liabilities | 296225749 | - | 34272 | 28943 | 14838 | 150180 | 773811 | 459779 | 1135557 | 936671 | 1087680 | 2822533 | 288781486 |
| 28 | Net worth | 590672279 | - | 628364 | 960173 | 1175547 | 2072565 | 7119211 | 3484853 | 4865063 | 3912301 | 4753249 | 8505761 | 553195191 |
| 29 | Capital stock | 155585030 | - | 294285 | 377374 | 330845 | 677181 | 911904 | 360491 | 511928 | 477466 | 781361 | 1647100 | 149215097 |
| 30 | Paid-in or capital surplus | 277900491 | - | 285262 | 213873 | 142400 | 274340 | 855898 | 565984 | 843597 | 874838 | 1391966 | 3864081 | 268588251 |
| 31 | Retained earnings, appropriated | 3066835 | - | *3619 | *42802 | - | *16126 | 104506 | *76648 | *125693 | *39040 | 20604 | 11070 | 2626729 |
| 32 | Retained earnings-unappropriated | 162988036 | - | 90221 | 522358 | 663916 | 965363 | 3795733 | 1531079 | 2307724 | 2000787 | 2047135 | 2800388 | 146263334 |
| 33 | Retained earnings (S CORP) | 7147706 | - | -8298 | 77932 | 110765 | 353908 | 1959249 | 1212225 | 1365769 | 690439 | 740158 | 565622 | 79936 |
| 34 | Less: Cost of treasury stock | 16015819 | - | *36724 | 274165 | 72379 | 214353 | 508079 | 261574 | 289647 | 170268 | 227975 | 382500 | 13578156 |
| 35 | Total receipts | 956446284 | 3930307 | 13266679 | 13582870 | 12536995 | 16522179 | 47326471 | 16332223 | 22101331 | 16413625 | 17427322 | 22877305 | 754128978 |
| 36 | Business receipts | 902020439 | 3105104 | 12989615 | 13296137 | 12209297 | 16091291 | 46242135 | 15891282 | 21145138 | 15610349 | 16064611 | 21762626 | 707612853 |
| 37 | Interest | 14861370 | 23380 | 4400 | 11459 | 16361 | 32812 | 82628 | 39623 | 68191 | 66374 | 361612 | 275193 | 13879338 |
| 38 | Interest on govt. obligations | 287869 | *207 | - | *775 | - | *97 | 6496 | 6276 | 10476 | 3081 | 10336 | 6527 | 243598 |
| 39 | Rents | 9459457 | 15567 | *1266 | *17616 | 34951 | 10641 | 139035 | 27649 | 117206 | 66861 | 90004 | 107456 | 8831204 |
| 40 | Royalties | 586176 | 5 | - | *1738 | - | *233 | *3068 | *13 | *392 | 4980 | 68 | 1554 | 574124 |
| 41 | Net S-T cap gain less net LT loss | 199206 | *118 | - | - | *86 | *2682 | *452 | *12511 | *151 | *3045 | 2418 | 24895 | 152847 |
| 42 | Net L-T cap gain less net ST loss | 3830122 | 339159 | *18906 | *22286 | 42399 | 26452 | 76796 | 51402 | 191080 | 40703 | 96343 | 208632 | 2715964 |
| 43 | Net gain, noncapital assets | 3946452 | 324347 | 69066 | 46067 | 102066 | 66134 | 212610 | 66231 | 170735 | 90375 | 177953 | 82748 | 2538119 |
| 44 | Dividends, domestic corporations | 611261 | *9381 | - | *369 | *1072 | *887 | 11010 | 5184 | 22600 | 10639 | 5138 | 7778 | 537202 |
| 45 | Dividends, foreign corporations | 824715 | - | - | - | - | - | - | - | *126 | 200 | 48 | 2104 | 822238 |
| 46 | Other receipts | 19819217 | 113039 | 183426 | 186421 | 130762 | 290948 | 552242 | 232053 | 375235 | 517017 | 618792 | 397791 | 16221491 |
| 47 | Total deductions | 876891389 | 3106737 | 12476497 | 12858192 | 11888680 | 15805641 | 45006951 | 15282250 | 20636637 | 15360540 | 16150687 | 20889120 | 687429457 |
| 48 | Cost of goods | 345203593 | *14444 | *20255 | 39555 | 79851 | 70196 | 338153 | 251221 | 172031 | 177032 | 196982 | 323948 | 10201628 |
| 49 | Compensation of officers | 7250613 | 42901 | 686134 | 619921 | 618913 | 635245 | 1423388 | 328025 | 414581 | 194233 | 215514 | 199028 | 1872731 |
| 50 | Salaries and wages | 94305514 | 253913 | 1331860 | 1259393 | 1512708 | 2333412 | 6220560 | 1666645 | 2733476 | 2365987 | 2076300 | 2870828 | 69680432 |
| 51 | Repairs | 31370071 | 89409 | 351042 | 297704 | 287741 | 394269 | 987178 | 210743 | 414837 | 253851 | 249757 | 503466 | 27330075 |
| 52 | Bad debts | 8099928 | 12218 | *17403 | 12531 | 18907 | 33068 | 151805 | 29228 | 63467 | 50908 | 67508 | 105053 | 7537832 |
| 53 | Rent paid on business property | 25168366 | 92279 | 458691 | 363766 | 294781 | 411708 | 1191108 | 470284 | 755784 | 543068 | 751089 | 608932 | 19226875 |
| 54 | Taxes paid | 44205764 | 118177 | 318316 | 523765 | 424934 | 634409 | 1606382 | 527498 | 782167 | 662155 | 652016 | 802921 | 37153024 |
| 55 | Interest paid | 44862667 | 104557 | 75715 | 134242 | 132957 | 177496 | 571722 | 251581 | 392643 | 336123 | 677107 | 837335 | 41171190 |
| 56 | Contributions or gifts | 870165 | 1055 | 2501 | 2323 | 3003 | 3885 | 13294 | 5595 | 6765 | 4579 | 6749 | 12489 | 807928 |
| 57 | Amortization | 4982162 | 8896 | 1384 | 9798 | 10527 | 21432 | 78227 | 42397 | 64044 | 81370 | 92793 | 201609 | 4369685 |
| 58 | Depreciation | 81876966 | 125046 | 301251 | 400939 | 456700 | 618929 | 1919473 | 702340 | 992644 | 822408 | 985944 | 1425502 | 73125790 |
| 59 | Depletion | 865232 | 6211 | *1034 | *1083 | *392 | *940 | *495 | *91 | *163 | *3665 | 2519 | 7623 | 841016 |
| 60 | Advertising | 6978214 | 7724 | 63164 | 51547 | 61829 | 70289 | 187271 | 81135 | 80537 | 84951 | 89844 | 131009 | 6068915 |
| 61 | Pension, prof sh, stock, annuity | 6742856 | 7767 | *9082 | 20774 | 21532 | 44317 | 192526 | 42364 | 98509 | 73728 | 91637 | 111403 | 6029218 |
| 62 | Employee benefit programs | 22018247 | 18655 | 43352 | 87882 | 100720 | 177202 | 538379 | 211954 | 382384 | 294606 | 253255 | 400879 | 19508980 |
| 63 | Net loss, noncapital assets | 1714390 | *316 | *3922 | *2793 | *3243 | 7721 | 8897 | 8946 | 7685 | 9701 | 7095 | 13262 | 1640808 |
| 64 | Other deductions | 150376641 | 972029 | 3674155 | 3148274 | 2561946 | 4016120 | 8492949 | 2445482 | 4052056 | 2464450 | 2622444 | 3598079 | 112328657 |
| 65 | Total receipts less total deducts | 79554895 | 823570 | 790182 | 724677 | 648314 | 716538 | 2319520 | 1049973 | 1464694 | 1053085 | 1276636 | 1988185 | 66699521 |
| 66 | Constructive taxable income from related foreign corporations | 1410601 | 1022 | - | - | - | - | - | - | *8795 | *6530 | 2145 | 27597 | 1364512 |
| 67 | Net income, total | 80677627 | 824384 | 790182 | 723902 | 648314 | 716441 | 2313024 | 1043698 | 1463013 | 1056534 | 1268445 | 2009254 | 67820435 |
| 68 | Net income, Form 1120-A | 51945 | *389 | 29474 | *17888 | *4193 | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | *28363 | *28363 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 4732215 | 209091 | 595078 | 439722 | 343054 | 318071 | 1184377 | 514515 | 444269 | 230054 | 258578 | 160506 | 34901 |
| 71 | Statutory special deductions, total | 7320346 | 246672 | 93821 | 124068 | 122908 | 118673 | 226340 | 73648 | 265007 | 154200 | 148273 | 351506 | 5395231 |
| 72 | Net operating loss deduction | 6697696 | 240105 | 93821 | 123810 | 122214 | 118051 | 218515 | 69872 | 243801 | 146583 | 142484 | 345481 | 4832958 |
| 73 | Dividends received deduction | 522138 | *6567 | - | *258 | *694 | *621 | 7825 | 3776 | 21205 | 7617 | 4295 | 6016 | 463265 |
| 74 | Public utility div paid deduction | 99095 | - | - | - | - | - | - | - | - | - | 77 | 9 | 99009 |
| 75 | Income subject to tax | 68699393 | 377498 | 101699 | 160113 | 182352 | 279698 | 907392 | 458447 | 753987 | 675509 | 861889 | 1497302 | 62443508 |
| 76 | Income tax before credits, total | 24988760 | 127720 | 15173 | 27492 | 33663 | 66673 | 294450 | 158615 | 264357 | 242938 | 306095 | 539771 | 22911814 |
| 77 | Regular tax | 23829158 | 125518 | 15168 | 27284 | 32989 | 64957 | 282191 | 154131 | 256084 | 230950 | 296453 | 518002 | 21825430 |
| 78 | Personal holding company tax | *5 | - | *5 | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | 11695 | - | - | - | - | - | - | - | - | - | - | 2 | 11692 |
| 80 | Alternative minimum tax | 1037479 | *1733 | - | *208 | *674 | 1716 | 12208 | 4396 | 7796 | 11339 | 9302 | 19554 | 968554 |
| 81 | Environmental tax | 108286 | 449 | - | - | - | - | *65 | 87 | 485 | 649 | 1053 | 2210 | 103289 |
| 82 | Foreign tax credit | 956050 | 725 | - | - | - | - | *3535 | *3232 | *7563 | *2041 | 2264 | 8235 | 928456 |
| 83 | U.S. Possessions tax credit | 91734 | - | - | - | - | - | 330 | - | 321 | - | - | - | 91083 |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | 207739 | 35 | - | - | - | - | - | - | - | 29 | 50 | 24 | 207601 |
| 86 | General business credit | 710060 | *3908 | - | *595 | *512 | 1536 | 3706 | *1084 | 9468 | 3345 | 4423 | 10611 | 670873 |
| 87 | Prior year minimum tax credit | 794956 | *16001 | - | *907 | *1024 | *1169 | 6724 | 5145 | 7564 | 7791 | 7034 | 6766 | 734830 |
| 88 | Income tax after credits, total | 22228181 | 107051 | 15173 | 25990 | 32127 | 63968 | 280155 | 149154 | 239440 | 229732 | 292325 | 514135 | 20278931 |

MAJOR GROUP 30
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 83357 | 4487 | 40544 | 15132 | 9307 | 5865 | 6300 | 766 | 524 | 186 | 100 | 73 | 73 |
| 2 Total assets | 250296735 | - | 1439175 | 2570752 | 3311190 | 4213935 | 13988358 | 5315910 | 8171895 | 6565740 | 6977826 | 13038132 | 184703820 |
| 3 Cash | 13058440 | - | 351891 | 563128 | 542872 | 676533 | 1560475 | 600519 | 469089 | 473498 | 463188 | 544436 | 6812810 |
| 4 Notes and accounts receivable | 31911368 | - | 123772 | 472990 | 753465 | 1203623 | 3849106 | 1468997 | 2134772 | 1322633 | 1525672 | 2227828 | 16828510 |
| 5 Less: Allowance for bad debts | 883086 | - | - | *228 | *6564 | 5671 | 27063 | 16982 | 33905 | 38199 | 32243 | 79840 | 642391 |
| 6 Inventories | 3324160 | - | *4698 | 26107 | 46696 | 72711 | 318261 | 198527 | 168300 | 136359 | 148538 | 270701 | 1933261 |
| 7 U.S. govt. obligations, total | 687743 | - | - | - | *234 | *4330 | *39324 | *21750 | 63365 | 59315 | 117538 | 60238 | 321647 |
| 8 Tax-exempt securities | 324586 | - | - | - | - | - | *23172 | - | 63922 | *27882 | 20784 | 43918 | 144909 |
| 9 Other current assets | 12724942 | - | 60129 | 95211 | 172736 | 236509 | 896028 | 244057 | 568708 | 338840 | 473566 | 705859 | 8933298 |
| 10 Loans to stockholders | 1091050 | - | 118221 | 154334 | 99171 | 99543 | 242754 | 56963 | 74406 | 13437 | 21128 | 177927 | 33167 |
| 11 Mortgage and real estate loans | 743396 | - | *12106 | *4577 | *833 | *35448 | *72492 | - | *15671 | *1822 | 33880 | 34659 | 531909 |
| 12 Other investments | 32591461 | - | *64936 | *70770 | 119681 | 140799 | 843623 | 276177 | 555771 | 483369 | 634748 | 1197395 | 28204192 |
| 13 Depreciable assets | 235142393 | - | 1949333 | 2719188 | 4006967 | 4739375 | 14114752 | 4965120 | 6933298 | 6199999 | 5407627 | 11063813 | 173042920 |
| 14 Less: Accumulated depreciation | 100217181 | - | 1418032 | 1882270 | 2812144 | 3258907 | 8777917 | 2725605 | 3530337 | 2972010 | 2390288 | 4650324 | 65799346 |
| 15 Depletable assets | 352435 | - | - | *44443 | - | - | *3887 | *26135 | *6963 | *389 | 3648 | 2448 | 264522 |
| 16 Less: Accumulated depletion | 172836 | - | - | *1204 | - | - | *2366 | *16494 | *4152 | *379 | 1746 | 32 | 146464 |
| 17 Land | 4402340 | - | *111 | 42023 | 65248 | 97494 | 408298 | 109034 | 286291 | 177321 | 257893 | 304631 | 2653996 |
| 18 Intangible assets (Amortizable) | 7277331 | - | 9495 | 50902 | 69699 | 72306 | 341101 | 123926 | 148774 | 221318 | 224640 | 651379 | 5363792 |
| 19 Less: Accumulated amortization | 1481829 | - | 4156 | 33778 | 33934 | 39379 | 109942 | 48711 | 50628 | 53334 | 61934 | 80412 | 965620 |
| 20 Other assets | 9420023 | - | 166671 | 244560 | 286228 | 139221 | 192375 | 32498 | 301587 | 173479 | 131187 | 563509 | 7188709 |
| 21 Total liabilities | 250296735 | - | 1439175 | 2570752 | 3311190 | 4213935 | 13988358 | 5315910 | 8171895 | 6565740 | 6977826 | 13038132 | 184703820 |
| 22 Accounts payable | 22434585 | - | 44518 | 382919 | 544959 | 708087 | 2316550 | 939869 | 1019905 | 685274 | 1001455 | 1418552 | 13372498 |
| 23 Mort, notes, and bonds under 1 yr | 11999992 | - | 160133 | 219473 | 285963 | 458266 | 1541125 | 655336 | 882750 | 552230 | 633618 | 746940 | 5864157 |
| 24 Other current liabilities | 29350952 | - | 60610 | 129567 | 303019 | 271273 | 1147733 | 476355 | 907626 | 695206 | 683987 | 995920 | 23679653 |
| 25 Loans from stockholders | 2611470 | - | 246032 | 294829 | 235421 | 185944 | 557280 | 43584 | 72951 | 128063 | 21487 | 172664 | 653214 |
| 26 Mort, notes, bonds, 1 yr or more | 58690587 | - | 367253 | 715423 | 990877 | 896256 | 3224950 | 1237947 | 2077545 | 1909171 | 1846295 | 3498933 | 41925938 |
| 27 Other liabilities | 44007918 | - | 30585 | 20871 | 26165 | 100665 | 407737 | 208752 | 450676 | 545783 | 331412 | 1390035 | 40495237 |
| 28 Net worth | 81201231 | - | 530043 | 807670 | 924785 | 1593444 | 4792983 | 1754068 | 2760443 | 2050012 | 2459572 | 4815087 | 58713122 |
| 29 Capital stock | 7703628 | - | 243225 | 218870 | 200206 | 228327 | 500859 | 210649 | 247026 | 239339 | 278235 | 568967 | 4767924 |
| 30 Paid-in or capital surplus | 32858478 | - | 244185 | 159400 | 127199 | 144127 | 476662 | 517791 | 279709 | 349340 | 682928 | 1499349 | 28377790 |
| 31 Retained earnings, appropriated | 132803 | - | *3619 | *42802 | - | *607 | *31388 | *562 | *14193 | *8311 | 3456 | 4516 | 23348 |
| 32 Retained earnings-unappropriated | 39022836 | - | 79747 | 485985 | 539694 | 1067363 | 2552637 | 540480 | 1336693 | 1046107 | 1048731 | 2274384 | 28051016 |
| 33 Retained earnings (S CORP) | 5410861 | - | -5737 | 174770 | 123211 | 296419 | 1541330 | 614631 | 985744 | 493882 | 497478 | 609198 | 79936 |
| 34 Less: Cost of treasury stock | 3927374 | - | *34995 | 274156 | 65524 | 143399 | 309892 | 130045 | 102922 | 86967 | 51256 | 141327 | 2586892 |
| 35 Total receipts | 319192675 | 2115207 | 10071117 | 10244001 | 10863050 | 13965718 | 38570393 | 13226562 | 16625722 | 11282378 | 10579085 | 13757135 | 167892307 |
| 36 Business receipts | 306006441 | 1936603 | 9841209 | 10021759 | 10627116 | 13633246 | 37820977 | 12975717 | 16131006 | 10641586 | 10018272 | 13274826 | 159084122 |
| 37 Interest | 2993013 | 6421 | 4075 | 9167 | 13046 | 27514 | 53745 | 15528 | 27095 | 41792 | 36475 | 115903 | 2642252 |
| 38 Interest on govt. obligations | 36979 | *207 | - | *468 | - | *97 | 3429 | *1289 | 5172 | 1751 | 4484 | 2652 | 17429 |
| 39 Rents | 2854440 | *2657 | *1266 | *17069 | 34759 | 10307 | 133649 | 17505 | 106847 | 58958 | 72422 | 95833 | 2303166 |
| 40 Royalties | 137832 | - | - | *1737 | - | - | *97 | - | *129 | *3018 | 8 | 588 | 132256 |
| 41 Net S-T cap gain less net LT loss | 7249 | *118 | - | - | *86 | *1735 | *399 | *-0 | *129 | *2331 | 144 | 1212 | 1094 |
| 42 Net L-T cap gain less net ST loss | 660180 | *38635 | *2425 | *22026 | 14759 | 26093 | 29552 | 7767 | 6193 | 21078 | 27689 | 27260 | 436703 |
| 43 Net gain, noncapital assets | 1687959 | 103901 | 48085 | 42211 | 63513 | 61677 | 174369 | 60210 | 102676 | 87590 | 60835 | 59516 | 823377 |
| 44 Dividends, domestic corporations | 93140 | *19 | - | *369 | *801 | *589 | 6583 | *2934 | 19366 | 9381 | 3568 | 5227 | 44302 |
| 45 Dividends, foreign corporations | 69280 | - | - | - | - | - | - | - | *126 | 200 | 48 | 1259 | 67648 |
| 46 Other receipts | 4646162 | 26645 | 174058 | 129194 | 108970 | 204461 | 347592 | 145612 | 226983 | 414694 | 355139 | 172858 | 2339956 |
| 47 Total deductions | 304213922 | 1905191 | 9504764 | 9734501 | 10388029 | 13491563 | 37045310 | 12651722 | 15862604 | 10671150 | 10113507 | 12663843 | 160181737 |
| 48 Cost of goods | 112357087 | *9835 | *4698 | *25093 | 41627 | 27496 | 259220 | 216457 | 107874 | 117572 | 102977 | 189439 | 316954 |
| 49 Compensation of officers | 4486152 | 25528 | 502356 | 503813 | 518164 | 481957 | 1101643 | 226535 | 268598 | 114767 | 120103 | 118124 | 504564 |
| 50 Salaries and wages | 54703992 | 185921 | 1157708 | 1115110 | 1352150 | 1944508 | 5123142 | 1421965 | 2291567 | 1912743 | 1542165 | 2077568 | 34579444 |
| 51 Repairs | 10147303 | 62371 | 291677 | 261203 | 277445 | 345296 | 825821 | 149508 | 272083 | 173284 | 189331 | 418398 | 6880885 |
| 52 Bad debts | 904801 | 8242 | *15317 | 9118 | 13018 | 19908 | 91802 | 15235 | 41595 | 31828 | 18874 | 61052 | 578811 |
| 53 Rent paid on business property | 15729132 | 69840 | 390228 | 253348 | 258020 | 367158 | 1046901 | 428353 | 682977 | 480413 | 692674 | 465054 | 10594167 |
| 54 Taxes paid | 12511424 | 57458 | 269136 | 319976 | 374709 | 552287 | 1274242 | 400662 | 620137 | 539473 | 383781 | 535640 | 7183922 |
| 55 Interest paid | 7413303 | 10570 | 66181 | 112303 | 120756 | 133102 | 413021 | 151456 | 214605 | 213052 | 188112 | 326364 | 5463782 |
| 56 Contributions or gifts | 131473 | 550 | 2158 | 2287 | 2220 | 3188 | 10802 | 1753 | 4149 | 2660 | 938 | 5269 | 95500 |
| 57 Amortization | 472708 | 2049 | 1217 | 3768 | 7090 | 11479 | 31882 | 14290 | 27213 | 13905 | 10726 | 29648 | 319440 |
| 58 Depreciation | 16629797 | 48946 | 259697 | 339080 | 417294 | 511414 | 1538152 | 509752 | 620484 | 554911 | 526659 | 894329 | 10409079 |
| 59 Depletion | 117183 | - | *1034 | *1083 | *392 | *940 | *469 | *91 | *10 | *733 | 1659 | 11 | 110762 |
| 60 Advertising | 1453205 | 2469 | 44959 | 40291 | 46247 | 49080 | 120971 | 49871 | 57861 | 54962 | 33959 | 44450 | 908086 |
| 61 Pension, prof sh, stock, annuity | 3173098 | 5735 | *3449 | *16957 | 21455 | 35144 | 154646 | 27683 | 81887 | 51834 | 45403 | 72393 | 2656513 |
| 62 Employee benefit programs | 8747547 | 12300 | 37244 | 75504 | 90618 | 161192 | 455477 | 175739 | 337676 | 244621 | 179931 | 266183 | 6711061 |
| 63 Net loss, noncapital assets | 124451 | *179 | *3609 | *2650 | *3223 | 7191 | 6696 | 6178 | 3458 | 6055 | 1916 | 4171 | 79127 |
| 64 Other deductions | 55111264 | 664334 | 2193303 | 2389300 | 2362436 | 3545338 | 6831308 | 1986101 | 3041453 | 1781226 | 1544054 | 2256662 | 26515748 |
| 65 Total receipts less total deducts | 14978753 | 210016 | 566354 | 509500 | 475020 | 474155 | 1525084 | 574840 | 763118 | 611228 | 465578 | 1093291 | 7710569 |
| 66 Constructive taxable income from related foreign corporations | 189913 | 1022 | - | - | - | - | - | - | *2696 | *6515 | 2145 | 27228 | 150307 |
| 67 Net income, total | 15131687 | 210831 | 566354 | 509032 | 475020 | 474058 | 1521655 | 573551 | 760642 | 615992 | 463239 | 1117867 | 7843447 |
| 68 Net income, Form 1120-A | 50299 | *389 | 27829 | *17888 | *4193 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *11557 | *11557 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 2982073 | 84509 | 413722 | 282326 | 254599 | 169502 | 713358 | 317721 | 332147 | 132395 | 112319 | 134575 | 34901 |
| 71 Statutory special deductions, total | 2177277 | 49313 | 69487 | 88484 | 72727 | 80706 | 177538 | 42487 | 70195 | 95084 | 98137 | 64960 | 1268159 |
| 72 Net operating loss deduction | 2033099 | 49300 | 69487 | 88225 | 72223 | 80293 | 172812 | 40382 | 51792 | 88361 | 93596 | 61152 | 1165476 |
| 73 Dividends received deduction | 84344 | *13 | - | *258 | *504 | *413 | 4726 | *2105 | 18402 | 6723 | 3123 | 3809 | 44267 |
| 74 Public utility div paid deduction | 58417 | - | - | - | - | - | - | - | - | - | - | - | 58417 |
| 75 Income subject to tax | 10010579 | 77009 | 83561 | 138222 | 147694 | 223851 | 635844 | 216256 | 358547 | 391742 | 253078 | 918394 | 6566383 |
| 76 Income tax before credits, total | 3691431 | 22434 | 12452 | 23196 | 26493 | 53265 | 209008 | 75320 | 125062 | 141285 | 92296 | 329590 | 2581031 |
| 77 Regular tax | 3362950 | 21810 | 12447 | 22988 | 26004 | 52165 | 197643 | 72414 | 121580 | 134173 | 86052 | 318622 | 2297054 |
| 78 Personal holding company tax | *5 | - | *5 | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 44 | - | - | - | - | - | - | - | - | - | - | - | 44 |
| 80 Alternative minimum tax | 314142 | *616 | - | *208 | *489 | *1101 | 11336 | 2891 | 3325 | 6716 | 6634 | 9778 | 271048 |
| 81 Environmental tax | 14951 | *7 | - | - | - | - | *29 | *15 | 166 | 397 | 322 | 1181 | 12835 |
| 82 Foreign tax credit | 112378 | 725 | - | - | - | - | *3246 | - | *2273 | 1982 | 2253 | 7793 | 94108 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 28334 | - | - | - | - | - | - | - | - | - | 6 | - | 28329 |
| 86 General business credit | 102989 | *798 | - | *595 | *446 | *1081 | 2484 | *793 | 4796 | 2931 | 2426 | 4565 | 82074 |
| 87 Prior year minimum tax credit | 224719 | *474 | - | *907 | *1024 | *1169 | 5590 | 3439 | 2906 | 5966 | 2348 | 3677 | 197220 |
| 88 Income tax after credits, total | 3223010 | 20437 | 12452 | 21694 | 25023 | 51016 | 197688 | 71088 | 115088 | 130406 | 85263 | 313556 | 2179300 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 4000 RETURNS WITH NET INCOME | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 303 | *** | - | *143 | *69 | - | *24 | *19 | *7 | *9 | 7 | 4 | *** |
| 2 Total assets | 88597903 | *** | - | *34061 | *21668 | - | *46861 | *171069 | *143968 | *336894 | 483372 | 594797 | *** |
| 3 Cash | 1286113 | *** | - | *1008 | *1733 | - | *5716 | *17223 | *4256 | *9575 | 25684 | 22489 | *** |
| 4 Notes and accounts receivable | 5422751 | *** | - | *5992 | *34 | - | *15443 | *26718 | *14271 | *44362 | 60895 | 58128 | *** |
| 5 Less: Allowance for bad debts | 315284 | *** | - | - | - | - | - | - | *124 | *438 | 832 | 1297 | *** |
| 6 Inventories | 834056 | *** | - | - | - | - | - | *4098 | *3637 | *11956 | 10130 | 6311 | *** |
| 7 U.S. govt. obligations, total | *48478 | *** | - | - | - | - | - | *19317 | - | *8863 | 13525 | - | *** |
| 8 Tax-exempt securities | 31031 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 9 Other current assets | 2940428 | *** | - | *12613 | - | - | *385 | *4200 | *5092 | *14576 | 14024 | 29903 | *** |
| 10 Loans to stockholders | *30469 | *** | - | - | *2382 | - | - | - | - | *727 | - | - | *** |
| 11 Mortgage and real estate loans | *500 | *** | - | - | - | - | - | - | - | *50 | 450 | - | *** |
| 12 Other investments | 15623104 | *** | - | - | *2647 | - | *11148 | *34488 | *8454 | *3477 | 9978 | 16154 | *** |
| 13 Depreciable assets | 86597245 | *** | - | *17485 | *50535 | - | *23270 | *111542 | *160593 | *393534 | 450563 | 507286 | *** |
| 14 Less: Accumulated depreciation | 26682448 | *** | - | *17485 | *39445 | - | *9101 | *52548 | *59002 | *184781 | 136117 | 94287 | *** |
| 15 Depletable assets | *107692 | *** | - | - | - | - | - | - | - | *379 | - | 33 | *** |
| 16 Less: Accumulated depletion | *74550 | *** | - | - | - | - | - | - | - | *379 | - | - | *** |
| 17 Land | 1127276 | *** | - | *14447 | *3629 | - | - | *477 | *1855 | *7313 | 30240 | 15770 | *** |
| 18 Intangible assets (Amortizable) | 984182 | *** | - | - | - | - | - | *15367 | - | *4498 | 2415 | 41643 | *** |
| 19 Less: Accumulated amortization | 53035 | *** | - | - | - | - | - | *9814 | - | *1259 | - | 8042 | *** |
| 20 Other assets | 689893 | *** | - | - | *153 | - | - | *1 | *4937 | *24441 | 2418 | 706 | *** |
| 21 Total liabilities | 88597903 | *** | - | *34061 | *21668 | - | *46861 | *171069 | *143968 | *336894 | 483372 | 594797 | *** |
| 22 Accounts payable | 4001266 | *** | - | - | - | - | *9753 | *32440 | *9195 | *22954 | 44031 | 38953 | *** |
| 23 Mort, notes, and bonds under 1 yr | 1410185 | *** | - | *35 | *6876 | - | *8414 | *3573 | *5874 | *7813 | 11005 | 21857 | *** |
| 24 Other current liabilities | 8992895 | *** | - | - | *419 | - | *3191 | *9131 | *5352 | *28150 | 39233 | 62943 | *** |
| 25 Loans from stockholders | *153569 | *** | - | - | - | - | *391 | - | - | *38715 | - | 71620 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 18560847 | *** | - | - | *4271 | - | *720 | *14205 | *31107 | *79880 | 122566 | 124152 | *** |
| 27 Other liabilities | 22574727 | *** | - | - | - | - | *2394 | *9295 | *18629 | *31247 | 45360 | 79497 | *** |
| 28 Net worth | 32904413 | *** | - | *34026 | *10102 | - | *21998 | *102425 | *73812 | *128135 | 221177 | 195773 | *** |
| 29 Capital stock | 2492376 | *** | - | *22 | *34 | - | *5103 | *3142 | *3879 | *3730 | 31341 | 35391 | *** |
| 30 Paid-in or capital surplus | 16247812 | *** | - | *21478 | - | - | *12720 | - | *4900 | *13686 | 12509 | 70394 | *** |
| 31 Retained earnings, appropriated | 21622 | *** | - | - | - | - | - | - | - | - | - | 4386 | *** |
| 32 Retained earnings-unappropriated | 15919691 | *** | - | *12526 | *10068 | - | *5769 | *100751 | *35426 | *136464 | 177495 | 85603 | *** |
| 33 Retained earnings (S CORP) | *109542 | *** | - | - | - | - | - | - | *29606 | - | - | - | *** |
| 34 Less: Cost of treasury stock | 1886631 | *** | - | - | - | - | *1594 | *1468 | - | *25745 | 168 | 1 | *** |
| 35 Total receipts | 48809694 | *** | - | *2755 | *60040 | - | *165417 | *188997 | *86784 | *249380 | 315578 | 333187 | *** |
| 36 Business receipts | 44992424 | *** | - | *2149 | *53632 | - | *152320 | *183108 | *83876 | *231226 | 285013 | 294716 | *** |
| 37 Interest | 1275712 | *** | - | *607 | *22 | - | *290 | *1844 | *488 | *2814 | 1085 | 926 | *** |
| 38 Interest on govt. obligations | 4363 | *** | - | - | - | - | - | - | - | - | 339 | - | *** |
| 39 Rents | 918609 | *** | - | - | *388 | - | - | *233 | *256 | *3998 | 14078 | 9997 | *** |
| 40 Royalties | *59483 | *** | - | - | - | - | - | - | - | *6 | - | - | *** |
| 41 Net S-T cap gain less net LT loss | 27 | *** | - | - | - | - | - | - | - | - | - | 27 | *** |
| 42 Net L-T cap gain less net ST loss | 281695 | *** | - | - | *2331 | - | - | *79 | - | *3377 | 1110 | 14698 | *** |
| 43 Net gain, noncapital assets | 242003 | *** | - | - | *1923 | - | *10057 | *965 | *2161 | *1196 | 708 | 7250 | *** |
| 44 Dividends, domestic corporations | 15947 | *** | - | - | - | - | *10 | *2394 | - | *135 | 20 | -0 | *** |
| 45 Dividends, foreign corporations | 12314 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 46 Other receipts | 1007116 | *** | - | - | *1744 | - | *2740 | *375 | *3 | *6628 | 13224 | 5572 | *** |
| 47 Total deductions | 45402146 | *** | - | *2388 | *56417 | - | *149521 | *162545 | *73547 | *233234 | 282697 | 301069 | *** |
| 48 Cost of goods | 15793739 | *** | - | - | - | - | - | *3152 | *3637 | *9409 | - | 2138 | *** |
| 49 Compensation of officers | 166879 | *** | - | - | *1788 | - | - | *769 | *1277 | *2823 | 3373 | 5083 | *** |
| 50 Salaries and wages | 7802671 | *** | - | - | *9334 | - | *37504 | *7241 | *16568 | *42605 | 39695 | 77386 | *** |
| 51 Repairs | 2105387 | *** | - | - | *4943 | - | *14244 | *160 | *191 | *5209 | 9439 | 7022 | *** |
| 52 Bad debts | 284653 | *** | - | - | - | - | - | - | *67 | *542 | 137 | 633 | *** |
| 53 Rent paid on business property | 3590388 | *** | - | - | *638 | - | *27826 | *82 | *794 | *7005 | 8351 | 16756 | *** |
| 54 Taxes paid | 2753737 | *** | - | *260 | *4420 | - | *10692 | *9075 | *6131 | *11778 | 21101 | 20677 | *** |
| 55 Interest paid | 2593929 | *** | - | - | *1479 | - | *740 | *1166 | *3028 | *10016 | 10444 | 18379 | *** |
| 56 Contributions or gifts | 48217 | *** | - | - | *7 | - | *6 | *3 | *23 | *80 | 137 | 42 | *** |
| 57 Amortization | 99265 | *** | - | - | *24 | - | - | *3345 | *45 | *296 | 243 | 1835 | *** |
| 58 Depreciation | 3418024 | *** | - | - | *5968 | - | *2427 | *10852 | *8121 | *28439 | 21865 | 30922 | *** |
| 59 Depletion | 82240 | *** | - | - | - | - | - | *5 | - | - | - | - | *** |
| 60 Advertising | 37935 | *** | - | - | *41 | - | *171 | *64 | *316 | *1235 | 72 | 93 | *** |
| 61 Pension, prof sh, stock, annuity | 242666 | *** | - | - | - | - | - | *735 | *236 | *987 | 6226 | 694 | *** |
| 62 Employee benefit programs | 1535826 | *** | - | - | *62 | - | *6517 | *919 | *2889 | *13340 | 6251 | 8658 | *** |
| 63 Net loss, noncapital assets | *62302 | *** | - | - | - | - | - | *-0 | - | - | - | 3 | *** |
| 64 Other deductions | 4784288 | *** | - | - | *27714 | - | *49394 | *7188 | *1690 | *31348 | 53800 | 46740 | *** |
| 65 Total receipts less total deducts | 3407548 | *** | - | *367 | *3623 | - | *15896 | *26453 | *13237 | *16146 | 32881 | 32118 | *** |
| 66 Constructive taxable income from related foreign corporations | 54266 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 67 Net income, total | 3457451 | *** | - | *367 | *3623 | - | *15896 | *26453 | *13237 | *16146 | 32542 | 32118 | *** |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 Net income, Form 1120S | *59293 | *** | - | - | - | - | - | - | *12952 | - | - | - | *** |
| 71 Statutory special deductions, total | 310307 | *** | - | - | - | - | *3428 | *1676 | - | *94 | 5857 | 6923 | *** |
| 72 Net operating loss deduction | 298038 | *** | - | - | - | - | *3421 | - | - | - | 5843 | 6922 | *** |
| 73 Dividends received deduction | 12269 | *** | - | - | - | - | *7 | *1676 | - | *94 | 14 | -0 | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 Income subject to tax | 3087851 | *** | - | *367 | *3623 | - | *12468 | *24777 | *285 | *16052 | 26685 | 25196 | *** |
| 76 Income tax before credits, total | 1133226 | *** | - | *55 | *562 | - | *4782 | *8424 | *270 | *5690 | 10270 | 8988 | *** |
| 77 Regular tax | 1078853 | *** | - | *55 | *562 | - | *4046 | *8424 | *55 | *5450 | 9073 | 8754 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 79 Recapture of investment credit | 44 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 Alternative minimum tax | 49326 | *** | - | - | - | - | *730 | - | *215 | 231 | 1164 | 199 | *** |
| 81 Environmental tax | 4985 | *** | - | - | - | - | *6 | - | - | *9 | 33 | 35 | *** |
| 82 Foreign tax credit | 15386 | *** | - | - | - | - | - | - | - | - | - | 69 | *** |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 Nonconventional source fuel credit | 28329 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 86 General business credit | 54493 | *** | - | *55 | - | - | - | *234 | *55 | *351 | 847 | - | *** |
| 87 Prior year minimum tax credit | 116421 | *** | - | - | - | - | - | *308 | - | *496 | - | 894 | *** |
| 88 Income tax after credits, total | 918597 | *** | - | - | *562 | - | *4782 | *7882 | *215 | *4843 | 9423 | 8024 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Local and interurban passenger transit

MINOR INDUSTRY 4100
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Size of Total Assets | | | | | | | | | | | | |
| 1 | Number of returns | 9677 | *276 | 4924 | 2329 | 1330 | *208 | 513 | *54 | *29 | *** | ** | *** | ** |
| 2 | Total assets | 4525438 | - | 224224 | 405089 | 457699 | *137841 | 1306293 | *375466 | *485036 | *** | ** | *** | ** |
| 3 | Cash | 338564 | - | 21593 | 39326 | 26516 | *24118 | 105512 | *32950 | *34940 | *** | ** | *** | ** |
| 4 | Notes and accounts receivable | 602931 | - | *3266 | *24516 | *40224 | *10124 | 207011 | *32582 | *65361 | *** | ** | *** | ** |
| 5 | Less: Allowance for bad debts | 52473 | - | - | - | - | - | *2627 | *3214 | *987 | *** | ** | *** | ** |
| 6 | Inventories | 65832 | - | - | *716 | *2725 | *328 | 38573 | *7484 | *4668 | *** | ** | *** | ** |
| 7 | U.S. govt. obligations, total | *1840 | - | - | - | - | - | - | - | *38 | *** | - | *** | - |
| 8 | Tax-exempt securities | *11598 | - | - | - | - | - | *844 | - | *568 | *** | - | *** | - |
| 9 | Other current assets | 330888 | - | *4464 | *44525 | 34228 | *5888 | 82425 | *24666 | *91434 | *** | ** | *** | ** |
| 10 | Loans to stockholders | 226303 | - | *13109 | *39187 | *32576 | - | *11091 | *2167 | *5376 | *** | ** | *** | ** |
| 11 | Mortgage and real estate loans | 766 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 12 | Other investments | 280804 | - | *29702 | *20496 | *23530 | *934 | 86718 | *27226 | *66653 | *** | - | *** | ** |
| 13 | Depreciable assets | 4168521 | - | 198958 | 278161 | 320592 | *295597 | 1798208 | *545762 | *264502 | *** | ** | *** | ** |
| 14 | Less: Accumulated depreciation | 2598314 | - | 134335 | 204259 | 234172 | *202315 | 1108179 | *335759 | *158499 | *** | ** | *** | ** |
| 15 | Depletable assets | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 17 | Land | 77648 | - | - | - | *4792 | *1221 | 24706 | *5857 | *29604 | *** | - | *** | ** |
| 18 | Intangible assets (Amortizable) | 569544 | - | *3621 | *4521 | *27250 | - | *79518 | *11848 | *13238 | *** | ** | *** | ** |
| 19 | Less: Accumulated amortization | 73942 | - | *577 | *484 | *7681 | - | *25272 | *8352 | *1647 | *** | ** | *** | ** |
| 20 | Other assets | 574927 | - | 84421 | *158384 | 187120 | *1945 | 7765 | *32249 | *69786 | *** | - | *** | ** |
| 21 | Total liabilities | 4525438 | - | 224224 | 405089 | 457699 | *137841 | 1306293 | *375466 | *485036 | *** | ** | *** | ** |
| 22 | Accounts payable | 294280 | - | *141 | *5690 | *22433 | *4374 | 69720 | *35381 | *35875 | *** | ** | *** | ** |
| 23 | Mort, notes, and bonds under 1 yr | 414777 | - | *21970 | *20680 | *28452 | *20673 | 149279 | *41476 | *50030 | *** | ** | *** | ** |
| 24 | Other current liabilities | 465061 | - | *4970 | *4508 | 20516 | *3878 | 111662 | *79354 | *90617 | *** | ** | *** | ** |
| 25 | Loans from stockholders | 216177 | - | 82283 | *51124 | *7862 | *682 | 59257 | *8779 | - | *** | - | *** | ** |
| 26 | Mort, notes, bonds, 1 yr or more | 1281329 | - | *59419 | 176807 | 222542 | *56771 | 281824 | *109808 | *90481 | *** | ** | *** | ** |
| 27 | Other liabilities | 250192 | - | *1942 | *1965 | *10221 | *-0 | *92526 | *8661 | *88215 | *** | ** | *** | ** |
| 28 | Net worth | 1603621 | - | 53499 | 144315 | 145673 | *51463 | 542024 | *92007 | *129818 | *** | ** | *** | ** |
| 29 | Capital stock | 348156 | - | 41606 | 46346 | 25648 | *5638 | 63846 | *17105 | *14698 | *** | ** | *** | ** |
| 30 | Paid-in or capital surplus | 324624 | - | *12676 | *16453 | *13041 | - | *67627 | *41875 | *4641 | *** | - | *** | ** |
| 31 | Retained earnings, appropriated | *39293 | - | *3619 | *17327 | - | - | *18348 | - | - | *** | - | *** | - |
| 32 | Retained earnings-unappropriated | 828574 | - | *16481 | *54218 | 89029 | *58200 | 368245 | *31173 | *54041 | *** | ** | *** | ** |
| 33 | Retained earnings (S CORP) | 275143 | - | *-5482 | *9971 | *24555 | - | *184466 | *4495 | *57138 | *** | - | *** | - |
| 34 | Less: Cost of treasury stock | 212170 | - | *15401 | - | *6600 | *12375 | 160508 | *2640 | *700 | *** | - | *** | - |
| 35 | Total receipts | 8019379 | *157403 | 356479 | 526092 | 759679 | *314389 | 2929433 | *891916 | *1033832 | *** | ** | *** | ** |
| 36 | Business receipts | 7730728 | *134517 | 318018 | 471333 | 726710 | *314088 | 2865957 | *856862 | *1019274 | *** | ** | *** | ** |
| 37 | Interest | 15629 | *1 | *77 | *301 | *1716 | *256 | 3097 | *1968 | *1267 | *** | ** | *** | ** |
| 38 | Interest on govt. obligations | *2040 | - | - | - | - | - | *56 | *28 | *1270 | *** | - | *** | - |
| 39 | Rents | 25604 | - | - | *7167 | *2245 | - | *8067 | - | *6967 | *** | - | *** | - |
| 40 | Royalties | *3409 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 41 | Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 42 | Net L-T cap gain less net ST loss | *32779 | *22846 | - | - | *2815 | - | *551 | *5565 | *627 | *** | - | *** | - |
| 43 | Net gain, noncapital assets | 35784 | - | *3542 | *450 | *11646 | *12 | 15770 | *3309 | *91 | *** | ** | *** | ** |
| 44 | Dividends, domestic corporations | *3144 | - | - | - | *111 | - | *2964 | *6 | - | *** | - | *** | - |
| 45 | Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 46 | Other receipts | 170263 | *39 | *34842 | *46840 | *14436 | *33 | 32971 | *24178 | *4336 | *** | ** | *** | ** |
| 47 | Total deductions | 7593587 | *125726 | 320106 | 486797 | 708767 | *309788 | 2775924 | *862491 | *1010656 | *** | ** | *** | ** |
| 48 | Cost of goods | 2045318 | - | - | *716 | *2725 | *328 | *16956 | *7150 | - | *** | ** | *** | ** |
| 49 | Compensation of officers | 285343 | *6272 | *22171 | *38946 | 40673 | *19042 | 113093 | *20163 | *10242 | *** | ** | *** | ** |
| 50 | Salaries and wages | 1837860 | *8766 | *42292 | *66538 | *108329 | *118144 | 657800 | *264016 | *208764 | *** | ** | *** | ** |
| 51 | Repairs | 253791 | *789 | 28158 | 15239 | 55890 | *6604 | 86741 | *19953 | *13644 | *** | ** | *** | ** |
| 52 | Bad debts | 61279 | *338 | - | *278 | - | *1291 | *1790 | *900 | *1098 | *** | - | *** | ** |
| 53 | Rent paid on business property | 223842 | *1727 | *34750 | *12108 | 12435 | *11058 | 80010 | *17058 | *9162 | *** | ** | *** | ** |
| 54 | Taxes paid | 408031 | *8162 | 13950 | 32216 | 42970 | *17939 | 141184 | *46972 | *60035 | *** | ** | *** | ** |
| 55 | Interest paid | 150136 | *1169 | 11189 | 21258 | 19782 | *6779 | 40079 | *13125 | *8142 | *** | ** | *** | ** |
| 56 | Contributions or gifts | 5600 | *19 | *852 | *238 | *76 | *175 | 3178 | *353 | *63 | *** | ** | *** | ** |
| 57 | Amortization | 21461 | *750 | *307 | *108 | *1869 | - | *5093 | *401 | *167 | *** | ** | *** | ** |
| 58 | Depreciation | 441677 | *4581 | 24866 | 42533 | 31497 | *25607 | 177383 | *63284 | *17689 | *** | ** | *** | ** |
| 59 | Depletion | *2117 | - | *1034 | *1083 | - | - | - | - | - | *** | - | *** | - |
| 60 | Advertising | 46197 | *320 | *9493 | *3244 | 1898 | *755 | 15265 | *5640 | *1940 | *** | ** | *** | ** |
| 61 | Pension, prof sh, stock, annuity | 59760 | *1478 | - | - | *959 | *2082 | 21072 | *1737 | *20597 | *** | ** | *** | ** |
| 62 | Employee benefit programs | 249289 | *727 | *1842 | *2620 | *8374 | *5998 | 64798 | *33200 | *88501 | *** | ** | *** | ** |
| 63 | Net loss, noncapital assets | 1952 | *168 | - | - | - | *424 | *1079 | *41 | *67 | *** | - | *** | ** |
| 64 | Other deductions | 1499935 | *6696 | 123109 | 178954 | 139861 | *61661 | 556422 | *204168 | *96547 | *** | ** | *** | ** |
| 65 | Total receipts less total deducts | 425792 | *31677 | 36373 | 39295 | 50912 | *4601 | 153510 | *29425 | *23176 | *** | ** | *** | ** |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 67 | Net income, total | 423752 | *31677 | 36373 | 39295 | 50912 | *4601 | 153454 | *29397 | *21906 | *** | ** | *** | ** |
| 68 | Net income, Form 1120-A | *7685 | - | *6925 | - | *760 | - | - | - | - | *** | - | *** | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 | Net income, Form 1120S | 143106 | - | *27475 | *11879 | *31765 | - | *47572 | *10305 | *14110 | *** | - | *** | - |
| 71 | Statutory special deductions, total | 72743 | *25194 | *828 | *1909 | *5941 | *189 | *27408 | *6033 | *2554 | *** | - | *** | ** |
| 72 | Net operating loss deduction | 70542 | *25194 | *828 | *1909 | *5863 | *189 | *25333 | *6029 | *2554 | *** | - | *** | ** |
| 73 | Dividends received deduction | *2201 | - | - | - | *78 | - | *2075 | *4 | - | *** | - | *** | - |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 | Income subject to tax | 212364 | *6482 | *8069 | *25507 | *13207 | *4412 | 82934 | *13059 | *5242 | *** | ** | *** | ** |
| 76 | Income tax before credits, total | 66097 | *2226 | *1211 | *4222 | *2059 | *826 | 30372 | *5082 | *1796 | *** | ** | *** | ** |
| 77 | Regular tax | 61467 | *2226 | *1211 | *4222 | *2059 | *664 | 26919 | *4194 | *1773 | *** | ** | *** | ** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 | Alternative minimum tax | *4571 | - | - | - | - | *162 | *3453 | *888 | *23 | *** | - | *** | - |
| 81 | Environmental tax | *59 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 82 | Foreign tax credit | 384 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 86 | General business credit | *816 | - | - | - | *46 | *234 | *401 | - | - | *** | ** | *** | ** |
| 87 | Prior year minimum tax credit | *1701 | - | - | *878 | - | - | *379 | *245 | - | *** | ** | *** | ** |
| 88 | Income tax after credits, total | 63196 | *2226 | *1211 | *3344 | *2013 | *592 | 29592 | *4837 | *1796 | *** | ** | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Trucking and warehousing

MINOR INDUSTRY 4200
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Size of Total Assets | | | | | | | | | | |
| 1 | Number of returns | 45131 | *** | 20849 | 8149 | 4970 | 3658 | 3783 | 422 | 258 | 93 | 47 | 31 | *** |
| 2 | Total assets | 62032849 | *** | 667774 | 1369553 | 1809363 | 2683726 | 8253301 | 2912078 | 3972354 | 3242949 | 3267056 | 5103270 | *** |
| 3 | Cash | 3359164 | *** | 146009 | 267621 | 313451 | 376786 | 867948 | 282291 | 166833 | 179391 | 154199 | 157071 | *** |
| 4 | Notes and accounts receivable | 12853542 | *** | 69746 | 224323 | 366605 | 740393 | 2241722 | 799382 | 926124 | 629895 | 641649 | 816273 | *** |
| 5 | Less: Allowance for bad debts | 210831 | *** | - | *228 | *1359 | *2456 | 18293 | 7538 | 15795 | 9966 | 23161 | 20791 | *** |
| 6 | Inventories | 728832 | *** | - | *15149 | 31356 | 28891 | 138867 | 148640 | 25181 | 46355 | 52455 | 70901 | *** |
| 7 | U.S. govt. obligations, total | 333811 | *** | - | - | *234 | - | *24479 | *2433 | *15714 | *24088 | 63341 | 15953 | *** |
| 8 | Tax-exempt securities | 220145 | *** | - | - | - | - | *16397 | - | *34351 | *3673 | 8279 | 43918 | *** |
| 9 | Other current assets | 3885588 | *** | 36228 | 26637 | 93362 | 175134 | 513207 | 110997 | 247539 | 174037 | 238291 | 335895 | *** |
| 10 | Loans to stockholders | 531608 | *** | 76277 | 82818 | 55090 | 52112 | 119201 | 47770 | 36651 | *5915 | 6069 | 46259 | *** |
| 11 | Mortgage and real estate loans | 158028 | *** | *9113 | - | - | *35169 | *71432 | - | *13480 | 1006 | - | 2986 | *** |
| 12 | Other investments | 6837681 | *** | *2323 | *26640 | 51781 | 63085 | 510959 | 119125 | 244341 | 209790 | 189318 | 571605 | *** |
| 13 | Depreciable assets | 59072199 | *** | 1152985 | 1914942 | 2928397 | 3566405 | 8800581 | 2891999 | 3821578 | 3187609 | 2853497 | 4449447 | *** |
| 14 | Less: Accumulated depreciation | 31578826 | *** | 859326 | 1284700 | 2135911 | 2515318 | 5553931 | 1597866 | 1850316 | 1463098 | 1212399 | 1900719 | *** |
| 15 | Depletable assets | *50259 | *** | - | *17432 | - | - | *3887 | *26135 | - | *10 | 1969 | - | *** |
| 16 | Less: Accumulated depletion | *20302 | *** | - | *1204 | - | - | *2366 | *16494 | - | - | 142 | - | *** |
| 17 | Land | 2461823 | *** | *111 | *8582 | 54593 | 83280 | 303106 | 66767 | 192213 | 115833 | 136870 | 200617 | *** |
| 18 | Intangible assets (Amortizable) | 2030636 | *** | *3135 | 43925 | 33598 | 36872 | 188038 | 82408 | 17449 | 82660 | 116540 | 152822 | *** |
| 19 | Less: Accumulated amortization | 482599 | *** | *2751 | 31874 | 20280 | 10646 | 71232 | 25412 | 6616 | 17582 | 24318 | 25941 | *** |
| 20 | Other assets | 1802092 | *** | 33924 | 59490 | 38445 | 54019 | 99297 | -18560 | 103628 | 73333 | 64599 | 186974 | *** |
| 21 | Total liabilities | 62032849 | *** | 667774 | 1369553 | 1809363 | 2683726 | 8253301 | 2912078 | 3972354 | 3242949 | 3267056 | 5103270 | *** |
| 22 | Accounts payable | 8386525 | *** | 20242 | 150578 | 194616 | 333949 | 1043542 | 483791 | 335985 | 197257 | 279401 | 424501 | *** |
| 23 | Mort, notes, and bonds under 1 yr | 4089201 | *** | 79980 | 162453 | 218580 | 317608 | 1051279 | 421517 | 492920 | 340452 | 281126 | 256039 | *** |
| 24 | Other current liabilities | 5255109 | *** | 19873 | 80908 | 109937 | 169195 | 568975 | 217012 | 397089 | 252039 | 321268 | 352559 | *** |
| 25 | Loans from stockholders | 1325994 | *** | 80921 | 125893 | 131413 | 102180 | 248606 | *26602 | 27021 | 45609 | 2124 | 37100 | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 14144579 | *** | 232933 | 439764 | 625293 | 613923 | 2123332 | 766851 | 1182875 | 957230 | 1080764 | 1299681 | *** |
| 27 | Other liabilities | 4899838 | *** | *8824 | 15747 | 13129 | 30776 | 187570 | 79681 | 130581 | 276373 | 113960 | 381498 | *** |
| 28 | Net worth | 23931603 | *** | 225000 | 394211 | 516396 | 1116097 | 3029996 | 916624 | 1405883 | 1173989 | 1188413 | 2351891 | *** |
| 29 | Capital stock | 1650859 | *** | 88130 | 115669 | 91272 | 136543 | 275389 | 108416 | 138152 | 48907 | 81164 | 172923 | *** |
| 30 | Paid-in or capital surplus | 5276461 | *** | 25657 | *51062 | 76164 | 101545 | 239867 | 109745 | 127859 | 86996 | 337799 | 486182 | *** |
| 31 | Retained earnings, appropriated | *13417 | *** | - | - | - | *607 | *4515 | - | - | *8295 | - | - | *** |
| 32 | Retained earnings-unappropriated | 13984797 | *** | 44654 | 293180 | 309604 | 731775 | 1566879 | 331281 | 626537 | 599179 | 471439 | 1296358 | *** |
| 33 | Retained earnings (S CORP) | 3686260 | *** | 66655 | 76289 | 82408 | 223763 | 1009796 | 447219 | 573135 | 460525 | 307631 | 438837 | *** |
| 34 | Less: Cost of treasury stock | 680190 | *** | *95 | *141988 | *43053 | 78137 | 66450 | 80037 | 59801 | 29914 | 9619 | 42410 | *** |
| 35 | Total receipts | 132287865 | *** | 4495095 | 5550716 | 6579058 | 8953567 | 23092781 | 7189047 | 7871930 | 5797273 | 5702590 | 6573897 | *** |
| 36 | Business receipts | 128999602 | *** | 4421954 | 5474925 | 6426921 | 8851763 | 22676761 | 7085342 | 7597240 | 5499267 | 5453575 | 6407568 | *** |
| 37 | Interest | 403765 | *** | *1388 | 4087 | 6376 | 14859 | 30394 | 3598 | 9839 | 12693 | 12981 | 41757 | *** |
| 38 | Interest on govt. obligations | 18239 | *** | - | *287 | - | - | 2718 | *1244 | *1476 | *406 | 728 | 1975 | *** |
| 39 | Rents | 896877 | *** | *974 | *4685 | 26354 | *8267 | 75363 | *10166 | 50498 | 38667 | 21180 | 42585 | *** |
| 40 | Royalties | 35249 | *** | - | *1737 | - | - | - | - | - | 30 | -0 | 142 | *** |
| 41 | Net S-T cap gain less net LT loss | 3565 | *** | - | - | *86 | *57 | *384 | *-0 | *59 | *2331 | 94 | 510 | *** |
| 42 | Net L-T cap gain less net ST loss | 188252 | *** | *2425 | *18190 | *8958 | 12510 | 23555 | *1117 | *1504 | *7932 | 25139 | 9201 | *** |
| 43 | Net gain, noncapital assets | 656030 | *** | *33153 | 37109 | 49134 | 41452 | 92752 | 36694 | 60765 | 55948 | 48451 | 35777 | *** |
| 44 | Dividends, domestic corporations | 32693 | *** | - | *52 | *609 | *301 | 1843 | *180 | *17906 | 3250 | 262 | 3262 | *** |
| 45 | Dividends, foreign corporations | 9191 | *** | - | - | - | - | - | - | -0 | 200 | - | 908 | *** |
| 46 | Other receipts | 1044402 | *** | 35201 | 9644 | 60620 | 24358 | 189011 | 50705 | 132643 | 176551 | 140178 | 30210 | *** |
| 47 | Total deductions | 126590095 | *** | 4157464 | 5260876 | 6314523 | 8639272 | 22156678 | 6900962 | 7585882 | 5536345 | 5502511 | 6208855 | *** |
| 48 | Cost of goods | 39396211 | *** | - | *14135 | *27914 | 19839 | 108177 | 144292 | *8375 | *46534 | 28155 | 43500 | *** |
| 49 | Compensation of officers | 2385472 | *** | 259314 | 355005 | 305147 | 287409 | 606396 | 115327 | 139046 | 53194 | 51906 | 56195 | *** |
| 50 | Salaries and wages | 26762846 | *** | 640279 | 727159 | 882267 | 1273648 | 3257953 | 692790 | 1378515 | 1166270 | 961947 | 1176376 | *** |
| 51 | Repairs | 3326771 | *** | 213928 | 215033 | 176231 | 226429 | 481293 | 96982 | 137988 | 93782 | 94942 | 158121 | *** |
| 52 | Bad debts | 224933 | *** | *434 | *3790 | 5720 | 13423 | 59376 | 7499 | 20180 | 7258 | 10682 | 11788 | *** |
| 53 | Rent paid on business property | 5049296 | *** | 220056 | 156471 | 197276 | 269685 | 751592 | 347086 | 432641 | 384555 | 526803 | 297486 | *** |
| 54 | Taxes paid | 6032257 | *** | 166054 | 226818 | 254790 | 390415 | 867645 | 236725 | 374597 | 368745 | 279191 | 322797 | *** |
| 55 | Interest paid | 1662420 | *** | 38612 | 64925 | 80298 | 94737 | 279009 | 101341 | 115718 | 107936 | 108604 | 121793 | *** |
| 56 | Contributions or gifts | 34173 | *** | *816 | *868 | 1149 | 2003 | 5573 | 955 | 999 | 626 | 508 | 2409 | *** |
| 57 | Amortization | 85923 | *** | *271 | 2253 | 3272 | 2166 | 21748 | 9833 | 3396 | 6072 | 5860 | 3340 | *** |
| 58 | Depreciation | 6191440 | *** | 182483 | 239798 | 310068 | 402187 | 996938 | 333543 | 400832 | 353424 | 353392 | 518651 | *** |
| 59 | Depletion | 3653 | *** | - | - | *392 | *940 | *454 | - | - | *732 | 753 | 8 | *** |
| 60 | Advertising | 392751 | *** | 5669 | 15105 | 20639 | 22621 | 55885 | 13390 | 18593 | 11306 | 6973 | 13664 | *** |
| 61 | Pension, prof sh, stock, annuity | 1320206 | *** | *1387 | *10151 | *11364 | 18814 | 102084 | 21776 | 42847 | 22354 | 26885 | 44419 | *** |
| 62 | Employee benefit programs | 4210394 | *** | 16978 | 54713 | 68868 | 130864 | 316689 | 104509 | 174550 | 144294 | 125999 | 133152 | *** |
| 63 | Net loss, noncapital assets | 36244 | *** | *530 | *995 | *3223 | *6377 | 4386 | *4912 | 1096 | *300 | 421 | 948 | *** |
| 64 | Other deductions | 29475104 | *** | 1302266 | 1633821 | 1682641 | 2578392 | 4786177 | 1242559 | 1840667 | 1200617 | 971807 | 1264912 | *** |
| 65 | Total receipts less total deducts | 5697770 | *** | 337632 | 289840 | 264534 | 314295 | 936103 | 288085 | 286048 | 260928 | 200079 | 365042 | *** |
| 66 | Constructive taxable income from related foreign corporations | 18858 | *** | - | - | - | - | - | - | - | 6088 | 127 | 214 | *** |
| 67 | Net income, total | 5698388 | *** | 337632 | 289553 | 264534 | 314295 | 933385 | 286841 | 284572 | 266609 | 199478 | 363280 | *** |
| 68 | Net income, Form 1120-A | 27030 | *** | 13154 | *13465 | *22 | - | - | - | - | - | - | - | *** |
| 69 | Net income, Form 1120F | *221 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 | Net income, Form 1120S | 1761831 | *** | 235113 | 172752 | 137701 | 120202 | 481412 | 183553 | 138674 | 103664 | 41660 | 91500 | *** |
| 71 | Statutory special deductions, total | 574223 | *** | 49290 | 51786 | 43926 | 54268 | 97642 | *14303 | 43278 | 23639 | 74866 | 23172 | *** |
| 72 | Net operating loss deduction | 546282 | *** | 49290 | 51749 | 43500 | 54057 | 96350 | *14126 | 25924 | *21237 | 74683 | 20841 | *** |
| 73 | Dividends received deduction | 27941 | *** | - | *37 | *426 | *211 | 1292 | *177 | *17354 | 2402 | 183 | 2331 | *** |
| 74 | Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 | Income subject to tax | 3367177 | *** | 53228 | 65015 | 82908 | 139825 | 354659 | 91897 | 102866 | 140313 | 83239 | 248671 | *** |
| 76 | Income tax before credits, total | 1135582 | *** | 8038 | 11197 | 15153 | 32519 | 112629 | 32236 | 36639 | 51687 | 33271 | 90284 | *** |
| 77 | Regular tax | 1102815 | *** | 8034 | 10989 | 14699 | 31826 | 109770 | 30566 | 34882 | 47843 | 28217 | 85888 | *** |
| 78 | Personal holding company tax | *5 | *** | *5 | - | - | - | - | - | - | - | - | - | *** |
| 79 | Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 | Alternative minimum tax | 28575 | *** | - | *208 | *454 | *692 | 2857 | *1670 | 1741 | 3712 | 4913 | 4045 | *** |
| 81 | Environmental tax | 4190 | *** | - | - | - | - | *3 | - | *26 | 132 | 141 | 342 | *** |
| 82 | Foreign tax credit | 8152 | *** | - | - | - | - | - | - | *14 | 1982 | 86 | 639 | *** |
| 83 | U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 | Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 86 | General business credit | 21386 | *** | - | *472 | *287 | *369 | *611 | *543 | *1880 | *1829 | 1230 | 2172 | *** |
| 87 | Prior year minimum tax credit | 25313 | *** | - | - | *1024 | *599 | 4769 | *1577 | *1778 | *2026 | 1364 | 2556 | *** |
| 88 | Income tax after credits, total | 1080731 | *** | 8038 | 10725 | 13842 | 31551 | 107250 | 30115 | 32967 | 45849 | 30591 | 84918 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: water transportation

MINOR INDUSTRY 4400
RETURNS WITH NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 4991 | *234 | *1899 | *877 | *702 | 590 | 518 | *59 | 54 | *13 | 17 | 13 | 13 |
| 2 Total assets | 18163790 | - | *91133 | *148245 | *233482 | 440437 | 1154982 | *402466 | 787234 | *515815 | 1228064 | 1989550 | 11172381 |
| 3 Cash | 819797 | - | *20582 | *49502 | *44733 | 91169 | 145384 | *24537 | 73416 | *37798 | 57120 | 120809 | 154746 |
| 4 Notes and accounts receivable | 2250471 | - | *11844 | *37052 | *40979 | *81955 | 206050 | *123290 | 156761 | *102257 | 160781 | 293863 | 1035639 |
| 5 Less: Allowance for bad debts | 69785 | - | - | - | - | - | *1804 | *1644 | 2164 | *2694 | 2169 | 10270 | 49038 |
| 6 Inventories | 296466 | - | *1596 | *4076 | *1509 | *2526 | *42783 | *8325 | *11000 | *2113 | 16202 | 32578 | 173759 |
| 7 U.S. govt. obligations, total | 100842 | - | - | - | - | - | - | - | *3778 | *1221 | 38459 | 43903 | 13481 |
| 8 Tax-exempt securities | *13465 | - | - | - | - | - | - | - | *959 | - | 12505 | - | - |
| 9 Other current assets | 992618 | - | *1388 | *1873 | *7053 | *24180 | 128364 | *37473 | 59381 | *10632 | 69165 | 66030 | 587078 |
| 10 Loans to stockholders | 71628 | - | *2016 | *13084 | *1333 | *12843 | *5807 | *2760 | *17029 | *2637 | 13029 | 1090 | - |
| 11 Mortgage and real estate loans | *68163 | - | - | - | - | - | *1059 | - | - | - | 33430 | 30504 | 3169 |
| 12 Other investments | 4216188 | - | *18840 | - | *8483 | *14574 | 127771 | *27892 | 25841 | *44472 | 211897 | 314962 | 3421456 |
| 13 Depreciable assets | 15294454 | - | *128629 | *113309 | *220820 | 360151 | 1157651 | *290630 | 830312 | *655622 | 1098964 | 1510476 | 8927891 |
| 14 Less: Accumulated depreciation | 7567079 | - | *95275 | *85927 | *93028 | 200372 | 748345 | *127211 | 429969 | *354111 | 581092 | 649057 | 4202691 |
| 15 Depletable assets | 51767 | - | - | - | - | - | - | - | - | - | 1453 | - | 50314 |
| 16 Less: Accumulated depletion | 41947 | - | - | - | - | - | - | - | - | - | 1453 | - | 40493 |
| 17 Land | 283460 | - | - | *14079 | - | *6772 | *53247 | *11530 | *11729 | *6538 | 57150 | 18205 | 104209 |
| 18 Intangible assets (Amortizable) | 269645 | - | *136 | - | - | - | *4255 | *2149 | *10030 | *11218 | 26144 | 54013 | 161701 |
| 19 Less: Accumulated amortization | 109271 | - | *136 | - | - | - | *1426 | *1686 | *1399 | *7112 | 5732 | 24495 | 67286 |
| 20 Other assets | 1222909 | - | *1514 | *1197 | *1601 | *46638 | 34186 | *4422 | *20530 | *5225 | 22211 | 186939 | 898446 |
| 21 Total liabilities | 18163790 | - | *91133 | *148245 | *233482 | 440437 | 1154982 | *402466 | 787234 | *515815 | 1228064 | 1989550 | 11172381 |
| 22 Accounts payable | 1734264 | - | - | *42609 | *40830 | *86960 | 133283 | *84986 | 86857 | *77004 | 105568 | 389696 | 686472 |
| 23 Mort, notes, and bonds under 1 yr | 935424 | - | *2169 | *447 | *20146 | *43630 | 99254 | *101524 | 53065 | *29295 | 78735 | 76472 | 430686 |
| 24 Other current liabilities | 1315090 | - | *2182 | *7177 | *12800 | *9273 | 123465 | *12024 | 51172 | *16273 | 95990 | 77376 | 907359 |
| 25 Loans from stockholders | 249591 | - | *6469 | *6145 | *71185 | *17413 | *121074 | *695 | *5055 | *3735 | 17730 | 90 | - |
| 26 Mort, notes, bonds, 1 yr or more | 4492389 | - | *5169 | *11722 | *18451 | *127829 | 222511 | *113638 | 192885 | *177993 | 358904 | 564540 | 2698747 |
| 27 Other liabilities | 2079352 | - | *-0 | - | *345 | *14473 | 26280 | *10260 | *74328 | *43581 | 88664 | 271262 | 1550159 |
| 28 Net worth | 7357681 | - | *75144 | *80145 | *69726 | 140859 | 429116 | *79340 | 323872 | *167935 | 482472 | 610114 | 4898958 |
| 29 Capital stock | 587658 | - | *22526 | *5549 | *55531 | 8881 | 90571 | *38033 | 12475 | *11560 | 61570 | 16712 | 264250 |
| 30 Paid-in or capital surplus | 1728820 | - | *81570 | *57 | - | - | *27098 | *2880 | 35890 | *21207 | 38041 | 375620 | 1146457 |
| 31 Retained earnings, appropriated | 9698 | - | - | - | - | - | - | - | - | - | 3456 | 130 | 6112 |
| 32 Retained earnings-unappropriated | 4837092 | - | *-18983 | *67435 | *39194 | *84552 | 222989 | *43279 | 140896 | *137627 | 359082 | 196754 | 3564268 |
| 33 Retained earnings (S CORP) | 396613 | - | *4443 | *11741 | *-21869 | *70680 | *116416 | *4050 | *147720 | *-2167 | 27987 | 37611 | - |
| 34 Less: Cost of treasury stock | 202199 | - | *14411 | *4637 | *3130 | *23254 | *27959 | *8901 | *13109 | *292 | 7664 | 16713 | 82129 |
| 35 Total receipts | 19809811 | *485056 | *507681 | *420531 | *769142 | 1294528 | 1783524 | *555944 | 1115812 | *643799 | 978284 | 1692214 | 9563296 |
| 36 Business receipts | 18848973 | *458125 | *492413 | *406578 | *767061 | 1281204 | 1698870 | *521768 | 1041609 | *626201 | 935785 | 1641176 | 8978184 |
| 37 Interest | 205607 | *3611 | *37 | *1264 | *1332 | *830 | 3080 | *914 | 4544 | *4453 | 11147 | 26369 | 148027 |
| 38 Interest on govt. obligations | *712 | - | - | - | - | - | - | *17 | *104 | - | 590 | - | - |
| 39 Rents | 183935 | *38 | - | *1637 | - | *655 | *22603 | *6788 | *27370 | *400 | 8681 | 722 | 115043 |
| 40 Royalties | *3106 | - | - | - | - | - | *97 | - | - | *1 | 1 | 17 | 2990 |
| 41 Net S-T cap gain less net LT loss | *144 | *110 | - | - | - | - | - | - | - | - | - | - | 34 |
| 42 Net L-T cap gain less net ST loss | 24952 | *342 | - | *470 | - | - | *3645 | *230 | *513 | *1122 | 944 | 1025 | 16661 |
| 43 Net gain, noncapital assets | 163952 | *11065 | - | - | - | *11220 | *23019 | *13115 | 26555 | *7772 | 1867 | 6398 | 62941 |
| 44 Dividends, domestic corporations | 8818 | *9 | - | - | *1 | - | *330 | - | *66 | *347 | 3224 | 1042 | 3800 |
| 45 Dividends, foreign corporations | 14547 | - | - | - | - | - | - | - | - | - | 29 | - | 14517 |
| 46 Other receipts | 355065 | *11758 | *15232 | *10582 | *749 | *619 | 31881 | *13112 | 15050 | *3503 | 16016 | 15465 | 221098 |
| 47 Total deductions | 18833237 | *455141 | *483107 | *399747 | *757784 | 1247363 | 1657078 | *510660 | 1007609 | *617901 | 894310 | 1595426 | 9207109 |
| 48 Cost of goods | 9696062 | - | *1596 | *4076 | *351 | *2425 | *41324 | *6890 | *7459 | *2112 | 9715 | 2730 | 123199 |
| 49 Compensation of officers | 305115 | *887 | *23560 | *22239 | *25897 | *34362 | 63983 | *10703 | 23422 | *12496 | 14475 | 20646 | 52445 |
| 50 Salaries and wages | 1842848 | *689 | *39268 | *31558 | *103314 | 198703 | 221798 | *75304 | 105063 | *51532 | 72619 | 160688 | 782311 |
| 51 Repairs | 567300 | *960 | *15414 | *2683 | *25770 | 75009 | 104037 | *13527 | 28327 | *18615 | 29265 | 53626 | 200067 |
| 52 Bad debts | 39339 | - | *868 | *186 | - | *508 | *8190 | *1717 | *4228 | *741 | 1435 | 2399 | 19067 |
| 53 Rent paid on business property | 441736 | *124 | *28003 | *5947 | *18418 | *27215 | 35958 | *14654 | 10896 | *4666 | 21553 | 29318 | 244984 |
| 54 Taxes paid | 389989 | *3797 | *11757 | *11037 | *15949 | 40784 | 61405 | *19945 | 44888 | *15474 | 18961 | 31828 | 114164 |
| 55 Interest paid | 481474 | *500 | *1123 | *3396 | *5812 | *11445 | 24116 | *18137 | 23138 | *16270 | 30669 | 48638 | 298230 |
| 56 Contributions or gifts | 12490 | *139 | *10 | *207 | *6 | *205 | 518 | *175 | *586 | *842 | 153 | 1185 | 8464 |
| 57 Amortization | 24933 | *73 | - | - | *802 | - | *1433 | *153 | *369 | *931 | 582 | 3401 | 17188 |
| 58 Depreciation | 884322 | *2117 | *8128 | *6419 | *19073 | 36876 | 63734 | *30524 | 60140 | *34164 | 59119 | 75220 | 488808 |
| 59 Depletion | *5379 | - | - | - | - | - | *15 | - | - | *-0 | 901 | 3 | 4460 |
| 60 Advertising | 55128 | *10 | *3615 | *903 | *1786 | *2005 | 17143 | *1249 | 8123 | *1122 | 1342 | 2884 | 14947 |
| 61 Pension, prof sh, stock, annuity | 69658 | *3 | - | *774 | *1587 | *1716 | *2921 | *196 | 4350 | *2708 | 4098 | 5729 | 45576 |
| 62 Employee benefit programs | 361504 | *3 | *865 | *1301 | *4498 | *6880 | 9437 | *3025 | 11106 | *10742 | 9997 | 38585 | 265065 |
| 63 Net loss, noncapital assets | *3175 | - | - | - | - | - | *43 | - | *608 | *2509 | 15 | - | - |
| 64 Other deductions | 3652787 | *399958 | *338911 | *46843 | *131558 | 572771 | 424341 | *109728 | 194857 | *89295 | 115883 | 165162 | 1063479 |
| 65 Total receipts less total deducts | 976574 | *29915 | *24574 | *20785 | *11357 | 47165 | 126445 | *45284 | 108203 | *25898 | 83975 | 96788 | 356187 |
| 66 Constructive taxable income from related foreign corporations | 60940 | - | - | - | - | - | - | - | - | *262 | 2018 | 9418 | 49242 |
| 67 Net income, total | 1036803 | *29915 | *24574 | *20785 | *11357 | 47165 | 126445 | *45267 | 108098 | *26160 | 85402 | 106207 | 405429 |
| 68 Net income, Form 1120-A | *6404 | - | *146 | *2847 | *3411 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 10632 | 10632 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 180192 | - | *19658 | *7460 | *1878 | *24962 | *56375 | *5302 | *48563 | *777 | 5511 | 9705 | - |
| 71 Statutory special deductions, total | 192729 | *17268 | *4679 | *4379 | *1 | *9532 | *26839 | *19039 | *6640 | *11424 | 4299 | 15486 | 73143 |
| 72 Net operating loss deduction | 123517 | *17261 | *4679 | *4379 | - | *9532 | *26609 | *19039 | *6594 | *11151 | - | 14655 | 9618 |
| 73 Dividends received deduction | 9379 | *6 | - | - | *1 | - | *231 | - | *46 | *273 | 2882 | 832 | 5108 |
| 74 Public utility div paid deduction | 58417 | - | - | - | - | - | - | - | - | - | - | - | 58417 |
| 75 Income subject to tax | 689886 | *12647 | *237 | *8945 | *9478 | *12670 | 43231 | *20926 | 52895 | *13959 | 75599 | 81015 | 358283 |
| 76 Income tax before credits, total | 245850 | *637 | *35 | *1342 | *1422 | *2557 | 13343 | *7435 | 18012 | *5337 | 26026 | 28897 | 140808 |
| 77 Regular tax | 227493 | *636 | *35 | *1342 | *1422 | *2557 | 12896 | *7093 | 17984 | *4746 | 25773 | 27846 | 125162 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 17480 | - | - | - | - | - | *438 | *334 | *1 | *570 | 173 | 954 | 15009 |
| 81 Environmental tax | 877 | *2 | - | - | - | - | *8 | *8 | *27 | *20 | 80 | 96 | 636 |
| 82 Foreign tax credit | 24726 | - | - | - | - | - | *37 | - | - | - | 2167 | 2568 | 19954 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 6 | - | - | - | - | - | - | - | - | - | 6 | - | - |
| 86 General business credit | 14292 | - | - | - | *50 | *163 | *239 | *16 | *1174 | *266 | 337 | 394 | 11654 |
| 87 Prior year minimum tax credit | 7133 | *227 | - | - | - | - | *372 | *1309 | *311 | 210 | 89 | - | 4615 |
| 88 Income tax after credits, total | 199692 | *410 | *35 | *1342 | *1372 | *2394 | 12694 | *6110 | 16527 | *4861 | 23427 | 25935 | 104585 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 4500
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2258 | *451 | *1033 | *327 | *123 | *42 | *147 | *43 | 48 | *15 | 8 | 10 | 12 |
| 2 Total assets | 50349139 | - | *59563 | *68737 | *35127 | *25324 | *379700 | *261146 | 705879 | *565863 | 541481 | 1723189 | 45983130 |
| 3 Cash | 5215426 | - | *10757 | *29860 | *12756 | *273 | *29815 | *20470 | 36285 | *63625 | 93777 | 191203 | 4726605 |
| 4 Notes and accounts receivable | 5371587 | - | *10991 | *27274 | *14241 | *20035 | *149594 | *77149 | 255407 | *169029 | 146873 | 249467 | 4251527 |
| 5 Less: Allowance for bad debts | 175911 | - | - | - | *1293 | - | - | *1221 | *5011 | *8722 | 1532 | 5925 | 152208 |
| 6 Inventories | 1122011 | - | *1984 | *1468 | *199 | *4904 | *67931 | *8697 | *96696 | *51995 | 25508 | 140947 | 721682 |
| 7 U.S. govt. obligations, total | *121853 | - | - | - | - | - | - | - | *11372 | - | 316 | - | 110165 |
| 8 Tax-exempt securities | *12205 | - | - | - | - | - | - | - | *12205 | - | - | - | - |
| 9 Other current assets | 2902179 | - | *5296 | *905 | - | - | *6155 | *5466 | 46088 | *25102 | 17145 | 57522 | 2738500 |
| 10 Loans to stockholders | 14689 | - | - | *3119 | *2966 | - | *303 | 151 | *6046 | - | 75 | 2029 | - |
| 11 Mortgage and real estate loans | 1169 | - | - | - | - | - | - | - | - | - | - | 1169 | - |
| 12 Other investments | 1126833 | - | - | - | - | - | *1906 | *18678 | *2869 | *8196 | 55012 | 51724 | 988448 |
| 13 Depreciable assets | 47942277 | - | *58623 | *93727 | *35632 | *2762 | *305578 | *193009 | 403549 | *350334 | 295683 | 1539143 | 44664237 |
| 14 Less: Accumulated depreciation | 20241175 | - | *28920 | *87620 | *29562 | *2651 | *184780 | *67492 | 191913 | *139100 | 124112 | 580208 | 18804818 |
| 15 Depletable assets | 106103 | - | - | - | - | - | - | - | - | - | - | - | 106103 |
| 16 Less: Accumulated depletion | 31703 | - | - | - | - | - | - | - | - | - | - | - | 31703 |
| 17 Land | 124883 | - | - | - | - | - | *550 | 1339 | *9193 | - | 5416 | 916 | 107469 |
| 18 Intangible assets (Amortizable) | 2651191 | - | *1039 | *33 | *2232 | - | *775 | *1049 | *3206 | *37204 | 42306 | 14723 | 2548625 |
| 19 Less: Accumulated amortization | 552557 | - | *208 | *31 | *2232 | - | *775 | *193 | *329 | *7446 | 27401 | 2043 | 511898 |
| 20 Other assets | 4638079 | - | - | *-0 | *189 | - | *2649 | *4044 | 20218 | *15646 | 12414 | 62522 | 4520397 |
| 21 Total liabilities | 50349139 | - | *59563 | *68737 | *35127 | *25324 | *379700 | *261146 | 705879 | *565863 | 541481 | 1723189 | 45983130 |
| 22 Accounts payable | 4023074 | - | *66 | *46853 | *6443 | *1428 | *103826 | *59028 | 169183 | *127496 | 133240 | 129431 | 3246079 |
| 23 Mort, notes, and bonds under 1 yr | 1976447 | - | *19507 | *8470 | - | *2143 | *7607 | *19270 | 62317 | *43674 | 49526 | 131575 | 1632357 |
| 24 Other current liabilities | 9950883 | - | - | *13337 | *2958 | *3235 | *11483 | *28259 | 104413 | *159946 | 38256 | 182369 | 9406628 |
| 25 Loans from stockholders | 22406 | - | *1554 | *1591 | - | *631 | *7049 | *20 | *684 | - | 1530 | 9347 | - |
| 26 Mort, notes, bonds, 1 yr or more | 14728763 | - | *9336 | *7971 | - | *3265 | *120517 | *62807 | 123825 | *116374 | 155538 | 395382 | 13733747 |
| 27 Other liabilities | 11832295 | - | - | *20 | - | - | *55321 | 473 | 17872 | *56047 | 2757 | 151794 | 11548010 |
| 28 Net worth | 7815270 | - | *29099 | *-9506 | *25726 | *14621 | *73897 | *91288 | 227585 | *62325 | 160634 | 723292 | 6416308 |
| 29 Capital stock | 1776371 | - | *15597 | *5861 | *335 | *2182 | *7704 | *15858 | 4085 | *4485 | 7683 | 117314 | 1595267 |
| 30 Paid-in or capital surplus | 6278736 | - | *1202 | - | *29933 | *4929 | *981 | *291907 | *49206 | *75486 | 87204 | 236019 | 5501869 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 39255 | - | *2464 | *5036 | *18341 | *7510 | *54347 | *-118150 | *60739 | *-18807 | -4161 | 277850 | -245913 |
| 33 Retained earnings (S CORP) | 309696 | - | *9837 | *54495 | *-22883 | - | *22746 | *-80009 | *115869 | 6984 | 69907 | 132750 | - |
| 34 Less: Cost of treasury stock | 588788 | - | - | *74898 | - | - | *11880 | 18318 | *2313 | *5823 | - | 40641 | 434915 |
| 35 Total receipts | 64591813 | *220045 | *228501 | *441542 | *205289 | *72373 | *1155805 | *609723 | 1928245 | *1903138 | 608609 | 2020783 | 55197760 |
| 36 Business receipts | 62056529 | *199944 | *224458 | *427196 | *205032 | *65525 | *1140770 | *596782 | 1914712 | *1870820 | 567105 | 1966865 | 52877321 |
| 37 Interest | 767206 | *407 | *6 | *1110 | *229 | - | *232 | *412 | *741 | *2168 | 2521 | 6869 | 752511 |
| 38 Interest on govt. obligations | *5683 | - | - | - | - | - | - | - | *873 | - | 21 | 677 | 4112 |
| 39 Rents | 242001 | - | - | *3582 | - | - | - | 29 | *173 | *1057 | 13924 | 13218 | 210018 |
| 40 Royalties | 36039 | - | - | - | - | - | - | - | - | - | 6 | - | 36033 |
| 41 Net S-T cap gain less net LT loss | 1075 | - | - | - | - | - | - | - | - | - | 50 | - | 1025 |
| 42 Net L-T cap gain less net ST loss | 96340 | - | - | - | - | - | - | - | *1754 | - | 470 | 595 | 93521 |
| 43 Net gain, noncapital assets | 435922 | *17135 | - | *183 | - | - | - | *155 | *2735 | *8389 | 1998 | 8097 | 397231 |
| 44 Dividends, domestic corporations | 6628 | - | - | - | - | - | - | 23 | *7 | - | - | 40 | 6558 |
| 45 Dividends, foreign corporations | 24878 | - | - | - | - | - | - | - | - | - | - | - | 24878 |
| 46 Other receipts | 919514 | *2558 | *4037 | *9473 | *29 | *6848 | *14803 | *12324 | *7250 | *20703 | 22515 | 24422 | 794551 |
| 47 Total deductions | 62252761 | *202871 | *220968 | *434105 | *180964 | *68885 | *1110354 | *587758 | 1837297 | *1815142 | 559100 | 1903106 | 53332209 |
| 48 Cost of goods | 18118825 | - | *1984 | *1468 | - | *4904 | *67931 | *49820 | *66792 | *45079 | 22088 | 130489 | 66595 |
| 49 Compensation of officers | 285843 | *2223 | *17616 | *4192 | *11277 | *1423 | *39809 | *5397 | 32105 | *12793 | 6775 | 12772 | 139462 |
| 50 Salaries and wages | 12215128 | *37609 | *75189 | *37893 | *18943 | *1941 | *132443 | *47797 | 208653 | *224379 | 83280 | 222234 | 11124768 |
| 51 Repairs | 3113947 | *26603 | *7566 | *3647 | *206 | *1655 | *17350 | *2265 | 59318 | *16372 | 37963 | 116748 | 2824254 |
| 52 Bad debts | 203713 | *3368 | - | *3164 | *1488 | - | *2646 | *1170 | 4113 | *4746 | 301 | 4595 | 178121 |
| 53 Rent paid on business property | 5466121 | *37495 | *25462 | *32810 | *1118 | *3603 | *15020 | *9440 | 157134 | *22632 | 49826 | 64041 | 5047539 |
| 54 Taxes paid | 1920983 | *7541 | *9438 | *6429 | *7938 | *1510 | *23197 | *6569 | 43884 | *38583 | 12512 | 45946 | 1717436 |
| 55 Interest paid | 1674503 | *566 | *1518 | *2037 | *11 | *699 | *10519 | *4023 | 17248 | *17879 | 14299 | 40281 | 1565423 |
| 56 Contributions or gifts | 18569 | *2 | *120 | *46 | - | *60 | *5 | *28 | *59 | *48 | 28 | 158 | 18015 |
| 57 Amortization | 182157 | *333 | *92 | *241 | - | - | *71 | *180 | *1020 | *443 | 1946 | 10978 | 166852 |
| 58 Depreciation | 3808317 | *4906 | *6009 | *11161 | *3605 | *920 | *35637 | *15238 | 42869 | *33614 | 24056 | 135679 | 3494623 |
| 59 Depletion | 23722 | - | - | - | - | - | - | 86 | - | - | 5 | - | 23631 |
| 60 Advertising | 673446 | *74 | *242 | *274 | *369 | *153 | *694 | *1353 | 6539 | *11615 | 2087 | 12343 | 637702 |
| 61 Pension, prof sh, stock, annuity | 1369657 | *370 | - | *2915 | *891 | - | *4756 | *242 | *2897 | *10611 | 749 | 7131 | 1339095 |
| 62 Employee benefit programs | 2045943 | *1629 | *4059 | - | *1780 | - | *7425 | *4695 | 18797 | *18176 | 7557 | 32303 | 1949522 |
| 63 Net loss, noncapital assets | 6928 | - | - | - | - | - | *14 | *191 | *1189 | *1533 | 100 | 1421 | 2480 |
| 64 Other deductions | 11124961 | *47307 | *42524 | *103820 | *27275 | *7093 | *107960 | *43857 | 299312 | *164135 | 166666 | 527715 | 9587297 |
| 65 Total receipts less total deducts | 2339052 | *17173 | *7533 | *7437 | *24325 | *3488 | *45451 | *21965 | 90947 | *87996 | 49509 | 117677 | 1865551 |
| 66 Constructive taxable income from related foreign corporations | *31146 | - | - | - | - | - | - | - | *54 | - | - | - | 31092 |
| 67 Net income, total | 2364515 | *17173 | *7533 | *7437 | *24325 | *3488 | *45451 | *21965 | 90129 | *87996 | 49488 | 117000 | 1892530 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 227313 | *14725 | *6438 | *5630 | *23488 | - | *37930 | *6944 | *55567 | 10550 | 32671 | 33371 | - |
| 71 Statutory special deductions, total | 825155 | - | - | - | *837 | - | *319 | *1204 | *5056 | *40277 | 4174 | 16613 | 756676 |
| 72 Net operating loss deduction | 812370 | - | - | - | *837 | - | *319 | *1187 | *5051 | *40277 | 4174 | 16584 | 743942 |
| 73 Dividends received deduction | 12784 | - | - | - | - | - | - | 17 | *5 | - | - | 28 | 12734 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1312047 | *2448 | *1095 | *1807 | - | *3488 | *7203 | *13817 | *29505 | *37169 | 12643 | 67017 | 1135854 |
| 76 Income tax before credits, total | 643876 | *832 | *164 | *271 | - | *691 | *2181 | *4698 | *10270 | *14179 | 4463 | 27728 | 578399 |
| 77 Regular tax | 456536 | *832 | *164 | *271 | - | *691 | *2181 | *4698 | *9956 | *12883 | 4288 | 23122 | 397449 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 183792 | - | - | - | - | - | - | - | *296 | *1238 | 160 | 4493 | 177605 |
| 81 Environmental tax | 3547 | - | - | - | - | - | - | - | *18 | *58 | 14 | 112 | 3345 |
| 82 Foreign tax credit | *51883 | - | - | - | - | - | - | - | *2243 | - | - | 78 | 49561 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *6657 | - | - | - | - | - | - | - | *995 | - | - | 1872 | 3790 |
| 87 Prior year minimum tax credit | *67568 | - | - | - | - | - | - | - | *115 | *1997 | - | 68 | 65388 |
| 88 Income tax after credits, total | 517768 | *832 | *164 | *271 | - | *691 | *2181 | *4698 | *6917 | *12182 | 4463 | 25709 | 459660 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Pipe lines, except natural gas

| MINOR INDUSTRY 4600 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 123 | - | - | - | *69 | - | *4 | *17 | *18 | *** | ** | *** | ** |
| 2 Total assets | 2411309 | - | - | - | *22062 | - | *8533 | *110850 | *285512 | *** | ** | *** | ** |
| 3 Cash | 59909 | - | - | - | *6661 | - | - | *23437 | *16999 | *** | ** | *** | ** |
| 4 Notes and accounts receivable | 385016 | - | - | - | *9269 | - | *1707 | *11263 | *30139 | *** | ** | *** | ** |
| 5 Less: Allowance for bad debts | *1558 | - | - | - | *1558 | - | - | - | - | *** | - | *** | - |
| 6 Inventories | 15973 | - | - | - | - | - | *2360 | *1823 | *636 | *** | ** | *** | - |
| 7 U.S. govt. obligations, total | *1566 | - | - | - | - | - | - | - | - | *** | ** | *** | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 9 Other current assets | 113169 | - | - | - | - | - | - | *1491 | *19587 | *** | ** | *** | ** |
| 10 Loans to stockholders | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 12 Other investments | 130380 | - | - | - | *7690 | - | - | *140 | *4195 | *** | - | *** | ** |
| 13 Depreciable assets | 3730332 | - | - | - | - | - | *43120 | *243977 | *571848 | *** | ** | *** | ** |
| 14 Less: Accumulated depreciation | 2137787 | - | - | - | - | - | *38686 | *172367 | *372815 | *** | ** | *** | ** |
| 15 Depletable assets | 2374 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 17 Land | 22023 | - | - | - | - | - | *32 | *111 | *1443 | *** | - | *** | ** |
| 18 Intangible assets (Amortizable) | *1608 | - | - | - | - | - | - | - | *772 | *** | - | *** | ** |
| 19 Less: Accumulated amortization | *769 | - | - | - | - | - | - | - | *450 | *** | - | *** | - |
| 20 Other assets | 89073 | - | - | - | - | - | - | *976 | *13159 | *** | ** | *** | ** |
| 21 Total liabilities | 2411309 | - | - | - | *22062 | - | *8533 | *110850 | *285512 | *** | ** | *** | ** |
| 22 Accounts payable | 218351 | - | - | - | *65255 | - | *1927 | *18890 | *16818 | *** | ** | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 221178 | - | - | - | - | - | - | *3735 | *9595 | *** | ** | *** | ** |
| 24 Other current liabilities | 104283 | - | - | - | - | - | *2666 | *11072 | *34381 | *** | ** | *** | ** |
| 25 Loans from stockholders | *27724 | - | - | - | - | - | - | *4601 | *23123 | *** | - | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 875279 | - | - | - | - | - | - | *17860 | *21064 | *** | ** | *** | ** |
| 27 Other liabilities | 605479 | - | - | - | - | - | - | *18277 | *47327 | *** | ** | *** | ** |
| 28 Net worth | 359015 | - | - | - | *-43193 | - | *3940 | *36415 | *133205 | *** | ** | *** | ** |
| 29 Capital stock | 146493 | - | - | - | *87 | - | *747 | *12713 | *31131 | *** | ** | *** | ** |
| 30 Paid-in or capital surplus | *78872 | - | - | - | - | - | *4002 | - | *3514 | *** | ** | *** | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 32 Retained earnings-unappropriated | 133911 | - | - | - | *-43280 | - | *-809 | *23702 | *92015 | *** | ** | *** | ** |
| 33 Retained earnings (S CORP) | *8928 | - | - | - | - | - | - | - | *8928 | *** | - | *** | - |
| 34 Less: Cost of treasury stock | *9189 | - | - | - | - | - | - | - | *2383 | *** | - | *** | - |
| 35 Total receipts | 1628563 | - | - | - | *5922 | - | *19998 | *105537 | *256724 | *** | ** | *** | ** |
| 36 Business receipts | 1490116 | - | - | - | - | - | *19960 | *94241 | *247807 | *** | ** | *** | ** |
| 37 Interest | 32419 | - | - | - | - | - | *4 | *527 | *964 | *** | ** | *** | ** |
| 38 Interest on govt. obligations | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 39 Rents | 10512 | - | - | - | - | - | - | *43 | *2349 | *** | ** | *** | ** |
| 40 Royalties | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 42 Net L-T cap gain less net ST loss | *150 | - | - | - | - | - | - | - | *-0 | *** | - | *** | ** |
| 43 Net gain, noncapital assets | 390 | - | - | - | - | - | - | *6 | *114 | *** | - | *** | - |
| 44 Dividends, domestic corporations | 20 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 46 Other receipts | 94957 | - | - | - | *5922 | - | *33 | *10720 | *5489 | *** | ** | *** | ** |
| 47 Total deductions | 990852 | - | - | - | *327 | - | *10561 | *71333 | *158628 | *** | ** | *** | ** |
| 48 Cost of goods | 379468 | - | - | - | - | - | - | - | - | *** | ** | *** | - |
| 49 Compensation of officers | *8949 | - | - | - | - | - | - | - | *2911 | *** | ** | *** | ** |
| 50 Salaries and wages | 88328 | - | - | - | - | - | *1750 | - | *19518 | *** | ** | *** | ** |
| 51 Repairs | 102768 | - | - | - | - | - | *1238 | *8412 | *14122 | *** | ** | *** | ** |
| 52 Bad debts | *101 | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 53 Rent paid on business property | 9263 | - | - | - | - | - | - | *1927 | *2032 | *** | ** | *** | ** |
| 54 Taxes paid | 96117 | - | - | - | - | - | *1410 | *5956 | *16772 | *** | ** | *** | ** |
| 55 Interest paid | 86618 | - | - | - | - | - | *53 | *1146 | *3733 | *** | ** | *** | ** |
| 56 Contributions or gifts | 443 | - | - | - | - | - | - | *30 | *17 | *** | ** | *** | ** |
| 57 Amortization | 1211 | - | - | - | *321 | - | - | *3 | *279 | *** | ** | *** | ** |
| 58 Depreciation | 71350 | - | - | - | - | - | *343 | *3958 | *8422 | *** | ** | *** | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 60 Advertising | *12 | - | - | - | - | - | - | *12 | - | *** | ** | *** | - |
| 61 Pension, prof sh, stock, annuity | 6823 | - | - | - | - | - | - | - | 174 | *** | ** | *** | ** |
| 62 Employee benefit programs | 16902 | - | - | - | - | - | - | - | *2521 | *** | ** | *** | ** |
| 63 Net loss, noncapital assets | *2136 | - | - | - | - | - | *25 | *986 | - | *** | - | *** | ** |
| 64 Other deductions | 120364 | - | - | - | *6 | - | *1432 | *42860 | *34144 | *** | ** | *** | ** |
| 65 Total receipts less total deducts | 637711 | - | - | - | *5595 | - | *9437 | *34204 | *98096 | *** | ** | *** | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 67 Net income, total | 637711 | - | - | - | *5595 | - | *9437 | *34204 | *98096 | *** | ** | *** | ** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 Net income, Form 1120S | *12877 | - | - | - | - | - | - | - | *12877 | *** | - | *** | - |
| 71 Statutory special deductions, total | *4750 | - | - | - | *389 | - | - | - | - | *** | ** | *** | ** |
| 72 Net operating loss deduction | *4736 | - | - | - | *389 | - | - | - | - | *** | ** | *** | ** |
| 73 Dividends received deduction | 14 | - | - | - | - | - | - | - | - | *** | - | *** | ** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 Income subject to tax | 620083 | - | - | - | *5206 | - | *9437 | *34204 | *85218 | *** | ** | *** | ** |
| 76 Income tax before credits, total | 215738 | - | - | - | *962 | - | *3401 | *11636 | *29115 | *** | ** | *** | ** |
| 77 Regular tax | 214433 | - | - | - | *962 | - | *3208 | *11630 | *29043 | *** | ** | *** | ** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 Alternative minimum tax | *656 | - | - | - | - | - | *189 | - | - | *** | ** | *** | - |
| 81 Environmental tax | 649 | - | - | - | - | - | *3 | *7 | *73 | *** | ** | *** | ** |
| 82 Foreign tax credit | *4667 | - | - | - | - | - | *3208 | - | *16 | *** | - | *** | ** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 86 General business credit | 247 | - | - | - | - | - | - | - | - | *** | ** | *** | - |
| 87 Prior year minimum tax credit | *467 | - | - | - | - | - | - | - | *113 | *** | ** | *** | - |
| 88 Income tax after credits, total | 210358 | - | - | - | *962 | - | *192 | *11636 | *28987 | *** | ** | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Transportation: Transportation services, not elsewhere classified

MINOR INDUSTRY 4700
RETURNS WITH NET INCOME

| | | Total | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 20873 | *** | 11840 | 3307 | 2044 | 1366 | 1310 | 152 | 110 | 34 | 20 | 8 | *** |
| 2 | Total assets | 24216307 | *** | 396481 | 545068 | 731789 | 926607 | 2838687 | 1082835 | 1791912 | 1076077 | 1457852 | 1337328 | *** |
| 3 | Cash | 1979467 | *** | 152950 | 175811 | 137022 | 184187 | 406099 | 199611 | 136360 | 142865 | 132407 | 26688 | *** |
| 4 | Notes and accounts receivable | 5025069 | *** | 27924 | 153833 | 282113 | 351115 | 1027578 | 398613 | 686711 | 228557 | 515474 | 406146 | *** |
| 5 | Less: Allowance for bad debts | 57243 | *** | - | - | *2354 | *3214 | *4340 | 3364 | 9823 | *4243 | 4550 | 8047 | *** |
| 6 | Inventories | 260990 | *** | *1119 | *4698 | *10908 | *36060 | *27748 | *19460 | 26483 | *9557 | 44243 | 11855 | *** |
| 7 | U.S. govt. obligations, total | 79353 | *** | - | - | - | *4330 | *14844 | - | *32463 | *21775 | 1897 | 382 | *** |
| 8 | Tax-exempt securities | *36143 | *** | - | - | - | - | *5931 | - | *15838 | *14023 | - | - | *** |
| 9 | Other current assets | 1560071 | *** | 12753 | *8659 | 38093 | 31308 | 165492 | 59764 | 99588 | 88178 | 134941 | 107474 | *** |
| 10 | Loans to stockholders | 216353 | *** | 26818 | *16125 | *4824 | 34588 | 106350 | *4114 | *9304 | *1291 | 1955 | 8620 | *** |
| 11 | Mortgage and real estate loans | *514771 | *** | *2994 | *4577 | *833 | *279 | - | - | *2191 | - | - | - | *** |
| 12 | Other investments | 4376470 | *** | *14070 | *23634 | *25551 | 62206 | 105121 | 48629 | 203418 | 118349 | 168542 | 198134 | *** |
| 13 | Depreciable assets | 18337366 | *** | 410138 | 301565 | 450991 | 514461 | 1986344 | 688201 | 880917 | 654601 | 708921 | 677634 | *** |
| 14 | Less: Accumulated depreciation | 9411552 | *** | 300177 | 202280 | 280024 | 338252 | 1134896 | 372362 | 467824 | 262887 | 336568 | 219369 | *** |
| 15 | Depletable assets | *34240 | *** | - | *27011 | - | - | - | - | *6963 | - | 226 | 41 | *** |
| 16 | Less: Accumulated depletion | *4334 | *** | - | - | - | - | - | - | *4152 | - | 150 | 32 | *** |
| 17 | Land | 305226 | *** | - | *4915 | *2234 | *6221 | 26658 | *22953 | 40254 | *31359 | 28216 | 53493 | *** |
| 18 | Intangible assets (Amortizable) | 770524 | *** | *1564 | *2422 | *6619 | 35434 | 68515 | *11105 | 104080 | *13374 | 37236 | 30158 | *** |
| 19 | Less: Accumulated amortization | 209656 | *** | *484 | *1389 | *3741 | 28733 | 11238 | *3254 | 40186 | *7265 | 4484 | 2314 | *** |
| 20 | Other assets | 403049 | *** | 46813 | 25488 | 58720 | 36618 | 48479 | *9366 | 69328 | 26543 | 29545 | 46463 | *** |
| 21 | Total liabilities | 24216307 | *** | 396481 | 545068 | 731789 | 926607 | 2838687 | 1082835 | 1791912 | 1076077 | 1457852 | 1337328 | *** |
| 22 | Accounts payable | 3776824 | *** | 24069 | 137190 | 215383 | 281376 | 954497 | 225352 | 365992 | 199521 | 439215 | 260885 | *** |
| 23 | Mort, notes, and bonds under 1 yr | 2952780 | *** | 36507 | *27388 | *11909 | 74212 | 225292 | 64241 | 208949 | 63102 | 213226 | 38826 | *** |
| 24 | Other current liabilities | 3267630 | *** | 33586 | 23638 | 156390 | 85691 | 326293 | 119504 | 224603 | 167318 | 189239 | 186433 | *** |
| 25 | Loans from stockholders | 616010 | *** | 74805 | 110076 | 24962 | 65038 | 120902 | *2888 | *17067 | *40004 | 103 | 48316 | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 4607401 | *** | 60395 | 79158 | 120320 | 94468 | 476046 | *152777 | 435308 | 283190 | 128523 | 289651 | *** |
| 27 | Other liabilities | 1766035 | *** | *19819 | *3138 | *2470 | *55416 | 43646 | *82104 | 73723 | *35253 | 80671 | 22731 | *** |
| 28 | Net worth | 7229628 | *** | 147301 | 164480 | 200355 | 270405 | 692012 | 435968 | 466268 | 287689 | 406876 | 490485 | *** |
| 29 | Capital stock | 701715 | *** | 75366 | 45423 | 27298 | 75083 | 57501 | 15383 | 42606 | 123014 | 96477 | 39186 | *** |
| 30 | Paid-in or capital surplus | 2923153 | *** | 123080 | *70349 | *8061 | 37653 | 124366 | 71384 | 53698 | 68913 | 207375 | 174518 | *** |
| 31 | Retained earnings, appropriated | *48772 | *** | - | *25476 | - | - | *8525 | *562 | *14193 | *16 | - | - | *** |
| 32 | Retained earnings-unappropriated | 3279515 | *** | 35132 | 53591 | 116738 | 185325 | 335217 | *128444 | 327039 | 72895 | 44876 | 317097 | *** |
| 33 | Retained earnings (S CORP) | 624680 | *** | -81189 | *22274 | *61000 | *1976 | 207905 | 238875 | *53349 | *28539 | 91951 | - | *** |
| 34 | Less: Cost of treasury stock | 348207 | *** | *5088 | *52632 | *12741 | *29632 | 41501 | *18680 | *24617 | *5688 | 33804 | 40316 | *** |
| 35 | Total receipts | 44045550 | *** | 4483361 | 3302364 | 2483919 | 3330861 | 9423436 | 3685398 | 4332395 | 1753219 | 2974024 | 1782086 | *** |
| 36 | Business receipts | 41888069 | *** | 4384366 | 3239578 | 2447760 | 3120666 | 9266340 | 3637614 | 4226487 | 1536573 | 2776794 | 1689927 | *** |
| 37 | Interest | 292675 | *** | 2567 | *1798 | 3372 | 11570 | 16649 | *6265 | 9252 | 10586 | 8741 | 11190 | *** |
| 38 | Interest on govt. obligations | 5942 | *** | - | *181 | - | *97 | *655 | *1 | *1448 | *659 | 2806 | - | *** |
| 39 | Rents | 576902 | *** | *292 | - | *5772 | *1385 | 27616 | *248 | *19234 | *6347 | 14559 | 28521 | *** |
| 40 | Royalties | *546 | *** | - | - | - | - | - | - | *129 | - | - | - | *** |
| 41 | Net S-T cap gain less net LT loss | *2439 | *** | - | - | - | *1679 | *15 | - | *70 | - | - | 675 | *** |
| 42 | Net L-T cap gain less net ST loss | 36012 | *** | - | *3367 | *655 | *13582 | *1800 | *776 | *1794 | *8270 | 26 | 1592 | *** |
| 43 | Net gain, noncapital assets | 153878 | *** | *11389 | *4468 | *810 | *8993 | 32772 | *5965 | 10256 | *13222 | 7810 | 1823 | *** |
| 44 | Dividends, domestic corporations | 25891 | *** | - | *317 | *81 | *288 | *1436 | *331 | *1387 | *5587 | 63 | 863 | *** |
| 45 | Dividends, foreign corporations | *8351 | *** | - | - | - | - | - | - | *126 | - | 19 | 351 | *** |
| 46 | Other receipts | 1054845 | *** | *84746 | 52654 | *25470 | 172602 | 76152 | 34198 | 62212 | 171975 | 163206 | 47145 | *** |
| 47 | Total deductions | 42551245 | *** | 4323118 | 3150588 | 2369246 | 3226255 | 9185194 | 3555973 | 4188984 | 1676067 | 2874889 | 1704515 | *** |
| 48 | Cost of goods | 26927465 | *** | *1119 | *4698 | *10637 | - | *24832 | *5153 | *21611 | *8537 | 43019 | 8832 | *** |
| 49 | Compensation of officers | 1048552 | *** | 179696 | 83430 | 133382 | 139721 | 278363 | 74177 | 59595 | 18706 | 43574 | 17405 | *** |
| 50 | Salaries and wages | 4154312 | *** | 360679 | 251962 | 229963 | 352072 | 813894 | 334816 | 354489 | 187783 | 384624 | 250787 | *** |
| 51 | Repairs | 677341 | *** | 26611 | 24601 | 14405 | 35599 | 120919 | 8210 | 18493 | 5313 | 17721 | 11105 | *** |
| 52 | Bad debts | 90782 | *** | *14014 | *1700 | *5810 | *4686 | 19799 | 3948 | 11909 | 2525 | 6318 | 1968 | *** |
| 53 | Rent paid on business property | 948486 | *** | 81957 | 46012 | 28135 | 55596 | 136494 | 38106 | 70318 | 29466 | 86141 | 38704 | *** |
| 54 | Taxes paid | 910310 | *** | 67937 | 43216 | 48641 | 101640 | 168710 | 75420 | 73831 | 62822 | 52015 | 39880 | *** |
| 55 | Interest paid | 764222 | *** | 13738 | 20687 | 13375 | 19442 | 58505 | 12516 | 43598 | 25713 | 24095 | 22214 | *** |
| 56 | Contributions or gifts | 11981 | *** | *360 | *927 | 983 | 745 | 1522 | *210 | 2403 | *731 | 112 | 764 | *** |
| 57 | Amortization | 57759 | *** | *547 | *1166 | *801 | *9313 | 3538 | *374 | 21936 | *2178 | 2095 | 707 | *** |
| 58 | Depreciation | 1814667 | *** | 38211 | 39168 | 47083 | 45824 | 261689 | 52355 | 82412 | 64816 | 68227 | 61448 | *** |
| 59 | Depletion | *72 | *** | - | - | - | - | - | - | *10 | - | - | - | *** |
| 60 | Advertising | 247736 | *** | 25940 | 20764 | 21515 | 23545 | 31812 | 28163 | 22350 | 24699 | 23486 | 12810 | *** |
| 61 | Pension, prof sh, stock, annuity | 104329 | *** | *2062 | *3118 | *6655 | *12532 | 23812 | *2997 | 10786 | *2878 | 7445 | 8232 | *** |
| 62 | Employee benefit programs | 327688 | *** | 13500 | 16870 | 7038 | 17450 | 50610 | 29392 | 39313 | 31771 | 30127 | 22172 | *** |
| 63 | Net loss, noncapital assets | 11715 | *** | *3078 | *1655 | - | *390 | *1148 | *48 | 497 | *1696 | 1380 | 518 | *** |
| 64 | Other deductions | 4453826 | *** | 386494 | 425862 | 353381 | 325421 | 905583 | 335741 | 574236 | 202069 | 235899 | 171458 | *** |
| 65 | Total receipts less total deducts | 1494306 | *** | 160242 | 151776 | 114673 | 104607 | 238241 | 129425 | 143411 | 77152 | 99134 | 77571 | *** |
| 66 | Constructive taxable income from related foreign corporations | *24703 | *** | - | - | - | - | - | - | *2642 | *165 | - | 17596 | *** |
| 67 | Net income, total | 1513066 | *** | 160242 | 151595 | 114673 | 104510 | 237587 | 129424 | 144605 | 76659 | 96328 | 95167 | *** |
| 68 | Net income, Form 1120-A | *9180 | *** | *7603 | *1577 | - | - | - | - | - | - | - | - | *** |
| 69 | Net income, Form 1120F | *704 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 | Net income, Form 1120S | 597460 | *** | 125038 | *84605 | *59767 | *24337 | 90069 | 111617 | *49403 | *17403 | 32477 | - | *** |
| 71 | Statutory special deductions, total | 197370 | *** | 14690 | 30409 | 21635 | 16716 | 21902 | *231 | 12667 | *14226 | 8940 | 1144 | *** |
| 72 | Net operating loss deduction | 177614 | *** | 14690 | *30188 | 21635 | 16515 | 20780 | - | *11669 | *10315 | 8896 | 540 | *** |
| 73 | Dividends received deduction | 19756 | *** | - | *222 | - | *202 | *1122 | *231 | *997 | *3911 | 44 | 604 | *** |
| 74 | Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 | Income subject to tax | 721171 | *** | 20931 | 36581 | 33271 | 63456 | 125913 | *17575 | 82535 | 47251 | 54911 | 94024 | *** |
| 76 | Income tax before credits, total | 251063 | *** | 3003 | 6109 | 6334 | 16672 | 42300 | *5810 | 28960 | 16549 | 18266 | 32610 | *** |
| 77 | Regular tax | 221353 | *** | 3003 | 6109 | 6300 | 16426 | 38623 | *5810 | 27886 | 16058 | 18701 | 32415 | *** |
| 78 | Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 79 | Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 | Alternative minimum tax | 29743 | *** | - | - | *34 | *246 | *3668 | - | *1051 | *453 | 224 | 86 | *** |
| 81 | Environmental tax | 643 | *** | - | - | - | - | *8 | - | *24 | *38 | 53 | 109 | *** |
| 82 | Foreign tax credit | 7181 | *** | - | - | - | - | - | - | - | - | - | 2612 | *** |
| 83 | U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 | Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 86 | General business credit | 5098 | *** | - | *68 | *63 | *315 | *1233 | - | *691 | *200 | 12 | 31 | *** |
| 87 | Prior year minimum tax credit | 6117 | *** | - | *30 | - | *570 | *71 | - | *590 | *837 | 894 | 5 | *** |
| 88 | Income tax after credits, total | 232667 | *** | 3003 | 6012 | 6272 | 15787 | 40996 | *5810 | 27679 | 15512 | 17359 | 29963 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 31
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 10937 | 656 | 4680 | 1320 | 993 | 905 | 1443 | 379 | 285 | 89 | 75 | 47 | 65 |
| 2 Total assets | 581558319 | - | 149123 | 207022 | 344932 | 660551 | 2979628 | 2790102 | 4297546 | 3072442 | 5270110 | 7012110 | 554774755 |
| 3 Cash | 9606257 | - | 46841 | *17196 | 49951 | 113100 | 471885 | 329209 | 467102 | 231320 | 447974 | 442768 | 6988912 |
| 4 Notes and accounts receivable | 95047528 | - | *8058 | *40575 | 60074 | 168120 | 605747 | 381633 | 512866 | 480580 | 607524 | 969187 | 91213165 |
| 5 Less: Allowance for bad debts | 3356373 | - | - | - | *24 | *1867 | 18786 | 9625 | 12236 | 14413 | 23294 | 34253 | 3241874 |
| 6 Inventories | 7602897 | - | *6134 | *15173 | *37869 | *15955 | 85205 | 50305 | 68826 | 29727 | 66838 | 39449 | 7187415 |
| 7 U.S. govt. obligations, total | 2805622 | - | - | - | - | - | *76104 | *75897 | 104257 | *53142 | 24951 | 85559 | 2385711 |
| 8 Tax-exempt securities | 1773885 | - | - | - | - | - | *37942 | *29836 | 50389 | *7811 | 32916 | 26005 | 1588986 |
| 9 Other current assets | 23188058 | - | *7461 | *4229 | 21930 | 5363 | 128803 | 178456 | 219688 | 116115 | 247643 | 379619 | 21878750 |
| 10 Loans to stockholders | 384717 | - | *23775 | *28387 | *10021 | *9107 | 40914 | *30873 | 22468 | *24447 | 14897 | 66989 | 112839 |
| 11 Mortgage and real estate loans | 87435 | - | - | - | - | - | *6336 | - | 3270 | *7366 | 350 | 227 | 69887 |
| 12 Other investments | 142203600 | - | *394 | *1849 | *15901 | *88166 | 282008 | 400860 | 445742 | 324890 | 508587 | 565513 | 139569689 |
| 13 Depreciable assets | 401547158 | - | 246555 | 159086 | 291023 | 523179 | 2120552 | 2139091 | 3435986 | 2466038 | 4017108 | 3855098 | 382293442 |
| 14 Less: Accumulated depreciation | 184115984 | - | 194891 | 84580 | 228612 | 350643 | 1149401 | 1028434 | 1556032 | 1176846 | 1949662 | 1757928 | 174638956 |
| 15 Depletable assets | *11373 | - | - | - | - | - | *174 | - | - | - | - | - | 11199 |
| 16 Less: Accumulated depletion | 1209 | - | - | - | - | - | - | - | - | - | - | - | 1209 |
| 17 Land | 3410376 | - | - | *3530 | *2526 | *30560 | 33015 | 29970 | 31652 | 30016 | 57511 | 64642 | 3126955 |
| 18 Intangible assets (Amortizable) | 72135116 | - | *1325 | *25874 | *25321 | *39868 | 255010 | 122083 | 451679 | 492915 | 1304127 | 2369971 | 67046943 |
| 19 Less: Accumulated amortization | 8126698 | - | *166 | *20960 | *10577 | *27500 | 116534 | 48022 | 132816 | 121555 | 319466 | 406408 | 6922694 |
| 20 Other assets | 17354560 | - | *3635 | *16663 | *69529 | 47142 | 120654 | 107969 | 184706 | 120888 | 232106 | 345674 | 16105595 |
| 21 Total liabilities | 581558319 | - | 149123 | 207022 | 344932 | 660551 | 2979628 | 2790102 | 4297546 | 3072442 | 5270110 | 7012110 | 554774755 |
| 22 Accounts payable | 26604044 | - | *7554 | *29430 | 48249 | 59433 | 284641 | 128599 | 260493 | 196861 | 246340 | 534483 | 24807961 |
| 23 Mort, notes, and bonds under 1 yr | 41735104 | - | *9125 | *23221 | *35306 | 41458 | 91885 | 86449 | 195643 | 171698 | 304913 | 245840 | 40529565 |
| 24 Other current liabilities | 50582568 | - | *10616 | *14209 | 28506 | 73366 | 164554 | 133084 | 304269 | 211144 | 370166 | 656476 | 48616177 |
| 25 Loans from stockholders | 2619297 | - | *27556 | *6999 | 47780 | *127875 | 213089 | *102771 | 120200 | *12253 | 4774 | 35032 | 1920969 |
| 26 Mort, notes, bonds, 1 yr or more | 133042460 | - | *51791 | *57649 | *42245 | 154812 | 781463 | 755665 | 1451040 | 1089488 | 2391118 | 3268672 | 122998516 |
| 27 Other liabilities | 89799697 | - | *797 | *4179 | *-14788 | *7468 | 104143 | 157339 | 348010 | 223668 | 315871 | 626448 | 88026563 |
| 28 Net worth | 237175149 | - | 41683 | 71336 | 157634 | 196139 | 1339854 | 1426195 | 1617891 | 1167328 | 1636927 | 1645158 | 227875004 |
| 29 Capital stock | 44460043 | - | 38009 | 115486 | 115755 | 407544 | 200006 | 142771 | 205514 | 162573 | 403710 | 589356 | 42079319 |
| 30 Paid-in or capital surplus | 169432296 | - | *17824 | *5959 | *15201 | *55501 | 148564 | 24435 | 470309 | 337570 | 284052 | 1619501 | 166453380 |
| 31 Retained earnings, appropriated | 365377 | - | - | - | - | *15518 | *72218 | *76085 | *111499 | *24648 | 15268 | 5523 | 44618 |
| 32 Retained earnings-unappropriated | 30789874 | - | *-15426 | *18226 | 51110 | -230959 | 952613 | 812917 | 760009 | 627089 | 880284 | -317824 | 27251833 |
| 33 Retained earnings (S CORP) | 863511 | - | 3005 | *-68326 | *-24433 | *5894 | 75631 | 434544 | 214126 | *57999 | 208646 | -43576 | - |
| 34 Less: Cost of treasury stock | 8735952 | - | *1730 | *10 | - | *57360 | 109178 | 64558 | 143565 | 42552 | 155032 | 207822 | 7954146 |
| 35 Total receipts | 305373162 | 926926 | 1282790 | 2523951 | 932428 | 1440307 | 4111527 | 2245258 | 3041963 | 2293101 | 3419869 | 4350671 | 278804370 |
| 36 Business receipts | 278890573 | 513712 | 1244245 | 2479772 | 844595 | 1376639 | 3870524 | 2085733 | 2697899 | 2188079 | 3020943 | 3865519 | 254702913 |
| 37 Interest | 6881505 | 13584 | *271 | *921 | 1782 | 3197 | 24174 | 21127 | 33779 | 13586 | 103882 | 123897 | 6541307 |
| 38 Interest on govt. obligations | 119761 | - | - | - | - | - | 3067 | *2248 | 3801 | 1288 | 5235 | 2823 | 101300 |
| 39 Rents | 4586566 | *239 | - | *547 | *192 | *16 | 3239 | 6793 | 5942 | 6151 | 14049 | 6021 | 4543378 |
| 40 Royalties | 302021 | - | - | - | - | - | - | *13 | *198 | *20 | 1 | 103 | 301686 |
| 41 Net S-T cap gain less net LT loss | 58134 | - | - | - | - | - | *52 | *12473 | *22 | *715 | 2461 | 6112 | 36298 |
| 42 Net L-T cap gain less net ST loss | 2275697 | *270612 | *16481 | - | *26625 | - | *38398 | 40291 | 181218 | *19351 | 31976 | 174667 | 1476078 |
| 43 Net gain, noncapital assets | 1274631 | 112386 | *20083 | - | *38516 | *2469 | 33495 | 4386 | 15290 | 1282 | 114783 | 18888 | 913053 |
| 44 Dividends, domestic corporations | 190772 | 1379 | - | - | - | *298 | 3193 | 2245 | 3200 | 1105 | 1411 | 1890 | 176050 |
| 45 Dividends, foreign corporations | 555480 | - | - | - | - | - | - | - | - | - | - | 7 | 555473 |
| 46 Other receipts | 10238022 | 15016 | *1711 | *42710 | *20718 | 57688 | 135386 | 69950 | 100613 | 61524 | 125128 | 150744 | 9456834 |
| 47 Total deductions | 271535922 | 530066 | 1124120 | 2433032 | 794155 | 1305451 | 3640750 | 1855123 | 2506365 | 1996290 | 2885774 | 3735197 | 248729600 |
| 48 Cost of goods | 81834280 | - | *5791 | *14154 | *35688 | *14444 | 70123 | 34268 | 37331 | 19093 | 56337 | 23771 | 5828691 |
| 49 Compensation of officers | 1315221 | *11960 | 135488 | *93192 | 40420 | 115258 | 163738 | 88463 | 52836 | 39615 | 56015 | 54585 | 463650 |
| 50 Salaries and wages | 26409597 | 52385 | 74612 | *76717 | 97710 | 267996 | 641404 | 207531 | 242047 | 320301 | 401079 | 605386 | 23422429 |
| 51 Repairs | 9895241 | 3337 | 15802 | 8652 | 4565 | 11139 | 66965 | 53643 | 94893 | 39567 | 43915 | 32596 | 9520168 |
| 52 Bad debts | 5902837 | 3546 | *1207 | *2089 | *4100 | 11702 | 42880 | 12662 | 17281 | 14333 | 34768 | 30165 | 5728103 |
| 53 Rent paid on business property | 5870579 | 17289 | 43014 | 71656 | 21323 | 25941 | 64613 | 22076 | 40132 | 34291 | 42459 | 107352 | 5380433 |
| 54 Taxes paid | 11795253 | 32202 | 24144 | 186245 | 22938 | 46684 | 140842 | 88226 | 90853 | 76879 | 114259 | 118830 | 10853151 |
| 55 Interest paid | 15087105 | 39906 | 4022 | 10485 | 9324 | 21873 | 78889 | 83917 | 127052 | 76017 | 264915 | 343063 | 14027644 |
| 56 Contributions or gifts | 433365 | *183 | *286 | *21 | *199 | *485 | 1788 | 3832 | 1668 | 1130 | 4900 | 5315 | 413559 |
| 57 Amortization | 3496191 | 8358 | *167 | *4075 | *3437 | *1956 | 24196 | 22412 | 27936 | 54462 | 72315 | 157216 | 3119660 |
| 58 Depreciation | 32526143 | 20663 | 24277 | 16091 | 25581 | 52678 | 175300 | 150509 | 252492 | 169618 | 284098 | 286696 | 31068139 |
| 59 Depletion | 13348 | - | - | - | - | - | - | - | - | - | - | 67 | 13282 |
| 60 Advertising | 5088140 | 4956 | 4992 | 5432 | 12322 | 15826 | 54045 | 30345 | 18759 | 26260 | 49973 | 81556 | 4783675 |
| 61 Pension, prof sh, stock, annuity | 1275751 | *853 | *5633 | *1866 | - | *7080 | 14605 | 11450 | 11294 | 9743 | 15842 | 23336 | 1174048 |
| 62 Employee benefit programs | 8694218 | *3481 | *5320 | *5480 | *3532 | 10827 | 28683 | 19075 | 19352 | 25120 | 35376 | 78870 | 8459102 |
| 63 Net loss, noncapital assets | 972515 | *137 | *314 | - | - | *261 | 1599 | *2434 | 4097 | 2499 | 2035 | 4195 | 954945 |
| 64 Other deductions | 60926139 | 107229 | 208900 | 607013 | 102990 | 264937 | 738722 | 378511 | 602459 | 473444 | 767926 | 966715 | 55707291 |
| 65 Total receipts less total deducts | 33837239 | 396860 | 158671 | 90919 | 138273 | 134856 | 470778 | 390135 | 535598 | 296811 | 534095 | 615474 | 30074770 |
| 66 Constructive taxable income from related foreign corporations | 1085272 | - | - | - | - | - | - | - | *6099 | - | - | - | 1079173 |
| 67 Net income, total | 34802750 | 396860 | 158671 | 90919 | 138273 | 134856 | 467711 | 387887 | 537895 | 295522 | 528860 | 612651 | 31052643 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1090195 | *82790 | 126938 | *63223 | *66188 | *87486 | 242745 | 131242 | 72694 | *54445 | 136511 | 25931 | - |
| 71 Statutory special deductions, total | 2187255 | *88531 | *19930 | *16111 | *48702 | *19774 | 44809 | 28188 | 155229 | 40658 | 43631 | 273958 | 1407735 |
| 72 Net operating loss deduction | 2066015 | *87566 | *19930 | *16111 | *48702 | *19565 | *42574 | *26520 | 152449 | 39885 | 42558 | 272636 | 1297520 |
| 73 Dividends received deduction | 120957 | 965 | - | - | - | *209 | 2235 | 1668 | 2779 | 773 | 1071 | 1323 | 109934 |
| 74 Public utility div paid deduction | 283 | - | - | - | - | - | - | - | - | - | 2 | - | 280 |
| 75 Income subject to tax | 31520184 | 234415 | *11803 | *11584 | 23383 | 27596 | 180157 | 228457 | 309976 | 200419 | 348718 | 312762 | 29630914 |
| 76 Income tax before credits, total | 11129655 | 80939 | *1770 | *2748 | 5439 | 6457 | 56820 | 78776 | 108847 | 70461 | 122564 | 116969 | 10477864 |
| 77 Regular tax | 10984648 | 80634 | *1770 | *2748 | 5254 | 5842 | 56274 | 77198 | 105340 | 68432 | 120018 | 108316 | 10352820 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 10770 | - | - | - | - | - | - | - | - | - | - | 2 | 10767 |
| 80 Alternative minimum tax | 84640 | - | - | - | *185 | *615 | *531 | *1505 | 3257 | 1850 | 2147 | 7983 | 66567 |
| 81 Environmental tax | 46237 | *305 | - | - | - | - | 29 | 73 | 250 | 179 | 399 | 668 | 44335 |
| 82 Foreign tax credit | 816912 | - | - | - | - | - | - | *3232 | *5290 | *59 | 4 | 169 | 808158 |
| 83 U.S. Possessions tax credit | 91734 | - | - | - | - | - | 330 | - | 321 | - | - | - | 91083 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 15740 | - | - | - | - | - | - | - | - | - | - | - | 15740 |
| 86 General business credit | 316566 | *3110 | - | - | *66 | *455 | *27 | *291 | *1320 | 366 | 1660 | 4627 | 304644 |
| 87 Prior year minimum tax credit | 261975 | 7687 | - | - | - | - | *931 | *1707 | *3463 | *1694 | 3073 | 1405 | 242016 |
| 88 Income tax after credits, total | 9626728 | 70143 | *1770 | *2748 | 5373 | 6002 | 55532 | 73547 | 98452 | 68342 | 117827 | 110769 | 9016222 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Telephone, telegraph, and other communication services

MINOR INDUSTRY 4825
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7731 | *109 | 3992 | *962 | 680 | 314 | 1011 | 271 | 231 | 61 | 48 | 21 | 31 |
| 2 Total assets | 472746113 | - | 130249 | *134054 | 237598 | 220485 | 2223388 | 2040302 | 3507604 | 2076989 | 3291860 | 3147389 | 455736195 |
| 3 Cash | 6336862 | - | 41660 | *16625 | 34180 | 45209 | 426608 | 209090 | 416837 | 145876 | 277127 | 270290 | 4453358 |
| 4 Notes and accounts receivable | 87288317 | - | *3090 | *30438 | *50844 | *76883 | 423163 | 245447 | 439554 | 316824 | 384438 | 612061 | 84705575 |
| 5 Less: Allowance for bad debts | 3001636 | - | - | - | - | *801 | 14288 | 6552 | 8830 | 8080 | 15500 | 18942 | 2928642 |
| 6 Inventories | 5367572 | - | *6134 | *15173 | *37869 | *8201 | 82557 | 46060 | 67156 | 27684 | 63516 | 34453 | 4978768 |
| 7 U.S. govt. obligations, total | 1146814 | - | - | - | - | - | *76104 | *71341 | 91871 | *52774 | 21521 | 62284 | 770919 |
| 8 Tax-exempt securities | 1161394 | - | - | - | - | - | *37942 | *26822 | *29102 | *7468 | 1570 | 26005 | 1032486 |
| 9 Other current assets | 17819813 | - | *5927 | *4229 | 16044 | *2653 | 101615 | 72537 | 189586 | 48014 | 161129 | 84825 | 17133254 |
| 10 Loans to stockholders | 241625 | - | *21048 | *28387 | *994 | *1341 | *4085 | *6935 | *5732 | *23610 | 3760 | 33384 | 112348 |
| 11 Mortgage and real estate loans | 6065 | - | - | - | - | - | - | - | 3270 | - | 195 | - | 2600 |
| 12 Other investments | 126693548 | - | *394 | *1849 | *15901 | *4 | 209597 | 284563 | 350179 | 195007 | 369757 | 360812 | 124905484 |
| 13 Depreciable assets | 370745059 | - | 202712 | *83706 | 184723 | 173796 | 1544546 | 1759572 | 2880813 | 1814727 | 2953996 | 2454722 | 356691747 |
| 14 Less: Accumulated depreciation | 170632440 | - | 155458 | *53222 | 144065 | 108974 | 772462 | 753121 | 1207903 | 741643 | 1292775 | 1014832 | 164387983 |
| 15 Depletable assets | *9684 | - | - | - | - | - | *174 | - | - | - | - | - | 9510 |
| 16 Less: Accumulated depletion | 609 | - | - | - | - | - | - | - | - | - | - | - | 609 |
| 17 Land | 2187927 | - | - | *1954 | *575 | *18905 | 13603 | 17104 | 25963 | 8257 | 24330 | 33840 | 2043396 |
| 18 Intangible assets (Amortizable) | 21356226 | - | *1247 | *25236 | *4176 | *10010 | 125047 | 40096 | 156683 | 138273 | 305395 | 172491 | 20377571 |
| 19 Less: Accumulated amortization | 3028300 | - | *141 | *20322 | *1422 | *9464 | 67753 | *12804 | 41557 | 23685 | 46088 | 12968 | 2792096 |
| 20 Other assets | 9048191 | - | *3636 | *-0 | *37779 | *2721 | 32849 | 33214 | 109147 | 71885 | 79487 | 48965 | 8628509 |
| 21 Total liabilities | 472746113 | - | 130249 | *134054 | 237598 | 220485 | 2223388 | 2040302 | 3507604 | 2076989 | 3291860 | 3147389 | 455736195 |
| 22 Accounts payable | 24477721 | - | *6686 | *28963 | *47102 | *42148 | 236070 | 92948 | 237490 | 164117 | 191026 | 457344 | 22973828 |
| 23 Mort, notes, and bonds under 1 yr | 39428818 | - | *4012 | *6202 | *23803 | *15230 | 37961 | 61087 | 114960 | 88248 | 167027 | 100129 | 38810158 |
| 24 Other current liabilities | 40597401 | - | *7272 | *13945 | 19784 | *24712 | 117128 | 81569 | 256125 | 128965 | 213299 | 376301 | 39358300 |
| 25 Loans from stockholders | 2174353 | - | *13956 | *6999 | *11084 | *4157 | 85891 | *74137 | *51304 | - | 4774 | 32720 | 1889331 |
| 26 Mort, notes, bonds, 1 yr or more | 90245295 | - | *34336 | *30993 | *14125 | *39333 | 455667 | 585118 | 1118587 | 695887 | 1203941 | 748513 | 85318795 |
| 27 Other liabilities | 74557187 | - | *798 | *4179 | *3511 | *67 | 91027 | 117284 | 300623 | 151167 | 222732 | 223539 | 73442259 |
| 28 Net worth | 201265337 | - | 63189 | *42773 | 118189 | 94838 | 1199643 | 1028159 | 1428514 | 848606 | 1289059 | 1208843 | 193943524 |
| 29 Capital stock | 40310218 | - | 24537 | *109596 | 17881 | 4423 | 97513 | 84099 | 190726 | 107049 | 221902 | 333594 | 39118896 |
| 30 Paid-in or capital surplus | 141436492 | - | *13904 | *1493 | *3645 | *43922 | 68453 | 9916 | 352140 | 220574 | 235317 | 536049 | 139951078 |
| 31 Retained earnings, appropriated | 318976 | - | - | - | - | - | *68670 | *76085 | *111499 | *24648 | 15268 | 4429 | 18377 |
| 32 Retained earnings-unappropriated | 23428349 | - | *3663 | *23248 | *77995 | *46364 | 861928 | 716524 | 699792 | 469080 | 915228 | 450576 | 19163953 |
| 33 Retained earnings (S CORP) | 410981 | - | 22815 | *-91563 | *18668 | *5184 | 126300 | *152863 | 168562 | *29022 | -20869 | - | - |
| 34 Less: Cost of treasury stock | 4639678 | - | *1730 | - | - | *5054 | 23221 | *11330 | 94205 | *1767 | 77788 | 115805 | 4308779 |
| 35 Total receipts | 259080917 | *275057 | 1150191 | *2459869 | 658378 | 816134 | 2946253 | 1337005 | 2333147 | 1399276 | 1926365 | 2259521 | 241519721 |
| 36 Business receipts | 238315909 | *236046 | 1148114 | *2435071 | 654014 | 810164 | 2838065 | 1237752 | 2135210 | 1334227 | 1791364 | 2031131 | 221664750 |
| 37 Interest | 5367723 | *815 | *271 | *453 | *816 | *1294 | 20376 | 16640 | 25742 | 8919 | 18198 | 37263 | 5236935 |
| 38 Interest on govt. obligations | 100637 | - | - | - | - | - | *2182 | *1680 | 2525 | *568 | 2825 | 2536 | 88320 |
| 39 Rents | 4439275 | *27 | - | - | *192 | - | *1788 | 5839 | 4817 | *3327 | 11954 | 3889 | 4407442 |
| 40 Royalties | 261810 | - | - | - | - | - | - | *13 | *64 | - | 1 | 103 | 261629 |
| 41 Net S-T cap gain less net LT loss | 36554 | - | - | - | - | - | *14 | *8779 | *22 | - | 2393 | 1717 | 23629 |
| 42 Net L-T cap gain less net ST loss | 1154083 | *11062 | - | - | *93 | - | *10653 | *17740 | 90932 | *5045 | 5538 | 97808 | 915212 |
| 43 Net gain, noncapital assets | 607399 | *25000 | *95 | - | *180 | *60 | *20755 | 3773 | 9884 | *290 | 1593 | 5868 | 539900 |
| 44 Dividends, domestic corporations | 163031 | - | - | - | - | - | 3193 | 2118 | 3200 | *585 | 1307 | 588 | 152040 |
| 45 Dividends, foreign corporations | 543076 | - | - | - | - | - | - | - | - | - | - | 7 | 543069 |
| 46 Other receipts | 8091419 | *2107 | *1711 | *24344 | *3082 | *4614 | 49228 | 42672 | 60751 | 46315 | 91191 | 78609 | 7686794 |
| 47 Total deductions | 231429706 | *237966 | 1027560 | *2384874 | 615919 | 738037 | 2617127 | 1105316 | 2001728 | 1236846 | 1671569 | 1943331 | 215849432 |
| 48 Cost of goods | 69574376 | - | *5791 | *14154 | *35688 | *8201 | 67505 | 30047 | 37331 | 17623 | 55115 | 22824 | 4215358 |
| 49 Compensation of officers | 742846 | *6830 | *112564 | *89990 | *31893 | *48493 | 107093 | 29698 | 43155 | 17847 | 17444 | 23369 | 214469 |
| 50 Salaries and wages | 20319663 | *9924 | *62052 | *64675 | *62859 | *115638 | 288876 | 89205 | 144542 | 148935 | 184740 | 239690 | 18908529 |
| 51 Repairs | 9629565 | *1857 | 11880 | *8431 | *3423 | *2002 | 52097 | 48834 | 88439 | 30790 | 31663 | 17427 | 9332723 |
| 52 Bad debts | 5680320 | *985 | *222 | *186 | *1754 | *5650 | 32475 | 9389 | 11605 | 8930 | 20938 | 15345 | 5572841 |
| 53 Rent paid on business property | 5163678 | *13575 | *33971 | *70753 | *13411 | *15291 | 42877 | 8557 | 32723 | 20321 | 21460 | 63766 | 4826973 |
| 54 Taxes paid | 9845224 | *8274 | 20611 | *184704 | 14652 | 18303 | 92668 | 47022 | 60729 | 35220 | 58424 | 53376 | 9251239 |
| 55 Interest paid | 11192233 | *1142 | *1877 | *6476 | *5139 | *4744 | 38655 | 45850 | 83743 | 38532 | 79403 | 76347 | 10810324 |
| 56 Contributions or gifts | 390084 | *1 | *275 | *21 | *133 | *17 | 956 | 3095 | 1045 | 337 | 1244 | 2681 | 380279 |
| 57 Amortization | 1539896 | *119 | *68 | *4075 | *150 | *1515 | 10483 | 12237 | 17466 | 8556 | 17740 | 14618 | 1452870 |
| 58 Depreciation | 30112025 | *5610 | 19674 | *11920 | 18709 | 25441 | 131625 | 123761 | 210428 | 124932 | 208212 | 185599 | 29046114 |
| 59 Depletion | 13279 | - | - | - | - | - | - | - | - | - | - | - | 13279 |
| 60 Advertising | 4246040 | *300 | *2826 | *5239 | 7335 | *4886 | 23987 | 15419 | 9546 | 12647 | 13593 | 32333 | 4117929 |
| 61 Pension, prof sh, stock, annuity | 1059469 | *740 | *3735 | *1866 | - | *5063 | 11898 | 9301 | 8031 | 5359 | 9250 | 16180 | 988045 |
| 62 Employee benefit programs | 8069978 | *1300 | *1798 | *5112 | *2941 | *2984 | 18052 | 9322 | 14336 | 16070 | 18437 | 42615 | 7937010 |
| 63 Net loss, noncapital assets | 928623 | *130 | *314 | - | - | - | *1418 | *2401 | 3592 | 1778 | 1489 | 795 | 916707 |
| 64 Other deductions | 52922405 | *16554 | 183907 | *588319 | 58005 | 90104 | 468780 | 274127 | 439738 | 253376 | 452897 | 464064 | 49632536 |
| 65 Total receipts less total deducts | 27651211 | *37091 | 122631 | *74995 | 42459 | 78097 | 329126 | 231688 | 331419 | 162430 | 254795 | 316190 | 25670289 |
| 66 Constructive taxable income from related foreign corporations | 1027882 | - | - | - | - | - | - | - | *6099 | - | - | - | 1021783 |
| 67 Net income, total | 28578456 | *37091 | 122631 | *74995 | 42459 | 78097 | 326944 | 230008 | 334993 | 161862 | 251970 | 313654 | 26603753 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 604609 | *20593 | 109102 | *60010 | *22585 | *53543 | 157779 | *70069 | 57080 | *26988 | 26860 | - | - |
| 71 Statutory special deductions, total | 760989 | - | *2057 | *3401 | *2806 | *9778 | 15986 | 12455 | 78283 | 6899 | 17358 | 106269 | 505697 |
| 72 Net operating loss deduction | 659384 | - | *2057 | *3401 | *2806 | *9778 | *13751 | *10877 | 75504 | *6490 | 16358 | 105857 | 412505 |
| 73 Dividends received deduction | 101322 | - | - | - | - | - | 2235 | 1578 | 2779 | *409 | 998 | 412 | 92911 |
| 74 Public utility div paid deduction | 283 | - | - | - | - | - | - | - | - | - | 2 | - | 280 |
| 75 Income subject to tax | 27212861 | *16498 | *11472 | *11584 | *17067 | *14776 | 153180 | 147484 | 199632 | 127975 | 207752 | 207385 | 26098056 |
| 76 Income tax before credits, total | 9560922 | *5619 | *1721 | *2748 | *3633 | *3879 | 48386 | 50758 | 69752 | 44840 | 72901 | 74688 | 9181997 |
| 77 Regular tax | 9485450 | *5609 | *1721 | *2748 | *3633 | *3346 | 48217 | 49667 | 67494 | 43609 | 71062 | 71895 | 9116448 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 10720 | - | - | - | - | - | - | - | - | - | - | 2 | 10717 |
| 80 Alternative minimum tax | 21916 | - | - | - | - | *533 | *184 | *1066 | 2152 | *1134 | 1606 | 2423 | 12818 |
| 81 Environmental tax | 39476 | *9 | - | - | - | - | - | *25 | 106 | 97 | 233 | 368 | 38639 |
| 82 Foreign tax credit | 792023 | - | - | - | - | - | - | *3232 | *93 | *59 | 4 | 169 | 788466 |
| 83 U.S. Possessions tax credit | 91734 | - | - | - | - | - | 330 | - | 321 | - | - | - | 91083 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 15740 | - | - | - | - | - | - | - | - | - | - | - | 15740 |
| 86 General business credit | 290588 | - | - | - | *66 | *234 | *27 | *291 | *997 | 269 | 1132 | 1516 | 286056 |
| 87 Prior year minimum tax credit | 213514 | - | - | - | - | - | *931 | *1540 | *1817 | *734 | 1504 | 1405 | 205584 |
| 88 Income tax after credits, total | 8157323 | *5619 | *1721 | *2748 | *3567 | *3645 | 47099 | 45696 | 66524 | 43778 | 70261 | 71598 | 7795069 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Communication: Radio and television broadcasting

MINOR INDUSTRY 4830
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3206 | 547 | *688 | *358 | *312 | 592 | 432 | 108 | 54 | 28 | 27 | 26 | 34 |
| 2 Total assets | 108812206 | - | *18873 | *72968 | *107334 | 440066 | 756240 | 749800 | 789942 | 995452 | 1978250 | 3864721 | 99038560 |
| 3 Cash | 3269395 | - | *5181 | *571 | *15771 | 67891 | 45277 | 120119 | 50264 | 85444 | 170847 | 172477 | 2535553 |
| 4 Notes and accounts receivable | 7759211 | - | *4967 | *10137 | *9230 | 91237 | 182583 | 136186 | 73312 | 163756 | 223086 | 357126 | 6507590 |
| 5 Less: Allowance for bad debts | 354738 | - | - | - | *24 | *1066 | 4498 | *3073 | 3406 | 6333 | 7794 | 15311 | 313232 |
| 6 Inventories | 2235325 | - | - | - | - | *7754 | *2648 | *4245 | *1670 | *2043 | 3322 | 4996 | 2208647 |
| 7 U.S. govt. obligations, total | *1658808 | - | - | - | - | - | - | *4556 | 12386 | *368 | 3430 | 23275 | 1614792 |
| 8 Tax-exempt securities | *612491 | - | - | - | - | - | - | *3015 | *21288 | *343 | 31345 | - | 556501 |
| 9 Other current assets | 5368245 | - | *1534 | - | *5886 | *2710 | 27189 | 105919 | 30102 | 68101 | 86514 | 294794 | 4745496 |
| 10 Loans to stockholders | 143091 | - | *2727 | - | *9027 | *7766 | *36829 | *23938 | *16736 | *837 | 11136 | 33605 | 490 |
| 11 Mortgage and real estate loans | 81370 | - | - | - | - | - | *6336 | - | - | *7366 | 155 | 227 | 67286 |
| 12 Other investments | 15510052 | - | - | - | - | *88162 | *72411 | 116298 | 95563 | 129883 | 138830 | 204701 | 14664205 |
| 13 Depreciable assets | 30802099 | - | *43844 | *75380 | *106301 | 349383 | 576005 | 379520 | 555173 | 651311 | 1063112 | 1400376 | 25601695 |
| 14 Less: Accumulated depreciation | 13483544 | - | *39433 | *31359 | *84547 | 241669 | 376939 | 275313 | 348129 | 435202 | 656886 | 743095 | 10250973 |
| 15 Depletable assets | 1689 | - | - | - | - | - | - | - | - | - | - | - | 1689 |
| 16 Less: Accumulated depletion | 600 | - | - | - | - | - | - | - | - | - | - | - | 600 |
| 17 Land | 1222449 | - | - | *1577 | *1951 | *11655 | 19412 | *12866 | 5689 | 21759 | 33180 | 30802 | 1083559 |
| 18 Intangible assets (Amortizable) | 50778890 | - | *78 | *638 | *21145 | *29858 | 129963 | *81987 | 294996 | 354642 | 998732 | 2197480 | 46669373 |
| 19 Less: Accumulated amortization | 5098398 | - | *25 | *638 | *9156 | *18036 | 48781 | *35217 | 91260 | *97869 | 273378 | 393440 | 4130598 |
| 20 Other assets | 8306369 | - | *-0 | *16663 | *31750 | *44421 | 87805 | 74755 | 75559 | 49003 | 152619 | 296709 | 7477086 |
| 21 Total liabilities | 108812206 | - | *18873 | *72968 | *107334 | 440066 | 756240 | 749800 | 789942 | 995452 | 1978250 | 3864721 | 99038560 |
| 22 Accounts payable | 2126323 | - | *868 | *467 | *1148 | 17285 | 48571 | 35652 | 23003 | 32744 | 55314 | 77139 | 1834133 |
| 23 Mort, notes, and bonds under 1 yr | 2306285 | - | *5113 | *17019 | *11503 | *26229 | 53924 | *25361 | 80683 | 83450 | 137886 | 145711 | 1719407 |
| 24 Other current liabilities | 9985168 | - | *3345 | *264 | *8722 | 48654 | 47425 | 51514 | 48145 | 82180 | 156867 | 280175 | 9257877 |
| 25 Loans from stockholders | 444944 | - | *13600 | - | *36696 | *123718 | 127198 | *28634 | *68895 | *12253 | -0 | 2312 | 31638 |
| 26 Mort, notes, bonds, 1 yr or more | 42797165 | - | *17455 | *26656 | *28120 | *115479 | 325796 | *170547 | 332453 | 393602 | 1187177 | 2520160 | 37679722 |
| 27 Other liabilities | 15242510 | - | *-1 | - | *-18300 | *7401 | *13116 | *40055 | 47386 | 72501 | 93138 | 402909 | 14584304 |
| 28 Net worth | 35909811 | - | *-21506 | *28562 | *39444 | 101301 | 140211 | 398037 | 189377 | 318722 | 347868 | 436315 | 33931480 |
| 29 Capital stock | 4149825 | - | *13472 | *5890 | *97874 | 403121 | 102493 | 58671 | 14787 | 55524 | 181808 | 255762 | 2960423 |
| 30 Paid-in or capital surplus | 27995804 | - | *3920 | *4466 | *11556 | *11579 | 80111 | 14519 | 118168 | 116995 | 48735 | 1083452 | 26502302 |
| 31 Retained earnings, appropriated | *46402 | - | - | - | - | *15518 | *3548 | - | - | - | - | 1094 | 26242 |
| 32 Retained earnings-unappropriated | 7361525 | - | *-19088 | *-5021 | *-26885 | *-277322 | 90684 | 96393 | 60217 | 158010 | -34944 | -768399 | 8087881 |
| 33 Retained earnings (S CORP) | 452529 | - | *-19810 | *23237 | *-43101 | *711 | -50669 | *281681 | *45564 | *28977 | 229514 | -43576 | - |
| 34 Less: Cost of treasury stock | 4096274 | - | - | *10 | - | *52306 | *85957 | *53228 | *49359 | *40784 | 77244 | 92017 | 3645367 |
| 35 Total receipts | 46292245 | 651869 | *132599 | *64082 | *274051 | 624173 | 1165274 | 908254 | 708815 | 893825 | 1493504 | 2091150 | 37284649 |
| 36 Business receipts | 40574664 | 277666 | *96131 | *44701 | *190581 | 566475 | 1032459 | 847981 | 562688 | 853852 | 1229579 | 1834388 | 33038164 |
| 37 Interest | 1513782 | *12768 | - | *469 | *966 | *1903 | *3798 | 4486 | 8037 | 4667 | 85684 | 86634 | 1304371 |
| 38 Interest on govt. obligations | 19124 | - | - | - | - | - | *884 | *568 | *1276 | *720 | 2409 | 286 | 12980 |
| 39 Rents | 147291 | *211 | - | *547 | - | *16 | *1451 | *954 | *1125 | 2824 | 2095 | 2133 | 135936 |
| 40 Royalties | 40210 | - | - | - | - | - | - | - | *134 | *20 | - | - | 40056 |
| 41 Net S-T cap gain less net LT loss | 21580 | - | - | - | - | - | *38 | *3694 | - | *715 | 69 | 4395 | 12669 |
| 42 Net L-T cap gain less net ST loss | 1121614 | *259550 | *16481 | - | *26532 | - | *27746 | *22551 | 90286 | *14306 | 26437 | 76858 | 560866 |
| 43 Net gain, noncapital assets | 667232 | 87386 | *19988 | - | *38335 | *2409 | *12740 | *614 | *5405 | *993 | 113190 | 13020 | 373153 |
| 44 Dividends, domestic corporations | 27741 | 1379 | - | - | - | *298 | - | *128 | - | *520 | 104 | 1301 | 24010 |
| 45 Dividends, foreign corporations | 12404 | - | - | - | - | - | - | - | - | - | - | - | 12404 |
| 46 Other receipts | 2146603 | 12909 | - | *18366 | *17637 | *53073 | 86158 | 27278 | 39862 | 15209 | 33937 | 72135 | 1770040 |
| 47 Total deductions | 40106217 | 292100 | *96560 | *48158 | *178236 | 567414 | 1023623 | 749806 | 504637 | 759444 | 1214205 | 1791865 | 32880168 |
| 48 Cost of goods | 12259905 | - | - | - | - | *6243 | *2618 | *4221 | - | *1470 | 1223 | 947 | 1613333 |
| 49 Compensation of officers | 572375 | *5130 | *22924 | *3202 | *8527 | *66765 | 56646 | 58765 | 9681 | 21767 | 38571 | 31216 | 249181 |
| 50 Salaries and wages | 6089933 | 42461 | *12560 | *12042 | *34851 | 152357 | 352529 | 118326 | 97505 | 171367 | 216339 | 365696 | 4513900 |
| 51 Repairs | 265675 | 1480 | *3923 | *221 | *1141 | 9137 | 14868 | 4809 | 6454 | 8777 | 12252 | 15169 | 187444 |
| 52 Bad debts | 222517 | 2561 | *986 | *1902 | *2347 | *6052 | 10405 | 3273 | 5676 | 5403 | 13830 | 14820 | 155261 |
| 53 Rent paid on business property | 706901 | *3714 | *9043 | *903 | *7912 | 10650 | 21736 | 13519 | 7409 | 13970 | 21000 | 43586 | 553460 |
| 54 Taxes paid | 1950030 | 23928 | *3533 | *1541 | *8285 | 28380 | 48175 | 41203 | 30124 | 41659 | 55835 | 65454 | 1601912 |
| 55 Interest paid | 3894872 | 38763 | *2145 | *4008 | *4185 | 17129 | 40234 | 38067 | 43309 | 37485 | 185511 | 266715 | 3217320 |
| 56 Contributions or gifts | 43280 | *183 | *11 | - | *66 | *467 | *831 | *737 | 623 | *793 | 3655 | 2635 | 33280 |
| 57 Amortization | 1956294 | 8239 | *99 | - | *3287 | *440 | 13713 | *10176 | 10471 | 45907 | 54575 | 142599 | 1666790 |
| 58 Depreciation | 2414118 | 15053 | *4604 | *4171 | *6873 | 27237 | 43676 | 26748 | 42064 | 44686 | 75887 | 101097 | 2022025 |
| 59 Depletion | 69 | - | - | - | - | - | - | - | - | - | - | 67 | 2 |
| 60 Advertising | 842100 | *4656 | *2166 | *193 | *4986 | 10939 | 30057 | 14926 | 9213 | 13613 | 36380 | 49223 | 665746 |
| 61 Pension, prof sh, stock, annuity | 216282 | 113 | *1898 | - | - | *2017 | *2707 | *2148 | 3264 | *4384 | 6592 | 7156 | 186003 |
| 62 Employee benefit programs | 624239 | *2180 | *3522 | *368 | *591 | *7843 | 10631 | *9753 | 5016 | 9050 | 16938 | 36255 | 522092 |
| 63 Net loss, noncapital assets | 43892 | *7 | - | - | - | *261 | *181 | *33 | *505 | *721 | 546 | 3400 | 38238 |
| 64 Other deductions | 8003734 | 90675 | *24994 | *18695 | *44986 | 174833 | 269942 | 104384 | 162721 | 220068 | 315029 | 502652 | 6074755 |
| 65 Total receipts less total deducts | 6186028 | 359769 | *36040 | *15924 | *95814 | 56759 | 141651 | 158447 | 204179 | 134381 | 279299 | 299284 | 4404480 |
| 66 Constructive taxable income from related foreign corporations | 57390 | - | - | - | - | - | - | - | - | - | - | - | 57390 |
| 67 Net income, total | 6224294 | 359769 | *36040 | *15924 | *95814 | 56759 | 140767 | 157879 | 202902 | 133661 | 276890 | 298998 | 4448890 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 485585 | *62197 | *17836 | *3213 | *43603 | *33943 | 84967 | *61173 | *15614 | *27457 | 109652 | 25931 | - |
| 71 Statutory special deductions, total | 1426266 | *88531 | *17873 | *12711 | *45895 | *9996 | *28823 | *15732 | 76945 | *33760 | 26273 | 167690 | 902038 |
| 72 Net operating loss deduction | 1406631 | *87566 | *17873 | *12711 | *45895 | *9787 | *28823 | *15643 | 76945 | *33395 | 26200 | 166779 | 885015 |
| 73 Dividends received deduction | 19635 | 965 | - | - | - | *209 | - | *90 | - | *364 | 73 | 911 | 17023 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 4307323 | 217917 | *331 | - | *6316 | *12820 | *26978 | *80974 | 110343 | *72444 | 140966 | 105377 | 3532858 |
| 76 Income tax before credits, total | 1568733 | 75321 | *50 | - | *1806 | *2578 | *8434 | 28018 | 39095 | 25621 | 49663 | 42282 | 1295867 |
| 77 Regular tax | 1499199 | 75025 | *50 | - | *1621 | *2496 | *8057 | *27531 | 37846 | *24823 | 48956 | 36421 | 1236373 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 50 | - | - | - | - | - | - | - | - | - | - | - | 50 |
| 80 Alternative minimum tax | 62724 | - | - | - | *185 | *82 | *347 | *438 | *1105 | *716 | 541 | 5560 | 53749 |
| 81 Environmental tax | 6760 | *295 | - | - | - | - | 29 | *48 | 144 | 82 | 166 | 300 | 5695 |
| 82 Foreign tax credit | 24889 | - | - | - | - | - | - | - | 5197 | - | - | - | 19692 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 25978 | *3110 | - | - | - | *221 | - | - | *323 | 97 | 528 | 3110 | 18589 |
| 87 Prior year minimum tax credit | 48461 | 7687 | - | - | - | - | - | *167 | *1646 | *960 | 1569 | - | 36433 |
| 88 Income tax after credits, total | 1469405 | 64524 | *50 | - | *1806 | *2357 | *8434 | 27851 | 31928 | 24564 | 47566 | 39171 | 1221153 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services

MAJOR GROUP 32
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 9006 | *69 | 3963 | 1555 | *659 | 1007 | 1216 | 125 | 113 | 52 | 32 | 34 | 180 |
| 2 Total assets | 778722885 | - | 137174 | 285379 | *233937 | 685965 | 2807176 | 879968 | 1748957 | 1857785 | 2331847 | 5513116 | 762241580 |
| 3 Cash | 6306578 | - | 29779 | 57283 | *57128 | 81160 | 278686 | 88851 | 162300 | 173246 | 128853 | 188114 | 5061176 |
| 4 Notes and accounts receivable | 44651813 | - | *39214 | *31871 | *111041 | 79869 | 567939 | 105029 | 243444 | 291654 | 262713 | 507059 | 42411981 |
| 5 Less: Allowance for bad debts | 1092593 | - | - | - | *163 | *651 | 7585 | *898 | 3775 | 7250 | 9724 | 16173 | 1046373 |
| 6 Inventories | 15247055 | - | *9766 | *384 | *2537 | *29422 | 22105 | *1198 | 38922 | 55159 | 61952 | 134114 | 14891495 |
| 7 U.S. govt. obligations, total | 2101243 | - | - | - | - | - | - | *3121 | *24023 | *21232 | 3526 | 10416 | 2038924 |
| 8 Tax-exempt securities | 548122 | - | - | - | - | - | - | *19133 | - | - | 5418 | - | 523572 |
| 9 Other current assets | 24980451 | - | *990 | *11143 | *2107 | 10709 | 96245 | 50510 | 38489 | 81090 | 115399 | 176007 | 24397762 |
| 10 Loans to stockholders | 817393 | - | *10976 | *16947 | *12676 | *13263 | 60023 | *5000 | *31600 | *4719 | 40774 | - | 621414 |
| 11 Mortgage and real estate loans | 1315153 | - | - | - | *5680 | - | *19292 | *115 | *2359 | - | 10864 | 1735 | 1275108 |
| 12 Other investments | 80259759 | - | *7611 | *2502 | *7398 | *54122 | 211142 | *85971 | 112395 | 172071 | 134744 | 415924 | 79055878 |
| 13 Depreciable assets | 755126669 | - | 171457 | 382280 | *194661 | 779845 | 2873421 | 502100 | 1669991 | 1463835 | 2098701 | 4978647 | 740011732 |
| 14 Less: Accumulated depreciation | 271208176 | - | 132757 | 239949 | *167437 | 474937 | 1725766 | 323191 | 739040 | 602964 | 766325 | 1729002 | 264306808 |
| 15 Depletable assets | 10042074 | - | - | - | - | *4949 | *79 | - | *565 | *1116 | 50435 | 371030 | 9613900 |
| 16 Less: Accumulated depletion | 4805094 | - | - | - | - | - | *6 | - | *51 | *458 | 33406 | 116984 | 4654188 |
| 17 Land | 4582324 | - | - | *2277 | *1435 | *14829 | 134700 | *148411 | 44602 | 53817 | 64993 | 61154 | 4056106 |
| 18 Intangible assets (Amortizable) | 7217809 | - | *415 | *20914 | *95 | *93014 | 293905 | 164037 | 109727 | 76759 | 85897 | 107832 | 6265215 |
| 19 Less: Accumulated amortization | 1562775 | - | *387 | *4968 | *95 | *56603 | 187029 | *9382 | 51266 | 31060 | 27984 | 27690 | 1166311 |
| 20 Other assets | 104195080 | - | *109 | *4694 | *6875 | *56974 | 170025 | 39963 | 64671 | 104819 | 105019 | 450932 | 103190999 |
| 21 Total liabilities | 778722885 | - | 137174 | 285379 | *233937 | 685965 | 2807176 | 879968 | 1748957 | 1857785 | 2331847 | 5513116 | 762241580 |
| 22 Accounts payable | 32995047 | - | *21658 | *8105 | *38910 | 66251 | 326448 | 59309 | 212664 | 295555 | 160158 | 372427 | 31433561 |
| 23 Mort, notes, and bonds under 1 yr | 29214467 | - | *2455 | *14858 | *7865 | 51527 | 306306 | 73583 | 131936 | 163722 | 87520 | 266936 | 28107759 |
| 24 Other current liabilities | 47166595 | - | 5793 | *66251 | *25188 | 46009 | 237948 | 42884 | 127270 | 84206 | 258778 | 314889 | 45957379 |
| 25 Loans from stockholders | 1112490 | - | *18596 | *32940 | *9851 | *36943 | 178964 | *37313 | *3181 | *4410 | 19379 | 60884 | 710028 |
| 26 Mort, notes, bonds, 1 yr or more | 233520252 | - | *29144 | *78164 | *55531 | 160208 | 509206 | 268601 | 450306 | 447712 | 708865 | 1646414 | 229166101 |
| 27 Other liabilities | 162418135 | - | *2891 | *3893 | *3462 | *42047 | 261930 | *93688 | 336871 | 167219 | 440397 | 806050 | 160259686 |
| 28 Net worth | 272295900 | - | 56638 | 81167 | *93128 | 282981 | 986375 | 304590 | 486729 | 694961 | 656750 | 2045516 | 266607065 |
| 29 Capital stock | 103421360 | - | 13051 | 43018 | *14885 | 41309 | 211038 | 7071 | 59387 | 75553 | 99416 | 488777 | 102367854 |
| 30 Paid-in or capital surplus | 75609718 | - | *23253 | *48515 | - | *74712 | 230673 | *23758 | 93580 | 187928 | 424986 | 745231 | 73757081 |
| 31 Retained earnings, appropriated | 2568654 | - | - | - | - | - | *901 | - | - | *6081 | 1880 | 1031 | 2558762 |
| 32 Retained earnings-unappropriated | 93175326 | - | *25899 | *18147 | *73111 | 128959 | 290483 | *177682 | 211022 | 327590 | 118120 | 843828 | 90960485 |
| 33 Retained earnings (S CORP) | 873334 | - | *-5566 | *-28512 | *11987 | *51595 | 342288 | *163050 | 165900 | *138558 | 34035 | - | - |
| 34 Less: Cost of treasury stock | 3352493 | - | - | - | *6855 | *13594 | 89009 | *66971 | *43160 | *40749 | 21687 | 33351 | 3037117 |
| 35 Total receipts | 331880448 | *888173 | 1912771 | 814918 | *741517 | 1116153 | 4644550 | 860403 | 2433646 | 2838146 | 3428369 | 4769499 | 307432301 |
| 36 Business receipts | 317123425 | *654789 | 1904161 | 794606 | *737585 | 1081407 | 4550634 | 829832 | 2316233 | 2780684 | 3025396 | 4622282 | 293825817 |
| 37 Interest | 4986852 | *3374 | *55 | *1370 | *1533 | 2101 | 4708 | *2969 | 7317 | 10997 | 221254 | 35394 | 4695779 |
| 38 Interest on govt. obligations | 131128 | - | - | *307 | - | - | *-0 | *2738 | *1503 | *42 | 617 | 1053 | 124869 |
| 39 Rents | 2018451 | 12671 | - | - | - | *318 | *2147 | *3351 | *4417 | 1752 | 3533 | 5602 | 1984660 |
| 40 Royalties | 146323 | 5 | - | *1 | - | *233 | *2972 | - | *65 | *1943 | 59 | 863 | 140182 |
| 41 Net S-T cap gain less net LT loss | 133823 | - | - | - | - | *947 | - | *38 | - | - | -187 | 17571 | 115454 |
| 42 Net L-T cap gain less net ST loss | 894245 | *29912 | - | *260 | *1015 | *360 | *8845 | *3344 | *3670 | *275 | 36678 | 6705 | 803183 |
| 43 Net gain, noncapital assets | 983863 | *108061 | *898 | *3857 | *38 | *1987 | 4746 | *1635 | 52770 | 1502 | 2336 | 4343 | 801689 |
| 44 Dividends, domestic corporations | 327349 | 7983 | - | - | *271 | - | *1234 | *5 | *34 | *154 | 158 | 661 | 316849 |
| 45 Dividends, foreign corporations | 199956 | - | - | - | - | - | - | - | - | - | - | 838 | 199118 |
| 46 Other receipts | 4935032 | *71378 | *7658 | *14517 | *1074 | 28800 | 69264 | *16491 | 47639 | 40798 | 138524 | 74189 | 4424701 |
| 47 Total deductions | 301141545 | *671480 | 1847614 | 690660 | *706496 | 1008626 | 4320892 | 775405 | 2267668 | 2693100 | 3151406 | 4490080 | 278518119 |
| 48 Cost of goods | 151012226 | *4609 | *9766 | *308 | *2537 | *28256 | *8810 | *496 | 26826 | 40367 | 37667 | 110738 | 4055984 |
| 49 Compensation of officers | 1449240 | *5413 | *48290 | *22917 | *60329 | 38030 | 158006 | *13026 | 93147 | 39851 | 39395 | 26318 | 904517 |
| 50 Salaries and wages | 13191926 | *15607 | *99541 | *67566 | *62848 | 120908 | 456013 | 37149 | 199862 | 132944 | 133056 | 187874 | 11678559 |
| 51 Repairs | 11327527 | *23701 | 43563 | *27848 | *5731 | 37833 | 94392 | 7592 | 47861 | 41000 | 16512 | 52472 | 10929022 |
| 52 Bad debts | 1292290 | *429 | *879 | *1324 | *1788 | *1458 | 17123 | *1332 | 4591 | 4747 | 13865 | 13836 | 1230918 |
| 53 Rent paid on business property | 3568654 | *5150 | *25449 | *38762 | *15438 | 18609 | 79594 | 19856 | 32675 | 28364 | 15955 | 36526 | 3252276 |
| 54 Taxes paid | 19899086 | *28517 | 25035 | 17544 | *27287 | 35438 | 191298 | 38610 | 71177 | 45802 | 153976 | 148450 | 19115951 |
| 55 Interest paid | 22362259 | *54082 | *5512 | *11454 | *2877 | 22521 | 79813 | 16208 | 50985 | 47054 | 224081 | 167908 | 21679764 |
| 56 Contributions or gifts | 305327 | *322 | *57 | *15 | *584 | *213 | 704 | *10 | 948 | 789 | 911 | 1904 | 298869 |
| 57 Amortization | 1013263 | *-1512 | - | *1955 | - | *7997 | 22149 | *5695 | 8895 | 13003 | 9752 | 14745 | 930585 |
| 58 Depreciation | 32721025 | *55438 | 17277 | 45769 | *13825 | 54836 | 206021 | 42078 | 119668 | 97878 | 175187 | 244477 | 31648571 |
| 59 Depletion | 734701 | 6211 | - | - | - | - | *26 | - | *153 | *2933 | 861 | 7546 | 716972 |
| 60 Advertising | 436869 | *300 | *13213 | *5824 | *3260 | 5383 | 12255 | *919 | 3917 | 3729 | 5912 | 5003 | 377154 |
| 61 Pension, prof sh, stock, annuity | 2294007 | *1179 | - | *1950 | *76 | *2093 | 23275 | *3232 | 5327 | 12151 | 30392 | 15674 | 2198658 |
| 62 Employee benefit programs | 4576483 | *2875 | *788 | *6898 | *6570 | *5183 | 54218 | *17139 | 25356 | 24865 | 37948 | 55825 | 4338817 |
| 63 Net loss, noncapital assets | 617423 | - | - | *143 | *21 | *269 | *603 | *334 | *130 | *1147 | 3143 | 4896 | 606737 |
| 64 Other deductions | 34339238 | *200466 | 1271951 | 151961 | *96520 | 205845 | 922919 | 80870 | 408144 | 209779 | 310463 | 374702 | 30105618 |
| 65 Total receipts less total deducts | 30738903 | *216693 | 65157 | 124259 | *35021 | 107527 | 323658 | 84998 | 165978 | 145047 | 276963 | 279420 | 28914182 |
| 66 Constructive taxable income from related foreign corporations | 135415 | - | - | - | - | - | - | - | - | *14 | - | 369 | 135032 |
| 67 Net income, total | 30743190 | *216693 | 65157 | 123952 | *35021 | 107527 | 323658 | 82260 | 164476 | 145019 | 276346 | 278736 | 28924345 |
| 68 Net income, Form 1120-A | *1645 | - | *1645 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *16805 | *16805 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 659947 | *41792 | *54418 | *94173 | *22267 | *61083 | 228274 | *65552 | 39428 | *43214 | 9748 | - | - |
| 71 Statutory special deductions, total | 2955814 | *108827 | *4405 | *19473 | *1479 | *18193 | *3993 | *2974 | *39584 | *18457 | 6505 | 12587 | 2719337 |
| 72 Net operating loss deduction | 2598582 | *103239 | *4405 | *19473 | *1289 | *18193 | *3130 | *2971 | *39560 | *18337 | 6330 | 11694 | 2369962 |
| 73 Dividends received deduction | 316837 | 5588 | - | - | *190 | - | *864 | *3 | *24 | *120 | 101 | 884 | 309063 |
| 74 Public utility div paid deduction | 40395 | - | - | - | - | - | - | - | - | - | 75 | 9 | 40312 |
| 75 Income subject to tax | 27168629 | *66074 | *6335 | *10307 | *11275 | 28251 | 91391 | *13734 | 85465 | 83348 | 260093 | 266146 | 26246211 |
| 76 Income tax before credits, total | 10167674 | *24347 | *950 | *1548 | *1731 | 6950 | 28623 | *4519 | 30447 | 31192 | 91236 | 93213 | 9852919 |
| 77 Regular tax | 9481559 | *23074 | *950 | *1548 | *1731 | 6950 | 28275 | *4519 | 29165 | 28345 | 90383 | 91063 | 9175556 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 881 | - | - | - | - | - | - | - | - | - | - | - | 881 |
| 80 Alternative minimum tax | 638698 | *1117 | - | - | - | - | *341 | - | *1214 | *2773 | 520 | 1793 | 630939 |
| 81 Environmental tax | 47098 | 136 | - | - | - | - | *7 | - | *69 | 73 | 332 | 361 | 46120 |
| 82 Foreign tax credit | 26760 | - | - | - | - | - | *290 | - | - | - | 6 | 274 | 26190 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 163665 | 35 | - | - | - | - | - | - | - | 29 | 44 | 24 | 163532 |
| 86 General business credit | 290506 | - | - | - | - | - | *1195 | - | *3352 | *48 | 336 | 1419 | 284155 |
| 87 Prior year minimum tax credit | 308262 | *7840 | - | - | - | - | *203 | - | *1195 | *131 | 1613 | 1685 | 295595 |
| 88 Income tax after credits, total | 9378443 | *16472 | *950 | *1548 | *1731 | 6950 | 26935 | *4519 | 25900 | 30983 | 89236 | 89811 | 9083408 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Electric services

MINOR INDUSTRY 4910
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 750 | *25 | *388 | *204 | - | - | *20 | *24 | *5 | *5 | 6 | 9 | 65 |
| 2 Total assets | 376561750 | - | *7926 | *27943 | - | - | *50671 | *203830 | *99302 | *176059 | 432262 | 1382464 | 374181294 |
| 3 Cash | 2094660 | - | *4051 | *15963 | - | - | *9721 | *16878 | *429 | *13327 | 46148 | 9542 | 1978601 |
| 4 Notes and accounts receivable | 13709101 | - | - | - | - | - | *26508 | *1524 | *5522 | *6297 | 8066 | 91078 | 13570107 |
| 5 Less: Allowance for bad debts | 371550 | - | - | - | - | - | - | - | *30 | *17 | 63 | 4421 | 367019 |
| 6 Inventories | 6545439 | - | *593 | - | - | - | *2961 | - | *1001 | *1217 | 1969 | 23711 | 6513987 |
| 7 U.S. govt. obligations, total | 1534070 | - | - | - | - | - | - | - | - | - | 2924 | 6354 | 1524792 |
| 8 Tax-exempt securities | 253024 | - | - | - | - | - | - | - | - | - | - | - | 253024 |
| 9 Other current assets | 12684950 | - | - | *5555 | - | - | *2015 | *4354 | *4731 | *6865 | 39777 | 40570 | 12581083 |
| 10 Loans to stockholders | 595163 | - | - | - | - | - | - | - | - | - | - | - | 595163 |
| 11 Mortgage and real estate loans | 14378 | - | - | - | - | - | - | - | - | - | - | 1569 | 12809 |
| 12 Other investments | 40124335 | - | - | - | - | - | - | - | *6425 | *34892 | 105368 | 48962 | 39928687 |
| 13 Depreciable assets | 373683772 | - | *15917 | *35949 | - | - | *12006 | *2156 | *99498 | *119664 | 356779 | 1644280 | 371397522 |
| 14 Less: Accumulated depreciation | 131259834 | - | *12636 | *29524 | - | - | *2540 | *908 | *36372 | *29633 | 129500 | 595542 | 130423178 |
| 15 Depletable assets | 773682 | - | - | - | - | - | - | - | - | - | 23533 | - | 750149 |
| 16 Less: Accumulated depletion | 158379 | - | - | - | - | - | - | - | - | - | 23533 | - | 134846 |
| 17 Land | 1240443 | - | - | - | - | - | - | *94677 | *1812 | *9124 | 1787 | 4405 | 1128637 |
| 18 Intangible assets (Amortizable) | 2443152 | - | - | - | - | - | - | *68455 | *1294 | *423 | 1021 | 11117 | 2360843 |
| 19 Less: Accumulated amortization | 245578 | - | - | - | - | - | - | *72 | *729 | - | 458 | 4683 | 239636 |
| 20 Other assets | 52900920 | - | - | - | - | - | - | *16765 | *15723 | *13899 | -1556 | 105521 | 52750569 |
| 21 Total liabilities | 376561750 | - | *7926 | *27943 | - | - | *50671 | *203830 | *99302 | *176059 | 432262 | 1382464 | 374181294 |
| 22 Accounts payable | 10073549 | - | - | - | - | - | *12079 | *2056 | *40626 | *1821 | 5641 | 61328 | 9949998 |
| 23 Mort, notes, and bonds under 1 yr | 11598220 | - | - | - | - | - | - | *715 | *9278 | *750 | 12003 | 86077 | 11489397 |
| 24 Other current liabilities | 24887239 | - | - | *49540 | - | - | *10821 | *12696 | *7160 | *2848 | 156536 | 60095 | 24587542 |
| 25 Loans from stockholders | 284311 | - | *18596 | *1740 | - | - | - | *8208 | - | *672 | - | - | 255095 |
| 26 Mort, notes, bonds, 1 yr or more | 113893643 | - | *3915 | *1897 | - | - | - | *136049 | *32743 | *72375 | 206487 | 675471 | 112764706 |
| 27 Other liabilities | 82198898 | - | - | - | - | - | - | *66686 | *28216 | *5903 | 31074 | 137750 | 81929269 |
| 28 Net worth | 133625891 | - | *-14585 | *-25235 | - | - | *27772 | *-22580 | *-18721 | *91690 | 20521 | 361743 | 133205286 |
| 29 Capital stock | 54819551 | - | *194 | *409 | - | - | *10990 | *127 | *17745 | *1926 | 15047 | 106201 | 54666914 |
| 30 Paid-in or capital surplus | 35203529 | - | *143 | *34907 | - | - | *3928 | *22764 | 1555 | *27356 | 151892 | 128910 | 34832074 |
| 31 Retained earnings, appropriated | 2059346 | - | - | - | - | - | - | - | - | - | 1621 | - | 2057725 |
| 32 Retained earnings-unappropriated | 42812282 | - | - | - | - | - | *12854 | *-45471 | *-1011 | *20647 | -148040 | 132405 | 42840899 |
| 33 Retained earnings (S CORP) | *-33711 | - | *-14922 | *-60550 | - | - | - | - | - | *41761 | - | - | - |
| 34 Less: Cost of treasury stock | 1235107 | - | - | - | - | - | - | - | 37009 | - | - | 5772 | 1192326 |
| 35 Total receipts | 129355641 | *101641 | *93054 | *101915 | - | - | *108951 | *7242 | *91702 | *52672 | 1434601 | 910675 | 126453190 |
| 36 Business receipts | 123485516 | *37548 | *93054 | *101915 | - | - | *105073 | *5854 | *66570 | *40298 | 1125495 | 885520 | 121024189 |
| 37 Interest | 1817450 | *541 | - | - | - | - | *880 | *252 | *179 | *563 | 212785 | 5553 | 1596696 |
| 38 Interest on govt. obligations | 79284 | - | - | - | - | - | - | - | - | - | 11 | 122 | 79151 |
| 39 Rents | 1123324 | - | - | - | - | - | - | - | *412 | - | 2069 | 2126 | 1118717 |
| 40 Royalties | 67378 | - | - | - | - | - | *2897 | - | *56 | - | - | - | 64426 |
| 41 Net S-T cap gain less net LT loss | 82371 | - | - | - | - | - | - | - | - | - | -366 | 11500 | 71236 |
| 42 Net L-T cap gain less net ST loss | 131385 | - | - | - | - | - | - | - | - | *27 | 18609 | 3081 | 109668 |
| 43 Net gain, noncapital assets | 252124 | - | - | - | - | - | - | - | *56 | *92 | 736 | 230 | 251010 |
| 44 Dividends, domestic corporations | 205843 | - | - | - | - | - | - | - | *19 | - | 133 | 360 | 205332 |
| 45 Dividends, foreign corporations | 66929 | - | - | - | - | - | - | - | - | - | - | 436 | 66493 |
| 46 Other receipts | 2044039 | *63552 | - | - | - | - | *101 | *1136 | *24410 | *11691 | 75130 | 1748 | 1866272 |
| 47 Total deductions | 114241239 | *47219 | *87256 | *91865 | - | - | *97005 | *5680 | *73365 | *30062 | 1286605 | 836179 | 111686002 |
| 48 Cost of goods | 52039756 | - | *593 | - | - | - | - | - | - | - | 897 | 11323 | 269737 |
| 49 Compensation of officers | 321846 | 3455 | - | - | - | - | *7391 | - | *2197 | *1874 | 9325 | 2722 | 294882 |
| 50 Salaries and wages | 5151021 | *1661 | - | *21483 | - | - | *33566 | *208 | *3330 | *4770 | 47015 | 14440 | 5024548 |
| 51 Repairs | 5904121 | *1908 | *34 | - | - | - | *589 | *126 | *2142 | *1489 | 6356 | 25672 | 5865806 |
| 52 Bad debts | 421189 | - | - | - | - | - | *69 | - | *46 | 43 | 5815 | 4885 | 410332 |
| 53 Rent paid on business property | 1766115 | *1170 | *2490 | *28532 | - | - | *1742 | *3715 | *210 | *489 | 5554 | 18401 | 1703813 |
| 54 Taxes paid | 8618298 | *968 | *412 | *2292 | - | - | *4040 | *382 | *2662 | *2048 | 107265 | 30918 | 8467311 |
| 55 Interest paid | 10079414 | *12195 | *852 | *2932 | - | - | *58 | - | *7790 | *6115 | 172702 | 51925 | 9824845 |
| 56 Contributions or gifts | 126107 | - | - | - | - | - | - | *-0 | *29 | - | 129 | 284 | 125664 |
| 57 Amortization | 475867 | - | - | - | - | - | - | *25 | *137 | *14 | 1990 | 9005 | 464697 |
| 58 Depreciation | 15981448 | *12427 | *342 | *3913 | - | - | *1158 | *27 | *4986 | *4285 | 96163 | 65939 | 15792208 |
| 59 Depletion | 82014 | - | - | - | - | - | - | - | *8 | - | - | - | 82005 |
| 60 Advertising | 124685 | - | - | *329 | - | - | - | - | *83 | *65 | 657 | 246 | 123305 |
| 61 Pension, prof sh, stock, annuity | 1054104 | - | - | - | - | - | - | - | *255 | - | 23192 | 4600 | 1026056 |
| 62 Employee benefit programs | 1780518 | - | - | - | - | - | *907 | - | *1176 | *937 | 16235 | 11949 | 1749315 |
| 63 Net loss, noncapital assets | 306680 | - | - | - | - | - | - | *334 | - | - | 2347 | 802 | 303197 |
| 64 Other deductions | 10008056 | *13436 | *38184 | *6612 | - | - | *47486 | *861 | *3673 | *3704 | 180351 | 36398 | 9677352 |
| 65 Total receipts less total deducts | 15114402 | *54421 | *5797 | *10050 | - | - | *11945 | *1561 | *18337 | *22610 | 147996 | 74496 | 14767187 |
| 66 Constructive taxable income from related foreign corporations | 5353 | - | - | - | - | - | - | - | - | - | - | 369 | 4984 |
| 67 Net income, total | 15040472 | *54421 | *5797 | *10050 | - | - | *11945 | *1561 | *18337 | *22610 | 147985 | 74743 | 14693020 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *13412 | *13412 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *65428 | 41009 | *5797 | *10050 | - | - | - | - | - | *8571 | - | - | - |
| 71 Statutory special deductions, total | 1229366 | *13412 | - | - | - | - | - | *355 | *12417 | 11367 | 4572 | 5270 | 1181973 |
| 72 Net operating loss deduction | 995632 | *13412 | - | - | - | - | - | *355 | 12403 | 11367 | 4422 | 5018 | 948654 |
| 73 Dividends received deduction | 215258 | - | - | - | - | - | - | - | *13 | - | 83 | 252 | 214910 |
| 74 Public utility div paid deduction | 18476 | - | - | - | - | - | - | - | - | - | 67 | - | 18409 |
| 75 Income subject to tax | 13786878 | - | - | - | - | - | *11945 | *1206 | *5921 | *2672 | 143413 | 69471 | 13552250 |
| 76 Income tax before credits, total | 5052786 | *170 | - | - | - | - | *4061 | *280 | *2606 | *1235 | 50467 | 24046 | 4969920 |
| 77 Regular tax | 4816496 | - | - | - | - | - | *4061 | *280 | *2013 | *908 | 50105 | 23846 | 4735282 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 808 | - | - | - | - | - | - | - | - | - | - | - | 808 |
| 80 Alternative minimum tax | 210607 | *170 | - | - | - | - | - | - | 581 | 315 | 152 | 99 | 209289 |
| 81 Environmental tax | 23623 | - | - | - | - | - | - | - | *11 | 12 | 210 | 101 | 23289 |
| 82 Foreign tax credit | *588 | - | - | - | - | - | *290 | - | - | - | - | 274 | 25 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 47010 | - | - | - | - | - | - | - | - | - | - | - | 47010 |
| 86 General business credit | 147085 | - | - | - | - | - | - | - | - | *20 | 210 | 1331 | 145525 |
| 87 Prior year minimum tax credit | 220305 | - | - | - | - | - | - | - | - | - | - | 325 | 219980 |
| 88 Income tax after credits, total | 4637759 | *170 | - | - | - | - | *3772 | *280 | *2606 | *1215 | 50258 | 22117 | 4557343 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Gas production and distribution

MINOR INDUSTRY 4920
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 863 | *** | *232 | *4 | *238 | *132 | *124 | - | *25 | 19 | *** | 13 | 47 |
| 2 Total assets | 125528879 | *** | *7872 | *933 | *69938 | *97615 | *361468 | - | *303834 | 721712 | *** | 2211533 | 121009358 |
| 3 Cash | 1288627 | *** | *3531 | *1 | *7686 | *5748 | *38311 | - | *73273 | 84787 | *** | 86493 | 963462 |
| 4 Notes and accounts receivable | 18782480 | *** | *1647 | *927 | *35815 | *14243 | *67442 | - | *70361 | 186924 | *** | 252953 | 18035457 |
| 5 Less: Allowance for bad debts | 286978 | *** | - | - | - | *448 | *127 | - | *666 | *4599 | *** | 6240 | 268996 |
| 6 Inventories | 3521871 | *** | - | - | *2537 | *5700 | *13514 | - | *12205 | *39051 | *** | 77784 | 3340997 |
| 7 U.S. govt. obligations, total | *146723 | *** | - | - | - | - | - | - | *24023 | - | *** | 10 | 122690 |
| 8 Tax-exempt securities | 13425 | *** | - | - | - | - | - | - | - | - | *** | - | 11971 |
| 9 Other current assets | 4699809 | *** | - | - | *598 | *1571 | *4744 | - | *5478 | 29957 | *** | 86373 | 4543333 |
| 10 Loans to stockholders | 26626 | *** | - | - | *12676 | *9311 | *1928 | - | 6 | *2022 | *** | - | 684 |
| 11 Mortgage and real estate loans | 1257918 | *** | - | - | - | - | - | - | - | - | *** | - | 1257918 |
| 12 Other investments | 20617965 | *** | - | - | - | *46167 | *23114 | - | *628 | *15956 | *** | 353863 | 20165487 |
| 13 Depreciable assets | 103321862 | *** | *2834 | - | *45028 | *40557 | *356320 | - | *188274 | 524666 | *** | 1473600 | 99886803 |
| 14 Less: Accumulated depreciation | 42726640 | *** | *141 | - | *35971 | *29840 | *171959 | - | *86542 | 210547 | *** | 545304 | 41323064 |
| 15 Depletable assets | 4273794 | *** | - | - | - | - | *79 | - | *335 | *1116 | *** | 350686 | 3898703 |
| 16 Less: Accumulated depletion | 2077523 | *** | - | - | - | - | *6 | - | - | *458 | *** | 114313 | 1955463 |
| 17 Land | 546849 | *** | - | - | *1435 | *2913 | *3033 | - | *13590 | *1869 | *** | 3095 | 515708 |
| 18 Intangible assets (Amortizable) | 705619 | *** | - | - | *56 | *11889 | *5740 | - | *2753 | *15696 | *** | 40331 | 621609 |
| 19 Less: Accumulated amortization | 222630 | *** | - | - | *56 | *10700 | *561 | - | *1301 | 8465 | *** | 20226 | 180552 |
| 20 Other assets | 11639083 | *** | - | *4 | *134 | *505 | *19896 | - | *1417 | *43739 | *** | 172429 | 11372611 |
| 21 Total liabilities | 125528879 | *** | *7872 | *933 | *69938 | *97615 | *361468 | - | *303834 | 721712 | *** | 2211533 | 121009358 |
| 22 Accounts payable | 13390534 | *** | *813 | *2077 | *28310 | *5665 | *76920 | - | *65849 | 260278 | *** | 243407 | 12617457 |
| 23 Mort, notes, and bonds under 1 yr | 8017044 | *** | - | *4830 | *6797 | *3404 | *16929 | - | *11373 | *47145 | *** | 138710 | 7751994 |
| 24 Other current liabilities | 10586885 | *** | - | *6712 | *23472 | *7118 | *20522 | - | *62428 | *29063 | *** | 152146 | 10239279 |
| 25 Loans from stockholders | 118787 | *** | - | *505 | - | *5331 | *5744 | - | *1138 | 553 | *** | 60884 | 44631 |
| 26 Mort, notes, bonds, 1 yr or more | 31780311 | *** | - | - | *4213 | *5428 | *39398 | - | *78190 | *119277 | *** | 459468 | 30915569 |
| 27 Other liabilities | 19470546 | *** | - | *-0 | - | *417 | *33742 | - | *17274 | *51205 | *** | 309925 | 18948555 |
| 28 Net worth | 42164772 | *** | *7059 | *-13192 | *7147 | *70251 | *168212 | - | *67583 | 214191 | *** | 846993 | 40491873 |
| 29 Capital stock | 8800721 | *** | *5844 | *4 | *2897 | *3011 | *48448 | - | *11910 | 59388 | *** | 155078 | 8459429 |
| 30 Paid-in or capital surplus | 18907334 | *** | - | - | - | *34222 | *17178 | - | *827 | *22878 | *** | 385528 | 18278399 |
| 31 Retained earnings, appropriated | 355937 | *** | - | - | - | - | - | - | - | - | *** | 1031 | 354647 |
| 32 Retained earnings-unappropriated | 14781332 | *** | *1215 | *-13195 | *15711 | - | *91294 | - | *15432 | *113612 | *** | 315336 | 14158966 |
| 33 Retained earnings (S CORP) | *96985 | *** | - | - | *-11461 | *33019 | *13451 | - | *40556 | *21420 | *** | - | - |
| 34 Less: Cost of treasury stock | 777537 | *** | - | - | - | - | *2158 | - | 1141 | *3108 | *** | 9981 | 759568 |
| 35 Total receipts | 86391043 | *** | *46975 | *14046 | *178425 | *171998 | *529041 | - | *822451 | 1899723 | *** | 2764502 | 78500616 |
| 36 Business receipts | 81938970 | *** | *46975 | - | *177310 | *157037 | *527381 | - | *761534 | 1885429 | *** | 2674818 | 74364605 |
| 37 Interest | 2037659 | *** | - | - | *1020 | - | *1549 | - | *991 | *2950 | *** | 23785 | 2004451 |
| 38 Interest on govt. obligations | 8838 | *** | - | - | - | - | - | - | - | - | *** | 16 | 8753 |
| 39 Rents | 185281 | *** | - | - | - | - | *243 | - | *709 | *953 | *** | 271 | 182008 |
| 40 Royalties | 30899 | *** | - | *1 | - | - | - | - | *9 | *-0 | *** | 863 | 29967 |
| 41 Net S-T cap gain less net LT loss | 8317 | *** | - | - | - | - | - | - | - | - | *** | 6071 | 2247 |
| 42 Net L-T cap gain less net ST loss | 387004 | *** | - | - | - | - | - | - | *1607 | *74 | *** | 581 | 340085 |
| 43 Net gain, noncapital assets | 425005 | *** | - | - | - | *44 | - | - | *50068 | *40 | *** | 3633 | 305821 |
| 44 Dividends, domestic corporations | 61132 | *** | - | - | - | - | *319 | - | *-0 | *12 | *** | 301 | 60476 |
| 45 Dividends, foreign corporations | 131919 | *** | - | - | - | - | - | - | - | - | *** | - | 131919 |
| 46 Other receipts | 1176019 | *** | - | *14045 | *94 | *14917 | *-451 | - | *7532 | 10265 | *** | 54165 | 1070284 |
| 47 Total deductions | 82530008 | *** | *45760 | *1418 | *173535 | *145449 | *493997 | - | *760611 | 1853920 | *** | 2650605 | 75087724 |
| 48 Cost of goods | 58583975 | *** | - | - | *2537 | *5700 | *7297 | - | *12407 | *38416 | *** | 76532 | 2701938 |
| 49 Compensation of officers | 400187 | *** | - | - | *8807 | *9283 | *9620 | - | *7092 | 8920 | *** | 11375 | 341012 |
| 50 Salaries and wages | 2110692 | *** | - | - | *2349 | *9782 | *34664 | - | *28959 | *27125 | *** | 90514 | 1884794 |
| 51 Repairs | 1019106 | *** | *8704 | - | *1612 | *890 | *3170 | - | *2378 | *10808 | *** | 6073 | 980969 |
| 52 Bad debts | 345727 | *** | *286 | *169 | *852 | - | *1265 | - | *645 | *2875 | *** | 4945 | 328271 |
| 53 Rent paid on business property | 659780 | *** | - | - | *62 | - | *3429 | - | *4468 | *2220 | *** | 8246 | 639424 |
| 54 Taxes paid | 2739536 | *** | *10409 | *1 | *2124 | *5316 | *14209 | - | *9834 | 14349 | *** | 57785 | 2599238 |
| 55 Interest paid | 4596887 | *** | *917 | - | *1250 | *1851 | *5022 | - | *11071 | *16154 | *** | 66571 | 4472974 |
| 56 Contributions or gifts | 43365 | *** | *57 | - | *150 | - | *90 | - | *96 | *166 | *** | 731 | 41784 |
| 57 Amortization | 142871 | *** | - | - | - | *2378 | *658 | - | *577 | *231 | *** | 3267 | 134845 |
| 58 Depreciation | 3993660 | *** | *141 | - | *4321 | *3186 | *17720 | - | *15143 | 24682 | *** | 77245 | 3813936 |
| 59 Depletion | 336574 | *** | - | - | - | - | *26 | - | *13 | *667 | *** | 7506 | 327564 |
| 60 Advertising | 161588 | *** | *73 | - | *235 | *218 | *598 | - | *1002 | *1158 | *** | 3274 | 154481 |
| 61 Pension, prof sh, stock, annuity | 443794 | *** | - | - | - | *989 | *2905 | - | *495 | *5582 | *** | 5521 | 425746 |
| 62 Employee benefit programs | 1079640 | *** | - | - | - | - | *3205 | - | *2260 | *5329 | *** | 11308 | 1051676 |
| 63 Net loss, noncapital assets | 160376 | *** | - | *143 | *21 | - | *6 | - | - | *1058 | *** | 1496 | 157224 |
| 64 Other deductions | 5712250 | *** | *3906 | *1105 | *9550 | *12223 | *46973 | - | *165269 | 53670 | *** | 94704 | 5281086 |
| 65 Total receipts less total deducts | 3861035 | *** | *1215 | *12629 | *4890 | *26548 | *35044 | - | *61840 | 45803 | *** | 113897 | 3412892 |
| 66 Constructive taxable income from related foreign corporations | 29796 | *** | - | - | - | - | - | - | - | - | *** | - | 29796 |
| 67 Net income, total | 3881994 | *** | *1215 | *12629 | *4890 | *26548 | *35044 | - | *61840 | 45803 | *** | 113881 | 3433936 |
| 68 Net income, Form 1120-A | *1215 | *** | *1215 | - | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | *3393 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | *59611 | *** | - | - | *1261 | *26548 | *15280 | - | *3115 | *13407 | *** | - | - |
| 71 Statutory special deductions, total | 552866 | *** | - | *12629 | - | - | *224 | - | *27036 | *8 | *** | 3667 | 419459 |
| 72 Net operating loss deduction | 495471 | *** | - | *12629 | - | - | - | - | *27036 | - | *** | 3435 | 362544 |
| 73 Dividends received deduction | 56642 | *** | - | - | - | - | *224 | - | *-0 | *8 | *** | 230 | 56164 |
| 74 Public utility div paid deduction | 753 | *** | - | - | - | - | - | - | - | - | *** | 2 | 751 |
| 75 Income subject to tax | 3269517 | *** | *1215 | - | *3628 | - | *19540 | - | *31689 | *32388 | *** | 110214 | 3014476 |
| 76 Income tax before credits, total | 1232914 | *** | *182 | - | *544 | - | *6233 | - | *11057 | *11242 | *** | 38746 | 1144416 |
| 77 Regular tax | 1139856 | *** | *182 | - | *544 | - | *6233 | - | *10958 | *11003 | *** | 37751 | 1053805 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | -0 | *** | - | - | - | - | - | - | - | - | *** | - | -0 |
| 80 Alternative minimum tax | 89325 | *** | - | - | - | - | - | - | *50 | *220 | *** | 853 | 87215 |
| 81 Environmental tax | 5383 | *** | - | - | - | - | - | - | 49 | *19 | *** | 142 | 5064 |
| 82 Foreign tax credit | 336 | *** | - | - | - | - | - | - | - | - | *** | - | 336 |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | 86630 | *** | - | - | - | - | - | - | - | 29 | *** | 24 | 86576 |
| 86 General business credit | 33005 | *** | - | - | - | - | - | - | *3352 | - | *** | 34 | 29619 |
| 87 Prior year minimum tax credit | 20938 | *** | - | - | - | - | *29 | - | *128 | - | *** | 1359 | 19055 |
| 88 Income tax after credits, total | 1092005 | *** | *182 | - | *544 | - | *6204 | - | *7577 | *11213 | *** | 37329 | 1008829 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Combination utility services

| MINOR INDUSTRY 4930 RETURNS WITH NET INCOME | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 72 | *** | - | - | - | - | - | *10 | *9 | ** | *** | *** | 46 |
| 2 Total assets | 237499904 | - | - | - | - | - | - | *54235 | *220682 | ** | *** | *** | 236457710 |
| 3 Cash | 1616109 | - | - | - | - | - | - | *3094 | *39144 | ** | *** | *** | 1554130 |
| 4 Notes and accounts receivable | 9046190 | - | - | - | - | - | - | *1815 | *6211 | ** | *** | *** | 8967742 |
| 5 Less: Allowance for bad debts | 359960 | - | - | - | - | - | - | - | *33 | ** | *** | *** | 357930 |
| 6 Inventories | 4921135 | - | - | - | - | - | - | - | *6102 | ** | *** | *** | 4879240 |
| 7 U.S. govt. obligations, total | 386280 | - | - | - | - | - | - | - | - | - | *** | *** | 386280 |
| 8 Tax-exempt securities | 258576 | - | - | - | - | - | - | - | - | - | *** | *** | 258576 |
| 9 Other current assets | 6583243 | - | - | - | - | - | - | *774 | *4519 | ** | *** | *** | 6526111 |
| 10 Loans to stockholders | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 11 Mortgage and real estate loans | 2276 | - | - | - | - | - | - | - | - | - | *** | *** | 2276 |
| 12 Other investments | 12939015 | - | - | - | - | - | - | *48229 | *27401 | ** | *** | *** | 12853661 |
| 13 Depreciable assets | 247953293 | - | - | - | - | - | - | *374 | *201281 | ** | *** | *** | 246998813 |
| 14 Less: Accumulated depreciation | 86671089 | - | - | - | - | - | - | *69 | *68234 | ** | *** | *** | 86320147 |
| 15 Depletable assets | 4607236 | - | - | - | - | - | - | - | - | - | *** | *** | 4603209 |
| 16 Less: Accumulated depletion | 2519654 | - | - | - | - | - | - | - | - | - | *** | *** | 2517063 |
| 17 Land | 694856 | - | - | - | - | - | - | - | *2789 | ** | *** | *** | 687364 |
| 18 Intangible assets (Amortizable) | 610527 | - | - | - | - | - | - | *22 | *1624 | - | *** | *** | 606144 |
| 19 Less: Accumulated amortization | 200887 | - | - | - | - | - | - | *3 | *177 | - | *** | *** | 200114 |
| 20 Other assets | 37632759 | - | - | - | - | - | - | - | *57 | ** | *** | *** | 37529417 |
| 21 Total liabilities | 237499904 | - | - | - | - | - | - | *54235 | *220682 | ** | *** | *** | 236457710 |
| 22 Accounts payable | 7982896 | - | - | - | - | - | - | *27 | *5463 | ** | *** | *** | 7922872 |
| 23 Mort, notes, and bonds under 1 yr | 6116865 | - | - | - | - | - | - | - | *26430 | - | *** | *** | 6056386 |
| 24 Other current liabilities | 9186835 | - | - | - | - | - | - | - | *4055 | ** | *** | *** | 9137815 |
| 25 Loans from stockholders | *157185 | - | - | - | - | - | - | *1469 | - | - | *** | *** | 155361 |
| 26 Mort, notes, bonds, 1 yr or more | 76880243 | - | - | - | - | - | - | - | *73988 | ** | *** | *** | 76578439 |
| 27 Other liabilities | 55224096 | - | - | - | - | - | - | - | *12062 | ** | *** | *** | 55064063 |
| 28 Net worth | 81951784 | - | - | - | - | - | - | *52739 | *98684 | ** | *** | *** | 81542773 |
| 29 Capital stock | 37795010 | - | - | - | - | - | - | *877 | *11435 | ** | *** | *** | 37701139 |
| 30 Paid-in or capital surplus | 21629878 | - | - | - | - | - | - | - | *43441 | ** | *** | *** | 21544614 |
| 31 Retained earnings, appropriated | 146390 | - | - | - | - | - | - | - | - | - | *** | *** | 146390 |
| 32 Retained earnings-unappropriated | 22759138 | - | - | - | - | - | - | *51862 | *40356 | ** | *** | *** | 22513156 |
| 33 Retained earnings (S CORP) | *4247 | - | - | - | - | - | - | - | *4247 | - | *** | *** | - |
| 34 Less: Cost of treasury stock | 382880 | - | - | - | - | - | - | - | *795 | ** | *** | *** | 362525 |
| 35 Total receipts | 89161626 | *** | - | - | - | - | - | *3175 | *59971 | ** | *** | *** | 88004780 |
| 36 Business receipts | 85973923 | *** | - | - | - | - | - | *611 | *55428 | ** | *** | *** | 84955922 |
| 37 Interest | 718039 | *** | - | - | - | - | - | *16 | *2735 | ** | *** | *** | 711176 |
| 38 Interest on govt. obligations | 35016 | - | - | - | - | - | - | - | *91 | ** | *** | *** | 34891 |
| 39 Rents | 675782 | *** | - | - | - | - | - | - | *559 | ** | *** | *** | 661690 |
| 40 Royalties | 34134 | *** | - | - | - | - | - | - | - | - | *** | *** | 34129 |
| 41 Net S-T cap gain less net LT loss | 41820 | - | - | - | - | - | - | - | - | - | *** | *** | 41728 |
| 42 Net L-T cap gain less net ST loss | 345014 | *** | - | - | - | - | - | - | *520 | - | *** | *** | 341387 |
| 43 Net gain, noncapital assets | 181591 | *** | - | - | - | - | - | - | *14 | ** | *** | *** | 137687 |
| 44 Dividends, domestic corporations | 47353 | *** | - | - | - | - | - | - | *15 | ** | *** | *** | 39355 |
| 45 Dividends, foreign corporations | 608 | - | - | - | - | - | - | - | - | - | *** | *** | 608 |
| 46 Other receipts | 1108348 | *** | - | - | - | - | - | *2548 | *609 | ** | *** | *** | 1046208 |
| 47 Total deductions | 79529417 | *** | - | - | - | - | - | *3110 | *49529 | ** | *** | *** | 78521221 |
| 48 Cost of goods | 32751296 | - | - | - | - | - | - | - | *155 | ** | *** | *** | 1058182 |
| 49 Compensation of officers | 208730 | *** | - | - | - | - | - | - | *1931 | - | *** | *** | 192926 |
| 50 Salaries and wages | 2606180 | *** | - | - | - | - | - | *146 | *5313 | ** | *** | *** | 2567420 |
| 51 Repairs | 3754259 | *** | - | - | - | - | - | *3 | *101 | ** | *** | *** | 3720860 |
| 52 Bad debts | 433428 | *** | - | - | - | - | - | - | *9 | - | *** | *** | 430484 |
| 53 Rent paid on business property | 697936 | *** | - | - | - | - | - | *185 | *415 | ** | *** | *** | 693164 |
| 54 Taxes paid | 7436402 | *** | - | - | - | - | - | *73 | *2724 | ** | *** | *** | 7389451 |
| 55 Interest paid | 6515704 | *** | - | - | - | - | - | *14 | *4243 | ** | *** | *** | 6448610 |
| 56 Contributions or gifts | 118021 | *** | - | - | - | - | - | - | *26 | ** | *** | *** | 117208 |
| 57 Amortization | 209910 | *** | - | - | - | - | - | *1 | - | - | *** | *** | 211929 |
| 58 Depreciation | 10578157 | *** | - | - | - | - | - | *35 | *8138 | ** | *** | *** | 10500593 |
| 59 Depletion | 312318 | *** | - | - | - | - | - | - | - | - | *** | *** | 306044 |
| 60 Advertising | 66753 | *** | - | - | - | - | - | - | *2 | ** | *** | *** | 62159 |
| 61 Pension, prof sh, stock, annuity | 651856 | *** | - | - | - | - | - | - | *151 | ** | *** | *** | 647366 |
| 62 Employee benefit programs | 1203840 | *** | - | - | - | - | - | - | *1733 | ** | *** | *** | 1191446 |
| 63 Net loss, noncapital assets | 132812 | - | - | - | - | - | - | - | - | - | *** | *** | 132261 |
| 64 Other deductions | 11851816 | *** | - | - | - | - | - | *2652 | *781 | ** | *** | *** | 11508865 |
| 65 Total receipts less total deducts | 9632209 | *** | - | - | - | - | - | *65 | *10443 | ** | *** | *** | 9483558 |
| 66 Constructive taxable income from related foreign corporations | 34841 | - | - | - | - | - | - | - | - | - | *** | *** | 34841 |
| 67 Net income, total | 9632035 | *** | - | - | - | - | - | *65 | *10352 | ** | *** | *** | 9483509 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | *4011 | - | - | - | - | - | - | - | *4011 | - | *** | *** | - |
| 71 Statutory special deductions, total | 1063561 | *** | - | - | - | - | - | *65 | *10 | ** | *** | *** | 1057897 |
| 72 Net operating loss deduction | *1008247 | - | - | - | - | - | - | *65 | - | - | *** | *** | 1008182 |
| 73 Dividends received deduction | 34372 | *** | - | - | - | - | - | - | *10 | ** | *** | *** | 28773 |
| 74 Public utility div paid deduction | 20942 | - | - | - | - | - | - | - | - | - | *** | *** | 20942 |
| 75 Income subject to tax | 8564462 | *** | - | - | - | - | - | - | *6330 | ** | *** | *** | 8425612 |
| 76 Income tax before credits, total | 3329035 | *** | - | - | - | - | - | - | *2154 | ** | *** | *** | 3280656 |
| 77 Regular tax | 2996350 | *** | - | - | - | - | - | - | *2152 | ** | *** | *** | 2948140 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | 66 | - | - | - | - | - | - | - | - | - | *** | *** | 66 |
| 80 Alternative minimum tax | 316988 | - | - | - | - | - | - | - | - | - | *** | *** | 316988 |
| 81 Environmental tax | 15789 | *** | - | - | - | - | - | - | *2 | ** | *** | *** | 15621 |
| 82 Foreign tax credit | 13133 | - | - | - | - | - | - | - | - | - | *** | *** | 13133 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | 16097 | *** | - | - | - | - | - | - | - | - | *** | *** | 16017 |
| 86 General business credit | 108255 | - | - | - | - | - | - | - | - | - | *** | *** | 108138 |
| 87 Prior year minimum tax credit | 63067 | *** | - | - | - | - | - | - | - | - | *** | *** | 54181 |
| 88 Income tax after credits, total | 3128483 | *** | - | - | - | - | - | - | *2154 | ** | *** | *** | 3089186 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Transportation and public utilities: Electric, gas, and sanitary services: Water supply and other sanitary services

MINOR INDUSTRY 4990
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 7321 | *** | 3343 | 1347 | *421 | 875 | 1073 | 91 | 75 | 27 | 13 | *** | 22 |
| 2 | Total assets | 39132352 | *** | 121377 | 256503 | *163998 | 588351 | 2395038 | 621904 | 1125140 | 960014 | 916101 | *** | 30593218 |
| 3 | Cash | 1307183 | *** | 22197 | *41320 | *49442 | 75412 | 230654 | *68880 | 49454 | 75132 | 44938 | *** | 564983 |
| 4 | Notes and accounts receivable | 3114041 | *** | *37567 | *30945 | *75225 | 65626 | 473989 | 101690 | 161351 | 98433 | 92540 | *** | 1838675 |
| 5 | Less: Allowance for bad debts | 74105 | *** | - | - | *163 | *203 | *7459 | *898 | *3045 | *2633 | 3579 | *** | 52429 |
| 6 | Inventories | 258610 | *** | *9173 | *384 | - | *23722 | *5631 | *1198 | 19614 | *14892 | 3860 | *** | 157272 |
| 7 | U.S. govt. obligations, total | *34171 | *** | - | - | - | - | - | *3121 | - | *21232 | 602 | *** | 5162 |
| 8 | Tax-exempt securities | *23096 | *** | - | - | - | - | - | *19133 | - | - | 3964 | *** | - |
| 9 | Other current assets | 1012449 | *** | *990 | *5588 | *1509 | 9137 | 89486 | *45381 | 23762 | 44267 | 27022 | *** | 747235 |
| 10 | Loans to stockholders | 195604 | *** | *10976 | *16947 | - | *3952 | 58095 | *5000 | *31595 | *2697 | 40774 | *** | 25567 |
| 11 | Mortgage and real estate loans | *40582 | *** | - | - | *5680 | - | *19292 | *115 | *2359 | - | 10864 | *** | 2106 |
| 12 | Other investments | 6578444 | *** | *7611 | *2502 | *7398 | *7956 | 188028 | *37742 | 77940 | 121223 | 9279 | *** | 6108042 |
| 13 | Depreciable assets | 30167743 | *** | 152705 | 346331 | *149633 | 739288 | 2505094 | 499570 | 1180938 | 819504 | 782598 | *** | 21728594 |
| 14 | Less: Accumulated depreciation | 10550613 | *** | *119981 | 210425 | *131467 | 445097 | 1551266 | 322214 | 547892 | 362784 | 270017 | *** | 6240420 |
| 15 | Depletable assets | *387361 | *** | - | - | - | *4949 | - | - | *230 | - | - | *** | 361838 |
| 16 | Less: Accumulated depletion | *49539 | *** | - | - | - | - | - | - | *51 | - | - | *** | 46816 |
| 17 | Land | 2100176 | *** | - | *2277 | - | *11916 | 131667 | *53734 | *26412 | 42824 | 56311 | *** | 1724397 |
| 18 | Intangible assets (Amortizable) | 3458511 | *** | *415 | *20914 | *39 | *81125 | 288165 | *95560 | 104057 | 60640 | 74635 | *** | 2676618 |
| 19 | Less: Accumulated amortization | 893680 | *** | *387 | *4968 | *39 | *45904 | 186467 | *9308 | 49058 | *22595 | 26164 | *** | 546009 |
| 20 | Other assets | 2022319 | *** | *109 | *4690 | *6741 | *56469 | 150129 | *23198 | 47474 | 47182 | 68473 | *** | 1538402 |
| 21 | Total liabilities | 39132352 | *** | 121377 | 256503 | *163998 | 588351 | 2395038 | 621904 | 1125140 | 960014 | 916101 | *** | 30593218 |
| 22 | Accounts payable | 1548068 | *** | *20845 | *6028 | *10600 | 60586 | 237448 | 57226 | 100727 | 33455 | 35012 | *** | 943234 |
| 23 | Mort, notes, and bonds under 1 yr | 3482338 | *** | *2455 | *10028 | *1069 | 48123 | 289377 | *72868 | 84856 | 115827 | 15020 | *** | 2809982 |
| 24 | Other current liabilities | 2505636 | *** | 5793 | *9999 | *1717 | 38890 | 206605 | *30188 | 53627 | 52295 | 44307 | *** | 1992743 |
| 25 | Loans from stockholders | 552206 | *** | - | *30695 | *9851 | *31611 | 173219 | *27636 | *2043 | *3185 | 19024 | *** | 254941 |
| 26 | Mort, notes, bonds, 1 yr or more | 10966056 | *** | *25229 | *76266 | *51318 | 154780 | 469808 | 132552 | 265385 | 256061 | 274536 | *** | 8907387 |
| 27 | Other liabilities | 5524596 | *** | *2891 | *3893 | *3462 | *41630 | 228188 | *27002 | 279320 | 110111 | 270660 | *** | 4317799 |
| 28 | Net worth | 14553452 | *** | 64164 | 119594 | *85981 | 212730 | 790391 | 274430 | 339183 | 389079 | 257541 | *** | 11367133 |
| 29 | Capital stock | 2006077 | *** | 7013 | 42606 | *11987 | 38299 | 151601 | 6067 | 18298 | 14239 | 21336 | *** | 1540372 |
| 30 | Paid-in or capital surplus | -131023 | *** | *23110 | *13608 | - | *40490 | 209568 | *994 | 47757 | 137693 | 93453 | *** | -898005 |
| 31 | Retained earnings, appropriated | *6981 | *** | - | - | - | - | *901 | - | - | *6081 | - | *** | - |
| 32 | Retained earnings-unappropriated | 12822574 | *** | *24685 | *31342 | *57401 | 128959 | 186335 | *171291 | 156245 | 193331 | 126680 | *** | 11447465 |
| 33 | Retained earnings (S CORP) | 805813 | *** | *9356 | *32038 | *23448 | *18576 | 328837 | *163050 | *121097 | *75376 | 34035 | *** | - |
| 34 | Less: Cost of treasury stock | 956970 | *** | - | - | *6855 | *13594 | *86851 | *66971 | *4215 | *37641 | 17963 | *** | 722699 |
| 35 | Total receipts | 26972137 | *** | 1772743 | 698957 | *563092 | 944156 | 4006559 | 849986 | 1459521 | 885751 | 550383 | *** | 14473716 |
| 36 | Business receipts | 25725017 | *** | 1764132 | 692691 | *560275 | 924369 | 3918180 | 823366 | 1432701 | 854957 | 537022 | *** | 13481102 |
| 37 | Interest | 413704 | *** | *55 | *1370 | *513 | 2101 | 2279 | *2701 | 3413 | 7483 | 4800 | *** | 383456 |
| 38 | Interest on govt. obligations | 7991 | *** | - | *307 | - | - | *-0 | *2738 | *1412 | *42 | 508 | *** | 2074 |
| 39 | Rents | 34065 | *** | - | - | - | *318 | *1904 | *3351 | *2736 | *799 | 615 | *** | 22245 |
| 40 | Royalties | 13912 | *** | - | - | - | *233 | *75 | - | - | *1943 | 1 | *** | 11660 |
| 41 | Net S-T cap gain less net LT loss | *1315 | *** | - | - | - | *947 | - | *38 | - | - | 87 | *** | 243 |
| 42 | Net L-T cap gain less net ST loss | 30842 | *** | - | *260 | *1015 | *360 | *8845 | *3344 | *1542 | *173 | 217 | *** | 12043 |
| 43 | Net gain, noncapital assets | 125143 | *** | *898 | *3857 | *38 | *1944 | 4746 | *1635 | *2632 | 1370 | 526 | *** | 107171 |
| 44 | Dividends, domestic corporations | 13021 | *** | - | - | *271 | - | *914 | *5 | - | *142 | 2 | *** | 11686 |
| 45 | Dividends, foreign corporations | 501 | *** | - | - | - | - | - | - | - | - | - | *** | 98 |
| 46 | Other receipts | 606627 | *** | *7658 | *472 | *979 | *13883 | 69615 | *12808 | 15087 | 18842 | 6606 | *** | 441938 |
| 47 | Total deductions | 24840880 | *** | 1714597 | 597377 | *532960 | 863177 | 3729889 | 766615 | 1384164 | 809118 | 521319 | *** | 13223172 |
| 48 | Cost of goods | 7637198 | *** | *9173 | *308 | - | *22556 | *1514 | *496 | *14264 | *1951 | 1113 | *** | 26126 |
| 49 | Compensation of officers | 518477 | *** | *48290 | *22917 | *51522 | 28747 | 140995 | *13026 | 81927 | 29057 | 17482 | *** | 75697 |
| 50 | Salaries and wages | 3324033 | *** | *99541 | *46082 | *60499 | 111126 | 387783 | *36794 | 162260 | 101049 | 46122 | *** | 2201797 |
| 51 | Repairs | 650041 | *** | 34825 | *27848 | *4119 | 36943 | 90633 | *7462 | 43240 | 28703 | 5065 | *** | 361387 |
| 52 | Bad debts | 91946 | *** | *593 | *1155 | *936 | *1458 | 15789 | *1332 | 3891 | 1829 | 1214 | *** | 61831 |
| 53 | Rent paid on business property | 444823 | *** | *22959 | *10230 | *15376 | 18609 | 74423 | *15955 | 27581 | 25655 | 8094 | *** | 215876 |
| 54 | Taxes paid | 1104851 | *** | 14215 | 15252 | *25163 | 30122 | 173050 | 38155 | 55957 | 29405 | 19109 | *** | 659952 |
| 55 | Interest paid | 1170254 | *** | *3743 | *8522 | *1627 | 20670 | 74733 | 16194 | 27881 | 24784 | 23161 | *** | 933334 |
| 56 | Contributions or gifts | 17835 | *** | - | *15 | *434 | *213 | 615 | *9 | *797 | *623 | 317 | *** | 14213 |
| 57 | Amortization | 184614 | *** | - | *1955 | - | *5619 | 21491 | *5669 | 8181 | 12758 | 7347 | *** | 119114 |
| 58 | Depreciation | 2167760 | *** | *16794 | 41856 | *9504 | 51650 | 187143 | 42016 | 91402 | 68912 | 38641 | *** | 1541834 |
| 59 | Depletion | *3795 | *** | - | - | - | - | - | - | *132 | *2266 | - | *** | 1358 |
| 60 | Advertising | 83842 | *** | *13140 | *5495 | *3025 | 5165 | 11657 | *919 | 2830 | 2506 | 716 | *** | 37208 |
| 61 | Pension, prof sh, stock, annuity | 144253 | *** | - | *1950 | *76 | *1104 | 20371 | *3232 | 4426 | 6570 | 3876 | *** | 99490 |
| 62 | Employee benefit programs | 512485 | *** | *788 | *6898 | *6570 | *5183 | 50107 | *17139 | 20188 | 18600 | 15477 | *** | 346380 |
| 63 | Net loss, noncapital assets | 17556 | *** | - | - | - | *269 | *597 | - | *130 | *90 | 178 | *** | 14055 |
| 64 | Other deductions | 6767116 | *** | 1229862 | 144244 | *86970 | 193622 | 828460 | 77356 | 238421 | 152405 | 74576 | *** | 3638315 |
| 65 | Total receipts less total deducts | 2131257 | *** | 58145 | 101580 | *30131 | 80979 | 276669 | 83371 | 75358 | 76633 | 29064 | *** | 1250544 |
| 66 | Constructive taxable income from related foreign corporations | *65425 | *** | - | - | - | - | - | - | - | *14 | - | *** | 65410 |
| 67 | Net income, total | 2188690 | *** | 58145 | 101273 | *30131 | 80979 | 276669 | 80633 | 73946 | 76606 | 28556 | *** | 1313880 |
| 68 | Net income, Form 1120-A | *431 | *** | *431 | - | - | - | - | - | - | - | - | *** | - |
| 69 | Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 | Net income, Form 1120S | 530896 | *** | *48620 | *84122 | *21006 | *34535 | 212994 | *65552 | *32302 | *21235 | 9748 | *** | - |
| 71 | Statutory special deductions, total | 110022 | *** | *4405 | *6844 | *1479 | *18193 | *3770 | *2553 | *121 | *7082 | 1917 | *** | 60008 |
| 72 | Net operating loss deduction | 99232 | *** | *4405 | *6844 | *1289 | *18193 | *3130 | *2550 | *121 | *6970 | 1908 | *** | 50582 |
| 73 | Dividends received deduction | 10566 | *** | - | - | *190 | - | *640 | *3 | - | *112 | 2 | *** | 9217 |
| 74 | Public utility div paid deduction | 224 | *** | - | - | - | - | - | - | - | - | 8 | *** | 210 |
| 75 | Income subject to tax | 1547773 | *** | *5120 | *10307 | *7647 | 28251 | 59905 | *12528 | 41524 | 48289 | 16892 | *** | 1253872 |
| 76 | Income tax before credits, total | 552939 | *** | *768 | *1548 | *1187 | 6950 | 18328 | *4239 | 14631 | 18714 | 6081 | *** | 457927 |
| 77 | Regular tax | 528857 | *** | *768 | *1548 | *1187 | 6950 | 17980 | *4239 | 14041 | 16433 | 5743 | *** | 438329 |
| 78 | Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 79 | Recapture of investment credit | 6 | *** | - | - | - | - | - | - | - | - | - | *** | 6 |
| 80 | Alternative minimum tax | 21778 | *** | - | - | - | - | *341 | - | *583 | *2238 | 328 | *** | 17447 |
| 81 | Environmental tax | 2303 | *** | - | - | - | - | *7 | - | *7 | *43 | 10 | *** | 2145 |
| 82 | Foreign tax credit | 12702 | *** | - | - | - | - | - | - | - | - | 6 | *** | 12696 |
| 83 | U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 | Nonconventional source fuel credit | 13929 | *** | - | - | - | - | - | - | - | - | - | *** | 13929 |
| 86 | General business credit | 2160 | *** | - | - | - | - | *1195 | - | - | *28 | 9 | *** | 873 |
| 87 | Prior year minimum tax credit | 3952 | *** | - | - | - | - | *174 | - | *1067 | *131 | 200 | *** | 2379 |
| 88 | Income tax after credits, total | 520196 | *** | *768 | *1548 | *1187 | 6950 | 16959 | *4239 | 13564 | 18555 | 5865 | *** | 428050 |

DIVISION 60
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 626179 | 18051 | 232610 | 131992 | 87297 | 62621 | 73584 | 10933 | 5955 | 1524 | 745 | 486 | 380 |
| 2 Total assets | 1471750823 | - | 9459406 | 21537190 | 30778578 | 44454644 | 157523898 | 75887435 | 89845299 | 51984501 | 53276007 | 77979154 | 859024711 |
| 3 Cash | 71159657 | - | 2310489 | 3709397 | 4576534 | 5949710 | 14990844 | 5527798 | 5780990 | 3390336 | 2903265 | 4239565 | 17780729 |
| 4 Notes and accounts receivable | 312412018 | - | 956646 | 3187475 | 6014972 | 10496774 | 39159786 | 19038874 | 23868626 | 13816707 | 13347486 | 16979394 | 165545278 |
| 5 Less: Allowance for bad debts | 6017584 | - | *9952 | 5348 | 24850 | 71452 | 383744 | 290523 | 486566 | 315983 | 387471 | 526708 | 3514989 |
| 6 Inventories | 402684303 | - | 2810002 | 7058268 | 10276240 | 15096827 | 63760852 | 32070845 | 34311841 | 17142677 | 17157843 | 21838400 | 181160508 |
| 7 U.S. govt. obligations, total | 32087775 | - | *6706 | *30032 | 86114 | 108879 | 292621 | 201852 | 315798 | 157797 | 104771 | 247041 | 30536163 |
| 8 Tax-exempt securities | 24150082 | - | *6826 | *4371 | *37310 | 39247 | 367135 | 138975 | 81408 | 112789 | 68485 | 237239 | 23056299 |
| 9 Other current assets | 108204529 | - | 219826 | 533747 | 822262 | 1149388 | 4286510 | 2332364 | 3243289 | 2340084 | 2454815 | 4434154 | 86388091 |
| 10 Loans to stockholders | 9966723 | - | 586059 | 811347 | 869712 | 806770 | 1703862 | 616966 | 592052 | 213883 | 173019 | 521844 | 3071209 |
| 11 Mortgage and real estate loans | 6402998 | - | *33225 | 164926 | 120663 | 237389 | 369384 | 118167 | 136111 | 168498 | 337152 | 143558 | 4573925 |
| 12 Other investments | 151164208 | - | 131700 | 508116 | 946400 | 1644507 | 4933752 | 2925457 | 3774196 | 3125831 | 3093640 | 5273564 | 124807044 |
| 13 Depreciable assets | 467173771 | - | 7196806 | 11446409 | 14922562 | 18864429 | 54861127 | 22924496 | 28466144 | 16897747 | 18320357 | 29476583 | 243797108 |
| 14 Less: Accumulated depreciation | 219480009 | - | 5293079 | 7472591 | 9646604 | 11881980 | 33256339 | 12587669 | 14812015 | 8492015 | 8505045 | 13113538 | 94419132 |
| 15 Depletable assets | 7025557 | - | *22323 | *12310 | *35552 | *5850 | 55229 | *25711 | 48032 | 96827 | 151984 | 400303 | 6171435 |
| 16 Less: Accumulated depletion | 3467940 | - | *19495 | *10226 | *7251 | *4976 | 22858 | *19709 | *24244 | *44836 | 105024 | 123256 | 3086066 |
| 17 Land | 37062019 | - | 85280 | 293833 | 559360 | 968303 | 3373598 | 1632939 | 2255801 | 1326670 | 1409828 | 2247558 | 22908847 |
| 18 Intangible assets (Amortizable) | 36558465 | - | 407662 | 1180143 | 929186 | 836499 | 2385412 | 1209519 | 1816514 | 1494382 | 1735837 | 4004208 | 20559103 |
| 19 Less: Accumulated amortization | 9443723 | - | 199474 | 657474 | 504014 | 349394 | 1067078 | 538980 | 782641 | 422872 | 465995 | 885863 | 3569939 |
| 20 Other assets | 44107975 | - | 207856 | 742454 | 764430 | 557873 | 1713804 | 560354 | 1259962 | 975979 | 1481060 | 2585106 | 33259097 |
| 21 Total liabilities | 1471750823 | - | 9459406 | 21537190 | 30778578 | 44454644 | 157523898 | 75887435 | 89845299 | 51984501 | 53276007 | 77979154 | 859024711 |
| 22 Accounts payable | 241722483 | - | 1648285 | 3769722 | 5818164 | 9166847 | 32695066 | 13423357 | 17624534 | 10716414 | 10390808 | 14379074 | 122090212 |
| 23 Mort, notes, and bonds under 1 yr | 233473236 | - | 937598 | 1363767 | 2028619 | 3983009 | 30230624 | 20990665 | 21880859 | 9928111 | 7599752 | 9738586 | 124791645 |
| 24 Other current liabilities | 177426017 | - | 829725 | 1453011 | 2047419 | 2825563 | 10669122 | 5858507 | 7007719 | 4025458 | 4664445 | 7222046 | 130823003 |
| 25 Loans from stockholders | 33711975 | - | 2610608 | 3173575 | 3263907 | 3113661 | 7907549 | 2636875 | 2600446 | 773656 | 746659 | 926017 | 5959024 |
| 26 Mort, notes, bonds, 1 yr or more | 237458297 | - | 1454615 | 3061771 | 4561545 | 5807001 | 17591876 | 7820459 | 10584542 | 6758289 | 8810324 | 13084353 | 157923522 |
| 27 Other liabilities | 89833879 | - | 188912 | 446040 | 182021 | 471504 | 1654949 | 1014386 | 1290020 | 912898 | 1077628 | 2693913 | 79901609 |
| 28 Net worth | 458124936 | - | 1789663 | 8269304 | 12876903 | 19087059 | 56774713 | 24143186 | 28857179 | 18869677 | 19986391 | 29935164 | 237535696 |
| 29 Capital stock | 58728712 | - | 1571422 | 2211583 | 2458874 | 2682664 | 6856018 | 2529106 | 2679002 | 1765202 | 2269369 | 3961389 | 29744084 |
| 30 Paid-in or capital surplus | 127732225 | - | 798268 | 1586426 | 1528079 | 1994112 | 5883224 | 2613580 | 4112024 | 3894290 | 6142605 | 10551705 | 88627912 |
| 31 Retained earnings, appropriated | 1245209 | - | *10064 | *10180 | 95370 | 89273 | 410280 | 60333 | 83340 | *35923 | 10419 | 53707 | 386320 |
| 32 Retained earnings-unappropriated | 224700333 | - | -257578 | 2494743 | 6698715 | 11147611 | 27415829 | 9432473 | 10839248 | 6962596 | 7576809 | 11917955 | 130471932 |
| 33 Retained earnings (S CORP) | 70018387 | - | 14749 | 2407042 | 3159235 | 4565951 | 19809524 | 10460591 | 12295803 | 6906774 | 4382355 | 4266792 | 1749572 |
| 34 Less: Cost of treasury stock | 24299930 | - | 347261 | 440669 | 1063370 | 1392551 | 3600161 | 952896 | 1152237 | 695109 | 395167 | 816385 | 13444125 |
| 35 Total receipts | 3322508123 | 38301928 | 66167028 | 100928026 | 116047946 | 158871507 | 573381195 | 275776494 | 300156796 | 153619126 | 138624875 | 182407351 | 1218225851 |
| 36 Business receipts | 3240601656 | 37286464 | 65094078 | 99882999 | 114805539 | 156737718 | 566642650 | 271969663 | 296135804 | 151166468 | 135986482 | 178664279 | 1166229512 |
| 37 Interest | 23714926 | 52659 | 29085 | 108006 | 150703 | 230374 | 804297 | 310085 | 405911 | 287425 | 470452 | 760073 | 20105857 |
| 38 Interest on govt. obligations | 1551968 | *181 | *408 | *1444 | 2819 | 5322 | 31350 | 18340 | 15922 | 16798 | 22369 | 39466 | 1397550 |
| 39 Rents | 5640628 | 104083 | 66160 | 21186 | 38551 | 67057 | 267490 | 110789 | 257224 | 132481 | 203972 | 298432 | 4073203 |
| 40 Royalties | 3791218 | 2821 | *8646 | *1266 | *3211 | *7823 | 85371 | 34661 | 48745 | 81744 | 139379 | 504970 | 2872581 |
| 41 Net S-T cap gain less net LT loss | 144818 | *241 | *6264 | *588 | 3677 | 10469 | 8740 | 5415 | 4668 | 4088 | 5255 | 14106 | 81306 |
| 42 Net L-T cap gain less net ST loss | 4304601 | 183683 | 57734 | 100486 | 104742 | 90351 | 212041 | 139425 | 118184 | 69148 | 123666 | 136914 | 2968228 |
| 43 Net gain, noncapital assets | 3733790 | 227999 | 101592 | 156667 | 57306 | 104883 | 338231 | 108762 | 160261 | 138879 | 91085 | 139414 | 2108711 |
| 44 Dividends, domestic corporations | 618548 | *6440 | *1401 | 3297 | 6850 | 12714 | 46883 | 16549 | 35095 | 14463 | 24206 | 45186 | 405463 |
| 45 Dividends, foreign corporations | 1269605 | 966 | - | *494 | - | *4 | 5610 | *1010 | 4474 | 44094 | 15292 | 30749 | 1166913 |
| 46 Other receipts | 37136366 | 436393 | 801660 | 651592 | 874549 | 1604793 | 4938532 | 3061796 | 2970508 | 1663539 | 1542716 | 1773761 | 16816527 |
| 47 Total deductions | 3227250425 | 36916444 | 62782780 | 97136352 | 112298030 | 154298549 | 560340052 | 269743619 | 292641685 | 149378660 | 134036221 | 176536034 | 1181141999 |
| 48 Cost of goods | 2502584657 | 6079178 | 2782384 | 6945506 | 10191687 | 15011001 | 63187064 | 32065806 | 34445221 | 17445995 | 17201101 | 22011749 | 136001697 |
| 49 Compensation of officers | 44067930 | 233738 | 3508888 | 4188579 | 5167774 | 5537315 | 12507140 | 4135972 | 3455654 | 1409379 | 986090 | 917072 | 2020329 |
| 50 Salaries and wages | 237283688 | 1710032 | 5150137 | 7637951 | 9860371 | 12533770 | 36455849 | 16276456 | 17254402 | 9101151 | 9174281 | 12855979 | 99273310 |
| 51 Repairs | 13256425 | 71636 | 423372 | 594966 | 624469 | 794935 | 2212008 | 961615 | 954902 | 509234 | 552743 | 784330 | 4772215 |
| 52 Bad debts | 15891029 | 42232 | 43847 | 126945 | 253521 | 327897 | 992723 | 399959 | 451916 | 227807 | 239039 | 401865 | 12383279 |
| 53 Rent paid on business property | 56164462 | 319718 | 3025304 | 3728418 | 3139196 | 3200201 | 7485005 | 2612871 | 2808831 | 1428521 | 1769872 | 2757097 | 23889428 |
| 54 Taxes paid | 55228762 | 370708 | 1624139 | 2209649 | 2374309 | 2880806 | 8169556 | 3085340 | 3714023 | 1836725 | 1798646 | 2447325 | 24717537 |
| 55 Interest paid | 38148873 | 294117 | 251791 | 483524 | 721685 | 966318 | 3705373 | 1854428 | 2121715 | 1115634 | 1221093 | 1711533 | 23701661 |
| 56 Contributions or gifts | 895646 | 10154 | 10763 | 14437 | 26954 | 30112 | 84939 | 34937 | 50927 | 31792 | 38233 | 78414 | 483983 |
| 57 Amortization | 2685235 | 21507 | 41764 | 83192 | 85049 | 97921 | 249874 | 174382 | 179783 | 90375 | 135873 | 200177 | 1325337 |
| 58 Depreciation | 44028970 | 261761 | 631690 | 980812 | 1212212 | 1476196 | 4378799 | 1905138 | 2410224 | 1459765 | 1528729 | 2561560 | 25222085 |
| 59 Depletion | 245173 | 1 | - | *1227 | *1942 | *7250 | 7336 | *855 | 770 | *4513 | 11251 | 31546 | 178483 |
| 60 Advertising | 40976106 | 362772 | 615348 | 1052609 | 1219532 | 1715021 | 4764939 | 2248038 | 2689319 | 1597765 | 1499554 | 2425726 | 20785483 |
| 61 Pension, prof sh, stock, annuity | 10667683 | 38559 | 166961 | 159029 | 270912 | 361175 | 1211846 | 431699 | 493300 | 280071 | 263195 | 372845 | 6618091 |
| 62 Employee benefit programs | 19257518 | 92030 | 217284 | 359466 | 490770 | 789587 | 2364776 | 1175845 | 1396970 | 782257 | 820815 | 1176085 | 9591633 |
| 63 Net loss, noncapital assets | 750232 | 12654 | 9519 | 14961 | 16186 | 20723 | 76771 | 33002 | 55917 | 28731 | 40866 | 75692 | 365210 |
| 64 Other deductions | 145118036 | 1470092 | 8020041 | 8016925 | 8760659 | 10466569 | 27075994 | 10809148 | 12321059 | 6562159 | 6175052 | 9189213 | 36251125 |
| 65 Total receipts less total deducts | 95257698 | 1385484 | 3384247 | 3791674 | 3749916 | 4572959 | 13041144 | 6032874 | 7515111 | 4240466 | 4588654 | 5871317 | 37083852 |
| 66 Constructive taxable income from related foreign corporations | 1717950 | 2252 | - | - | *770 | - | *15658 | *1240 | *3407 | 23499 | 10654 | 22344 | 1638126 |
| 67 Net income, total | 95423680 | 1387556 | 3383840 | 3790230 | 3747867 | 4567637 | 13025452 | 6015775 | 7502595 | 4247167 | 4576939 | 5854195 | 37324428 |
| 68 Net income, Form 1120-A | 172606 | *10608 | 94896 | 56455 | 10647 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 116755 | 116755 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 28957479 | 404755 | 2355859 | 2276015 | 2035845 | 2374080 | 7295471 | 3441802 | 4088682 | 1979841 | 1418073 | 1027973 | 259083 |
| 71 Statutory special deductions, total | 8063100 | 390725 | 504082 | 515145 | 372890 | 393945 | 745985 | 347601 | 480722 | 234002 | 317058 | 566734 | 3194213 |
| 72 Net operating loss deduction | 7506467 | 386066 | 503144 | 512858 | 368144 | 385174 | 710628 | 330058 | 450487 | 209094 | 294609 | 524603 | 2831601 |
| 73 Dividends received deduction | 555911 | *4659 | *938 | 2288 | 4746 | 8770 | 35357 | 17543 | 30234 | 24907 | 22448 | 42130 | 361890 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 58477795 | 592076 | 523899 | 1037855 | 1339436 | 1805845 | 4994535 | 2231079 | 2939103 | 2033788 | 2842478 | 4266102 | 33871600 |
| 76 Income tax before credits, total | 19790847 | 199871 | 83115 | 177433 | 245711 | 398204 | 1442788 | 752890 | 1015502 | 701860 | 993779 | 1508743 | 12270951 |
| 77 Regular tax | 19249188 | 189418 | 82969 | 176960 | 244891 | 395322 | 1422442 | 742049 | 994435 | 692199 | 976144 | 1477702 | 11854658 |
| 78 Personal holding company tax | *434 | - | - | *314 | - | - | *114 | - | *-0 | - | 1 | 5 | - |
| 79 Recapture of investment credit | *642 | - | - | *-0 | - | - | - | - | - | *114 | - | - | 527 |
| 80 Alternative minimum tax | 476294 | 7103 | *43 | *157 | *820 | 2193 | 21629 | 10768 | 17378 | 11473 | 14781 | 24036 | 365913 |
| 81 Environmental tax | 61169 | 728 | - | - | - | *7 | 88 | 159 | 888 | 1316 | 2988 | 5504 | 49492 |
| 82 Foreign tax credit | 1086975 | *1723 | - | *25 | *79 | *2425 | 621 | *1224 | 7707 | 19195 | 15574 | 21637 | 1016765 |
| 83 U.S. Possessions tax credit | 25928 | - | - | 8 | - | - | 1750 | 182 | 1736 | 1245 | 2413 | - | 18593 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 53094 | - | - | - | - | - | *718 | *4 | *15 | *3 | 4 | 217 | 52133 |
| 86 General business credit | 410162 | *615 | *1956 | 2723 | 3147 | 5971 | 14658 | 5257 | 11597 | 10813 | 14832 | 27819 | 310774 |
| 87 Prior year minimum tax credit | 276411 | *183 | *33 | *548 | *95 | *159 | 5381 | 6931 | 9539 | 8681 | 14243 | 15719 | 214898 |
| 88 Income tax after credits, total | 17938279 | 197350 | 81125 | 174129 | 242390 | 389648 | 1419661 | 739291 | 984909 | 661922 | 946713 | 1443350 | 10657789 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 61
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 213412 | 5709 | 70149 | 31884 | 30087 | 26988 | 37599 | 5736 | 3366 | 982 | 448 | 275 | 188 |
| 2 Total assets | 725442531 | - | 2673658 | 5451065 | 10680387 | 19468276 | 80299459 | 39951638 | 51729078 | 33372483 | 30984477 | 43277860 | 407554150 |
| 3 Cash | 33182725 | - | 781691 | 1084985 | 1641217 | 2486284 | 7729623 | 3014733 | 2960205 | 2042586 | 1586540 | 2048940 | 7805921 |
| 4 Notes and accounts receivable | 201360401 | - | 445182 | 1551937 | 3227370 | 6578301 | 27740234 | 14005851 | 17952901 | 10846678 | 9997756 | 12694124 | 96320067 |
| 5 Less: Allowance for bad debts | 3221627 | - | *7812 | *2217 | 9864 | 32913 | 253421 | 212956 | 374193 | 239561 | 290865 | 353137 | 1444688 |
| 6 Inventories | 189498665 | - | 578278 | 1320867 | 3041805 | 5983878 | 26844689 | 13085466 | 17488809 | 10773758 | 10153253 | 12383194 | 87844669 |
| 7 U.S. govt. obligations, total | 28893270 | - | *86 | *21303 | *49872 | *47080 | 149954 | 167963 | 253105 | 87920 | 74144 | 135724 | 27906119 |
| 8 Tax-exempt securities | 2325782 | - | *4566 | - | *318 | *11169 | 220750 | *79259 | 50568 | 86373 | 51448 | 88868 | 1732463 |
| 9 Other current assets | 80204824 | - | 93116 | 135713 | 303090 | 492677 | 2195312 | 1260811 | 2157333 | 1653320 | 1406508 | 2921828 | 67585114 |
| 10 Loans to stockholders | 3453051 | - | 238772 | 235461 | 300257 | 289177 | 827171 | 359986 | 255949 | 80915 | 100873 | 358802 | 405688 |
| 11 Mortgage and real estate loans | 1542804 | - | - | *29148 | *4148 | 46162 | 121684 | 36970 | 74494 | 79860 | 31108 | 70628 | 1048602 |
| 12 Other investments | 70029890 | - | 55926 | 152173 | 301571 | 638755 | 2601797 | 1741042 | 2379268 | 2087549 | 1841121 | 3391192 | 54839497 |
| 13 Depreciable assets | 162516213 | - | 1626027 | 2173940 | 4321321 | 7029804 | 25414112 | 12010554 | 13753232 | 8868490 | 8090852 | 11458741 | 67769140 |
| 14 Less: Accumulated depreciation | 83635791 | - | 1188436 | 1428906 | 2894493 | 4702954 | 15789174 | 6961434 | 7458128 | 4660223 | 3943772 | 5378840 | 29229432 |
| 15 Depletable assets | 6842410 | - | *104 | *9585 | *7779 | *2140 | 28708 | *25594 | *29757 | *86625 | 140696 | 365297 | 6146123 |
| 16 Less: Accumulated depletion | 3409338 | - | *33 | *7815 | *5374 | *1975 | 14416 | *19704 | *15253 | *41049 | 102807 | 120664 | 3080248 |
| 17 Land | 8556658 | - | *3317 | 20288 | 136517 | 283718 | 1454069 | 672171 | 1002700 | 548167 | 505439 | 702599 | 3227671 |
| 18 Intangible assets (Amortizable) | 16929145 | - | 22802 | 112832 | 232085 | 296852 | 847201 | 610899 | 1139699 | 873586 | 1013677 | 1832817 | 9946694 |
| 19 Less: Accumulated amortization | 4457691 | - | 11545 | 70693 | 129059 | 142417 | 429190 | 274006 | 522050 | 245090 | 229836 | 405687 | 1998116 |
| 20 Other assets | 14831141 | - | 31616 | 112462 | 151827 | 162539 | 610356 | 348439 | 600681 | 442579 | 558343 | 1083433 | 10728866 |
| 21 Total liabilities | 725442531 | - | 2673658 | 5451065 | 10680387 | 19468276 | 80299459 | 39951638 | 51729078 | 33372483 | 30984477 | 43277860 | 407554150 |
| 22 Accounts payable | 139190031 | - | 722825 | 1437594 | 2643438 | 5103866 | 22298321 | 9826837 | 13289846 | 8336723 | 6840571 | 9139878 | 59550132 |
| 23 Mort, notes, and bonds under 1 yr | 145504381 | - | 471513 | 397578 | 613809 | 1583456 | 9069525 | 6400308 | 8581135 | 5590869 | 5227350 | 7341182 | 100227656 |
| 24 Other current liabilities | 95095425 | - | 266848 | 391930 | 724727 | 1174960 | 5244020 | 3202471 | 4110125 | 2529018 | 2525726 | 3935057 | 70990543 |
| 25 Loans from stockholders | 14610677 | - | 690865 | 598266 | 1165418 | 1354190 | 4384091 | 1232442 | 1532813 | 555777 | 526690 | 543128 | 2027000 |
| 26 Mort, notes, bonds, 1 yr or more | 107243805 | - | 566712 | 533069 | 1278483 | 1874402 | 7528566 | 3672159 | 5341571 | 3789815 | 4212392 | 5971105 | 72475530 |
| 27 Other liabilities | 22392219 | - | 53596 | 73827 | 53586 | 171395 | 780078 | 630701 | 828428 | 568522 | 517244 | 1105940 | 17608903 |
| 28 Net worth | 201405993 | - | -98702 | 2018802 | 4200925 | 8206007 | 30994860 | 14986719 | 18045161 | 12001759 | 11134505 | 15241570 | 84674387 |
| 29 Capital stock | 30286859 | - | 354629 | 565402 | 894871 | 1223573 | 3016916 | 1385005 | 1683429 | 1261160 | 1401806 | 2493290 | 16006779 |
| 30 Paid-in or capital surplus | 52672715 | - | 258917 | 316011 | 446253 | 870082 | 2912448 | 1260837 | 2604154 | 2461361 | 3118239 | 5344466 | 33079947 |
| 31 Retained earnings, appropriated | 388479 | - | - | *173 | *15376 | *11559 | 178247 | *49701 | 48030 | *19530 | 5655 | 31820 | 28388 |
| 32 Retained earnings-unappropriated | 89790302 | - | -416178 | 657637 | 2226775 | 4706971 | 15768231 | 6738868 | 6524738 | 4457242 | 3992227 | 5876863 | 39256928 |
| 33 Retained earnings (S CORP) | 38166998 | - | -259921 | 642643 | 1087041 | 1876557 | 11208545 | 6109340 | 7912133 | 4176449 | 2803715 | 2016200 | 594297 |
| 34 Less: Cost of treasury stock | 9899360 | - | *36148 | 163065 | 469391 | 482736 | 2089527 | 557030 | 727323 | 373982 | 187136 | 521070 | 4291952 |
| 35 Total receipts | 1551184639 | 28411642 | 20681089 | 31742195 | 43999912 | 74336261 | 284643500 | 130495864 | 155407749 | 95758643 | 82676515 | 103554554 | 499476715 |
| 36 Business receipts | 1515982029 | 27975335 | 20193606 | 31416692 | 43498208 | 73289212 | 281955402 | 129000725 | 153861159 | 94527356 | 81507433 | 101816970 | 476939930 |
| 37 Interest | 13150703 | 38559 | 10590 | 20815 | 33389 | 69238 | 281082 | 132221 | 176839 | 140893 | 175950 | 392997 | 11678130 |
| 38 Interest on govt. obligations | 245077 | *12 | *408 | *839 | *87 | 1966 | 19180 | 11278 | 11573 | 11994 | 13330 | 16368 | 158042 |
| 39 Rents | 2467368 | 75336 | *56620 | 6919 | 11266 | 26825 | 109806 | 66961 | 88484 | 48256 | 69642 | 128853 | 1778400 |
| 40 Royalties | 807913 | 2503 | *8644 | *1266 | *2871 | *991 | 55448 | *11702 | 15575 | 14690 | 78135 | 210665 | 405422 |
| 41 Net S-T cap gain less net LT loss | 105293 | *241 | *1241 | *44 | *465 | *8804 | 5590 | *4063 | *2454 | 3881 | 2324 | 13430 | 62755 |
| 42 Net L-T cap gain less net ST loss | 1743995 | *127225 | *476 | 47885 | 54043 | 24046 | 68220 | 58275 | 61795 | 37801 | 28418 | 91461 | 1144350 |
| 43 Net gain, noncapital assets | 2362783 | 46514 | 28955 | 55205 | 21132 | 28755 | 143161 | 57675 | 60789 | 65784 | 46952 | 83757 | 1724105 |
| 44 Dividends, domestic corporations | 290059 | *6393 | *415 | *1415 | 1707 | 6038 | 25784 | 13263 | 22905 | 10129 | 11491 | 31562 | 158957 |
| 45 Dividends, foreign corporations | 1098460 | 966 | - | *246 | - | - | 5538 | *952 | 4456 | 37825 | 13352 | 28666 | 1006459 |
| 46 Other receipts | 12930959 | 138559 | 380135 | 190870 | 376744 | 880387 | 1974287 | 1138749 | 1101719 | 860034 | 729486 | 739826 | 4420164 |
| 47 Total deductions | 1509262346 | 27703910 | 19498324 | 30638661 | 42612013 | 72210349 | 277559127 | 126951433 | 150801154 | 93036663 | 79963344 | 100517693 | 487769673 |
| 48 Cost of goods | 1247961168 | 3704146 | 566609 | 1309266 | 3009278 | 5974236 | 26743321 | 13293569 | 17635481 | 11046554 | 10163169 | 12451048 | 45292362 |
| 49 Compensation of officers | 22238300 | 80543 | 1415708 | 1244316 | 2171067 | 2645596 | 7181274 | 2496416 | 2072710 | 890754 | 622021 | 545376 | 872519 |
| 50 Salaries and wages | 73563950 | 672898 | 1110089 | 1541801 | 2927498 | 4624132 | 16202872 | 7637979 | 7910903 | 4604422 | 3752696 | 4228055 | 18350605 |
| 51 Repairs | 4255027 | 28228 | 71345 | 116384 | 164243 | 273006 | 944425 | 443948 | 438795 | 248548 | 204597 | 268347 | 1053162 |
| 52 Bad debts | 2616653 | 24389 | 14357 | 38394 | 104679 | 165729 | 627140 | 250445 | 287107 | 146620 | 123847 | 195609 | 638337 |
| 53 Rent paid on business property | 11581706 | 94417 | 619406 | 560086 | 718400 | 1004548 | 2662665 | 996460 | 1084551 | 536781 | 456827 | 590589 | 2256976 |
| 54 Taxes paid | 17614259 | 147173 | 363140 | 402347 | 748035 | 1138296 | 4208028 | 1587192 | 2098480 | 1049812 | 856913 | 1065617 | 3949225 |
| 55 Interest paid | 18564248 | 140987 | 71977 | 112833 | 212204 | 353684 | 1660199 | 891047 | 1152629 | 679987 | 674918 | 938751 | 11675032 |
| 56 Contributions or gifts | 364558 | 8558 | 3215 | 4107 | 9235 | 11137 | 45688 | 21455 | 26058 | 20459 | 22031 | 37239 | 155376 |
| 57 Amortization | 1066082 | 11942 | 3575 | 7329 | 24011 | 31634 | 97550 | 78952 | 102195 | 55508 | 65680 | 91389 | 496319 |
| 58 Depreciation | 18313843 | 134388 | 166726 | 234408 | 415725 | 595700 | 2070777 | 971366 | 1142313 | 801449 | 699769 | 1053419 | 10027803 |
| 59 Depletion | 225974 | 1 | - | - | *1942 | *208 | 5442 | *750 | *365 | *4511 | 8899 | 25466 | 178392 |
| 60 Advertising | 9580139 | 122663 | 91307 | 142212 | 219344 | 367546 | 1241857 | 528809 | 825340 | 647616 | 589151 | 865945 | 3938349 |
| 61 Pension, prof sh, stock, annuity | 3317778 | 27936 | 94660 | 83747 | 145834 | 187983 | 793583 | 286767 | 334262 | 199056 | 139436 | 180357 | 844157 |
| 62 Employee benefit programs | 6529335 | 60091 | 79874 | 99658 | 191238 | 287244 | 1062789 | 552849 | 696282 | 415769 | 380400 | 499327 | 2203815 |
| 63 Net loss, noncapital assets | 277012 | 3206 | *1416 | *4442 | 4351 | 12385 | 38741 | 21207 | 43892 | 18028 | 16813 | 26780 | 85751 |
| 64 Other deductions | 71192314 | 757633 | 2781248 | 1983419 | 3267424 | 4843860 | 14203369 | 6003967 | 6430360 | 3822702 | 3290305 | 4262703 | 19545326 |
| 65 Total receipts less total deducts | 41922292 | 707732 | 1182765 | 1103534 | 1387899 | 2125912 | 7084372 | 3544431 | 4606595 | 2721980 | 2713171 | 3036860 | 11707042 |
| 66 Constructive taxable income from related foreign corporations | 1452198 | 2252 | - | - | *770 | - | *15658 | *1240 | *3407 | 21344 | 9063 | 20410 | 1378053 |
| 67 Net income, total | 43129413 | 709972 | 1182357 | 1102695 | 1388582 | 2123945 | 7080850 | 3534393 | 4598429 | 2731331 | 2708903 | 3040902 | 12927053 |
| 68 Net income, Form 1120-A | 52750 | *42 | 36218 | *12033 | *4457 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 109679 | 109679 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 14071945 | 107334 | 809621 | 647900 | 668437 | 1066067 | 3927991 | 1841438 | 2429719 | 1222464 | 897618 | 390615 | 62740 |
| 71 Statutory special deductions, total | 4607975 | 133321 | 181304 | 170109 | 164630 | 208741 | 385160 | 181271 | 308479 | 136747 | 210110 | 383627 | 2144477 |
| 72 Net operating loss deduction | 4261655 | 128696 | 181014 | 169077 | 163492 | 204626 | 361985 | 166081 | 288079 | 115583 | 197877 | 351665 | 1933479 |
| 73 Dividends received deduction | 346320 | *4626 | *290 | *1032 | 1138 | 4114 | 23175 | 15190 | 20399 | 21164 | 12233 | 31961 | 210998 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 24513615 | 469316 | 191433 | 323471 | 555516 | 854812 | 2771083 | 1514964 | 1864722 | 1372459 | 1601308 | 2272668 | 10721863 |
| 76 Income tax before credits, total | 8276697 | 166338 | 31840 | 61164 | 107303 | 197976 | 802492 | 510654 | 642026 | 473175 | 560276 | 803819 | 3919635 |
| 77 Regular tax | 8042297 | 158915 | 31770 | 60847 | 107046 | 196936 | 791161 | 506396 | 630036 | 467117 | 550272 | 787318 | 3754483 |
| 78 Personal holding company tax | *432 | - | - | *314 | - | - | *114 | - | *-0 | - | - | 5 | - |
| 79 Recapture of investment credit | *642 | - | - | *-0 | - | - | - | - | - | *114 | - | - | 527 |
| 80 Alternative minimum tax | 205067 | 4269 | - | *3 | *256 | *381 | 12870 | 4155 | 8824 | 5290 | 8364 | 12758 | 147897 |
| 81 Environmental tax | 23181 | 531 | - | - | - | *7 | *61 | 85 | 601 | 868 | 1640 | 2908 | 16479 |
| 82 Foreign tax credit | 824269 | *1666 | - | - | *79 | *2419 | 615 | *1224 | 4728 | 16283 | 10811 | 16612 | 769832 |
| 83 U.S. Possessions tax credit | 5868 | - | - | - | - | - | 1529 | 37 | 1736 | 153 | 2413 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 52879 | - | - | - | - | - | *624 | - | *15 | *3 | 4 | 214 | 52019 |
| 86 General business credit | 85817 | *144 | *724 | *625 | *656 | 1481 | 4246 | 2576 | 4760 | 5436 | 4628 | 4270 | 56270 |
| 87 Prior year minimum tax credit | 144378 | *183 | - | - | *46 | *118 | 1966 | 5128 | 5743 | 5049 | 8117 | 9447 | 108581 |
| 88 Income tax after credits, total | 7163485 | 164344 | 31116 | 60539 | 106522 | 193957 | 793512 | 501689 | 625044 | 446251 | 534303 | 773276 | 2932933 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Groceries and related products

MAJOR GROUP 33
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 15406 | *64 | 4020 | 3398 | 2438 | 2220 | 2506 | 376 | 228 | 80 | 35 | 21 | 22 |
| 2 Total assets | 45024427 | - | 171097 | 585195 | 855335 | 1564091 | 5733874 | 2637163 | 3578401 | 2490334 | 2463357 | 3325471 | 21620109 |
| 3 Cash | 2533250 | - | 41991 | 157420 | 159390 | 216146 | 482458 | 217238 | 197974 | 239996 | 118816 | 103573 | 598248 |
| 4 Notes and accounts receivable | 13534863 | - | *4467 | 125531 | 281672 | 555772 | 2403014 | 991434 | 1310984 | 862311 | 804063 | 775667 | 5419949 |
| 5 Less: Allowance for bad debts | 258480 | - | - | - | *208 | *1188 | 7156 | 17141 | 31044 | 22846 | 16432 | 17951 | 144514 |
| 6 Inventories | 10688233 | - | *12050 | 80582 | 110867 | 300714 | 1259957 | 726716 | 927064 | 708228 | 784172 | 992439 | 4785444 |
| 7 U.S. govt. obligations, total | *40259 | - | - | - | - | - | *1847 | *4449 | - | - | 2375 | 991 | 30596 |
| 8 Tax-exempt securities | 34980 | - | - | - | - | *3464 | *4227 | *113 | *10244 | *37 | 87 | - | 16808 |
| 9 Other current assets | 1556925 | - | *3151 | 28798 | 35543 | 56876 | 118914 | 72151 | 191827 | 102148 | 64840 | 99850 | 782827 |
| 10 Loans to stockholders | 400777 | - | *13854 | *36881 | *13020 | 28216 | 88009 | 34407 | 40917 | *6970 | 1791 | 320 | 136393 |
| 11 Mortgage and real estate loans | 261305 | - | - | *7 | - | *5762 | *7801 | - | *5226 | - | 13958 | 45 | 228505 |
| 12 Other investments | 2631328 | - | *12236 | *24556 | *42317 | 64672 | 307059 | 103440 | 171346 | 57865 | 106100 | 279592 | 1462144 |
| 13 Depreciable assets | 18635579 | - | 168078 | 387570 | 481469 | 844961 | 2193981 | 970951 | 1320064 | 891790 | 1013848 | 1606173 | 8756694 |
| 14 Less: Accumulated depreciation | 9522735 | - | 103452 | 258399 | 345733 | 563047 | 1387577 | 540612 | 754104 | 460911 | 512560 | 751169 | 3845172 |
| 15 Depletable assets | *34904 | - | - | - | - | - | - | *14040 | - | - | 622 | - | 20242 |
| 16 Less: Accumulated depletion | *14556 | - | - | - | - | - | - | *9900 | - | - | 247 | - | 4409 |
| 17 Land | 984203 | - | - | *1049 | *11173 | 21700 | 101829 | 46285 | 72313 | 47175 | 44084 | 89925 | 548671 |
| 18 Intangible assets (Amortizable) | 2856482 | - | *2498 | *25354 | *61534 | *6956 | 153595 | *17387 | 41133 | 8293 | 24523 | 57714 | 2457496 |
| 19 Less: Accumulated amortization | 439318 | - | *248 | *22984 | *22652 | *6159 | 59390 | *6877 | 18265 | *2750 | 8192 | 26738 | 265062 |
| 20 Other assets | 1066426 | - | *16472 | -1168 | 26944 | 29247 | 65305 | 13082 | 92720 | 52027 | 21509 | 115039 | 635250 |
| 21 Total liabilities | 45024427 | - | 171097 | 585195 | 855335 | 1564091 | 5733874 | 2637163 | 3578401 | 2490334 | 2463357 | 3325471 | 21620109 |
| 22 Accounts payable | 10700075 | - | *2997 | 197161 | 225471 | 428783 | 1825329 | 687981 | 933483 | 606624 | 571172 | 642309 | 4578764 |
| 23 Mort, notes, and bonds under 1 yr | 3475707 | - | *14631 | *45471 | 37917 | 85389 | 446266 | 428639 | 588292 | 489446 | 369715 | 332456 | 637484 |
| 24 Other current liabilities | 4422942 | - | *18603 | 22858 | 25400 | 63706 | 359583 | 175230 | 250736 | 219400 | 250300 | 317772 | 2719354 |
| 25 Loans from stockholders | 1425742 | - | *41532 | *51657 | 43883 | 104362 | 294850 | 112389 | 122834 | *27798 | 43264 | 59703 | 523470 |
| 26 Mort, notes, bonds, 1 yr or more | 9607538 | - | *77918 | 69140 | 76815 | 136563 | 652848 | 208481 | 317819 | 219238 | 354401 | 689164 | 6805150 |
| 27 Other liabilities | 1604926 | - | *10282 | *12973 | *2753 | *878 | 64832 | 45233 | 44002 | 55489 | 55474 | 155993 | 1157017 |
| 28 Net worth | 13787498 | - | 5134 | 185935 | 443096 | 744410 | 2090167 | 979210 | 1321234 | 872339 | 819031 | 1128073 | 5198870 |
| 29 Capital stock | 1402189 | - | 15754 | 39384 | 94628 | 81992 | 244912 | 75764 | 74121 | 84185 | 101994 | 92593 | 496862 |
| 30 Paid-in or capital surplus | 2655203 | - | *29625 | *24847 | 54029 | 56024 | 232932 | 76768 | 247414 | 177062 | 148635 | 223855 | 1384012 |
| 31 Retained earnings, appropriated | *54070 | - | - | *173 | *15109 | - | *19251 | *8000 | *11537 | - | - | - | - |
| 32 Retained earnings-unappropriated | 7627737 | - | -41908 | 68516 | 199203 | 352675 | 865288 | 473190 | 564094 | 299708 | 454928 | 702907 | 3689136 |
| 33 Retained earnings (S CORP) | 2835677 | - | *9492 | 113621 | 118808 | 264993 | 881362 | 372479 | 493455 | 329025 | 135994 | 116449 | - |
| 34 Less: Cost of treasury stock | 787377 | - | *7831 | *60605 | *38680 | *11273 | 153577 | 26991 | 69386 | *17642 | 22519 | 7732 | 371141 |
| 35 Total receipts | 209206834 | *125238 | 2784124 | 6049024 | 5211335 | 9253196 | 30910925 | 15274926 | 16224088 | 12778157 | 12989069 | 13918283 | 83688470 |
| 36 Business receipts | 206016351 | *107977 | 2597699 | 5993731 | 5170515 | 9181747 | 30751500 | 15124127 | 16119493 | 12665745 | 12807085 | 13707306 | 81789425 |
| 37 Interest | 394515 | *2875 | *913 | *2352 | 3122 | 4818 | 21019 | 9120 | 18660 | 7015 | 13705 | 15081 | 295834 |
| 38 Interest on govt. obligations | 16183 | - | - | - | - | - | *351 | *358 | *893 | *923 | 67 | 881 | 12711 |
| 39 Rents | 218864 | - | - | - | *590 | *3567 | *1717 | *3913 | 3948 | *1982 | 14437 | 6194 | 182517 |
| 40 Royalties | *12232 | - | *8644 | - | - | - | - | - | - | - | 16 | 2 | 3571 |
| 41 Net S-T cap gain less net LT loss | 5894 | 23 | - | - | *216 | - | *1270 | *138 | - | - | 204 | 38 | 4006 |
| 42 Net L-T cap gain less net ST loss | 80875 | *2552 | - | - | *15122 | *2993 | *2954 | *63 | *482 | *1967 | 170 | 82 | 54492 |
| 43 Net gain, noncapital assets | 61429 | *3909 | *987 | *2231 | *3344 | *258 | 5219 | 1566 | 792 | 321 | 1587 | 17328 | 23887 |
| 44 Dividends, domestic corporations | 23490 | 1 | - | - | *4 | *239 | *441 | *631 | *1231 | *173 | 852 | 9459 | 10459 |
| 45 Dividends, foreign corporations | 15614 | - | - | - | - | - | *31 | *400 | - | *5401 | 3349 | 3494 | 2940 |
| 46 Other receipts | 2361387 | *7901 | *175881 | *50709 | 18423 | 59574 | 126424 | 134611 | 78590 | 94630 | 147597 | 158419 | 1308629 |
| 47 Total deductions | 206138934 | *109246 | 2690953 | 5914164 | 5057032 | 9105055 | 30478632 | 15099234 | 15956424 | 12567934 | 12859739 | 13719533 | 82580988 |
| 48 Cost of goods | 177814177 | 1324 | *11628 | 80448 | 106426 | 300597 | 1265817 | 728422 | 938318 | 724201 | 797580 | 981974 | 4777512 |
| 49 Compensation of officers | 1929805 | *2304 | 245157 | 157473 | 147413 | 226171 | 570600 | 159080 | 150516 | 88379 | 57071 | 44335 | 81305 |
| 50 Salaries and wages | 9775288 | *8383 | *171477 | 223104 | 351177 | 489434 | 1592030 | 619297 | 680800 | 400213 | 425930 | 547541 | 4265903 |
| 51 Repairs | 728050 | *403 | 6301 | 33646 | 22000 | 26784 | 97713 | 49986 | 48341 | 23513 | 34003 | 40532 | 344826 |
| 52 Bad debts | 341157 | 307 | - | *2353 | 14531 | 19962 | 51621 | 24062 | 17808 | 7623 | 11975 | 14764 | 176149 |
| 53 Rent paid on business property | 1367783 | *1698 | 50198 | 87942 | 40180 | 85805 | 259848 | 81291 | 87669 | 44405 | 46837 | 86975 | 494934 |
| 54 Taxes paid | 1855798 | *3133 | 47992 | 57696 | 57821 | 84557 | 314251 | 113896 | 147415 | 185335 | 78279 | 89606 | 675817 |
| 55 Interest paid | 1144712 | *104 | 11607 | 11388 | 12748 | 24078 | 117848 | 65597 | 79887 | 47153 | 50189 | 86343 | 637769 |
| 56 Contributions or gifts | 35816 | *2 | *677 | *908 | *803 | 619 | 2994 | 1244 | 2041 | 976 | 1775 | 2419 | 21359 |
| 57 Amortization | 133954 | - | *82 | *2492 | *5061 | *1403 | 14666 | 2228 | 8018 | 3970 | 4063 | 9189 | 82783 |
| 58 Depreciation | 1445812 | *647 | *12615 | 35227 | 43560 | 61235 | 163290 | 81217 | 95184 | 70697 | 73569 | 111871 | 696701 |
| 59 Depletion | 1254 | - | - | - | - | - | - | - | - | - | - | -0 | 1253 |
| 60 Advertising | 813678 | *1708 | *601 | 6851 | 4922 | 15613 | 76372 | 44467 | 18432 | 241010 | 34864 | 36110 | 332730 |
| 61 Pension, prof sh, stock, annuity | 460693 | 88 | *16799 | *16799 | *5832 | 20649 | 75127 | 21798 | 27752 | 19096 | 13754 | 15084 | 227917 |
| 62 Employee benefit programs | 1050856 | *665 | *10541 | *6680 | 20888 | 32065 | 107402 | 52019 | 67213 | 54727 | 39610 | 43250 | 615797 |
| 63 Net loss, noncapital assets | 22086 | - | *879 | *776 | *264 | *1688 | 2117 | *1035 | 994 | 4455 | 1337 | 903 | 7638 |
| 64 Other deductions | 7218014 | *11754 | 248738 | 257861 | 306191 | 366009 | 1287865 | 503807 | 473675 | 453944 | 291073 | 449807 | 2567289 |
| 65 Total receipts less total deducts | 3067900 | *15992 | 93171 | 134859 | 154303 | 148141 | 432293 | 175692 | 267664 | 210223 | 129330 | 198750 | 1107483 |
| 66 Constructive taxable income from related foreign corporations | 2518 | - | - | - | - | - | - | - | - | - | 421 | - | 2097 |
| 67 Net income, total | 3054235 | *15992 | 93171 | 134859 | 154303 | 148141 | 431942 | 175335 | 266771 | 209300 | 129684 | 197869 | 1096869 |
| 68 Net income, Form 1120-A | *484 | - | *484 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 988754 | - | *67933 | 100624 | 86758 | 83024 | 272195 | 93291 | 127342 | 100054 | 36446 | 21088 | - |
| 71 Statutory special deductions, total | 199155 | *4393 | *13634 | *14567 | *28753 | *13898 | 16501 | 2477 | 9087 | *16329 | 1964 | 19983 | 57569 |
| 72 Net operating loss deduction | 171625 | *4392 | *13634 | *14567 | *28750 | *13731 | 16170 | *1631 | *8530 | *10826 | 1276 | 8990 | 49128 |
| 73 Dividends received deduction | 27529 | 1 | - | - | *3 | *167 | *331 | *846 | *557 | *5503 | 688 | 10992 | 8441 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1867595 | *11599 | *11604 | *19668 | 38792 | 51219 | 143315 | 79592 | 130342 | 92917 | 91275 | 157972 | 1039300 |
| 76 Income tax before credits, total | 626773 | *3945 | *1741 | *2950 | 7774 | 10926 | 42847 | 26373 | 44362 | 32069 | 31470 | 55310 | 367005 |
| 77 Regular tax | 618468 | *3944 | *1741 | *2950 | 7595 | 10926 | 40331 | 26271 | 44086 | 31503 | 31063 | 54660 | 363397 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 6479 | - | - | - | *178 | - | *2516 | *84 | *256 | *509 | 330 | 475 | 2131 |
| 81 Environmental tax | 1745 | 2 | - | - | - | - | - | - | *20 | *57 | 77 | 175 | 1414 |
| 82 Foreign tax credit | *3572 | - | - | - | - | - | *5 | - | *1837 | - | 5 | - | 1725 |
| 83 U.S. Possessions tax credit | 14 | - | - | - | - | - | 14 | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 6059 | - | - | - | - | *29 | - | *91 | *25 | *75 | 916 | 100 | 4823 |
| 87 Prior year minimum tax credit | 6059 | - | - | - | - | *114 | *211 | - | *321 | *555 | 122 | 4663 | 72 |
| 88 Income tax after credits, total | 611070 | *3945 | *1741 | *2950 | 7774 | 10783 | 42617 | 26282 | 42180 | 31439 | 30427 | 50547 | 360385 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 34
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 36321 | 711 | 11249 | 5284 | 5352 | 5451 | 6717 | 848 | 434 | 153 | 64 | 40 | 17 |
| 2 Total assets | 63534006 | - | 414820 | 929437 | 1987912 | 3956722 | 13771858 | 5725334 | 6580214 | 5205466 | 4686289 | 5853478 | 14422477 |
| 3 Cash | 4419534 | - | 122232 | 148356 | 326222 | 452542 | 1319410 | 341311 | 394776 | 281579 | 190433 | 192569 | 650105 |
| 4 Notes and accounts receivable | 19301946 | - | 117584 | 316824 | 606964 | 1337449 | 4275795 | 1912081 | 1872216 | 1688779 | 1371762 | 1542471 | 4260021 |
| 5 Less: Allowance for bad debts | 373390 | - | *2650 | *757 | *2339 | 8040 | 33806 | 21219 | 33056 | 41617 | 45036 | 65646 | 119223 |
| 6 Inventories | 21549335 | - | 68548 | 206307 | 565629 | 1472313 | 5521892 | 2165966 | 2600841 | 1823209 | 1773050 | 2307529 | 3044052 |
| 7 U.S. govt. obligations, total | 248188 | - | - | - | *29063 | *9521 | *18499 | *71762 | *11107 | - | - | 7937 | 100299 |
| 8 Tax-exempt securities | *51686 | - | - | - | - | *2308 | *4986 | *14542 | *5524 | *3825 | 20501 | - | - |
| 9 Other current assets | 2564213 | - | 22579 | 10095 | 48685 | 77556 | 372589 | 212297 | 325108 | 230762 | 194950 | 134735 | 934856 |
| 10 Loans to stockholders | 416671 | - | *29363 | 62531 | 69760 | 55062 | 90374 | 30562 | 17390 | *7123 | 20522 | 3569 | 30417 |
| 11 Mortgage and real estate loans | 95705 | - | - | *1856 | *2626 | *11408 | *43811 | *6546 | *16661 | - | 230 | 12566 | - |
| 12 Other investments | 5054536 | - | *917 | *17468 | 52578 | 109591 | 369327 | 179519 | 326372 | 291094 | 218774 | 306886 | 3182009 |
| 13 Depreciable assets | 17099109 | - | 253157 | 272055 | 791208 | 1266795 | 3847028 | 1425528 | 1643507 | 1711915 | 1358797 | 1898073 | 2631046 |
| 14 Less: Accumulated depreciation | 9404473 | - | 199983 | 169680 | 521961 | 888873 | 2356364 | 792268 | 783760 | 896308 | 660008 | 854253 | 1281016 |
| 15 Depletable assets | 6815 | - | *104 | - | *1679 | - | *3069 | - | - | - | 18 | - | 1945 |
| 16 Less: Accumulated depletion | *3986 | - | *33 | - | *1679 | - | *817 | - | - | - | - | - | 1457 |
| 17 Land | 865386 | - | - | *5655 | 18367 | 26012 | 177729 | 62070 | 74005 | 63873 | 80534 | 108719 | 248423 |
| 18 Intangible assets (Amortizable) | 990776 | - | *2136 | *1054 | 6970 | 52695 | 127624 | 76166 | 101977 | 51295 | 99049 | 146030 | 325779 |
| 19 Less: Accumulated amortization | 345266 | - | *1476 | *991 | 3783 | 43251 | 75433 | 26281 | 45304 | 10780 | 28353 | 38416 | 71197 |
| 20 Other assets | 997222 | - | 2340 | 58665 | -2075 | 23635 | 66144 | 66752 | 52853 | 716 | 91066 | 150708 | 486417 |
| 21 Total liabilities | 63534006 | - | 414820 | 929437 | 1987912 | 3956722 | 13771858 | 5725334 | 6580214 | 5205466 | 4686289 | 5853478 | 14422477 |
| 22 Accounts payable | 14145384 | - | 69942 | 231423 | 447165 | 1040752 | 3478860 | 1352597 | 1663997 | 1134892 | 1032799 | 1249408 | 2443550 |
| 23 Mort, notes, and bonds under 1 yr | 10622277 | - | *5777 | 39515 | 157517 | 409004 | 1656495 | 1031227 | 1273398 | 1173510 | 1019317 | 1174661 | 2681856 |
| 24 Other current liabilities | 5206093 | - | 41847 | 38590 | 161535 | 258795 | 976743 | 610337 | 522837 | 403402 | 371007 | 475672 | 1345328 |
| 25 Loans from stockholders | 1443907 | - | 88881 | 53776 | 147675 | 200620 | 491903 | 61475 | 162878 | 90573 | 77684 | 35846 | 32597 |
| 26 Mort, notes, bonds, 1 yr or more | 8248858 | - | 74549 | 99768 | 207830 | 268812 | 1189098 | 638135 | 597236 | 575409 | 670569 | 1067146 | 2860306 |
| 27 Other liabilities | 1186289 | - | *9048 | *13383 | 14385 | 88610 | 163319 | 84405 | 94828 | 85191 | 81155 | 122773 | 429192 |
| 28 Net worth | 22681197 | - | 124776 | 452981 | 851805 | 1690129 | 5815440 | 1947159 | 2265040 | 1742488 | 1433759 | 1727972 | 4629647 |
| 29 Capital stock | 3694560 | - | 37917 | 176654 | 121968 | 257329 | 521694 | 177910 | 274867 | 249257 | 199122 | 277337 | 1400502 |
| 30 Paid-in or capital surplus | 4366500 | - | *50408 | 64856 | 102978 | 118732 | 442008 | 359156 | 517491 | 383830 | 332613 | 259914 | 1734514 |
| 31 Retained earnings, appropriated | *27075 | - | - | - | *266 | - | *19882 | *4587 | - | - | - | 2340 | - |
| 32 Retained earnings-unappropriated | 10639533 | - | 13321 | 99896 | 420640 | 1060691 | 3488440 | 975224 | 770773 | 834268 | 556200 | 912947 | 1507134 |
| 33 Retained earnings (S CORP) | 5106492 | - | 36898 | *132242 | 262025 | 428465 | 1681407 | 575650 | 816008 | 380487 | 380279 | 413031 | - |
| 34 Less: Cost of treasury stock | 1152962 | - | *13767 | *20668 | *56072 | 175089 | 337990 | 145368 | 114099 | 105354 | 34455 | 137597 | 12504 |
| 35 Total receipts | 136530476 | 1629444 | 2678564 | 3758130 | 6380068 | 12239766 | 36587792 | 12962158 | 12239086 | 10601403 | 7962362 | 8863243 | 20628461 |
| 36 Business receipts | 133333547 | 1596147 | 2668774 | 3719578 | 6290759 | 12095125 | 36028532 | 12807629 | 11944547 | 10406366 | 7747785 | 8685769 | 19342535 |
| 37 Interest | 585033 | 8150 | 2038 | 2617 | 11163 | 13055 | 61776 | 21262 | 26588 | 28876 | 32479 | 39942 | 337087 |
| 38 Interest on govt. obligations | 20476 | *-0 | - | - | - | *144 | 1635 | *1260 | *1042 | *1613 | 3767 | 2833 | 8181 |
| 39 Rents | 455399 | *1004 | *20 | *3054 | *2859 | 7645 | 16655 | 9088 | 7887 | 4827 | 12044 | 31271 | 359046 |
| 40 Royalties | 31925 | - | - | *1244 | - | *506 | *1245 | 26 | *402 | *1800 | 25 | 663 | 26014 |
| 41 Net S-T cap gain less net LT loss | 2197 | - | - | *44 | - | - | *747 | - | *1321 | *85 | - | - | - |
| 42 Net L-T cap gain less net ST loss | 249176 | 3824 | *109 | *8474 | *12995 | *464 | 10790 | 4324 | *1852 | 8165 | 3875 | 2843 | 191462 |
| 43 Net gain, noncapital assets | 247071 | *15969 | *119 | *11672 | 8079 | 4086 | 57419 | 18714 | 19018 | 48774 | 28201 | 30723 | 4296 |
| 44 Dividends, domestic corporations | 9905 | *-0 | - | *351 | *33 | *392 | 3170 | *395 | *1864 | *694 | 78 | 556 | 2373 |
| 45 Dividends, foreign corporations | 17064 | - | - | - | - | - | *107 | - | *258 | *805 | 2966 | 2287 | 10640 |
| 46 Other receipts | 1578681 | 4350 | 7503 | 11096 | 54179 | 118349 | 405718 | 99460 | 234306 | 99398 | 131142 | 66356 | 346826 |
| 47 Total deductions | 130963459 | 1570774 | 2506988 | 3566335 | 6099201 | 11780395 | 35300379 | 12509972 | 11768499 | 10228314 | 7577462 | 8546129 | 19509011 |
| 48 Cost of goods | 99889579 | 179409 | 68548 | 182346 | 558374 | 1458502 | 5467253 | 2132368 | 2626361 | 1815979 | 1750083 | 2273181 | 3069963 |
| 49 Compensation of officers | 3446507 | 14793 | 143170 | 225797 | 434607 | 565809 | 1198028 | 335555 | 219201 | 108497 | 70228 | 55280 | 75541 |
| 50 Salaries and wages | 9467728 | 83553 | 167797 | 113190 | 489631 | 891160 | 2691559 | 1041430 | 908337 | 689080 | 563352 | 562536 | 1266103 |
| 51 Repairs | 506891 | 4353 | 11273 | 10390 | 34765 | 61523 | 117221 | 38259 | 40303 | 47885 | 40142 | 45598 | 55177 |
| 52 Bad debts | 276781 | *2377 | *3169 | 5372 | 18804 | 36631 | 80843 | 23075 | 18935 | 23316 | 12051 | 18315 | 33893 |
| 53 Rent paid on business property | 1247048 | 10374 | 58487 | 60807 | 77482 | 184235 | 336297 | 111386 | 114996 | 72010 | 56269 | 52687 | 112017 |
| 54 Taxes paid | 1810959 | 13917 | 43222 | 49065 | 106984 | 192898 | 499173 | 169720 | 158948 | 118116 | 104627 | 101959 | 252329 |
| 55 Interest paid | 1412292 | 21990 | 8311 | 18467 | 40558 | 69544 | 238040 | 118086 | 124327 | 103846 | 104632 | 129478 | 435011 |
| 56 Contributions or gifts | 40203 | *42 | *399 | *1000 | 3262 | 2601 | 8212 | 4342 | 2062 | 1598 | 3750 | 2917 | 10017 |
| 57 Amortization | 95457 | *5966 | *421 | *85 | 434 | 2351 | 12155 | 6010 | 16812 | 7248 | 4322 | 3251 | 36403 |
| 58 Depreciation | 2066545 | 38509 | 18674 | 28785 | 80330 | 115305 | 368140 | 133960 | 197549 | 218673 | 167690 | 189083 | 509847 |
| 59 Depletion | 1384 | - | - | - | *55 | - | *1121 | - | *38 | *1 | - | 23 | 145 |
| 60 Advertising | 699047 | 3855 | 11175 | 21330 | 37420 | 62758 | 179793 | 62527 | 69287 | 64046 | 44044 | 62017 | 80796 |
| 61 Pension, prof sh, stock, annuity | 499058 | *1940 | *13311 | *2675 | 23374 | 48150 | 135174 | 39860 | 39187 | 24672 | 20840 | 23668 | 126206 |
| 62 Employee benefit programs | 938221 | 4970 | 10933 | 19167 | 26944 | 58440 | 195789 | 76583 | 90918 | 74143 | 89881 | 107758 | 182694 |
| 63 Net loss, noncapital assets | 59460 | *784 | - | *96 | *271 | 2304 | 7173 | 483 | 24445 | 2599 | 2228 | 1184 | 17894 |
| 64 Other deductions | 8506301 | 109517 | 334651 | 259171 | 578071 | 893587 | 2258621 | 733270 | 750087 | 563482 | 464135 | 581136 | 980573 |
| 65 Total receipts less total deducts | 5567017 | 58670 | 171575 | 191794 | 280867 | 459371 | 1287414 | 452186 | 470587 | 373089 | 384900 | 317114 | 1119450 |
| 66 Constructive taxable income from related foreign corporations | 13490 | - | - | - | - | - | - | *1240 | - | *111 | 621 | 3765 | 7752 |
| 67 Net income, total | 5560030 | 58670 | 171575 | 191794 | 280867 | 459227 | 1285779 | 452165 | 469545 | 371587 | 381754 | 318045 | 1119021 |
| 68 Net income, Form 1120-A | *9384 | *42 | *1759 | *7583 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *20003 | *20003 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1946420 | - | 144462 | *71595 | 130124 | 203607 | 682473 | 193519 | 163230 | 123579 | 132018 | 101813 | - |
| 71 Statutory special deductions, total | 769601 | *21560 | 13128 | 53736 | 19161 | 43225 | 72906 | 33363 | 55898 | 32381 | 20538 | 10682 | 393023 |
| 72 Net operating loss deduction | 753553 | *21560 | 13128 | 53477 | 19138 | 42951 | 70706 | 33128 | 54344 | 31237 | 19380 | 9168 | 385337 |
| 73 Dividends received deduction | 16047 | *-0 | - | *259 | *23 | *274 | 2200 | *235 | 1554 | *1144 | 1158 | 1514 | 7686 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2848633 | 37110 | 13986 | 66464 | 131582 | 215230 | 530399 | 225298 | 250617 | 215714 | 229207 | 207026 | 725998 |
| 76 Income tax before credits, total | 928576 | 14712 | 2299 | 11719 | 26760 | 52342 | 147673 | 74898 | 86611 | 74886 | 80695 | 72735 | 283247 |
| 77 Regular tax | 889603 | 11883 | 2299 | 11719 | 26760 | 52337 | 146679 | 74716 | 84782 | 73378 | 80310 | 70984 | 253756 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 36500 | 2530 | - | - | - | - | *990 | *182 | 1729 | 1321 | 168 | 1507 | 28073 |
| 81 Environmental tax | 2135 | *39 | - | - | - | *4 | *5 | - | 100 | 114 | 216 | 241 | 1417 |
| 82 Foreign tax credit | 14034 | - | - | - | - | *2412 | *16 | *422 | *1236 | *330 | 1147 | 1057 | 7415 |
| 83 U.S. Possessions tax credit | 824 | - | - | - | - | - | 114 | 37 | 673 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *669 | - | - | - | - | - | *624 | - | - | - | - | 43 | 2 |
| 86 General business credit | 6929 | 44 | - | - | *20 | *68 | *1016 | *307 | *2112 | *4 | 379 | 256 | 2723 |
| 87 Prior year minimum tax credit | 8539 | - | - | - | - | - | *367 | 1092 | *843 | *350 | 2403 | 1160 | 2323 |
| 88 Income tax after credits, total | 897580 | 14668 | 2299 | 11719 | 26739 | 49862 | 145536 | 73039 | 81747 | 74202 | 76765 | 70218 | 270785 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade

MAJOR GROUP 35
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 161685 | 4935 | 54881 | 23202 | 22298 | 19317 | 28376 | 4512 | 2704 | 748 | 349 | 214 | 149 |
| 2 Total assets | 616884098 | - | 2087741 | 3936433 | 7837139 | 13947463 | 60793727 | 31589141 | 41570463 | 25676684 | 23834831 | 34098911 | 371511565 |
| 3 Cash | 26229941 | - | 617468 | 779209 | 1155606 | 1817596 | 5927755 | 2456184 | 2367456 | 1521011 | 1277291 | 1752798 | 6557568 |
| 4 Notes and accounts receivable | 168523592 | - | 323132 | 1109582 | 2338734 | 4685080 | 21061425 | 11102336 | 14769701 | 8295587 | 7821931 | 10375986 | 86640097 |
| 5 Less: Allowance for bad debts | 2589757 | - | *5162 | *1460 | 7316 | 23685 | 212459 | 174596 | 310094 | 175097 | 229397 | 269540 | 1180951 |
| 6 Inventories | 157261096 | - | 497680 | 1033979 | 2365309 | 4210852 | 20062840 | 10192783 | 13960904 | 8242321 | 7596031 | 9083226 | 80015173 |
| 7 U.S. govt. obligations, total | 28604824 | - | *86 | *21303 | *20809 | *37559 | 129608 | *91752 | 241998 | 87920 | 71769 | 126796 | 27775224 |
| 8 Tax-exempt securities | 2239116 | - | *4566 | - | *318 | *5397 | 211536 | *64605 | 34800 | 82511 | 30860 | 88868 | 1715655 |
| 9 Other current assets | 76083685 | - | 67385 | 96820 | 218863 | 358246 | 1703809 | 976362 | 1640398 | 1320409 | 1146718 | 2687243 | 65867431 |
| 10 Loans to stockholders | 2635603 | - | 195555 | 136050 | 217477 | 205900 | 648787 | 295016 | 197643 | 66822 | 78561 | 354913 | 238878 |
| 11 Mortgage and real estate loans | 1185794 | - | - | *27285 | *1522 | *28991 | 70072 | 30424 | 52607 | 79860 | 16920 | 58017 | 820096 |
| 12 Other investments | 62344027 | - | *42773 | 110149 | 206676 | 464492 | 1925410 | 1458082 | 1881550 | 1738590 | 1516247 | 2804714 | 50195344 |
| 13 Depreciable assets | 126781525 | - | 1204792 | 1514315 | 3048645 | 4918049 | 19373103 | 9614075 | 10789661 | 6264785 | 5718207 | 7954495 | 56381400 |
| 14 Less: Accumulated depreciation | 64708583 | - | 885001 | 1000827 | 2026800 | 3251034 | 12045232 | 5628553 | 5920264 | 3303004 | 2771204 | 3773418 | 24103245 |
| 15 Depletable assets | 6800691 | - | - | *9585 | *6101 | *2140 | 25639 | *11555 | *29757 | *86625 | 140056 | 365297 | 6123936 |
| 16 Less: Accumulated depletion | 3390795 | - | - | *7815 | *3696 | *1975 | *13598 | *9804 | *15253 | *41049 | 102561 | 120664 | 3074382 |
| 17 Land | 6707068 | - | *3317 | *13585 | 106977 | 236007 | 1174511 | 563816 | 856382 | 437119 | 380821 | 503956 | 2430578 |
| 18 Intangible assets (Amortizable) | 13081887 | - | 18168 | 86424 | 163581 | 237201 | 565983 | 517346 | 996590 | 813998 | 890105 | 1629073 | 7163419 |
| 19 Less: Accumulated amortization | 3673107 | - | 9821 | 46718 | 102624 | 93007 | 294367 | 240848 | 458481 | 231560 | 193291 | 340533 | 1661857 |
| 20 Other assets | 12767492 | - | 12804 | 54966 | 126958 | 109656 | 478907 | 268605 | 455108 | 389836 | 445768 | 817686 | 9607199 |
| 21 Total liabilities | 616884098 | - | 2087741 | 3936433 | 7837139 | 13947463 | 60793727 | 31589141 | 41570463 | 25676684 | 23834831 | 34098911 | 371511565 |
| 22 Accounts payable | 114344572 | - | 649887 | 1009010 | 1970802 | 3634331 | 16994132 | 7786260 | 10692366 | 6595207 | 5236600 | 7248160 | 52527818 |
| 23 Mort, notes, and bonds under 1 yr | 131406397 | - | 451104 | 312591 | 418375 | 1089063 | 6966764 | 4940442 | 6719445 | 3927913 | 3838318 | 5834065 | 96908316 |
| 24 Other current liabilities | 85466390 | - | 206399 | 330482 | 537792 | 852459 | 3907694 | 2416905 | 3336551 | 1906216 | 1904419 | 3141613 | 66925861 |
| 25 Loans from stockholders | 11741029 | - | 560452 | 492833 | 973861 | 1049209 | 3597338 | 1058577 | 1247100 | 437406 | 405742 | 447579 | 1470932 |
| 26 Mort, notes, bonds, 1 yr or more | 89387409 | - | 414245 | 364161 | 993839 | 1469028 | 5686620 | 2825543 | 4426516 | 2995168 | 3187422 | 4214795 | 62810074 |
| 27 Other liabilities | 19601004 | - | 34266 | 47471 | 36447 | 81907 | 551926 | 501063 | 689599 | 427842 | 380615 | 827173 | 16022694 |
| 28 Net worth | 164937298 | - | -228611 | 1379886 | 2906024 | 5771468 | 23089253 | 12060350 | 14458886 | 9386932 | 8881715 | 12385526 | 74845870 |
| 29 Capital stock | 25190111 | - | 300958 | 349364 | 678276 | 884251 | 2250310 | 1131331 | 1334440 | 927717 | 1100690 | 2123360 | 14109414 |
| 30 Paid-in or capital surplus | 45651013 | - | 178884 | 226308 | 289247 | 695326 | 2237508 | 824913 | 1839250 | 1900468 | 2636991 | 4860696 | 29961420 |
| 31 Retained earnings, appropriated | 307334 | - | - | - | - | *11559 | 139115 | *37113 | *36494 | *19530 | 5655 | 29480 | 28388 |
| 32 Retained earnings-unappropriated | 71523032 | - | -387591 | 489225 | 1606933 | 3293605 | 11414503 | 5290454 | 5189870 | 3323266 | 2981099 | 4261010 | 34060658 |
| 33 Retained earnings (S CORP) | 30224829 | - | -306312 | 396780 | 706208 | 1183100 | 8645777 | 5161211 | 6602670 | 3466937 | 2287442 | 1486721 | 594297 |
| 34 Less: Cost of treasury stock | 7959020 | - | *14550 | 81792 | 374638 | 296374 | 1597959 | 384671 | 543838 | 250987 | 130162 | 375740 | 3908307 |
| 35 Total receipts | 1205447329 | 26656960 | 15218401 | 21935042 | 32408509 | 52843300 | 217144783 | 102258780 | 126944575 | 72379084 | 61725084 | 80773028 | 395159784 |
| 36 Business receipts | 1176632131 | 26271211 | 14927134 | 21703382 | 32036934 | 52012340 | 215175371 | 101068969 | 125797119 | 71455245 | 60952563 | 79423895 | 375807970 |
| 37 Interest | 12171155 | 27534 | 7639 | 15846 | 19104 | 51365 | 198288 | 101839 | 131590 | 105002 | 129766 | 337973 | 11045209 |
| 38 Interest on govt. obligations | 208418 | *11 | *408 | *839 | *87 | 1823 | 17195 | 9660 | 9639 | 9458 | 9496 | 12653 | 137150 |
| 39 Rents | 1793105 | *74332 | *56600 | *3865 | 7818 | 15613 | 91434 | 53960 | 76649 | 41448 | 43161 | 91388 | 1236837 |
| 40 Royalties | 763755 | 2503 | - | *22 | *2871 | *485 | 54203 | *11676 | 15174 | 12891 | 78095 | 210000 | 375837 |
| 41 Net S-T cap gain less net LT loss | 97203 | *218 | *1241 | - | *250 | *8804 | 3574 | *3925 | *1133 | 3796 | 2120 | 13393 | 58749 |
| 42 Net L-T cap gain less net ST loss | 1413943 | *120850 | *367 | 39412 | 25925 | 20589 | 54476 | 53888 | 59460 | 27669 | 24374 | 88536 | 898397 |
| 43 Net gain, noncapital assets | 2054283 | 26636 | 27848 | 41302 | 9709 | 24411 | 80524 | 37394 | 40979 | 16689 | 17164 | 35705 | 1695921 |
| 44 Dividends, domestic corporations | 256664 | *6391 | *415 | *1064 | *1670 | 5407 | 22173 | 12238 | 19810 | 9262 | 10562 | 21548 | 146125 |
| 45 Dividends, foreign corporations | 1065782 | 966 | - | *246 | - | - | 5400 | *552 | 4198 | 31619 | 7038 | 22886 | 992878 |
| 46 Other receipts | 8990891 | 126309 | 196751 | 129065 | 304143 | 702464 | 1442145 | 904679 | 788823 | 666005 | 450747 | 515051 | 2764710 |
| 47 Total deductions | 1172159954 | 26023890 | 14300383 | 21158161 | 31455780 | 51324900 | 211780117 | 99342227 | 123076230 | 70240415 | 59526143 | 78252032 | 385679675 |
| 48 Cost of goods | 970257412 | 3523414 | 486433 | 1046472 | 2344479 | 4215137 | 20010251 | 10432779 | 14070802 | 8506374 | 7615506 | 9195894 | 37444888 |
| 49 Compensation of officers | 16861988 | 63446 | 1027381 | 861046 | 1589046 | 1853616 | 5412646 | 2001782 | 1702992 | 693878 | 494722 | 445761 | 715673 |
| 50 Salaries and wages | 54320934 | 580962 | 770816 | 1205506 | 2086690 | 3243538 | 11919282 | 5977253 | 6321766 | 3515129 | 2763414 | 3117978 | 12818599 |
| 51 Repairs | 3020087 | 23471 | 53771 | 72347 | 107478 | 184699 | 729491 | 355702 | 350151 | 177150 | 130452 | 182216 | 653160 |
| 52 Bad debts | 1998715 | 21706 | 11188 | 30669 | 71344 | 109136 | 494676 | 203307 | 250363 | 115680 | 99821 | 162531 | 428296 |
| 53 Rent paid on business property | 8966875 | 82344 | 510721 | 411337 | 600737 | 734507 | 2066520 | 803783 | 881886 | 420365 | 353722 | 450928 | 1650025 |
| 54 Taxes paid | 13947503 | 130123 | 271926 | 295586 | 583230 | 860841 | 3394604 | 1303576 | 1792117 | 746360 | 674007 | 874052 | 3021079 |
| 55 Interest paid | 16007244 | 118894 | 52059 | 82978 | 158898 | 260062 | 1304311 | 707364 | 948414 | 528987 | 520097 | 722930 | 10602251 |
| 56 Contributions or gifts | 288538 | 8514 | 2139 | 2199 | 5170 | 7917 | 34481 | 15869 | 21955 | 17884 | 16507 | 31903 | 124000 |
| 57 Amortization | 836671 | 5976 | 3073 | 4752 | 18516 | 27880 | 70730 | 70714 | 77365 | 44289 | 57294 | 78950 | 377133 |
| 58 Depreciation | 14801485 | 95233 | 135437 | 170396 | 291835 | 419160 | 1539347 | 756189 | 849579 | 512079 | 458510 | 752465 | 8821255 |
| 59 Depletion | 223336 | 1 | - | - | *1887 | *208 | *4321 | *750 | *326 | *4510 | 8899 | 25442 | 176993 |
| 60 Advertising | 8067414 | 117101 | 79531 | 114032 | 177002 | 289175 | 985692 | 421815 | 737621 | 342560 | 510244 | 767818 | 3524823 |
| 61 Pension, prof sh, stock, annuity | 2358026 | 25908 | 64550 | 64273 | 116627 | 119184 | 583283 | 225109 | 267323 | 155288 | 104842 | 141605 | 490035 |
| 62 Employee benefit programs | 4540258 | 54456 | 58400 | 73811 | 143405 | 196738 | 759598 | 424247 | 538150 | 286899 | 250909 | 348319 | 1405324 |
| 63 Net loss, noncapital assets | 195467 | 2422 | *536 | *3571 | 3816 | 8393 | 29451 | 19689 | 18453 | 10974 | 13248 | 24694 | 60220 |
| 64 Other deductions | 55467999 | 636362 | 2197858 | 1466387 | 2383162 | 3584264 | 10656883 | 4766890 | 5206598 | 2805276 | 2535097 | 3231759 | 15997463 |
| 65 Total receipts less total deducts | 33287375 | 633070 | 918018 | 776881 | 952729 | 1518400 | 5364666 | 2916553 | 3868344 | 2138669 | 2198941 | 2520996 | 9480109 |
| 66 Constructive taxable income from related foreign corporations | 1436190 | 2252 | - | - | *770 | - | *15658 | - | *3407 | 21233 | 8020 | 16645 | 1368204 |
| 67 Net income, total | 34515148 | 635310 | 917611 | 776042 | 953413 | 1516577 | 5363130 | 2906893 | 3862112 | 2150444 | 2197465 | 2524988 | 10711163 |
| 68 Net income, Form 1120-A | 42882 | - | 33975 | *4450 | *4457 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 89676 | 89676 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 11136771 | 107334 | 597226 | 475682 | 451555 | 779436 | 2973323 | 1554628 | 2139147 | 998831 | 729154 | 267714 | 62740 |
| 71 Statutory special deductions, total | 3639220 | 107369 | 154542 | 101807 | 116716 | 151617 | 295753 | 145430 | 243493 | 88038 | 187609 | 352962 | 1693885 |
| 72 Net operating loss deduction | 3336476 | 102744 | 154251 | 101033 | 115604 | 147944 | 275108 | 131322 | 225205 | 73521 | 177222 | 333507 | 1499015 |
| 73 Dividends received deduction | 302743 | 4625 | *290 | *774 | *1112 | 3673 | 20645 | 14108 | 18288 | 14517 | 10387 | 19455 | 194870 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 19797387 | 420607 | 165843 | 237339 | 385142 | 588363 | 2097368 | 1210073 | 1483763 | 1063828 | 1280826 | 1907670 | 8956565 |
| 76 Income tax before credits, total | 6721348 | 147680 | 27800 | 46495 | 72769 | 134708 | 611972 | 409383 | 511053 | 366220 | 448112 | 675774 | 3269383 |
| 77 Regular tax | 6534226 | 143089 | 27730 | 46178 | 72691 | 133673 | 604151 | 405409 | 501168 | 362236 | 438898 | 661674 | 3137329 |
| 78 Personal holding company tax | *432 | - | - | *314 | - | - | *114 | - | *-0 | - | - | 5 | - |
| 79 Recapture of investment credit | *642 | - | - | *-0 | - | - | - | - | - | *114 | - | - | 527 |
| 80 Alternative minimum tax | 162088 | 1739 | - | *3 | *78 | *381 | 9364 | 3889 | 6838 | 3461 | 7866 | 10775 | 117693 |
| 81 Environmental tax | 19300 | 491 | - | - | - | *3 | *56 | 85 | 482 | 697 | 1348 | 2492 | 13647 |
| 82 Foreign tax credit | 806663 | *1666 | - | - | *79 | 8 | *594 | *802 | 1654 | 15953 | 9658 | 15554 | 760693 |
| 83 U.S. Possessions tax credit | 5030 | - | - | - | - | - | 1402 | - | 1063 | 153 | 2413 | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *52210 | - | - | - | - | - | - | - | *15 | *3 | 4 | 171 | 52017 |
| 86 General business credit | 72829 | *100 | *724 | *625 | *636 | *1383 | 3230 | 2178 | 2624 | 5357 | 3333 | 3914 | 48724 |
| 87 Prior year minimum tax credit | 129781 | *183 | - | - | *46 | *4 | 1387 | 4035 | 4579 | 4143 | 5592 | 3624 | 106186 |
| 88 Income tax after credits, total | 5654835 | 145730 | 27076 | 45870 | 72008 | 133312 | 605359 | 402367 | 501118 | 340610 | 427110 | 652511 | 2301763 |

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Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Motor vehicles
and automotive equipment

MINOR INDUSTRY 5010
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 14802 | *** | 4585 | 2558 | 3497 | 938 | 2092 | 226 | 153 | 34 | 19 | *** | 18 |
| 2 Total assets | 62193019 | *** | 220604 | 428474 | 1177438 | 636934 | 4261094 | 1579295 | 2419105 | 1174602 | 1294080 | *** | 45983605 |
| 3 Cash | 1869966 | *** | 59717 | 83789 | 144916 | 38654 | 370902 | 149508 | 123647 | 60143 | 77480 | *** | 599729 |
| 4 Notes and accounts receivable | 19365679 | *** | *28385 | 67513 | 257121 | 138044 | 1181472 | 364193 | 729134 | 346710 | 373938 | *** | 15068452 |
| 5 Less: Allowance for bad debts | 387304 | *** | - | *14 | *748 | *792 | 8307 | *2172 | 15063 | 7852 | 10388 | *** | 321658 |
| 6 Inventories | 13233951 | *** | 90025 | 237587 | 522122 | 315716 | 1898576 | 723710 | 968944 | 504805 | 489639 | *** | 6664534 |
| 7 U.S. govt. obligations, total | *50948 | *** | - | - | - | - | *8873 | - | *33878 | *4985 | 3212 | *** | - |
| 8 Tax-exempt securities | *3654 | *** | - | - | *318 | - | - | - | - | - | 2939 | *** | - |
| 9 Other current assets | 3341274 | *** | *2373 | *10163 | 17068 | 17205 | 101218 | 43810 | 94536 | 33742 | 49940 | *** | 2811583 |
| 10 Loans to stockholders | 160316 | *** | *17679 | *5401 | *9247 | *586 | 15811 | *42762 | 15714 | *1856 | 3094 | *** | 39798 |
| 11 Mortgage and real estate loans | *13501 | *** | - | - | - | - | *5393 | - | *659 | - | - | *** | 7449 |
| 12 Other investments | 4467217 | *** | - | *802 | 33387 | *15747 | 93326 | 64552 | 61558 | 59418 | 31433 | *** | 3564753 |
| 13 Depreciable assets | 28102537 | *** | 91173 | 113976 | 524808 | 217046 | 1281671 | 373670 | 653258 | 303495 | 334528 | *** | 23466198 |
| 14 Less: Accumulated depreciation | 11036870 | *** | 64120 | 94907 | 359424 | 149715 | 812139 | 221752 | 328828 | 167471 | 143666 | *** | 8365317 |
| 15 Depletable assets | 22989 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 16 Less: Accumulated depletion | 15563 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 17 Land | 626674 | *** | *1168 | - | *26082 | *30396 | 68349 | 16008 | 36402 | 22491 | 23211 | *** | 351902 |
| 18 Intangible assets (Amortizable) | 822172 | *** | *141 | *502 | *9400 | *2789 | 17821 | *14096 | 13718 | *15664 | 32401 | *** | 505155 |
| 19 Less: Accumulated amortization | 348421 | *** | - | *151 | *6802 | *1603 | 6529 | *9394 | 6548 | *9393 | 3715 | *** | 261164 |
| 20 Other assets | 1900298 | *** | *-5935 | *3812 | -58 | *12860 | 44657 | 20304 | 38097 | 6009 | 30033 | *** | 1852189 |
| 21 Total liabilities | 62193019 | *** | 220604 | 428474 | 1177438 | 636934 | 4261094 | 1579295 | 2419105 | 1174602 | 1294080 | *** | 45983605 |
| 22 Accounts payable | 8657704 | *** | 41244 | 72231 | 222881 | 105425 | 1039814 | 310293 | 597597 | 299390 | 229175 | *** | 5247127 |
| 23 Mort, notes, and bonds under 1 yr | 10318550 | *** | *4105 | *83126 | 44502 | 79114 | 454913 | 315465 | 415669 | 188597 | 239906 | *** | 8084858 |
| 24 Other current liabilities | 6882425 | *** | 9100 | 25701 | 47239 | 28506 | 252853 | 58834 | 146306 | 72463 | 90033 | *** | 5914124 |
| 25 Loans from stockholders | 884452 | *** | *14641 | 59667 | 115345 | 109039 | 324551 | *28370 | 88121 | *6144 | 11663 | *** | 121233 |
| 26 Mort, notes, bonds, 1 yr or more | 14937480 | *** | *39143 | *45885 | 147051 | 60577 | 401314 | 130420 | 323814 | 175849 | 195439 | *** | 13025669 |
| 27 Other liabilities | 2175428 | *** | *1232 | *-0 | *-8281 | *12707 | 69500 | *7682 | 68607 | *7937 | 23033 | *** | 1908606 |
| 28 Net worth | 18336981 | *** | 111138 | 141863 | 608701 | 241566 | 1718149 | 728230 | 778991 | 424223 | 504831 | *** | 11681986 |
| 29 Capital stock | 3830350 | *** | 19706 | 14792 | 87082 | 28429 | 142392 | 51930 | 88840 | 31438 | 60959 | *** | 3056450 |
| 30 Paid-in or capital surplus | 3513452 | *** | *33576 | *65138 | 91248 | *37552 | 154266 | *85115 | 238445 | 20661 | 180294 | *** | 2259003 |
| 31 Retained earnings, appropriated | *28301 | *** | - | - | - | - | *28255 | - | - | - | 21 | *** | 25 |
| 32 Retained earnings-unappropriated | 9516608 | *** | 26906 | 36847 | 420962 | 233000 | 1098294 | 313077 | 91202 | 232678 | 205041 | *** | 6366508 |
| 33 Retained earnings (S CORP) | 1872556 | *** | *30950 | *39708 | 103016 | *-2076 | 456080 | *319136 | 374641 | *152782 | 74652 | *** | - |
| 34 Less: Cost of treasury stock | 424287 | *** | - | *14621 | 93607 | *55339 | 161138 | 41029 | *14137 | *13335 | 16137 | *** | - |
| 35 Total receipts | 129248974 | *** | 1417454 | 3140405 | 5791828 | 1923551 | 11916918 | 4239789 | 5520641 | 2893709 | 2313669 | *** | 81668260 |
| 36 Business receipts | 125777524 | *** | 1412607 | 3133318 | 5745966 | 1912041 | 11785605 | 4192313 | 5458879 | 2852960 | 2273864 | *** | 78835687 |
| 37 Interest | 1085612 | *** | *1579 | *597 | 2759 | 1593 | 18714 | 6596 | 9903 | 7608 | 10536 | *** | 986912 |
| 38 Interest on govt. obligations | 4023 | *** | - | - | - | - | *455 | *64 | - | -0 | 850 | *** | 2558 |
| 39 Rents | 328732 | *** | - | *1181 | *990 | *1104 | 4000 | *1989 | *5125 | *1473 | 1392 | *** | 292259 |
| 40 Royalties | 13143 | *** | - | - | - | - | *33 | - | - | - | 6813 | *** | 2725 |
| 41 Net S-T cap gain less net LT loss | 74 | *** | - | - | - | - | - | - | - | 48 | 1 | *** | - |
| 42 Net L-T cap gain less net ST loss | 13091 | *** | - | *76 | *222 | - | *3847 | *105 | *2869 | *681 | 71 | *** | 4675 |
| 43 Net gain, noncapital assets | 1319737 | *** | *2564 | *2 | *709 | *475 | 4404 | *1891 | 8757 | *1364 | 2867 | *** | 1292154 |
| 44 Dividends, domestic corporations | 8697 | *** | - | - | *242 | - | *265 | - | *170 | *5270 | 69 | *** | 2180 |
| 45 Dividends, foreign corporations | 13462 | *** | - | - | - | - | - | *59 | - | - | - | *** | 8138 |
| 46 Other receipts | 684879 | *** | *704 | *5232 | 40940 | 8337 | 99596 | 36772 | 34939 | 24304 | 17206 | *** | 240972 |
| 47 Total deductions | 125986159 | *** | 1339871 | 3086950 | 5647967 | 1880888 | 11625496 | 4118945 | 5305945 | 2760876 | 2216032 | *** | 79986567 |
| 48 Cost of goods | 100033129 | *** | 87673 | 237587 | 522122 | 315716 | 1879517 | 748892 | 990209 | 519284 | 509712 | *** | 6756517 |
| 49 Compensation of officers | 1225458 | *** | 138827 | 55688 | 256593 | 50785 | 335747 | 91016 | 90252 | 27694 | 25038 | *** | 97661 |
| 50 Salaries and wages | 5125739 | *** | 71776 | 105786 | 497088 | 168532 | 1001719 | 258472 | 455031 | 211345 | 172248 | *** | 1940883 |
| 51 Repairs | 264754 | *** | 7798 | 6072 | 26895 | 7568 | 36261 | 12980 | 22392 | 8764 | 7517 | *** | 113517 |
| 52 Bad debts | 173408 | *** | *3729 | *5075 | 8524 | 3146 | 38686 | 6180 | 11774 | 4773 | 3575 | *** | 77247 |
| 53 Rent paid on business property | 856260 | *** | 37984 | 45508 | 104843 | 23370 | 165677 | 38118 | 62144 | 31401 | 25962 | *** | 276748 |
| 54 Taxes paid | 1122569 | *** | 24173 | 24116 | 88470 | 30667 | 183014 | 48762 | 74443 | 35087 | 31265 | *** | 520407 |
| 55 Interest paid | 1940872 | *** | *4991 | 11965 | 21226 | 19550 | 91127 | 33326 | 54229 | 23392 | 34283 | *** | 1592058 |
| 56 Contributions or gifts | 40406 | *** | *386 | *90 | 580 | *170 | 1981 | 273 | 548 | *111 | 830 | *** | 33832 |
| 57 Amortization | 129943 | *** | *4 | *146 | *1727 | *129 | 5728 | 1308 | 3147 | 1270 | 5163 | *** | 104442 |
| 58 Depreciation | 6291195 | *** | 12454 | 17117 | 44404 | 18607 | 107259 | 28827 | 71761 | 28874 | 29922 | *** | 5862560 |
| 59 Depletion | 1556 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 60 Advertising | 1926543 | *** | 4362 | 17906 | 52175 | 7037 | 65034 | 9253 | 28628 | 17729 | 27473 | *** | 1545973 |
| 61 Pension, prof sh, stock, annuity | 218002 | *** | *2382 | *2090 | 19075 | *5063 | 32730 | 9030 | 13378 | 7954 | 7459 | *** | 108525 |
| 62 Employee benefit programs | 518736 | *** | *5744 | *5703 | 30526 | *6734 | 58560 | 16647 | 44364 | 15089 | 14303 | *** | 287794 |
| 63 Net loss, noncapital assets | 13987 | *** | - | *1021 | *490 | *179 | 1788 | *49 | *732 | *344 | 860 | *** | 6044 |
| 64 Other deductions | 6103601 | *** | 148015 | 145247 | 341219 | 114147 | 705542 | 171695 | 275934 | 102059 | 106746 | *** | 3675915 |
| 65 Total receipts less total deducts | 3262815 | *** | 77583 | 53455 | 143861 | 42662 | 291422 | 120844 | 214696 | 132833 | 97637 | *** | 1681692 |
| 66 Constructive taxable income from related foreign corporations | 2928 | *** | - | - | - | - | - | - | - | - | - | *** | 695 |
| 67 Net income, total | 3261721 | *** | 77583 | 53455 | 143861 | 42662 | 290967 | 120780 | 214696 | 132833 | 96788 | *** | 1679829 |
| 68 Net income, Form 1120-A | *174 | *** | *174 | - | - | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 632918 | *** | *57138 | *34814 | 73724 | *9490 | 101527 | *52141 | 139127 | *57780 | 17693 | *** | - |
| 71 Statutory special deductions, total | 465944 | *** | *6676 | *5902 | 12078 | *1031 | 15983 | *2518 | *24597 | *4630 | 10544 | *** | 296740 |
| 72 Net operating loss deduction | 453472 | *** | *6676 | *5902 | 11909 | *1031 | 15798 | *2518 | *24462 | *471 | 10495 | *** | 289985 |
| 73 Dividends received deduction | 12472 | *** | - | - | *169 | - | *185 | - | *136 | *4159 | 48 | *** | 6755 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 2163373 | *** | *13769 | *12739 | 58059 | 32141 | 173457 | 66121 | 50972 | 70423 | 68551 | *** | 1383089 |
| 76 Income tax before credits, total | 806887 | *** | *2066 | *1911 | 9733 | 6956 | 47769 | 22141 | 18936 | 24312 | 23791 | *** | 566976 |
| 77 Regular tax | 720678 | *** | *2066 | *1911 | 9733 | 6956 | 48795 | 22132 | 17236 | 24242 | 23406 | *** | 483978 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | 83609 | *** | - | - | - | - | *375 | *9 | *1371 | - | 314 | *** | 80622 |
| 81 Environmental tax | 2844 | *** | - | - | - | - | - | - | *14 | *52 | 70 | *** | 2376 |
| 82 Foreign tax credit | 2867 | *** | - | - | - | - | - | - | - | - | - | *** | 2138 |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 86 General business credit | 2417 | *** | - | - | *20 | - | *202 | *48 | *197 | *1284 | 11 | *** | 648 |
| 87 Prior year minimum tax credit | 85235 | *** | - | - | - | - | *91 | *21 | *617 | *133 | - | *** | 84239 |
| 88 Income tax after credits, total | 716368 | *** | *2066 | *1911 | 9713 | 6956 | 47476 | 22072 | 18121 | 22895 | 23779 | *** | 479951 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Furniture and home furnishings

MINOR INDUSTRY 5020
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 6315 | *** | 3438 | *464 | *384 | 646 | 747 | 116 | 44 | *** | 4 | 3 | ** |
| 2 Total assets | 5121742 | *** | 134819 | *64111 | *158766 | 488847 | 1616504 | 773700 | 669236 | *** | 258609 | 479387 | ** |
| 3 Cash | 344915 | *** | 38612 | *14339 | *13360 | 21924 | 100106 | 32272 | 28525 | *** | 5273 | 65589 | ** |
| 4 Notes and accounts receivable | 1772873 | *** | *19443 | *21890 | *47828 | 159484 | 580446 | 339773 | 267897 | *** | 67420 | 79523 | ** |
| 5 Less: Allowance for bad debts | 55102 | *** | *5162 | - | - | *475 | 14465 | *4181 | *17018 | *** | 2551 | 4623 | ** |
| 6 Inventories | 1874459 | *** | *41927 | *16189 | *41047 | 205949 | 684288 | 282461 | 218023 | *** | 93513 | 129947 | ** |
| 7 U.S. govt. obligations, total | *22969 | *** | - | - | - | - | *2477 | - | *20492 | *** | - | - | - |
| 8 Tax-exempt securities | *866 | *** | - | - | - | - | - | *820 | - | *** | - | 46 | ** |
| 9 Other current assets | 396185 | *** | *7291 | *4666 | *39682 | 33867 | 48001 | 9742 | 50318 | *** | 40663 | 138058 | ** |
| 10 Loans to stockholders | 29833 | *** | *504 | *1299 | *48 | *10618 | *15321 | *2044 | - | *** | - | - | - |
| 11 Mortgage and real estate loans | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 12 Other investments | 151623 | *** | - | - | - | *24369 | 40996 | *31231 | *43443 | *** | 1857 | 3710 | - |
| 13 Depreciable assets | 1157687 | *** | 67150 | *11440 | *21180 | 131008 | 331835 | 181443 | 93588 | *** | 63192 | 137285 | ** |
| 14 Less: Accumulated depreciation | 660327 | *** | 42103 | *7763 | *6087 | 101711 | 170008 | 123734 | 54208 | *** | 25230 | 79360 | ** |
| 15 Depletable assets | *9585 | *** | - | *9585 | - | - | - | - | - | *** | - | - | - |
| 16 Less: Accumulated depletion | *7815 | *** | - | *7815 | - | - | - | - | - | *** | - | - | - |
| 17 Land | 43417 | *** | - | - | - | - | *14129 | *14046 | *2307 | *** | 6917 | 5190 | ** |
| 18 Intangible assets (Amortizable) | 58109 | *** | *3631 | *72 | *424 | *17777 | 5141 | *4229 | *22397 | *** | 3355 | 1044 | ** |
| 19 Less: Accumulation amortization | 30060 | *** | *575 | *29 | *109 | *11737 | *1926 | *1126 | *13032 | *** | 940 | 582 | ** |
| 20 Other assets | 12526 | *** | *4102 | *237 | *1392 | *-2226 | -19837 | *4681 | *6505 | *** | 5140 | 3561 | ** |
| 21 Total liabilities | 5121742 | *** | 134819 | *64111 | *158766 | 488847 | 1616504 | 773700 | 669236 | *** | 258609 | 479387 | ** |
| 22 Accounts payable | 1269385 | *** | *18518 | *22824 | *37681 | 133146 | 514907 | 179313 | 130988 | *** | 38456 | 51826 | ** |
| 23 Mort, notes, and bonds under 1 yr | 692241 | *** | *4644 | - | *12604 | 39120 | 252785 | 171922 | *76997 | *** | 34892 | 35957 | - |
| 24 Other current liabilities | 607075 | *** | *4233 | *2446 | *388 | 32973 | 143668 | 57262 | 88031 | *** | 24829 | 204247 | ** |
| 25 Loans from stockholders | 192831 | *** | *39398 | *268 | *14311 | *38527 | 65687 | *9509 | *5850 | *** | 2508 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 534111 | *** | *11731 | *3476 | *24237 | 73632 | 100979 | *32784 | *112274 | *** | 85311 | 42646 | - |
| 27 Other liabilities | 50359 | *** | *491 | *1044 | - | *5436 | *5426 | *1447 | *6390 | *** | 3458 | 24148 | ** |
| 28 Net worth | 1775741 | *** | 55803 | *34052 | *69544 | 166013 | 533052 | 321463 | 248706 | *** | 69156 | 120563 | ** |
| 29 Capital stock | 221761 | *** | 44766 | *3561 | *43774 | 14372 | 51434 | 19895 | 23919 | *** | 18099 | 615 | ** |
| 30 Paid-in or capital surplus | 225130 | *** | *14573 | *940 | *36 | *5464 | *44149 | *45290 | *62226 | *** | 27296 | 14096 | ** |
| 31 Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 32 Retained earnings-unappropriated | 827405 | *** | *-27265 | *20821 | - | 134754 | 217182 | *247135 | *33369 | *** | 18756 | 120832 | ** |
| 33 Retained earnings (S CORP) | 657388 | *** | *23730 | *9063 | *25779 | *27731 | 236155 | *32764 | *148398 | *** | 5146 | 60777 | - |
| 34 Less: Cost of treasury stock | 155944 | *** | - | *334 | *45 | *16307 | *15868 | *23622 | *19206 | *** | 141 | 75757 | ** |
| 35 Total receipts | 15719550 | *** | 1259619 | *574728 | *422089 | 1356382 | 4630856 | 2454330 | 1835849 | *** | 444691 | 1141936 | ** |
| 36 Business receipts | 15295456 | *** | 1256159 | *551416 | *418199 | 1335234 | 4518292 | 2343967 | 1809800 | *** | 442840 | 1088172 | ** |
| 37 Interest | 20273 | *** | *17 | *68 | - | *2315 | 1767 | *1801 | *1542 | *** | 73 | 9860 | ** |
| 38 Interest on govt. obligations | *994 | *** | - | - | - | - | - | *169 | - | *** | 15 | 811 | ** |
| 39 Rents | 29128 | *** | - | - | - | *70 | *2372 | *2501 | - | *** | 43 | 24143 | ** |
| 40 Royalties | *6975 | *** | - | - | - | - | *6121 | - | *658 | *** | - | 196 | ** |
| 41 Net S-T cap gain less net LT loss | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 42 Net L-T cap gain less net ST loss | *8499 | *** | - | *590 | - | - | *19 | *1518 | - | *** | - | 6372 | ** |
| 43 Net gain, noncapital assets | 9057 | *** | - | - | - | *1123 | *177 | *899 | *1 | *** | 27 | 6822 | ** |
| 44 Dividends, domestic corporations | *2436 | *** | *415 | - | - | - | - | *822 | - | *** | 1199 | - | - |
| 45 Dividends, foreign corporations | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 46 Other receipts | 346731 | *** | *3027 | *22654 | *3890 | 17640 | 102107 | 102653 | 23848 | *** | 495 | 5560 | ** |
| 47 Total deductions | 15075919 | *** | 1203116 | *531230 | *410829 | 1320530 | 4516106 | 2402299 | 1739704 | *** | 433953 | 989961 | ** |
| 48 Cost of goods | 10858682 | *** | *40545 | *16189 | *41047 | 205949 | 688947 | 286910 | 226356 | *** | 93012 | 135651 | ** |
| 49 Compensation of officers | 471015 | *** | *38551 | *18564 | *24699 | 61739 | 198094 | 39916 | 49116 | *** | 4081 | 15875 | ** |
| 50 Salaries and wages | 1170667 | *** | *129466 | *13587 | *15835 | 97547 | 400312 | 177302 | 101149 | *** | 35402 | 83065 | ** |
| 51 Repairs | 50495 | *** | *10754 | *298 | *657 | 3027 | 14783 | 5975 | 2965 | *** | 611 | 8329 | ** |
| 52 Bad debts | 45608 | *** | *503 | - | *187 | *3934 | 18471 | 5882 | 7262 | *** | 598 | 2352 | ** |
| 53 Rent paid on business property | 309055 | *** | 58944 | *12862 | *19992 | 32856 | 95820 | 28783 | 21044 | *** | 5970 | 16971 | ** |
| 54 Taxes paid | 249926 | *** | 30798 | *12522 | *6313 | 23578 | 68284 | 28969 | 28551 | *** | 10704 | 24555 | ** |
| 55 Interest paid | 117462 | *** | *2400 | *1162 | *2455 | 11565 | 33086 | 20701 | 21266 | *** | 7963 | 7378 | ** |
| 56 Contributions or gifts | 5605 | *** | *98 | *31 | - | *182 | 564 | *260 | *47 | *** | 121 | 3911 | ** |
| 57 Amortization | 8365 | *** | *234 | *14 | *59 | *1682 | *528 | *2628 | *414 | *** | 482 | 1894 | ** |
| 58 Depreciation | 102066 | *** | 11644 | *4284 | *2142 | 6920 | 30125 | 12556 | 8219 | *** | 2478 | 15495 | ** |
| 59 Depletion | 7 | *** | - | - | - | - | - | - | - | *** | - | 7 | ** |
| 60 Advertising | 155096 | *** | *8480 | *678 | *4268 | 6695 | 38601 | 12629 | 55117 | *** | 5694 | 6280 | ** |
| 61 Pension, prof sh, stock, annuity | 33089 | *** | *657 | *866 | - | *3539 | 10626 | *2833 | 4199 | *** | 338 | 5060 | ** |
| 62 Employee benefit programs | 80451 | *** | *16472 | *655 | *1850 | *2702 | 21054 | *6997 | *5999 | *** | 4279 | 10483 | ** |
| 63 Net loss, noncapital assets | 2248 | *** | - | - | - | *170 | *694 | *118 | *1022 | *** | -0 | 205 | - |
| 64 Other deductions | 1416081 | *** | 212014 | *37069 | *67696 | 142499 | 370858 | 212344 | 81739 | *** | 26196 | 153648 | ** |
| 65 Total receipts less total deducts | 643631 | *** | 56503 | *43498 | *11261 | 35852 | 114750 | 52031 | 96145 | *** | 10738 | 151975 | ** |
| 66 Constructive taxable income from related foreign corporations | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 67 Net income, total | 642637 | *** | 56503 | *43498 | *11261 | 35852 | 114750 | 51863 | 96145 | *** | 10723 | 151164 | ** |
| 68 Net income, Form 1120-A | *3184 | *** | *3184 | - | - | - | - | - | - | *** | - | - | - |
| 69 Net income, Form 1120F | *256 | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 70 Net income, Form 1120S | 301046 | *** | *47205 | *36119 | *11261 | *16519 | 54455 | *21023 | *56626 | *** | 3791 | 19807 | - |
| 71 Statutory special deductions, total | 42213 | *** | *5514 | *4202 | - | *6521 | *1273 | *671 | *17273 | *** | 4148 | 775 | ** |
| 72 Net operating loss deduction | 40484 | *** | *5224 | *4202 | - | *6521 | *1273 | *71 | *17273 | *** | 3309 | 775 | ** |
| 73 Dividends received deduction | *1729 | *** | *290 | - | - | - | - | *600 | - | *** | 839 | - | - |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 75 Income subject to tax | 299501 | *** | *3784 | *3178 | - | *12812 | 59022 | *30169 | *22246 | *** | 2908 | 130583 | ** |
| 76 Income tax before credits, total | 98337 | *** | *568 | *477 | - | *2449 | 17608 | *9996 | *7876 | *** | 1283 | 46167 | ** |
| 77 Regular tax | 97107 | *** | *568 | *477 | - | *2449 | 17608 | *9937 | *7513 | *** | 989 | 45704 | ** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 80 Alternative minimum tax | *1007 | *** | - | - | - | - | - | *59 | *350 | *** | 290 | 308 | - |
| 81 Environmental tax | 185 | *** | - | - | - | - | - | - | *13 | *** | 4 | 155 | ** |
| 82 Foreign tax credit | *106 | *** | - | - | - | - | - | - | *106 | *** | - | - | - |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 86 General business credit | *12 | *** | - | - | - | - | *12 | - | - | *** | - | - | - |
| 87 Prior year minimum tax credit | *122 | *** | - | - | - | - | - | - | - | *** | - | - | - |
| 88 Income tax after credits, total | 98098 | *** | *568 | *477 | - | *2449 | 17596 | *9996 | *7770 | *** | 1283 | 46167 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Lumber and
construction materials

MINOR INDUSTRY 5030
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 9118 | *** | *1504 | *1464 | 1254 | 1228 | 2467 | 486 | 184 | 43 | *** | 11 | ** |
| 2 | Total assets | 18109136 | *** | *42686 | *229348 | 435345 | 925535 | 5397798 | 3287579 | 2890697 | 1370613 | *** | 2736411 | ** |
| 3 | Cash | 1001763 | *** | *19159 | *65749 | 41139 | 62165 | 345756 | 219554 | 149943 | 29595 | *** | 28017 | ** |
| 4 | Notes and accounts receivable | 6330170 | *** | *7161 | *68681 | 107409 | 318265 | 2075455 | 1156951 | 1202055 | 506328 | *** | 572828 | ** |
| 5 | Less: Allowance for bad debts | 126284 | *** | - | - | - | *1252 | 26425 | 22990 | 29775 | 21261 | *** | 17743 | ** |
| 6 | Inventories | 5337060 | *** | *1086 | *41637 | 105981 | 287122 | 1803016 | 1179441 | 963544 | 382982 | *** | 378846 | ** |
| 7 | U.S. govt. obligations, total | *19368 | *** | - | - | *14323 | - | *5041 | *4 | - | - | *** | - | - |
| 8 | Tax-exempt securities | *2555 | *** | - | - | - | - | *2555 | - | - | - | *** | - | - |
| 9 | Other current assets | 785221 | *** | - | *895 | *15686 | 14801 | 89681 | 56826 | 135485 | 35474 | *** | 420525 | ** |
| 10 | Loans to stockholders | 420868 | *** | - | *663 | *4062 | *16269 | 63810 | *9491 | 18928 | *507 | *** | 299348 | ** |
| 11 | Mortgage and real estate loans | 44104 | *** | - | - | - | - | *14339 | *16880 | *10942 | *725 | *** | 1218 | - |
| 12 | Other investments | 1001257 | *** | *6200 | *777 | *39520 | 55475 | 165936 | 179446 | 61680 | 131017 | *** | 318247 | ** |
| 13 | Depreciable assets | 5761744 | *** | *49508 | *107924 | 282850 | 359134 | 1722145 | 1023828 | 687973 | 436996 | *** | 817762 | ** |
| 14 | Less: Accumulated depreciation | 3246052 | *** | *40427 | *61292 | 194453 | 223005 | 1026823 | 607322 | 408682 | 212601 | *** | 330909 | ** |
| 15 | Depletable assets | *49253 | *** | - | - | - | - | *6596 | - | *527 | - | *** | 42130 | ** |
| 16 | Less: Accumulated depletion | *3678 | *** | - | - | - | - | *1339 | - | - | - | *** | 2338 | ** |
| 17 | Land | 392608 | *** | - | *2916 | *6983 | *18306 | 131710 | 52813 | 54401 | 30324 | *** | 59397 | ** |
| 18 | Intangible assets (Amortizable) | 282172 | *** | - | - | *6920 | *29811 | 14143 | *17643 | 11125 | 45476 | *** | 148556 | ** |
| 19 | Less: Accumulated amortization | 76795 | *** | - | - | *1126 | *12590 | 5597 | *11522 | 6694 | *2425 | *** | 35983 | ** |
| 20 | Other assets | 133800 | *** | - | *1397 | *6050 | 1035 | 17799 | 16537 | 39246 | 7474 | *** | 36511 | ** |
| 21 | Total liabilities | 18109136 | *** | *42686 | *229348 | 435345 | 925535 | 5397798 | 3287579 | 2890697 | 1370613 | *** | 2736411 | ** |
| 22 | Accounts payable | 3261735 | *** | *6003 | *30261 | 60430 | 211531 | 1147378 | 542067 | 604900 | 218827 | *** | 262811 | ** |
| 23 | Mort, notes, and bonds under 1 yr | 3441519 | *** | *1925 | *2510 | *60133 | 65013 | 759269 | 619595 | 566206 | 199895 | *** | 1071473 | ** |
| 24 | Other current liabilities | 1146766 | *** | *9897 | *3533 | 11869 | 39874 | 278213 | 236289 | 204694 | 166487 | *** | 122799 | ** |
| 25 | Loans from stockholders | 712567 | *** | *38226 | *22333 | *40141 | 49107 | 369990 | 89058 | 87413 | *12913 | *** | 2632 | - |
| 26 | Mort, notes, bonds, 1 yr or more | 1981000 | *** | *18867 | *3599 | *66230 | 143648 | 530035 | 286436 | 213900 | 269060 | *** | 332705 | ** |
| 27 | Other liabilities | 330829 | *** | - | *2449 | *-182 | *12707 | 89596 | 103804 | 30404 | 30325 | *** | 30166 | ** |
| 28 | Net worth | 7234721 | *** | *-32232 | *164665 | 196723 | 403655 | 2223316 | 1410330 | 1183180 | 473105 | *** | 913824 | ** |
| 29 | Capital stock | 1044811 | *** | *7061 | *17019 | 21178 | 74471 | 210232 | 86537 | 56517 | 110950 | *** | 415209 | ** |
| 30 | Paid-in or capital surplus | 1006147 | *** | *3400 | *11928 | *9537 | 33756 | 132010 | 91205 | 70437 | 52239 | *** | 584171 | ** |
| 31 | Retained earnings, appropriated | *3647 | *** | - | - | - | - | *3161 | - | *486 | - | *** | - | - |
| 32 | Retained earnings-unappropriated | 2774265 | *** | *-14234 | *36535 | 80563 | 202770 | 1158727 | 488963 | 557512 | 144202 | *** | -110369 | ** |
| 33 | Retained earnings (S CORP) | 2633028 | *** | *-28281 | *99183 | *85446 | *95666 | 844635 | 759101 | 533879 | *178635 | *** | 31708 | - |
| 34 | Less: Cost of treasury stock | 227177 | *** | *179 | - | - | *3008 | 125449 | 15475 | 35651 | *12921 | *** | 6895 | - |
| 35 | Total receipts | 62153258 | *** | *506967 | *874470 | 1776705 | 3268043 | 20519842 | 11740587 | 11743450 | 4459003 | *** | 4474833 | ** |
| 36 | Business receipts | 61566760 | *** | *496005 | *870715 | 1766225 | 3225621 | 20318064 | 11659297 | 11682198 | 4407623 | *** | 4378521 | ** |
| 37 | Interest | 117716 | *** | *1174 | *1283 | *495 | 5151 | 29301 | 10211 | 9029 | 9334 | *** | 47765 | ** |
| 38 | Interest on govt. obligations | 1421 | *** | - | - | - | *112 | *219 | *90 | *932 | - | *** | 5 | - |
| 39 | Rents | 33559 | *** | - | - | *1145 | *4317 | 5262 | *4171 | 11654 | *4319 | *** | 2114 | ** |
| 40 | Royalties | *4217 | *** | - | - | - | - | *1592 | - | *475 | *60 | *** | 2069 | ** |
| 41 | Net S-T cap gain less net LT loss | *3063 | *** | - | - | - | - | *2321 | - | - | *390 | *** | 135 | - |
| 42 | Net L-T cap gain less net ST loss | 30065 | *** | - | - | *1391 | *5938 | 5049 | *193 | *2381 | *3071 | *** | 6604 | ** |
| 43 | Net gain, noncapital assets | 58444 | *** | - | - | *223 | *10645 | 26585 | 2717 | 2334 | 1289 | *** | 7075 | ** |
| 44 | Dividends, domestic corporations | 10228 | *** | - | - | *677 | *3 | *1250 | *1831 | *910 | *433 | *** | 2712 | - |
| 45 | Dividends, foreign corporations | *4075 | *** | - | - | - | - | *2859 | - | *1006 | *209 | *** | - | - |
| 46 | Other receipts | 323708 | *** | *9788 | *2472 | *6550 | 16256 | 127339 | 62076 | 32531 | 32276 | *** | 27833 | ** |
| 47 | Total deductions | 60398171 | *** | *458235 | *813634 | 1687758 | 3158516 | 20012250 | 11376767 | 11450838 | 4349881 | *** | 4378661 | ** |
| 48 | Cost of goods | 51472617 | *** | *1086 | *41637 | 91512 | 287122 | 1805827 | 1189461 | 976943 | 376416 | *** | 391236 | ** |
| 49 | Compensation of officers | 1162984 | *** | *11662 | *43342 | 65671 | 117016 | 513010 | 192760 | 136404 | 32116 | *** | 25729 | ** |
| 50 | Salaries and wages | 2868880 | *** | - | *6512 | 91309 | 187262 | 919863 | 643557 | 485563 | 208948 | *** | 228989 | ** |
| 51 | Repairs | 190629 | *** | *159 | *3106 | 7566 | 15626 | 52955 | 43712 | 33593 | 14316 | *** | 9583 | ** |
| 52 | Bad debts | 173614 | *** | - | *3681 | *2131 | 20530 | 53137 | 33333 | 17953 | 7631 | *** | 31260 | ** |
| 53 | Rent paid on business property | 480649 | *** | *5247 | *15603 | 50568 | 39462 | 159545 | 88312 | 65691 | 24163 | *** | 21721 | ** |
| 54 | Taxes paid | 625755 | *** | *5161 | *6364 | 54308 | 41895 | 203486 | 110478 | 85799 | 36036 | *** | 58391 | ** |
| 55 | Interest paid | 482843 | *** | *920 | *1012 | 10730 | 23234 | 132728 | 90988 | 66350 | 41285 | *** | 100824 | ** |
| 56 | Contributions or gifts | 11789 | *** | *90 | *28 | *76 | 452 | 2916 | 1089 | 1056 | 4897 | *** | 663 | - |
| 57 | Amortization | 14589 | *** | - | - | *397 | *1079 | 2650 | 2329 | 1724 | 1738 | *** | 3749 | ** |
| 58 | Depreciation | 470882 | *** | *5980 | *9560 | 28793 | 33922 | 139460 | 78489 | 50832 | 38244 | *** | 64739 | ** |
| 59 | Depletion | 9627 | *** | - | - | - | - | *4231 | - | *5 | *11 | *** | 1012 | ** |
| 60 | Advertising | 121051 | *** | *5916 | *2134 | 5357 | 7751 | 54020 | 17801 | 11710 | 8940 | *** | 3365 | ** |
| 61 | Pension, prof sh, stock, annuity | 160445 | *** | *596 | *1387 | *4851 | *14055 | 59740 | 19543 | 28657 | 13177 | *** | 8048 | ** |
| 62 | Employee benefit programs | 247235 | *** | *475 | *5603 | *8595 | 17150 | 70455 | 48096 | 41995 | 18513 | *** | 27491 | ** |
| 63 | Net loss, noncapital assets | 9947 | *** | - | - | *752 | *42 | 1868 | *4216 | 1678 | *593 | *** | 356 | ** |
| 64 | Other deductions | 1894636 | *** | *30963 | *23011 | 90901 | 157982 | 657734 | 384621 | 251190 | 107109 | *** | 133426 | ** |
| 65 | Total receipts less total deducts | 1755087 | *** | *48732 | *60837 | 88947 | 109527 | 507592 | 363820 | 292612 | 109122 | *** | 96171 | ** |
| 66 | Constructive taxable income from related foreign corporations | *770 | *** | - | - | *770 | - | - | - | - | - | *** | - | - |
| 67 | Net income, total | 1754436 | *** | *48732 | *60837 | 89717 | 109415 | 507373 | 363729 | 291680 | 109122 | *** | 96166 | ** |
| 68 | Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 69 | Net income, Form 1120F | *62 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 | Net income, Form 1120S | 977911 | *** | *29725 | *52137 | *56930 | *54054 | 300091 | 254710 | 155863 | *50467 | *** | 10002 | - |
| 71 | Statutory special deductions, total | 111644 | *** | *8766 | - | *6464 | *24248 | 34929 | *8156 | *3612 | *7104 | *** | 17133 | ** |
| 72 | Net operating loss deduction | 101542 | *** | *8766 | - | *5991 | *24246 | 31534 | *6874 | *1895 | *6592 | *** | 14963 | ** |
| 73 | Dividends received deduction | 10102 | *** | - | - | *474 | *2 | *3395 | *1282 | *1717 | *513 | *** | 2169 | - |
| 74 | Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 | Income subject to tax | 666994 | *** | *10242 | *8700 | *26323 | 31113 | 174128 | 100863 | 132260 | 51569 | *** | 69297 | - |
| 76 | Income tax before credits, total | 206217 | *** | *1709 | *1613 | *4620 | 6110 | 48610 | 34064 | 45194 | 17735 | *** | 24255 | ** |
| 77 | Regular tax | 203196 | *** | *1709 | *1305 | *4620 | 6110 | 48009 | 34047 | 44915 | 17484 | *** | 23767 | - |
| 78 | Personal holding company tax | *308 | *** | - | *308 | - | - | - | - | *-0 | - | *** | - | - |
| 79 | Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 | Alternative minimum tax | 2473 | *** | - | - | - | - | *602 | - | *235 | *216 | *** | 393 | ** |
| 81 | Environmental tax | 240 | *** | - | - | - | - | - | *17 | *43 | *35 | *** | 94 | ** |
| 82 | Foreign tax credit | *269 | *** | - | - | *79 | - | *131 | - | - | - | *** | 60 | - |
| 83 | U.S. Possessions tax credit | 1085 | *** | - | - | - | - | 54 | - | 1031 | - | *** | - | - |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 | Nonconventional source fuel credit | 4 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 | General business credit | 1194 | *** | - | - | *350 | - | *296 | *327 | *69 | - | *** | 147 | - |
| 87 | Prior year minimum tax credit | 3424 | *** | - | - | - | - | - | *191 | *299 | *1240 | *** | 1050 | - |
| 88 | Income tax after credits, total | 200240 | *** | *1709 | *1613 | *4191 | 6110 | 48130 | 33547 | 43794 | 16495 | *** | 22998 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Sporting, recreational, photographic, and hobby goods, toys, and supplies

MINOR INDUSTRY 5040
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 5124 | *452 | *2426 | - | 967 | *241 | 815 | 94 | 82 | *** | 24 | 8 | *** |
| 2 Total assets | 11347224 | - | *101546 | - | 309153 | *170390 | 1871489 | 690077 | 1278988 | *** | 1618914 | 1167296 | *** |
| 3 Cash | 642863 | - | *15914 | - | 79248 | *7442 | 178199 | 27519 | 101366 | *** | 44380 | 40285 | *** |
| 4 Notes and accounts receivable | 3586070 | - | *5838 | - | 84669 | *26214 | 589818 | 319306 | 468190 | *** | 557292 | 590173 | *** |
| 5 Less: Allowance for bad debts | 131384 | - | - | - | - | - | 3769 | *4082 | 12254 | *** | 58852 | 14296 | *** |
| 6 Inventories | 3775937 | - | *59829 | - | 81609 | *85980 | 676440 | 293736 | 496654 | *** | 562854 | 318834 | *** |
| 7 U.S. govt. obligations, total | *21637 | - | - | - | - | - | - | - | *13873 | *** | 6307 | - | *** |
| 8 Tax-exempt securities | *18383 | - | - | - | - | - | - | *15346 | - | *** | - | 3037 | *** |
| 9 Other current assets | 567456 | - | *1335 | - | *1993 | *1015 | 48807 | 29163 | 49232 | *** | 122127 | 62839 | *** |
| 10 Loans to stockholders | 35931 | - | *8534 | - | - | *8839 | 10255 | *805 | *2710 | *** | 4020 | - | *** |
| 11 Mortgage and real estate loans | *901 | - | - | - | - | - | *901 | - | - | *** | - | - | *** |
| 12 Other investments | 1131947 | - | - | - | *6038 | - | 56652 | *2869 | 12317 | *** | 184770 | 26407 | *** |
| 13 Depreciable assets | 2365166 | - | *22126 | - | 103681 | *69324 | 534256 | 51517 | 163588 | *** | 264566 | 149007 | *** |
| 14 Less: Accumulated depreciation | 1263626 | - | *13376 | - | 61351 | *34001 | 280282 | 32513 | 79242 | *** | 135045 | 71516 | *** |
| 15 Depletable assets | *6903 | - | - | - | - | - | *310 | - | - | *** | - | 6593 | *** |
| 16 Less: Accumulated depletion | *310 | - | - | - | - | - | *310 | - | - | *** | - | - | *** |
| 17 Land | 108809 | - | - | - | - | - | *13679 | - | 16465 | *** | 14189 | 5811 | *** |
| 18 Intangible assets (Amortizable) | 250930 | - | *537 | - | *3627 | *9271 | 28880 | *993 | *26159 | *** | 143749 | 1833 | *** |
| 19 Less: Accumulated amortization | 49334 | - | *537 | - | *2598 | *4602 | *6504 | *361 | *6338 | *** | 17291 | 805 | *** |
| 20 Other assets | 278945 | - | *1345 | - | *12236 | *909 | 24159 | *-14221 | 26270 | *** | -74150 | 49093 | *** |
| 21 Total liabilities | 11347224 | - | *101546 | - | 309153 | *170390 | 1871489 | 690077 | 1278988 | *** | 1618914 | 1167296 | *** |
| 22 Accounts payable | 2082852 | - | *20495 | - | 53948 | *53377 | 538114 | 199199 | 272252 | *** | 190057 | 289998 | *** |
| 23 Mort, notes, and bonds under 1 yr | 3040929 | - | - | - | *9929 | *4341 | 278638 | *90112 | 188450 | *** | 261263 | 148299 | *** |
| 24 Other current liabilities | 1069574 | - | *9180 | - | 15412 | *13773 | 115204 | 68928 | 155780 | *** | 204898 | 222531 | *** |
| 25 Loans from stockholders | 427038 | - | *41619 | - | *33905 | *20198 | 108057 | *28613 | 124433 | *** | 3772 | 20299 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1144396 | - | *5511 | - | *16246 | *15974 | 191031 | *83175 | 125032 | *** | 295306 | 86274 | *** |
| 27 Other liabilities | -16469 | - | *-0 | - | *-0 | *2234 | 7596 | *-18988 | 30790 | *** | -74978 | 16716 | *** |
| 28 Net worth | 3598903 | - | *24741 | - | 179713 | *60492 | 632848 | 239039 | 382252 | *** | 738596 | 383178 | *** |
| 29 Capital stock | 692482 | - | *16212 | - | 39164 | *4217 | 58359 | 19588 | 51267 | *** | 131132 | 55672 | *** |
| 30 Paid-in or capital surplus | 843860 | - | *18513 | - | *59 | - | 133797 | *18888 | 89256 | *** | 263718 | 166219 | *** |
| 31 Retained earnings, appropriated | *104 | - | - | - | - | - | *104 | - | - | *** | - | - | *** |
| 32 Retained earnings-unappropriated | 1432254 | - | *-1188 | - | *47169 | *56275 | 339902 | *52247 | 161851 | *** | 214810 | 161287 | *** |
| 33 Retained earnings (S CORP) | 663727 | - | *-8797 | - | *97422 | - | 119649 | *150845 | 86796 | *** | 129949 | - | *** |
| 34 Less: Cost of treasury stock | 33523 | - | - | - | *4100 | - | *18964 | *2529 | *6918 | *** | 1013 | - | *** |
| 35 Total receipts | 25607493 | *17806 | *548734 | - | 977008 | *478387 | 5231175 | 2425863 | 2815586 | *** | 3395245 | 1827033 | *** |
| 36 Business receipts | 25265590 | *17753 | *548509 | - | 969202 | *478074 | 5164462 | 2419510 | 2756721 | *** | 3307170 | 1789953 | *** |
| 37 Interest | 58889 | *13 | *225 | - | *925 | *81 | 6009 | *407 | 4031 | *** | 7840 | 16163 | *** |
| 38 Interest on govt. obligations | 2188 | - | - | - | - | - | *95 | *1073 | *6 | *** | 304 | 658 | *** |
| 39 Rents | 7861 | - | - | - | - | - | *1046 | - | *1151 | *** | 927 | 2084 | *** |
| 40 Royalties | 39873 | - | - | - | - | - | - | - | *1862 | *** | 33036 | 4750 | *** |
| 41 Net S-T cap gain less net LT loss | *543 | - | - | - | - | - | *164 | - | - | *** | 379 | - | *** |
| 42 Net L-T cap gain less net ST loss | 36424 | - | - | - | *72 | - | *137 | *270 | 33997 | *** | 203 | 232 | *** |
| 43 Net gain, noncapital assets | 1883 | - | - | - | *462 | - | *344 | *62 | *90 | *** | 31 | 237 | *** |
| 44 Dividends, domestic corporations | *1357 | - | - | - | *96 | - | *18 | - | *28 | *** | 1083 | 1 | *** |
| 45 Dividends, foreign corporations | *4503 | - | - | - | - | - | *216 | - | - | *** | 3751 | 536 | *** |
| 46 Other receipts | 188382 | *41 | - | - | *6251 | *233 | 58683 | 4540 | 17700 | *** | 40521 | 12418 | *** |
| 47 Total deductions | 24432464 | *17394 | *511438 | - | 916864 | *464601 | 5053544 | 2354784 | 2640129 | *** | 3160124 | 1619988 | *** |
| 48 Cost of goods | 18706260 | *1289 | *59829 | - | 81609 | *85980 | 678710 | 315656 | 484463 | *** | 577676 | 326899 | *** |
| 49 Compensation of officers | 420418 | *63 | *8675 | - | 50053 | *10203 | 141676 | 42637 | 42531 | *** | 32984 | 13277 | *** |
| 50 Salaries and wages | 1226243 | *454 | *4719 | - | 37015 | *27436 | 316341 | 85063 | 110264 | *** | 183405 | 70934 | *** |
| 51 Repairs | 55246 | *304 | *1955 | - | *1617 | *976 | 15237 | 3897 | 2778 | *** | 6634 | 3145 | *** |
| 52 Bad debts | 69646 | *133 | *15 | - | *2990 | *1983 | 17342 | 14205 | 8842 | *** | 12688 | 2841 | *** |
| 53 Rent paid on business property | 239941 | *1054 | *14714 | - | 24135 | *12800 | 72811 | 14387 | 13181 | *** | 27265 | 12501 | *** |
| 54 Taxes paid | 310291 | *130 | *4408 | - | 12174 | *10367 | 88373 | 22046 | 39916 | *** | 36865 | 24459 | *** |
| 55 Interest paid | 262993 | *19 | *3161 | - | *3215 | *3375 | 48790 | 19788 | 36143 | *** | 58643 | 26726 | *** |
| 56 Contributions or gifts | 14841 | - | - | - | *46 | *12 | 1983 | *87 | *1133 | *** | 364 | 9212 | *** |
| 57 Amortization | 23011 | *-0 | - | - | *402 | *3828 | *1017 | *234 | 3667 | *** | 5387 | 3674 | *** |
| 58 Depreciation | 288080 | *16 | *2770 | - | 15625 | *6327 | 51077 | 5153 | 14296 | *** | 21794 | 19181 | *** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 60 Advertising | 500284 | *271 | *17680 | - | *9282 | *8252 | 57121 | 26496 | 47859 | *** | 121810 | 67723 | *** |
| 61 Pension, prof sh, stock, annuity | 52143 | - | - | - | *1833 | *4029 | 13713 | *4388 | 4971 | *** | 5343 | 4411 | *** |
| 62 Employee benefit programs | 89853 | *7 | *1162 | - | *284 | *1989 | 18752 | *5422 | 7886 | *** | 16103 | 4563 | *** |
| 63 Net loss, noncapital assets | 20923 | - | - | - | - | *1217 | *858 | - | *1893 | *** | 4962 | 1943 | *** |
| 64 Other deductions | 2152291 | *2461 | *75865 | - | 68528 | *26932 | 388618 | 160017 | 214353 | *** | 325265 | 171462 | *** |
| 65 Total receipts less total deducts | 1175029 | *413 | *37296 | - | 60144 | *13786 | 177631 | 71079 | 175458 | *** | 235121 | 207045 | *** |
| 66 Constructive taxable income from related foreign corporations | 161 | - | - | - | - | - | - | - | - | *** | 161 | - | *** |
| 67 Net income, total | 1173002 | *413 | *37296 | - | 60144 | *13786 | 177536 | 70005 | 175452 | *** | 234978 | 206387 | *** |
| 68 Net income, Form 1120-A | *1727 | - | *1727 | - | - | - | - | - | - | *** | - | - | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 70 Net income, Form 1120S | 332958 | *288 | *18193 | - | *35798 | - | 97554 | *48709 | 57774 | *** | 42760 | - | *** |
| 71 Statutory special deductions, total | 98188 | - | *9830 | - | *2823 | *112 | *6252 | *4197 | *6287 | *** | 33492 | 28710 | *** |
| 72 Net operating loss deduction | 95569 | - | *9830 | - | *2756 | *112 | *6021 | *4197 | *6285 | *** | 31813 | 28173 | *** |
| 73 Dividends received deduction | 2620 | - | - | - | *67 | - | *230 | - | *2 | *** | 1680 | 537 | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 75 Income subject to tax | 741856 | *125 | *9273 | - | *21524 | *13674 | 73730 | *17099 | 111391 | *** | 158726 | 177677 | *** |
| 76 Income tax before credits, total | 249008 | *19 | *1630 | - | *4911 | *2940 | 22227 | *5633 | 38089 | *** | 55598 | 62278 | *** |
| 77 Regular tax | 246823 | *19 | *1560 | - | *4911 | *2940 | 21966 | *5620 | 37927 | *** | 54753 | 61976 | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 80 Alternative minimum tax | 1428 | - | - | - | - | - | *257 | *13 | *108 | *** | 648 | 66 | *** |
| 81 Environmental tax | 686 | - | - | - | - | - | *4 | - | *54 | *** | 197 | 236 | *** |
| 82 Foreign tax credit | 1832 | *1 | - | - | - | - | - | - | - | *** | 737 | 759 | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | - | *** |
| 86 General business credit | 1686 | - | - | - | - | - | - | *49 | *771 | *** | 190 | 314 | *** |
| 87 Prior year minimum tax credit | 380 | - | - | - | - | - | - | - | 317 | *** | - | 63 | *** |
| 88 Income tax after credits, total | 245111 | *18 | *1630 | - | *4911 | *2940 | 22227 | *5584 | 37002 | *** | 54671 | 61142 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Metals and minerals, except petroleum and scrap

MINOR INDUSTRY 5050
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 4539 | *** | *1206 | *839 | *570 | *345 | 1084 | 193 | 161 | 54 | 25 | *** | 11 |
| 2 Total assets | 29036697 | *** | *51698 | *173540 | *214060 | *250917 | 2599241 | 1407455 | 2623078 | 2003907 | 1605917 | *** | 13894918 |
| 3 Cash | 1446342 | *** | *22065 | *5470 | *15954 | *49582 | 262344 | 67384 | 105571 | 85819 | 66781 | *** | 493443 |
| 4 Notes and accounts receivable | 10276453 | *** | *5109 | *55487 | *79293 | *69656 | 941314 | 545366 | 954311 | 783750 | 625223 | *** | 4892373 |
| 5 Less: Allowance for bad debts | 165492 | *** | - | - | - | *63 | *3555 | *4009 | 15889 | 11285 | 5093 | *** | 100330 |
| 6 Inventories | 7297230 | *** | *94 | *59801 | *59724 | *77349 | 889560 | 498323 | 1105823 | 734068 | 576361 | *** | 1870602 |
| 7 U.S. govt. obligations, total | *6059 | *** | - | - | - | - | *3481 | - | *334 | - | 2243 | *** | - |
| 8 Tax-exempt securities | *29531 | *** | - | - | - | *1976 | - | - | *1705 | - | - | *** | - |
| 9 Other current assets | 2945181 | *** | *153 | *21798 | *2971 | *1584 | 85622 | 50222 | 76814 | 46485 | 42811 | *** | 2522912 |
| 10 Loans to stockholders | 103655 | *** | *1828 | *9183 | *7665 | *1197 | 19329 | *25950 | *14572 | *631 | 3440 | *** | 881 |
| 11 Mortgage and real estate loans | *15354 | *** | - | *8015 | - | - | - | - | *3881 | - | - | *** | 248 |
| 12 Other investments | 3505931 | *** | - | - | *376 | *25253 | 145580 | 93102 | 163858 | 116805 | 78740 | *** | 2663570 |
| 13 Depreciable assets | 4887772 | *** | *36263 | *62307 | *61730 | *61244 | 593408 | 184874 | 675552 | 417216 | 366600 | *** | 1342921 |
| 14 Less: Accumulated depreciation | 2600494 | *** | *12647 | *46174 | *31460 | *39183 | 379010 | 114622 | 409794 | 260590 | 180458 | *** | 586272 |
| 15 Depletable assets | *165131 | *** | - | - | - | - | - | *11225 | - | *5632 | 4 | *** | 127236 |
| 16 Less: Accumulated depletion | *16432 | *** | - | - | - | - | - | *9804 | - | *2327 | 4 | *** | 4232 |
| 17 Land | 301497 | *** | - | - | *13677 | *2146 | *23084 | *3109 | 23882 | 34421 | 22566 | *** | 95691 |
| 18 Intangible assets (Amortizable) | 473244 | *** | *3351 | - | *4376 | *411 | 8456 | *74130 | 17047 | *25007 | 7047 | *** | 248686 |
| 19 Less: Accumulated amortization | 171723 | *** | *3196 | - | *640 | *394 | *7037 | *28231 | 2937 | *8957 | 3402 | *** | 104621 |
| 20 Other assets | 537456 | *** | *-1321 | *-2346 | *394 | *160 | 16665 | 10437 | -91651 | 37234 | 3057 | *** | 431811 |
| 21 Total liabilities | 29036697 | *** | *51698 | *173540 | *214060 | *250917 | 2599241 | 1407455 | 2623078 | 2003907 | 1605917 | *** | 13894918 |
| 22 Accounts payable | 7136124 | *** | *15851 | *47841 | *94040 | *48411 | 749281 | 438585 | 655109 | 485518 | 382960 | *** | 3133607 |
| 23 Mort, notes, and bonds under 1 yr | 5448887 | *** | *1645 | *14286 | *7217 | *9800 | 299039 | 195862 | 662494 | 408675 | 494227 | *** | 2770886 |
| 24 Other current liabilities | 2025171 | *** | *743 | *4223 | *23607 | *15974 | 129319 | 59246 | 124008 | 152461 | 43118 | *** | 1055847 |
| 25 Loans from stockholders | 741288 | *** | *2478 | *50278 | *11979 | *1766 | 199503 | *33713 | 213445 | *64264 | 9802 | *** | 20801 |
| 26 Mort, notes, bonds, 1 yr or more | 5529689 | *** | *1070 | - | *37265 | *27759 | 140435 | 140020 | 279010 | 178291 | 141010 | *** | 4103291 |
| 27 Other liabilities | 796767 | *** | *1910 | *-0 | *19 | *654 | 3295 | *12906 | 31801 | 26995 | 46367 | *** | 577874 |
| 28 Net worth | 7358771 | *** | *28002 | *56911 | *39934 | *146554 | 1078370 | 527122 | 657211 | 687703 | 488433 | *** | 2232612 |
| 29 Capital stock | 1723032 | *** | *3232 | *7499 | *706 | *5703 | 115731 | 23335 | 66963 | 77242 | 46781 | *** | 1151024 |
| 30 Paid-in or capital surplus | 2066566 | *** | *2773 | *836 | - | *8137 | 88612 | *32624 | 172270 | 210961 | 46890 | *** | 1050112 |
| 31 Retained earnings, appropriated | *11599 | *** | - | - | - | - | - | - | *10026 | *9 | 1492 | *** | - |
| 32 Retained earnings-unappropriated | 2199042 | *** | *14654 | *46600 | *21580 | *86293 | 469402 | 256470 | -64645 | 271123 | 297268 | *** | 43700 |
| 33 Retained earnings (S CORP) | 1553532 | *** | *9372 | *1975 | *17648 | *53064 | 463137 | *222198 | 532116 | *155482 | 98540 | *** | - |
| 34 Less: Cost of treasury stock | 195000 | *** | *2029 | - | - | *6644 | 58512 | *7505 | 59518 | *27115 | 2538 | *** | 12223 |
| 35 Total receipts | 76137465 | *** | *267572 | *940639 | *942597 | *1020529 | 8681642 | 4194772 | 6995274 | 5245949 | 4366435 | *** | 34028537 |
| 36 Business receipts | 75221129 | *** | *265678 | *931131 | *941846 | *1015528 | 8593715 | 4144427 | 6923215 | 5206931 | 4341037 | *** | 33533112 |
| 37 Interest | 382760 | *** | *1578 | *1 | *120 | *1065 | 4950 | 3467 | 4490 | 7476 | 11030 | *** | 324730 |
| 38 Interest on govt. obligations | 6405 | *** | - | - | - | *206 | *75 | *1365 | *2704 | *50 | 71 | *** | 18 |
| 39 Rents | 59028 | *** | - | - | - | - | - | *842 | *6435 | *5334 | 2248 | *** | 37797 |
| 40 Royalties | 2242 | *** | - | - | - | - | - | - | - | 24 | -0 | *** | 1300 |
| 41 Net S-T cap gain less net LT loss | *1083 | *** | - | - | - | - | - | - | *6 | - | - | *** | - |
| 42 Net L-T cap gain less net ST loss | 41002 | *** | *154 | - | - | - | - | *25306 | *930 | *621 | 2854 | *** | 4511 |
| 43 Net gain, noncapital assets | 18695 | *** | - | *114 | *203 | - | *459 | *4861 | 3095 | 208 | 196 | *** | 6652 |
| 44 Dividends, domestic corporations | 35406 | *** | - | - | - | - | - | - | *177 | *250 | 47 | *** | 24492 |
| 45 Dividends, foreign corporations | 12251 | *** | - | - | - | - | - | - | *19 | *990 | - | *** | 3784 |
| 46 Other receipts | 357464 | *** | *162 | *9394 | *428 | *3731 | 82442 | 14504 | 54203 | 24067 | 8952 | *** | 92141 |
| 47 Total deductions | 74732131 | *** | *254857 | *919603 | *919459 | *978310 | 8451968 | 4058840 | 6795645 | 5106260 | 4236548 | *** | 33821145 |
| 48 Cost of goods | 67792565 | *** | - | *59801 | *59724 | *77349 | 898304 | 518179 | 1128381 | 684973 | 579541 | *** | 1845196 |
| 49 Compensation of officers | 758247 | *** | *18643 | *34971 | *55565 | *56957 | 209634 | 107754 | 106546 | 38776 | 25130 | *** | 56088 |
| 50 Salaries and wages | 1793190 | *** | *3456 | *28377 | *56373 | *73587 | 307514 | 134492 | 236791 | 137999 | 90291 | *** | 417466 |
| 51 Repairs | 133168 | *** | *1085 | *7564 | *6919 | *2237 | 21124 | 7079 | 21429 | 14587 | 5485 | *** | 20962 |
| 52 Bad debts | 108685 | *** | - | *215 | *1450 | *3165 | 13086 | 10377 | 12547 | 5063 | 1305 | *** | 31873 |
| 53 Rent paid on business property | 277677 | *** | *3569 | *15708 | *9623 | *15965 | 61443 | 24131 | 30160 | 13200 | 9627 | *** | 56955 |
| 54 Taxes paid | 525244 | *** | *3335 | *7203 | *17986 | *19644 | 79173 | 35267 | 57181 | 58999 | 30581 | *** | 133082 |
| 55 Interest paid | 728525 | *** | *112 | *1260 | *4173 | *3068 | 50294 | 32771 | 70285 | 40227 | 40190 | *** | 406821 |
| 56 Contributions or gifts | 10320 | *** | *101 | *246 | *290 | *63 | 1795 | 953 | 1225 | 582 | 823 | *** | 1547 |
| 57 Amortization | 50478 | *** | *11 | - | *303 | *8 | 530 | *17676 | 1449 | 2529 | 683 | *** | 22047 |
| 58 Depreciation | 366966 | *** | *2495 | *8215 | *8702 | *4107 | 54850 | 14084 | 43564 | 26148 | 25775 | *** | 111315 |
| 59 Depletion | *6576 | *** | - | - | - | - | - | *398 | - | *83 | - | *** | 4043 |
| 60 Advertising | 74182 | *** | *294 | *1387 | *1530 | *26104 | 14175 | 2262 | 7273 | 1340 | 1230 | *** | 13227 |
| 61 Pension, prof sh, stock, annuity | 120086 | *** | - | - | *218 | *4631 | 20483 | 7738 | 12966 | 15385 | 7192 | *** | 21983 |
| 62 Employee benefit programs | 270231 | *** | *1816 | *2828 | *4330 | *5953 | 21229 | 21223 | 24880 | 29196 | 14228 | *** | 83791 |
| 63 Net loss, noncapital assets | 5946 | *** | - | - | *76 | *491 | *15 | *23 | *193 | *291 | 201 | *** | 2416 |
| 64 Other deductions | 1710045 | *** | *52107 | *75206 | *70983 | *60040 | 288733 | 142686 | 175358 | 128999 | 93342 | *** | 394355 |
| 65 Total receipts less total deducts | 1405334 | *** | *12715 | *21036 | *23138 | *42219 | 229674 | 135932 | 199628 | 139689 | 129887 | *** | 207392 |
| 66 Constructive taxable income from related foreign corporations | *2811 | *** | - | - | - | - | - | - | - | *202 | - | *** | 218 |
| 67 Net income, total | 1401740 | *** | *12715 | *21036 | *23138 | *42013 | 229599 | 134567 | 196924 | 139841 | 129815 | *** | 207592 |
| 68 Net income, Form 1120-A | *1295 | *** | *1295 | - | - | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 416043 | *** | *9908 | *5650 | *11363 | *18425 | 139122 | *42241 | 114210 | *36272 | 25040 | *** | - |
| 71 Statutory special deductions, total | 225603 | *** | *2356 | *10769 | *3682 | *5458 | *19030 | *18789 | 39212 | 11864 | 3255 | *** | 58271 |
| 72 Net operating loss deduction | 210828 | *** | *2356 | *10769 | *3682 | *5458 | *19030 | *18789 | *39089 | *10716 | 3222 | *** | 53227 |
| 73 Dividends received deduction | 14775 | *** | - | - | - | - | - | - | *124 | *1149 | 33 | *** | 5045 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 761668 | *** | *450 | *4618 | *8093 | *18131 | 71447 | 73757 | 43501 | 91705 | 101520 | *** | 150674 |
| 76 Income tax before credits, total | 267139 | *** | *68 | *693 | *1718 | *5806 | 20946 | 25150 | 15666 | 32080 | 34955 | *** | 58947 |
| 77 Regular tax | 255535 | *** | *68 | *693 | *1718 | *5806 | 20946 | 24706 | 14703 | 31162 | 34804 | *** | 52488 |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | 10601 | *** | - | - | - | - | - | *429 | *933 | *861 | 54 | *** | 5953 |
| 81 Environmental tax | 815 | *** | - | - | - | - | - | 14 | *30 | 56 | 97 | *** | 320 |
| 82 Foreign tax credit | 5132 | *** | - | - | - | - | - | *65 | - | *1 | 221 | *** | 1538 |
| 83 U.S. Possessions tax credit | 85 | *** | - | - | - | - | 85 | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 86 General business credit | *3516 | *** | - | - | - | - | *32 | - | - | *79 | - | *** | 3321 |
| 87 Prior year minimum tax credit | *3357 | *** | - | - | - | - | *1 | *141 | - | - | 296 | *** | 2860 |
| 88 Income tax after credits, total | 255049 | *** | *68 | *693 | *1718 | *5806 | 20827 | 24943 | 15666 | 32000 | 34437 | *** | 51227 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Electrical goods

MINOR INDUSTRY 5060
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 16665 | 538 | 6285 | 1657 | 2286 | 2564 | 2333 | 526 | 269 | 84 | 52 | 30 | 40 |
| 2 Total assets | 57978792 | - | 233275 | 284504 | 789504 | 1936557 | 5094573 | 3724395 | 4160338 | 2894816 | 3751708 | 4541963 | 30567160 |
| 3 Cash | 3732883 | - | 73627 | 34405 | 85059 | 293658 | 521554 | 244130 | 278552 | 246714 | 269632 | 151145 | 1534407 |
| 4 Notes and accounts receivable | 19723748 | - | 48805 | 96461 | 297161 | 745439 | 2118858 | 1729259 | 1664280 | 1177188 | 1303823 | 1900499 | 8641973 |
| 5 Less: Allowance for bad debts | 487222 | - | - | - | *490 | *1780 | 24290 | 28624 | 30983 | 21435 | 31010 | 42582 | 306028 |
| 6 Inventories | 17169816 | - | *55971 | 62769 | 228904 | 599709 | 1672850 | 1219113 | 1422984 | 859677 | 1259935 | 1365239 | 8422663 |
| 7 U.S. govt. obligations, total | 115760 | - | - | - | - | - | *3809 | *4286 | *59230 | *1966 | 33515 | 7319 | 5635 |
| 8 Tax-exempt securities | 163791 | - | - | - | - | - | *13795 | - | *10834 | *24663 | 12970 | 1184 | 100345 |
| 9 Other current assets | 2786562 | - | *5766 | *2572 | 13056 | 53475 | 143326 | 134553 | 156176 | 197710 | 139631 | 268863 | 1671433 |
| 10 Loans to stockholders | 196872 | - | *5531 | *23420 | *33526 | 19451 | 30585 | 21245 | 7337 | *3648 | 4401 | 13976 | 33752 |
| 11 Mortgage and real estate loans | 13907 | - | - | - | *1522 | - | *2167 | - | *5426 | *391 | 401 | - | 4000 |
| 12 Other investments | 2844651 | - | *5713 | *1001 | *35140 | 43455 | 100229 | 41431 | 100192 | 95537 | 237473 | 198451 | 1986030 |
| 13 Depreciable assets | 12272532 | - | 130022 | 126962 | 210940 | 464991 | 1050036 | 678623 | 725946 | 288768 | 561572 | 761350 | 7273324 |
| 14 Less: Accumulated depreciation | 6545960 | - | 97199 | 67670 | 140403 | 316751 | 654111 | 388625 | 380843 | 149304 | 271957 | 372844 | 3706253 |
| 15 Depletable assets | *43017 | - | - | - | *64 | - | *3062 | - | - | - | - | - | 39891 |
| 16 Less: Accumulated depletion | *11900 | - | - | - | *64 | - | *3062 | - | - | - | - | - | 8774 |
| 17 Land | 596398 | - | - | - | *21570 | 9041 | 74152 | 31872 | 59846 | 10409 | 30315 | 42689 | 316505 |
| 18 Intangible assets (Amortizable) | 3030413 | - | *1000 | *2521 | *9294 | 15222 | 41835 | 25161 | 62835 | 152704 | 82380 | 197919 | 2439544 |
| 19 Less: Accumulated amortization | 569593 | - | *401 | *353 | *7405 | 9519 | 32103 | 8498 | 21602 | 16562 | 12066 | 48690 | 412393 |
| 20 Other assets | 2903117 | - | *4440 | *2416 | 1631 | 20164 | 31882 | 20468 | 40127 | 22745 | 130695 | 97444 | 2531104 |
| 21 Total liabilities | 57978792 | - | 233275 | 284504 | 789504 | 1936557 | 5094573 | 3724395 | 4160338 | 2894816 | 3751708 | 4541963 | 30567160 |
| 22 Accounts payable | 15545248 | - | 48460 | 110212 | 200895 | 609359 | 1707838 | 1218114 | 1320592 | 1123572 | 1059386 | 1106242 | 7040579 |
| 23 Mort, notes, and bonds under 1 yr | 7547299 | - | *22912 | *22432 | 57242 | 161930 | 505626 | 602545 | 672664 | 449371 | 456047 | 737794 | 3858736 |
| 24 Other current liabilities | 5449451 | - | 15701 | 27375 | 59896 | 121992 | 381204 | 355416 | 303100 | 165499 | 324663 | 365629 | 3328976 |
| 25 Loans from stockholders | 1359272 | - | 61165 | *22014 | 134113 | 71887 | 259352 | 68676 | 184908 | *35042 | 4623 | 48992 | 468501 |
| 26 Mort, notes, bonds, 1 yr or more | 6891489 | - | *23268 | *37993 | 149973 | 168597 | 406355 | 384953 | 263539 | 162949 | 362898 | 685487 | 4245479 |
| 27 Other liabilities | 3557645 | - | *3209 | *4966 | *15062 | 9887 | 42847 | 46437 | 67548 | 32236 | 9409 | 106706 | 3219337 |
| 28 Net worth | 17628388 | - | 58561 | 59512 | 172323 | 792905 | 1791352 | 1048253 | 1347987 | 926147 | 1534682 | 1491114 | 8405553 |
| 29 Capital stock | 4509404 | - | 24483 | 12627 | 63290 | 112702 | 206783 | 103085 | 161497 | 98544 | 272331 | 344775 | 3109288 |
| 30 Paid-in or capital surplus | 5512289 | - | *3945 | *7126 | *32112 | 94916 | 111622 | 123522 | 194214 | 209890 | 670833 | 656276 | 3407833 |
| 31 Retained earnings, appropriated | *6510 | - | - | - | - | - | *5403 | - | *538 | - | 1 | - | 567 |
| 32 Retained earnings-unappropriated | 5837930 | - | 16150 | 51408 | 90752 | 509856 | 907240 | 565682 | 419361 | 296368 | 408477 | 492672 | 2079962 |
| 33 Retained earnings (S CORP) | 2337079 | - | *14053 | *5488 | 90457 | *138294 | 675872 | 284741 | 599354 | 338561 | 190259 | - | - |
| 34 Less: Cost of treasury stock | 574825 | - | *71 | *17138 | *104288 | 62863 | 115568 | *28777 | *26978 | *17215 | 7219 | 2610 | 192098 |
| 35 Total receipts | 145915085 | 1305810 | 1317044 | 1224204 | 3367358 | 7558422 | 17546981 | 11112726 | 12197179 | 8166519 | 8984040 | 10412860 | 62721941 |
| 36 Business receipts | 143549345 | 1292908 | 1278960 | 1221604 | 3279833 | 7243506 | 17416720 | 11028527 | 12112141 | 8109277 | 8876851 | 10328962 | 61360059 |
| 37 Interest | 333504 | *1240 | *325 | *596 | 1735 | 5317 | 11614 | 10578 | 12263 | 8000 | 21017 | 27298 | 233521 |
| 38 Interest on govt. obligations | 23416 | - | - | - | *74 | - | *2531 | - | *705 | *3076 | 2386 | 327 | 14315 |
| 39 Rents | 78725 | *32 | - | *620 | *579 | *685 | 1913 | *439 | 5859 | *1721 | 1161 | 5216 | 60500 |
| 40 Royalties | 153193 | 593 | - | - | - | - | - | - | *40 | *16 | 2355 | 14787 | 135403 |
| 41 Net S-T cap gain less net LT loss | 58715 | - | - | - | - | - | - | - | - | *3132 | - | 230 | 55353 |
| 42 Net L-T cap gain less net ST loss | 200041 | *214 | - | - | *23321 | *11 | *10945 | *3235 | *3459 | *497 | 118 | 545 | 157695 |
| 43 Net gain, noncapital assets | 296958 | 4 | - | - | *531 | *587 | 7690 | 1629 | 1507 | 238 | 967 | 3149 | 280655 |
| 44 Dividends, domestic corporations | 4167 | *633 | - | - | - | *49 | *776 | *86 | *582 | *74 | 303 | 523 | 1141 |
| 45 Dividends, foreign corporations | 33277 | - | - | - | - | - | - | *9 | *63 | *2898 | 1191 | 3109 | 26007 |
| 46 Other receipts | 1183744 | *10186 | *37759 | *1384 | 61286 | 308267 | 94791 | 68223 | 60560 | 37591 | 77693 | 28714 | 397292 |
| 47 Total deductions | 141072865 | 1266269 | 1240857 | 1177629 | 3249952 | 7360836 | 17061004 | 10778245 | 11837499 | 7912032 | 8654820 | 10129669 | 60404053 |
| 48 Cost of goods | 117218150 | *507160 | *55971 | 75886 | 227614 | 598830 | 1674828 | 1241380 | 1430555 | 875367 | 1281347 | 1368084 | 8511780 |
| 49 Compensation of officers | 1876697 | *7869 | 150068 | 107640 | 170194 | 254735 | 533045 | 211883 | 134251 | 70534 | 66085 | 38601 | 131793 |
| 50 Salaries and wages | 7799305 | 52212 | *79237 | 193773 | 198299 | 532604 | 1180106 | 722379 | 696655 | 417474 | 507777 | 467385 | 2751404 |
| 51 Repairs | 281180 | *670 | 4428 | 5537 | 5202 | 16709 | 33574 | 20220 | 22094 | 11697 | 12208 | 12450 | 136391 |
| 52 Bad debts | 258449 | *954 | *530 | *1032 | 22228 | 17003 | 39693 | 35500 | 29194 | 14665 | 12068 | 15797 | 69785 |
| 53 Rent paid on business property | 1039877 | 7614 | 49077 | 32453 | 50670 | 108008 | 169002 | 89632 | 92196 | 45643 | 52190 | 49762 | 293631 |
| 54 Taxes paid | 1365915 | 6439 | 27793 | 29051 | 62705 | 110107 | 219510 | 105688 | 112610 | 50720 | 79323 | 81230 | 480738 |
| 55 Interest paid | 1099621 | *4580 | 5928 | 6742 | 27878 | 28067 | 87525 | 74080 | 80822 | 37148 | 52972 | 93563 | 600315 |
| 56 Contributions or gifts | 37326 | *36 | *297 | *427 | *371 | 1362 | 3336 | 1882 | 2202 | 744 | 2006 | 1930 | 22733 |
| 57 Amortization | 83045 | *572 | *110 | *163 | *1695 | 715 | 4087 | 2558 | 4975 | 3555 | 3744 | 7286 | 53585 |
| 58 Depreciation | 1255407 | 4774 | 14423 | 18853 | 19836 | 35734 | 92256 | 59271 | 64386 | 28798 | 74445 | 151227 | 691403 |
| 59 Depletion | *3229 | - | - | - | - | - | - | - | - | *1 | -0 | - | 3229 |
| 60 Advertising | 1187544 | *6786 | 11632 | 10223 | 13832 | 29722 | 110528 | 51151 | 52108 | 38149 | 88567 | 65289 | 709557 |
| 61 Pension, prof sh, stock, annuity | 304002 | *1049 | *2875 | *14601 | 21246 | 10586 | 48286 | 25914 | 23888 | 18692 | 11735 | 25096 | 100036 |
| 62 Employee benefit programs | 630819 | *3454 | *8031 | *13256 | 16771 | 32989 | 69611 | 47329 | 51199 | 26825 | 35910 | 47162 | 278283 |
| 63 Net loss, noncapital assets | 44628 | *2 | *30 | *1650 | - | *2667 | 929 | 4090 | 4011 | 1025 | 1551 | 1048 | 27624 |
| 64 Other deductions | 6587671 | 44184 | 216008 | 152283 | 226468 | 484141 | 957729 | 515263 | 417657 | 276700 | 318002 | 411594 | 2567640 |
| 65 Total receipts less total deducts | 4842220 | 39541 | 76186 | 46575 | 117406 | 197586 | 485977 | 334481 | 359680 | 254487 | 329220 | 283191 | 2317888 |
| 66 Constructive taxable income from related foreign corporations | 14802 | - | - | - | - | - | - | - | - | *554 | 1108 | 6406 | 6734 |
| 67 Net income, total | 4833606 | 39541 | 76186 | 46575 | 117332 | 197586 | 483446 | 334481 | 358975 | 251966 | 327942 | 289269 | 2310307 |
| 68 Net income, Form 1120-A | *1242 | - | *166 | *484 | *591 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *14915 | *14915 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 905766 | *2993 | *53056 | *12687 | 59694 | *63060 | 233860 | 111794 | 153957 | 125618 | 89046 | - | - |
| 71 Statutory special deductions, total | 883686 | *8260 | 9090 | *3859 | *25049 | 18099 | 30553 | 43082 | 30344 | 10512 | 20466 | 39315 | 645055 |
| 72 Net operating loss deduction | 868205 | *8260 | 9090 | *3859 | *25049 | 18059 | 30010 | 43020 | 29937 | *7562 | 19682 | 38651 | 635024 |
| 73 Dividends received deduction | 15481 | - | - | - | - | *39 | *543 | *62 | *407 | *2950 | 784 | 664 | 10031 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3046998 | *28288 | 14040 | 30029 | 32588 | 119267 | 219033 | 179604 | 174673 | 115840 | 218430 | 249954 | 1665252 |
| 76 Income tax before credits, total | 1047430 | 11201 | 2065 | 4783 | 7599 | 30753 | 72008 | 60821 | 59486 | 39611 | 75296 | 88662 | 595147 |
| 77 Regular tax | 1023964 | *9454 | 2065 | 4783 | 7599 | 30753 | 66382 | 60397 | 59228 | 39323 | 74616 | 86801 | 582563 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | *114 | - | - | - | - | - | - | - | - | *114 | - | - | - |
| 80 Alternative minimum tax | 18391 | *156 | - | - | - | *-0 | *5625 | *410 | *196 | *94 | 469 | 1555 | 9886 |
| 81 Environmental tax | 3389 | *18 | - | - | - | - | - | *14 | 62 | 80 | 211 | 306 | 2697 |
| 82 Foreign tax credit | 20610 | 12 | - | - | - | - | - | *41 | *13 | *5 | 899 | 2918 | 16722 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 27 | - | - | - | - | - | - | - | - | - | - | - | 27 |
| 86 General business credit | 31999 | *5 | - | - | - | *220 | *926 | *866 | *362 | *1302 | 814 | 84 | 27420 |
| 87 Prior year minimum tax credit | 6173 | - | - | - | - | - | *406 | *1097 | *62 | - | 17 | - | 4591 |
| 88 Income tax after credits, total | 988621 | 11184 | 2065 | 4783 | 7599 | 30533 | 70675 | 58817 | 59049 | 38305 | 73566 | 85660 | 546386 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Hardware, plumbing, and heating equipment and supplies

MINOR INDUSTRY 5070
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 8214 | *12 | *810 | 1603 | 1341 | 1445 | 2388 | 369 | 165 | 59 | *** | *** | *** |
| 2 Total assets | 18884335 | - | *12385 | 244168 | 469939 | 1020727 | 5217819 | 2692122 | 2403730 | 1992112 | *** | *** | *** |
| 3 Cash | 1343538 | - | *1809 | 63764 | 78240 | 110230 | 471372 | 218704 | 115022 | 108586 | *** | *** | *** |
| 4 Notes and accounts receivable | 6179909 | - | - | *48161 | 109707 | 341303 | 1745684 | 838711 | 785768 | 630262 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 130212 | - | - | *486 | *196 | *3156 | 22126 | 18791 | 27036 | 17893 | *** | *** | *** |
| 6 Inventories | 7575661 | - | - | *73799 | 137611 | 400374 | 2221597 | 1004990 | 1043157 | 818570 | *** | *** | *** |
| 7 U.S. govt. obligations, total | *60210 | - | - | - | - | - | *876 | *28926 | *8309 | *22099 | *** | *** | *** |
| 8 Tax-exempt securities | *37550 | - | - | - | - | - | - | *32495 | - | - | *** | *** | *** |
| 9 Other current assets | 416657 | - | - | *1971 | 22420 | 28295 | 86685 | 97222 | 54038 | 53265 | *** | *** | *** |
| 10 Loans to stockholders | 72030 | - | *10575 | *1874 | *191 | *4445 | 33264 | 10102 | 7867 | *1516 | *** | *** | *** |
| 11 Mortgage and real estate loans | *32773 | - | - | *15633 | - | *2548 | *12626 | - | *699 | *1182 | *** | *** | *** |
| 12 Other investments | 681905 | - | - | *763 | *10260 | *26947 | 186234 | 148607 | 141485 | 74771 | *** | *** | *** |
| 13 Depreciable assets | 4883865 | - | *5065 | 119323 | 257239 | 271619 | 1277149 | 648939 | 538877 | 445566 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 2813689 | - | *5065 | 83888 | 155221 | 170992 | 836802 | 378538 | 317389 | 228722 | *** | *** | *** |
| 15 Depletable assets | *276 | - | - | - | - | - | *276 | *-0 | - | - | *** | *** | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 17 Land | 243063 | - | - | *922 | *3963 | *4107 | 62656 | 43673 | 18228 | 27938 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 328166 | - | *289 | *3337 | *148 | *2400 | 22572 | 12662 | 21752 | *38057 | *** | *** | *** |
| 19 Less: Accumulated amortization | 110638 | - | *289 | *965 | *31 | *991 | 16385 | *5326 | 7609 | *14995 | *** | *** | *** |
| 20 Other assets | 83271 | - | - | *-39 | *5608 | 3599 | -27858 | 9747 | 20563 | 31911 | *** | *** | *** |
| 21 Total liabilities | 18884335 | - | *12385 | 244168 | 469939 | 1020727 | 5217819 | 2692122 | 2403730 | 1992112 | *** | *** | *** |
| 22 Accounts payable | 4413838 | - | *340 | *39334 | 80282 | 228240 | 1290238 | 436078 | 388315 | 458987 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 2213749 | - | *8393 | *28346 | 31266 | 58134 | 569573 | 447391 | 405062 | 305741 | *** | *** | *** |
| 24 Other current liabilities | 1168564 | - | *11774 | *26874 | 18035 | 56890 | 270450 | 152811 | 196990 | 93458 | *** | *** | *** |
| 25 Loans from stockholders | 1019520 | - | *623 | *25420 | *53112 | 62647 | 282490 | 95139 | *33496 | *34037 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1830703 | - | - | *22911 | 69285 | 69431 | 356349 | 153628 | 262922 | 226898 | *** | *** | *** |
| 27 Other liabilities | 182146 | - | *-8475 | *-812 | *359 | *713 | 43415 | 21153 | 37203 | 37735 | *** | *** | *** |
| 28 Net worth | 8055816 | - | *-270 | 102095 | 217599 | 544672 | 2405303 | 1385922 | 1079742 | 835256 | *** | *** | *** |
| 29 Capital stock | 1141803 | - | *601 | 16253 | 27336 | 73648 | 162931 | 136262 | 81016 | 64846 | *** | *** | *** |
| 30 Paid-in or capital surplus | 540497 | - | - | *136 | *21850 | 38349 | 126609 | 39293 | 32601 | 175464 | *** | *** | *** |
| 31 Retained earnings, appropriated | *247 | - | - | - | - | *247 | - | - | - | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 4000299 | - | *-871 | *41537 | 138073 | 306494 | 1451998 | 595049 | 522406 | 305704 | *** | *** | *** |
| 33 Retained earnings (S CORP) | 2718241 | - | - | *51989 | *71204 | *148935 | 853137 | 619388 | 479536 | 321980 | *** | *** | *** |
| 34 Less: Cost of treasury stock | 345271 | - | - | *7821 | *40863 | *23001 | 189372 | *4070 | 35818 | *32738 | *** | *** | *** |
| 35 Total receipts | 50954905 | *16930 | *308328 | 833738 | 1590609 | 3059807 | 14542572 | 6544304 | 6148165 | 4815040 | *** | *** | *** |
| 36 Business receipts | 50350769 | *16920 | *308328 | 825839 | 1579446 | 3040819 | 14314234 | 6472523 | 6075259 | 4774564 | *** | *** | *** |
| 37 Interest | 77670 | *10 | - | *355 | *715 | 3584 | 15197 | 7600 | 4424 | 4836 | *** | *** | *** |
| 38 Interest on govt. obligations | 5294 | - | - | - | - | - | *1640 | *2413 | *699 | *254 | *** | *** | *** |
| 39 Rents | 27989 | - | - | *262 | *1355 | *2801 | 8631 | *2540 | *1796 | *2265 | *** | *** | *** |
| 40 Royalties | *3750 | - | - | - | - | - | *45 | - | - | *990 | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | *1373 | - | - | - | - | *551 | *585 | *216 | *17 | *-0 | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | 9653 | - | - | - | *174 | *1676 | *3249 | *473 | *234 | *116 | *** | *** | *** |
| 43 Net gain, noncapital assets | 11156 | - | - | *273 | *1581 | *954 | 2522 | 3549 | 846 | 768 | *** | *** | *** |
| 44 Dividends, domestic corporations | 17088 | - | - | *285 | *141 | *87 | *1215 | *477 | *14499 | *3 | *** | *** | *** |
| 45 Dividends, foreign corporations | *157 | - | - | - | - | - | *7 | *150 | - | - | *** | *** | *** |
| 46 Other receipts | 450006 | - | - | *6724 | 7198 | 9335 | 195247 | 54363 | 50392 | 31244 | *** | *** | *** |
| 47 Total deductions | 49373610 | *16416 | *294576 | 791030 | 1514194 | 2962049 | 14092027 | 6306598 | 5920516 | 4641947 | *** | *** | *** |
| 48 Cost of goods | 38433236 | *402 | - | *73799 | 129191 | 400580 | 2229831 | 1021202 | 1063602 | 845383 | *** | *** | *** |
| 49 Compensation of officers | 1336964 | - | *44403 | *69771 | 110066 | 140297 | 601906 | 189395 | 103577 | 46733 | *** | *** | *** |
| 50 Salaries and wages | 4104423 | *1283 | *20425 | *73084 | 194132 | 259400 | 1309952 | 531924 | 512665 | 375648 | *** | *** | *** |
| 51 Repairs | 155591 | - | *487 | *2492 | 8416 | 10194 | 42740 | 25018 | 23836 | 14938 | *** | *** | *** |
| 52 Bad debts | 139662 | - | - | *2842 | *1822 | 5772 | 51732 | 20717 | 21905 | 13233 | *** | *** | *** |
| 53 Rent paid on business property | 597821 | *50 | *2046 | *21358 | 28621 | 44876 | 186249 | 69474 | 74302 | 57349 | *** | *** | *** |
| 54 Taxes paid | 681425 | *184 | *11875 | *19907 | 33668 | 51126 | 215754 | 91967 | 77696 | 62827 | *** | *** | *** |
| 55 Interest paid | 374509 | - | *1532 | *4116 | 14525 | 14388 | 94822 | 51488 | 57321 | 42451 | *** | *** | *** |
| 56 Contributions or gifts | 10797 | - | *32 | *132 | *1004 | 581 | 3017 | 1356 | 2359 | 737 | *** | *** | *** |
| 57 Amortization | 15961 | - | - | *46 | *31 | *2306 | 3102 | 1170 | 2208 | 2915 | *** | *** | *** |
| 58 Depreciation | 372456 | *37 | *561 | *12185 | 24064 | 21165 | 99137 | 63514 | 38424 | 32362 | *** | *** | *** |
| 59 Depletion | *42 | - | - | - | - | *42 | - | - | - | - | *** | *** | *** |
| 60 Advertising | 252897 | - | *685 | *6959 | 8759 | 10561 | 58544 | 30520 | 28811 | 25487 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 192570 | *201 | - | *2974 | *10257 | *8884 | 59241 | 37489 | 20406 | 13523 | *** | *** | *** |
| 62 Employee benefit programs | 283872 | *79 | - | *7066 | *10918 | 9769 | 64248 | 44572 | 42227 | 19531 | *** | *** | *** |
| 63 Net loss, noncapital assets | 4240 | - | - | *447 | - | *33 | 1542 | *301 | *320 | *56 | *** | *** | *** |
| 64 Other deductions | 2417144 | *490 | *46349 | 62612 | 177945 | 222874 | 793578 | 304513 | 257395 | 163924 | *** | *** | *** |
| 65 Total receipts less total deducts | 1581295 | *514 | *13751 | 42708 | 76415 | 97759 | 450545 | 237706 | 227649 | 173092 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *2 | - | - | - | - | - | *2 | - | - | - | *** | *** | *** |
| 67 Net income, total | 1576003 | *514 | *13751 | 42708 | 76415 | 97759 | 448907 | 235292 | 226950 | 172839 | *** | *** | *** |
| 68 Net income, Form 1120-A | *2993 | - | - | *2993 | - | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | *514 | *514 | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | 721783 | - | *11533 | *35466 | *44664 | *52642 | 211136 | 117881 | 138147 | 77485 | *** | *** | *** |
| 71 Statutory special deductions, total | 72798 | *67 | *402 | *704 | *2226 | *7354 | 16854 | *12835 | *16938 | *9163 | *** | *** | *** |
| 72 Net operating loss deduction | 59713 | *67 | *402 | *476 | *2127 | *7293 | 15972 | *12342 | *5724 | *9161 | *** | *** | *** |
| 73 Dividends received deduction | 13085 | - | - | *228 | *99 | *61 | *882 | *492 | *11214 | *2 | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 784399 | *448 | *1816 | *6537 | 29524 | 37763 | 221069 | 104634 | 74632 | 86191 | *** | *** | *** |
| 76 Income tax before credits, total | 247553 | *67 | *38 | *981 | 6128 | 7539 | 64128 | 35355 | 26465 | 29604 | *** | *** | *** |
| 77 Regular tax | 246131 | *67 | *38 | *981 | 6128 | 7539 | 64651 | 35282 | 25289 | 29283 | *** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | 7 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | 1220 | - | - | - | - | - | *49 | *73 | *708 | *272 | *** | *** | *** |
| 81 Environmental tax | 315 | - | - | - | - | - | - | - | *17 | 49 | *** | *** | *** |
| 82 Foreign tax credit | *207 | - | - | - | - | - | *4 | - | - | - | *** | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 General business credit | *355 | - | - | - | *62 | - | - | - | *46 | *5 | *** | *** | *** |
| 87 Prior year minimum tax credit | 1765 | - | - | - | - | - | *227 | *410 | *395 | *72 | *** | *** | *** |
| 88 Income tax after credits, total | 245226 | *67 | *38 | *981 | 6067 | 7539 | 63896 | 34945 | 26024 | 29527 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Other durable
goods

| MINOR INDUSTRY 5098 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 28763 | 843 | 10486 | 3469 | 4040 | 3550 | 5052 | 610 | 481 | 130 | 58 | 27 | 17 |
| 2 Total assets | 53911905 | - | 408766 | 579062 | 1387879 | 2497371 | 10189929 | 4156567 | 7238261 | 4411072 | 3888994 | 4429624 | 14724381 |
| 3 Cash | 3847673 | - | 128599 | 118714 | 188244 | 330078 | 895050 | 235295 | 398680 | 222885 | 231932 | 196139 | 902057 |
| 4 Notes and accounts receivable | 17141573 | - | 57333 | 144575 | 449289 | 804994 | 3820378 | 1591707 | 2684614 | 1439057 | 1191945 | 1470252 | 3487430 |
| 5 Less: Allowance for bad debts | 243763 | - | - | - | *589 | *3908 | 31855 | 26662 | 44151 | 27239 | 32951 | 29216 | 47192 |
| 6 Inventories | 14983284 | - | 85167 | 148901 | 473542 | 799208 | 3540697 | 1403421 | 2593799 | 1492640 | 1364139 | 1107566 | 1974203 |
| 7 U.S. govt. obligations, total | 649746 | - | *86 | - | *5886 | *8641 | *18707 | *44313 | *38848 | *13466 | 15853 | 53607 | 450340 |
| 8 Tax-exempt securities | *248182 | - | - | - | - | *3421 | *13483 | - | - | *7556 | - | - | 223722 |
| 9 Other current assets | 3455117 | - | 23476 | 7354 | 19148 | 49652 | 278451 | 65148 | 266568 | 137586 | 220763 | 376021 | 2010949 |
| 10 Loans to stockholders | 444453 | - | 62839 | *28182 | 72233 | 53569 | 130906 | *59694 | 25414 | *6100 | 1861 | 3654 | 1 |
| 11 Mortgage and real estate loans | 31406 | - | - | - | - | *5994 | - | *829 | *3521 | *11382 | 3556 | - | 6124 |
| 12 Other investments | 5251208 | - | *1403 | *33609 | 15853 | 117068 | 255591 | 196618 | 271163 | 369762 | 193540 | 405061 | 3391540 |
| 13 Depreciable assets | 12504301 | - | 317826 | 217267 | 431292 | 671708 | 2588804 | 1110378 | 1602172 | 1281230 | 935471 | 895939 | 2452215 |
| 14 Less: Accumulated depreciation | 7048001 | - | 273237 | 140205 | 280277 | 431977 | 1555288 | 645298 | 879359 | 719051 | 464913 | 393084 | 1265311 |
| 15 Depletable assets | *88510 | - | - | - | *1137 | - | *1174 | - | - | *43465 | 42734 | - | - |
| 16 Less: Accumulated depletion | *58639 | - | - | - | *1137 | - | *1109 | - | - | *28717 | 27676 | - | - |
| 17 Land | 635537 | - | - | - | *11171 | *37860 | 143356 | 59616 | 108889 | 71277 | 70251 | 47254 | 85863 |
| 18 Intangible assets (Amortizable) | 1091109 | - | 3678 | *361 | 5882 | 18498 | 75226 | 21493 | 132166 | 55386 | 89038 | 178641 | 510742 |
| 19 Less: Accumulated amortization | 394386 | - | *1618 | *149 | 2612 | 12661 | 51938 | 12512 | 40712 | 25922 | 27842 | 32902 | 185519 |
| 20 Other assets | 1284595 | - | *3215 | *20453 | -1183 | 45225 | 68297 | 52528 | 76648 | 60209 | 81295 | 150692 | 727215 |
| 21 Total liabilities | 53911905 | - | 408766 | 579062 | 1387879 | 2497371 | 10189929 | 4156567 | 7238261 | 4411072 | 3888994 | 4429624 | 14724381 |
| 22 Accounts payable | 12529795 | - | 117303 | 138883 | 421956 | 644598 | 3038872 | 1355529 | 2169321 | 1061925 | 825856 | 1112560 | 1642992 |
| 23 Mort, notes, and bonds under 1 yr | 10020655 | - | *30502 | *30160 | 64505 | 200540 | 1397239 | 567860 | 1228491 | 627726 | 611273 | 924010 | 4338350 |
| 24 Other current liabilities | 3577497 | - | 36416 | 45719 | 111446 | 254563 | 635867 | 270117 | 671495 | 217314 | 302125 | 185134 | 847300 |
| 25 Loans from stockholders | 2235866 | - | 97116 | 81587 | 206044 | 278074 | 628651 | 105389 | 120979 | 112593 | 159797 | 127549 | 318086 |
| 26 Mort, notes, bonds, 1 yr or more | 5520571 | - | 34293 | 47121 | 189627 | 172785 | 921704 | 226916 | 723060 | 598058 | 397898 | 555277 | 1653830 |
| 27 Other liabilities | 3024732 | - | *27630 | *7439 | *515 | 8069 | 100149 | 102256 | 94789 | 78154 | 87604 | 85540 | 2432588 |
| 28 Net worth | 17002789 | - | 65506 | 228152 | 393785 | 938741 | 3467447 | 1528500 | 2230126 | 1715301 | 1504441 | 1439555 | 3491235 |
| 29 Capital stock | 2815709 | - | 59146 | 32133 | 72977 | 218074 | 350278 | 131210 | 202765 | 145216 | 173295 | 257295 | 1173319 |
| 30 Paid-in or capital surplus | 3473982 | - | *15980 | *16123 | 25130 | 277927 | 818016 | 125454 | 310562 | 351958 | 312050 | 341951 | 878830 |
| 31 Retained earnings, appropriated | *28739 | - | - | - | - | *11313 | - | - | - | *176 | 171 | 284 | 16796 |
| 32 Retained earnings-unappropriated | 6732912 | - | -70916 | 108802 | 309070 | 365487 | 1207133 | 509124 | 827435 | 647906 | 626922 | 754584 | 1447365 |
| 33 Retained earnings (S CORP) | 4462878 | - | 63685 | *81082 | 42768 | 100033 | 1310961 | 789598 | 954738 | 611100 | 406947 | 101967 | - |
| 34 Less: Cost of treasury stock | 511431 | - | *2388 | *9988 | *56160 | *34093 | 218940 | *26886 | 65375 | 41056 | 14943 | 16526 | 25076 |
| 35 Total receipts | 131529087 | 1581388 | 3145307 | 2284419 | 5072731 | 9156660 | 32466084 | 11856083 | 16814304 | 9978844 | 9832135 | 7793978 | 21547156 |
| 36 Business receipts | 129633122 | 1532035 | 3064574 | 2238071 | 5047040 | 9083202 | 32248040 | 11719214 | 16677768 | 9785004 | 9729521 | 7646713 | 20861940 |
| 37 Interest | 681887 | *8946 | *825 | 6893 | 3508 | 6812 | 26832 | 9180 | 24274 | 22083 | 24011 | 61466 | 487058 |
| 38 Interest on govt. obligations | 10072 | -0 | - | - | - | *1212 | 1568 | *1304 | *430 | 1143 | 1381 | 74 | 2960 |
| 39 Rents | 144104 | *186 | *55344 | - | *897 | *941 | 16391 | *2467 | 6277 | 10285 | 1830 | 20019 | 29467 |
| 40 Royalties | 45848 | - | - | - | - | - | - | *9660 | *304 | *1339 | 25067 | 7170 | 2308 |
| 41 Net S-T cap gain less net LT loss | 3876 | *218 | - | - | - | - | *46 | *2815 | *92 | *110 | 504 | 37 | 52 |
| 42 Net L-T cap gain less net ST loss | 36436 | - | - | *5572 | *234 | *1024 | *1244 | *1557 | *5128 | *2793 | 1797 | 11173 | 5916 |
| 43 Net gain, noncapital assets | 66398 | *8 | *1362 | *21908 | *1427 | 5717 | 7755 | 4906 | 8615 | 4439 | 806 | 860 | 8595 |
| 44 Dividends, domestic corporations | 44202 | *34 | - | - | *89 | *2746 | 12278 | *728 | *353 | 527 | 633 | 2868 | 23946 |
| 45 Dividends, foreign corporations | 16605 | - | - | *246 | - | - | *928 | *334 | *1242 | *9711 | 1418 | 2551 | 176 |
| 46 Other receipts | 846536 | 39961 | *23202 | *11729 | 19536 | 55006 | 151003 | 103917 | 89819 | 141410 | 45168 | 41047 | 124738 |
| 47 Total deductions | 127260694 | 1485766 | 2957837 | 2159554 | 4951423 | 8824195 | 31576995 | 11414449 | 16172171 | 9585589 | 9465959 | 7581207 | 21085549 |
| 48 Cost of goods | 102259417 | *440786 | 78207 | 148901 | 475390 | 803713 | 3534751 | 1435538 | 2654639 | 1507750 | 1393052 | 1107848 | 1962042 |
| 49 Compensation of officers | 2733479 | 8520 | 167830 | 101740 | 315636 | 412861 | 871817 | 271438 | 267157 | 118267 | 87816 | 52370 | 58027 |
| 50 Salaries and wages | 6666041 | 105694 | 150884 | 274575 | 310516 | 497685 | 1776786 | 643119 | 871703 | 515103 | 438993 | 355409 | 725573 |
| 51 Repairs | 396903 | 3591 | 9469 | 12815 | 11910 | 31314 | 118881 | 62718 | 43294 | 28731 | 19208 | 13814 | 41158 |
| 52 Bad debts | 247600 | *7968 | *3910 | *1036 | 9034 | 13462 | 62440 | 19642 | 44698 | 20104 | 14996 | 16246 | 34064 |
| 53 Rent paid on business property | 1244590 | 11979 | 144016 | 51408 | 97516 | 141140 | 340144 | 84353 | 113807 | 57288 | 46199 | 63331 | 93409 |
| 54 Taxes paid | 1419558 | 17402 | 52153 | 39308 | 87780 | 128414 | 366584 | 120492 | 179063 | 100908 | 107802 | 66499 | 153153 |
| 55 Interest paid | 1273359 | 17087 | 8605 | 7234 | 29523 | 36802 | 218906 | 70559 | 167429 | 94592 | 79555 | 104419 | 438649 |
| 56 Contributions or gifts | 31927 | *290 | *542 | *283 | 1438 | 1676 | 4964 | 1330 | 2955 | 3731 | 5036 | 3565 | 6117 |
| 57 Amortization | 78771 | *1527 | 686 | *221 | 872 | 2264 | 11147 | 3345 | 2727 | 5158 | 10955 | 5088 | 34781 |
| 58 Depreciation | 1141812 | 14489 | 29385 | 30069 | 47965 | 70648 | 228282 | 92774 | 123598 | 112331 | 72205 | 106456 | 213610 |
| 59 Depletion | *12922 | - | - | - | - | - | *19 | - | - | 3250 | - | 9626 | 27 |
| 60 Advertising | 1010166 | 7739 | 11146 | 16855 | 24148 | 101556 | 183774 | 71665 | 143402 | 59240 | 118664 | 79982 | 191995 |
| 61 Pension, prof sh, stock, annuity | 339857 | *865 | *14591 | *12721 | 23504 | 30734 | 94621 | 34110 | 37413 | 23339 | 19602 | 18924 | 29432 |
| 62 Employee benefit programs | 507124 | 3104 | 11041 | *8205 | 27523 | 26606 | 120144 | 39371 | 69389 | 38702 | 49430 | 30846 | 82762 |
| 63 Net loss, noncapital assets | 29445 | *816 | - | *413 | *900 | *1112 | 9945 | *1240 | 1237 | 2767 | 2334 | 3379 | 5302 |
| 64 Other deductions | 7867723 | 123646 | 510871 | 183882 | 481951 | 710133 | 1813420 | 655885 | 862291 | 626561 | 420161 | 318622 | 1160300 |
| 65 Total receipts less total deducts | 4268393 | 95621 | 187470 | 124865 | 121308 | 332465 | 889089 | 441634 | 642133 | 393255 | 366176 | 212770 | 461607 |
| 66 Constructive taxable income from related foreign corporations | 28755 | - | - | - | - | - | *15601 | - | *2135 | *9248 | - | 894 | 878 |
| 67 Net income, total | 4287076 | 95621 | 187470 | 124865 | 121308 | 331253 | 903122 | 440330 | 643838 | 401360 | 364795 | 213589 | 459525 |
| 68 Net income, Form 1120-A | *8424 | - | *6666 | *138 | *1620 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *1170 | *1170 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1809943 | *13152 | 124477 | *72998 | 31429 | 208454 | 499214 | 239722 | 317210 | 193785 | 88252 | 21251 | - |
| 71 Statutory special deductions, total | 416874 | *27063 | 26984 | *11444 | 8340 | 31119 | 74182 | 14908 | 50218 | 11782 | 23130 | 35400 | 102305 |
| 72 Net operating loss deduction | 391377 | *27063 | 26984 | *11444 | *8277 | 29197 | 64602 | *14288 | 49082 | *9854 | 21305 | 33188 | 96094 |
| 73 Dividends received deduction | 25496 | - | - | - | *63 | *1922 | 9580 | *620 | *1136 | *1928 | 1824 | 2213 | 6211 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2099821 | *55406 | 36009 | 78704 | 81539 | 91680 | 330878 | 185700 | 276540 | 195794 | 253413 | 156938 | 357220 |
| 76 Income tax before credits, total | 677584 | 19126 | 7117 | 20042 | 15748 | 20568 | 95434 | 62686 | 94207 | 67193 | 87818 | 55301 | 132345 |
| 77 Regular tax | 662841 | *19012 | 7117 | 20042 | 15670 | 19813 | 94630 | 62261 | 92090 | 66724 | 86917 | 54106 | 124461 |
| 78 Personal holding company tax | 5 | - | - | - | - | - | - | - | - | - | - | 5 | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 10998 | *54 | - | - | *78 | *104 | *545 | *415 | *522 | *350 | 642 | 983 | 7305 |
| 81 Environmental tax | 1331 | *61 | - | - | - | - | - | *10 | 97 | 119 | 259 | 207 | 579 |
| 82 Foreign tax credit | 15230 | - | - | - | - | - | *405 | *696 | *58 | *6663 | 6393 | 747 | 268 |
| 83 U.S. Possessions tax credit | 157 | - | - | - | - | - | 157 | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *3 | - | - | - | - | - | - | - | - | *3 | - | - | - |
| 86 General business credit | 6454 | *95 | - | - | - | *540 | *734 | *161 | *379 | *2063 | 619 | - | 1863 |
| 87 Prior year minimum tax credit | 6020 | *183 | - | - | - | *4 | *139 | *341 | *461 | *676 | 1066 | 282 | 2869 |
| 88 Income tax after credits, total | 649720 | 18848 | 7117 | 20042 | 15748 | 20023 | 94000 | 61488 | 93309 | 57789 | 79740 | 54272 | 127345 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 5110
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 6280 | - | 2921 | *** | *547 | 882 | 885 | 207 | 79 | 28 | 13 | 7 | *** |
| 2 Total assets | 22285048 | - | 120122 | *** | *210249 | 616098 | 1956618 | 1463555 | 1226415 | 915749 | 889115 | 1025436 | *** |
| 3 Cash | 658872 | - | 36954 | *** | *48341 | 57309 | 137151 | 58419 | 54722 | 46061 | 25465 | 24913 | *** |
| 4 Notes and accounts receivable | 8587791 | - | *29397 | *** | *57220 | 217023 | 914743 | 732874 | 596850 | 404991 | 509893 | 464467 | *** |
| 5 Less: Allowance for bad debts | 97657 | - | - | *** | - | *1112 | 10648 | 10582 | 9691 | 5435 | 11394 | 16056 | *** |
| 6 Inventories | 2709148 | - | *18626 | *** | *70612 | 206773 | 463815 | 381537 | 301164 | 144778 | 200178 | 244831 | *** |
| 7 U.S. govt. obligations, total | *30813 | - | - | *** | - | *14995 | *3681 | - | *12138 | - | - | - | *** |
| 8 Tax-exempt securities | *12090 | - | - | *** | - | - | - | *2419 | - | - | 9671 | - | *** |
| 9 Other current assets | 658509 | - | *3824 | *** | *859 | 25816 | 35210 | 52235 | 33600 | 48837 | 41118 | 106454 | *** |
| 10 Loans to stockholders | 58143 | - | *14862 | *** | - | *7462 | *25545 | *4351 | *996 | *4448 | - | - | *** |
| 11 Mortgage and real estate loans | *6857 | - | - | *** | - | *3778 | - | *3079 | - | - | - | - | *** |
| 12 Other investments | 6605832 | - | - | *** | *1017 | *7753 | 78685 | 37760 | 43947 | 98648 | 23545 | 45690 | *** |
| 13 Depreciable assets | 3052119 | - | *59411 | *** | *72791 | 271788 | 643397 | 415019 | 327582 | 199312 | 116341 | 166371 | *** |
| 14 Less: Accumulated depreciation | 1741079 | - | *43101 | *** | *51904 | 202590 | 386665 | 247434 | 180968 | 93860 | 65719 | 70847 | *** |
| 15 Depletable assets | 8805 | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 16 Less: Accumulated depletion | 1471 | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 17 Land | 105091 | - | - | *** | *1230 | *234 | 17759 | *17359 | 17902 | *7085 | 4009 | 14501 | *** |
| 18 Intangible assets (Amortizable) | 301269 | - | *863 | *** | *144 | *5185 | *14721 | 23543 | *15687 | *59560 | 35258 | 50960 | *** |
| 19 Less: Accumulated amortization | 102740 | - | *846 | *** | *47 | *2619 | *11180 | 15389 | *3667 | *9278 | 4785 | 10668 | *** |
| 20 Other assets | 1432657 | - | *130 | *** | *9986 | 4302 | 30403 | 8365 | 16154 | 10603 | 5536 | 4822 | *** |
| 21 Total liabilities | 22285048 | - | 120122 | *** | *210249 | 616098 | 1956618 | 1463555 | 1226415 | 915749 | 889115 | 1025436 | *** |
| 22 Accounts payable | 6855365 | - | *41494 | *** | *51409 | 185115 | 749768 | 401259 | 374878 | 280334 | 271293 | 257759 | *** |
| 23 Mort, notes, and bonds under 1 yr | 1404092 | - | *15701 | *** | *7481 | 36200 | 149921 | 276263 | 137465 | 156182 | 100621 | 109283 | *** |
| 24 Other current liabilities | 1040973 | - | *51948 | *** | *9989 | 24234 | 113358 | 130463 | 101326 | 37568 | 44368 | 68142 | *** |
| 25 Loans from stockholders | 200877 | - | *22829 | *** | *28185 | *18400 | 50123 | *23355 | *20892 | *23583 | 255 | 4488 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1926698 | - | *5973 | *** | *3398 | 63880 | 235588 | 183347 | 94531 | *139533 | 264325 | 182173 | *** |
| 27 Other liabilities | 409004 | - | *6345 | *** | *9548 | *-8 | 14019 | *15824 | 43069 | *15014 | 11284 | 13483 | *** |
| 28 Net worth | 10448038 | - | -24169 | *** | *100239 | 288278 | 643841 | 433045 | 454253 | 263535 | 196970 | 390109 | *** |
| 29 Capital stock | 1290951 | - | 3673 | *** | *9202 | 13054 | 79218 | 38089 | 47307 | 44159 | 5091 | 104552 | *** |
| 30 Paid-in or capital surplus | 5435470 | - | *424 | *** | *20084 | *27221 | 26224 | 72425 | 26266 | 23127 | 61834 | 48337 | *** |
| 31 Retained earnings, appropriated | 14916 | - | - | *** | - | - | - | - | - | - | 3916 | - | *** |
| 32 Retained earnings-unappropriated | 2755885 | - | *-40718 | *** | *29885 | 130680 | 396011 | 243740 | 260028 | 124633 | 90924 | 119207 | *** |
| 33 Retained earnings (S CORP) | 1131464 | - | *12452 | *** | *41068 | *122007 | 200925 | 123724 | *146448 | *89355 | 36951 | 136417 | *** |
| 34 Less: Cost of treasury stock | 180649 | - | - | *** | - | *4683 | 58537 | *44932 | *25797 | *17740 | 1745 | 18404 | *** |
| 35 Total receipts | 42247093 | - | 1050303 | *** | *724444 | 2428713 | 7603412 | 5683478 | 4232960 | 2852156 | 3341229 | 3216918 | *** |
| 36 Business receipts | 41265571 | - | 1029259 | *** | *723869 | 2419595 | 7516666 | 5633181 | 4205525 | 2807713 | 3311031 | 3198925 | *** |
| 37 Interest | 247045 | - | *6 | *** | *228 | 1080 | 4619 | *2507 | 3656 | 2293 | 2403 | 3020 | *** |
| 38 Interest on govt. obligations | 3087 | - | - | *** | *12 | - | *64 | *427 | *26 | *731 | 310 | 1510 | *** |
| 39 Rents | 322569 | - | - | *** | - | - | *1388 | *169 | *2389 | *1372 | 524 | 274 | *** |
| 40 Royalties | *82244 | - | - | *** | - | - | *14577 | - | - | *1203 | - | - | *** |
| 41 Net S-T cap gain less net LT loss | *5 | - | - | *** | *5 | - | - | - | - | - | - | - | *** |
| 42 Net L-T cap gain less net ST loss | 8845 | - | - | *** | *48 | *326 | *141 | - | *13 | - | 7571 | 481 | *** |
| 43 Net gain, noncapital assets | 19400 | - | *8655 | *** | *92 | *1401 | *504 | *489 | *4441 | *136 | 1959 | 221 | *** |
| 44 Dividends, domestic corporations | 2044 | - | - | *** | - | *350 | *1508 | - | *72 | *6 | 108 | - | *** |
| 45 Dividends, foreign corporations | *14903 | - | - | *** | - | - | *304 | - | - | - | - | - | *** |
| 46 Other receipts | 281379 | - | *12383 | *** | *189 | 5961 | 63643 | 46704 | 16837 | 38702 | 17323 | 12486 | *** |
| 47 Total deductions | 41314398 | - | 991422 | *** | *708436 | 2343391 | 7428844 | 5579386 | 4131061 | 2783871 | 3297916 | 3154280 | *** |
| 48 Cost of goods | 32715109 | - | *18626 | *** | *70612 | 206773 | 469467 | 385751 | 302655 | 147327 | 189652 | 250721 | *** |
| 49 Compensation of officers | 657304 | - | *29332 | *** | *40349 | 83122 | 214021 | 120026 | 54524 | 26437 | 23399 | 14370 | *** |
| 50 Salaries and wages | 3078767 | - | *42455 | *** | *16390 | 246171 | 513545 | 444668 | 250194 | 153052 | 143364 | 156667 | *** |
| 51 Repairs | 122427 | - | *3094 | *** | *2066 | 10324 | 30080 | 12427 | 8479 | 7636 | 7483 | 6193 | *** |
| 52 Bad debts | 107009 | - | *447 | *** | *4043 | 3752 | 13051 | 9188 | 10559 | 4750 | 6596 | 11902 | *** |
| 53 Rent paid on business property | 500665 | - | 40377 | *** | *15708 | 90173 | 98477 | 45579 | 40753 | 14082 | 21644 | 19526 | *** |
| 54 Taxes paid | 461929 | - | 20006 | *** | *9804 | 44904 | 92975 | 67368 | 41022 | 23138 | 16516 | 20394 | *** |
| 55 Interest paid | 491496 | - | *5463 | *** | *1269 | 11966 | 37850 | 31400 | 18230 | 26459 | 22090 | 25780 | *** |
| 56 Contributions or gifts | 7682 | - | *64 | *** | *162 | *876 | 1386 | *555 | 1045 | *782 | 992 | 759 | *** |
| 57 Amortization | 26181 | - | *90 | *** | *26 | *701 | *2713 | 1878 | 1009 | *5920 | 1248 | 4422 | *** |
| 58 Depreciation | 469904 | - | *9276 | *** | *3402 | 22568 | 49443 | 29576 | 23321 | 16122 | 8918 | 13230 | *** |
| 59 Depletion | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 60 Advertising | 106056 | - | *789 | *** | *787 | 7132 | 6886 | 13679 | 9119 | 4695 | 7997 | 31582 | *** |
| 61 Pension, prof sh, stock, annuity | 89080 | - | *1399 | *** | *2928 | *3820 | 28535 | 10474 | 9344 | 7388 | 4256 | 3964 | *** |
| 62 Employee benefit programs | 225734 | - | *3092 | *** | *1488 | 10025 | 18928 | 35198 | 15013 | 9834 | 12302 | 13885 | *** |
| 63 Net loss, noncapital assets | 2220 | - | - | *** | - | - | *803 | *214 | *67 | *551 | 155 | 428 | *** |
| 64 Other deductions | 2252834 | - | 134629 | *** | *37263 | 182835 | 452095 | 322362 | 227309 | 109327 | 88198 | 136506 | *** |
| 65 Total receipts less total deducts | 932695 | - | 58881 | *** | *16008 | 85323 | 174568 | 104092 | 101898 | 68285 | 43313 | 62637 | *** |
| 66 Constructive taxable income from related foreign corporations | 3920 | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 67 Net income, total | 933528 | - | 58881 | *** | *15996 | 85323 | 174504 | 103665 | 101872 | 67555 | 43003 | 61127 | *** |
| 68 Net income, Form 1120-A | *9801 | - | *9801 | *** | - | - | - | - | - | - | - | - | *** |
| 69 Net income, Form 1120F | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 70 Net income, Form 1120S | 355027 | - | *30133 | *** | *4493 | *61390 | 105437 | 41772 | *45376 | *17511 | 5073 | 10294 | *** |
| 71 Statutory special deductions, total | 63327 | - | *18800 | *** | - | *4746 | *16198 | *6529 | *4884 | *414 | 3718 | 7745 | *** |
| 72 Net operating loss deduction | 61628 | - | *18800 | *** | - | *4501 | *14840 | *6529 | *4868 | *410 | 3642 | 7745 | *** |
| 73 Dividends received deduction | 1699 | - | - | *** | - | *245 | *1358 | - | *16 | *4 | 76 | - | *** |
| 74 Public utility div paid deduction | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 75 Income subject to tax | 515436 | - | *9948 | *** | *11504 | 19187 | 52869 | 55363 | 51643 | *49629 | 34211 | 43089 | *** |
| 76 Income tax before credits, total | 165859 | - | *1492 | *** | *2148 | 3764 | 14523 | 19102 | 17894 | 16934 | 12003 | 14963 | *** |
| 77 Regular tax | 164187 | - | *1492 | *** | *2148 | 3764 | 14522 | 18574 | 17465 | *16886 | 11701 | 14893 | *** |
| 78 Personal holding company tax | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 79 Recapture of investment credit | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 80 Alternative minimum tax | 1262 | - | - | *** | - | - | - | *528 | *414 | *20 | 283 | 17 | *** |
| 81 Environmental tax | 410 | - | - | *** | - | - | *2 | - | *15 | *27 | 19 | 53 | *** |
| 82 Foreign tax credit | *1596 | - | - | *** | - | - | *11 | - | - | - | - | - | *** |
| 83 U.S. Possessions tax credit | 2413 | - | - | *** | - | - | - | - | - | - | 2413 | - | *** |
| 84 Orphan drug credit | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | *** | - | - | - | - | - | - | - | - | *** |
| 86 General business credit | 588 | - | - | *** | - | *26 | *100 | *27 | *77 | *48 | - | 162 | *** |
| 87 Prior year minimum tax credit | *508 | - | - | *** | - | - | - | - | *8 | *135 | - | 261 | *** |
| 88 Income tax after credits, total | 160754 | - | *1492 | *** | *2148 | 3739 | 14412 | 19075 | 17809 | 16751 | 9590 | 14540 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Drugs, drug proprietaries, and druggists' sundries

MINOR INDUSTRY 5129
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2984 | *20 | *886 | *790 | *323 | *435 | 344 | *42 | 72 | 35 | 17 | *** | *** |
| 2 Total assets | 17381185 | - | *22503 | *122238 | *110410 | *302796 | 874615 | *303063 | 1021419 | 1164821 | 1234171 | *** | *** |
| 3 Cash | 696026 | - | *14814 | *29362 | *11404 | *101457 | 78333 | *41560 | 111281 | 44012 | 41382 | *** | *** |
| 4 Notes and accounts receivable | 4807208 | - | *4294 | *18072 | *41000 | *104008 | 377695 | *97279 | 332791 | 390678 | 370917 | *** | *** |
| 5 Less: Allowance for bad debts | 140476 | - | - | - | *380 | *206 | *1876 | *1868 | 11715 | 8551 | 7675 | *** | *** |
| 6 Inventories | 6336005 | - | *2069 | *45060 | *24681 | *64904 | 314380 | *102939 | 348804 | 335078 | 494850 | *** | *** |
| 7 U.S. govt. obligations, total | *6479 | - | - | - | - | - | - | - | *3697 | *2782 | - | *** | *** |
| 8 Tax-exempt securities | *6092 | - | - | - | - | - | - | - | *5708 | *384 | - | *** | *** |
| 9 Other current assets | 518199 | - | *540 | *2477 | *7719 | *17604 | 26850 | *4398 | 40176 | 102095 | 43271 | *** | *** |
| 10 Loans to stockholders | *48582 | - | - | *56 | *10791 | - | *545 | *705 | - | - | 35911 | *** | *** |
| 11 Mortgage and real estate loans | *25812 | - | - | - | - | - | - | - | *2226 | 19435 | 252 | *** | *** |
| 12 Other investments | 760626 | - | - | *323 | *12540 | *1405 | *5034 | *608 | 37524 | 45574 | 30678 | *** | *** |
| 13 Depreciable assets | 2382849 | - | *11734 | *31720 | *19138 | *32472 | 129005 | *76510 | 170693 | 269984 | 223879 | *** | *** |
| 14 Less: Accumulated depreciation | 1092780 | - | *10947 | *15423 | *16713 | *21792 | 83746 | *29961 | 75288 | 149113 | 87354 | *** | *** |
| 15 Depletable assets | *20596 | - | - | - | - | - | - | - | *20596 | - | - | *** | *** |
| 16 Less: Accumulated depletion | *11217 | - | - | - | - | - | - | - | *11217 | - | - | *** | *** |
| 17 Land | 87154 | - | - | - | - | - | *3030 | *1679 | *7525 | 23371 | 9503 | *** | *** |
| 18 Intangible assets (Amortizable) | 2279511 | - | - | *13765 | *28 | *1361 | *6170 | *5050 | *23360 | *92386 | 84564 | *** | *** |
| 19 Less: Accumulated amortization | 240277 | - | - | *3596 | *15 | *441 | *4977 | *906 | *3151 | *9757 | 25917 | *** | *** |
| 20 Other assets | 890797 | - | - | *420 | *217 | *2024 | *24172 | *5069 | 18411 | 6464 | 19910 | *** | *** |
| 21 Total liabilities | 17381185 | - | *22503 | *122238 | *110410 | *302796 | 874615 | *303063 | 1021419 | 1164821 | 1234171 | *** | *** |
| 22 Accounts payable | 6137726 | - | *738 | *20963 | *14814 | *118478 | 282955 | *107770 | 255241 | 302177 | 382786 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 1325964 | - | *2874 | *7080 | - | *27719 | 115986 | *27150 | 185637 | 178425 | 149479 | *** | *** |
| 24 Other current liabilities | 1191676 | - | *325 | *18079 | *22718 | *27287 | 61173 | *8829 | 69734 | 85336 | 113566 | *** | *** |
| 25 Loans from stockholders | 170525 | - | *13790 | *7356 | - | *33997 | *58709 | *1439 | *7786 | *1641 | 30987 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 3190243 | - | - | *25518 | *23048 | *10881 | *30344 | *16592 | 122537 | 122049 | 66159 | *** | *** |
| 27 Other liabilities | 203881 | - | - | *6602 | *5294 | *1667 | *256 | *593 | *2988 | *8746 | 60621 | *** | *** |
| 28 Net worth | 5161170 | - | *4776 | *36639 | *44535 | *82767 | 325192 | *140690 | 377496 | 466447 | 430573 | *** | *** |
| 29 Capital stock | 1172602 | - | *1305 | *9716 | *21340 | *20083 | 35246 | *2702 | 99038 | 35800 | 10429 | *** | *** |
| 30 Paid-in or capital surplus | 2374583 | - | - | *2105 | *7562 | *25006 | *25446 | *11941 | 73278 | 166644 | 292320 | *** | *** |
| 31 Retained earnings, appropriated | 29124 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 32 Retained earnings-unappropriated | 1376483 | - | *3331 | *14375 | *15633 | *25392 | 148053 | *60544 | 69623 | 130894 | 56231 | *** | *** |
| 33 Retained earnings (S CORP) | 679623 | - | *140 | *10443 | - | *12286 | *116448 | *65925 | 148434 | *145143 | 82321 | *** | *** |
| 34 Less: Cost of treasury stock | 471245 | - | - | - | - | - | - | *422 | *12877 | *12034 | 10729 | *** | *** |
| 35 Total receipts | 66405282 | *8135184 | *98787 | *402155 | *528661 | *1224216 | 3797107 | *1052781 | 2909379 | 3486349 | 4273348 | *** | *** |
| 36 Business receipts | 65563109 | *7873941 | *94338 | *401262 | *527672 | *1216723 | 3774996 | *1049921 | 2876348 | 3451592 | 4166173 | *** | *** |
| 37 Interest | 109887 | *5315 | - | *17 | *516 | *3204 | 2784 | *489 | *6463 | 3234 | 2826 | *** | *** |
| 38 Interest on govt. obligations | 5693 | *11 | - | - | - | - | *24 | - | *148 | *181 | 53 | *** | *** |
| 39 Rents | 75655 | 72110 | - | - | - | - | *60 | - | *104 | *379 | 29 | *** | *** |
| 40 Royalties | 152157 | 1083 | - | - | - | - | - | - | - | 6719 | - | *** | *** |
| 41 Net S-T cap gain less net LT loss | 22 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | *118361 | 115215 | - | - | - | - | - | - | - | *54 | - | *** | *** |
| 43 Net gain, noncapital assets | 27592 | *18743 | *4294 | *259 | - | - | *175 | *4 | *160 | *59 | 1267 | *** | *** |
| 44 Dividends, domestic corporations | 15032 | 5725 | - | - | - | - | *228 | - | *357 | - | 207 | *** | *** |
| 45 Dividends, foreign corporations | 1941 | 860 | - | - | - | - | - | - | - | 1082 | - | *** | *** |
| 46 Other receipts | 335832 | *42182 | *155 | *618 | *473 | *4289 | 18840 | *2367 | 25798 | 23049 | 102792 | *** | *** |
| 47 Total deductions | 65152755 | *7902276 | *84296 | *392324 | *510405 | *1172815 | 3695211 | *1015097 | 2805745 | 3373364 | 4159346 | *** | *** |
| 48 Cost of goods | 58247099 | *1074783 | *2069 | *45060 | *24681 | *64904 | 292696 | *97548 | 353228 | 574744 | 436546 | *** | *** |
| 49 Compensation of officers | 376217 | 5228 | *247 | *37123 | *25232 | *103726 | 58375 | *9819 | 41461 | 15642 | 18068 | *** | *** |
| 50 Salaries and wages | 2102218 | *267507 | *16735 | *18699 | *25233 | *63879 | 259345 | *74050 | 169419 | 169007 | 157758 | *** | *** |
| 51 Repairs | 77833 | *10538 | *109 | *1185 | *401 | *2263 | 5820 | *1528 | 3858 | 6608 | 7550 | *** | *** |
| 52 Bad debts | 73155 | 9209 | - | *232 | *105 | *1208 | 20308 | *2449 | 5416 | 4429 | 6019 | *** | *** |
| 53 Rent paid on business property | 293828 | *27688 | *4089 | *12793 | *4366 | *12508 | 39879 | *3538 | 20805 | 17999 | 33825 | *** | *** |
| 54 Taxes paid | 335462 | *53326 | *2167 | *8960 | *3057 | *13720 | 33722 | *6152 | 29925 | 25209 | 31455 | *** | *** |
| 55 Interest paid | 423157 | *16923 | *1891 | *4471 | *670 | *3653 | 14288 | *3521 | 19035 | 17773 | 18334 | *** | *** |
| 56 Contributions or gifts | 19753 | 7745 | - | *128 | *39 | - | *194 | *494 | 304 | *988 | 888 | *** | *** |
| 57 Amortization | 71848 | *767 | - | *2107 | *4 | *516 | *721 | *41 | 4504 | 3514 | 3337 | *** | *** |
| 58 Depreciation | 270012 | *49585 | *478 | *3529 | *2185 | *3380 | 12308 | *5896 | 15270 | 21717 | 20568 | *** | *** |
| 59 Depletion | 1 | 1 | - | - | - | - | - | - | - | - | - | *** | *** |
| 60 Advertising | 485396 | *26977 | *417 | *2294 | *2007 | *4070 | 93983 | *2852 | 30260 | 25597 | 47627 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 78104 | *15401 | - | - | *8955 | *4506 | *7776 | *420 | 3633 | 10309 | 3496 | *** | *** |
| 62 Employee benefit programs | 193589 | *25557 | - | *573 | *551 | *4676 | 7753 | *7072 | 10231 | 10618 | 15086 | *** | *** |
| 63 Net loss, noncapital assets | 4775 | - | - | - | - | - | *289 | - | *559 | *689 | 236 | *** | *** |
| 64 Other deductions | 2100308 | *191361 | *12025 | *27533 | *17828 | *147223 | 224740 | *54866 | 285950 | 144539 | 128215 | *** | *** |
| 65 Total receipts less total deducts | 1252528 | *232908 | *14491 | *9831 | *18256 | *51401 | 101896 | *37684 | 103634 | 112985 | 114002 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 3273 | 2252 | - | - | - | - | - | - | - | 1021 | - | *** | *** |
| 67 Net income, total | 1250107 | *235149 | *14491 | *9831 | *18256 | *51401 | 101871 | *37684 | 103486 | 113824 | 113949 | *** | *** |
| 68 Net income, Form 1120-A | *674 | - | - | *674 | - | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | *4454 | *4454 | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 340407 | *29076 | *140 | *5292 | - | *23989 | *65856 | *30597 | 78405 | *51988 | 34041 | *** | *** |
| 71 Statutory special deductions, total | 123671 | 7907 | *5708 | *2728 | *11553 | *11287 | *1337 | - | *1898 | *2821 | 9431 | *** | *** |
| 72 Net operating loss deduction | 112861 | 3327 | *5708 | *2728 | *11553 | *11287 | *1177 | - | *1882 | *2821 | 9286 | *** | *** |
| 73 Dividends received deduction | 10810 | 4580 | - | - | - | - | *160 | - | *15 | - | 145 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 786029 | *198166 | *8643 | *1812 | *6703 | *16125 | 34678 | *7088 | 23184 | 59015 | 70477 | *** | *** |
| 76 Income tax before credits, total | 275084 | *69569 | *1296 | *272 | *1090 | *4547 | 10435 | *2486 | 7836 | 20328 | 24927 | *** | *** |
| 77 Regular tax | 267052 | *69314 | *1296 | *272 | *1090 | *4544 | 10435 | *2233 | 7836 | 20266 | 24343 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 Recapture of investment credit | *-0 | - | - | *-0 | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | 7162 | - | - | - | - | - | - | *254 | - | *21 | 506 | *** | *** |
| 81 Environmental tax | 870 | 256 | - | - | - | *3 | - | - | - | *42 | 78 | *** | *** |
| 82 Foreign tax credit | 7674 | 1654 | - | - | - | - | - | - | - | *1378 | 115 | *** | *** |
| 83 U.S. Possessions tax credit | 1083 | - | - | - | - | - | 1083 | - | - | - | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 General business credit | 3692 | - | - | - | - | - | *164 | - | *70 | *31 | 52 | *** | *** |
| 87 Prior year minimum tax credit | *610 | - | - | - | - | - | - | - | - | *223 | 341 | *** | *** |
| 88 Income tax after credits, total | 262025 | *67916 | *1296 | *272 | *1090 | *4547 | 9189 | *2486 | 7766 | 18696 | 24419 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Apparel, piece
goods, and notions

MINOR INDUSTRY 5130
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 13194 | *143 | 5160 | 2301 | 1809 | 1497 | 1674 | 336 | 193 | 51 | 17 | 9 | 3 |
| 2 Total assets | 22203849 | - | 219372 | 387229 | 661245 | 1069182 | 3752950 | 2374258 | 3084143 | 1695359 | 1118559 | 1523989 | 6317562 |
| 3 Cash | 1420088 | - | 40099 | 71179 | 122782 | 200981 | 274565 | 241375 | 128217 | 151110 | 38123 | 106932 | 44723 |
| 4 Notes and accounts receivable | 7004465 | - | 60659 | *134594 | 264435 | 370577 | 1271188 | 828090 | 1044610 | 393521 | 350298 | 429229 | 1857263 |
| 5 Less: Allowance for bad debts | 186878 | - | - | - | *1586 | *3696 | 8804 | 11103 | 19581 | 13147 | 11036 | 35716 | 82209 |
| 6 Inventories | 7144704 | - | 50267 | 107004 | 163163 | 314182 | 1441547 | 876543 | 1375546 | 757569 | 428209 | 425660 | 1205013 |
| 7 U.S. govt. obligations, total | *33458 | - | - | - | - | - | *17135 | - | *16323 | - | - | - | - |
| 8 Tax-exempt securities | *59012 | - | *4566 | - | - | - | *44071 | *3278 | *1689 | *5407 | - | - | - |
| 9 Other current assets | 1398584 | - | *15433 | *2324 | 33174 | 21621 | 267130 | 144979 | 171085 | 151611 | 46492 | 116624 | 428109 |
| 10 Loans to stockholders | 148780 | - | *12699 | *22068 | *14586 | *29583 | 25858 | *8093 | 29271 | *1688 | 2335 | 2599 | - |
| 11 Mortgage and real estate loans | *10976 | - | - | - | - | *4550 | *1547 | - | *4390 | *488 | - | - | - |
| 12 Other investments | 2113792 | - | - | *135 | *968 | 41805 | 75925 | 79770 | 81887 | 78455 | 67674 | 40211 | 1646963 |
| 13 Depreciable assets | 3077621 | - | 81258 | 61915 | 90473 | 175649 | 498540 | 279528 | 387405 | 182390 | 227685 | 212122 | 880657 |
| 14 Less: Accumulated depreciation | 1497237 | - | 53566 | 33853 | 53084 | 102702 | 250125 | 131086 | 200343 | 95569 | 116379 | 72181 | 388349 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 167146 | - | - | - | - | *4021 | *44831 | *9727 | 10337 | *1394 | 18526 | 1776 | 76533 |
| 18 Intangible assets (Amortizable) | 661910 | - | *1821 | *22545 | *1226 | *17651 | 42433 | *30477 | 18152 | *44149 | 43724 | 162781 | 276950 |
| 19 Less: Accumulated amortization | 210306 | - | *1501 | *1615 | *1061 | *5365 | 11441 | *22570 | 8154 | *16340 | 7287 | 33057 | 101914 |
| 20 Other assets | 857734 | - | *7637 | *932 | *26169 | 323 | 18549 | 37158 | 43308 | 52631 | 30195 | 167007 | 473823 |
| 21 Total liabilities | 22203849 | - | 219372 | 387229 | 661245 | 1069182 | 3752950 | 2374258 | 3084143 | 1695359 | 1118559 | 1523989 | 6317562 |
| 22 Accounts payable | 4772528 | - | 66252 | 119622 | 246536 | 287861 | 1303917 | 638154 | 753957 | 309212 | 185085 | 129944 | 731989 |
| 23 Mort, notes, and bonds under 1 yr | 3126438 | - | *14516 | *19462 | *19735 | 55810 | 361742 | 467493 | 531767 | 279529 | 194557 | 302183 | 879644 |
| 24 Other current liabilities | 1998639 | - | 15699 | 32830 | 49881 | 55333 | 256099 | 278722 | 307338 | 172899 | 53113 | 198264 | 578461 |
| 25 Loans from stockholders | 996664 | - | 51619 | *137457 | 95451 | 75664 | 385143 | 131111 | 71808 | *23913 | 18861 | 213 | 5424 |
| 26 Mort, notes, bonds, 1 yr or more | 2241426 | - | *23362 | *39686 | *40408 | 155388 | 270901 | 151487 | 252133 | 143179 | 110114 | 365945 | 688824 |
| 27 Other liabilities | 237499 | - | *2061 | *-0 | - | *839 | 3071 | *8841 | 18824 | *19389 | 31111 | 38882 | 114480 |
| 28 Net worth | 8830655 | - | 45864 | 38172 | 209235 | 438287 | 1172076 | 698452 | 1148317 | 747237 | 525717 | 488558 | 3318741 |
| 29 Capital stock | 926638 | - | 23144 | 13556 | 80550 | 86404 | 157435 | 102535 | 66921 | 67563 | 34716 | 19802 | 274013 |
| 30 Paid-in or capital surplus | 1224256 | - | *25986 | *13694 | *8023 | *39621 | 124007 | 32015 | 117431 | 108650 | 71029 | 346987 | 336813 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 4869548 | - | -15378 | *9319 | 42876 | 142987 | 439969 | 136841 | 355797 | 202427 | 121769 | 121769 | 3311172 |
| 33 Retained earnings (S CORP) | 2554552 | - | *19802 | *1604 | 77786 | 203932 | 502736 | 439734 | 620291 | 375800 | 312867 | - | - |
| 34 Less: Cost of treasury stock | 744339 | - | *7690 | - | - | *34656 | *52072 | *12674 | 12123 | *7202 | 14665 | - | 603257 |
| 35 Total receipts | 58696211 | *1356202 | 1088693 | 1839636 | 2854581 | 3162216 | 11991484 | 7144050 | 8381263 | 3704437 | 1981867 | 2560043 | 12631739 |
| 36 Business receipts | 57882876 | *1355397 | 1084857 | 1806156 | 2833025 | 3147424 | 11946849 | 7071032 | 8304499 | 3658563 | 1953751 | 2511577 | 12209747 |
| 37 Interest | 147163 | *132 | *186 | *1449 | *1171 | 2510 | 6397 | 6530 | 6367 | 3511 | 631 | 8746 | 109533 |
| 38 Interest on govt. obligations | 6639 | - | *408 | *839 | - | *54 | *1997 | *223 | *225 | *940 | 1827 | 117 | 9 |
| 39 Rents | 39215 | - | - | - | *1285 | *494 | *3409 | *4888 | *2459 | *179 | 10381 | 913 | 15208 |
| 40 Royalties | 91962 | - | - | - | - | *411 | *2312 | *878 | *10228 | *1098 | 2896 | 34249 | 39890 |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 8376 | - | *212 | *527 | - | - | *30 | *3968 | *648 | *6 | 4 | 1084 | 1896 |
| 43 Net gain, noncapital assets | 8269 | - | *2695 | *517 | *59 | *145 | *2974 | *210 | *51 | *168 | 837 | - | 612 |
| 44 Dividends, domestic corporations | *8196 | - | - | - | - | - | - | *895 | *80 | - | - | 8 | 7213 |
| 45 Dividends, foreign corporations | *141724 | - | - | - | - | - | - | - | 1167 | *4683 | - | - | 135875 |
| 46 Other receipts | 361791 | *673 | *336 | *30147 | *19040 | 11178 | 27516 | 55427 | 55540 | 35290 | 11540 | 3348 | 111756 |
| 47 Total deductions | 56292473 | *1333452 | 1016441 | 1791701 | 2792178 | 3052967 | 11696250 | 6954635 | 8125383 | 3523851 | 1808777 | 2365862 | 11830975 |
| 48 Cost of goods | 44395123 | *376084 | 50268 | 107004 | 163064 | 314716 | 1416080 | 899939 | 1406988 | 774525 | 452253 | 457574 | 1158861 |
| 49 Compensation of officers | 1392005 | *1984 | 133079 | 105649 | 130219 | 96657 | 282029 | 239846 | 200852 | 89607 | 35378 | 45391 | 31316 |
| 50 Salaries and wages | 2621184 | *47106 | 29180 | 119633 | 133009 | 151443 | 506908 | 386573 | 395038 | 172409 | 124809 | 135555 | 419522 |
| 51 Repairs | 87120 | *225 | *784 | 3823 | 4761 | 7794 | 15324 | 10172 | 9489 | 3122 | 4827 | 7506 | 19293 |
| 52 Bad debts | 131669 | *920 | *74 | *7111 | *7193 | 4550 | 45576 | 8201 | 17837 | 6109 | 4766 | 10690 | 18643 |
| 53 Rent paid on business property | 638640 | *7163 | 50258 | 70438 | 53292 | 42841 | 127431 | 68645 | 69293 | 31917 | 22254 | 29613 | 65493 |
| 54 Taxes paid | 1090440 | *7281 | 20148 | 33426 | 39813 | 73342 | 173657 | 179074 | 132495 | 72400 | 54839 | 105190 | 198776 |
| 55 Interest paid | 593060 | *21906 | 7088 | 14075 | 4055 | 23820 | 119652 | 60711 | 94689 | 49501 | 19991 | 51960 | 125612 |
| 56 Contributions or gifts | 12877 | *22 | *289 | *235 | *58 | *397 | 2297 | *1148 | 1014 | *733 | 812 | 1780 | 4093 |
| 57 Amortization | 40914 | *123 | *459 | *94 | *795 | *4483 | 5264 | 5736 | 4112 | 4131 | 1604 | 11513 | 2601 |
| 58 Depreciation | 265528 | *5923 | 7405 | 6334 | 8459 | 16715 | 50712 | 19965 | 28906 | 16541 | 16438 | 22526 | 65603 |
| 59 Depletion | *66 | - | - | - | - | *66 | - | - | - | - | - | - | - |
| 60 Advertising | 688938 | *62228 | 5835 | 5389 | 17334 | 15438 | 52417 | 38277 | 36105 | 41769 | 16000 | 97157 | 300989 |
| 61 Pension, prof sh, stock, annuity | 111216 | - | *7357 | *6951 | *9092 | *5915 | 18099 | 5733 | 15666 | 4059 | 4072 | 2879 | 31393 |
| 62 Employee benefit programs | 170776 | *3465 | *2770 | *6987 | *7832 | 10787 | 28481 | 20232 | 29841 | 16715 | 8073 | 16481 | 19111 |
| 63 Net loss, noncapital assets | 10853 | *310 | - | *18 | - | *193 | *737 | *4942 | *1328 | *68 | 337 | 1868 | 1052 |
| 64 Other deductions | 4042062 | *147950 | 199542 | 179427 | 219369 | 222813 | 932501 | 488771 | 434523 | 173274 | 139603 | 282477 | 621811 |
| 65 Total receipts less total deducts | 2403739 | *22750 | 72252 | 47935 | 62402 | 109249 | 295234 | 189415 | 255880 | 180585 | 173090 | 194181 | 800764 |
| 66 Constructive taxable income from related foreign corporations | *212683 | - | - | - | - | - | - | - | - | *3809 | - | - | 208873 |
| 67 Net income, total | 2609782 | *22750 | 71844 | 47096 | 62402 | 109195 | 293237 | 189193 | 255655 | 183454 | 171263 | 194064 | 1009629 |
| 68 Net income, Form 1120-A | *1887 | - | *1887 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *1574 | *1574 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 922286 | *18135 | *40656 | *15732 | 38015 | 74725 | 196574 | 142636 | 183765 | 93659 | 118389 | - | - |
| 71 Statutory special deductions, total | 98229 | *1 | 14027 | *21583 | *8343 | *4314 | *7696 | *2766 | *10678 | *48 | 1793 | 7112 | 19868 |
| 72 Net operating loss deduction | 91198 | *1 | 14027 | *21583 | *8343 | *4314 | *7696 | *2052 | *9455 | *48 | 1793 | 7106 | 14779 |
| 73 Dividends received deduction | *7031 | - | - | - | - | - | - | *714 | *1223 | - | - | 6 | 5089 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1589531 | *4613 | 17161 | *9781 | 16045 | 30156 | 88967 | 43790 | 61476 | 89747 | 51081 | 186952 | 989761 |
| 76 Income tax before credits, total | 538085 | *943 | 2574 | *1476 | 2440 | 7671 | 25273 | 14753 | 20896 | 30716 | 17741 | 65531 | 348071 |
| 77 Regular tax | 534992 | *943 | 2574 | *1467 | 2440 | 7671 | 25166 | 14753 | 20633 | 30512 | 17370 | 65147 | 346316 |
| 78 Personal holding company tax | *6 | - | - | *6 | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 1521 | - | - | *3 | - | - | *107 | - | *256 | *136 | 324 | 164 | 530 |
| 81 Environmental tax | 1566 | - | - | - | - | - | - | - | *6 | *68 | 47 | 221 | 1225 |
| 82 Foreign tax credit | 123543 | - | - | - | - | - | *26 | - | *793 | *4623 | 47 | 649 | 117404 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *1938 | - | - | - | - | *74 | *3 | - | *15 | *12 | 108 | 393 | 1333 |
| 87 Prior year minimum tax credit | *1122 | - | - | - | - | - | - | *2 | *155 | *40 | - | 924 | - |
| 88 Income tax after credits, total | 411483 | *943 | 2574 | *1476 | 2440 | 7597 | 25244 | 14751 | 19932 | 26041 | 17586 | 63566 | 229334 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Farm-product raw materials

MINOR INDUSTRY 5150
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4787 | *212 | *841 | *867 | 714 | 862 | 1030 | 109 | 99 | 22 | *** | 11 | *** |
| 2 Total assets | 38144221 | - | *58964 | *162348 | 263648 | 645630 | 2169889 | 712299 | 1570777 | 806442 | *** | 1843643 | *** |
| 3 Cash | 2159896 | - | *561 | *21772 | 48053 | 124893 | 206933 | 59842 | 68744 | 19725 | *** | 96800 | *** |
| 4 Notes and accounts receivable | 13173057 | - | *258 | *34696 | 93485 | 172508 | 789328 | 223648 | 504796 | 145705 | *** | 321485 | *** |
| 5 Less: Allowance for bad debts | 107029 | - | - | - | *1114 | - | 8994 | *2833 | 6833 | *1297 | *** | 1417 | *** |
| 6 Inventories | 7120679 | - | - | *32207 | *20465 | 94336 | 575485 | 156422 | 429165 | 240514 | *** | 496847 | *** |
| 7 U.S. govt. obligations, total | 98931 | - | - | - | - | *11005 | *4567 | - | *1731 | - | *** | 65870 | *** |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 9 Other current assets | 1503293 | - | - | *640 | *1577 | 21660 | 63565 | 29760 | 87272 | 95520 | *** | 451253 | *** |
| 10 Loans to stockholders | 102691 | - | *27282 | *12302 | *11422 | *3394 | 38061 | *595 | *5822 | *3793 | *** | - | *** |
| 11 Mortgage and real estate loans | *38425 | - | - | - | - | - | *2758 | - | *958 | *1190 | *** | - | *** |
| 12 Other investments | 8000753 | - | *23634 | *12503 | *4695 | *33666 | 78753 | 69962 | 69097 | *106078 | *** | 159185 | *** |
| 13 Depreciable assets | 12397615 | - | *31718 | *57111 | 221154 | 392844 | 1129934 | 324217 | 699409 | 333872 | *** | 360722 | *** |
| 14 Less: Accumulated depreciation | 7491320 | - | *22842 | *34419 | 167827 | 260601 | 777278 | 168425 | 397188 | 181933 | *** | 167786 | *** |
| 15 Depletable assets | *44781 | - | - | - | - | - | - | - | - | *27 | *** | - | *** |
| 16 Less: Accumulated depletion | *15491 | - | - | - | - | - | - | - | - | *20 | *** | - | *** |
| 17 Land | 411332 | - | - | - | *3408 | 32000 | 51741 | 17150 | 70564 | 28896 | *** | 37820 | *** |
| 18 Intangible assets (Amortizable) | 329499 | - | - | *236 | - | *14082 | *11961 | *2358 | 9190 | *22904 | *** | 13175 | *** |
| 19 Less: Accumulated amortization | 56274 | - | - | *126 | - | *1120 | *4306 | *1425 | *5034 | *16122 | *** | 1719 | *** |
| 20 Other assets | 433381 | - | *-1647 | *25425 | *28329 | 6963 | 7380 | *1028 | 33084 | 7591 | *** | 11408 | *** |
| 21 Total liabilities | 38144221 | - | *58964 | *162348 | 263648 | 645630 | 2169889 | 712299 | 1570777 | 806442 | *** | 1843643 | *** |
| 22 Accounts payable | 11438485 | - | *9119 | *71368 | 81203 | 125725 | 675647 | 231703 | 410818 | 131162 | *** | 318775 | *** |
| 23 Mort, notes, and bonds under 1 yr | 7454566 | - | *9719 | *20518 | *11264 | 68574 | 254241 | 86583 | 339773 | 183810 | *** | 609924 | *** |
| 24 Other current liabilities | 1502602 | - | *2870 | *11632 | *5854 | 22661 | 170831 | 111636 | 125814 | 87005 | *** | 303330 | *** |
| 25 Loans from stockholders | 282334 | - | *77976 | *19963 | *19791 | *18166 | 80970 | *14067 | *16140 | *7811 | *** | 1280 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 4572509 | - | *2567 | *8035 | *32875 | 94247 | 219067 | 66683 | 139548 | *92718 | *** | 171062 | *** |
| 27 Other liabilities | 947379 | - | - | *10698 | *477 | *7551 | 16257 | *9374 | 19905 | *44814 | *** | 23773 | *** |
| 28 Net worth | 11946345 | - | *-43287 | *20134 | 112184 | 308706 | 752876 | 192254 | 518780 | 259122 | *** | 415500 | *** |
| 29 Capital stock | 985650 | - | *4535 | *137552 | 27528 | 30262 | 115479 | 26731 | 39086 | 48466 | *** | 96912 | *** |
| 30 Paid-in or capital surplus | 2597893 | - | - | *2570 | *13667 | *17840 | 53801 | *20130 | 47929 | *115239 | *** | 160019 | *** |
| 31 Retained earnings, appropriated | *15738 | - | - | - | - | - | *11050 | *4688 | - | - | *** | - | *** |
| 32 Retained earnings-unappropriated | 7613412 | - | *-4754 | *-118028 | *68667 | 228897 | 402733 | 115002 | 227130 | 95438 | *** | 13214 | *** |
| 33 Retained earnings (S CORP) | 844984 | - | *-43067 | *1639 | *2322 | *35624 | 232551 | *27912 | 235747 | - | *** | 145856 | *** |
| 34 Less: Cost of treasury stock | 111331 | - | - | *3600 | - | *3918 | 62738 | *2209 | 31112 | *22 | *** | 501 | *** |
| 35 Total receipts | 92379029 | *424 | *170792 | *2654878 | 1320298 | 4010204 | 11738987 | 2788075 | 5433270 | 5373806 | *** | 7414782 | *** |
| 36 Business receipts | 90042082 | *424 | *167846 | *2642933 | 1314890 | 3914074 | 11647487 | 2687905 | 5384058 | 5330475 | *** | 7358676 | *** |
| 37 Interest | 712837 | - | - | *1250 | *734 | 5707 | 11543 | 3238 | 3746 | *8579 | *** | 29258 | *** |
| 38 Interest on govt. obligations | *33575 | - | - | - | - | - | - | *60 | *44 | - | *** | 8 | *** |
| 39 Rents | 234425 | - | - | *38 | - | *1861 | *3300 | *187 | 4767 | *5195 | *** | 1803 | *** |
| 40 Royalties | 3991 | - | - | *22 | - | - | *275 | - | *3 | *839 | *** | 241 | *** |
| 41 Net S-T cap gain less net LT loss | *352 | - | - | - | - | - | *131 | - | - | *-0 | *** | 220 | *** |
| 42 Net L-T cap gain less net ST loss | 8839 | - | - | *1076 | *44 | *38 | *716 | *48 | *319 | *3758 | *** | 1393 | *** |
| 43 Net gain, noncapital assets | 39399 | - | *843 | *28 | *542 | *966 | 1828 | *493 | 906 | *4057 | *** | 4053 | *** |
| 44 Dividends, domestic corporations | 47248 | - | - | - | - | *586 | *38 | *2 | *26 | *2262 | *** | 359 | *** |
| 45 Dividends, foreign corporations | 110025 | - | - | - | - | - | *876 | - | *227 | *266 | *** | 143 | *** |
| 46 Other receipts | 1146256 | - | *2103 | *9532 | *4087 | 86973 | 72794 | 96142 | 39173 | 18374 | *** | 18628 | *** |
| 47 Total deductions | 90937030 | *183 | *143885 | *2628688 | 1295279 | 3961648 | 11561495 | 2754470 | 5353212 | 5333947 | *** | 7372385 | *** |
| 48 Cost of goods | 83432252 | - | - | *32207 | *20465 | 94579 | 594275 | 175406 | 380003 | 232011 | *** | 483931 | *** |
| 49 Compensation of officers | 458967 | - | *5711 | *13149 | 28574 | 47129 | 146547 | 35744 | 46018 | *8003 | *** | 10936 | *** |
| 50 Salaries and wages | 1590935 | - | *12511 | *19871 | *45187 | 78824 | 348319 | 53616 | 140125 | 54809 | *** | 54852 | *** |
| 51 Repairs | 221340 | - | *1188 | *5979 | 10932 | 13513 | 52383 | 14173 | 13046 | 6554 | *** | 14805 | *** |
| 52 Bad debts | 56585 | - | - | - | *4691 | *6396 | 13765 | *1052 | 7154 | *478 | *** | 2064 | *** |
| 53 Rent paid on business property | 269642 | - | *4533 | *11119 | *7026 | 17134 | 42461 | 4039 | 19022 | *8797 | *** | 17333 | *** |
| 54 Taxes paid | 368549 | *47 | *5114 | *5101 | 13704 | 22560 | 69501 | 13662 | 34842 | 14131 | *** | 12409 | *** |
| 55 Interest paid | 1082544 | *2 | *1026 | *5006 | *2778 | 14533 | 48782 | 14585 | 41583 | 22514 | *** | 50495 | *** |
| 56 Contributions or gifts | 9338 | - | - | - | *212 | *147 | 1458 | *177 | 445 | *205 | *** | 42 | *** |
| 57 Amortization | 22256 | - | - | *12 | *4 | *652 | *1970 | *754 | 492 | *645 | *** | 1633 | *** |
| 58 Depreciation | 896584 | - | *4514 | *6182 | 16736 | 28909 | 73695 | 23629 | 45079 | 19712 | *** | 16527 | *** |
| 59 Depletion | *14026 | - | - | - | - | - | *52 | - | *-0 | - | *** | - | *** |
| 60 Advertising | 81934 | - | *391 | *672 | *3919 | 4555 | 13634 | 1525 | 10615 | 2923 | *** | 721 | *** |
| 61 Pension, prof sh, stock, annuity | 70836 | - | - | *4097 | *2831 | *2562 | 11378 | *1804 | 9807 | *1876 | *** | 6137 | *** |
| 62 Employee benefit programs | 156655 | - | *116 | *4083 | *2246 | 6135 | 23375 | 5602 | 19640 | *5679 | *** | 7986 | *** |
| 63 Net loss, noncapital assets | 8281 | - | - | - | *841 | *488 | *428 | *11 | *1019 | *1841 | *** | 331 | *** |
| 64 Other deductions | 2196304 | *95 | *21569 | *53182 | 65294 | 134673 | 334129 | 100064 | 120635 | 52377 | *** | 108773 | *** |
| 65 Total receipts less total deducts | 1441999 | *241 | *26907 | *26190 | 25019 | 48556 | 177492 | 33605 | 80058 | 39858 | *** | 42397 | *** |
| 66 Constructive taxable income from related foreign corporations | *149918 | - | - | - | - | - | - | - | *83 | - | *** | 2120 | *** |
| 67 Net income, total | 1558342 | *241 | *26907 | *26190 | 25019 | 48556 | 177492 | 33545 | 80097 | 39858 | *** | 44508 | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 70 Net income, Form 1120S | 235083 | - | *17351 | *17702 | *10276 | *9906 | 108534 | *20162 | 41268 | - | *** | 9514 | *** |
| 71 Statutory special deductions, total | 318602 | - | *9556 | *7999 | *1783 | *7466 | *5614 | *2038 | *450 | *10630 | *** | 19047 | *** |
| 72 Net operating loss deduction | 193168 | - | *9556 | *7999 | *1783 | *7056 | *4736 | *2037 | *389 | *8555 | *** | 18616 | *** |
| 73 Dividends received deduction | 125434 | - | - | - | - | *410 | *878 | *1 | *60 | *2075 | *** | 431 | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 75 Income subject to tax | 1004663 | *241 | - | *489 | *12960 | 31185 | 63344 | *11345 | 38379 | 29228 | *** | 15951 | *** |
| 76 Income tax before credits, total | 347573 | *36 | - | *73 | *2009 | 6595 | 17900 | 3681 | 13717 | 10429 | *** | 5823 | *** |
| 77 Regular tax | 342800 | *36 | - | *73 | *2009 | 6387 | 17170 | *3458 | 12830 | 10008 | *** | 5423 | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 80 Alternative minimum tax | 2928 | - | - | - | - | *208 | *720 | *221 | *617 | *402 | *** | 374 | *** |
| 81 Environmental tax | 1580 | - | - | - | - | - | *10 | *2 | *5 | *18 | *** | 26 | *** |
| 82 Foreign tax credit | *20704 | - | - | - | - | - | - | - | *71 | *32 | *** | 287 | *** |
| 83 U.S. Possessions tax credit | 153 | - | - | - | - | - | - | - | - | 153 | *** | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 86 General business credit | 9441 | - | - | - | - | *95 | - | *57 | - | *522 | *** | - | *** |
| 87 Prior year minimum tax credit | 7928 | - | - | - | *46 | - | *40 | - | *907 | *404 | *** | 70 | *** |
| 88 Income tax after credits, total | 309348 | *36 | - | *73 | *1963 | 6500 | 17860 | 3624 | 12739 | 9317 | *** | 5466 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Chemicals and
allied products

MINOR INDUSTRY 5160
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 6409 | *458 | 2609 | *876 | *557 | 676 | 991 | 92 | 109 | *** | *** | 7 | *** |
| 2 Total assets | 9785895 | - | 49816 | *183783 | *213985 | 462375 | 2243281 | 657621 | 1720992 | *** | *** | 1263169 | *** |
| 3 Cash | 676296 | - | *20932 | *55275 | *38831 | 49271 | 231656 | 65017 | 68675 | *** | *** | 35090 | *** |
| 4 Notes and accounts receivable | 3472010 | - | *2960 | *81407 | *91980 | 226526 | 1015635 | 208731 | 686917 | *** | *** | 357334 | *** |
| 5 Less: Allowance for bad debts | 34154 | - | - | - | *136 | *806 | *4802 | *3651 | 6372 | *** | *** | 3989 | *** |
| 6 Inventories | 2197087 | - | *3812 | *14556 | *35088 | 94257 | 548706 | 162730 | 450494 | *** | *** | 246829 | *** |
| 7 U.S. govt. obligations, total | *29228 | - | - | - | *599 | - | - | - | - | *** | *** | - | *** |
| 8 Tax-exempt securities | *6433 | - | - | - | - | - | *2047 | - | - | *** | *** | 4386 | *** |
| 9 Other current assets | 350179 | - | *1743 | *7023 | *4588 | 14791 | 59648 | 14516 | 61367 | *** | *** | 68100 | *** |
| 10 Loans to stockholders | 78258 | - | *2282 | - | *5633 | *10612 | 42463 | *5752 | *11516 | *** | *** | - | *** |
| 11 Mortgage and real estate loans | *9873 | - | - | - | - | *8701 | - | - | *1003 | *** | *** | 170 | *** |
| 12 Other investments | 765316 | - | - | - | *12187 | *14573 | 59415 | *35862 | 89629 | *** | *** | 145293 | *** |
| 13 Depreciable assets | 3710930 | - | *41025 | *91138 | *50598 | 232368 | 631827 | 274001 | 631441 | *** | *** | 517052 | *** |
| 14 Less: Accumulated depreciation | 1910534 | - | *23952 | *66816 | *29145 | 175087 | 400460 | 119060 | 333530 | *** | *** | 214909 | *** |
| 15 Depletable assets | 41999 | - | - | - | - | - | - | - | - | *** | *** | 141 | *** |
| 16 Less: Accumulated depletion | 11024 | - | - | - | - | - | - | - | - | *** | *** | 3 | *** |
| 17 Land | 114716 | - | - | - | *2165 | *80 | 16394 | *5343 | 29582 | *** | *** | 27706 | *** |
| 18 Intangible assets (Amortizable) | 308780 | - | *1091 | *26996 | *642 | *2749 | 30582 | *6145 | 28599 | *** | *** | 65595 | *** |
| 19 Less: Accumulated amortization | 98025 | - | *352 | *26848 | *341 | *880 | 3993 | *1323 | 18636 | *** | *** | 20134 | *** |
| 20 Other assets | 78528 | - | *276 | *1050 | *1295 | *-14778 | 14162 | *3558 | 20306 | *** | *** | 34509 | *** |
| 21 Total liabilities | 9785895 | - | 49816 | *183783 | *213985 | 462375 | 2243281 | 657621 | 1720992 | *** | *** | 1263169 | *** |
| 22 Accounts payable | 2850362 | - | *184432 | *84255 | *78354 | 127539 | 813637 | 211144 | 439591 | *** | *** | 247415 | *** |
| 23 Mort, notes, and bonds under 1 yr | 1269422 | - | *293854 | *7339 | *876 | *32277 | 241519 | *49344 | 252592 | *** | *** | 70236 | *** |
| 24 Other current liabilities | 745985 | - | *9043 | *5645 | *13208 | 16288 | 125438 | 31056 | 149475 | *** | *** | 127199 | *** |
| 25 Loans from stockholders | 260017 | - | *30832 | *1082 | *3182 | *49521 | 78808 | - | *75431 | *** | *** | - | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1242919 | - | *35725 | *19437 | *9812 | *47471 | 184262 | *52921 | 136586 | *** | *** | 146366 | *** |
| 27 Other liabilities | 369494 | - | *91 | *172 | - | *4737 | 32232 | *40592 | 38215 | *** | *** | 104008 | *** |
| 28 Net worth | 3047696 | - | -504160 | *65852 | *108553 | 184542 | 767385 | 272565 | 629102 | *** | *** | 567944 | *** |
| 29 Capital stock | 486462 | - | *4578 | *7389 | *21105 | 34318 | 34506 | 118650 | 94975 | *** | *** | 62807 | *** |
| 30 Paid-in or capital surplus | 682303 | - | *68 | - | *367 | *7070 | 57133 | *15715 | 39182 | *** | *** | 278091 | *** |
| 31 Retained earnings, appropriated | *39842 | - | - | - | - | - | *18182 | - | *21659 | *** | *** | - | *** |
| 32 Retained earnings-unappropriated | 1668397 | - | *-37388 | - | *52080 | *98550 | 505696 | *101163 | 215874 | *** | *** | 265581 | *** |
| 33 Retained earnings (S CORP) | 364411 | - | *-469225 | *58464 | *40470 | *59384 | 229133 | *52004 | 276747 | *** | *** | - | *** |
| 34 Less: Cost of treasury stock | 193718 | - | *2193 | - | *5468 | *14780 | 77266 | *14967 | *19335 | *** | *** | 38535 | *** |
| 35 Total receipts | 28400846 | *60712 | 385261 | *959802 | *1042369 | 1616820 | 8071310 | 1804995 | 5099939 | *** | *** | 3375505 | *** |
| 36 Business receipts | 28064651 | *60499 | 372491 | *946889 | *1039402 | 1597908 | 8016717 | 1736436 | 5052410 | *** | *** | 3330252 | *** |
| 37 Interest | 43208 | *214 | *1 | - | *875 | *1000 | 9386 | *2884 | 3208 | *** | *** | 13229 | *** |
| 38 Interest on govt. obligations | *1212 | - | - | - | - | - | - | *42 | *1035 | *** | *** | 135 | *** |
| 39 Rents | 6567 | - | - | - | - | *99 | *2947 | *623 | *500 | *** | *** | 207 | *** |
| 40 Royalties | *3306 | - | - | - | - | - | *999 | - | *1415 | *** | *** | 857 | *** |
| 41 Net S-T cap gain less net LT loss | 1039 | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 42 Net L-T cap gain less net ST loss | 7315 | - | - | - | - | - | *15 | *474 | *3649 | *** | *** | 2620 | *** |
| 43 Net gain, noncapital assets | 3622 | - | - | - | *387 | - | 518 | *503 | 1035 | *** | *** | 71 | *** |
| 44 Dividends, domestic corporations | 1275 | - | - | - | - | *43 | - | *425 | *37 | *** | *** | 101 | *** |
| 45 Dividends, foreign corporations | *6108 | - | - | - | - | - | - | - | *253 | *** | *** | 1030 | *** |
| 46 Other receipts | 262541 | *-0 | *12769 | *12913 | *1706 | *17769 | 40728 | *63608 | 36398 | *** | *** | 27003 | *** |
| 47 Total deductions | 27572132 | *49319 | 352107 | *900789 | *1015004 | 1554959 | 7878049 | 1760337 | 4949694 | *** | *** | 3275017 | *** |
| 48 Cost of goods | 22442079 | - | *3812 | *14557 | *35088 | 94257 | 551492 | 163621 | 459374 | *** | *** | 248445 | *** |
| 49 Compensation of officers | 679307 | - | *23685 | *61472 | *70979 | 71023 | 256376 | 29820 | 86346 | *** | *** | 33530 | *** |
| 50 Salaries and wages | 1464953 | *2900 | *7032 | *25178 | *74035 | 122347 | 370262 | 100426 | 268552 | *** | *** | 145157 | *** |
| 51 Repairs | 101128 | - | *167 | *1304 | *2191 | 6665 | 23892 | 9095 | 16768 | *** | *** | 15190 | *** |
| 52 Bad debts | 47192 | - | - | - | *543 | *2128 | 21205 | *4554 | 7964 | *** | *** | 1967 | *** |
| 53 Rent paid on business property | 223897 | *2585 | *13449 | *10316 | *19035 | 27188 | 44925 | *16151 | 32495 | *** | *** | 14451 | *** |
| 54 Taxes paid | 305238 | *277 | *6400 | *9689 | *12963 | 23061 | 88214 | 26441 | 53618 | *** | *** | 20836 | *** |
| 55 Interest paid | 186589 | - | *1768 | *2426 | *1111 | 9628 | 37630 | 10344 | 35195 | *** | *** | 22855 | *** |
| 56 Contributions or gifts | 7073 | *5 | *121 | - | *136 | *158 | 1241 | *409 | 1241 | *** | *** | 2486 | *** |
| 57 Amortization | 24851 | - | *218 | *215 | *108 | *325 | 4188 | *405 | 2612 | *** | *** | 2682 | *** |
| 58 Depreciation | 309864 | *28 | *4567 | *6529 | *4491 | 18263 | 46397 | 24510 | 52960 | *** | *** | 46258 | *** |
| 59 Depletion | *3521 | - | - | - | - | *100 | - | - | *235 | *** | *** | 3 | *** |
| 60 Advertising | 49820 | *60 | *157 | *5319 | *1889 | 5093 | 11881 | 3097 | 6371 | *** | *** | 1753 | *** |
| 61 Pension, prof sh, stock, annuity | 122801 | *33 | *16833 | *4143 | *7993 | *5355 | 35372 | *11048 | 17430 | *** | *** | 9768 | *** |
| 62 Employee benefit programs | 149507 | - | *77 | - | *10199 | *8270 | 31253 | *9644 | 24504 | *** | *** | 15344 | *** |
| 63 Net loss, noncapital assets | 4787 | - | - | - | *538 | *461 | *887 | *291 | *1257 | *** | *** | 776 | *** |
| 64 Other deductions | 1449528 | *13342 | 90313 | *142275 | *93251 | 135780 | 366103 | 83549 | 220865 | *** | *** | 68612 | *** |
| 65 Total receipts less total deducts | 828714 | *11393 | 33154 | *59013 | *27365 | 61861 | 193262 | 44658 | 150245 | *** | *** | 100488 | *** |
| 66 Constructive taxable income from related foreign corporations | 4672 | - | - | - | - | - | - | - | - | *** | *** | 2144 | *** |
| 67 Net income, total | 832174 | *11393 | 33154 | *59013 | *27365 | 61861 | 193262 | 44616 | 149210 | *** | *** | 102497 | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 69 Net income, Form 1120F | *725 | *725 | - | - | - | - | - | - | - | *** | *** | - | *** |
| 70 Net income, Form 1120S | 334865 | *10667 | *25147 | *59013 | *17819 | *51514 | 38173 | *21610 | 71327 | *** | *** | - | *** |
| 71 Statutory special deductions, total | 64068 | - | *7003 | - | - | *31 | *14483 | *302 | *4470 | *** | *** | 14498 | *** |
| 72 Net operating loss deduction | 63271 | - | *7003 | - | - | - | *14483 | - | *4278 | *** | *** | 14427 | *** |
| 73 Dividends received deduction | 797 | - | - | - | - | *31 | - | *302 | *192 | *** | *** | 71 | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 75 Income subject to tax | 433328 | *725 | *1003 | - | *9546 | *10316 | 140605 | *22705 | 73501 | *** | *** | 87999 | *** |
| 76 Income tax before credits, total | 143619 | *144 | *151 | - | *1547 | *2059 | 44404 | *7611 | 24998 | *** | *** | 30952 | *** |
| 77 Regular tax | 141092 | *144 | *151 | - | *1547 | *1990 | 44273 | *7611 | 24978 | *** | *** | 30542 | *** |
| 78 Personal holding company tax | *114 | - | - | - | - | - | *114 | - | - | *** | *** | - | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 80 Alternative minimum tax | 2136 | - | - | - | - | *68 | *8 | - | *6 | *** | *** | 290 | *** |
| 81 Environmental tax | 277 | - | - | - | - | - | *10 | - | *14 | *** | *** | 120 | *** |
| 82 Foreign tax credit | *1800 | - | - | - | - | - | - | - | *236 | *** | *** | 507 | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | - | *** |
| 86 General business credit | *411 | - | - | - | - | - | *303 | - | *22 | *** | *** | - | *** |
| 87 Prior year minimum tax credit | 5193 | - | - | - | - | - | *92 | - | *422 | *** | *** | 736 | *** |
| 88 Income tax after credits, total | 136215 | *144 | *151 | - | *1547 | *2059 | 44009 | *7611 | 24319 | *** | *** | 29709 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Petroleum and
petroleum products

MINOR INDUSTRY 5170
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 6839 | *24 | *1625 | *732 | 646 | 1033 | 2140 | 380 | 170 | 45 | 17 | 16 | 10 |
| 2 Total assets | 196718224 | - | *64345 | *102646 | 245318 | 793767 | 4324549 | 2665558 | 2598966 | 1546659 | 1181787 | 2188391 | 181006236 |
| 3 Cash | 2278713 | - | *25853 | *27884 | 60397 | 135426 | 662060 | 227473 | 165772 | 119942 | 40864 | 105457 | 707585 |
| 4 Notes and accounts receivable | 31887508 | - | *10071 | *20933 | 88114 | 293090 | 1230310 | 665988 | 684847 | 415032 | 427419 | 599658 | 27452045 |
| 5 Less: Allowance for bad debts | 64177 | - | - | - | - | *4985 | 14513 | 7904 | 8529 | 5329 | 9487 | 5423 | 8007 |
| 6 Inventories | 45609369 | - | *7436 | *6853 | *19088 | 106223 | 566075 | 371243 | 292094 | 210783 | 150151 | 452567 | 43426856 |
| 7 U.S. govt. obligations, total | *27306033 | - | - | - | - | *2918 | *1958 | *1389 | *7001 | 781 | - | - | 27291984 |
| 8 Tax-exempt securities | *1357143 | - | - | - | - | - | *13759 | - | *3748 | - | - | 19874 | 1319762 |
| 9 Other current assets | 54973609 | - | *652 | *477 | *15451 | 14976 | 76810 | 69001 | 104846 | 39008 | 97076 | 119179 | 54436134 |
| 10 Loans to stockholders | 147446 | - | *8433 | - | *414 | *2896 | 39456 | *16891 | 24442 | *2049 | 304 | 2263 | 50298 |
| 11 Mortgage and real estate loans | 443498 | - | - | *3638 | - | *2905 | *14209 | *6851 | *13631 | *28117 | - | 50822 | 323325 |
| 12 Other investments | 21110370 | - | - | - | *3656 | 10464 | 159648 | 220008 | 147056 | 118224 | 113363 | 270869 | 20067082 |
| 13 Depreciable assets | 14509933 | - | *65430 | *135912 | 204212 | 613728 | 3427797 | 2089396 | 1617481 | 833467 | 472123 | 574133 | 4476255 |
| 14 Less: Accumulated depreciation | 7265525 | - | *55262 | *101263 | 160846 | 449591 | 2214920 | 1222015 | 824217 | 395087 | 238612 | 294040 | 1309671 |
| 15 Depletable assets | 5499987 | - | - | - | *4900 | *2140 | *4976 | - | *8635 | *30 | 19681 | 272410 | 5187215 |
| 16 Less: Accumulated depletion | 3163483 | - | - | - | *2495 | *1975 | - | - | *4035 | - | 7850 | 102695 | 3044433 |
| 17 Land | 1085920 | - | *1511 | *8115 | *5095 | 39036 | 295130 | 197812 | 238980 | 100420 | 35387 | 27148 | 137286 |
| 18 Intangible assets (Amortizable) | 728119 | - | *280 | - | *794 | *25877 | 39839 | 25984 | 89712 | 48900 | 51971 | 37321 | 407442 |
| 19 Less: Accumulated amortization | 356120 | - | *47 | - | *246 | *7642 | 20117 | 17557 | 51018 | 31052 | 10130 | 5151 | 213160 |
| 20 Other assets | 629881 | - | *-11 | *97 | *6785 | 8281 | 42072 | 20999 | 88520 | 61375 | 39526 | 63999 | 298237 |
| 21 Total liabilities | 196718224 | - | *64345 | *102646 | 245318 | 793767 | 4324549 | 2665558 | 2598966 | 1546659 | 1181787 | 2188391 | 181006236 |
| 22 Accounts payable | 14980473 | - | *1441 | *14512 | 43478 | 259028 | 1041101 | 574822 | 612590 | 395637 | 318600 | 741443 | 10977821 |
| 23 Mort, notes, and bonds under 1 yr | 68195230 | - | *7182 | *11020 | *8863 | 31439 | 302171 | 218833 | 233236 | 84098 | 160298 | 297575 | 66840514 |
| 24 Other current liabilities | 52101436 | - | *834 | *6741 | 75912 | 45747 | 333425 | 211411 | 196174 | 144219 | 98730 | 194873 | 50793370 |
| 25 Loans from stockholders | 585124 | - | *8163 | *3493 | *65272 | 39258 | 270344 | 47143 | 43195 | *14534 | 57346 | 33053 | 3322 |
| 26 Mort, notes, bonds, 1 yr or more | 29043136 | - | *8419 | *4418 | *41412 | 94772 | 534819 | 416490 | 540958 | 298721 | 178011 | 187686 | 26737430 |
| 27 Other liabilities | 6268446 | - | *-0 | - | *253 | *3646 | 21222 | 54059 | 76491 | 49107 | 22717 | 67417 | 5973535 |
| 28 Net worth | 25544379 | - | *38307 | *62462 | 10129 | 319877 | 1821467 | 1142800 | 896322 | 560342 | 346085 | 666345 | 19680243 |
| 29 Capital stock | 2408251 | - | *17569 | *11699 | 69950 | 24808 | 159719 | 97589 | 64271 | 32587 | 19119 | 31338 | 1879603 |
| 30 Paid-in or capital surplus | 12901431 | - | *5261 | *42223 | *14016 | *14868 | 91936 | 44411 | 161958 | 54360 | 177832 | 260563 | 12034002 |
| 31 Retained earnings, appropriated | *54576 | - | - | - | - | - | *28106 | *3287 | *3785 | *19344 | 53 | - | - |
| 32 Retained earnings-unappropriated | 11314581 | - | *14893 | *14069 | -22737 | 291325 | 812324 | 755349 | 457130 | 315920 | 65500 | 255079 | 8355729 |
| 33 Retained earnings (S CORP) | 1814468 | - | *584 | *-3331 | *-21643 | *6776 | 875566 | 261792 | 333131 | 142827 | 83661 | 135106 | - |
| 34 Less: Cost of treasury stock | 2948928 | - | - | *2198 | *29458 | *17900 | 146183 | 19627 | 123953 | *4696 | 80 | 15742 | 2589092 |
| 35 Total receipts | 122396924 | *12802480 | *993183 | *533568 | 1512048 | 4909917 | 23438364 | 11818661 | 13876747 | 6918925 | 6413062 | 8966513 | 30213457 |
| 36 Business receipts | 112007011 | *12793014 | *992867 | *532762 | 1502709 | 4809829 | 23213741 | 11669487 | 13776975 | 6854586 | 6361996 | 8861285 | 20637759 |
| 37 Interest | 7733307 | *6839 | *101 | *793 | *1204 | 4122 | 19136 | 16349 | 12325 | 7013 | 12275 | 11626 | 7641524 |
| 38 Interest on govt. obligations | 82341 | - | - | - | - | - | *1369 | *1106 | 1320 | *563 | 311 | 1527 | 76145 |
| 39 Rents | 235947 | *1930 | - | - | *1452 | *1505 | 33637 | 28419 | 21246 | *6380 | 8566 | 5144 | 127669 |
| 40 Royalties | 5324 | - | - | - | *2297 | - | *238 | *72 | - | - | 217 | 2 | 2497 |
| 41 Net S-T cap gain less net LT loss | 16839 | - | - | - | - | *2915 | *30 | *894 | *438 | *112 | 825 | 11624 | - |
| 42 Net L-T cap gain less net ST loss | 629386 | - | - | - | *307 | *2826 | 12279 | 13405 | *3184 | *13921 | 374 | 47343 | 535747 |
| 43 Net gain, noncapital assets | 68721 | *389 | *215 | - | *1196 | *1052 | 20036 | 5220 | 3149 | 2241 | 2555 | 2986 | 29682 |
| 44 Dividends, domestic corporations | 29240 | - | - | - | - | *2 | *205 | 6306 | *352 | *137 | 42 | 773 | 21422 |
| 45 Dividends, foreign corporations | *610934 | 64 | - | - | - | - | - | - | *7 | - | - | - | 610863 |
| 46 Other receipts | 977875 | *243 | - | *13 | *2883 | 87666 | 137694 | 77402 | 57751 | 33971 | 25901 | 24202 | 530148 |
| 47 Total deductions | 119855687 | *12692665 | *958765 | *527910 | 1488810 | 4854918 | 23116553 | 11605866 | 13709398 | 6854609 | 6344449 | 8862640 | 28839105 |
| 48 Cost of goods | 100628819 | *682326 | *7436 | *6853 | *19088 | 106223 | 564660 | 376760 | 244689 | 208604 | 150407 | 453617 | 845303 |
| 49 Compensation of officers | 713818 | *2237 | *26175 | *24107 | *31279 | 82200 | 268326 | 116797 | 52575 | 33185 | 17952 | 20339 | 38647 |
| 50 Salaries and wages | 3379129 | *45430 | *5015 | *4974 | *42494 | 173786 | 748026 | 493997 | 357833 | 216579 | 100794 | 120365 | 1069838 |
| 51 Repairs | 396878 | *2593 | *4055 | *1602 | 2775 | 19535 | 133405 | 71011 | 60688 | 21051 | 9828 | 12388 | 57946 |
| 52 Bad debts | 69349 | - | - | - | *233 | 4656 | 25660 | 13889 | 12279 | 2734 | 2997 | 2599 | 4301 |
| 53 Rent paid on business property | 582682 | *8112 | *7415 | *3595 | *6950 | 33143 | 144923 | 82199 | 66599 | 27869 | 16257 | 14019 | 171602 |
| 54 Taxes paid | 1360469 | *9622 | *6083 | *17554 | 46263 | 89791 | 561769 | 94524 | 234771 | 38730 | 29022 | 29741 | 202597 |
| 55 Interest paid | 5689651 | *47502 | *1869 | *2403 | *3493 | 13336 | 77541 | 54365 | 56426 | 27756 | 25332 | 21868 | 5357759 |
| 56 Contributions or gifts | 29869 | *15 | *27 | - | *313 | *169 | 1767 | 1934 | 1124 | 472 | 203 | 672 | 23174 |
| 57 Amortization | 66894 | *59 | *47 | - | *677 | *1795 | 8080 | 9111 | 10533 | 5389 | 2686 | 2928 | 25589 |
| 58 Depreciation | 1079918 | *4042 | *9915 | *8813 | 15827 | 45803 | 239531 | 162170 | 131249 | 67034 | 27224 | 44587 | 323725 |
| 59 Depletion | 171029 | - | - | - | *1887 | - | *18 | *11 | - | - | 3260 | 11188 | 154665 |
| 60 Advertising | 111784 | *569 | *1053 | *6275 | *2221 | 9523 | 34419 | 22644 | 14531 | 5752 | 1484 | 4894 | 8421 |
| 61 Pension, prof sh, stock, annuity | 122427 | *3739 | - | - | - | *2751 | 31786 | 16374 | 10339 | 5940 | 2464 | 3687 | 45347 |
| 62 Employee benefit programs | 265231 | *1530 | - | *2650 | *4000 | 12259 | 40112 | 16041 | 25650 | 20145 | 4366 | 9714 | 128764 |
| 63 Net loss, noncapital assets | 7978 | 92 | - | - | - | *943 | 1178 | *2592 | 1281 | *511 | 87 | 943 | 349 |
| 64 Other deductions | 5179763 | *17793 | *48590 | *24185 | 57636 | 238506 | 671762 | 360139 | 275605 | 105889 | 134680 | 121981 | 3122996 |
| 65 Total receipts less total deducts | 2541236 | *109815 | *34418 | *5658 | 23238 | 54999 | 321811 | 212795 | 167349 | 64316 | 68613 | 103872 | 1374352 |
| 66 Constructive taxable income from related foreign corporations | 955177 | - | - | - | - | - | - | - | - | - | - | - | 955177 |
| 67 Net income, total | 3414072 | *109815 | *34418 | *5658 | 23238 | 54999 | 320442 | 211689 | 166029 | 63753 | 68302 | 102345 | 2253383 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *63393 | *63393 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 442896 | - | *19569 | *941 | *239 | *8401 | 177590 | 70250 | 94101 | 18637 | 21031 | 32138 | - |
| 71 Statutory special deductions, total | 357257 | *50088 | *2165 | *3384 | *11249 | *9042 | 15752 | 7196 | 2451 | *3928 | 20790 | 20441 | 210771 |
| 72 Net operating loss deduction | 328624 | *50043 | *2165 | *3384 | *11249 | *9040 | 15436 | *2400 | *2197 | *3824 | 20760 | 19897 | 188229 |
| 73 Dividends received deduction | 28634 | 45 | - | - | - | *2 | *316 | 4796 | *254 | *104 | 30 | 544 | 22543 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2620054 | *59727 | *12685 | *1333 | *11750 | 37557 | 127129 | 137204 | 69994 | 41242 | 26481 | 52341 | 2042612 |
| 76 Income tax before credits, total | 908421 | *22492 | *1903 | *200 | *2030 | 7726 | 34410 | 47355 | 24197 | 14918 | 9853 | 19547 | 723791 |
| 77 Regular tax | 892341 | *20660 | *1903 | *200 | *2030 | 7726 | 34269 | 46062 | 23642 | 13994 | 9031 | 18073 | 714750 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 12404 | *1005 | - | - | - | - | *140 | *1277 | *545 | *898 | 785 | 1403 | 6352 |
| 81 Environmental tax | 2971 | *122 | - | - | - | - | - | *16 | *10 | *27 | 37 | 71 | 2689 |
| 82 Foreign tax credit | *548122 | - | - | - | - | - | - | - | *2 | - | 210 | - | 547911 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *52176 | - | - | - | - | - | - | - | *15 | - | - | 171 | 51991 |
| 86 General business credit | 3229 | - | - | - | - | *67 | *198 | *366 | *280 | - | - | - | 2318 |
| 87 Prior year minimum tax credit | 2254 | - | - | - | - | - | *128 | *990 | *232 | *904 | - | - | - |
| 88 Income tax after credits, total | 302639 | *22492 | *1903 | *200 | *2030 | 7659 | 34084 | 45999 | 23668 | 14014 | 9643 | 19376 | 121571 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous
wholesale trade: Alcoholic
beverages

MINOR INDUSTRY 5180
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2472 | *** | - | *** | *336 | *331 | 1128 | 268 | 157 | 41 | 13 | *** | 7 |
| 2 Total assets | 16275364 | - | - | *** | *115874 | *244705 | 2619899 | 1889332 | 2417236 | 1477441 | 875879 | *** | 5303145 |
| 3 Cash | 1231472 | - | - | *** | *23853 | *23011 | 367442 | 274393 | 214738 | 75410 | 75701 | *** | 107506 |
| 4 Notes and accounts receivable | 3407044 | - | - | *** | *20237 | *56122 | 350656 | 389936 | 549666 | 382647 | 171731 | *** | 1205106 |
| 5 Less: Allowance for bad debts | 46015 | - | - | *** | - | *100 | *1696 | *1635 | 10147 | *2952 | 1819 | *** | 21529 |
| 6 Inventories | 4153441 | - | - | *** | *37374 | *74715 | 789259 | 410830 | 663044 | 449401 | 237819 | *** | 1036640 |
| 7 U.S. govt. obligations, total | *29305 | - | - | *** | - | - | - | *241 | *8445 | *4257 | 3990 | *** | 11324 |
| 8 Tax-exempt securities | 53062 | - | - | *** | - | - | *2079 | *10246 | *5843 | *8792 | 195 | *** | 25907 |
| 9 Other current assets | 418995 | - | - | *** | *6270 | *2579 | 62779 | 36230 | 81057 | 48821 | 19488 | *** | 110930 |
| 10 Loans to stockholders | 209800 | - | - | *** | - | - | 97666 | 67685 | 18996 | *13358 | 12095 | *** | - |
| 11 Mortgage and real estate loans | 488821 | - | - | *** | - | *194 | *11983 | *1347 | *5272 | *16178 | 12014 | *** | 441782 |
| 12 Other investments | 1565718 | - | - | *** | *589 | *3634 | 122253 | 139357 | 220625 | 160819 | 82524 | *** | 731529 |
| 13 Depreciable assets | 5704570 | - | - | *** | *45960 | *161332 | 1568423 | 962605 | 851890 | 429345 | 260950 | *** | 1092462 |
| 14 Less: Accumulated depreciation | 3391777 | - | - | *** | *32677 | *113037 | 1026257 | 644502 | 490658 | 237487 | 122617 | *** | 533257 |
| 15 Depletable assets | *789029 | - | - | *** | - | - | - | *329 | - | - | 72665 | *** | 716035 |
| 16 Less: Accumulated depletion | 65592 | - | - | *** | - | - | - | - | - | - | 65592 | *** | - |
| 17 Land | 387630 | - | - | *** | - | *8373 | 81366 | 70426 | 62205 | 35782 | 26857 | *** | 81249 |
| 18 Intangible assets (Amortizable) | 1191268 | - | - | *** | *64038 | *13605 | 130968 | 193104 | 411635 | *93996 | 44443 | *** | 49395 |
| 19 Less: Accumulated amortization | 550347 | - | - | *** | *55709 | *6613 | 74750 | 75030 | 208812 | *32544 | 8262 | *** | 22356 |
| 20 Other assets | 698941 | - | - | *** | *5939 | *20890 | 137726 | 53768 | 33437 | 31620 | 53697 | *** | 270424 |
| 21 Total liabilities | 16275364 | - | - | *** | *115874 | *244705 | 2619899 | 1889332 | 2417236 | 1477441 | 875879 | *** | 5303145 |
| 22 Accounts payable | 2362176 | - | - | *** | *20689 | *54812 | 420520 | 277270 | 464956 | 347589 | 135394 | *** | 463558 |
| 23 Mort, notes, and bonds under 1 yr | 1507594 | - | - | *** | *547 | *15976 | 313574 | 228512 | 253160 | 209086 | 120223 | *** | 240281 |
| 24 Other current liabilities | 1781891 | - | - | *** | *6329 | *7115 | 168335 | 77465 | 153980 | 113902 | 41830 | *** | 1093500 |
| 25 Loans from stockholders | 447847 | - | - | *** | *62366 | *27150 | 138500 | *141159 | 38852 | *5516 | 21392 | *** | 12683 |
| 26 Mort, notes, bonds, 1 yr or more | 3582525 | - | - | *** | *1888 | *32670 | 437884 | 301692 | 393225 | 130854 | 142817 | *** | 2030964 |
| 27 Other liabilities | 425125 | - | - | *** | *-0 | *4122 | 51056 | 9443 | 32225 | 12990 | 19896 | *** | 278005 |
| 28 Net worth | 6168206 | - | - | *** | *24057 | *102861 | 1090030 | 853791 | 1080838 | 657503 | 394327 | *** | 1184155 |
| 29 Capital stock | 551464 | - | - | *** | *16749 | *11154 | 121044 | 48786 | 79854 | 31147 | 12475 | *** | 169841 |
| 30 Paid-in or capital surplus | 888394 | - | - | *** | *13338 | *1769 | 51066 | 14841 | 54487 | *18489 | 134297 | *** | 231518 |
| 31 Retained earnings, appropriated | *9570 | - | - | *** | - | - | *9570 | - | - | - | - | *** | - |
| 32 Retained earnings-unappropriated | 2376950 | - | - | *** | *36378 | *64798 | 529133 | *243432 | 302263 | *152775 | 78520 | *** | 700357 |
| 33 Retained earnings (S CORP) | 2694257 | - | - | *** | *-42408 | *28289 | 577686 | 610039 | 659081 | 482999 | 179813 | *** | 82440 |
| 34 Less: Cost of treasury stock | 352429 | - | - | *** | - | *3149 | 198469 | *63306 | *14846 | *27906 | 10778 | *** | - |
| 35 Total receipts | 48668700 | *** | - | *** | *729880 | *884869 | 11635870 | 7534867 | 9720842 | 4167601 | 1933644 | *** | 7966149 |
| 36 Business receipts | 47657638 | *** | - | *** | *724591 | *881916 | 11579102 | 7428660 | 9655231 | 4085900 | 1908023 | *** | 7352485 |
| 37 Interest | 163929 | *** | - | *** | *481 | *192 | 8256 | *3671 | 5334 | *2711 | 1603 | *** | 137376 |
| 38 Interest on govt. obligations | 5436 | - | - | *** | - | - | *578 | *1246 | *698 | *1183 | 324 | *** | 1406 |
| 39 Rents | 114383 | *** | - | *** | *115 | - | *1306 | *2761 | *1865 | *178 | 4537 | *** | 101846 |
| 40 Royalties | *96846 | - | - | *** | *574 | - | - | - | - | - | - | *** | 94552 |
| 41 Net S-T cap gain less net LT loss | -427 | - | - | *** | - | - | - | - | - | - | 185 | *** | -633 |
| 42 Net L-T cap gain less net ST loss | 161538 | - | - | *** | - | *828 | *750 | *2479 | *1008 | *170 | 10501 | *** | 126108 |
| 43 Net gain, noncapital assets | 62444 | *** | - | *** | *1722 | *517 | 2942 | 8995 | 3560 | 592 | 672 | *** | 39609 |
| 44 Dividends, domestic corporations | 16866 | - | - | *** | - | - | *492 | *251 | *1940 | - | 85 | *** | 11817 |
| 45 Dividends, foreign corporations | 55561 | - | - | *** | - | - | - | - | - | - | - | *** | 53444 |
| 46 Other receipts | 334485 | *** | - | *** | *2398 | *1416 | 42445 | 86805 | 51206 | 76868 | 7715 | *** | 48139 |
| 47 Total deductions | 47083388 | *** | - | *** | *718705 | *867970 | 11345800 | 7311928 | 9402288 | 4040894 | 1864399 | *** | 7564771 |
| 48 Cost of goods | 36145599 | *** | - | *** | *37374 | *74715 | 789858 | 420473 | 671224 | 445881 | 237739 | *** | 1053611 |
| 49 Compensation of officers | 636785 | *** | - | *** | *30763 | *16717 | 219355 | 112012 | 116177 | 40630 | 21037 | *** | 46264 |
| 50 Salaries and wages | 3538129 | *** | - | *** | *29866 | *64072 | 859461 | 609861 | 700430 | 372020 | 145800 | *** | 500785 |
| 51 Repairs | 198831 | *** | - | *** | *5514 | *3265 | 62436 | 33059 | 37313 | 11856 | 7637 | *** | 29295 |
| 52 Bad debts | 70975 | *** | - | *** | - | *775 | 3154 | 4888 | 5779 | 6976 | 1511 | *** | 42081 |
| 53 Rent paid on business property | 409663 | *** | - | *** | *16122 | *3664 | 81506 | 75316 | 80290 | 19329 | 8098 | *** | 90977 |
| 54 Taxes paid | 2086050 | *** | - | *** | *11481 | *13323 | 358850 | 233818 | 468105 | 93986 | 120035 | *** | 543209 |
| 55 Interest paid | 498452 | *** | - | *** | *7778 | *5100 | 71203 | 47158 | 52399 | 21571 | 20939 | *** | 256596 |
| 56 Contributions or gifts | 11144 | *** | - | *** | *67 | *538 | 1767 | *601 | 1746 | *1354 | 792 | *** | 3403 |
| 57 Amortization | 91581 | *** | - | *** | *6465 | *564 | 10560 | 12166 | 21447 | 3394 | 2346 | *** | 24531 |
| 58 Depreciation | 390567 | *** | - | *** | *6515 | *11955 | 101302 | 64358 | 65695 | 23670 | 18095 | *** | 74808 |
| 59 Depletion | *371 | - | - | *** | - | - | - | *340 | - | - | 30 | *** | - |
| 60 Advertising | 497876 | *** | - | *** | *6220 | *5654 | 67455 | 46741 | 114436 | 17692 | 17338 | *** | 126742 |
| 61 Pension, prof sh, stock, annuity | 153971 | *** | - | *** | - | *1920 | 52618 | 16632 | 29180 | 14149 | 4239 | *** | 29349 |
| 62 Employee benefit programs | 375279 | - | - | *** | *1982 | *7311 | 80030 | 64644 | 80327 | 32904 | 9453 | *** | 75880 |
| 63 Net loss, noncapital assets | 2784 | - | - | *** | *52 | *53 | *3 | *1051 | *575 | *56 | 217 | *** | 162 |
| 64 Other deductions | 1975333 | *** | - | *** | *42132 | *40135 | 420074 | 257541 | 389205 | 140644 | 83080 | *** | 480081 |
| 65 Total receipts less total deducts | 1585312 | *** | - | *** | *11175 | *16899 | 290071 | 222939 | 318554 | 126708 | 69245 | *** | 401378 |
| 66 Constructive taxable income from related foreign corporations | 25423 | - | - | *** | - | - | - | - | - | - | - | *** | 25423 |
| 67 Net income, total | 1605299 | *** | - | *** | *11175 | *16899 | 289493 | 221693 | 317856 | 125525 | 68921 | *** | 425395 |
| 68 Net income, Form 1120-A | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 843144 | - | - | *** | *4181 | *8723 | 215607 | 191991 | 244595 | 97096 | 29465 | *** | 28133 |
| 71 Statutory special deductions, total | 81096 | - | - | *** | *1688 | *129 | 4350 | *8420 | *6151 | *1663 | 12887 | *** | 24558 |
| 72 Net operating loss deduction | 66519 | - | - | *** | *1688 | *129 | *4006 | *8244 | *4442 | *1663 | 12827 | *** | 15098 |
| 73 Dividends received deduction | 14578 | - | - | *** | - | - | *344 | *176 | *1709 | - | 60 | *** | 9460 |
| 74 Public utility div paid deduction | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 682321 | *** | - | *** | *5306 | *8047 | 69742 | *21283 | 67548 | *26942 | 26569 | *** | 373145 |
| 76 Income tax before credits, total | 230054 | *** | - | *** | *802 | *1430 | 20452 | *7126 | 22984 | *8649 | 9067 | *** | 130854 |
| 77 Regular tax | 229614 | *** | - | *** | *801 | *1430 | 20425 | *7046 | 22893 | *9157 | 9033 | *** | 130370 |
| 78 Personal holding company tax | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | *311 | - | - | *** | - | - | *27 | *80 | *44 | *18 | - | *** | - |
| 81 Environmental tax | 640 | *** | - | *** | - | - | - | - | *13 | *19 | 33 | *** | 484 |
| 82 Foreign tax credit | 29341 | - | - | *** | - | - | - | - | - | - | - | *** | 29341 |
| 83 U.S. Possessions tax credit | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | *** | - | - | - | - | - | - | - | *** | - |
| 86 General business credit | *403 | - | - | *** | *38 | - | - | - | - | - | 341 | *** | 24 |
| 87 Prior year minimum tax credit | *3722 | - | - | *** | - | - | *8 | *24 | *24 | - | 194 | *** | 3472 |
| 88 Income tax after credits, total | 196588 | *** | - | *** | *763 | *1430 | 20444 | *7101 | 22960 | *8649 | 8532 | *** | 98017 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Wholesale trade: Miscellaneous wholesale trade: Miscellaneous nondurable goods; wholesale trade not allocable

MINOR INDUSTRY 5190
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 25179 | 624 | 10099 | 4694 | 3029 | 2645 | 3208 | 455 | 286 | 75 | 38 | 14 | 12 |
| 2 Total assets | 37507464 | - | 346839 | 794298 | 1074326 | 1885632 | 6603479 | 3212264 | 4247082 | 2573270 | 2608988 | 2121543 | 12039742 |
| 3 Cash | 2878632 | - | 118755 | 171576 | 155784 | 211514 | 824331 | 293738 | 254000 | 219881 | 179251 | 295450 | 154352 |
| 4 Notes and accounts receivable | 11808034 | - | 43418 | 246159 | 249788 | 641827 | 2058444 | 1070525 | 1612974 | 767187 | 815101 | 530267 | 3772344 |
| 5 Less: Allowance for bad debts | 186609 | - | - | *688 | *2077 | *1354 | 26335 | 23508 | 45058 | 13577 | 24597 | 18873 | 30541 |
| 6 Inventories | 10743264 | - | 81372 | 146269 | 344296 | 484055 | 1976549 | 1125344 | 1287667 | 841915 | 735193 | 616674 | 3103930 |
| 7 U.S. govt. obligations, total | 123880 | - | - | *20255 | - | - | *59002 | *12593 | *17699 | *7498 | 5669 | - | 1164 |
| 8 Tax-exempt securities | 240771 | - | - | - | - | - | *119747 | - | *5272 | *35709 | 29 | 34094 | 45920 |
| 9 Other current assets | 1568667 | - | *4800 | 31953 | 17198 | 39304 | 230027 | 138557 | 177826 | 163373 | 161680 | 150266 | 453682 |
| 10 Loans to stockholders | 377945 | - | *22507 | 31123 | 47659 | 36977 | 59914 | 18852 | 14058 | *26465 | 1112 | 5727 | 113552 |
| 11 Mortgage and real estate loans | 9586 | - | - | - | - | *320 | *4149 | *1437 | - | *771 | 325 | 2546 | 38 |
| 12 Other investments | 2385881 | - | *5823 | *38350 | *30450 | 42878 | 301152 | 116902 | 336089 | 145602 | 158797 | 181589 | 1028250 |
| 13 Depreciable assets | 10010286 | - | 195083 | 303646 | 450598 | 791794 | 1964876 | 939528 | 962806 | 486563 | 636433 | 571849 | 2707109 |
| 14 Less: Accumulated depreciation | 5103312 | - | 127157 | 196039 | 285928 | 458298 | 1191318 | 553666 | 559724 | 242523 | 287551 | 335958 | 865150 |
| 15 Depletable assets | *9829 | - | - | - | - | - | *9244 | - | - | - | 585 | - | - |
| 16 Less: Accumulated depletion | *8179 | - | - | - | - | - | *7778 | - | - | - | 401 | - | - |
| 17 Land | 1400077 | - | *638 | *1632 | *11633 | 50405 | 133145 | 23183 | 98869 | 38798 | 45456 | 47011 | 949305 |
| 18 Intangible assets (Amortizable) | 945217 | - | *1486 | 3624 | 56638 | 60513 | 75237 | 60280 | 93056 | 88689 | 138039 | 45041 | 322614 |
| 19 Less: Accumulated amortization | 308068 | - | *459 | *2719 | *23880 | 14230 | 35586 | 29677 | 54536 | 28722 | 35674 | 12075 | 70509 |
| 20 Other assets | 611564 | - | 573 | -842 | 22168 | -75 | 48678 | 18177 | 46085 | 35640 | 79541 | 7936 | 353684 |
| 21 Total liabilities | 37507464 | - | 346839 | 794298 | 1074326 | 1885632 | 6603479 | 3212264 | 4247082 | 2573270 | 2608988 | 2121543 | 12039742 |
| 22 Accounts payable | 10050777 | - | 78197 | 179896 | 262206 | 441687 | 1680146 | 664960 | 1241263 | 759918 | 533848 | 561558 | 3647098 |
| 23 Mort, notes, and bonds under 1 yr | 4399262 | - | *33135 | 62681 | 82210 | 203076 | 710526 | 575514 | 569781 | 425908 | 419757 | 117095 | 1199577 |
| 24 Other current liabilities | 3176665 | - | 28635 | 108987 | 66011 | 89248 | 472257 | 308420 | 342307 | 228641 | 290491 | 201125 | 1040544 |
| 25 Loans from stockholders | 1224807 | - | 59976 | *53145 | 90664 | 155809 | 296460 | 241838 | 114351 | *12029 | 64657 | 65800 | 70078 |
| 26 Mort, notes, bonds, 1 yr or more | 5218514 | - | *204316 | 102003 | 141084 | 237315 | 725553 | 197998 | 443447 | 329243 | 337057 | 145320 | 2355178 |
| 27 Other liabilities | 638742 | - | *-229 | *1273 | *13382 | 6947 | 51987 | 85640 | 90348 | 32900 | 28503 | 79463 | 248528 |
| 28 Net worth | 12798697 | - | -57192 | 286314 | 418769 | 751551 | 2666550 | 1137894 | 1445584 | 784630 | 934676 | 951181 | 3478740 |
| 29 Capital stock | 1388740 | - | 70947 | 56199 | 76345 | 132554 | 249523 | 124409 | 110204 | 103175 | 128453 | 22031 | 314900 |
| 30 Paid-in or capital surplus | 2364759 | - | *54383 | *59693 | 32219 | 65831 | 198814 | 52042 | 148707 | 194766 | 176727 | 265371 | 1116207 |
| 31 Retained earnings, appropriated | *64422 | - | - | - | - | - | *35284 | *29138 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 6227062 | - | -250813 | 168434 | 275982 | 416047 | 1330706 | 606636 | 753535 | 257394 | 168136 | 308004 | 2193000 |
| 33 Retained earnings (S CORP) | 3242639 | - | 68291 | 26026 | 74873 | 153153 | 951106 | 402311 | 473334 | 261051 | 471785 | 360709 | - |
| 34 Less: Cost of treasury stock | 488925 | - | - | *24039 | *40650 | *16033 | 98883 | 76642 | 40195 | 31756 | 10426 | 4935 | 145367 |
| 35 Total receipts | 108987427 | 327089 | 2660358 | 4479253 | 3755302 | 6784562 | 23332179 | 9863419 | 13219727 | 6571447 | 4906481 | 4677473 | 28410136 |
| 36 Business receipts | 107489495 | *320282 | 2554657 | 4437237 | 3623019 | 6690846 | 23120680 | 9812569 | 13046093 | 6502223 | 4823193 | 4588515 | 27970181 |
| 37 Interest | 255469 | *3148 | 1622 | 1337 | 3639 | 7630 | 21783 | 16332 | 20534 | 12300 | 16024 | 37151 | 113967 |
| 38 Interest on govt. obligations | 16622 | - | - | - | - | *239 | 6579 | *77 | *665 | *1302 | 1314 | 3476 | 2970 |
| 39 Rents | 55216 | - | *1256 | *1764 | - | *1735 | 5772 | *1965 | 5023 | *1760 | 7188 | 440 | 28314 |
| 40 Royalties | 58682 | - | - | - | - | 73 | *28011 | *1066 | *188 | *542 | 7066 | - | 21736 |
| 41 Net S-T cap gain less net LT loss | 10646 | - | *1241 | - | *244 | *5339 | *297 | - | *580 | 4 | - | - | 2940 |
| 42 Net L-T cap gain less net ST loss | 96070 | *427 | - | *11881 | *112 | *7923 | 16058 | *855 | *1642 | *467 | 325 | 51 | 56329 |
| 43 Net gain, noncapital assets | 42510 | *68 | *7220 | *14613 | *574 | *831 | 1612 | 965 | 2431 | 564 | 3039 | 2138 | 8455 |
| 44 Dividends, domestic corporations | 13182 | - | - | *779 | *425 | *1541 | *3900 | *414 | *228 | *300 | 3552 | 694 | 1349 |
| 45 Dividends, foreign corporations | 40254 | - | - | - | - | - | *211 | - | *214 | *11780 | 677 | 717 | 26655 |
| 46 Other receipts | 909282 | *3163 | 94363 | 11641 | 127288 | 68407 | 127276 | 29176 | 142130 | 40204 | 44102 | 44292 | 177239 |
| 47 Total deductions | 105620077 | *311996 | 2492679 | 4293988 | 3628517 | 6566308 | 22668525 | 9549581 | 12737003 | 6372490 | 4600944 | 4489562 | 27908485 |
| 48 Cost of goods | 85477276 | *230521 | 80912 | 145645 | 345895 | 483732 | 1941010 | 1156064 | 1297494 | 841771 | 733947 | 634225 | 3216380 |
| 49 Compensation of officers | 1962322 | *1159 | 230495 | 152273 | 183175 | 248450 | 562686 | 190917 | 175203 | 51482 | 79711 | 39048 | 47723 |
| 50 Salaries and wages | 5791131 | *20197 | 197925 | 215321 | 319908 | 498963 | 1100824 | 617755 | 570357 | 326031 | 273593 | 255351 | 1394907 |
| 51 Repairs | 286565 | *828 | 8240 | 15832 | 9657 | 33688 | 70594 | 22639 | 28131 | 19286 | 10965 | 26055 | 40650 |
| 52 Bad debts | 226110 | *477 | *1980 | *7397 | 6169 | 16676 | 57370 | 13252 | 29199 | 13587 | 20859 | 16461 | 42683 |
| 53 Rent paid on business property | 1001989 | *4721 | 75003 | 81056 | 92270 | 89379 | 236226 | 71124 | 80106 | 49139 | 34160 | 48028 | 140777 |
| 54 Taxes paid | 1638682 | *3282 | 52311 | 64450 | 82741 | 164342 | 591738 | 118869 | 142079 | 104205 | 51169 | 43226 | 220269 |
| 55 Interest paid | 762112 | *3395 | 5305 | 17550 | 24020 | 37976 | 140087 | 91580 | 77012 | 57121 | 60078 | 32633 | 215357 |
| 56 Contributions or gifts | 27791 | *53 | *92 | *331 | 380 | 1132 | 3815 | 3321 | 3512 | 1899 | 1591 | 935 | 10732 |
| 57 Amortization | 87980 | 2112 | *1213 | *1018 | *4951 | 6832 | 8446 | 9375 | 12345 | 2825 | 12424 | 5415 | 21024 |
| 58 Depreciation | 830244 | *4137 | 19570 | 31626 | 42687 | 74137 | 163513 | 71419 | 72020 | 41227 | 53491 | 49694 | 206723 |
| 59 Depletion | *364 | - | - | - | - | - | - | - | *86 | - | - | - | 278 |
| 60 Advertising | 817846 | *260 | 10694 | 34309 | 23276 | 40032 | 123220 | 71226 | 141278 | 55092 | 33430 | 51321 | 233709 |
| 61 Pension, prof sh, stock, annuity | 189397 | - | *17859 | *10820 | *3844 | 10835 | 58278 | 21578 | 26048 | 12604 | 8584 | 6697 | 12249 |
| 62 Employee benefit programs | 375165 | *1558 | *7605 | 11745 | 14311 | 33384 | 85614 | 36157 | 45005 | 25835 | 19303 | 33938 | 60709 |
| 63 Net loss, noncapital assets | 22425 | *931 | *507 | *22 | *166 | *341 | 7487 | *551 | 1282 | 1361 | 507 | 8160 | 1111 |
| 64 Other deductions | 6122676 | *12526 | 398998 | 306863 | 324696 | 563548 | 1279265 | 552573 | 716588 | 457142 | 418107 | 395802 | 696568 |
| 65 Total receipts less total deducts | 3367349 | 15093 | 167680 | 185264 | 126785 | 218255 | 663654 | 313838 | 482724 | 198957 | 305537 | 187911 | 501652 |
| 66 Constructive taxable income from related foreign corporations | 30894 | - | - | - | - | - | *55 | - | *1189 | *6398 | 4639 | 457 | 18156 |
| 67 Net income, total | 3381622 | 15093 | 167680 | 185264 | 126785 | 218016 | 657130 | 313761 | 483248 | 204052 | 308862 | 184893 | 516838 |
| 68 Net income, Form 1120-A | *11481 | - | *9074 | *160 | *2246 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *2610 | *2610 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1564694 | *958 | 112997 | 107417 | 51669 | 118145 | 428594 | 147391 | 247394 | 101731 | 205432 | 42967 | - |
| 71 Statutory special deductions, total | 216018 | *3717 | 27663 | *17975 | 21437 | 20662 | 31269 | 13023 | 24032 | 6678 | 13668 | 3214 | 32681 |
| 72 Net operating loss deduction | 198017 | *3717 | 27663 | *17429 | *21196 | *19701 | 28496 | *7960 | 23947 | *5044 | 9450 | 2727 | 30686 |
| 73 Dividends received deduction | 18001 | - | - | *546 | *240 | *961 | 2773 | *5063 | *84 | *1634 | 4218 | 487 | 1995 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1601414 | *10418 | 27020 | 60377 | 53679 | 79209 | 197268 | 153348 | 211822 | 95643 | 89761 | 138712 | 484157 |
| 76 Income tax before credits, total | 512497 | *3225 | 5124 | 10809 | 10248 | 17793 | 55845 | 51423 | 72613 | 32848 | 32029 | 48900 | 171640 |
| 77 Regular tax | 505874 | *3146 | 5124 | 10809 | 10248 | 17793 | 54905 | 51290 | 71990 | 32494 | 30833 | 48069 | 169174 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 521 | - | - | - | - | - | - | - | - | - | - | - | 521 |
| 80 Alternative minimum tax | 4637 | *24 | - | - | - | - | *910 | *122 | *533 | *60 | 1103 | 673 | 1213 |
| 81 Environmental tax | 1180 | 11 | - | - | - | - | *30 | *12 | 88 | *55 | 93 | 159 | 732 |
| 82 Foreign tax credit | 27631 | - | - | - | - | 8 | *17 | - | *376 | *3240 | 889 | 1223 | 21878 |
| 83 U.S. Possessions tax credit | 54 | - | - | - | - | - | 23 | - | 32 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 5496 | - | *724 | *625 | *166 | *361 | *260 | *277 | *336 | - | 797 | 24 | 1925 |
| 87 Prior year minimum tax credit | 1968 | - | - | - | - | - | *256 | *818 | *680 | *195 | 20 | - | - |
| 88 Income tax after credits, total | 477348 | *3225 | *4399 | 10184 | 10082 | 17424 | 55289 | 50328 | 71190 | 29413 | 30323 | 47653 | 147837 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 62
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 410071 | 12109 | 161407 | 99376 | 57044 | 35437 | 35735 | 5159 | 2568 | 537 | 297 | 211 | 192 |
| 2 Total assets | 744522426 | - | 6774491 | 15967877 | 20033230 | 24862008 | 76651292 | 35646465 | 37763323 | 18360356 | 22291530 | 34701293 | 451470560 |
| 3 Cash | 37729584 | - | 1521630 | 2606111 | 2924490 | 3407505 | 7207101 | 2499626 | 2770304 | 1310657 | 1316726 | 2190625 | 9974808 |
| 4 Notes and accounts receivable | 110513843 | - | 511463 | 1620055 | 2777370 | 3867866 | 11181558 | 4955087 | 5828042 | 2912190 | 3349730 | 4285270 | 69225211 |
| 5 Less: Allowance for bad debts | 2792800 | - | *2140 | *3130 | 14986 | 38539 | 129457 | 76431 | 111894 | 75745 | 96606 | 173570 | 2070301 |
| 6 Inventories | 212645617 | - | 2231134 | 5728820 | 7212974 | 9104336 | 36736150 | 18856627 | 16708577 | 6291365 | 7004590 | 9455206 | 93315839 |
| 7 U.S. govt. obligations, total | 3171277 | - | *6620 | *8729 | *36241 | 61800 | 119439 | *33889 | 62693 | *69877 | 30627 | 111317 | 2630044 |
| 8 Tax-exempt securities | 21824300 | - | *2260 | *4371 | *36991 | *28079 | 146385 | *59715 | *30840 | *26416 | 17036 | 148371 | 21323836 |
| 9 Other current assets | 27938780 | - | 124449 | 380238 | 516090 | 656181 | 2083458 | 1066155 | 1066580 | 682020 | 1048307 | 1512326 | 18802977 |
| 10 Loans to stockholders | 6497634 | - | 347287 | 575406 | 567655 | 517593 | 876691 | 256927 | 322398 | 132968 | 72146 | 163042 | 2665521 |
| 11 Mortgage and real estate loans | 4853726 | - | *33225 | 135778 | 116515 | 191227 | 247700 | 74729 | 61617 | 88638 | 306043 | 72930 | 3525324 |
| 12 Other investments | 81084946 | - | 75774 | 342880 | 639434 | 1005066 | 2324956 | 1176262 | 1380790 | 1037346 | 1252520 | 1882372 | 69967547 |
| 13 Depreciable assets | 304165726 | - | 5565893 | 9227956 | 10573134 | 11807529 | 29326491 | 10808644 | 14657558 | 7923205 | 10229506 | 18017842 | 176027968 |
| 14 Less: Accumulated depreciation | 135570948 | - | 4100995 | 6009481 | 6733089 | 7158328 | 17400818 | 5566813 | 7319369 | 3796384 | 4561274 | 7734699 | 65189700 |
| 15 Depletable assets | 183112 | - | *22218 | *2724 | *27773 | *3676 | *26521 | *116 | *18275 | *10202 | 11288 | 35006 | 25312 |
| 16 Less: Accumulated depletion | 58596 | - | *19462 | *2411 | *1876 | *2994 | *8442 | *5 | *8991 | *3787 | 2217 | 2593 | 5818 |
| 17 Land | 28493610 | - | 81963 | 273545 | 419657 | 684585 | 1915791 | 957960 | 1251084 | 778503 | 904389 | 1544959 | 19681176 |
| 18 Intangible assets (Amortizable) | 19535013 | - | 384748 | 1016531 | 697100 | 538846 | 1537418 | 596631 | 638643 | 619136 | 722160 | 2171391 | 10612409 |
| 19 Less: Accumulated amortization | 4946276 | - | 187817 | 569865 | 374954 | 206943 | 637668 | 264561 | 239578 | 176732 | 236158 | 480176 | 1571823 |
| 20 Other assets | 29253879 | - | 176240 | 629621 | 612712 | 394524 | 1098019 | 211907 | 645755 | 530480 | 922718 | 1501673 | 22530231 |
| 21 Total liabilities | 744522426 | - | 6774491 | 15967877 | 20033230 | 24862008 | 76651292 | 35646465 | 37763323 | 18360356 | 22291530 | 34701293 | 451470560 |
| 22 Accounts payable | 102057996 | - | 925460 | 2321988 | 3170773 | 4033464 | 10178714 | 3570501 | 4196311 | 2331271 | 3550237 | 5239197 | 62540080 |
| 23 Mort, notes, and bonds under 1 yr | 87718762 | - | 466085 | 966190 | 1414810 | 2399177 | 21076879 | 14571705 | 13199626 | 4290495 | 2372402 | 2397404 | 24563989 |
| 24 Other current liabilities | 82177836 | - | 562853 | 1056060 | 1320767 | 1637615 | 5402098 | 2640254 | 2864169 | 1435851 | 2138719 | 3286989 | 59832460 |
| 25 Loans from stockholders | 18930373 | - | 1906094 | 2521306 | 2081426 | 1756176 | 3488688 | 1387146 | 1040197 | 214457 | 219970 | 382889 | 3932025 |
| 26 Mort, notes, bonds, 1 yr or more | 130035187 | - | 887902 | 2520364 | 3265157 | 3931128 | 10023130 | 4106961 | 5202343 | 2939030 | 4597932 | 7113248 | 85447992 |
| 27 Other liabilities | 67358510 | - | 135316 | 371262 | 128436 | 288636 | 863296 | 347539 | 438586 | 344375 | 560385 | 1587973 | 62292706 |
| 28 Net worth | 256243762 | - | 1890780 | 6210707 | 8651860 | 10815813 | 25618488 | 9022359 | 10822091 | 6804876 | 8851885 | 14693594 | 152861309 |
| 29 Capital stock | 28302676 | - | 1215672 | 1564972 | 1557795 | 1445933 | 3831352 | 1136351 | 973774 | 503859 | 867563 | 1468099 | 13737306 |
| 30 Paid-in or capital surplus | 74966924 | - | 539314 | 1269165 | 1075668 | 1121538 | 2913568 | 1339097 | 1496284 | 1432720 | 3024366 | 5207239 | 55547965 |
| 31 Retained earnings, appropriated | 856730 | - | *10064 | *10007 | 79994 | 77713 | 232033 | *10632 | 35309 | *16394 | 4764 | 21888 | 357932 |
| 32 Retained earnings-unappropriated | 134821564 | - | 167579 | 1868949 | 4445996 | 6389111 | 11546016 | 2669494 | 4388828 | 2504912 | 3584583 | 6041091 | 91215004 |
| 33 Retained earnings (S CORP) | 31656761 | - | 269264 | 1772534 | 2070585 | 2689394 | 8586983 | 4262567 | 4352810 | 2668117 | 1578640 | 2250592 | 1155275 |
| 34 Less: Cost of treasury stock | 14360892 | - | 311113 | 274920 | 578179 | 907876 | 1491464 | 395781 | 424914 | 321126 | 208030 | 295315 | 9152173 |
| 35 Total receipts | 1765652002 | 9848955 | 45406629 | 68690682 | 71825606 | 83755129 | 286323004 | 144781122 | 143998352 | 57472230 | 55948361 | 78852797 | 718749136 |
| 36 Business receipts | 1719111820 | 9289891 | 44821162 | 67975930 | 71085076 | 82698415 | 282291370 | 142482944 | 141598811 | 56252279 | 54479049 | 76847310 | 689289582 |
| 37 Interest | 10560159 | 14100 | 18496 | 86298 | 117053 | 160834 | 522255 | 176921 | 228927 | 145972 | 294502 | 367076 | 8427726 |
| 38 Interest on govt. obligations | 1306131 | 169 | - | *605 | 2717 | 3355 | 12170 | 7062 | 3604 | 4804 | 9039 | 23098 | 1239507 |
| 39 Rents | 3171213 | 28747 | 9540 | 14268 | 27285 | 40231 | 155792 | 43672 | 168739 | 84225 | 134330 | 169580 | 2294803 |
| 40 Royalties | 2983272 | 319 | *2 | - | *340 | *6832 | *29923 | *22959 | 33137 | 67053 | 61244 | 294305 | 2467159 |
| 41 Net S-T cap gain less net LT loss | 39485 | - | *5024 | *544 | 3172 | 1665 | 3149 | *1352 | *2214 | *206 | 2931 | 676 | 18551 |
| 42 Net L-T cap gain less net ST loss | 2533938 | 56458 | 57257 | 52601 | 50427 | 39909 | 143821 | 81150 | 56389 | 31346 | 95248 | 45454 | 1823877 |
| 43 Net gain, noncapital assets | 1370198 | 181485 | 72637 | 101462 | 36174 | 76057 | 194529 | 50898 | 99465 | 73094 | 44133 | 55657 | 384606 |
| 44 Dividends, domestic corporations | 327173 | 47 | *986 | 1606 | 4888 | 6668 | 20695 | 2914 | 12190 | 4334 | 12715 | 13624 | 246506 |
| 45 Dividends, foreign corporations | 171145 | - | - | *249 | - | *4 | *72 | *58 | *18 | *6269 | 1939 | 2083 | 160454 |
| 46 Other receipts | 24077469 | 277740 | 421525 | 457119 | 498474 | 721158 | 2949227 | 1911193 | 1794858 | 802647 | 813231 | 1033935 | 12396363 |
| 47 Total deductions | 1712468514 | 9191786 | 43208840 | 66026904 | 69485296 | 81318462 | 280394895 | 142310471 | 141103078 | 55965240 | 54072877 | 76018340 | 693372326 |
| 48 Cost of goods | 1250297817 | 2369977 | 2215185 | 5627659 | 7160948 | 9028153 | 36273584 | 18643486 | 16719552 | 6347416 | 7037933 | 9560700 | 90709334 |
| 49 Compensation of officers | 21628043 | 153194 | 2061881 | 2890714 | 2990721 | 2867967 | 5261122 | 1628557 | 1377678 | 512632 | 364069 | 371697 | 1147810 |
| 50 Salaries and wages | 163407177 | 1037134 | 4040048 | 6037198 | 6923108 | 7899490 | 20145122 | 8582987 | 9296131 | 4473746 | 5421585 | 8627924 | 80922705 |
| 51 Repairs | 8987637 | 43252 | 352027 | 477106 | 459156 | 521317 | 1263503 | 515114 | 514377 | 258603 | 348146 | 515983 | 3719053 |
| 52 Bad debts | 13264469 | 17782 | 29491 | 88280 | 148842 | 160049 | 361823 | 147812 | 163242 | 80759 | 115192 | 206255 | 11744941 |
| 53 Rent paid on business property | 44509630 | 223991 | 2405121 | 3147511 | 2415189 | 2191631 | 4805040 | 1609974 | 1717948 | 881219 | 1313046 | 2166507 | 21632452 |
| 54 Taxes paid | 37539403 | 223535 | 1256527 | 1796987 | 1624146 | 1736215 | 3940458 | 1488847 | 1599301 | 781635 | 941733 | 1381708 | 20768311 |
| 55 Interest paid | 19537431 | 153130 | 179814 | 363592 | 506958 | 612241 | 2033435 | 956910 | 955074 | 430692 | 546175 | 772782 | 12026629 |
| 56 Contributions or gifts | 530533 | 1596 | 7549 | 10263 | 17718 | 18757 | 39041 | 13422 | 24869 | 11333 | 16202 | 41174 | 328607 |
| 57 Amortization | 1612656 | 9564 | 38167 | 75667 | 60857 | 66254 | 152229 | 95278 | 72331 | 34308 | 70194 | 108788 | 829019 |
| 58 Depreciation | 25665294 | 127059 | 464528 | 742772 | 793707 | 877621 | 2298465 | 925199 | 1261619 | 642940 | 828960 | 1508142 | 15194281 |
| 59 Depletion | 19199 | - | - | *1227 | - | *7043 | *1895 | *105 | *405 | *2 | 2352 | 6080 | 91 |
| 60 Advertising | 31360357 | 240109 | 523993 | 905162 | 998105 | 1347103 | 3508741 | 1711429 | 1860577 | 947819 | 910403 | 1559781 | 16847134 |
| 61 Pension, prof sh, stock, annuity | 7330443 | 10623 | 72302 | 64151 | 124621 | 173192 | 413673 | 143688 | 157703 | 80309 | 123759 | 192488 | 5773933 |
| 62 Employee benefit programs | 12702756 | 31939 | 134898 | 254810 | 298497 | 500617 | 1295747 | 620135 | 696459 | 364664 | 440414 | 676758 | 7387818 |
| 63 Net loss, noncapital assets | 473063 | *9447 | *8104 | 10440 | 11835 | 8294 | 38030 | 11795 | 12018 | 10677 | 24053 | 48912 | 279459 |
| 64 Other deductions | 73602606 | 708428 | 5230370 | 5957347 | 5476413 | 5596297 | 12788904 | 4763880 | 5849187 | 2714722 | 2884747 | 4926510 | 16705799 |
| 65 Total receipts less total deducts | 53183488 | 657169 | 2197789 | 2663778 | 2340310 | 2436667 | 5928110 | 2470651 | 2895273 | 1506990 | 1875483 | 2834457 | 25376810 |
| 66 Constructive taxable income from related foreign corporations | 265753 | - | - | - | - | - | - | - | - | *2155 | 1591 | 1934 | 260072 |
| 67 Net income, total | 52143110 | 657001 | 2197789 | 2663173 | 2337593 | 2433312 | 5915940 | 2463589 | 2891669 | 1504341 | 1868036 | 2813293 | 24397375 |
| 68 Net income, Form 1120-A | 114724 | *10566 | 56463 | 41506 | 6190 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *7077 | *7077 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 14793740 | 277386 | 1545749 | 1613688 | 1354939 | 1308013 | 3352578 | 1585808 | 1654827 | 746596 | 520455 | 637357 | 196342 |
| 71 Statutory special deductions, total | 3429150 | 256854 | 320562 | 344843 | 205558 | 177887 | 356137 | 166070 | 164195 | 97254 | 106948 | 183107 | 1049736 |
| 72 Net operating loss deduction | 3219798 | 256821 | 319914 | 343781 | 202128 | 173237 | 344279 | 163977 | 154360 | 93511 | 96732 | 172938 | 898122 |
| 73 Dividends received deduction | 208630 | 33 | *648 | *1063 | 3430 | 4650 | 11858 | 2093 | 9835 | 3743 | 10216 | 10169 | 150892 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 33930792 | 122760 | 331479 | 704641 | 777400 | 947970 | 2214381 | 713139 | 1074067 | 660613 | 1241169 | 1993434 | 23149737 |
| 76 Income tax before credits, total | 11507553 | 33533 | 51126 | 114808 | 137159 | 199763 | 638522 | 241224 | 373231 | 228442 | 433503 | 704925 | 8351316 |
| 77 Regular tax | 11200455 | 30502 | 51051 | 114651 | 136595 | 197921 | 629508 | 234641 | 364317 | 224839 | 425872 | 690383 | 8100175 |
| 78 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 271068 | *2834 | *43 | *154 | *564 | 1812 | 8759 | 6613 | 8394 | 6183 | 6417 | 11278 | 218016 |
| 81 Environmental tax | 37986 | 197 | - | - | - | - | *26 | 74 | 284 | 448 | 1348 | 2597 | 33013 |
| 82 Foreign tax credit | 262706 | 57 | - | *25 | - | *6 | *6 | - | *2980 | *2912 | 4762 | 5026 | 246932 |
| 83 U.S. Possessions tax credit | 20059 | - | - | 8 | - | - | 221 | 145 | - | 1092 | - | - | 18593 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *215 | - | - | - | - | - | *94 | *4 | - | - | - | 3 | 114 |
| 86 General business credit | 324344 | *470 | *1232 | 2098 | 2491 | 4490 | 10412 | 2681 | 6836 | 5377 | 10204 | 23549 | 254504 |
| 87 Prior year minimum tax credit | 132032 | - | *33 | *548 | *49 | *41 | 3414 | 1803 | 3796 | 3632 | 6126 | 6273 | 106316 |
| 88 Income tax after credits, total | 10768196 | 33006 | 49861 | 112129 | 134619 | 195227 | 624375 | 236591 | 359619 | 215428 | 412410 | 670074 | 7724856 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers

MAJOR GROUP 36
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 29303 | *979 | 7438 | 6420 | 5053 | 4496 | 4346 | 344 | 143 | 42 | *** | *** | *** |
| 2 Total assets | 39340290 | - | 308917 | 1006758 | 1807451 | 3182550 | 8134163 | 2360055 | 2203167 | 1412545 | *** | *** | *** |
| 3 Cash | 2076846 | - | 49880 | 91968 | 202642 | 328599 | 689270 | 142816 | 117522 | 82468 | *** | *** | *** |
| 4 Notes and accounts receivable | 6780106 | - | 30681 | 171528 | 345499 | 710605 | 2118343 | 497507 | 558757 | 320458 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 102085 | - | - | - | - | *3009 | 33933 | 6946 | 11398 | 6812 | *** | *** | *** |
| 6 Inventories | 13832322 | - | 136556 | 407490 | 844911 | 1303985 | 3137571 | 929493 | 640809 | 438572 | *** | *** | *** |
| 7 U.S. govt. obligations, total | 74087 | - | *329 | - | - | *3474 | *24232 | *29068 | *1509 | 13641 | *** | *** | *** |
| 8 Tax-exempt securities | *20241 | - | - | - | - | *1303 | - | - | *13463 | - | *** | *** | *** |
| 9 Other current assets | 1072377 | - | *2278 | 7034 | 20662 | 74523 | 152099 | 40976 | 52312 | 38949 | *** | *** | *** |
| 10 Loans to stockholders | 249608 | - | *24035 | *29959 | 23719 | 40704 | 99754 | *8690 | *11981 | *448 | *** | *** | *** |
| 11 Mortgage and real estate loans | 444259 | - | *9556 | - | - | *75918 | *48799 | *16696 | *4276 | - | *** | *** | *** |
| 12 Other investments | 2419816 | - | *7432 | *19975 | 67791 | 135313 | 482881 | 158161 | 170221 | 214563 | *** | *** | *** |
| 13 Depreciable assets | 15690704 | - | 184143 | 450637 | 728204 | 1048656 | 2991755 | 887002 | 1001822 | 496283 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 6982019 | - | 132275 | 242716 | 520660 | 666810 | 1959824 | 497689 | 544250 | 265545 | *** | *** | *** |
| 15 Depletable assets | *48514 | - | *1 | - | - | - | *12062 | - | *17 | *3865 | *** | *** | *** |
| 16 Less: Accumulated depletion | 8351 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 17 Land | 2708269 | - | *13601 | *32789 | 24700 | 95661 | 268210 | 113305 | 109036 | 58191 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 437623 | - | *370 | 26695 | 30273 | 35731 | 51813 | 10425 | 8144 | *2643 | *** | *** | *** |
| 19 Less: Accumulated amortization | 114997 | - | *184 | *5364 | 8782 | 13517 | 26490 | *5107 | 5818 | *1178 | *** | *** | *** |
| 20 Other assets | 692971 | - | -17484 | 16764 | 48491 | 11414 | 77624 | 35658 | 74764 | 15999 | *** | *** | *** |
| 21 Total liabilities | 39340290 | - | 308917 | 1006758 | 1807451 | 3182550 | 8134163 | 2360055 | 2203167 | 1412545 | *** | *** | *** |
| 22 Accounts payable | 5682728 | - | 65538 | 182132 | 254572 | 482673 | 1178810 | 279257 | 229112 | 105985 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 3004116 | - | *12690 | 36567 | 153991 | 316359 | 889827 | 461890 | 260017 | 145746 | *** | *** | *** |
| 24 Other current liabilities | 2936179 | - | 15260 | 40333 | 70623 | 227661 | 516589 | 170138 | 155221 | 108598 | *** | *** | *** |
| 25 Loans from stockholders | 1432557 | - | 75581 | 245979 | 248054 | 210351 | 409325 | 54203 | 33666 | *22872 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 7017063 | - | 55798 | 115343 | 269774 | 515996 | 995380 | 263206 | 310608 | 285701 | *** | *** | *** |
| 27 Other liabilities | 571918 | - | 18960 | 2246 | 8859 | 20299 | 101168 | 16179 | 19115 | 17012 | *** | *** | *** |
| 28 Net worth | 18695730 | - | 65090 | 384157 | 801578 | 1409212 | 4043065 | 1115182 | 1195429 | 726630 | *** | *** | *** |
| 29 Capital stock | 1488818 | - | 44135 | 105136 | 134333 | 148212 | 410323 | 104184 | 56087 | 19945 | *** | *** | *** |
| 30 Paid-in or capital surplus | 4208670 | - | *39019 | 54514 | 149066 | 145119 | 210134 | 136544 | 91284 | 62090 | *** | *** | *** |
| 31 Retained earnings, appropriated | *51701 | - | *4267 | - | - | *7301 | *29416 | *10632 | *85 | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 10299528 | - | -20145 | 105759 | 446274 | 1025328 | 2342730 | 409576 | 738844 | 339491 | *** | *** | *** |
| 33 Retained earnings (S CORP) | 3205442 | - | -75 | 121045 | 112310 | 231129 | 1275859 | 479415 | 321158 | 341820 | *** | *** | *** |
| 34 Less: Cost of treasury stock | 558429 | - | *2111 | *2297 | 40406 | 147877 | 225396 | *25170 | *12028 | *36717 | *** | *** | *** |
| 35 Total receipts | 95758600 | *716330 | 2065729 | 4320562 | 5526627 | 8897442 | 20809761 | 6438559 | 4957361 | 3411942 | *** | *** | *** |
| 36 Business receipts | 93900670 | *708023 | 2055934 | 4291009 | 5486763 | 8785790 | 20533029 | 6341198 | 4824423 | 3358720 | *** | *** | *** |
| 37 Interest | 649314 | *226 | 1952 | 2775 | 6011 | 25170 | 56061 | 7828 | 13186 | 7130 | *** | *** | *** |
| 38 Interest on govt. obligations | 28028 | - | - | - | *714 | *79 | *1181 | *258 | *803 | *227 | *** | *** | *** |
| 39 Rents | 143324 | *277 | - | *309 | *521 | 2156 | 15041 | *2138 | 53800 | *253 | *** | *** | *** |
| 40 Royalties | 268732 | - | *2 | - | - | - | - | *1 | *89 | - | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | *2069 | - | - | - | *34 | - | *5 | *861 | *613 | - | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | 44035 | *1022 | - | - | *1285 | 6136 | 12286 | *12471 | *1154 | *3131 | *** | *** | *** |
| 43 Net gain, noncapital assets | 61373 | - | *5959 | *1333 | 1933 | 12367 | 12309 | 769 | 1125 | 20000 | *** | *** | *** |
| 44 Dividends, domestic corporations | 15569 | - | - | - | *43 | *1980 | 3576 | *470 | *4044 | *39 | *** | *** | *** |
| 45 Dividends, foreign corporations | *23 | - | - | - | - | - | *5 | - | *18 | - | *** | *** | *** |
| 46 Other receipts | 645463 | *6783 | *1883 | 25136 | 29324 | 63764 | 176268 | 72565 | 58107 | 22441 | *** | *** | *** |
| 47 Total deductions | 91826881 | *704591 | 1963597 | 4151661 | 5349750 | 8594227 | 20220805 | 6268031 | 4769154 | 3232058 | *** | *** | *** |
| 48 Cost of goods | 68054247 | *144045 | 132739 | 409509 | 828990 | 1284994 | 3128036 | 923948 | 646861 | 447133 | *** | *** | *** |
| 49 Compensation of officers | 1951106 | *42493 | 121321 | 218169 | 237117 | 385110 | 594187 | 150215 | 87337 | 35127 | *** | *** | *** |
| 50 Salaries and wages | 8896629 | *3886 | 184679 | 240798 | 586141 | 700528 | 1783033 | 586081 | 471977 | 305369 | *** | *** | *** |
| 51 Repairs | 491298 | *649 | 7345 | 24690 | 28594 | 46611 | 128986 | 36802 | 33429 | 15225 | *** | *** | *** |
| 52 Bad debts | 240462 | *1531 | *3368 | 19271 | 16171 | 27853 | 87381 | 12862 | 16425 | 5184 | *** | *** | *** |
| 53 Rent paid on business property | 1518092 | *23926 | 80597 | 263811 | 125574 | 129020 | 260413 | 56034 | 52431 | 33267 | *** | *** | *** |
| 54 Taxes paid | 1654089 | *7622 | 77779 | 124089 | 115777 | 199078 | 385032 | 97899 | 88272 | 48858 | *** | *** | *** |
| 55 Interest paid | 1212214 | *1069 | 7757 | 19528 | 51751 | 75284 | 191090 | 60412 | 53360 | 38740 | *** | *** | *** |
| 56 Contributions or gifts | 34006 | *180 | *2812 | 706 | 1376 | 3708 | 6026 | 2395 | 2555 | 986 | *** | *** | *** |
| 57 Amortization | 37883 | *193 | *72 | *152 | 3377 | 4297 | 5045 | 684 | 2912 | 845 | *** | *** | *** |
| 58 Depreciation | 1169704 | *1603 | 10702 | 39380 | 60940 | 100457 | 211691 | 58367 | 62437 | 36263 | *** | *** | *** |
| 59 Depletion | *3292 | - | - | - | - | - | - | *-0 | *14 | *1 | *** | *** | *** |
| 60 Advertising | 929614 | *73730 | 22901 | 50816 | 56262 | 81480 | 161133 | 60619 | 44739 | 28889 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 288857 | 147 | *4155 | *4669 | *32355 | 16242 | 82159 | 14064 | 21332 | 11637 | *** | *** | *** |
| 62 Employee benefit programs | 479887 | *196 | 13873 | 19232 | 41068 | 46220 | 113008 | 34927 | 42505 | 20714 | *** | *** | *** |
| 63 Net loss, noncapital assets | 19229 | 261 | *310 | - | *387 | *841 | 1607 | *362 | 2087 | *2533 | *** | *** | *** |
| 64 Other deductions | 4846270 | *153389 | 252858 | 273573 | 366795 | 509292 | 1000396 | 301653 | 197417 | 104444 | *** | *** | *** |
| 65 Total receipts less total deducts | 3931718 | *11739 | 102132 | 168901 | 176877 | 303215 | 588956 | 170528 | 188208 | 179884 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 67 Net income, total | 3903690 | *11739 | 102132 | 168901 | 176164 | 303136 | 587776 | 170270 | 187405 | 179657 | *** | *** | *** |
| 68 Net income, Form 1120-A | *4590 | - | *731 | *2228 | *1631 | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | 941334 | *3119 | 64529 | 111847 | 91163 | 134708 | 264023 | 63372 | 50815 | 89976 | *** | *** | *** |
| 71 Statutory special deductions, total | 193453 | *6584 | 24753 | 15766 | 23019 | 10715 | 28862 | 10043 | 9130 | *21464 | *** | *** | *** |
| 72 Net operating loss deduction | 181421 | *6584 | 24753 | 15766 | 22988 | *9329 | 26000 | *9714 | *5590 | *21446 | *** | *** | *** |
| 73 Dividends received deduction | 12032 | - | - | - | *30 | *1386 | 2862 | *329 | *3540 | *18 | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 2773188 | *2037 | *12850 | 41287 | 61982 | 157713 | 299061 | 96855 | 127467 | 68217 | *** | *** | *** |
| 76 Income tax before credits, total | 905948 | *339 | *2071 | 6415 | 10457 | 33876 | 83403 | 32196 | 43306 | 23776 | *** | *** | *** |
| 77 Regular tax | 900530 | *328 | *2071 | 6415 | 10457 | 33742 | 82938 | 32145 | 43299 | 23186 | *** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | 2903 | 11 | - | - | - | *134 | *465 | *42 | *349 | 237 | *** | *** | *** |
| 81 Environmental tax | 2592 | - | - | - | - | - | - | *10 | *31 | 57 | *** | *** | *** |
| 82 Foreign tax credit | *777 | - | - | - | - | - | *1 | - | *1 | - | *** | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 General business credit | 19449 | - | - | - | - | *246 | *167 | *102 | - | *192 | *** | *** | *** |
| 87 Prior year minimum tax credit | 6056 | - | *33 | - | - | *8 | *54 | *42 | *180 | *530 | *** | *** | *** |
| 88 Income tax after credits, total | 879665 | *339 | *2038 | 6415 | 10457 | 33622 | 83181 | 32053 | 43125 | 23054 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Building material dealers

MINOR INDUSTRY 5220
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 14061 | *767 | 3328 | 2989 | 1739 | 2258 | 2562 | 228 | 123 | 34 | *** | *** | *** |
| 2 Total assets | 29051802 | - | 114285 | 464099 | 626902 | 1611154 | 5150415 | 1545989 | 1879461 | 1170924 | *** | *** | *** |
| 3 Cash | 1346095 | - | 25762 | 44337 | 103355 | 165783 | 465950 | 106010 | 110250 | 53381 | *** | *** | *** |
| 4 Notes and accounts receivable | 5270883 | - | *13549 | 134369 | 161812 | 456154 | 1665679 | 436213 | 540367 | 309177 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 93030 | - | - | - | - | *691 | 31187 | 6011 | 11352 | 6730 | *** | *** | *** |
| 6 Inventories | 9715413 | - | *40498 | 151966 | 215069 | 592552 | 1814568 | 530133 | 525562 | 364246 | *** | *** | *** |
| 7 U.S. govt. obligations, total | 70832 | - | *329 | - | - | *3474 | *20977 | *29068 | *1509 | 13641 | *** | *** | *** |
| 8 Tax-exempt securities | *18938 | - | - | - | - | - | - | - | *13463 | - | *** | *** | *** |
| 9 Other current assets | 677026 | - | *1202 | *1442 | 14850 | 36049 | 100222 | 22076 | 42383 | 33994 | *** | *** | *** |
| 10 Loans to stockholders | 133686 | - | *14809 | *3765 | *9400 | 18357 | 64758 | *4895 | *6938 | *448 | *** | *** | *** |
| 11 Mortgage and real estate loans | 38654 | - | - | - | - | *19095 | *9414 | *5305 | *3066 | - | *** | *** | *** |
| 12 Other investments | 1625807 | - | *3636 | *2841 | *4520 | 65395 | 243574 | 92950 | 130064 | 143827 | *** | *** | *** |
| 13 Depreciable assets | 12256059 | - | 104964 | 188458 | 254348 | 558729 | 1963113 | 556792 | 788851 | 423053 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 5047097 | - | 82540 | 110144 | 175195 | 358211 | 1339290 | 323070 | 412326 | 230123 | *** | *** | *** |
| 15 Depletable assets | *36451 | - | - | - | - | - | - | - | *17 | *3865 | *** | *** | *** |
| 16 Less: Accumulated depletion | 8351 | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 17 Land | 2272882 | - | *6816 | *15977 | *17951 | 29974 | 126132 | 74175 | 78485 | 48688 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 333912 | - | *105 | *25107 | *173 | 26964 | 29850 | *2792 | 3381 | *2490 | *** | *** | *** |
| 19 Less: Accumulated amortization | 86735 | - | *105 | *4628 | *162 | 12203 | 17466 | *468 | *2029 | *1120 | *** | *** | *** |
| 20 Other assets | 490377 | - | *-14741 | *10609 | 20781 | 9732 | 34121 | 15129 | 60832 | 12088 | *** | *** | *** |
| 21 Total liabilities | 29051802 | - | 114285 | 464099 | 626902 | 1611154 | 5150415 | 1545989 | 1879461 | 1170924 | *** | *** | *** |
| 22 Accounts payable | 4343848 | - | *30081 | 88689 | 133437 | 289059 | 823121 | 202946 | 203913 | 87378 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 1886821 | - | *5430 | *14955 | 47650 | 79670 | 461536 | 223050 | 240071 | 137689 | *** | *** | *** |
| 24 Other current liabilities | 2116797 | - | *7677 | 21013 | 17581 | 74282 | 249493 | 92579 | 109306 | 90293 | *** | *** | *** |
| 25 Loans from stockholders | 725510 | - | *18762 | 80477 | 54899 | 85122 | 266033 | 37554 | 30492 | *20894 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 5273729 | - | *13935 | 62358 | 85063 | 297633 | 510487 | 154751 | 239163 | 252973 | *** | *** | *** |
| 27 Other liabilities | 425721 | - | *2824 | *1723 | *-2427 | *4093 | 31131 | *9082 | 18946 | 17012 | *** | *** | *** |
| 28 Net worth | 14279376 | - | 35576 | 194885 | 290700 | 781294 | 2808614 | 826028 | 1037570 | 564685 | *** | *** | *** |
| 29 Capital stock | 923618 | - | 17288 | 52442 | 45805 | 89762 | 264450 | 95020 | 50240 | 19176 | *** | *** | *** |
| 30 Paid-in or capital surplus | 3289376 | - | *13860 | *31595 | *77245 | 45443 | 136330 | 42320 | 86140 | 27626 | *** | *** | *** |
| 31 Retained earnings, appropriated | *29250 | - | - | - | - | *1597 | *26046 | *1521 | *85 | - | *** | *** | *** |
| 32 Retained earnings-unappropriated | 8165683 | - | *9766 | 37300 | 139052 | 655147 | 1574802 | 345173 | 633092 | 314993 | *** | *** | *** |
| 33 Retained earnings (S CORP) | 2354958 | - | *-3226 | 73578 | *50163 | 128613 | 997070 | 367164 | 276699 | *233063 | *** | *** | *** |
| 34 Less: Cost of treasury stock | 483509 | - | *2111 | *31 | *21565 | 139268 | 190083 | *25170 | *8685 | *30174 | *** | *** | *** |
| 35 Total receipts | 72968118 | *579620 | 1047678 | 2847689 | 2287391 | 4674804 | 14162847 | 4467009 | 4395123 | 2869939 | *** | *** | *** |
| 36 Business receipts | 71716121 | *572727 | 1040028 | 2841844 | 2282571 | 4616011 | 14028007 | 4420013 | 4321171 | 2837451 | *** | *** | *** |
| 37 Interest | 497587 | - | *321 | *582 | 1610 | 11448 | 29411 | 5558 | 10332 | 6647 | *** | *** | *** |
| 38 Interest on govt. obligations | 26310 | - | - | - | *449 | - | *1106 | *258 | *803 | *186 | *** | *** | *** |
| 39 Rents | 78478 | - | - | - | *274 | *436 | 7755 | *1900 | 17654 | *253 | *** | *** | *** |
| 40 Royalties | 268732 | - | *2 | - | - | - | - | *1 | *89 | - | *** | *** | *** |
| 41 Net S-T cap gain less net LT loss | *1175 | - | - | - | - | - | *5 | - | *613 | - | *** | *** | *** |
| 42 Net L-T cap gain less net ST loss | 37033 | *1022 | - | - | - | *5521 | 7437 | *12439 | *1154 | *3131 | *** | *** | *** |
| 43 Net gain, noncapital assets | 32024 | - | *5959 | *1333 | *704 | 10506 | 7253 | *646 | 1125 | 874 | *** | *** | *** |
| 44 Dividends, domestic corporations | 12091 | - | - | - | - | *886 | 2318 | *171 | *4044 | *39 | *** | *** | *** |
| 45 Dividends, foreign corporations | *23 | - | - | - | - | - | *5 | - | *18 | - | *** | *** | *** |
| 46 Other receipts | 298544 | *5872 | *1369 | 3930 | *1782 | 29997 | 79549 | 26023 | 38121 | 21357 | *** | *** | *** |
| 47 Total deductions | 69860789 | *569633 | 997471 | 2746537 | 2206073 | 4498968 | 13717164 | 4327529 | 4235840 | 2735627 | *** | *** | *** |
| 48 Cost of goods | 52455006 | - | *40498 | 151966 | 199147 | 593979 | 1816549 | 523447 | 531282 | 371909 | *** | *** | *** |
| 49 Compensation of officers | 1190970 | *34521 | *57908 | 134245 | 91478 | 212943 | 391475 | 94313 | 77596 | 31927 | *** | *** | *** |
| 50 Salaries and wages | 6832911 | - | *71583 | 150821 | 283512 | 354575 | 1106387 | 413039 | 401193 | 247891 | *** | *** | *** |
| 51 Repairs | 353148 | *253 | 2000 | 7248 | 9755 | 21932 | 93187 | 24603 | 28791 | 12510 | *** | *** | *** |
| 52 Bad debts | 200019 | *1529 | *2904 | *17246 | 9051 | 17878 | 75796 | 11230 | 16064 | 5005 | *** | *** | *** |
| 53 Rent paid on business property | 1063667 | *13118 | *48235 | 219369 | 39335 | 65573 | 129311 | 31227 | 38321 | 21913 | *** | *** | *** |
| 54 Taxes paid | 1126456 | *2743 | 34129 | 69243 | 43578 | 95927 | 236250 | 66884 | 74176 | 41513 | *** | *** | *** |
| 55 Interest paid | 922773 | *78 | 4395 | 7600 | 11222 | 36633 | 94714 | 34538 | 40995 | 34377 | *** | *** | *** |
| 56 Contributions or gifts | 28058 | *180 | *2661 | *616 | *731 | 1966 | 4349 | 1814 | 2421 | 671 | *** | *** | *** |
| 57 Amortization | 29082 | *155 | *21 | *134 | *35 | 3690 | 1996 | *561 | 2181 | 800 | *** | *** | *** |
| 58 Depreciation | 920313 | *1001 | 6449 | 20524 | 19156 | 53291 | 141984 | 39858 | 51944 | 31342 | *** | *** | *** |
| 59 Depletion | *3292 | - | - | - | - | - | - | *-0 | *14 | *1 | *** | *** | *** |
| 60 Advertising | 655900 | *72113 | 8969 | 32574 | 13856 | 37176 | 83124 | 33287 | 34335 | 18630 | *** | *** | *** |
| 61 Pension, prof sh, stock, annuity | 232972 | - | *3177 | *4669 | *27408 | 6687 | 61405 | 10502 | 18684 | 10025 | *** | *** | *** |
| 62 Employee benefit programs | 365172 | - | *2820 | 16249 | 17322 | 29585 | 80300 | 30107 | 36636 | 19143 | *** | *** | *** |
| 63 Net loss, noncapital assets | 16624 | - | *310 | - | - | *841 | *403 | *362 | *1799 | *2072 | *** | *** | *** |
| 64 Other deductions | 3464425 | *141234 | 168655 | 157407 | 168363 | 284319 | 615966 | 169679 | 170059 | 83163 | *** | *** | *** |
| 65 Total receipts less total deducts | 3107329 | *9987 | 50208 | 101153 | 81318 | 175836 | 445683 | 139480 | 159283 | 134313 | *** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 67 Net income, total | 3081019 | *9987 | 50208 | 101153 | 80869 | 175836 | 444577 | 139222 | 158480 | 134126 | *** | *** | *** |
| 68 Net income, Form 1120-A | *1631 | - | - | - | *1631 | - | - | - | - | - | *** | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 70 Net income, Form 1120S | 679169 | *3119 | *27858 | 69050 | *51826 | 75547 | 231950 | 53771 | 48092 | *71861 | *** | *** | *** |
| 71 Statutory special deductions, total | 104474 | *5031 | *13840 | *6709 | *6450 | *6424 | 21999 | *2138 | 7075 | *649 | *** | *** | *** |
| 72 Net operating loss deduction | 94877 | *5031 | *13840 | *6709 | *6450 | *5804 | 20018 | *2018 | *3535 | *630 | *** | *** | *** |
| 73 Dividends received deduction | 9597 | - | - | - | - | *620 | 1981 | *120 | *3540 | *18 | *** | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 75 Income subject to tax | 2301661 | *1837 | *8509 | *25393 | 22593 | 93866 | 194799 | 83313 | 103321 | 61616 | *** | *** | *** |
| 76 Income tax before credits, total | 770778 | *276 | *1420 | *3964 | 3866 | 19927 | 56842 | 28108 | 34914 | 21279 | *** | *** | *** |
| 77 Regular tax | 766364 | *276 | *1420 | *3964 | 3866 | 19812 | 56492 | 28056 | 35088 | 20941 | *** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 80 Alternative minimum tax | 2178 | - | - | - | - | *115 | *350 | *42 | *179 | - | *** | *** | *** |
| 81 Environmental tax | 2312 | - | - | - | - | - | - | *10 | *21 | *40 | *** | *** | *** |
| 82 Foreign tax credit | *464 | - | - | - | - | - | *1 | - | *1 | - | *** | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | *** |
| 86 General business credit | 19148 | - | - | - | - | *246 | *62 | *56 | - | *189 | *** | *** | *** |
| 87 Prior year minimum tax credit | 6056 | - | *33 | - | - | *8 | *54 | *42 | *180 | *530 | *** | *** | *** |
| 88 Income tax after credits, total | 745110 | *276 | *1387 | *3964 | 3866 | 19673 | 56726 | 28011 | 34733 | 20560 | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Hardware stores

MINOR INDUSTRY 5251
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 6803 | *19 | *781 | 1814 | 2248 | 982 | 883 | *52 | *12 | *** | *** | ** | ** |
| 2 Total assets | 4734238 | - | *46597 | 276395 | 786825 | 682160 | 1526031 | *336235 | *183781 | *** | *** | ** | ** |
| 3 Cash | 289652 | - | *5714 | 16433 | 40736 | 69671 | 114751 | *12797 | *2536 | *** | *** | ** | ** |
| 4 Notes and accounts receivable | 675513 | - | *698 | 26003 | 115505 | 116459 | 293694 | *39823 | *17038 | *** | *** | ** | ** |
| 5 Less: Allowance for bad debts | 6420 | - | - | - | - | *554 | *2086 | *830 | *46 | *** | *** | ** | - |
| 6 Inventories | 2241766 | - | *36594 | 151603 | 466605 | 287835 | 655494 | *184577 | *86301 | *** | *** | ** | ** |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 8 Tax-exempt securities | *1303 | - | - | - | - | *1303 | - | - | - | *** | *** | - | - |
| 9 Other current assets | 59515 | - | *401 | *5102 | 4821 | 11005 | 16519 | *3279 | *4193 | *** | *** | ** | ** |
| 10 Loans to stockholders | 74265 | - | *159 | *25504 | *13580 | *17942 | 12037 | - | *5043 | *** | *** | - | - |
| 11 Mortgage and real estate loans | *4146 | - | - | - | - | - | *2936 | - | *1210 | *** | *** | - | - |
| 12 Other investments | 407987 | - | *2035 | *17133 | 46264 | 58437 | 154272 | *27279 | *19948 | *** | *** | ** | - |
| 13 Depreciable assets | 1536440 | - | *1956 | 92392 | 207523 | 226304 | 512096 | *116367 | *53806 | *** | *** | ** | ** |
| 14 Less: Accumulated depreciation | 876436 | - | *959 | 66442 | 152870 | 138141 | 303956 | *77748 | *32471 | *** | *** | ** | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 17 Land | 150341 | - | - | *1950 | *3314 | *20325 | 40163 | *9819 | *11644 | *** | *** | ** | ** |
| 18 Intangible assets (Amortizable) | 84847 | - | - | *1191 | *24206 | *8287 | 13539 | *4579 | *4614 | *** | *** | ** | - |
| 19 Less: Accumulated amortization | 21688 | - | - | *340 | *8038 | *1007 | 6022 | *2523 | *3757 | *** | *** | - | - |
| 20 Other assets | 113007 | - | *-0 | *5866 | 25179 | 4295 | 22595 | *18816 | *13721 | *** | *** | ** | ** |
| 21 Total liabilities | 4734238 | - | *46597 | 276395 | 786825 | 682160 | 1526031 | *336235 | *183781 | *** | *** | ** | ** |
| 22 Accounts payable | 651131 | - | *3966 | 43384 | 83114 | 89975 | 242262 | *50057 | *20688 | *** | *** | ** | ** |
| 23 Mort, notes, and bonds under 1 yr | 242820 | - | - | *5871 | 22837 | 24445 | 65283 | *71348 | *17197 | *** | *** | ** | ** |
| 24 Other current liabilities | 273945 | - | *410 | 12327 | 30996 | 32404 | 107890 | *38983 | *9863 | *** | *** | ** | ** |
| 25 Loans from stockholders | 388825 | - | *8489 | *48305 | 147671 | 80908 | 81959 | *15561 | *2989 | *** | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 752791 | - | *699 | *24247 | 139227 | 78293 | 234354 | *42991 | *46216 | *** | *** | ** | ** |
| 27 Other liabilities | 81409 | - | *15526 | *1 | *11169 | *14837 | 44148 | *2044 | *-899 | *** | *** | ** | ** |
| 28 Net worth | 2343318 | - | *17508 | 142261 | 351812 | 361298 | 750136 | *115250 | *87727 | *** | *** | ** | ** |
| 29 Capital stock | 433816 | - | *5967 | 39813 | 59179 | 43778 | 118260 | *3018 | *4106 | *** | *** | ** | ** |
| 30 Paid-in or capital surplus | 430467 | - | *19324 | *13857 | *41920 | *59914 | 46965 | *82873 | *4919 | *** | *** | ** | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 32 Retained earnings-unappropriated | 1014563 | - | *-10623 | *70580 | 219686 | 231963 | 424578 | *29359 | *37586 | *** | *** | ** | ** |
| 33 Retained earnings (S CORP) | 525997 | - | *2840 | *18333 | *44960 | *34179 | 189176 | - | *44459 | *** | *** | - | - |
| 34 Less: Cost of treasury stock | 61526 | - | - | *323 | *13932 | *8536 | *28844 | - | *3343 | *** | *** | - | - |
| 35 Total receipts | 10878375 | *47109 | *250892 | 629359 | 1844365 | 1570896 | 3625714 | *735246 | *412330 | *** | *** | ** | ** |
| 36 Business receipts | 10741146 | *45695 | *250580 | 612047 | 1820306 | 1547655 | 3578294 | *729559 | *405263 | *** | *** | ** | ** |
| 37 Interest | 28337 | *226 | *301 | *2193 | 2961 | 6842 | 10107 | *1539 | *1924 | *** | *** | - | ** |
| 38 Interest on govt. obligations | *999 | - | - | - | *264 | *79 | - | - | - | *** | *** | - | ** |
| 39 Rents | 5501 | *277 | - | *309 | *247 | *506 | 3363 | *138 | *128 | *** | *** | - | ** |
| 40 Royalties | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 41 Net S-T cap gain less net LT loss | *894 | - | - | - | *34 | - | - | *861 | - | *** | *** | - | - |
| 42 Net L-T cap gain less net ST loss | *3941 | - | - | - | *1013 | *126 | *2801 | - | - | *** | *** | - | - |
| 43 Net gain, noncapital assets | 2816 | - | - | - | *652 | *272 | *780 | *27 | - | *** | *** | ** | - |
| 44 Dividends, domestic corporations | 2176 | - | - | - | - | *977 | *949 | *249 | - | *** | *** | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 46 Other receipts | 92564 | *911 | *10 | *14810 | 18888 | 14438 | 29420 | *2873 | *5015 | *** | *** | ** | - |
| 47 Total deductions | 10555943 | *46059 | *230005 | 603499 | 1789842 | 1531029 | 3544279 | *719510 | *399492 | *** | *** | ** | ** |
| 48 Cost of goods | 7228523 | *144045 | *36594 | 153622 | 466605 | 287835 | 644838 | *185465 | *86524 | *** | *** | ** | ** |
| 49 Compensation of officers | 386541 | *253 | *18699 | *44874 | 99323 | 50086 | 126601 | *33685 | *5975 | *** | *** | ** | ** |
| 50 Salaries and wages | 1239027 | *3483 | *28630 | 50901 | 176608 | 171445 | 467403 | *105798 | *55300 | *** | *** | ** | ** |
| 51 Repairs | 52577 | *396 | *368 | 2461 | 7928 | 6466 | 17879 | *6505 | *2853 | *** | *** | ** | ** |
| 52 Bad debts | 21993 | *2 | *22 | *1446 | 2672 | 6541 | 7348 | *1380 | *222 | *** | *** | ** | ** |
| 53 Rent paid on business property | 305692 | *1612 | *14943 | 25188 | 64420 | 36673 | 97959 | *18279 | *11367 | *** | *** | ** | ** |
| 54 Taxes paid | 255155 | *924 | *10527 | 23488 | 41521 | 47180 | 83019 | *15880 | *8446 | *** | *** | ** | ** |
| 55 Interest paid | 96558 | *189 | - | 3821 | 19025 | 11508 | 33978 | *8353 | *7406 | *** | *** | ** | ** |
| 56 Contributions or gifts | 3366 | - | *44 | *90 | 528 | 709 | 1135 | *251 | *134 | *** | *** | - | ** |
| 57 Amortization | 7020 | 38 | - | - | *2997 | *549 | 2345 | *86 | *721 | *** | *** | ** | ** |
| 58 Depreciation | 112828 | *603 | *201 | 4783 | 21546 | 18292 | 34613 | *6137 | *4413 | *** | *** | ** | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 60 Advertising | 157703 | *870 | *2072 | 7332 | 32148 | 22415 | 49790 | *10774 | *8679 | *** | *** | ** | ** |
| 61 Pension, prof sh, stock, annuity | 29279 | 147 | - | - | *4946 | *1166 | 15837 | *974 | *2298 | *** | *** | - | ** |
| 62 Employee benefit programs | 66713 | *196 | *929 | *840 | 14864 | 10031 | 20948 | *3244 | *3430 | *** | *** | - | ** |
| 63 Net loss, noncapital assets | *1369 | 261 | - | - | - | - | *522 | - | *126 | *** | *** | - | - |
| 64 Other deductions | 591599 | *4790 | *15143 | 52819 | 99138 | 81112 | 206823 | *50684 | *12240 | *** | *** | ** | ** |
| 65 Total receipts less total deducts | 322431 | *1050 | *20886 | 25860 | 54523 | 39867 | 81435 | *15736 | *12838 | *** | *** | ** | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 67 Net income, total | 321432 | *1050 | *20886 | 25860 | 54259 | 39788 | 81435 | *15736 | *12838 | *** | *** | ** | ** |
| 68 Net income, Form 1120-A | *2656 | - | *429 | *2228 | - | - | - | - | - | *** | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 70 Net income, Form 1120S | 115459 | - | *10946 | *8614 | *16428 | *14756 | 22733 | - | *2723 | *** | *** | - | - |
| 71 Statutory special deductions, total | 42793 | 851 | *9277 | *3111 | *8911 | *2129 | 2760 | *7589 | - | *** | *** | ** | - |
| 72 Net operating loss deduction | 41269 | 851 | *9277 | *3111 | *8911 | *1445 | *2095 | *7414 | - | *** | *** | ** | - |
| 73 Dividends received deduction | 1524 | - | - | - | - | *684 | *665 | *174 | - | *** | *** | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 75 Income subject to tax | 163180 | *199 | *663 | *14135 | 28920 | 22903 | 55942 | *8147 | *10115 | *** | *** | - | ** |
| 76 Income tax before credits, total | 40777 | *64 | *99 | *2187 | 4957 | 4548 | 15204 | *2433 | *3547 | *** | *** | ** | ** |
| 77 Regular tax | 40336 | *52 | *99 | *2187 | 4957 | 4548 | 15092 | *2433 | *3435 | *** | *** | - | ** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 80 Alternative minimum tax | *408 | 11 | - | - | - | - | *112 | - | *112 | *** | *** | ** | - |
| 81 Environmental tax | *34 | - | - | - | - | - | - | - | - | *** | *** | ** | ** |
| 82 Foreign tax credit | 314 | - | - | - | - | - | - | - | - | *** | *** | - | ** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 86 General business credit | *205 | - | - | - | - | - | *72 | - | - | *** | *** | - | ** |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 88 Income tax after credits, total | 40258 | *64 | *99 | *2187 | 4957 | 4548 | 15132 | *2433 | *3547 | *** | *** | ** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Building materials, garden supplies, and mobile home dealers: Garden supplies and mobile home dealers

MINOR INDUSTRY 5265
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 8439 | *193 | 3329 | 1617 | 1066 | 1256 | 902 | *63 | *8 | *** | *** | - | ** |
| 2 | Total assets | 5554250 | - | 148035 | 266264 | 393724 | 889237 | 1457718 | *477831 | *139926 | *** | *** | - | ** |
| 3 | Cash | 441099 | - | 18404 | 31199 | 58551 | 93144 | 108569 | *24010 | *4736 | *** | *** | - | ** |
| 4 | Notes and accounts receivable | 833710 | - | *16434 | *11157 | 68182 | 137991 | 158971 | *21471 | *1351 | *** | *** | - | ** |
| 5 | Less: Allowance for bad debts | *2635 | - | - | - | - | *1764 | *660 | *105 | - | *** | *** | - | - |
| 6 | Inventories | 1875143 | - | 59464 | *103921 | 163237 | 423599 | 667508 | *214783 | *28946 | *** | *** | - | ** |
| 7 | U.S. govt. obligations, total | *3255 | - | - | - | - | - | *3255 | - | - | *** | *** | - | - |
| 8 | Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 9 | Other current assets | 335836 | - | *675 | *490 | *991 | 27469 | 35357 | *15621 | *5736 | *** | *** | - | ** |
| 10 | Loans to stockholders | 41657 | - | *9067 | *690 | *740 | 4406 | 22959 | *3795 | - | *** | *** | - | - |
| 11 | Mortgage and real estate loans | 401459 | - | *9556 | - | - | *56823 | *36448 | *11392 | - | *** | *** | - | ** |
| 12 | Other investments | 386022 | - | *1761 | - | *17007 | *11481 | 85035 | *37931 | *20208 | *** | *** | - | ** |
| 13 | Depreciable assets | 1898205 | - | 77223 | *169787 | 266333 | 263623 | 516546 | *213843 | *159165 | *** | *** | - | ** |
| 14 | Less: Accumulated depreciation | 1058486 | - | 48776 | *66130 | 192595 | 170458 | 316578 | *96871 | *99452 | *** | *** | - | ** |
| 15 | Depletable assets | *12063 | - | *1 | - | - | - | *12062 | - | - | *** | *** | - | - |
| 16 | Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 17 | Land | 285046 | - | *6784 | *14862 | *3435 | 45362 | 101916 | *29310 | *18907 | *** | *** | - | ** |
| 18 | Intangible assets (Amortizable) | 18863 | - | *265 | *396 | *5894 | *480 | *8423 | *3054 | *149 | *** | *** | - | ** |
| 19 | Less: Accumulated amortization | 6574 | - | *79 | *396 | *582 | *307 | *3001 | *2116 | *33 | *** | *** | - | ** |
| 20 | Other assets | 89587 | - | *-2744 | *288 | *2532 | -2613 | 20908 | *1713 | *211 | *** | *** | - | ** |
| 21 | Total liabilities | 5554250 | - | 148035 | 266264 | 393724 | 889237 | 1457718 | *477831 | *139926 | *** | *** | - | ** |
| 22 | Accounts payable | 687749 | - | *31491 | *50060 | 38021 | 103639 | 113427 | *26254 | *4511 | *** | *** | - | ** |
| 23 | Mort, notes, and bonds under 1 yr | 874476 | - | *7260 | *15741 | *83505 | 212244 | 363008 | *167492 | *2748 | *** | *** | - | ** |
| 24 | Other current liabilities | 545437 | - | 7173 | *6994 | 22047 | 120975 | 159206 | *38576 | *36053 | *** | *** | - | ** |
| 25 | Loans from stockholders | 318222 | - | *48330 | *117197 | *45484 | 44321 | 61332 | *1088 | *185 | *** | *** | - | ** |
| 26 | Mort, notes, bonds, 1 yr or more | 990543 | - | *41164 | *28738 | 45484 | 140069 | 250539 | *65463 | *25229 | *** | *** | - | ** |
| 27 | Other liabilities | 64788 | - | *610 | *522 | *118 | *1369 | 25890 | *5052 | *1067 | *** | *** | - | ** |
| 28 | Net worth | 2073036 | - | 12006 | 47011 | 159065 | 266620 | 484315 | *173904 | *70132 | *** | *** | - | ** |
| 29 | Capital stock | 131384 | - | 20880 | 12881 | 29349 | 14672 | 27614 | *6147 | *1741 | *** | *** | - | ** |
| 30 | Paid-in or capital surplus | 488827 | - | *5836 | *9062 | *29902 | 39762 | 26839 | *11352 | 225 | *** | *** | - | ** |
| 31 | Retained earnings, appropriated | *22452 | - | *4267 | - | - | *5703 | *3370 | *9111 | - | *** | *** | - | - |
| 32 | Retained earnings-unappropriated | 1119281 | - | *-19288 | *-2121 | 87536 | 138219 | 343349 | *35044 | *68166 | *** | *** | - | ** |
| 33 | Retained earnings (S CORP) | 324486 | - | *311 | *29133 | *17187 | *68337 | *89613 | *112251 | - | *** | *** | - | - |
| 34 | Less: Cost of treasury stock | 13394 | - | - | *1943 | *4909 | *73 | *6469 | - | - | *** | *** | - | - |
| 35 | Total receipts | 11912107 | *89601 | 767159 | 843514 | 1394872 | 2651742 | 3021200 | *1236304 | *149908 | *** | *** | - | ** |
| 36 | Business receipts | 11443402 | *89601 | 765326 | 837118 | 1383886 | 2622124 | 2926729 | *1191627 | *97990 | *** | *** | - | ** |
| 37 | Interest | 123389 | - | *1329 | - | *1440 | 6879 | 16543 | *731 | *929 | *** | *** | - | ** |
| 38 | Interest on govt. obligations | *718 | - | - | - | - | - | *75 | - | - | *** | *** | - | ** |
| 39 | Rents | 59345 | - | - | - | - | *1214 | 3922 | *101 | *36018 | *** | *** | - | ** |
| 40 | Royalties | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 41 | Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 42 | Net L-T cap gain less net ST loss | 3062 | - | - | - | *271 | *488 | *2048 | *32 | - | *** | *** | - | ** |
| 43 | Net gain, noncapital assets | 26533 | - | - | - | *577 | *1589 | 4276 | *95 | - | *** | *** | - | ** |
| 44 | Dividends, domestic corporations | *1302 | - | - | - | *43 | *117 | *308 | *50 | - | *** | *** | - | ** |
| 45 | Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 46 | Other receipts | 254356 | - | *504 | *6396 | 8654 | 19330 | 67299 | *43669 | *14971 | *** | *** | - | ** |
| 47 | Total deductions | 11410149 | *88900 | 736121 | 801626 | 1353836 | 2564229 | 2959362 | *1220992 | *133822 | *** | *** | - | ** |
| 48 | Cost of goods | 8370719 | - | *55647 | *103921 | 163238 | 403180 | 666649 | *215037 | *29055 | *** | *** | - | ** |
| 49 | Compensation of officers | 373595 | *7718 | *44714 | *39049 | 46316 | 122081 | 76111 | *22216 | *3766 | *** | *** | - | ** |
| 50 | Salaries and wages | 824690 | *403 | 84466 | *39076 | 126022 | 174508 | 209243 | *67244 | *15484 | *** | *** | - | ** |
| 51 | Repairs | 85573 | - | 4976 | *14981 | 10911 | 18213 | 17919 | *5694 | *1785 | *** | *** | - | ** |
| 52 | Bad debts | 18449 | - | *442 | *579 | *4448 | 3434 | 4237 | *253 | *139 | *** | *** | - | ** |
| 53 | Rent paid on business property | 148733 | *9195 | *17419 | *19255 | 21819 | 26774 | 33143 | *6528 | *2744 | *** | *** | - | ** |
| 54 | Taxes paid | 272478 | *3955 | 33123 | 31359 | 30679 | 55971 | 65763 | *15136 | *5650 | *** | *** | - | ** |
| 55 | Interest paid | 192883 | *802 | *3362 | *8106 | 21505 | 27143 | 62398 | *17521 | *4958 | *** | *** | - | ** |
| 56 | Contributions or gifts | 2582 | - | *107 | - | *118 | 1033 | 542 | *331 | - | *** | *** | - | ** |
| 57 | Amortization | 1781 | - | *51 | *18 | *346 | *58 | *704 | *36 | *9 | *** | *** | - | ** |
| 58 | Depreciation | 136564 | - | *4052 | *14073 | 20238 | 28874 | 35094 | *12372 | *6079 | *** | *** | - | ** |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 60 | Advertising | 116011 | *748 | 11860 | *10910 | 10259 | 21889 | 28219 | *16558 | *1725 | *** | *** | - | ** |
| 61 | Pension, prof sh, stock, annuity | 26606 | - | *979 | - | - | *8389 | *4916 | *2588 | *350 | *** | *** | - | ** |
| 62 | Employee benefit programs | 48002 | - | *10124 | *2143 | *8882 | 6604 | 11761 | *1577 | *2439 | *** | *** | - | ** |
| 63 | Net loss, noncapital assets | 1236 | - | - | - | *387 | - | *683 | - | *162 | *** | *** | - | - |
| 64 | Other deductions | 790246 | *7365 | 69059 | 63346 | 99295 | 143860 | 177607 | *81290 | *15118 | *** | *** | - | ** |
| 65 | Total receipts less total deducts | 501957 | *702 | 31038 | 41888 | 41036 | 87512 | 61838 | *15312 | *16086 | *** | *** | - | ** |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 67 | Net income, total | 501239 | *702 | 31038 | 41888 | 41036 | 87512 | 61763 | *15312 | *16086 | *** | *** | - | ** |
| 68 | Net income, Form 1120-A | *303 | - | *303 | - | - | - | - | - | - | *** | *** | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 70 | Net income, Form 1120S | 146706 | - | *25725 | *34183 | *22908 | *44406 | *9340 | *9601 | - | *** | *** | - | - |
| 71 | Statutory special deductions, total | 46186 | *702 | *1636 | *5946 | *7658 | *2163 | 4103 | *317 | *2055 | *** | *** | - | ** |
| 72 | Net operating loss deduction | 45275 | *702 | *1636 | *5946 | *7627 | *2081 | *3888 | *282 | *2055 | *** | *** | - | - |
| 73 | Dividends received deduction | *911 | - | - | - | *30 | *82 | *216 | *35 | - | *** | *** | - | ** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 75 | Income subject to tax | 308347 | - | *3677 | *1759 | *10469 | 40944 | 48320 | *5395 | *14031 | *** | *** | - | ** |
| 76 | Income tax before credits, total | 94392 | - | *552 | *264 | *1634 | 9401 | 11357 | *1655 | *4845 | *** | *** | - | ** |
| 77 | Regular tax | 93830 | - | *552 | *264 | *1634 | 9382 | 11354 | *1655 | *4776 | *** | *** | - | ** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 80 | Alternative minimum tax | *317 | - | - | - | - | *19 | *3 | - | *58 | *** | *** | - | - |
| 81 | Environmental tax | 245 | - | - | - | - | - | - | - | 10 | *** | *** | - | ** |
| 82 | Foreign tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 86 | General business credit | *95 | - | - | - | - | - | *34 | *46 | - | *** | *** | - | ** |
| 87 | Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | *** | *** | - | - |
| 88 | Income tax after credits, total | 94297 | - | *552 | *264 | *1634 | 9401 | 11323 | *1609 | *4845 | *** | *** | - | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: General merchandise stores

MAJOR GROUP 37
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4981 | *22 | *984 | *964 | 1258 | 895 | 679 | *50 | 53 | *17 | 12 | 15 | 33 |
| 2 Total assets | 258667218 | - | *60500 | *122427 | 426113 | 633956 | 1391715 | *352820 | 914035 | *658140 | 879397 | 2278973 | 250949141 |
| 3 Cash | 5438373 | - | *28524 | *25146 | 57550 | 96673 | 207403 | *53607 | 53272 | *37913 | 35315 | 101455 | 4741514 |
| 4 Notes and accounts receivable | 48652806 | - | *616 | *1147 | 26397 | 89861 | 215965 | *38184 | 148799 | *106885 | 119480 | 372648 | 47532824 |
| 5 Less: Allowance for bad debts | 1334569 | - | - | - | - | *951 | *933 | *1858 | *1628 | *2821 | 1498 | 6582 | 1318299 |
| 6 Inventories | 49442211 | - | *22328 | *66167 | 252864 | 274731 | 593776 | *160554 | 327369 | *258126 | 420248 | 831026 | 46235022 |
| 7 U.S. govt. obligations, total | *2458931 | - | - | - | - | *2224 | *3883 | - | - | - | 898 | - | 2451926 |
| 8 Tax-exempt securities | *20978899 | - | - | - | - | - | *108 | *5658 | - | - | - | - | 20973133 |
| 9 Other current assets | 11605267 | - | - | *1378 | 7048 | 46677 | 25675 | *7713 | 27331 | *33436 | 45590 | 84742 | 11325676 |
| 10 Loans to stockholders | 69232 | - | *7036 | *6142 | *11189 | *2330 | *24784 | *565 | *3616 | - | 6571 | - | 6998 |
| 11 Mortgage and real estate loans | 3401984 | - | - | - | - | *1592 | *15489 | - | *14022 | - | 27 | - | 3370855 |
| 12 Other investments | 48573636 | - | - | *1709 | *20604 | *8985 | 68088 | *29559 | 66197 | *24342 | 15456 | 233741 | 48104954 |
| 13 Depreciable assets | 76586095 | - | *10744 | *65135 | 139320 | 196117 | 454039 | *86954 | 501819 | *307178 | 390670 | 977331 | 73456787 |
| 14 Less: Accumulated depreciation | 25251849 | - | *8830 | *46024 | 94395 | 115713 | 277215 | *60469 | 268827 | *164549 | 214607 | 440056 | 23561164 |
| 15 Depletable assets | 4488 | - | - | - | - | - | - | - | - | - | 4488 | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 7919336 | - | - | - | *3827 | *18337 | 25606 | *3630 | 31627 | *9794 | 16405 | 44742 | 7765368 |
| 18 Intangible assets (Amortizable) | 1789305 | - | *63 | *4152 | *828 | *2590 | 25489 | *4897 | *7892 | *20701 | 67147 | 76503 | 1579043 |
| 19 Less: Accumulated amortization | 295121 | - | *38 | *3924 | *482 | *1465 | 8104 | *113 | *6236 | *3256 | 31131 | 17530 | 222842 |
| 20 Other assets | 8628193 | - | *57 | *1400 | *1362 | *11967 | 17663 | *23940 | *8784 | *30390 | 4335 | 20950 | 8507346 |
| 21 Total liabilities | 258667218 | - | *60500 | *122427 | 426113 | 633956 | 1391715 | *352820 | 914035 | *658140 | 879397 | 2278973 | 250949141 |
| 22 Accounts payable | 33983862 | - | *1981 | *24041 | 63610 | 134693 | 207852 | *42465 | 162032 | *119522 | 156421 | 280594 | 32790651 |
| 23 Mort, notes, and bonds under 1 yr | 15042911 | - | *6357 | *652 | *35804 | *7717 | 28863 | *5018 | 86166 | *11439 | 26485 | 143237 | 14691172 |
| 24 Other current liabilities | 39151139 | - | *3172 | *14351 | 30584 | 23104 | 65266 | *16622 | 55362 | *72831 | 103499 | 211081 | 38555267 |
| 25 Loans from stockholders | 1025391 | - | *15562 | *880 | *64402 | *64595 | *15571 | - | *26159 | *1135 | 7209 | 4208 | 825669 |
| 26 Mort, notes, bonds, 1 yr or more | 39417322 | - | *15984 | *23646 | *20206 | *58853 | 79542 | *44199 | 176211 | *107617 | 214943 | 497474 | 38178646 |
| 27 Other liabilities | 46230379 | - | *9990 | *-0 | *207 | *1352 | 22700 | *3762 | *15228 | *26967 | 10067 | 95227 | 46044879 |
| 28 Net worth | 83816215 | - | *7454 | *58857 | 211300 | 343641 | 971922 | *240755 | 392876 | *318628 | 360773 | 1047151 | 79862857 |
| 29 Capital stock | 5688931 | - | *28746 | *20355 | 37903 | 22161 | 135792 | *20616 | 27816 | *34731 | 19752 | 118301 | 5222758 |
| 30 Paid-in or capital surplus | 28857552 | - | *-369 | *860 | *13606 | *13133 | 577188 | *57208 | *16407 | *9258 | 52300 | 151502 | 27966459 |
| 31 Retained earnings, appropriated | *256300 | - | - | - | - | - | *27569 | - | *420 | - | - | - | 228312 |
| 32 Retained earnings-unappropriated | 51420771 | - | *3887 | *32331 | 137708 | *117415 | 51581 | *51337 | 262836 | *262420 | 231181 | 660108 | 49609967 |
| 33 Retained earnings (S CORP) | 857661 | - | *-24811 | *5312 | *30230 | 197981 | *194011 | *115187 | *102155 | *25051 | 86584 | 125961 | - |
| 34 Less: Cost of treasury stock | 3265000 | - | - | - | *8147 | *7048 | *14219 | *3592 | *16757 | *12832 | 29044 | 8721 | 3164639 |
| 35 Total receipts | 325109308 | *3027559 | *654752 | *511447 | 1316222 | 2273521 | 4059414 | *621237 | 2683601 | *2067709 | 2085283 | 4140977 | 301667587 |
| 36 Business receipts | 308632408 | *2913609 | *646132 | *510465 | 1304297 | 2257476 | 4005363 | *604264 | 2632789 | *2031515 | 2033808 | 4014759 | 285677932 |
| 37 Interest | 5079257 | *2041 | - | *200 | *696 | *5534 | 13131 | *3387 | 7774 | *21943 | 14769 | 41356 | 4968426 |
| 38 Interest on govt. obligations | 1136062 | - | - | - | - | *31 | *613 | *145 | - | - | 17 | 361 | 1134895 |
| 39 Rents | 1264067 | 8939 | - | - | - | *828 | *698 | - | *6882 | *2390 | 1518 | 5829 | 1236983 |
| 40 Royalties | 433928 | - | - | - | - | - | *1207 | - | *66 | - | - | 1930 | 430725 |
| 41 Net S-T cap gain less net LT loss | *1624 | - | - | - | *631 | - | - | *38 | - | - | - | - | 955 |
| 42 Net L-T cap gain less net ST loss | 1092134 | 3362 | - | - | - | *388 | *7864 | *7807 | *8248 | *362 | - | 1898 | 1062206 |
| 43 Net gain, noncapital assets | 162537 | 7206 | - | *158 | *418 | *112 | *1353 | - | *242 | *30 | 2062 | 356 | 150600 |
| 44 Dividends, domestic corporations | 188831 | - | - | - | *886 | *-0 | *547 | *188 | *1340 | *290 | 96 | 2224 | 183260 |
| 45 Dividends, foreign corporations | *47168 | - | - | *249 | - | - | - | - | - | - | - | 27 | 46892 |
| 46 Other receipts | 7071292 | *92402 | *8620 | *376 | 9293 | *9152 | 28638 | *5408 | 26260 | *11179 | 33013 | 72237 | 6774713 |
| 47 Total deductions | 313705959 | *2897185 | *635271 | *502985 | 1280978 | 2200390 | 3917316 | *585055 | 2628423 | *2008048 | 2026086 | 3969167 | 291055054 |
| 48 Cost of goods | 214577658 | *1255542 | *22328 | *66167 | 252828 | 308448 | 596573 | *162489 | 333174 | *269133 | 416920 | 835589 | 44453628 |
| 49 Compensation of officers | 737605 | *12851 | *15291 | *31765 | 72573 | 99577 | 100831 | *13820 | 17118 | *11756 | 24872 | 15197 | 321955 |
| 50 Salaries and wages | 36026456 | *448271 | *12605 | *63180 | 118884 | 226833 | 415761 | *75992 | 290235 | *239549 | 275340 | 539125 | 33320682 |
| 51 Repairs | 1320503 | *4413 | *1174 | *3828 | 7560 | 7838 | 22196 | *3496 | 17418 | *9174 | 11331 | 21927 | 1210147 |
| 52 Bad debts | 10559541 | - | - | *142 | *1463 | *1160 | 3073 | *3011 | 1658 | *4598 | 3634 | 9992 | 10530810 |
| 53 Rent paid on business property | 10518634 | *40813 | *13659 | *34236 | 56890 | 84559 | 112291 | *13151 | 50827 | *65690 | 57179 | 116525 | 9872813 |
| 54 Taxes paid | 14247535 | *80459 | *3518 | *11076 | 29136 | 39228 | 85943 | *10407 | 40299 | *34007 | 42080 | 92131 | 13779252 |
| 55 Interest paid | 5888402 | 107132 | *147 | *1155 | 7304 | 9673 | 15755 | *4965 | 28459 | *16697 | 24552 | 70486 | 5602076 |
| 56 Contributions or gifts | 146414 | - | *7 | *233 | *57 | *67 | 2894 | *215 | *1038 | *548 | 1465 | 4549 | 135341 |
| 57 Amortization | 169337 | *35 | *13 | *1249 | *57 | *196 | 812 | *63 | *1417 | *459 | 3228 | 2910 | 158898 |
| 58 Depreciation | 7504367 | *49901 | *730 | *4133 | 8580 | 13341 | 28310 | *4594 | 34741 | *20801 | 28202 | 68587 | 7242445 |
| 59 Depletion | *975 | - | - | - | - | - | *971 | - | *2 | - | 2 | -0 | - |
| 60 Advertising | 11006668 | *83157 | *2127 | *3784 | 18180 | 43187 | 63406 | *19444 | 85433 | *42249 | 43946 | 109665 | 10492091 |
| 61 Pension, prof sh, stock, annuity | 4440097 | 2107 | - | - | *1588 | *8096 | 15649 | *1957 | *2207 | *4268 | 7490 | 10111 | 4386625 |
| 62 Employee benefit programs | 2795514 | *102 | *1540 | *2313 | *4328 | *2321 | 22090 | *3040 | 9486 | *23233 | 16843 | 31751 | 2678467 |
| 63 Net loss, noncapital assets | 59119 | - | - | - | - | *129 | *728 | - | *589 | *98 | 18 | 604 | 56952 |
| 64 Other deductions | -6292864 | *91517 | *26793 | *64294 | 86273 | 129070 | 216791 | *26204 | 138776 | *90620 | 129490 | 226283 | -7518974 |
| 65 Total receipts less total deducts | 11403349 | *130374 | *19482 | *8462 | 35244 | 73131 | 142097 | *36182 | 55178 | *59661 | 59196 | 171809 | 10612533 |
| 66 Constructive taxable income from related foreign corporations | 106124 | - | - | - | - | - | - | - | - | - | - | 5 | 106119 |
| 67 Net income, total | 10373411 | *130374 | *19482 | *8462 | 35244 | 73100 | 141484 | *36037 | 55178 | *59661 | 59179 | 171453 | 9583757 |
| 68 Net income, Form 1120-A | *193 | - | *57 | - | *136 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 222824 | - | *15588 | *3949 | *13528 | 62250 | *47170 | *26633 | *9623 | *822 | 12569 | 30690 | - |
| 71 Statutory special deductions, total | 467067 | 129182 | *1130 | *1097 | *1502 | - | *1667 | *5760 | *9560 | *1806 | 2463 | 8689 | 304210 |
| 72 Net operating loss deduction | 361004 | 129182 | *1130 | *1097 | *881 | - | *1284 | *5628 | *8579 | *1603 | 2395 | 7112 | 202112 |
| 73 Dividends received deduction | 106063 | - | - | - | *620 | - | *383 | *131 | *982 | *203 | 67 | 1577 | 102098 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 9681961 | *1191 | *2763 | *3416 | 20214 | *10849 | 92647 | *3645 | *35994 | *57032 | 44147 | 132073 | 9277988 |
| 76 Income tax before credits, total | 3575691 | *2866 | *414 | *512 | 3239 | *2038 | 28493 | *1740 | 12330 | *18866 | 15147 | 45651 | 3444394 |
| 77 Regular tax | 3375814 | *405 | *414 | *512 | 3239 | *2038 | 28493 | *1239 | *12247 | *19513 | 15098 | 45503 | 3247112 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 186782 | 2324 | - | - | - | - | - | *501 | *75 | *197 | 4 | - | 183680 |
| 81 Environmental tax | 13982 | 137 | - | - | - | - | - | - | *8 | *43 | 45 | 148 | 13602 |
| 82 Foreign tax credit | *33564 | - | - | *25 | - | - | - | - | - | - | - | 5 | 33534 |
| 83 U.S. Possessions tax credit | 16230 | - | - | - | - | - | - | - | - | - | - | - | 16230 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *94 | - | - | - | - | - | *94 | - | - | - | - | -0 | - |
| 86 General business credit | 111088 | - | - | - | - | - | *610 | *19 | *1279 | *164 | 353 | 2872 | 105791 |
| 87 Prior year minimum tax credit | *51044 | - | - | - | - | - | - | - | *36 | - | - | 970 | 50038 |
| 88 Income tax after credits, total | 3363672 | *2866 | *414 | *487 | 3239 | *2038 | 27789 | *1721 | 11015 | *18702 | 14794 | 41805 | 3238802 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 38
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 36222 | *816 | 14715 | 10096 | 4912 | 3013 | 2087 | 234 | 169 | 64 | 42 | 33 | 41 |
| 2 Total assets | 88967744 | - | 643999 | 1561283 | 1698011 | 2100167 | 4112319 | 1595821 | 2628364 | 2318229 | 3045256 | 6119067 | 63145229 |
| 3 Cash | 4690502 | - | 130141 | 276742 | 359741 | 312349 | 639120 | 180551 | 262114 | 209695 | 239345 | 432009 | 1648695 |
| 4 Notes and accounts receivable | 6818606 | - | 15731 | 59865 | 47376 | 221168 | 279062 | 95942 | 288426 | 173538 | 246434 | 350839 | 5040225 |
| 5 Less: Allowance for bad debts | 73075 | - | - | - | *45 | *118 | *1429 | *1253 | 4922 | 1772 | 5125 | 13358 | 45054 |
| 6 Inventories | 19763769 | - | 183749 | 485985 | 547442 | 662024 | 1118076 | 397069 | 595609 | 480477 | 659256 | 1108561 | 13525519 |
| 7 U.S. govt. obligations, total | 193741 | - | - | *174 | - | - | *21328 | - | *31858 | *20971 | 1068 | - | 118341 |
| 8 Tax-exempt securities | *362059 | - | - | - | - | *5736 | *3450 | - | - | *19541 | - | 27622 | 305711 |
| 9 Other current assets | 3037882 | - | 20305 | 34612 | 50460 | 59346 | 129866 | 84316 | 91595 | 113100 | 129470 | 316985 | 2007827 |
| 10 Loans to stockholders | 331672 | - | 29334 | 41671 | 50666 | 75165 | 73197 | *7008 | 20101 | *15576 | 11151 | 4524 | 3281 |
| 11 Mortgage and real estate loans | 152870 | - | - | *27000 | *6449 | *12353 | *42573 | *9877 | *3630 | *20963 | 14193 | 704 | 15128 |
| 12 Other investments | 4959159 | - | *784 | *29379 | 28871 | 129920 | 210549 | 96147 | 172332 | 114049 | 190720 | 300815 | 3685593 |
| 13 Depreciable assets | 64847155 | - | 589910 | 1072384 | 1188565 | 1464466 | 3276861 | 1188275 | 1914180 | 1806444 | 2412928 | 4346944 | 45586199 |
| 14 Less: Accumulated depreciation | 30503684 | - | 405352 | 689282 | 755700 | 953300 | 1943544 | 594164 | 976571 | 946626 | 1195393 | 1855135 | 20188618 |
| 15 Depletable assets | *14746 | - | - | - | - | *2827 | *3202 | - | *8717 | - | - | - | - |
| 16 Less: Accumulated depletion | *8700 | - | - | - | - | *2827 | *2415 | - | *3458 | - | - | - | - |
| 17 Land | 5517697 | - | *11032 | 44701 | 70446 | 36292 | 140012 | 89559 | 96564 | 135080 | 175330 | 332561 | 4386120 |
| 18 Intangible assets (Amortizable) | 2127056 | - | 63499 | 105926 | 62023 | 54806 | 64299 | 10317 | 74304 | 72683 | 81557 | 206964 | 1330678 |
| 19 Less: Accumulated amortization | 634295 | - | 30212 | 72714 | 46035 | 20609 | 32988 | 2785 | 21135 | 29500 | 50253 | 47295 | 280767 |
| 20 Other assets | 7370585 | - | 35078 | 144842 | 87751 | 40570 | 91100 | 34963 | 75020 | 114010 | 134575 | 606327 | 6006351 |
| 21 Total liabilities | 88967744 | - | 643999 | 1561283 | 1698011 | 2100167 | 4112319 | 1595821 | 2628364 | 2318229 | 3045256 | 6119067 | 63145229 |
| 22 Accounts payable | 15964924 | - | 69702 | 156990 | 293004 | 406796 | 778541 | 284424 | 569181 | 409832 | 530664 | 939782 | 11526010 |
| 23 Mort, notes, and bonds under 1 yr | 3192835 | - | 43555 | 100043 | 102354 | 111843 | 212186 | 108548 | 219377 | 135464 | 105591 | 144849 | 1909024 |
| 24 Other current liabilities | 9034362 | - | 43814 | 52142 | 75123 | 152971 | 233341 | 163629 | 204226 | 188718 | 320965 | 555658 | 7043775 |
| 25 Loans from stockholders | 1413688 | - | 177148 | 201430 | 200556 | 181268 | 185499 | 85669 | 20640 | *8498 | 8839 | 193353 | 150788 |
| 26 Mort, notes, bonds, 1 yr or more | 28253966 | - | 115551 | 296644 | 369178 | 374519 | 823808 | 376004 | 566794 | 516227 | 627500 | 1637649 | 22550094 |
| 27 Other liabilities | 7323433 | - | *5828 | 5677 | 11931 | 25415 | 21193 | 16048 | 41600 | 68774 | 142256 | 340598 | 6644112 |
| 28 Net worth | 23784536 | - | 188401 | 748356 | 645864 | 847356 | 1857750 | 561501 | 1006546 | 990716 | 1309441 | 2307179 | 13321426 |
| 29 Capital stock | 3571102 | - | 145998 | 170551 | 154853 | 128509 | 185511 | 60860 | 109484 | 76349 | 87880 | 325663 | 2125444 |
| 30 Paid-in or capital surplus | 6378927 | - | 33248 | 118757 | 141005 | 83567 | 139873 | 72509 | 122276 | 134773 | 117459 | 760679 | 4654780 |
| 31 Retained earnings, appropriated | 95599 | - | - | *926 | - | *16807 | *26811 | - | *23414 | *14676 | 2905 | 10060 | - |
| 32 Retained earnings-unappropriated | 11405783 | - | 16233 | 323036 | 189247 | 440812 | 880146 | 84051 | 477146 | 432405 | 667479 | 1081291 | 6813937 |
| 33 Retained earnings (S CORP) | 3449858 | - | -2202 | 167325 | 184626 | 249941 | 758418 | 373780 | 339178 | 420232 | 480545 | 146936 | 331080 |
| 34 Less: Cost of treasury stock | 1116734 | - | *4876 | *32239 | *23866 | 72280 | 133008 | 29700 | 64953 | 87720 | 46827 | 17451 | 603815 |
| 35 Total receipts | 312632285 | *638384 | 4181856 | 8365117 | 9928508 | 13156311 | 21684995 | 7514000 | 12952918 | 10298239 | 13869780 | 19389098 | 190653078 |
| 36 Business receipts | 307100835 | *573949 | 4118200 | 8268613 | 9830581 | 13016025 | 21403789 | 7402793 | 12763884 | 10141123 | 13612396 | 19101106 | 186868375 |
| 37 Interest | 437605 | *1468 | 576 | 4263 | 3842 | 6423 | 20405 | 4011 | 8258 | 14949 | 15194 | 35407 | 322808 |
| 38 Interest on govt. obligations | 46592 | - | - | *223 | - | *481 | *355 | *264 | *852 | *1591 | 1241 | 4950 | 36636 |
| 39 Rents | 742103 | *1101 | *2065 | *1524 | *2295 | 5478 | 25346 | *6034 | 9995 | 15296 | 20127 | 36698 | 616145 |
| 40 Royalties | 71205 | - | - | - | - | *6832 | *26 | *50 | - | - | 13933 | 42295 | 8068 |
| 41 Net S-T cap gain less net LT loss | 1910 | - | - | - | *35 | *373 | - | *266 | *18 | 38 | 59 | 14 | 1105 |
| 42 Net L-T cap gain less net ST loss | 257213 | *2073 | *14603 | *495 | *2603 | *4651 | 20373 | *2623 | *715 | 9552 | 1456 | 2108 | 195961 |
| 43 Net gain, noncapital assets | 180323 | *35739 | *4475 | *17670 | *5985 | *22044 | 14493 | 1609 | 14393 | 5947 | 7383 | 7260 | 43324 |
| 44 Dividends, domestic corporations | 19964 | - | *703 | *90 | *37 | *546 | 8233 | *37 | 399 | *605 | 1383 | 2715 | 5218 |
| 45 Dividends, foreign corporations | 12739 | - | - | - | - | - | - | - | - | 2012 | ** | - | 10727 |
| 46 Other receipts | 3761795 | *24053 | 41233 | 72239 | 83130 | 93458 | 191975 | 96313 | 154405 | 107125 | 196607 | 156545 | 2544711 |
| 47 Total deductions | 305670028 | *576699 | 4016912 | 8184336 | 9658609 | 12901464 | 21236486 | 7404624 | 12746152 | 10146198 | 13605003 | 18901019 | 186292526 |
| 48 Cost of goods | 231244011 | *11479 | 181074 | 484825 | 545595 | 661014 | 1077654 | 401416 | 607310 | 482201 | 671478 | 1113315 | 13068728 |
| 49 Compensation of officers | 1588283 | *3142 | 147408 | 269378 | 212205 | 206339 | 206989 | 73575 | 83363 | 54461 | 55008 | 53238 | 223175 |
| 50 Salaries and wages | 31113705 | *38979 | 279326 | 590330 | 783934 | 1093797 | 1745932 | 724119 | 1059946 | 969012 | 1284259 | 2163128 | 20380943 |
| 51 Repairs | 2078491 | *4084 | 33660 | 58735 | 54200 | 85740 | 142964 | 49981 | 79038 | 67749 | 96767 | 161243 | 1244330 |
| 52 Bad debts | 278354 | *2336 | *3187 | 4058 | 7384 | 13176 | 16716 | 6571 | 13428 | 6211 | 10212 | 19990 | 175085 |
| 53 Rent paid on business property | 5570133 | *9496 | 181238 | 264291 | 189954 | 257267 | 369746 | 136460 | 190152 | 159667 | 208322 | 414263 | 3189277 |
| 54 Taxes paid | 4696873 | *7628 | 76260 | 196753 | 161321 | 198001 | 316994 | 95767 | 170356 | 123456 | 188176 | 297489 | 2864672 |
| 55 Interest paid | 2743740 | *2875 | 18479 | 44296 | 42344 | 49420 | 94030 | 42013 | 63503 | 50990 | 62438 | 161337 | 2112016 |
| 56 Contributions or gifts | 111913 | *4 | *661 | 1047 | 1123 | 1267 | 3890 | *119 | 2329 | 3605 | 2634 | 10056 | 85178 |
| 57 Amortization | 160451 | *586 | 5031 | 18417 | 6740 | 7427 | 7881 | 708 | 11668 | 5228 | 10616 | 9176 | 76973 |
| 58 Depreciation | 4663749 | *4491 | 48950 | 74844 | 91643 | 108073 | 223419 | 84537 | 139844 | 113787 | 178103 | 322236 | 3273822 |
| 59 Depletion | *92 | - | - | - | - | - | - | *92 | - | - | - | - | -0 |
| 60 Advertising | 2710722 | *4778 | 32507 | 54267 | 80468 | 127241 | 241603 | 72797 | 100095 | 100976 | 101093 | 190606 | 1604290 |
| 61 Pension, prof sh, stock, annuity | 1000407 | *103 | - | *6834 | *5059 | 9790 | 30458 | 26890 | 19964 | 26734 | 48702 | 53472 | 772403 |
| 62 Employee benefit programs | 3803858 | *3945 | 12053 | 27823 | 30450 | 60341 | 115491 | 32969 | 94326 | 105880 | 116997 | 275330 | 2928253 |
| 63 Net loss, noncapital assets | 51442 | *442 | - | - | *22 | *209 | *1603 | *944 | 3394 | 1588 | 1967 | 8834 | 32439 |
| 64 Other deductions | 13853803 | *33785 | 374400 | 489713 | 546219 | 773735 | 1068534 | 353053 | 547857 | 462285 | 475520 | 886348 | 7842355 |
| 65 Total receipts less total deducts | 6962257 | *61685 | 164944 | 180780 | 269899 | 254847 | 448510 | 109376 | 206766 | 152040 | 264777 | 488080 | 4360552 |
| 66 Constructive taxable income from related foreign corporations | 2543 | - | - | - | - | - | - | - | - | 643 | ** | - | 1900 |
| 67 Net income, total | 6918207 | *61685 | 164944 | 180557 | 269899 | 254366 | 448155 | 109112 | 205915 | 151092 | 263536 | 483130 | 4325816 |
| 68 Net income, Form 1120-A | 23095 | *8826 | *4360 | *9909 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1268701 | *10820 | 102977 | 92337 | 194140 | 154674 | 243843 | 77924 | 87982 | 50870 | 105090 | 77083 | 70961 |
| 71 Statutory special deductions, total | 300120 | *41099 | 23013 | 29477 | 23639 | 29671 | 43347 | *15479 | 5556 | 10392 | 3237 | 19472 | 55739 |
| 72 Net operating loss deduction | 288895 | *41099 | 22564 | 29414 | 23613 | 29289 | 40832 | *15453 | *5276 | *9968 | 2281 | 17365 | 51738 |
| 73 Dividends received deduction | 11226 | - | *449 | *63 | *26 | *382 | 2514 | *26 | 280 | *423 | 956 | 2107 | 4000 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 5349799 | *9766 | 38954 | 58743 | 52120 | 70309 | 160965 | *15710 | 112376 | 89831 | 155333 | 386575 | 4199117 |
| 76 Income tax before credits, total | 1850918 | *2495 | 6682 | 9721 | 9026 | 14014 | 50211 | 5416 | 38977 | 31178 | 53464 | 137340 | 1492395 |
| 77 Regular tax | 1819237 | *2470 | 6681 | 9721 | 8798 | 13857 | 47691 | *5122 | 38048 | 30580 | 52881 | 134253 | 1469135 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 24784 | - | - | - | *229 | *157 | *2602 | *288 | *815 | *542 | 322 | 2568 | 17260 |
| 81 Environmental tax | 6808 | 25 | - | - | - | - | *7 | *5 | *18 | 57 | 178 | 518 | 6000 |
| 82 Foreign tax credit | *5007 | - | - | - | - | - | - | - | *2220 | - | - | 611 | 2177 |
| 83 U.S. Possessions tax credit | 2363 | - | - | - | - | - | - | - | - | - | - | - | 2363 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 46586 | - | - | - | *31 | - | *857 | *113 | *383 | *1076 | 1432 | 4276 | 38417 |
| 87 Prior year minimum tax credit | 47862 | - | - | - | - | - | *225 | *205 | *501 | *979 | 1770 | 1410 | 42773 |
| 88 Income tax after credits, total | 1749099 | *2495 | 6682 | 9721 | 8995 | 14014 | 49129 | 5098 | 35873 | 29122 | 50263 | 131043 | 1406665 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Grocery stores

MINOR INDUSTRY 5410
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 23017 | *816 | 7233 | 6745 | 3708 | 2335 | 1684 | 194 | 135 | *** | 42 | *** | 41 |
| 2 Total assets | 83822949 | - | 336732 | 1055745 | 1289158 | 1643644 | 3270749 | 1318569 | 2105143 | *** | 3045256 | *** | 63145229 |
| 3 Cash | 4126906 | - | 52602 | 200778 | 263181 | 249453 | 503044 | 163106 | 217179 | *** | 239345 | *** | 1648695 |
| 4 Notes and accounts receivable | 6345015 | - | *8275 | 29627 | 37739 | 141807 | 174704 | 76502 | 203478 | *** | 246434 | *** | 5040225 |
| 5 Less: Allowance for bad debts | 59395 | - | - | - | *45 | - | *373 | *51 | 3073 | *** | 5125 | *** | 45054 |
| 6 Inventories | 18875138 | - | 119248 | 425666 | 459456 | 564761 | 886201 | 377671 | 544362 | *** | 659256 | *** | 13525519 |
| 7 U.S. govt. obligations, total | 142762 | - | - | *174 | - | - | *655 | - | *1553 | *** | 1068 | *** | 118341 |
| 8 Tax-exempt securities | *362059 | - | - | - | - | *5736 | *3450 | - | - | *** | - | *** | 305711 |
| 9 Other current assets | 2806957 | - | *7027 | 22032 | 44000 | 47984 | 90690 | 45946 | 65683 | *** | 129470 | *** | 2007827 |
| 10 Loans to stockholders | 238581 | - | *15183 | 33478 | 34209 | 48725 | 53098 | *6727 | 14727 | *** | 11151 | *** | 3281 |
| 11 Mortgage and real estate loans | 125758 | - | - | - | *6449 | *12353 | *42573 | *9877 | *3630 | *** | 14193 | *** | 15128 |
| 12 Other investments | 4730246 | - | *784 | *23457 | *25883 | 107290 | 198452 | 62656 | 151443 | *** | 190720 | *** | 3685593 |
| 13 Depreciable assets | 61110525 | - | 251410 | 598788 | 837467 | 1147242 | 2646242 | 983790 | 1533807 | *** | 2412928 | *** | 45586199 |
| 14 Less: Accumulated depreciation | 28514814 | - | 158057 | 429144 | 546638 | 766726 | 1556724 | 511917 | 783177 | *** | 1195393 | *** | 20188618 |
| 15 Depletable assets | *55 | - | - | - | - | - | *55 | - | - | *** | - | *** | - |
| 16 Less: Accumulated depletion | *55 | - | - | - | - | - | *55 | - | - | *** | - | *** | - |
| 17 Land | 5297392 | - | *7420 | *34717 | 41928 | 35612 | 118184 | 68315 | 63728 | *** | 175330 | *** | 4386120 |
| 18 Intangible assets (Amortizable) | 1948156 | - | *36092 | 26253 | 60958 | 36514 | 57177 | *5150 | 37075 | *** | 81557 | *** | 1330678 |
| 19 Less: Accumulated amortization | 530075 | - | *11211 | *8051 | 45486 | 13522 | 30000 | *2368 | 12902 | *** | 50253 | *** | 280767 |
| 20 Other assets | 6817739 | - | 7960 | 97971 | 70056 | 26417 | 83376 | 33164 | 67630 | *** | 134575 | *** | 6006351 |
| 21 Total liabilities | 83822949 | - | 336732 | 1055745 | 1289158 | 1643644 | 3270749 | 1318569 | 2105143 | *** | 3045256 | *** | 63145229 |
| 22 Accounts payable | 15155214 | - | 34417 | 124042 | 214509 | 297715 | 506658 | 258237 | 465917 | *** | 530664 | *** | 11526010 |
| 23 Mort, notes, and bonds under 1 yr | 2918347 | - | *27479 | 80614 | 57993 | 78763 | 168703 | 80348 | 181231 | *** | 105591 | *** | 1909024 |
| 24 Other current liabilities | 8633102 | - | 24261 | 39043 | 59247 | 121800 | 172701 | 90796 | 169908 | *** | 320965 | *** | 7043775 |
| 25 Loans from stockholders | 1073724 | - | 94166 | 101844 | 165365 | 106411 | 164722 | *69858 | *13310 | *** | 8839 | *** | 150788 |
| 26 Mort, notes, bonds, 1 yr or more | 27023078 | - | *70545 | 175660 | 258452 | 287256 | 730185 | 340621 | 436717 | *** | 627500 | *** | 22550094 |
| 27 Other liabilities | 7251734 | - | *379 | 2962 | 11931 | 24830 | 9340 | 13659 | 37301 | *** | 142256 | *** | 6644112 |
| 28 Net worth | 21767751 | - | 85484 | 531579 | 521661 | 726871 | 1518439 | 465051 | 800761 | *** | 1309441 | *** | 13321426 |
| 29 Capital stock | 3242966 | - | 61339 | 131670 | 123090 | 116318 | 170192 | 50241 | 71464 | *** | 87880 | *** | 2125444 |
| 30 Paid-in or capital surplus | 5678383 | - | *21976 | 65910 | 128703 | 49337 | 76898 | 41114 | 72418 | *** | 117459 | *** | 4654780 |
| 31 Retained earnings, appropriated | 77514 | - | - | *926 | - | *12806 | *26811 | - | *23414 | *** | 2905 | *** | - |
| 32 Retained earnings-unappropriated | 10880581 | - | -15601 | 227692 | 182796 | 407007 | 744151 | 119641 | 370712 | *** | 667479 | *** | 6813937 |
| 33 Retained earnings (S CORP) | 2964444 | - | *20882 | 126999 | 110939 | 207240 | 632245 | 282050 | 308790 | *** | 480545 | *** | 331080 |
| 34 Less: Cost of treasury stock | 1076136 | - | *3112 | *21617 | *23866 | 65839 | 131857 | 27995 | 46038 | *** | 46827 | *** | 603815 |
| 35 Total receipts | 295494280 | *638384 | 2223546 | 6666442 | 7717063 | 10747106 | 17812844 | 6953539 | 11296917 | *** | 13869780 | *** | 190653078 |
| 36 Business receipts | 290237852 | *573949 | 2191275 | 6604294 | 7629386 | 10628007 | 17597767 | 6851557 | 11128174 | *** | 13612396 | *** | 186868375 |
| 37 Interest | 404124 | *1468 | *294 | *1712 | 3842 | 5142 | 16722 | *3025 | 5550 | *** | 15194 | *** | 322808 |
| 38 Interest on govt. obligations | 44831 | - | - | - | - | *370 | *326 | - | *620 | *** | 1241 | *** | 36636 |
| 39 Rents | 738644 | *1101 | *1499 | *1524 | *2295 | 5478 | 24736 | *6034 | 8509 | *** | 20127 | *** | 616145 |
| 40 Royalties | 23389 | - | - | - | - | *1253 | *26 | - | - | *** | 13933 | *** | 8068 |
| 41 Net S-T cap gain less net LT loss | 1643 | - | - | - | *35 | *373 | - | - | *18 | *** | 59 | *** | 1105 |
| 42 Net L-T cap gain less net ST loss | 245680 | *2073 | *7683 | - | *914 | *4651 | 20373 | *876 | *690 | *** | 1456 | *** | 195961 |
| 43 Net gain, noncapital assets | 149152 | *35739 | *384 | *612 | *5615 | *22044 | 8319 | *965 | 13333 | *** | 7383 | *** | 43324 |
| 44 Dividends, domestic corporations | 16993 | - | - | *31 | *37 | *546 | 8233 | *4 | *286 | *** | 1383 | *** | 5218 |
| 45 Dividends, foreign corporations | 10727 | - | - | - | - | - | - | - | - | *** | - | *** | 10727 |
| 46 Other receipts | 3621245 | *24053 | 22412 | 58269 | 74940 | 79242 | 136341 | 91079 | 139738 | *** | 196607 | *** | 2544711 |
| 47 Total deductions | 289137773 | *576699 | 2161589 | 6546214 | 7511851 | 10548975 | 17472840 | 6881258 | 11132319 | *** | 13605003 | *** | 186292526 |
| 48 Cost of goods | 220623205 | *11479 | 115980 | 424505 | 457610 | 566037 | 845606 | 382018 | 555093 | *** | 671478 | *** | 13068728 |
| 49 Compensation of officers | 1160530 | *3142 | 64735 | 170327 | 157126 | 156110 | 150783 | 39162 | 61649 | *** | 55008 | *** | 223175 |
| 50 Salaries and wages | 29088730 | *38979 | 137016 | 363734 | 546558 | 841063 | 1313239 | 572049 | 938677 | *** | 1284259 | *** | 20380943 |
| 51 Repairs | 1929035 | *4084 | 16810 | 36600 | 38639 | 65899 | 120350 | 43135 | 69544 | *** | 96767 | *** | 1244330 |
| 52 Bad debts | 250371 | *2336 | *243 | 3520 | 6392 | 6072 | 12524 | 5109 | 7969 | *** | 10212 | *** | 175085 |
| 53 Rent paid on business property | 4961205 | *9496 | 79304 | 188078 | 121560 | 171430 | 260400 | 109269 | 175878 | *** | 208322 | *** | 3189277 |
| 54 Taxes paid | 4321839 | *7628 | 35153 | 142091 | 113974 | 152811 | 232052 | 81212 | 147927 | *** | 188176 | *** | 2864672 |
| 55 Interest paid | 2598726 | *2875 | 10715 | 24921 | 28654 | 40898 | 80889 | 34169 | 51095 | *** | 62438 | *** | 2112016 |
| 56 Contributions or gifts | 105706 | *4 | *378 | 739 | 1123 | 1097 | 2175 | *119 | 1880 | *** | 2634 | *** | 85178 |
| 57 Amortization | 131413 | *586 | *2538 | *2787 | 5858 | 6202 | 5103 | 385 | 7516 | *** | 10616 | *** | 76973 |
| 58 Depreciation | 4388717 | *4491 | 20384 | 45477 | 63377 | 83281 | 181063 | 68131 | 118803 | *** | 178103 | *** | 3273822 |
| 59 Depletion | -0 | - | - | - | - | - | - | - | - | *** | - | *** | -0 |
| 60 Advertising | 2427325 | *4778 | 9361 | 28395 | 63059 | 99896 | 151861 | 58041 | 83682 | *** | 101093 | *** | 1604290 |
| 61 Pension, prof sh, stock, annuity | 976782 | *103 | - | *2629 | *2121 | 8538 | 27783 | 26269 | 15339 | *** | 48702 | *** | 772403 |
| 62 Employee benefit programs | 3705804 | *3945 | *4659 | 15538 | 20988 | 42650 | 96661 | 29624 | 90202 | *** | 116997 | *** | 2928253 |
| 63 Net loss, noncapital assets | 48856 | *442 | - | - | *22 | *134 | *1547 | *564 | 3377 | *** | 1967 | *** | 32439 |
| 64 Other deductions | 12419527 | *33785 | 152407 | 322253 | 386190 | 553187 | 791034 | 287289 | 453431 | *** | 475520 | *** | 7842355 |
| 65 Total receipts less total deducts | 6356507 | *61685 | 61958 | 120228 | 205212 | 198131 | 340004 | 72282 | 164599 | *** | 264777 | *** | 4360552 |
| 66 Constructive taxable income from related foreign corporations | 1900 | - | - | - | - | - | - | - | - | *** | - | *** | 1900 |
| 67 Net income, total | 6313576 | *61685 | 61958 | 120228 | 205212 | 197762 | 339678 | 72282 | 163979 | *** | 263536 | *** | 4325816 |
| 68 Net income, Form 1120-A | *17130 | *8826 | *3733 | *4571 | - | - | - | - | - | *** | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 Net income, Form 1120S | 969925 | *10820 | 39234 | 57019 | 135067 | 116935 | 187266 | 50746 | 75904 | *** | 105090 | *** | 70961 |
| 71 Statutory special deductions, total | 241620 | *41099 | *7877 | 24441 | 22072 | 16628 | 34630 | *5826 | 4724 | *** | 3237 | *** | 55739 |
| 72 Net operating loss deduction | 232638 | *41099 | *7877 | 24419 | 22046 | 16246 | 32116 | *5824 | *4524 | *** | 2281 | *** | 51738 |
| 73 Dividends received deduction | 8982 | - | - | *22 | *26 | *382 | 2514 | *3 | *200 | *** | 956 | *** | 4000 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 Income subject to tax | 5102443 | *9766 | 14847 | 38768 | 48073 | 64487 | 117782 | *15710 | 83350 | *** | 155333 | *** | 4199117 |
| 76 Income tax before credits, total | 1774003 | *2495 | 2282 | 6317 | 8419 | 13084 | 35579 | *5212 | 29138 | *** | 53464 | *** | 1492395 |
| 77 Regular tax | 1744348 | *2470 | 2282 | 6317 | 8190 | 12969 | 34003 | *5122 | 28219 | *** | 52881 | *** | 1469135 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 Alternative minimum tax | 22914 | - | - | - | *229 | *115 | *1658 | *90 | *808 | *** | 322 | *** | 17260 |
| 81 Environmental tax | 6651 | 25 | - | - | - | - | *7 | - | *16 | *** | 178 | *** | 6000 |
| 82 Foreign tax credit | *4361 | - | - | - | - | - | - | - | *2184 | *** | - | *** | 2177 |
| 83 U.S. Possessions tax credit | 2363 | - | - | - | - | - | - | - | - | *** | - | *** | 2363 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 86 General business credit | 44252 | - | - | - | *31 | - | *815 | *113 | *324 | *** | 1432 | *** | 38417 |
| 87 Prior year minimum tax credit | 47556 | - | - | - | - | - | *225 | *205 | *459 | *** | 1770 | *** | 42773 |
| 88 Income tax after credits, total | 1675471 | *2495 | 2282 | 6317 | 8388 | 13084 | 34539 | *4894 | 26171 | *** | 50263 | *** | 1406665 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Food stores:
Other food stores

MINOR INDUSTRY 5490
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 13205 | - | 7482 | 3351 | 1204 | 678 | 403 | *40 | 34 | *** | ** | *** | ** |
| 2 Total assets | 5144794 | - | 307267 | 505538 | 408852 | 456523 | 841570 | *277252 | 523221 | *** | ** | *** | ** |
| 3 Cash | 563596 | - | 77539 | 75964 | 96560 | 62896 | 136076 | *17445 | 44934 | *** | ** | *** | ** |
| 4 Notes and accounts receivable | 473592 | - | *7456 | *30237 | *9637 | 79361 | 104358 | *19439 | 84948 | *** | ** | *** | ** |
| 5 Less: Allowance for bad debts | 13681 | - | - | - | - | *118 | *1056 | *1202 | *1849 | *** | ** | *** | ** |
| 6 Inventories | 888630 | - | 64501 | 60319 | 87985 | 97263 | 231876 | *19398 | 51247 | *** | ** | *** | ** |
| 7 U.S. govt. obligations, total | *50979 | - | - | - | - | - | *20673 | - | *30306 | *** | - | *** | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 9 Other current assets | 230925 | - | 13278 | 12580 | *6460 | *11362 | 39176 | *38370 | 25912 | *** | ** | *** | ** |
| 10 Loans to stockholders | 93091 | - | 14151 | *8193 | *16456 | *26439 | *20099 | *281 | *5374 | *** | - | *** | - |
| 11 Mortgage and real estate loans | *27112 | - | - | *27000 | - | - | - | - | - | *** | ** | *** | - |
| 12 Other investments | 228913 | - | - | *5922 | *2988 | *22630 | *12097 | *33491 | *20889 | *** | ** | *** | ** |
| 13 Depreciable assets | 3736631 | - | 338500 | 473596 | 351098 | 317224 | 630619 | *204485 | 380373 | *** | ** | *** | ** |
| 14 Less: Accumulated depreciation | 1988869 | - | 247294 | 260138 | 209061 | 186574 | 386820 | *82248 | 193394 | *** | ** | *** | ** |
| 15 Depletable assets | *14691 | - | - | - | - | *2827 | *3148 | - | *8717 | *** | - | *** | - |
| 16 Less: Accumulated depletion | *8646 | - | - | - | - | *2827 | *2361 | - | *3458 | *** | - | *** | - |
| 17 Land | 220305 | - | *3611 | *9984 | *28518 | *680 | *21828 | *21244 | *32836 | *** | ** | *** | ** |
| 18 Intangible assets (Amortizable) | 178899 | - | 27407 | *79673 | *1065 | *18292 | *7121 | *5167 | *37229 | *** | ** | *** | - |
| 19 Less: Accumulated amortization | 104220 | - | 19001 | *64663 | *549 | *7087 | *2988 | *417 | *8234 | *** | ** | *** | - |
| 20 Other assets | 552846 | - | 27118 | 46871 | *17695 | 14153 | 7723 | *1798 | *7390 | *** | ** | *** | ** |
| 21 Total liabilities | 5144794 | - | 307267 | 505538 | 408852 | 456523 | 841570 | *277252 | 523221 | *** | ** | *** | ** |
| 22 Accounts payable | 809710 | - | 35284 | 32948 | 78494 | 109081 | 271882 | *26187 | 103264 | *** | ** | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 274488 | - | *16076 | *19430 | *44362 | 33080 | 43483 | *28200 | 38146 | *** | - | *** | ** |
| 24 Other current liabilities | 401260 | - | 19553 | 13099 | 15876 | 31171 | 60639 | *72833 | 34318 | *** | ** | *** | ** |
| 25 Loans from stockholders | 339964 | - | 82982 | 99587 | *35191 | *74857 | *20777 | *15811 | *7330 | *** | ** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 1230888 | - | 45006 | 120983 | 110726 | *87263 | 93623 | *35383 | 130077 | *** | ** | *** | ** |
| 27 Other liabilities | 71699 | - | *5449 | *2715 | - | *585 | *11853 | *2389 | *4300 | *** | ** | *** | ** |
| 28 Net worth | 2016785 | - | 102917 | 216777 | 124203 | 120485 | 339311 | *96450 | 205785 | *** | ** | *** | ** |
| 29 Capital stock | 328137 | - | 84659 | 38882 | 31763 | 12191 | 15318 | *10619 | 38020 | *** | ** | *** | ** |
| 30 Paid-in or capital surplus | 700545 | - | *11272 | *52848 | *12302 | *34230 | 62975 | *31395 | *49858 | *** | ** | *** | ** |
| 31 Retained earnings, appropriated | *18085 | - | - | - | - | *4001 | - | - | - | *** | ** | *** | - |
| 32 Retained earnings-unappropriated | 525202 | - | 31835 | 95344 | *6451 | 33805 | 135996 | *-35590 | *106434 | *** | ** | *** | ** |
| 33 Retained earnings (S CORP) | 485414 | - | -23084 | 40325 | 73688 | *42701 | 126173 | *91731 | *30388 | *** | - | *** | - |
| 34 Less: Cost of treasury stock | 40598 | - | *1764 | *10622 | - | *6442 | *1151 | *1705 | *18915 | *** | - | *** | - |
| 35 Total receipts | 17138004 | - | 1958310 | 1698675 | 2211445 | 2409205 | 3872151 | *560461 | 1656001 | *** | ** | *** | ** |
| 36 Business receipts | 16862982 | - | 1926926 | 1664319 | 2201195 | 2388018 | 3806022 | *551237 | 1635709 | *** | ** | *** | ** |
| 37 Interest | 33481 | - | *282 | 2551 | - | *1281 | 3683 | *986 | *2709 | *** | ** | *** | ** |
| 38 Interest on govt. obligations | 1761 | - | - | *223 | - | *111 | *29 | *264 | *232 | *** | ** | *** | ** |
| 39 Rents | 3460 | - | *566 | - | - | - | *610 | - | *1486 | *** | ** | *** | ** |
| 40 Royalties | *47816 | - | - | - | - | *5579 | - | *50 | - | *** | - | *** | ** |
| 41 Net S-T cap gain less net LT loss | *266 | - | - | - | - | - | - | *266 | - | *** | - | *** | - |
| 42 Net L-T cap gain less net ST loss | *11533 | - | *6920 | *495 | *1689 | - | - | *1747 | *26 | *** | ** | *** | - |
| 43 Net gain, noncapital assets | 31172 | - | *4092 | *17057 | *370 | - | *6173 | *644 | *1060 | *** | ** | *** | ** |
| 44 Dividends, domestic corporations | *2971 | - | *703 | *59 | - | - | - | *33 | *113 | *** | ** | *** | - |
| 45 Dividends, foreign corporations | 2012 | - | - | - | - | - | - | - | - | *** | ** | *** | - |
| 46 Other receipts | 140550 | - | 18822 | 13970 | 8190 | *14216 | 55634 | *5234 | *14666 | *** | ** | *** | ** |
| 47 Total deductions | 16532254 | - | 1855323 | 1638122 | 2146758 | 2352489 | 3763645 | *523366 | 1613833 | *** | ** | *** | ** |
| 48 Cost of goods | 10620806 | - | 65094 | 60319 | 87985 | 94977 | 232047 | *19398 | 52216 | *** | ** | *** | ** |
| 49 Compensation of officers | 427753 | - | 82673 | 99051 | 55079 | 50229 | 56206 | *34413 | 21714 | *** | ** | *** | ** |
| 50 Salaries and wages | 2024974 | - | 142310 | 226596 | 237376 | 252734 | 432693 | *152070 | 121269 | *** | ** | *** | ** |
| 51 Repairs | 149456 | - | 16850 | 22135 | 15561 | 19841 | 22614 | *6847 | 9494 | *** | ** | *** | ** |
| 52 Bad debts | 27983 | - | *2943 | *538 | *992 | *7104 | 4192 | *1462 | 5459 | *** | ** | *** | ** |
| 53 Rent paid on business property | 608928 | - | 101934 | 76213 | 68394 | 85837 | 109346 | *27192 | *14273 | *** | ** | *** | ** |
| 54 Taxes paid | 375035 | - | 41107 | 54662 | 47348 | 45189 | 84942 | *14554 | 22430 | *** | ** | *** | ** |
| 55 Interest paid | 145015 | - | 7764 | 19376 | 13689 | 8523 | 13141 | *7844 | 12408 | *** | ** | *** | ** |
| 56 Contributions or gifts | 6207 | - | *283 | *308 | - | *170 | *1715 | - | *449 | *** | ** | *** | ** |
| 57 Amortization | 29038 | - | *2493 | *15629 | *882 | *1225 | *2777 | *323 | *4152 | *** | ** | *** | ** |
| 58 Depreciation | 275031 | - | 28566 | 29367 | 28266 | 24792 | 42356 | *16406 | 21041 | *** | ** | *** | ** |
| 59 Depletion | *92 | - | - | - | - | - | - | *92 | - | *** | - | *** | - |
| 60 Advertising | 283397 | - | 23146 | 25872 | 17409 | 27344 | 89742 | *14756 | 16413 | *** | ** | *** | ** |
| 61 Pension, prof sh, stock, annuity | 23625 | - | - | *4205 | *2938 | *1253 | *2674 | *621 | *4626 | *** | ** | *** | ** |
| 62 Employee benefit programs | 98054 | - | *7394 | *12285 | *9462 | *17691 | 18830 | *3345 | *4124 | *** | ** | *** | ** |
| 63 Net loss, noncapital assets | *2586 | - | - | - | - | *74 | *57 | *380 | *17 | *** | - | *** | ** |
| 64 Other deductions | 1434276 | - | 221993 | 167460 | 160028 | 220548 | 277500 | *65764 | 94426 | *** | ** | *** | ** |
| 65 Total receipts less total deducts | 605750 | - | 102987 | 60553 | 64686 | 56715 | 108506 | *37095 | 42168 | *** | ** | *** | ** |
| 66 Constructive taxable income from related foreign corporations | 643 | - | - | - | - | - | - | - | - | *** | ** | *** | - |
| 67 Net income, total | 604632 | - | 102987 | 60330 | 64686 | 56604 | 108477 | *36831 | 41936 | *** | ** | *** | ** |
| 68 Net income, Form 1120-A | *5966 | - | *627 | *5339 | - | - | - | - | - | *** | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 70 Net income, Form 1120S | 298776 | - | 63743 | 35318 | 59073 | *37738 | 56578 | *27178 | *12079 | *** | - | *** | - |
| 71 Statutory special deductions, total | 58500 | - | 15136 | *5036 | *1567 | *13044 | *8717 | *9652 | *832 | *** | ** | *** | - |
| 72 Net operating loss deduction | 56256 | - | *14687 | *4995 | *1567 | *13044 | *8717 | *9629 | *752 | *** | ** | *** | - |
| 73 Dividends received deduction | *2244 | - | *449 | *41 | - | - | - | *23 | *79 | *** | ** | *** | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 75 Income subject to tax | 247356 | - | 24107 | 19976 | *4047 | *5822 | 43183 | - | *29026 | *** | ** | *** | ** |
| 76 Income tax before credits, total | 76915 | - | 4399 | 3404 | *607 | *930 | 14632 | *204 | *9839 | *** | ** | *** | ** |
| 77 Regular tax | 74888 | - | 4399 | 3404 | *607 | *888 | 13688 | - | *9830 | *** | ** | *** | ** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 80 Alternative minimum tax | *1870 | - | - | - | - | *41 | *944 | *199 | *7 | *** | ** | *** | - |
| 81 Environmental tax | 157 | - | - | - | - | - | - | *5 | *2 | *** | ** | *** | ** |
| 82 Foreign tax credit | *646 | - | - | - | - | - | - | - | *36 | *** | - | *** | ** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | *** | - |
| 86 General business credit | *2334 | - | - | - | - | - | *42 | - | *60 | *** | - | *** | ** |
| 87 Prior year minimum tax credit | *307 | - | - | - | - | - | - | - | *42 | *** | - | *** | ** |
| 88 Income tax after credits, total | 73628 | - | 4399 | 3404 | *607 | *930 | 14590 | *204 | *9702 | *** | ** | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations

MAJOR GROUP 39
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 66513 | 1234 | 17548 | 13264 | 8821 | 6186 | 14246 | 3370 | 1530 | 211 | 63 | *** | *** |
| 2 Total assets | 113712617 | - | 776349 | 2186297 | 3116733 | 4435668 | 35168760 | 23539720 | 21846359 | 6918370 | 4217518 | *** | *** |
| 3 Cash | 8283789 | - | 194749 | 331174 | 364298 | 570776 | 2465437 | 1474577 | 1546529 | 487254 | 231835 | *** | *** |
| 4 Notes and accounts receivable | 15994988 | - | 70145 | 268557 | 593637 | 749459 | 3848119 | 2822481 | 2971965 | 1070731 | 647760 | *** | *** |
| 5 Less: Allowance for bad debts | 206786 | - | - | *40 | *5018 | 23016 | 32478 | 37727 | 43094 | 23819 | 12646 | *** | *** |
| 6 Inventories | 62045880 | - | 327458 | 782365 | 1220364 | 2171300 | 22594704 | 14954419 | 11974868 | 3095858 | 1503836 | *** | *** |
| 7 U.S. govt. obligations, total | 77253 | - | - | *50 | *16301 | *7898 | *8683 | - | *9633 | *4427 | - | *** | *** |
| 8 Tax-exempt securities | 27032 | - | - | *270 | - | - | *1782 | - | *12049 | *6875 | 2195 | *** | *** |
| 9 Other current assets | 2740857 | - | 8602 | 35188 | 48908 | 60691 | 799987 | 668580 | 516065 | 195123 | 110532 | *** | *** |
| 10 Loans to stockholders | 1058935 | - | 52732 | 44386 | 118652 | 38734 | 251977 | 204508 | 194832 | 49051 | 37261 | *** | *** |
| 11 Mortgage and real estate loans | 160381 | - | *1224 | *11572 | *18360 | *17047 | 19155 | *14380 | 27863 | *7284 | - | *** | *** |
| 12 Other investments | 2569504 | - | *10418 | 39295 | 53756 | 117250 | 590730 | 435369 | 514179 | 288359 | 239830 | *** | *** |
| 13 Depreciable assets | 31364577 | - | 383701 | 1265603 | 1343231 | 1415793 | 8259158 | 4687654 | 5965350 | 2193793 | 1612596 | *** | *** |
| 14 Less: Accumulated depreciation | 16347642 | - | 306769 | 847600 | 851988 | 858169 | 4800535 | 2461607 | 2846660 | 958114 | 700267 | *** | *** |
| 15 Depletable assets | *37077 | - | - | - | *21645 | - | *11257 | *-0 | *1327 | *3 | - | *** | *** |
| 16 Less: Accumulated depletion | *9209 | - | - | - | - | - | *6027 | - | *1019 | *3 | - | *** | *** |
| 17 Land | 3321636 | - | *1895 | 94436 | 72689 | 133668 | 599933 | 417542 | 623200 | 322821 | 211455 | *** | *** |
| 18 Intangible assets (Amortizable) | 1453547 | - | 15014 | 151215 | 58335 | 35900 | 297218 | 297142 | 169179 | 60932 | 64368 | *** | *** |
| 19 Less: Accumulated amortization | 628441 | - | 6538 | 93663 | 15986 | 22318 | 149099 | 168279 | 71866 | 30642 | 22902 | *** | *** |
| 20 Other assets | 1769239 | - | 23717 | 103489 | 59546 | 20657 | 408759 | 230681 | 281960 | 148437 | 291666 | *** | *** |
| 21 Total liabilities | 113712617 | - | 776349 | 2186297 | 3116733 | 4435668 | 35168760 | 23539720 | 21846359 | 6918370 | 4217518 | *** | *** |
| 22 Accounts payable | 10050889 | - | 86763 | 275246 | 410183 | 590270 | 2622174 | 1325675 | 1420367 | 532748 | 499255 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 50709675 | - | 47906 | 195660 | 211447 | 1043866 | 17300162 | 13182734 | 11387222 | 3225463 | 1283169 | *** | *** |
| 24 Other current liabilities | 7401349 | - | 28638 | 159319 | 178692 | 214046 | 2175477 | 1505732 | 1353459 | 436167 | 350930 | *** | *** |
| 25 Loans from stockholders | 4735325 | - | 298970 | 355740 | 294391 | 318284 | 1591275 | 952363 | 706829 | 113293 | 66055 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 13263576 | - | 50753 | 449789 | 532207 | 606822 | 3620777 | 2110204 | 2311110 | 965417 | 937534 | *** | *** |
| 27 Other liabilities | 1598363 | - | 5211 | 89381 | 24600 | 83208 | 288245 | 202771 | 191333 | 124039 | 138886 | *** | *** |
| 28 Net worth | 25953441 | - | 258108 | 661163 | 1465214 | 1579172 | 7570651 | 4260242 | 4476038 | 1521244 | 941690 | *** | *** |
| 29 Capital stock | 4112047 | - | 130116 | 141734 | 275542 | 287227 | 1616452 | 771814 | 492444 | 159401 | 66407 | *** | *** |
| 30 Paid-in or capital surplus | 4156165 | - | 59812 | 224486 | 88023 | 215557 | 961143 | 670176 | 585761 | 244198 | 261428 | *** | *** |
| 31 Retained earnings, appropriated | 70825 | - | - | - | *28087 | *1330 | *27648 | - | *10841 | *1718 | 1201 | *** | *** |
| 32 Retained earnings-unappropriated | 10629554 | - | 64085 | 127010 | 817354 | 813505 | 3561809 | 1184055 | 1520831 | 543503 | 478441 | *** | *** |
| 33 Retained earnings (S CORP) | 8496944 | - | 97031 | 187240 | 381066 | 384555 | 1918638 | 1865770 | 2093644 | 642891 | 164590 | *** | *** |
| 34 Less: Cost of treasury stock | 1512093 | - | *92936 | *19307 | 124859 | 123001 | 515038 | 231574 | 227484 | 70468 | 30377 | *** | *** |
| 35 Total receipts | 491831950 | 2010106 | 9224219 | 14060288 | 11667874 | 18525437 | 162793166 | 111119337 | 96245699 | 27317830 | 13181232 | *** | *** |
| 36 Business receipts | 484266495 | 1921487 | 9172677 | 13938451 | 11526389 | 18254866 | 160528388 | 109434848 | 94622744 | 26727647 | 12882904 | *** | *** |
| 37 Interest | 893061 | *2676 | 1708 | 10814 | 32530 | 42830 | 287207 | 128486 | 155822 | 80900 | 59934 | *** | *** |
| 38 Interest on govt. obligations | 8377 | 21 | - | - | *474 | *66 | *807 | *122 | 588 | *726 | 416 | *** | *** |
| 39 Rents | 314977 | *13202 | *1787 | *2981 | 4803 | 5522 | 73548 | 18785 | 74471 | 38027 | 30252 | *** | *** |
| 40 Royalties | 12075 | - | - | - | - | - | - | *5 | *67 | *1260 | 586 | *** | *** |
| 41 Net S-T cap gain less net LT loss | 7269 | - | *5024 | *508 | *15 | *334 | *583 | *-0 | *460 | *122 | 224 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 151093 | *12690 | *21702 | *16822 | 19224 | *3277 | 20526 | 11899 | 23100 | 3685 | 2002 | *** | *** |
| 43 Net gain, noncapital assets | 309807 | *11861 | *12196 | *15126 | 11694 | 8500 | 69206 | 35089 | 67220 | 31317 | 29095 | *** | *** |
| 44 Dividends, domestic corporations | 16861 | - | - | *157 | *532 | *88 | 2607 | 745 | 3560 | 779 | 4170 | *** | *** |
| 45 Dividends, foreign corporations | *1699 | - | - | - | - | -0 | *7 | - | - | - | 1562 | *** | *** |
| 46 Other receipts | 5850236 | 48169 | 9125 | 75429 | 72215 | 209953 | 1810286 | 1489359 | 1297667 | 433367 | 170085 | *** | *** |
| 47 Total deductions | 484329260 | 1919109 | 9038761 | 13704531 | 11382660 | 18107721 | 160665819 | 109744838 | 94907883 | 26905887 | 12952269 | *** | *** |
| 48 Cost of goods | 418879832 | *148590 | 338671 | 774166 | 1195697 | 2153950 | 22261893 | 14785062 | 11908173 | 3097784 | 1494730 | *** | *** |
| 49 Compensation of officers | 5273007 | *14032 | 207590 | 360830 | 374515 | 378920 | 1892598 | 929278 | 759153 | 198601 | 87935 | *** | *** |
| 50 Salaries and wages | 23245514 | 87183 | 365531 | 713641 | 772428 | 910222 | 7087012 | 5030317 | 4493891 | 1286192 | 849558 | *** | *** |
| 51 Repairs | 1377779 | 6115 | 30336 | 59388 | 45300 | 68531 | 434493 | 265058 | 239848 | 69987 | 50931 | *** | *** |
| 52 Bad debts | 371586 | *3772 | 2854 | 9343 | 56463 | 23255 | 102177 | 80821 | 40174 | 24774 | 8399 | *** | *** |
| 53 Rent paid on business property | 4339272 | 19123 | 294502 | 279144 | 217794 | 242000 | 1313433 | 794630 | 597776 | 157783 | 171125 | *** | *** |
| 54 Taxes paid | 4633352 | 47549 | 115995 | 285108 | 208272 | 243117 | 1411655 | 893145 | 747420 | 249797 | 146194 | *** | *** |
| 55 Interest paid | 3053006 | 11032 | 19329 | 58932 | 87127 | 138517 | 1030227 | 632051 | 545943 | 191317 | 128767 | *** | *** |
| 56 Contributions or gifts | 40237 | *879 | *172 | 1568 | 2012 | 1997 | 11562 | 4934 | 6351 | 1953 | 2227 | *** | *** |
| 57 Amortization | 160178 | 789 | 4167 | 12782 | 5879 | 2006 | 33882 | 45329 | 20232 | 9462 | 8031 | *** | *** |
| 58 Depreciation | 2922464 | 9376 | 33943 | 104111 | 112325 | 116316 | 698985 | 418996 | 616281 | 234672 | 195749 | *** | *** |
| 59 Depletion | *6100 | - | - | - | - | - | *924 | - | *22 | - | - | *** | *** |
| 60 Advertising | 4207863 | 18268 | 22890 | 66434 | 72410 | 129265 | 1327029 | 1125015 | 859610 | 257356 | 143609 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 343571 | *663 | *1996 | 13309 | *4670 | 14596 | 98779 | 57900 | 60208 | 14950 | 14844 | *** | *** |
| 62 Employee benefit programs | 1980850 | *8300 | 27571 | 41877 | 39024 | 154380 | 631218 | 405661 | 370425 | 103177 | 75883 | *** | *** |
| 63 Net loss, noncapital assets | 30089 | - | *42 | - | *506 | *460 | 9000 | 8480 | 2232 | 3026 | 2534 | *** | *** |
| 64 Other deductions | 13464559 | 79191 | 447836 | 696796 | 602589 | 606151 | 4320917 | 2657389 | 2116917 | 655920 | 482884 | *** | *** |
| 65 Total receipts less total deducts | 7502690 | 90997 | 185458 | 355757 | 285214 | 417716 | 2127347 | 1374498 | 1337816 | 411943 | 228963 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 1504 | - | - | - | - | - | - | - | - | - | 1504 | *** | *** |
| 67 Net income, total | 7495816 | 90976 | 185458 | 355757 | 284740 | 417650 | 2126540 | 1374376 | 1337228 | 411217 | 230050 | *** | *** |
| 68 Net income, Form 1120-A | 12461 | *518 | *8620 | *3102 | *222 | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 4164816 | *37497 | 113879 | 217965 | 133708 | 209859 | 1223677 | 954728 | 851709 | 199383 | 53379 | *** | *** |
| 71 Statutory special deductions, total | 638566 | *13091 | 37808 | 39831 | 28757 | 65489 | 174768 | 85134 | 90140 | 19126 | 21058 | *** | *** |
| 72 Net operating loss deduction | 625277 | *13091 | 37808 | 39721 | 28384 | 65427 | 172827 | 84592 | 87135 | 18580 | 17700 | *** | *** |
| 73 Dividends received deduction | 13289 | - | - | *110 | *372 | *62 | 1941 | 542 | 3006 | 546 | 3358 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 2695912 | 40388 | 33771 | 97961 | 122514 | 142302 | 728095 | 335907 | 396735 | 192750 | 155882 | *** | *** |
| 76 Income tax before credits, total | 818991 | 9115 | 5102 | 16070 | 20205 | 27116 | 206317 | 113229 | 139334 | 64795 | 56439 | *** | *** |
| 77 Regular tax | 797400 | 9034 | 5065 | 16070 | 20014 | 27107 | 202319 | 108901 | 133963 | 65546 | 53329 | *** | *** |
| 78 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | - | 1 | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | 22267 | *78 | *38 | - | *191 | *9 | 3668 | 4360 | 5016 | 1592 | 2960 | *** | *** |
| 81 Environmental tax | 967 | 3 | - | - | - | - | *12 | *16 | 59 | 95 | 150 | *** | *** |
| 82 Foreign tax credit | *272 | - | - | - | - | - | *1 | - | - | *257 | -0 | *** | *** |
| 83 U.S. Possessions tax credit | 1122 | - | - | - | - | - | 30 | - | - | 1092 | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | 2 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 General business credit | 9233 | *384 | *284 | - | *275 | - | 2485 | *161 | 1051 | *301 | 1568 | *** | *** |
| 87 Prior year minimum tax credit | 11135 | - | - | - | - | - | 2302 | 1532 | 2283 | 1297 | 1044 | *** | *** |
| 88 Income tax after credits, total | 797226 | 8731 | 4819 | 16070 | 19930 | 27116 | 201499 | 111535 | 135999 | 61846 | 53827 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Motor
vehicle dealers

| MINOR INDUSTRY 5515<br>RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 27891 | 518 | 4819 | 2342 | 2136 | 2646 | 10627 | 3203 | 1372 | 176 | 38 | *** | *** |
| 2 Total assets | 86340825 | - | 191714 | 354278 | 810990 | 1893238 | 28177533 | 22480991 | 19523972 | 5750252 | 2491562 | *** | *** |
| 3 Cash | 5754844 | - | 49241 | 41190 | 81946 | 219991 | 1812190 | 1415652 | 1416647 | 387456 | 139797 | *** | *** |
| 4 Notes and accounts receivable | 12523796 | - | 11917 | *51186 | 259592 | 394720 | 2989596 | 2676450 | 2597199 | 927504 | 397463 | *** | *** |
| 5 Less: Allowance for bad debts | 123039 | - | - | - | *3493 | *87 | 19195 | 35097 | 32647 | 21199 | 3218 | *** | *** |
| 6 Inventories | 52054953 | - | 100211 | 185241 | 330782 | 1070842 | 19454705 | 14438905 | 11309475 | 2877969 | 988143 | *** | *** |
| 7 U.S. govt. obligations, total | *22870 | - | - | - | *13493 | - | *2485 | - | *258 | *4427 | - | *** | *** |
| 8 Tax-exempt securities | *19432 | - | - | - | - | - | *1782 | - | *11226 | *5948 | - | *** | *** |
| 9 Other current assets | 2147381 | - | *3223 | *2888 | 10451 | 30681 | 665256 | 662504 | 470198 | 165043 | 55045 | *** | *** |
| 10 Loans to stockholders | 708948 | - | *4951 | - | *45529 | *7249 | 168311 | 201842 | 189995 | 46893 | 31972 | *** | *** |
| 11 Mortgage and real estate loans | 60054 | - | - | - | - | - | *12802 | *13935 | 26038 | *5457 | - | *** | *** |
| 12 Other investments | 1665309 | - | *4041 | *2717 | *10443 | 55446 | 310348 | 384858 | 383915 | 237947 | 154104 | *** | *** |
| 13 Depreciable assets | 17121471 | - | 52056 | 102862 | 128043 | 305630 | 5063438 | 4233704 | 4446127 | 1435004 | 684913 | *** | *** |
| 14 Less: Accumulated depreciation | 8771098 | - | 38007 | 70443 | 74929 | 203431 | 2976202 | 2224714 | 2064623 | 609104 | 270402 | *** | *** |
| 15 Depletable assets | *12537 | - | - | - | - | - | *11257 | - | *2 | *3 | - | *** | *** |
| 16 Less: Accumulated depletion | *6724 | - | - | - | - | - | *6027 | - | - | *3 | - | *** | *** |
| 17 Land | 1615220 | - | *1895 | *17880 | *9173 | 15998 | 264803 | 376716 | 428798 | 172448 | 95516 | *** | *** |
| 18 Intangible assets (Amortizable) | 742890 | - | *2737 | *1618 | *1117 | *6154 | 190203 | 294254 | 150579 | 53366 | 12060 | *** | *** |
| 19 Less: Accumulated amortization | 363911 | - | *575 | *1483 | *292 | *6149 | 84141 | 166418 | 61877 | 26662 | 3804 | *** | *** |
| 20 Other assets | 1155893 | - | *23 | *20622 | -864 | -3806 | 315918 | 208400 | 252664 | 87754 | 209974 | *** | *** |
| 21 Total liabilities | 86340825 | - | 191714 | 354278 | 810990 | 1893238 | 28177533 | 22480991 | 19523972 | 5750252 | 2491562 | *** | *** |
| 22 Accounts payable | 5275518 | - | 18424 | *13878 | 46370 | 124200 | 1510301 | 1097314 | 940904 | 330657 | 159627 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 47387481 | - | *15927 | *62382 | 98747 | 745483 | 15994197 | 12902632 | 11046285 | 3115626 | 1063877 | *** | *** |
| 24 Other current liabilities | 5141003 | - | 9891 | 26927 | 68629 | 80214 | 1560736 | 1420802 | 1180295 | 353170 | 187741 | *** | *** |
| 25 Loans from stockholders | 3439758 | - | 134382 | 112953 | 102372 | 91291 | 1269368 | 940646 | 659037 | 93431 | 27409 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 8265729 | - | *12108 | *105639 | 114110 | 139880 | 2231677 | 1908459 | 1944695 | 721669 | 591431 | *** | *** |
| 27 Other liabilities | 804070 | - | *-1077 | *28183 | *11756 | 8200 | 225440 | 190187 | 133494 | 78642 | 50700 | *** | *** |
| 28 Net worth | 16027266 | - | 2059 | 4316 | 369006 | 703970 | 5385816 | 4020952 | 3619262 | 1057056 | 410777 | *** | *** |
| 29 Capital stock | 3093726 | - | 34612 | 14861 | 104950 | 166863 | 1387705 | 764254 | 438471 | 118639 | 53864 | *** | *** |
| 30 Paid-in or capital surplus | 2470442 | - | *12065 | *34753 | *24221 | 88464 | 714547 | 653830 | 544293 | 154875 | 142413 | *** | *** |
| 31 Retained earnings, appropriated | 34935 | - | - | - | - | *1330 | *19846 | - | *10841 | *1718 | 1201 | *** | *** |
| 32 Retained earnings-unappropriated | 5777266 | - | -468 | *-51000 | 164817 | 271026 | 2329134 | 1078025 | 1225014 | 359847 | 204839 | *** | *** |
| 33 Retained earnings (S CORP) | 5569371 | - | *34334 | *7292 | *97243 | 187622 | 1279688 | 1747082 | 1536212 | 489870 | 30840 | *** | *** |
| 34 Less: Cost of treasury stock | 918475 | - | *78484 | *1590 | *22224 | *11335 | 345104 | 222239 | 135569 | 67893 | 22380 | *** | *** |
| 35 Total receipts | 395920941 | 1349655 | 1880820 | 2105812 | 2806206 | 9296136 | 139165601 | 107185298 | 87131420 | 23769134 | 8475117 | *** | *** |
| 36 Business receipts | 389456733 | *1297772 | 1850563 | 2090543 | 2727251 | 9126637 | 137227561 | 105543440 | 85612143 | 23219450 | 8229627 | *** | *** |
| 37 Interest | 760201 | *1194 | *480 | *5366 | 24115 | 29224 | 267967 | 126281 | 148301 | 78716 | 45522 | *** | *** |
| 38 Interest on govt. obligations | 1433 | - | - | - | *49 | - | *114 | *122 | 527 | *336 | - | *** | *** |
| 39 Rents | 215686 | 1885 | *38 | *2481 | *1932 | *3025 | 30086 | 18321 | 66292 | 32397 | 25732 | *** | *** |
| 40 Royalties | *95 | - | - | - | - | - | - | *1 | *63 | - | 10 | *** | *** |
| 41 Net S-T cap gain less net LT loss | 5577 | - | *5024 | - | *15 | - | *329 | *-0 | *39 | *122 | 49 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 83794 | *12690 | *10085 | *2831 | *1078 | *1375 | 19604 | *11817 | 18066 | 3366 | 1335 | *** | *** |
| 43 Net gain, noncapital assets | 213538 | *433 | *9321 | *899 | *5346 | *3262 | 45590 | 33474 | 60404 | 30571 | 21634 | *** | *** |
| 44 Dividends, domestic corporations | 13110 | - | - | - | *473 | *7 | 679 | *708 | 3390 | 758 | 3085 | *** | *** |
| 45 Dividends, foreign corporations | 1601 | - | - | - | - | -0 | - | - | - | - | 1562 | *** | *** |
| 46 Other receipts | 5169174 | *35680 | *5310 | *3692 | 45947 | 132606 | 1573671 | 1451134 | 1222195 | 403418 | 146560 | *** | *** |
| 47 Total deductions | 390902552 | 1311026 | 1827236 | 2036316 | 2708689 | 9126715 | 137550366 | 105880606 | 85970303 | 23466537 | 8372845 | *** | *** |
| 48 Cost of goods | 345265625 | *97495 | 95586 | 185369 | 317914 | 1053953 | 19168233 | 14268770 | 11240169 | 2879023 | 969904 | *** | *** |
| 49 Compensation of officers | 3605565 | *1045 | *39309 | *25331 | 77142 | 146643 | 1470602 | 895912 | 686241 | 179815 | 58380 | *** | *** |
| 50 Salaries and wages | 16582272 | *60602 | *50785 | 98420 | 92103 | 327453 | 5477093 | 4748938 | 3951953 | 1016504 | 447147 | *** | *** |
| 51 Repairs | 855806 | *2948 | 13222 | 7455 | 5773 | 21641 | 298234 | 244045 | 184281 | 44354 | 17612 | *** | *** |
| 52 Bad debts | 275431 | *1799 | *1163 | *3589 | 42779 | 12586 | 69494 | 77268 | 34807 | 22519 | 4086 | *** | *** |
| 53 Rent paid on business property | 2640030 | *14470 | 34955 | 26280 | 22120 | 70221 | 979256 | 747370 | 515799 | 116665 | 74188 | *** | *** |
| 54 Taxes paid | 2994844 | *12484 | 26158 | 26323 | 29453 | 75822 | 1061259 | 815141 | 646323 | 165924 | 77298 | *** | *** |
| 55 Interest paid | 2334751 | *6083 | 4107 | 17127 | 19870 | 59783 | 808562 | 596928 | 490904 | 166382 | 86922 | *** | *** |
| 56 Contributions or gifts | 24362 | *110 | *135 | *565 | *201 | 639 | 8410 | 4843 | 5764 | 1334 | 953 | *** | *** |
| 57 Amortization | 103915 | 19 | *832 | *20 | *691 | *88 | 27177 | 44886 | 17460 | 8065 | 1619 | *** | *** |
| 58 Depreciation | 1692553 | *4997 | 6576 | 11105 | 12001 | 21954 | 437036 | 378719 | 481869 | 179977 | 104093 | *** | *** |
| 59 Depletion | *6099 | - | - | - | - | - | *924 | - | *22 | - | - | *** | *** |
| 60 Advertising | 3600807 | *15374 | 3640 | 15088 | 23300 | 57755 | 1153326 | 1086355 | 826473 | 240240 | 86964 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 210712 | *559 | *1996 | *1433 | *1873 | *889 | 74378 | 56216 | 48685 | 12101 | 4825 | *** | *** |
| 62 Employee benefit programs | 1582615 | *7054 | *4552 | *1648 | *1407 | 132932 | 563912 | 392102 | 335235 | 78521 | 35065 | *** | *** |
| 63 Net loss, noncapital assets | 18970 | - | *42 | - | - | *257 | 4689 | 8408 | 1938 | 2703 | 227 | *** | *** |
| 64 Other deductions | 9108195 | 29188 | 100950 | 88232 | 109814 | 167826 | 3309235 | 2469757 | 1828053 | 503588 | 253101 | *** | *** |
| 65 Total receipts less total deducts | 5018388 | 38628 | 53584 | 69496 | 97517 | 169421 | 1615235 | 1304692 | 1161117 | 302598 | 102271 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 67 Net income, total | 5016956 | 38628 | 53584 | 69496 | 97468 | 169421 | 1615121 | 1304570 | 1160590 | 302262 | 102271 | *** | *** |
| 68 Net income, Form 1120-A | *8927 | *518 | *8187 | - | *222 | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 3071054 | *10082 | *15932 | *43596 | *46458 | 106917 | 971315 | 920634 | 730597 | 161318 | 23442 | *** | *** |
| 71 Statutory special deductions, total | 415583 | *6273 | *18423 | *7700 | 9265 | 15241 | 135206 | 82013 | 81604 | 17104 | 13780 | *** | *** |
| 72 Net operating loss deduction | 405128 | *6273 | *18423 | *7700 | 8934 | 15237 | 134721 | 81498 | 78718 | 16573 | 11284 | *** | *** |
| 73 Dividends received deduction | 10455 | - | - | - | *331 | *5 | 485 | *515 | 2886 | 531 | 2497 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 1533128 | *22273 | 19230 | *18200 | 41745 | 47263 | 508600 | 303315 | 349742 | 123883 | 65049 | *** | *** |
| 76 Income tax before credits, total | 479167 | *7468 | 2921 | *2965 | 7614 | 8131 | 145599 | 102178 | 122398 | 41342 | 24358 | *** | *** |
| 77 Regular tax | 462832 | *7468 | 2884 | *2965 | 7423 | 8131 | 142004 | 98069 | 118119 | 42100 | 22132 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | 18140 | - | *38 | - | *191 | - | 3266 | 4360 | 3936 | 1592 | 2170 | *** | *** |
| 81 Environmental tax | 242 | - | - | - | - | - | *10 | *16 | 46 | 45 | 55 | *** | *** |
| 82 Foreign tax credit | *242 | - | - | - | - | - | - | - | - | *242 | - | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | 2 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 General business credit | 3583 | *384 | - | - | - | - | *887 | *106 | 811 | *257 | 933 | *** | *** |
| 87 Prior year minimum tax credit | 7236 | - | - | - | - | - | 1841 | 1414 | 1974 | *794 | 237 | *** | *** |
| 88 Income tax after credits, total | 468104 | *7084 | 2921 | *2965 | 7614 | 8131 | 142871 | 100658 | 119613 | 40049 | 23188 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers and service stations: Gasoline service stations

MINOR INDUSTRY 5541
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 18872 | *658 | 8281 | 4950 | 2542 | 1285 | 977 | *50 | 92 | *** | *** | *** | ** |
| 2 Total assets | 9706449 | - | 398006 | 821436 | 878068 | 911512 | 2017107 | *345949 | 1326941 | *** | *** | *** | ** |
| 3 Cash | 1358972 | - | 114555 | 163534 | 140031 | 202806 | 323368 | *12648 | 89208 | *** | *** | *** | ** |
| 4 Notes and accounts receivable | 1134440 | - | 41064 | 76345 | 97999 | 136076 | 229591 | *54918 | 210166 | *** | *** | *** | ** |
| 5 Less: Allowance for bad debts | 11990 | - | - | - | - | - | *1701 | *1732 | 2293 | *** | *** | *** | ** |
| 6 Inventories | 1449727 | - | 128004 | 171216 | 145819 | 124328 | 259103 | *66918 | 181543 | *** | *** | *** | ** |
| 7 U.S. govt. obligations, total | *18348 | - | - | - | *2809 | - | *6198 | - | *9342 | *** | *** | *** | - |
| 8 Tax-exempt securities | *-0 | - | - | - | - | - | *-0 | - | - | *** | *** | *** | - |
| 9 Other current assets | 206941 | - | *5129 | 16699 | 26383 | 8828 | 46895 | *2531 | 31036 | *** | *** | *** | ** |
| 10 Loans to stockholders | 178003 | - | *27882 | *24276 | *30976 | *22185 | 12583 | *688 | *3624 | *** | *** | *** | ** |
| 11 Mortgage and real estate loans | 78320 | - | - | - | *15180 | *13634 | *5757 | *444 | *1825 | *** | *** | *** | - |
| 12 Other investments | 497136 | - | - | *16445 | *24007 | 21203 | 133227 | *35658 | 89915 | *** | *** | *** | ** |
| 13 Depreciable assets | 7495142 | - | 255641 | 685392 | 583291 | 559378 | 1565550 | *262246 | 1117515 | *** | *** | *** | ** |
| 14 Less: Accumulated depreciation | 4187220 | - | 204063 | 479593 | 336813 | 275732 | 875568 | *124814 | 602313 | *** | *** | *** | ** |
| 15 Depletable assets | *22970 | - | - | - | *21645 | - | - | *-0 | *1325 | *** | *** | *** | - |
| 16 Less: Accumulated depletion | *1019 | - | - | - | - | - | - | - | *1019 | *** | *** | *** | - |
| 17 Land | 1026136 | - | - | *35193 | 38717 | 61016 | 245817 | *31087 | 175641 | *** | *** | *** | ** |
| 18 Intangible assets (Amortizable) | 285601 | - | *10375 | 140331 | *42436 | 25742 | 31125 | *2860 | 13496 | *** | *** | *** | ** |
| 19 Less: Accumulated amortization | 139871 | - | *4514 | 85542 | *5030 | 14044 | 12961 | *1852 | 5418 | *** | *** | *** | ** |
| 20 Other assets | 294811 | - | 23933 | 57141 | 50619 | 26091 | 48122 | *4350 | 13348 | *** | *** | *** | ** |
| 21 Total liabilities | 9706449 | - | 398006 | 821436 | 878068 | 911512 | 2017107 | *345949 | 1326941 | *** | *** | *** | ** |
| 22 Accounts payable | 1554498 | - | 57667 | 111556 | 61999 | 120621 | 373912 | *81317 | 244979 | *** | *** | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 442605 | - | *9663 | 34517 | *23690 | 54684 | 103265 | *27987 | 72683 | *** | *** | *** | ** |
| 24 Other current liabilities | 641093 | - | 15359 | 54101 | 29460 | 35162 | 133759 | *51263 | 116465 | *** | *** | *** | ** |
| 25 Loans from stockholders | 566698 | - | 102976 | 91010 | 111444 | 82531 | 104238 | *1195 | *31348 | *** | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 2189412 | - | *35058 | 168264 | 216600 | 223094 | 612621 | *88748 | 249016 | *** | *** | *** | ** |
| 27 Other liabilities | 401736 | - | *-1004 | 33858 | *2672 | *49043 | 22080 | *8158 | 32567 | *** | *** | *** | ** |
| 28 Net worth | 3910406 | - | 178287 | 328130 | 432203 | 346377 | 667232 | *87281 | 579884 | *** | *** | *** | ** |
| 29 Capital stock | 437756 | - | 58485 | 70033 | 89700 | 40817 | 110911 | *2749 | 30883 | *** | *** | *** | ** |
| 30 Paid-in or capital surplus | 472977 | - | *24034 | 113003 | *37763 | 60649 | 63676 | *4375 | 36578 | *** | *** | *** | ** |
| 31 Retained earnings, appropriated | *18259 | - | - | - | *18259 | - | - | - | - | *** | *** | *** | - |
| 32 Retained earnings-unappropriated | 1516106 | - | 58357 | 72653 | 207007 | 151816 | 386580 | *21859 | 143059 | *** | *** | *** | ** |
| 33 Retained earnings (S CORP) | 1657369 | - | 51654 | 75281 | 101417 | *99128 | 161403 | *66439 | 452332 | *** | *** | *** | ** |
| 34 Less: Cost of treasury stock | 192062 | - | *14244 | *2840 | *21942 | *6034 | *55338 | *8141 | *82967 | *** | *** | *** | - |
| 35 Total receipts | 51959495 | *503726 | 6281290 | 8619585 | 4406466 | 4760871 | 10035972 | *1713952 | 6446957 | *** | *** | *** | ** |
| 36 Business receipts | 51573639 | *477897 | 6263721 | 8601419 | 4373919 | 4716501 | 9968455 | *1709245 | 6391551 | *** | *** | *** | ** |
| 37 Interest | 35510 | - | *501 | *574 | 4437 | 6938 | 7486 | *110 | 2096 | *** | *** | *** | ** |
| 38 Interest on govt. obligations | *3251 | - | - | - | *425 | *66 | *284 | - | - | *** | *** | *** | ** |
| 39 Rents | 45446 | *11163 | *1749 | *53 | *477 | *289 | 9192 | *29 | *6334 | *** | *** | *** | ** |
| 40 Royalties | *2250 | - | - | - | - | - | - | - | *3 | *** | *** | *** | ** |
| 41 Net S-T cap gain less net LT loss | *681 | - | - | - | - | - | *85 | - | *421 | *** | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | 32903 | - | *11459 | *66 | *14244 | - | *343 | *6 | *4960 | *** | *** | *** | ** |
| 43 Net gain, noncapital assets | 26668 | *11153 | *309 | *214 | *710 | *493 | *808 | *1395 | 6464 | *** | *** | *** | ** |
| 44 Dividends, domestic corporations | 2259 | - | - | *140 | *59 | - | *665 | *29 | *99 | *** | *** | *** | - |
| 45 Dividends, foreign corporations | 91 | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 46 Other receipts | 236797 | *3514 | *3550 | 17119 | 12195 | 36584 | 48654 | *3139 | 35030 | *** | *** | *** | ** |
| 47 Total deductions | 51025365 | *473099 | 6203556 | 8469630 | 4326110 | 4654829 | 9900571 | *1697025 | 6336827 | *** | *** | *** | ** |
| 48 Cost of goods | 42953690 | *5053 | 128078 | 171096 | 134020 | 124228 | 258817 | *67255 | 182319 | *** | *** | *** | ** |
| 49 Compensation of officers | 672951 | *10916 | 134420 | 181532 | 87123 | 78331 | 94918 | *15741 | 45641 | *** | *** | *** | ** |
| 50 Salaries and wages | 2489282 | *14367 | 251513 | 307463 | 210125 | 205963 | 581832 | *137289 | 309055 | *** | *** | *** | ** |
| 51 Repairs | 281048 | *1789 | 10913 | 28467 | 16105 | 20341 | 79400 | *14659 | 44253 | *** | *** | *** | ** |
| 52 Bad debts | 26845 | *56 | *1030 | 1462 | 2953 | 5054 | 8074 | *1652 | 3129 | *** | *** | *** | ** |
| 53 Rent paid on business property | 770655 | *2761 | 213820 | 136299 | 85772 | 83942 | 115210 | *25325 | 54181 | *** | *** | *** | ** |
| 54 Taxes paid | 815386 | *30667 | 69686 | 171869 | 75444 | 72111 | 142017 | *51001 | 64886 | *** | *** | *** | ** |
| 55 Interest paid | 231138 | *994 | 8178 | 19285 | 28755 | 26882 | 57073 | *9323 | 28433 | *** | *** | *** | ** |
| 56 Contributions or gifts | 5954 | *298 | *5 | *487 | *847 | *584 | 1502 | - | *360 | *** | *** | *** | ** |
| 57 Amortization | 28883 | - | *3151 | 10588 | *3849 | *1111 | 4075 | *427 | 2040 | *** | *** | *** | ** |
| 58 Depreciation | 566319 | *1343 | 21186 | 51035 | 46458 | 44754 | 112533 | *19222 | 85616 | *** | *** | *** | ** |
| 59 Depletion | *1 | - | - | - | - | - | - | - | *1 | *** | *** | *** | - |
| 60 Advertising | 110988 | *321 | 9963 | 14405 | 7963 | 6309 | 17553 | *12951 | 10083 | *** | *** | *** | ** |
| 61 Pension, prof sh, stock, annuity | 32873 | - | - | *5540 | - | *3632 | 6538 | *1319 | 6938 | *** | *** | *** | ** |
| 62 Employee benefit programs | 112872 | *186 | *19167 | 8894 | 8838 | 4824 | 12817 | *8058 | 15356 | *** | *** | *** | ** |
| 63 Net loss, noncapital assets | 2684 | - | - | - | - | *-0 | *1001 | - | *144 | *** | *** | *** | - |
| 64 Other deductions | 1923795 | *32529 | 252072 | 313887 | 182768 | 162930 | 378530 | *85929 | 186697 | *** | *** | *** | ** |
| 65 Total receipts less total deducts | 934130 | *30627 | 77735 | 149955 | 80356 | 106041 | 135401 | *16928 | 110130 | *** | *** | *** | ** |
| 66 Constructive taxable income from related foreign corporations | 1504 | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 67 Net income, total | 932382 | *30627 | 77735 | 149955 | 79931 | 105975 | 135117 | *16928 | 110130 | *** | *** | *** | ** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 70 Net income, Form 1120S | 546146 | *15997 | 56340 | 95094 | 41698 | *44294 | 70509 | *13749 | 82718 | *** | *** | *** | ** |
| 71 Statutory special deductions, total | 67583 | *1606 | *12894 | *10541 | *10262 | *23008 | 2750 | *20 | *3224 | *** | *** | *** | - |
| 72 Net operating loss deduction | 65900 | *1606 | *12894 | *10443 | *10221 | *23008 | *2285 | - | *3154 | *** | *** | *** | - |
| 73 Dividends received deduction | 1683 | - | - | *98 | *41 | - | *466 | *20 | *70 | *** | *** | *** | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 75 Income subject to tax | 318926 | *13024 | 8500 | 44320 | 27971 | 38674 | 61858 | *3159 | 24191 | *** | *** | *** | ** |
| 76 Income tax before credits, total | 81900 | *41 | 1275 | 7426 | 4379 | 7459 | 17526 | *1140 | 8928 | *** | *** | *** | ** |
| 77 Regular tax | 80097 | *41 | 1275 | 7426 | 4379 | 7458 | 17404 | *921 | 8101 | *** | *** | *** | ** |
| 78 Personal holding company tax | 1 | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 80 Alternative minimum tax | 1302 | - | - | - | - | - | *122 | - | *825 | *** | *** | *** | - |
| 81 Environmental tax | 97 | - | - | - | - | - | - | - | *3 | *** | *** | *** | ** |
| 82 Foreign tax credit | *29 | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | *** | *** | - |
| 86 General business credit | 2726 | - | *284 | - | *275 | - | *283 | *55 | *109 | *** | *** | *** | - |
| 87 Prior year minimum tax credit | 2990 | - | - | - | - | - | *246 | *118 | *307 | *** | *** | *** | ** |
| 88 Income tax after credits, total | 76155 | *41 | *991 | 7426 | 4104 | 7459 | 16997 | *966 | 8512 | *** | *** | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Automotive dealers
and service stations: Other
automotive dealers

MINOR INDUSTRY 5598
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 19750 | *58 | 4449 | 5972 | 4143 | 2254 | 2643 | 117 | 67 | *14 | *** | *** | 4 |
| 2 Total assets | 17665343 | - | 186629 | 1010583 | 1427675 | 1630918 | 4974119 | 712780 | 995445 | *483032 | *** | *** | 2828403 |
| 3 Cash | 1169973 | - | 30953 | 126449 | 142322 | 147979 | 329878 | 46277 | 40674 | *23820 | *** | *** | 169240 |
| 4 Notes and accounts receivable | 2336752 | - | *17163 | 141026 | 236047 | 218663 | 628932 | 91113 | 164600 | *93813 | *** | *** | 109054 |
| 5 Less: Allowance for bad debts | 71757 | - | - | *40 | *1526 | *22929 | 11583 | *898 | 8154 | *1522 | *** | *** | 4604 |
| 6 Inventories | 8541199 | - | 99243 | 425908 | 743763 | 976130 | 2880895 | 448597 | 483850 | *164723 | *** | *** | 1008316 |
| 7 U.S. govt. obligations, total | *36035 | - | - | *50 | - | *7898 | - | - | *33 | - | *** | *** | - |
| 8 Tax-exempt securities | *7600 | - | - | *270 | - | - | - | - | *823 | *927 | *** | *** | - |
| 9 Other current assets | 386535 | - | *250 | 15601 | 12075 | 21182 | 87837 | 3545 | 14830 | *9811 | *** | *** | 93905 |
| 10 Loans to stockholders | 171983 | - | *19899 | *20111 | 42147 | *9300 | 71083 | *1978 | *1213 | *1972 | *** | *** | - |
| 11 Mortgage and real estate loans | 22007 | - | *1224 | *11572 | *3180 | *3413 | *595 | - | - | *1025 | *** | *** | - |
| 12 Other investments | 407060 | - | *6378 | *20133 | 19305 | 40601 | 147155 | *14853 | 40349 | *27028 | *** | *** | 44914 |
| 13 Depreciable assets | 6747964 | - | 76004 | 477350 | 631897 | 550784 | 1630170 | 191703 | 401707 | *178789 | *** | *** | 1384591 |
| 14 Less: Accumulated depreciation | 3389324 | - | 64699 | 297564 | 440245 | 379006 | 948765 | 112079 | 179724 | *88575 | *** | *** | 371896 |
| 15 Depletable assets | 1570 | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 16 Less: Accumulated depletion | 1466 | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 17 Land | 680281 | - | - | *41363 | 24800 | 56654 | 89313 | *9739 | 18761 | *18387 | *** | *** | 318451 |
| 18 Intangible assets (Amortizable) | 425056 | - | *1902 | *9266 | 14783 | 4005 | 75890 | *28 | *5105 | *2946 | *** | *** | 43164 |
| 19 Less: Accumulated amortization | 124660 | - | *1449 | *6638 | *10663 | 2125 | 51998 | *8 | *4571 | *1401 | *** | *** | 11982 |
| 20 Other assets | 318535 | - | *-239 | 25726 | 9791 | -1629 | 44718 | *17931 | 15948 | *51290 | *** | *** | 45250 |
| 21 Total liabilities | 17665343 | - | 186629 | 1010583 | 1427675 | 1630918 | 4974119 | 712780 | 995445 | *483032 | *** | *** | 2828403 |
| 22 Accounts payable | 3220872 | - | *10672 | 149812 | 301814 | 345450 | 737961 | 147043 | 234484 | *119274 | *** | *** | 406270 |
| 23 Mort, notes, and bonds under 1 yr | 2879589 | - | *22317 | 98761 | 89010 | 243698 | 1202700 | 252115 | 268254 | *83464 | *** | *** | 38786 |
| 24 Other current liabilities | 1619253 | - | *3388 | 78291 | 80603 | 98671 | 480981 | 33667 | 56698 | *35722 | *** | *** | 434112 |
| 25 Loans from stockholders | 728869 | - | 61612 | 151777 | 80574 | 144463 | 217670 | *10523 | 16444 | *693 | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 2808435 | - | *3587 | 175886 | 201496 | 243847 | 776478 | *112998 | 117399 | *69915 | *** | *** | 543777 |
| 27 Other liabilities | 392556 | - | *7292 | *27339 | 10173 | 25965 | 40725 | *4426 | 25273 | *29964 | *** | *** | 87572 |
| 28 Net worth | 6015769 | - | 77763 | 328717 | 664004 | 528824 | 1517604 | 152009 | 276892 | *143999 | *** | *** | 1317886 |
| 29 Capital stock | 580564 | - | 37019 | 56841 | 80893 | 79547 | 117835 | 4811 | 23091 | *14579 | *** | *** | 77146 |
| 30 Paid-in or capital surplus | 1212745 | - | *23713 | 76729 | 26040 | 66443 | 182920 | *11972 | 4890 | *7079 | *** | *** | 464915 |
| 31 Retained earnings, appropriated | *17630 | - | - | - | *9828 | - | *7802 | - | - | - | *** | *** | - |
| 32 Retained earnings-unappropriated | 3336182 | - | 6196 | 105357 | 445531 | 390663 | 846096 | *84172 | 152758 | *105435 | *** | *** | 836215 |
| 33 Retained earnings (S CORP) | 1270204 | - | *11044 | 104667 | 182406 | 97804 | 477547 | *52249 | *105100 | *19427 | *** | *** | - |
| 34 Less: Cost of treasury stock | 401557 | - | *208 | *14877 | 80693 | *105633 | 114596 | *1194 | *8948 | *2521 | *** | *** | 60389 |
| 35 Total receipts | 43951515 | *156725 | 1062108 | 3334891 | 4455202 | 4468430 | 13591592 | 2220087 | 2667322 | *1076461 | *** | *** | 4040065 |
| 36 Business receipts | 43236124 | *145818 | 1058393 | 3246489 | 4425218 | 4411728 | 13332372 | 2182163 | 2619050 | *1070788 | *** | *** | 3996888 |
| 37 Interest | 97350 | 1483 | *727 | 4874 | 3978 | 6667 | 11753 | *2095 | 5426 | *1473 | *** | *** | 22534 |
| 38 Interest on govt. obligations | 3693 | 21 | - | - | - | - | *409 | - | *61 | *207 | *** | *** | 1972 |
| 39 Rents | 53845 | 154 | - | *447 | *2394 | *2208 | 34270 | *435 | *1845 | *618 | *** | *** | 3225 |
| 40 Royalties | *9729 | - | - | - | - | - | - | *4 | - | - | *** | *** | - |
| 41 Net S-T cap gain less net LT loss | *1011 | - | - | *508 | - | *334 | *170 | - | - | - | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | 34395 | - | *158 | *13925 | *3901 | *1902 | *579 | *76 | *74 | *91 | *** | *** | 629 |
| 43 Net gain, noncapital assets | 69602 | *275 | *2566 | *14013 | *5637 | *4746 | 22809 | *220 | *352 | *240 | *** | *** | 40 |
| 44 Dividends, domestic corporations | 1493 | - | - | *17 | - | *82 | *1263 | *9 | *71 | *22 | *** | *** | -0 |
| 45 Dividends, foreign corporations | *7 | - | - | - | - | - | *7 | - | - | - | *** | *** | - |
| 46 Other receipts | 444265 | *8976 | *264 | 54619 | 14073 | 40763 | 187961 | 35085 | 40442 | *3021 | *** | *** | 14777 |
| 47 Total deductions | 42401343 | *134984 | 1007969 | 3198585 | 4347861 | 4326177 | 13214882 | 2167208 | 2600753 | *1039003 | *** | *** | 3736343 |
| 48 Cost of goods | 30660517 | *46042 | 115007 | 417700 | 743763 | 975769 | 2834843 | 449037 | 485686 | *165420 | *** | *** | 1047780 |
| 49 Compensation of officers | 994491 | *2071 | *33861 | 153967 | 210249 | 153946 | 327077 | 17625 | 27271 | *9336 | *** | *** | 13252 |
| 50 Salaries and wages | 4173961 | *12213 | *63233 | 307759 | 470200 | 376806 | 1028087 | 144089 | 232883 | *134893 | *** | *** | 630693 |
| 51 Repairs | 240926 | *1377 | 6201 | 23465 | 23422 | 26549 | 56859 | 6355 | 11314 | *6772 | *** | *** | 31590 |
| 52 Bad debts | 69311 | *1916 | *661 | 4292 | 10732 | 5614 | 24609 | *1901 | 2238 | *1620 | *** | *** | 5597 |
| 53 Rent paid on business property | 928586 | *1891 | 45727 | 116564 | 109902 | 87836 | 218967 | 21934 | 27796 | *24990 | *** | *** | 64378 |
| 54 Taxes paid | 823121 | *4398 | 20150 | 86916 | 103374 | 95184 | 208380 | 27003 | 36211 | *19044 | *** | *** | 102089 |
| 55 Interest paid | 487117 | *3955 | *7044 | 22520 | 38502 | 51852 | 164591 | 25800 | 26605 | *11319 | *** | *** | 52360 |
| 56 Contributions or gifts | 9922 | *471 | *32 | 515 | 963 | 774 | 1650 | *91 | *226 | *156 | *** | *** | 1608 |
| 57 Amortization | 27380 | 770 | *184 | *2174 | *1338 | 808 | 2630 | *16 | *732 | *777 | *** | *** | 4555 |
| 58 Depreciation | 663592 | *3037 | 6180 | 41971 | 53866 | 49607 | 149416 | 21055 | 48796 | *15433 | *** | *** | 89694 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 60 Advertising | 496068 | *2573 | 9287 | 36940 | 41147 | 65201 | 156150 | 25709 | 23054 | *11652 | *** | *** | 25929 |
| 61 Pension, prof sh, stock, annuity | 99985 | 103 | - | *6336 | *2797 | *10074 | 17863 | *365 | *4585 | *1806 | *** | *** | 36871 |
| 62 Employee benefit programs | 285362 | *1061 | *3852 | 31335 | 28779 | 16624 | 54489 | *5500 | 19834 | *13692 | *** | *** | 52226 |
| 63 Net loss, noncapital assets | 8435 | - | - | - | *506 | *203 | *3310 | *71 | *149 | *164 | *** | *** | 868 |
| 64 Other deductions | 2432570 | *17474 | 94814 | 294676 | 310008 | 275394 | 633152 | 101703 | 102167 | *72167 | *** | *** | 138345 |
| 65 Total receipts less total deducts | 1550172 | *21741 | 54139 | 136305 | 107340 | 142253 | 376711 | 52879 | 66569 | *37458 | *** | *** | 303723 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 67 Net income, total | 1546478 | *21721 | 54139 | 136305 | 107340 | 142253 | 376301 | 52879 | 66508 | *37251 | *** | *** | 301750 |
| 68 Net income, Form 1120-A | *3534 | - | *432 | *3102 | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 547616 | 11417 | *41608 | 79275 | 45552 | 58648 | 181853 | *20345 | *38393 | *9213 | *** | *** | - |
| 71 Statutory special deductions, total | 155400 | *5212 | 6491 | 21590 | 9230 | 27240 | 36811 | *3100 | *5312 | *675 | *** | *** | 29382 |
| 72 Net operating loss deduction | 154249 | *5212 | 6491 | *21578 | 9230 | 27183 | 35821 | *3094 | *5263 | *660 | *** | *** | 29382 |
| 73 Dividends received deduction | 1151 | - | - | *12 | - | *57 | *990 | *6 | *50 | *15 | *** | *** | -0 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 843858 | *5092 | *6041 | 35440 | 52798 | 56365 | 157637 | *29433 | 22802 | *27363 | *** | *** | 272368 |
| 76 Income tax before credits, total | 257923 | *1606 | *906 | 5680 | 8212 | 11527 | 43192 | *9911 | 8008 | *9351 | *** | *** | 96235 |
| 77 Regular tax | 254470 | *1525 | *906 | 5680 | 8212 | 11518 | 42911 | *9911 | 7742 | *9335 | *** | *** | 95229 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | 2825 | *78 | - | - | - | *9 | *279 | - | *255 | - | *** | *** | 615 |
| 81 Environmental tax | 628 | 3 | - | - | - | - | *1 | - | *10 | *16 | *** | *** | 391 |
| 82 Foreign tax credit | *1 | - | - | - | - | - | *1 | - | - | - | *** | *** | - |
| 83 U.S. Possessions tax credit | 1122 | - | - | - | - | - | 30 | - | - | 1092 | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 86 General business credit | 2924 | - | - | - | - | - | *1316 | - | *131 | *3 | *** | *** | 1155 |
| 87 Prior year minimum tax credit | 909 | - | - | - | - | - | *214 | - | *3 | - | *** | *** | - |
| 88 Income tax after credits, total | 252966 | *1606 | *906 | 5680 | 8212 | 11527 | 41631 | *9911 | 7874 | *8255 | *** | *** | 95080 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Apparel and accessory stores

MAJOR GROUP 40
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 20883 | *62 | 7605 | 7989 | 2213 | 1913 | 888 | *71 | 66 | *13 | 23 | 19 | 19 |
| 2 Total assets | 36718495 | - | 412979 | 1229425 | 766995 | 1325744 | 1736629 | *466906 | 1050709 | *477131 | 1521225 | 2927669 | 24803083 |
| 3 Cash | 1802109 | - | 69083 | 134698 | 84348 | 188903 | 207549 | *18848 | 87131 | *24911 | 150075 | 232444 | 604120 |
| 4 Notes and accounts receivable | 4702349 | - | 35834 | 134726 | 91522 | 164310 | 157334 | *79485 | 87736 | *28241 | 95570 | 293264 | 3534328 |
| 5 Less: Allowance for bad debts | 197158 | - | *-0 | *1328 | *4235 | - | *1987 | *1396 | *4017 | *1737 | 3992 | 21888 | 156578 |
| 6 Inventories | 11811213 | - | 254526 | 783820 | 411752 | 652478 | 868673 | *258102 | 529047 | *176916 | 512771 | 1131266 | 6231862 |
| 7 U.S. govt. obligations, total | *18357 | - | - | - | - | - | *3527 | - | - | - | 236 | 14516 | 79 |
| 8 Tax-exempt securities | *28389 | - | - | - | *15064 | - | - | - | *1688 | - | 7761 | 1588 | 2287 |
| 9 Other current assets | 3281986 | - | *5468 | 48355 | 31941 | 45428 | 63711 | *50432 | 53008 | *65788 | 111506 | 127806 | 2678542 |
| 10 Loans to stockholders | 253692 | - | *953 | 12752 | *28835 | *4402 | *3458 | *715 | *1212 | *146 | 324 | 1773 | 199123 |
| 11 Mortgage and real estate loans | *85900 | - | - | *2404 | - | *982 | - | - | *38 | - | 276 | 2106 | 80094 |
| 12 Other investments | 3921107 | - | *7009 | *14170 | *12292 | 89557 | 58127 | *18270 | 22728 | *11671 | 97172 | 214532 | 3375578 |
| 13 Depreciable assets | 15762968 | - | 109572 | 291966 | 250309 | 375815 | 576430 | *99404 | 477768 | *226008 | 695279 | 1326318 | 11334100 |
| 14 Less: Accumulated depreciation | 7202542 | - | 76043 | 218427 | 163014 | 246511 | 291630 | *64766 | 229417 | *77299 | 280714 | 573549 | 4981171 |
| 15 Depletable assets | *260 | - | - | - | - | *260 | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 321681 | - | *263 | *996 | *314 | *18095 | *20957 | *3832 | *7951 | *7631 | 30883 | 44824 | 185935 |
| 18 Intangible assets (Amortizable) | 1361460 | - | *362 | *45465 | *13388 | *15796 | 44396 | *4496 | *6688 | *7255 | 93847 | 126537 | 1003229 |
| 19 Less: Accumulated amortization | 197145 | - | *116 | *23135 | *4780 | *8440 | 14240 | *2491 | *1681 | *2814 | 19197 | 22244 | 98007 |
| 20 Other assets | 963869 | - | 6070 | 2962 | -742 | 24670 | 40325 | *1976 | 10829 | *10414 | 29427 | 28377 | 809562 |
| 21 Total liabilities | 36718495 | - | 412979 | 1229425 | 766995 | 1325744 | 1736629 | *466906 | 1050709 | *477131 | 1521225 | 2927669 | 24803083 |
| 22 Accounts payable | 4556332 | - | 75982 | 193664 | 133812 | 290879 | 411288 | *85239 | 160306 | *88355 | 188921 | 386601 | 2541285 |
| 23 Mort, notes, and bonds under 1 yr | 2549101 | - | *11665 | 47404 | 55637 | 102241 | 137035 | *70034 | 102701 | *30711 | 59976 | 112143 | 1819553 |
| 24 Other current liabilities | 4837852 | - | 30318 | 99646 | 58729 | 52054 | 99281 | *56293 | 107555 | *31145 | 158877 | 234346 | 3909608 |
| 25 Loans from stockholders | 1218699 | - | 100724 | 148313 | 53140 | 70913 | 113279 | *17302 | *27383 | *6725 | 4330 | 1534 | 675057 |
| 26 Mort, notes, bonds, 1 yr or more | 4922134 | - | *20719 | 84770 | 41553 | 120461 | 283686 | *20823 | 219099 | *41776 | 297854 | 543500 | 3247892 |
| 27 Other liabilities | 1348274 | - | *25029 | *1893 | *3473 | 16004 | 7006 | *1716 | *17004 | *9726 | 38335 | 113447 | 1114641 |
| 28 Net worth | 17286102 | - | 148541 | 653735 | 420652 | 673193 | 685053 | *215498 | 416662 | *268692 | 772932 | 1536099 | 11495045 |
| 29 Capital stock | 2204309 | - | 87114 | 166095 | 111714 | 100618 | 106956 | *1761 | 6905 | *12772 | 53953 | 179471 | 1376948 |
| 30 Paid-in or capital surplus | 4435971 | - | *26879 | 88758 | *28140 | 182601 | 29298 | *23350 | 55285 | *65475 | 249866 | 696471 | 2989848 |
| 31 Retained earnings, appropriated | *148649 | - | - | - | *2786 | *15175 | *7468 | - | - | - | - | - | 123221 |
| 32 Retained earnings-unappropriated | 10041506 | - | 15601 | 274964 | 205751 | 422094 | 300736 | *143310 | 107072 | *113863 | 385237 | 588194 | 7484683 |
| 33 Retained earnings (S CORP) | 1059135 | - | 18946 | 124650 | *83348 | -4637 | 256113 | *61822 | 258715 | *85260 | 92934 | 81984 | - |
| 34 Less: Cost of treasury stock | 603468 | - | - | *732 | *11087 | *42658 | *15518 | *14745 | *11316 | *8676 | 9059 | 10021 | 479656 |
| 35 Total receipts | 70941575 | *82985 | 1750765 | 3934165 | 1887474 | 3349384 | 4028080 | *1153745 | 3131370 | *1116932 | 3017141 | 5754725 | 41734808 |
| 36 Business receipts | 68534819 | *76890 | 1732629 | 3924915 | 1865761 | 3291959 | 3991703 | *1148690 | 3112271 | *1082883 | 2957317 | 5617196 | 39732604 |
| 37 Interest | 729435 | 41 | *886 | 3881 | *2562 | 7580 | 4584 | *327 | *5095 | *2590 | 6912 | 33662 | 661314 |
| 38 Interest on govt. obligations | 24734 | - | - | - | - | *58 | - | - | *169 | *704 | 1694 | 1776 | 20334 |
| 39 Rents | 88418 | *5048 | - | - | - | *694 | *4610 | - | *1033 | *4 | 10034 | 4779 | 62215 |
| 40 Royalties | 492130 | - | - | - | - | - | - | - | - | *9 | 1272 | 24626 | 466224 |
| 41 Net S-T cap gain less net LT loss | *182 | - | - | - | - | - | - | - | - | *46 | - | - | 136 |
| 42 Net L-T cap gain less net ST loss | 30573 | *27 | - | *1325 | *11040 | *186 | *2015 | *36 | - | *27 | 840 | 1513 | 13565 |
| 43 Net gain, noncapital assets | 3815 | - | - | - | *566 | *133 | *1335 | *19 | *5 | *10 | 204 | 1167 | 377 |
| 44 Dividends, domestic corporations | 6337 | - | - | *482 | *564 | *16 | *252 | - | *288 | *15 | 57 | 4372 | 291 |
| 45 Dividends, foreign corporations | 20776 | - | - | - | - | - | - | - | - | - | - | - | 20776 |
| 46 Other receipts | 1010357 | *979 | *17251 | 3562 | 6981 | 48759 | 23581 | *4674 | 12509 | *30644 | 38811 | 65635 | 756972 |
| 47 Total deductions | 67573177 | *78951 | 1618799 | 3721658 | 1791862 | 3253031 | 3926506 | *1084911 | 3029251 | *1055742 | 2857911 | 5511323 | 39643231 |
| 48 Cost of goods | 40044810 | *180480 | 257563 | 753796 | 416980 | 638929 | 852406 | *277788 | 544692 | *185548 | 529850 | 1139182 | 6137274 |
| 49 Compensation of officers | 1048525 | *1760 | 76802 | 158962 | 97116 | 200022 | 154542 | *26496 | 78411 | *16287 | 27448 | 28493 | 182184 |
| 50 Salaries and wages | 8622223 | *8990 | 111422 | 298200 | 146203 | 420446 | 501872 | *86878 | 382867 | *129618 | 370105 | 736700 | 5428924 |
| 51 Repairs | 319293 | *359 | 4096 | 14194 | 5119 | 18335 | 14406 | *5915 | 13758 | *4830 | 19214 | 24122 | 194946 |
| 52 Bad debts | 375024 | *1206 | *421 | *2056 | *5065 | 4969 | 8584 | *1210 | 5313 | *1960 | 6729 | 30154 | 307358 |
| 53 Rent paid on business property | 4922090 | *4718 | 161328 | 344628 | 146218 | 147924 | 271377 | *49077 | 197076 | *34968 | 211362 | 303930 | 3049486 |
| 54 Taxes paid | 1545007 | *1745 | 33538 | 86942 | 44857 | 89473 | 97414 | *31504 | 62386 | *21311 | 65700 | 118098 | 892038 |
| 55 Interest paid | 858765 | *696 | 4463 | 16008 | 5058 | 26007 | 38310 | *7113 | 25694 | *5502 | 29372 | 68608 | 631934 |
| 56 Contributions or gifts | 46645 | *55 | - | *553 | 274 | 1394 | 1008 | *520 | *722 | *972 | 2022 | 6076 | 33048 |
| 57 Amortization | 80911 | *261 | *170 | *2461 | *11 | *2573 | 7748 | *26 | 1484 | *216 | 7356 | 9880 | 48724 |
| 58 Depreciation | 1316298 | *948 | 8664 | 16596 | 13436 | 24664 | 37612 | *6205 | 42183 | *19640 | 50943 | 105337 | 990071 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1338565 | *2208 | 26893 | 79558 | 28857 | 63532 | 72290 | *18873 | 83775 | *65054 | 63986 | 175567 | 657972 |
| 61 Pension, prof sh, stock, annuity | 162448 | *117 | - | *3760 | *8257 | 18469 | 12372 | *3012 | 6067 | *934 | 7953 | 10406 | 91101 |
| 62 Employee benefit programs | 540953 | *1360 | *3577 | 10352 | 2814 | 13459 | 13473 | *2665 | 14024 | *6215 | 20991 | 44989 | 407033 |
| 63 Net loss, noncapital assets | 67026 | *80 | - | - | - | *532 | *295 | *40 | *1028 | *256 | 5985 | 5402 | 53409 |
| 64 Other deductions | 6284593 | *8372 | 217694 | 340273 | 155628 | 283406 | 294130 | *55889 | 274851 | *151053 | 228183 | 301796 | 3973318 |
| 65 Total receipts less total deducts | 3368399 | *4034 | 131966 | 212507 | 95612 | 96353 | 101574 | *68833 | 102120 | *61190 | 159230 | 243402 | 2091577 |
| 66 Constructive taxable income from related foreign corporations | 47488 | - | - | - | - | - | - | - | - | - | 43 | 301 | 47144 |
| 67 Net income, total | 3391152 | *4034 | 131966 | 212507 | 95612 | 96295 | 101574 | *68833 | 101951 | *60487 | 157579 | 241927 | 2118387 |
| 68 Net income, Form 1120-A | *3919 | - | *729 | *3191 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 469868 | - | 82685 | 76478 | 39247 | 46234 | 55613 | *29589 | 63966 | *24651 | 40103 | 11303 | - |
| 71 Statutory special deductions, total | 87479 | *1282 | 16714 | 12545 | *6275 | *2212 | 7183 | *4 | *9397 | *340 | 3730 | 10392 | 17405 |
| 72 Net operating loss deduction | 82704 | *1282 | 16714 | 12254 | *5880 | *2201 | 7007 | *4 | *9210 | *330 | 3690 | 6931 | 17201 |
| 73 Dividends received deduction | 4775 | - | - | *290 | *395 | *11 | *176 | - | *187 | *11 | 40 | 3461 | 204 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2833805 | *2752 | 32567 | 123485 | 50090 | 47849 | 38778 | *39241 | *28588 | *35495 | 113746 | 220232 | 2100982 |
| 76 Income tax before credits, total | 954445 | *962 | 4885 | 22712 | 13640 | 10289 | 10950 | *13245 | *9678 | *12096 | 39201 | 77679 | 739106 |
| 77 Regular tax | 949254 | *959 | 4885 | 22712 | 13640 | 10289 | 10950 | *13242 | *9664 | *12068 | 38995 | 76573 | 735276 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 2040 | - | - | - | - | - | - | - | - | - | 91 | 837 | 1112 |
| 81 Environmental tax | 3151 | 3 | - | - | - | - | - | *3 | *14 | *28 | 116 | 269 | 2718 |
| 82 Foreign tax credit | 17944 | - | - | - | - | - | *1 | - | - | - | 97 | 642 | 17204 |
| 83 U.S. Possessions tax credit | 8 | - | - | 8 | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 11677 | - | - | - | - | *52 | *44 | - | 81 | *24 | 345 | 1248 | 9883 |
| 87 Prior year minimum tax credit | *1343 | - | - | - | - | - | *15 | - | *349 | *387 | - | 110 | 482 |
| 88 Income tax after credits, total | 923473 | *962 | 4885 | 22704 | 13640 | 10237 | 10891 | *13245 | *9248 | *11685 | 38760 | 75679 | 711538 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Furniture and home furnishings stores

MAJOR GROUP 41
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 28920 | 1430 | 9764 | 5896 | 5503 | 3629 | 2356 | 206 | 55 | 29 | *** | 16 | *** |
| 2 Total assets | 28614545 | - | 445105 | 956885 | 1981513 | 2628084 | 4843899 | 1410533 | 789013 | 921819 | *** | 2554707 | *** |
| 3 Cash | 2175542 | - | 106224 | 123433 | 307327 | 310186 | 448122 | 110418 | 73925 | 72541 | *** | 143887 | *** |
| 4 Notes and accounts receivable | 6609889 | - | 72040 | 220062 | 313903 | 679329 | 1012509 | 396857 | 228834 | 218772 | *** | 591790 | *** |
| 5 Less: Allowance for bad debts | 153458 | - | - | *58 | *3107 | *4502 | 19513 | *5696 | *7910 | *7995 | *** | 27752 | *** |
| 6 Inventories | 11029382 | - | 160936 | 411072 | 916206 | 1102960 | 2134650 | 577160 | 231523 | 302604 | *** | 616848 | *** |
| 7 U.S. govt. obligations, total | 81891 | - | - | *7278 | - | *11129 | *39920 | - | *5613 | - | *** | 11613 | *** |
| 8 Tax-exempt securities | 203629 | - | - | *4100 | *21276 | *15865 | *53346 | *28818 | *1072 | - | *** | 77547 | *** |
| 9 Other current assets | 979201 | - | 5771 | 13551 | 54063 | 39270 | 287429 | 42466 | 29792 | 32137 | *** | 53147 | *** |
| 10 Loans to stockholders | 176308 | - | *9798 | *23081 | 28960 | 31458 | 61025 | *10107 | *4884 | *1162 | *** | 1373 | *** |
| 11 Mortgage and real estate loans | 71236 | - | *8377 | - | *3983 | *978 | *9735 | *10429 | *441 | *26457 | *** | 7398 | *** |
| 12 Other investments | 922856 | - | *22256 | *11376 | 60561 | 93844 | 114853 | *16243 | 47297 | 37840 | *** | 140327 | *** |
| 13 Depreciable assets | 9734663 | - | 167279 | 418267 | 583261 | 734073 | 1263835 | 472779 | 246230 | 367312 | *** | 1036262 | *** |
| 14 Less: Accumulated depreciation | 4754861 | - | 112741 | 299016 | 355536 | 436658 | 691358 | 273127 | 113719 | 171738 | *** | 457026 | *** |
| 15 Depletable assets | *8377 | - | *4490 | - | - | *163 | - | - | - | - | *** | 3725 | *** |
| 16 Less: Accumulated depletion | *2503 | - | *2396 | - | - | *107 | - | - | - | - | *** | - | *** |
| 17 Land | 431212 | - | *283 | *4992 | *23574 | 34049 | 59180 | *7389 | 30193 | 16357 | *** | 61102 | *** |
| 18 Intangible assets (Amortizable) | 628050 | - | *1951 | *8886 | 15368 | *19444 | 45391 | *5137 | *4371 | *37381 | *** | 143732 | *** |
| 19 Less: Accumulated amortization | 139444 | - | *854 | *3814 | 9743 | *11840 | 12488 | *1180 | *3696 | *25451 | *** | 21284 | *** |
| 20 Other assets | 612574 | - | 1691 | 13675 | 21416 | 8444 | 37265 | 12734 | 10164 | 14440 | *** | 172019 | *** |
| 21 Total liabilities | 28614545 | - | 445105 | 956885 | 1981513 | 2628084 | 4843899 | 1410533 | 789013 | 921819 | *** | 2554707 | *** |
| 22 Accounts payable | 4977839 | - | 94123 | 241800 | 376647 | 507517 | 1000542 | 357506 | 102985 | 162507 | *** | 250539 | *** |
| 23 Mort, notes, and bonds under 1 yr | 2150973 | - | 46481 | 51849 | 135742 | 127053 | 358572 | 122927 | 82870 | 127184 | *** | 181159 | *** |
| 24 Other current liabilities | 2726164 | - | 53827 | 51061 | 123464 | 182275 | 596352 | 228729 | 94625 | 73963 | *** | 325078 | *** |
| 25 Loans from stockholders | 761145 | - | 68767 | 78061 | 140642 | 159087 | 171746 | 69229 | *1195 | *2953 | *** | 7045 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 4388305 | - | *25730 | 137744 | 206521 | 258488 | 446280 | 144409 | 66953 | 123661 | *** | 614255 | *** |
| 27 Other liabilities | 961198 | - | *3002 | 12454 | *2921 | 27253 | 75925 | *2778 | *16551 | *16551 | *** | 153817 | *** |
| 28 Net worth | 12648922 | - | 153175 | 383914 | 995575 | 1366410 | 2194483 | 484955 | 423832 | 414999 | *** | 1022814 | *** |
| 29 Capital stock | 1582239 | - | 62150 | 84282 | 173917 | 151035 | 190313 | 11826 | 19123 | 7743 | *** | 69221 | *** |
| 30 Paid-in or capital surplus | 2497370 | - | *27626 | 75534 | 141681 | 137565 | 98251 | 48644 | *22895 | 72365 | *** | 432982 | *** |
| 31 Retained earnings, appropriated | *46516 | - | - | - | *34247 | *121 | *6204 | - | - | - | *** | 5945 | *** |
| 32 Retained earnings-unappropriated | 7018247 | - | 79250 | 134425 | 483977 | 712441 | 1290830 | 182720 | *173524 | *122695 | *** | 339360 | *** |
| 33 Retained earnings (S CORP) | 2848443 | - | 82347 | 106870 | 209633 | 418067 | 679289 | 249880 | *212526 | *243865 | *** | 200078 | *** |
| 34 Less: Cost of treasury stock | 1343893 | - | *98198 | *17196 | 47879 | 52819 | 70404 | *8115 | *4237 | *31668 | *** | 24772 | *** |
| 35 Total receipts | 67021802 | 584540 | 2125729 | 3926436 | 6243501 | 6653529 | 13852471 | 3924740 | 2030257 | 2093526 | *** | 4130553 | *** |
| 36 Business receipts | 64856653 | 525008 | 2105859 | 3913301 | 6166661 | 6557753 | 13591381 | 3828851 | 1951331 | 2027562 | *** | 3953349 | *** |
| 37 Interest | 700124 | *3168 | *345 | *3498 | 6846 | 25930 | 50302 | 4223 | *9880 | *2710 | *** | 43894 | *** |
| 38 Interest on govt. obligations | 8681 | - | - | *358 | *677 | *1028 | *1628 | *1762 | *173 | *87 | *** | 2491 | *** |
| 39 Rents | 41422 | 83 | - | *1596 | *1023 | 4647 | *2524 | - | *52 | *2861 | *** | 6083 | *** |
| 40 Royalties | *143960 | - | - | - | - | - | - | *482 | *1 | - | *** | 265 | *** |
| 41 Net S-T cap gain less net LT loss | *5321 | - | - | - | *2163 | *23 | *321 | - | - | - | *** | 189 | *** |
| 42 Net L-T cap gain less net ST loss | 173207 | - | - | *1128 | *552 | *2583 | *1266 | *12366 | *140 | 1117 | *** | 4771 | *** |
| 43 Net gain, noncapital assets | 47239 | *1408 | *1604 | - | *770 | *1481 | 3370 | *1034 | *236 | *5289 | *** | 22590 | *** |
| 44 Dividends, domestic corporations | 6015 | - | - | - | *1202 | *642 | *1230 | - | *686 | *-0 | *** | 1552 | *** |
| 45 Dividends, foreign corporations | *4634 | - | - | - | - | - | - | - | - | *4257 | *** | - | *** |
| 46 Other receipts | 1034546 | *54873 | 17922 | 6554 | 63607 | 59441 | 200449 | 76024 | 67758 | 49643 | *** | 95370 | *** |
| 47 Total deductions | 64473960 | 505571 | 2013336 | 3808585 | 6097876 | 6428675 | 13464064 | 3753532 | 1929937 | 1998513 | *** | 3885024 | *** |
| 48 Cost of goods | 42319720 | *81762 | 162199 | 415244 | 904902 | 1087462 | 2097996 | 577460 | 230056 | 279499 | *** | 616155 | *** |
| 49 Compensation of officers | 1616843 | *9709 | 152989 | 162078 | 306444 | 252774 | 479583 | 87037 | 31939 | 35606 | *** | 24526 | *** |
| 50 Salaries and wages | 6683148 | *58476. | 123767 | 229393 | 513059 | 681996 | 1448871 | 432904 | 247762 | 221553 | *** | 451602 | *** |
| 51 Repairs | 338468 | *3469 | 8474 | 13262 | 23571 | 31893 | 64887 | 21395 | 8118 | 13577 | *** | 22044 | *** |
| 52 Bad debts | 407627 | *7104 | *4017 | 12737 | 6743 | 36348 | 44961 | 9202 | 16782 | 7991 | *** | 31735 | *** |
| 53 Rent paid on business property | 2369520 | *11483 | 95204 | 187304 | 273088 | 226788 | 504026 | 122458 | 44116 | 65918 | *** | 99909 | *** |
| 54 Taxes paid | 1285772 | *8970 | 40986 | 67668 | 148359 | 154486 | 264511 | 59964 | 40965 | 43784 | *** | 84827 | *** |
| 55 Interest paid | 627403 | *8945 | 5855 | 25047 | 35094 | 43821 | 100527 | 26496 | 12310 | 22852 | *** | 64558 | *** |
| 56 Contributions or gifts | 23565 | *61 | *160 | *372 | 1824 | 1628 | 2953 | *1044 | *349 | *363 | *** | 2216 | *** |
| 57 Amortization | 57996 | *531 | *302 | *1235 | 1801 | 4675 | 4297 | 20618 | *1760 | 2871 | *** | 7880 | *** |
| 58 Depreciation | 811356 | *14478 | 15441 | 42830 | 51246 | 64164 | 110512 | 66655 | 25557 | 31727 | *** | 106639 | *** |
| 59 Depletion | *7031 | - | - | - | - | *7031 | - | - | - | - | *** | - | *** |
| 60 Advertising | 2520551 | *13740 | 19878 | 93415 | 180480 | 277371 | 531957 | 116729 | 97356 | 76844 | *** | 165183 | *** |
| 61 Pension, prof sh, stock, annuity | 158525 | *219 | *14743 | - | *8106 | 17843 | 40794 | 14072 | 4396 | *1469 | *** | 12204 | *** |
| 62 Employee benefit programs | 359264 | *2980 | *10188 | 5720 | 28021 | 39535 | 63431 | 22943 | 21273 | 12009 | *** | 25061 | *** |
| 63 Net loss, noncapital assets | 14425 | *1399 | *431 | *2160 | *563 | *218 | 971 | *157 | *60 | *67 | *** | 1907 | *** |
| 64 Other deductions | 4872747 | 56858 | 245693 | 365676 | 553628 | 514229 | 825345 | 314157 | 112570 | 175231 | *** | 274210 | *** |
| 65 Total receipts less total deducts | 2547841 | 78969 | 112393 | 117850 | 145625 | 224854 | 388407 | 171209 | 100320 | 95013 | *** | 245529 | *** |
| 66 Constructive taxable income from related foreign corporations | *1512 | - | - | - | - | - | - | - | - | *1512 | *** | - | *** |
| 67 Net income, total | 2540672 | 78969 | 112393 | 117492 | 144948 | 223826 | 386779 | 169447 | 100147 | 96438 | *** | 243039 | *** |
| 68 Net income, Form 1120-A | *2347 | - | *1957 | *391 | - | - | - | - | - | - | *** | - | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 70 Net income, Form 1120S | 928007 | *62486 | 62483 | 68148 | 55430 | 104493 | 171674 | 113076 | *80669 | *53596 | *** | 64883 | *** |
| 71 Statutory special deductions, total | 377092 | *10584 | *25370 | 9364 | 19267 | 18151 | 13986 | *9860 | *480 | *7032 | *** | 56959 | *** |
| 72 Net operating loss deduction | 372632 | *10584 | *25370 | 9364 | 18425 | 17701 | 13177 | *9860 | - | *6914 | *** | 56067 | *** |
| 73 Dividends received deduction | 4460 | - | - | - | *842 | *450 | *809 | - | *480 | *118 | *** | 892 | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 75 Income subject to tax | 1236086 | *5899 | 24541 | 39981 | 70319 | 101182 | 201119 | 46512 | *19054 | *35811 | *** | 121586 | *** |
| 76 Income tax before credits, total | 384842 | *1334 | 3681 | 6402 | 11272 | 22344 | 58623 | 15492 | *6476 | *13619 | *** | 44154 | *** |
| 77 Regular tax | 377500 | *1136 | 3681 | 6402 | 11272 | 22250 | 57855 | 15484 | *6449 | *12233 | *** | 41926 | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 80 Alternative minimum tax | 6165 | *191 | - | - | - | *93 | *768 | - | *24 | *1356 | *** | 2023 | *** |
| 81 Environmental tax | 1173 | *6 | - | - | - | - | - | *8 | 3 | *31 | *** | 200 | *** |
| 82 Foreign tax credit | *2167 | - | - | - | - | - | - | - | - | *2122 | *** | - | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | - | *** |
| 86 General business credit | 8219 | - | - | *11 | - | - | *43 | - | - | - | *** | 244 | *** |
| 87 Prior year minimum tax credit | *914 | - | - | - | - | - | *32 | - | - | - | *** | 312 | *** |
| 88 Income tax after credits, total | 373542 | *1334 | 3681 | 6390 | 11272 | 22344 | 58548 | 15492 | *6476 | *11497 | *** | 43598 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Eating and drinking places

MAJOR GROUP 42
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 93199 | 3894 | 50695 | 20452 | 9238 | 5178 | 3144 | 298 | 170 | 46 | 29 | 35 | 21 |
| 2 Total assets | 61704698 | - | 1948513 | 3256043 | 3162168 | 3578013 | 6053102 | 1967872 | 2497886 | 1601526 | 2150360 | 5746053 | 29743162 |
| 3 Cash | 4738949 | - | 476221 | 739063 | 539060 | 490138 | 848307 | 229404 | 225293 | 85084 | 140511 | 311006 | 654864 |
| 4 Notes and accounts receivable | 3707007 | - | 61957 | 119451 | 204044 | 105237 | 224781 | 115646 | 165342 | 152459 | 135327 | 445380 | 1977383 |
| 5 Less: Allowance for bad debts | 118337 | - | *174 | - | *63 | - | *738 | *1561 | *4032 | 5006 | 7110 | 7767 | 91887 |
| 6 Inventories | 1979178 | - | 175776 | 199511 | 162591 | 135061 | 252154 | 47198 | 100527 | 50203 | 62563 | 209497 | 584097 |
| 7 U.S. govt. obligations, total | 42412 | - | *3757 | - | *406 | - | *5248 | *3573 | *11043 | - | - | 10162 | 8224 |
| 8 Tax-exempt securities | 31099 | - | *4 | - | *651 | *1751 | *4945 | *5038 | *519 | - | - | 12137 | 6055 |
| 9 Other current assets | 1838291 | - | 59004 | 97458 | 152322 | 157528 | 183791 | 48848 | 122846 | 49170 | 88860 | 270547 | 607917 |
| 10 Loans to stockholders | 1208387 | - | 144225 | 301543 | 140728 | 187309 | 220459 | *6651 | 39011 | *49825 | 2 | 68580 | 50053 |
| 11 Mortgage and real estate loans | 363040 | - | *9706 | *49070 | *36676 | *59102 | 92705 | *23347 | *72 | *31447 | - | 6202 | 54712 |
| 12 Other investments | 8357418 | - | *7666 | 74953 | 154959 | 180912 | 283597 | 179392 | 196250 | 77898 | 93226 | 437496 | 6671069 |
| 13 Depreciable assets | 48708384 | - | 2561403 | 3385553 | 3356754 | 3797340 | 6202646 | 2073182 | 2502555 | 1336146 | 1924798 | 4250692 | 17317316 |
| 14 Less: Accumulated depreciation | 23513417 | - | 1816909 | 2077644 | 2048016 | 2106141 | 3516086 | 991994 | 1303735 | 591363 | 732337 | 1668970 | 6660222 |
| 15 Depletable assets | *59740 | - | *17728 | *887 | - | - | - | *110 | *7093 | *6198 | 149 | 27576 | - |
| 16 Less: Accumulated depletion | *25260 | - | *17066 | *783 | - | - | - | - | *3648 | *3764 | - | - | - |
| 17 Land | 5934741 | - | 33616 | 46458 | 143117 | 262717 | 474537 | 241947 | 243792 | 141897 | 208287 | 439586 | 3698788 |
| 18 Intangible assets (Amortizable) | 5676701 | - | 192773 | 420362 | 290067 | 261683 | 819365 | 232092 | 229623 | 199716 | 162097 | 822095 | 2046829 |
| 19 Less: Accumulated amortization | 1646857 | - | 75109 | 265181 | 173551 | 91100 | 305853 | 67758 | 85739 | 51580 | 35726 | 147038 | 348221 |
| 20 Other assets | 4363222 | - | 113935 | 165341 | 202425 | 136476 | 263246 | -177241 | 51074 | 73194 | 109712 | 258872 | 3166188 |
| 21 Total liabilities | 61704698 | - | 1948513 | 3256043 | 3162168 | 3578013 | 6053102 | 1967872 | 2497886 | 1601526 | 2150360 | 5746053 | 29743162 |
| 22 Accounts payable | 4216036 | - | 188071 | 263056 | 384814 | 291292 | 552266 | 147748 | 214508 | 169699 | 176266 | 409482 | 1418833 |
| 23 Mort, notes, and bonds under 1 yr | 3613515 | - | 147548 | 170323 | 226831 | 224201 | 445443 | 113726 | 242770 | 140533 | 59603 | 126924 | 1715614 |
| 24 Other current liabilities | 4813734 | - | 196321 | 303525 | 347728 | 320533 | 517973 | 162752 | 255145 | 119472 | 205966 | 545391 | 1838929 |
| 25 Loans from stockholders | 2585734 | - | 597495 | 592964 | 376142 | 244926 | 338021 | *76690 | 43659 | *34030 | 8971 | 112845 | 159990 |
| 26 Mort, notes, bonds, 1 yr or more | 16495043 | - | 318966 | 501020 | 869960 | 1173381 | 2122043 | 679646 | 770466 | 456701 | 656458 | 1401161 | 7545242 |
| 27 Other liabilities | 5323459 | - | 32936 | 153258 | 40990 | 40975 | 128724 | 28655 | 45325 | 52632 | 90319 | 358405 | 4351239 |
| 28 Net worth | 24657177 | - | 467176 | 1271898 | 915703 | 1282705 | 1948632 | 758655 | 926014 | 628459 | 952777 | 2791844 | 12713315 |
| 29 Capital stock | 3777527 | - | 352286 | 377574 | 237533 | 257701 | 549822 | 23971 | 113335 | 71464 | 140763 | 126460 | 1526619 |
| 30 Paid-in or capital surplus | 8920657 | - | 181516 | 265684 | 253633 | 192599 | 494019 | 224011 | 251558 | 332704 | 430310 | 1329267 | 4965357 |
| 31 Retained earnings, appropriated | 46631 | - | *5796 | - | *8814 | *7004 | *17872 | - | - | - | - | 5883 | 1262 |
| 32 Retained earnings-unappropriated | 11950269 | - | -95469 | 259508 | 232762 | 527605 | 152328 | 117486 | 311447 | 103301 | 395282 | 1379351 | 8566669 |
| 33 Retained earnings (S CORP) | 3268926 | - | 71874 | 441863 | 255436 | 465898 | 855710 | 405621 | 278173 | *129104 | 28556 | 45438 | 291252 |
| 34 Less: Cost of treasury stock | 3306833 | - | 48827 | 72729 | 72475 | 168102 | 121118 | *12434 | *28501 | *8115 | 42134 | 94555 | 2637843 |
| 35 Total receipts | 119857200 | 942943 | 13891046 | 13960545 | 10575078 | 9978014 | 15613095 | 4312217 | 6227512 | 2469399 | 3477583 | 8528376 | 29881393 |
| 36 Business receipts | 114828630 | 792843 | 13635003 | 13730172 | 10491389 | 9829635 | 15346709 | 4207127 | 6115993 | 2363784 | 3307581 | 7978649 | 27029745 |
| 37 Interest | 891929 | *2900 | 2553 | 11525 | 7257 | 13127 | 22707 | 3215 | 12721 | 7289 | 10149 | 44800 | 753686 |
| 38 Interest on govt. obligations | 14625 | - | - | *24 | *357 | *900 | *549 | *1337 | *72 | *491 | 1200 | 3746 | 5949 |
| 39 Rents | 323356 | *97 | *5323 | *5606 | *2535 | 9396 | 7636 | *1982 | 10120 | 5773 | 34938 | 41728 | 198222 |
| 40 Royalties | 900533 | - | - | - | *340 | - | - | *265 | *32379 | 47867 | 26738 | 212439 | 580504 |
| 41 Net S-T cap gain less net LT loss | 4919 | - | - | - | *8 | *690 | *950 | *187 | *341 | - | 47 | 458 | 2239 |
| 42 Net L-T cap gain less net ST loss | 507713 | *36496 | *17684 | *3902 | *8439 | *10664 | *46805 | *32689 | 4119 | *2593 | 51982 | 17106 | 275235 |
| 43 Net gain, noncapital assets | 402946 | 74891 | *34180 | 44098 | *2059 | 21461 | 37435 | 3965 | 4491 | 6700 | 417 | 3572 | 169676 |
| 44 Dividends, domestic corporations | 11162 | - | - | *22 | *246 | *592 | *1380 | - | *830 | *557 | 364 | 1982 | 5190 |
| 45 Dividends, foreign corporations | *78440 | - | - | - | - | - | *9 | - | - | - | - | 1821 | 76611 |
| 46 Other receipts | 1892946 | 35717 | 196303 | 165196 | 62448 | 91550 | 148916 | 61450 | 46446 | 34344 | 44167 | 222073 | 784336 |
| 47 Total deductions | 112831275 | 808864 | 13001208 | 13247399 | 10049797 | 9521750 | 14888599 | 4069857 | 6017389 | 2375590 | 3312607 | 8055698 | 27482515 |
| 48 Cost of goods | 46925462 | *3091 | 173466 | 200480 | 160860 | 130954 | 250177 | 49818 | 99839 | 50498 | 61283 | 208458 | 579955 |
| 49 Compensation of officers | 2967814 | *22529 | 608843 | 589070 | 418130 | 369474 | 475596 | 82398 | 111573 | 44141 | 28647 | 82739 | 134674 |
| 50 Salaries and wages | 21745415 | 192948 | 2085520 | 2408139 | 1835296 | 1825858 | 3023077 | 810585 | 946953 | 403204 | 574326 | 1671508 | 5968002 |
| 51 Repairs | 1765788 | 16396 | 210326 | 210501 | 192258 | 164430 | 260039 | 75959 | 71915 | 37221 | 48059 | 120348 | 358335 |
| 52 Bad debts | 146525 | *349 | 4681 | 10391 | 9163 | 8319 | 6708 | 2168 | 16047 | 3703 | 7270 | 18076 | 59651 |
| 53 Rent paid on business property | 6857651 | 43593 | 1001898 | 1008712 | 635986 | 559121 | 990325 | 259448 | 244207 | 116880 | 129996 | 389716 | 1477768 |
| 54 Taxes paid | 4657364 | 36365 | 653531 | 606835 | 467116 | 398925 | 607168 | 146263 | 219613 | 93075 | 155390 | 290119 | 982963 |
| 55 Interest paid | 2546220 | 13376 | 69120 | 89151 | 124339 | 137449 | 242244 | 88092 | 87973 | 42686 | 45732 | 133010 | 1473047 |
| 56 Contributions or gifts | 43576 | *179 | 1621 | 2464 | 2431 | 2704 | 1974 | *2671 | 8193 | 750 | 2089 | 6100 | 12399 |
| 57 Amortization | 416402 | *2086 | 17548 | 21945 | 23798 | 20667 | 60941 | 15167 | 18900 | 5434 | 16113 | 38099 | 175703 |
| 58 Depreciation | 3445281 | 16188 | 209512 | 253495 | 210680 | 231600 | 424216 | 156353 | 156096 | 80381 | 114379 | 336402 | 1255979 |
| 59 Depletion | *377 | - | - | - | - | - | - | - | *366 | - | - | - | 11 |
| 60 Advertising | 3151494 | 16768 | 236894 | 303978 | 257396 | 299680 | 555613 | 168316 | 188640 | 57452 | 63396 | 224485 | 778875 |
| 61 Pension, prof'sh, stock, annuity | 224465 | - | *4732 | *5787 | *9165 | 15861 | 16300 | *4331 | 8463 | 3835 | 4463 | 13513 | 138014 |
| 62 Employee benefit programs | 1192459 | *3593 | 31409 | 68599 | 70325 | 87749 | 119359 | 71667 | 54043 | 29840 | 75694 | 92790 | 487393 |
| 63 Net loss, noncapital assets | 101042 | *4818 | *7321 | *2000 | *2208 | 4655 | 3416 | *313 | 1580 | *1032 | 4660 | 18556 | 50484 |
| 64 Other deductions | 16643938 | 121906 | 2034581 | 2048790 | 1535605 | 1393862 | 2078715 | 446156 | 1422071 | 325011 | 415720 | 1027318 | 3794201 |
| 65 Total receipts less total deducts | 7025926 | 134079 | 889838 | 713146 | 525281 | 456264 | 724496 | 242360 | 210123 | 93809 | 164975 | 472678 | 2398877 |
| 66 Constructive taxable income from related foreign corporations | 77077 | - | - | - | - | - | - | - | - | - | - | 1629 | 75448 |
| 67 Net income, total | 7088379 | 134079 | 889838 | 713122 | 524925 | 455364 | 723947 | 241023 | 210051 | 93318 | 163776 | 470560 | 2468377 |
| 68 Net income, Form 1120-A | 20014 | *1222 | 10946 | *7098 | *748 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *5974 | *5974 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 2846703 | 62520 | 692856 | 477875 | 406419 | 322827 | 537697 | 157567 | 97192 | *26406 | 5702 | 15861 | 43780 |
| 71 Statutory special deductions, total | 601643 | *52454 | 107321 | 100843 | 45374 | 23546 | 40972 | *23140 | 20392 | 19770 | 18846 | 35750 | 113235 |
| 72 Net operating loss deduction | 593729 | *52454 | 107321 | 100842 | 45202 | 23112 | 40006 | *23140 | 19762 | 19365 | 18586 | 34337 | 109602 |
| 73 Dividends received deduction | 7914 | - | - | *1 | *172 | *434 | *966 | - | *630 | *404 | 260 | 1413 | 3633 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3640114 | *19105 | 89661 | 134403 | 73132 | 108991 | 145278 | 60315 | 92467 | 47223 | 139227 | 418949 | 2311362 |
| 76 Income tax before credits, total | 1199142 | *4053 | 13799 | 21303 | 12257 | 23120 | 43089 | 21161 | 32928 | 17547 | 49276 | 146814 | 813795 |
| 77 Regular tax | 1186259 | *3868 | 13799 | 21301 | 12257 | 23029 | 42839 | 20331 | 31259 | 16047 | 47650 | 145108 | 808770 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 8988 | *185 | - | - | - | *91 | *242 | *809 | *1625 | *1462 | 1466 | 1148 | 1961 |
| 81 Environmental tax | 3782 | - | - | - | - | - | *8 | *21 | *44 | 38 | 160 | 558 | 2952 |
| 82 Foreign tax credit | 179442 | - | - | - | - | - | - | - | *759 | *10 | 4164 | 3646 | 170864 |
| 83 U.S. Possessions tax credit | 263 | - | - | - | - | - | 118 | 145 | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | -0 | - | - | - | - | - | - | - | - | - | - | -0 | - |
| 86 General business credit | 86686 | - | *751 | *915 | 1870 | 3974 | 5713 | *2210 | 3806 | 2852 | 5621 | 11825 | 47149 |
| 87 Prior year minimum tax credit | 978 | - | - | - | - | *21 | *244 | - | *195 | *185 | 274 | 40 | 18 |
| 88 Income tax after credits, total | 931774 | *4053 | 13048 | 20388 | 10387 | 19125 | 37015 | 18805 | 28168 | 14500 | 39217 | 131303 | 595765 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores

MAJOR GROUP 43
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 130050 | 3672 | 52659 | 34294 | 20046 | 10129 | 7989 | 587 | 381 | 115 | *** | *** | 51 |
| 2 Total assets | 116796820 | - | 2178129 | 5648758 | 7074246 | 6977826 | 15210705 | 3952737 | 5833791 | 4052597 | *** | *** | 52915698 |
| 3 Cash | 8523474 | - | 466808 | 883887 | 1009523 | 1109881 | 1701894 | 289406 | 404518 | 310790 | *** | *** | 1492216 |
| 4 Notes and accounts receivable | 17248094 | - | 224459 | 644719 | 1154991 | 1147897 | 3325444 | 908987 | 1378184 | 841106 | *** | *** | 5743520 |
| 5 Less: Allowance for bad debts | 607333 | - | *1966 | *1704 | *2518 | 6944 | 38445 | 19994 | 34893 | 25784 | *** | *** | 373321 |
| 6 Inventories | 42741663 | - | 969805 | 2592410 | 2856844 | 2801796 | 6036546 | 1532631 | 2308824 | 1488608 | *** | *** | 16719402 |
| 7 U.S. govt. obligations, total | 224605 | - | *2534 | *1227 | *19534 | *37075 | *12619 | *1248 | *3038 | *30838 | *** | *** | 51474 |
| 8 Tax-exempt securities | 172952 | - | *2256 | - | - | *3424 | *82755 | *20202 | *2049 | - | *** | *** | 36650 |
| 9 Other current assets | 3382918 | - | 23021 | 142662 | 150686 | 172717 | 440900 | 122823 | 173632 | 154317 | *** | *** | 1325697 |
| 10 Loans to stockholders | 3149800 | - | 79174 | 115871 | 164905 | 137491 | 142038 | 18683 | 46761 | 16760 | *** | *** | 2406067 |
| 11 Mortgage and real estate loans | 174057 | - | *4362 | *45731 | *51046 | *23256 | *19246 | - | *11276 | *2488 | *** | *** | 4154 |
| 12 Other investments | 9361450 | - | *20208 | 152024 | 240600 | 249284 | 516131 | 243121 | 191587 | 268623 | *** | *** | 7000803 |
| 13 Depreciable assets | 41471181 | - | 1559142 | 2278412 | 2983491 | 2775269 | 6301767 | 1313393 | 2047833 | 1190041 | *** | *** | 16426399 |
| 14 Less: Accumulated depreciation | 21014935 | - | 1242075 | 1588772 | 1943781 | 1775024 | 3920626 | 622996 | 1036190 | 621148 | *** | *** | 6225973 |
| 15 Depletable assets | *9908 | - | - | *1838 | *6128 | *426 | - | *6 | *1121 | 136 | *** | *** | 254 |
| 16 Less: Accumulated depletion | *4571 | - | - | *1628 | *1876 | 60 | - | *5 | *867 | 20 | *** | *** | 115 |
| 17 Land | 2339037 | - | *21275 | 49172 | 80989 | 85766 | 327357 | 80757 | 108720 | 86732 | *** | *** | 1307940 |
| 18 Intangible assets (Amortizable) | 6061272 | - | 110716 | 253831 | 226816 | 112897 | 189448 | 32126 | 138443 | 217824 | *** | *** | 4150764 |
| 19 Less: Accumulated amortization | 1289977 | - | 74767 | 102070 | 115596 | 37653 | 88405 | 16848 | 43406 | 32311 | *** | *** | 546171 |
| 20 Other assets | 4853226 | - | 13178 | 181149 | 192462 | 140327 | 162038 | 49197 | 133160 | 123597 | *** | *** | 3395941 |
| 21 Total liabilities | 116796820 | - | 2178129 | 5648758 | 7074246 | 6977826 | 15210705 | 3952737 | 5833791 | 4052597 | *** | *** | 52915698 |
| 22 Accounts payable | 22625388 | - | 343300 | 985059 | 1254132 | 1329343 | 3427241 | 1048188 | 1337820 | 742623 | *** | *** | 9334654 |
| 23 Mort, notes, and bonds under 1 yr | 7455635 | - | 149883 | 363691 | 493004 | 465897 | 1704791 | 506829 | 818503 | 473954 | *** | *** | 1634129 |
| 24 Other current liabilities | 11277058 | - | 191504 | 335682 | 435824 | 464971 | 1197820 | 336359 | 638577 | 404956 | *** | *** | 5892575 |
| 25 Loans from stockholders | 5757834 | - | 571847 | 897939 | 704100 | 506752 | 663971 | 131689 | 180666 | *24950 | *** | *** | 2018219 |
| 26 Mort, notes, bonds, 1 yr or more | 16277780 | - | 284401 | 911408 | 955758 | 822609 | 1651615 | 468470 | 781101 | 441930 | *** | *** | 8237246 |
| 27 Other liabilities | 4001486 | - | 34359 | 106353 | 35454 | 74130 | 218335 | 75631 | 92430 | 28674 | *** | *** | 3038996 |
| 28 Net worth | 49401639 | - | 602835 | 2048626 | 3195974 | 3314123 | 6346932 | 1385572 | 1984695 | 1935508 | *** | *** | 22759879 |
| 29 Capital stock | 5877703 | - | 365127 | 499245 | 432001 | 350470 | 636184 | 141319 | 148578 | 121453 | *** | *** | 2443050 |
| 30 Paid-in or capital surplus | 15511611 | - | 171582 | 440573 | 260515 | 151397 | 403662 | 106654 | 350816 | 511857 | *** | *** | 10835423 |
| 31 Retained earnings, appropriated | 140508 | - | - | *9081 | *6060 | *29976 | *89047 | - | *551 | - | *** | *** | 5137 |
| 32 Retained earnings-unappropriated | 22055905 | - | 104137 | 611916 | 1932923 | 2329910 | 2965855 | 496960 | 797128 | 587234 | *** | *** | 10488538 |
| 33 Retained earnings (S CORP) | 8470353 | - | 26154 | 618231 | 813935 | 746460 | 2648946 | 711091 | 747260 | 779894 | *** | *** | 142672 |
| 34 Less: Cost of treasury stock | 2654442 | - | 64165 | 130420 | 249460 | 294090 | 396762 | 70452 | 59638 | 64930 | *** | *** | 1154941 |
| 35 Total receipts | 282499283 | 1846108 | 11512532 | 19612122 | 24680321 | 20921491 | 43482023 | 9697288 | 15769632 | 8696652 | *** | *** | 97154000 |
| 36 Business receipts | 276991310 | 1778082 | 11354728 | 19399004 | 24413236 | 20704913 | 42891008 | 9515173 | 15575376 | 8519045 | *** | *** | 94364427 |
| 37 Interest | 1179435 | *1580 | 10476 | 49341 | 57309 | 34240 | 67858 | 25445 | 16190 | 8459 | *** | *** | 759162 |
| 38 Interest on govt. obligations | 39032 | 148 | - | - | *496 | *712 | 7038 | *3174 | 948 | 979 | *** | *** | 16441 |
| 39 Rents | 253545 | - | *365 | *2252 | 16108 | 11511 | 26389 | *14733 | 12386 | 19620 | *** | *** | 101854 |
| 40 Royalties | 660710 | 319 | - | - | - | - | *28690 | *22156 | *535 | *17917 | *** | *** | 569984 |
| 41 Net S-T cap gain less net LT loss | 16190 | - | - | *36 | *286 | *244 | *1289 | - | *783 | - | *** | *** | 13537 |
| 42 Net L-T cap gain less net ST loss | 277970 | *788 | *3269 | 28929 | 7285 | 12023 | 32686 | *1261 | 18913 | *10880 | *** | *** | 138125 |
| 43 Net gain, noncapital assets | 202158 | *50379 | *14222 | *23079 | 12749 | 9959 | 55028 | 8413 | 11753 | 3801 | *** | *** | 9699 |
| 44 Dividends, domestic corporations | 62435 | 47 | *283 | *855 | 1378 | 2804 | 2870 | *1474 | *1043 | *2048 | *** | *** | 44645 |
| 45 Dividends, foreign corporations | *5665 | - | - | - | - | *4 | *51 | *58 | - | - | *** | *** | 5408 |
| 46 Other receipts | 2810833 | 14765 | 129188 | 108627 | 171475 | 145081 | 369113 | 105401 | 131705 | 113903 | *** | *** | 1130718 |
| 47 Total deductions | 272057974 | 1700814 | 10920957 | 18705748 | 23873764 | 20311204 | 42075299 | 9399624 | 15074890 | 8243203 | *** | *** | 93927006 |
| 48 Cost of goods | 188252077 | 544988 | 947145 | 2523471 | 2855098 | 2762402 | 6008848 | 1465504 | 2349446 | 1535620 | *** | *** | 16828484 |
| 49 Compensation of officers | 6444858 | 46678 | 731636 | 1100461 | 1272621 | 975752 | 1356796 | 265739 | 208782 | 116652 | *** | *** | 176232 |
| 50 Salaries and wages | 27074087 | 198401 | 877198 | 1493517 | 2167164 | 2039809 | 4139564 | 836111 | 1402501 | 919248 | *** | *** | 10035187 |
| 51 Repairs | 1296018 | 7769 | 56616 | 92507 | 102556 | 97938 | 195533 | 56508 | 50853 | 40840 | *** | *** | 462681 |
| 52 Bad debts | 885350 | 1485 | 10963 | 30281 | 46391 | 44969 | 92224 | 31968 | 53416 | 26340 | *** | *** | 415877 |
| 53 Rent paid on business property | 8414237 | 70840 | 576694 | 765386 | 769684 | 544952 | 983429 | 178715 | 341363 | 247047 | *** | *** | 2982996 |
| 54 Taxes paid | 4819410 | 33196 | 254921 | 418515 | 449307 | 413907 | 771741 | 153897 | 229991 | 167346 | *** | *** | 1460986 |
| 55 Interest paid | 2607682 | 8004 | 54663 | 109476 | 153941 | 132069 | 321253 | 95768 | 137832 | 61910 | *** | *** | 1288396 |
| 56 Contributions or gifts | 84178 | *238 | 2116 | 3322 | 8620 | 5992 | 8734 | 1524 | 3332 | 2157 | *** | *** | 37812 |
| 57 Amortization | 529499 | *5083 | 10864 | 17426 | 19193 | 24411 | 31623 | 12683 | 13959 | 9793 | *** | *** | 339939 |
| 58 Depreciation | 3832075 | 30073 | 136586 | 207382 | 244856 | 219006 | 563721 | 129491 | 184480 | 105669 | *** | *** | 1596031 |
| 59 Depletion | *1332 | - | - | *1227 | - | *11 | - | *13 | - | -0 | *** | *** | 80 |
| 60 Advertising | 5494879 | 27460 | 159904 | 252909 | 304052 | 325347 | 555709 | 129636 | 400929 | 318998 | *** | *** | 2206647 |
| 61 Pension, prof sh, stock, annuity | 712072 | *7268 | 46675 | 29793 | 55421 | 72295 | 117162 | 21462 | 35066 | 16482 | *** | *** | 226504 |
| 62 Employee benefit programs | 1549971 | 11464 | 34686 | 78893 | 82468 | 96612 | 217676 | 46263 | 90377 | 63595 | *** | *** | 638570 |
| 63 Net loss, noncapital assets | 130692 | *2448 | - | *6280 | 8149 | 1251 | 20410 | 1501 | 1050 | 2078 | *** | *** | 71802 |
| 64 Other deductions | 19929558 | 163411 | 1630516 | 1678232 | 1629675 | 1386552 | 2984077 | 609381 | 1038727 | 750157 | *** | *** | 5920275 |
| 65 Total receipts less total deducts | 10441308 | 145294 | 591575 | 906375 | 806557 | 610288 | 1406724 | 297664 | 694742 | 453449 | *** | *** | 3226994 |
| 66 Constructive taxable income from related foreign corporations | 29506 | - | - | - | - | - | - | - | - | - | *** | *** | 29461 |
| 67 Net income, total | 10431782 | 145146 | 591575 | 906375 | 806062 | 609575 | 1399685 | 294490 | 693794 | 452470 | *** | *** | 3240014 |
| 68 Net income, Form 1120-A | 48103 | - | 29064 | 15587 | *3452 | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | *1103 | *1103 | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 3951487 | 100945 | 410752 | 565088 | 421304 | 272967 | 808880 | 162919 | 412870 | 300892 | *** | *** | 53672 |
| 71 Statutory special deductions, total | 763731 | *2578 | 84451 | 135921 | 57727 | 28103 | 45352 | 16651 | 19539 | *17324 | *** | *** | 307123 |
| 72 Net operating loss deduction | 714137 | *2545 | 84253 | 135322 | 56754 | 26177 | 43146 | *15586 | 18809 | *15304 | *** | *** | 271379 |
| 73 Dividends received deduction | 48872 | 33 | *198 | *599 | 973 | 1925 | 2206 | *1065 | *730 | *2020 | *** | *** | 35022 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 5719926 | 41622 | 96372 | 205365 | 327029 | 308775 | 548438 | 114955 | 261385 | 134254 | *** | *** | 2879219 |
| 76 Income tax before credits, total | 1817575 | 12368 | 14492 | 31673 | 57062 | 66966 | 157436 | 38746 | 90203 | 46564 | *** | *** | 1021996 |
| 77 Regular tax | 1794463 | 12302 | 14455 | 31519 | 56919 | 65608 | 156422 | 38178 | 89387 | 45667 | *** | *** | 1006928 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | 17140 | *44 | *5 | *154 | *144 | *1328 | 1014 | *614 | *490 | *797 | *** | *** | 10714 |
| 81 Environmental tax | 5532 | *22 | - | - | - | - | -0 | *11 | 107 | 99 | *** | *** | 4354 |
| 82 Foreign tax credit | 23533 | 57 | - | - | - | *6 | *4 | - | - | *523 | *** | *** | 22692 |
| 83 U.S. Possessions tax credit | 73 | - | - | - | - | - | 73 | - | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | *118 | - | - | - | - | - | - | *4 | - | - | *** | *** | 114 |
| 86 General business credit | 31406 | 86 | *197 | *1172 | *313 | *218 | *493 | *75 | *237 | *767 | *** | *** | 26050 |
| 87 Prior year minimum tax credit | 12699 | - | - | *548 | *49 | *12 | *543 | *24 | *251 | *254 | *** | *** | 7909 |
| 88 Income tax after credits, total | 1749745 | 12225 | 14295 | 29954 | 56700 | 66731 | 156323 | 38643 | 89715 | 45021 | *** | *** | 965231 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous retail stores: Drug stores and proprietary stores

MINOR INDUSTRY 5912
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 13784 | *118 | 3086 | 5414 | 3041 | 1527 | 528 | *3 | *** | *** | *** | *** | 9 |
| 2 | Total assets | 24025407 | - | 207023 | 956292 | 1106522 | 1020311 | 929968 | *22533 | *** | *** | *** | *** | 17156053 |
| 3 | Cash | 1174883 | - | 77594 | 128934 | 134934 | 234807 | 146013 | *2130 | *** | *** | *** | *** | 209387 |
| 4 | Notes and accounts receivable | 2176263 | - | *26462 | 162712 | 201882 | 120131 | 199999 | *6454 | *** | *** | *** | *** | 1074744 |
| 5 | Less: Allowance for bad debts | 55692 | - | - | *55 | *1365 | *142 | *5371 | - | *** | *** | *** | *** | 35124 |
| 6 | Inventories | 8600950 | - | *72247 | 473543 | 552394 | 400932 | 329042 | *7556 | *** | *** | *** | *** | 5809670 |
| 7 | U.S. govt. obligations, total | *2590 | - | - | - | - | - | *2590 | - | *** | *** | *** | *** | - |
| 8 | Tax-exempt securities | *711 | - | - | - | - | - | *711 | - | *** | *** | *** | *** | - |
| 9 | Other current assets | 451081 | - | *4209 | 15154 | 8631 | 42848 | 95116 | *3131 | *** | *** | *** | *** | 219189 |
| 10 | Loans to stockholders | 514523 | - | *3195 | *27332 | *27553 | 18314 | *11086 | - | *** | *** | *** | *** | 426691 |
| 11 | Mortgage and real estate loans | *23436 | - | - | *2348 | - | - | *193 | - | *** | *** | *** | *** | - |
| 12 | Other investments | 4345058 | - | - | *47093 | 46627 | 63580 | 38592 | - | *** | *** | *** | *** | 3999852 |
| 13 | Depreciable assets | 9125738 | - | 96835 | 350484 | 334564 | 289833 | 248121 | *8073 | *** | *** | *** | *** | 6821992 |
| 14 | Less: Accumulated depreciation | 4635415 | - | 83109 | 271615 | 247847 | 200845 | 155106 | *4812 | *** | *** | *** | *** | 3230303 |
| 15 | Depletable assets | *1371 | - | - | - | *1371 | - | - | - | *** | *** | *** | *** | - |
| 16 | Less: Accumulated depletion | *38 | - | - | - | *38 | - | - | - | *** | *** | *** | *** | - |
| 17 | Land | 375212 | - | *7515 | *3855 | *2657 | *15756 | *8901 | - | *** | *** | *** | *** | 289478 |
| 18 | Intangible assets (Amortizable) | 1323327 | - | *1552 | 31419 | 33274 | *43016 | 9021 | - | *** | *** | *** | *** | 976854 |
| 19 | Less: Accumulated amortization | 303076 | - | *65 | *24919 | *18245 | *22522 | *5503 | - | *** | *** | *** | *** | 183061 |
| 20 | Other assets | 904485 | - | *587 | 10009 | 30131 | 14602 | 6562 | - | *** | *** | *** | *** | 776685 |
| 21 | Total liabilities | 24025407 | - | 207023 | 956292 | 1106522 | 1020311 | 929968 | *22533 | *** | *** | *** | *** | 17156053 |
| 22 | Accounts payable | 4299746 | - | *58896 | 208525 | 218592 | 159945 | 224671 | *1486 | *** | *** | *** | *** | 2874594 |
| 23 | Mort, notes, and bonds under 1 yr | 786191 | - | *254 | 26014 | 56087 | 38388 | 26305 | - | *** | *** | *** | *** | 458797 |
| 24 | Other current liabilities | 2238514 | - | 23630 | 62670 | 41014 | 80303 | 58828 | *1353 | *** | *** | *** | *** | 1805245 |
| 25 | Loans from stockholders | 274835 | - | *26238 | 49046 | 41612 | 84440 | 47338 | - | *** | *** | *** | *** | 22275 |
| 26 | Mort, notes, bonds, 1 yr or more | 2299052 | - | *5021 | 90331 | 149730 | 119699 | 62518 | *10808 | *** | *** | *** | *** | 1351234 |
| 27 | Other liabilities | 1462571 | - | - | *12728 | -8347 | 3334 | *56593 | *2 | *** | *** | *** | *** | 1355888 |
| 28 | Net worth | 12664499 | - | 92984 | 506978 | 607834 | 534201 | 453715 | *8884 | *** | *** | *** | *** | 9288020 |
| 29 | Capital stock | 1559517 | - | 54074 | 61480 | 77991 | 42573 | 26107 | *17 | *** | *** | *** | *** | 1228512 |
| 30 | Paid-in or capital surplus | 4197506 | - | *22519 | 43742 | *19115 | *12336 | 5793 | *725 | *** | *** | *** | *** | 3718217 |
| 31 | Retained earnings, appropriated | *14126 | - | - | - | *1470 | - | *11983 | - | *** | *** | *** | *** | 673 |
| 32 | Retained earnings-unappropriated | 6556279 | - | *11699 | 238755 | 413313 | 442696 | 222639 | *20145 | *** | *** | *** | *** | 4720463 |
| 33 | Retained earnings (S CORP) | 1025899 | - | *18464 | 189845 | 169019 | *146546 | 243113 | - | *** | *** | *** | *** | - |
| 34 | Less: Cost of treasury stock | 688827 | - | *13773 | *26845 | 73073 | 109950 | *55920 | *12003 | *** | *** | *** | *** | 379846 |
| 35 | Total receipts | 65135287 | *302493 | 1068569 | 4823065 | 4555760 | 3222269 | 3452262 | *54567 | *** | *** | *** | *** | 40642764 |
| 36 | Business receipts | 64173835 | *301209 | 1049241 | 4809326 | 4531092 | 3206291 | 3426536 | *54406 | *** | *** | *** | *** | 39904990 |
| 37 | Interest | 245711 | *202 | *933 | *3056 | 4645 | 3661 | 2208 | *150 | *** | *** | *** | *** | 217240 |
| 38 | Interest on govt. obligations | 4051 | - | - | - | *388 | *194 | *12 | - | *** | *** | *** | *** | 1698 |
| 39 | Rents | 78032 | - | - | - | - | *2978 | *1385 | - | *** | *** | *** | *** | 54213 |
| 40 | Royalties | 92170 | - | - | - | - | - | - | - | *** | *** | *** | *** | 91279 |
| 41 | Net S-T cap gain less net LT loss | *32 | - | - | - | - | *32 | - | - | *** | *** | *** | *** | - |
| 42 | Net L-T cap gain less net ST loss | 102666 | *788 | *1736 | *1394 | *715 | *1742 | - | - | *** | *** | *** | *** | 79338 |
| 43 | Net gain, noncapital assets | 9339 | - | *2618 | *70 | *653 | *150 | *593 | - | *** | *** | *** | *** | 4166 |
| 44 | Dividends, domestic corporations | *40933 | - | - | - | *171 | *156 | *256 | - | *** | *** | *** | *** | 40327 |
| 45 | Dividends, foreign corporations | *838 | - | - | - | - | - | *51 | - | *** | *** | *** | *** | 787 |
| 46 | Other receipts | 387680 | *295 | *14041 | 9219 | 18097 | 7064 | 21221 | *11 | *** | *** | *** | *** | 248727 |
| 47 | Total deductions | 63143971 | *285381 | 994193 | 4681048 | 4400992 | 3110424 | 3326861 | *43895 | *** | *** | *** | *** | 39502175 |
| 48 | Cost of goods | 45755768 | *38021 | *72247 | 473543 | 561371 | 400932 | 323941 | *7556 | *** | *** | *** | *** | 5714476 |
| 49 | Compensation of officers | 1025728 | *6639 | 89278 | 314477 | 246797 | 189054 | 97043 | *1418 | *** | *** | *** | *** | 41823 |
| 50 | Salaries and wages | 7161506 | *41020 | *35451 | 344781 | 374166 | 271288 | 432552 | *8336 | *** | *** | *** | *** | 4876463 |
| 51 | Repairs | 266949 | *1599 | 3282 | 17662 | 16915 | 11831 | 13341 | *871 | *** | *** | *** | *** | 170044 |
| 52 | Bad debts | 92049 | 465 | *339 | 3353 | 4907 | 1624 | 9152 | *12 | *** | *** | *** | *** | 55938 |
| 53 | Rent paid on business property | 1995281 | *8833 | 33790 | 108322 | 98935 | 57540 | 68687 | *1561 | *** | *** | *** | *** | 1427528 |
| 54 | Taxes paid | 1007762 | *7217 | 19349 | 79096 | 70339 | 54767 | 58824 | *1765 | *** | *** | *** | *** | 599075 |
| 55 | Interest paid | 525411 | *316 | *796 | 14301 | 20524 | 12953 | 12962 | *634 | *** | *** | *** | *** | 413619 |
| 56 | Contributions or gifts | 21597 | 44 | - | 1277 | 890 | 1406 | 1258 | *146 | *** | *** | *** | *** | 15036 |
| 57 | Amortization | 179942 | *1963 | *18 | *4133 | *3817 | *8819 | *329 | - | *** | *** | *** | *** | 144494 |
| 58 | Depreciation | 851311 | *2646 | 4612 | 25516 | 24909 | 17721 | 20519 | *1067 | *** | *** | *** | *** | 677755 |
| 59 | Depletion | -0 | - | - | - | - | - | - | - | *** | *** | *** | *** | -0 |
| 60 | Advertising | 690817 | *437 | *3981 | 31364 | 39103 | 23015 | 30043 | *3620 | *** | *** | *** | *** | 504908 |
| 61 | Pension, prof sh, stock, annuity | 209905 | 129 | *11595 | *11237 | 11992 | 15233 | 13750 | - | *** | *** | *** | *** | 131407 |
| 62 | Employee benefit programs | 445341 | *2285 | *7064 | 18793 | 14125 | 12160 | 13306 | *58 | *** | *** | *** | *** | 324085 |
| 63 | Net loss, noncapital assets | 30376 | *2300 | - | - | *376 | *316 | *721 | *8 | *** | *** | *** | *** | 25612 |
| 64 | Other deductions | 2884229 | *12166 | 46976 | 210556 | 196613 | 129579 | 186562 | *8597 | *** | *** | *** | *** | 1706626 |
| 65 | Total receipts less total deducts | 1991316 | *17113 | 74376 | 142017 | 154768 | 111845 | 125401 | *10672 | *** | *** | *** | *** | 1140589 |
| 66 | Constructive taxable income from related foreign corporations | 1737 | - | - | - | - | - | - | - | *** | *** | *** | *** | 1737 |
| 67 | Net income, total | 1989001 | *17113 | 74376 | 142017 | 154380 | 111651 | 125389 | *10672 | *** | *** | *** | *** | 1140628 |
| 68 | Net income, Form 1120-A | *2265 | - | - | - | *2265 | - | - | - | *** | *** | *** | *** | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 70 | Net income, Form 1120S | 430062 | 6819 | *70341 | 84522 | 81670 | *37324 | 76420 | - | *** | *** | *** | *** | - |
| 71 | Statutory special deductions, total | 247185 | 387 | *3879 | *5666 | *4394 | *294 | *883 | - | *** | *** | *** | *** | 214568 |
| 72 | Net operating loss deduction | 214564 | 387 | *3879 | *5666 | *4274 | *184 | *703 | - | *** | *** | *** | *** | 182371 |
| 73 | Dividends received deduction | *32621 | - | - | - | *120 | *109 | *179 | - | *** | *** | *** | *** | 32197 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 75 | Income subject to tax | 1311426 | *9907 | *156 | 51829 | 68316 | 74034 | 48086 | *10672 | *** | *** | *** | *** | 926060 |
| 76 | Income tax before credits, total | 431108 | *2972 | *23 | 7774 | 11269 | 16884 | 14753 | *3633 | *** | *** | *** | *** | 330730 |
| 77 | Regular tax | 423203 | *2966 | *23 | 7774 | 11269 | 16884 | 14525 | *3628 | *** | *** | *** | *** | 324121 |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 80 | Alternative minimum tax | 5887 | - | - | - | - | - | *228 | - | *** | *** | *** | *** | 4915 |
| 81 | Environmental tax | 1842 | 6 | - | - | - | - | - | *5 | *** | *** | *** | *** | 1694 |
| 82 | Foreign tax credit | *2762 | - | - | - | - | *6 | *4 | - | *** | *** | *** | *** | 2718 |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 86 | General business credit | 14601 | - | - | *285 | *130 | - | - | *75 | *** | *** | *** | *** | 13703 |
| 87 | Prior year minimum tax credit | *183 | - | - | - | - | - | - | - | *** | *** | *** | *** | - |
| 88 | Income tax after credits, total | 413563 | *2972 | *23 | 7490 | 11138 | 16879 | 14749 | *3558 | *** | *** | *** | *** | 314309 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Liquor stores

MINOR INDUSTRY 5921
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 8195 | *399 | 2345 | 3197 | 1159 | 796 | 257 | *30 | *** | *** | ** | ** | - |
| 2 Total assets | 2589806 | - | 125421 | 587163 | 386374 | 549080 | 381295 | *225513 | *** | *** | ** | ** | - |
| 3 Cash | 385761 | - | 24324 | 102278 | 39776 | 113798 | 51343 | *21773 | *** | *** | ** | ** | - |
| 4 Notes and accounts receivable | 56233 | - | - | *11064 | *7819 | *4378 | *7779 | *8884 | *** | *** | ** | ** | - |
| 5 Less: Allowance for bad debts | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 6 Inventories | 972078 | - | 75858 | 261221 | 150919 | 217959 | 183111 | *21496 | *** | *** | - | ** | - |
| 7 U.S. govt. obligations, total | *1282 | - | - | - | - | *1282 | - | - | *** | *** | - | - | - |
| 8 Tax-exempt securities | *683 | - | - | - | - | - | - | *683 | *** | *** | - | - | - |
| 9 Other current assets | 36477 | - | *87 | 8936 | *10913 | *2453 | *2603 | *7065 | *** | *** | ** | ** | - |
| 10 Loans to stockholders | 55824 | - | - | *3674 | *7538 | *31451 | *13154 | - | *** | *** | - | ** | - |
| 11 Mortgage and real estate loans | *5332 | - | - | - | - | - | *5234 | - | *** | *** | ** | - | - |
| 12 Other investments | 210316 | - | *9451 | *8672 | *6581 | *6906 | *19589 | *118516 | *** | *** | ** | ** | - |
| 13 Depreciable assets | 1018949 | - | *38126 | 186351 | 202328 | 200496 | 154705 | *47683 | *** | *** | ** | ** | - |
| 14 Less: Accumulated depreciation | 610979 | - | *26010 | 141934 | 138642 | 111624 | 91119 | *25735 | *** | *** | ** | ** | - |
| 15 Depletable assets | 136 | - | - | - | - | - | - | - | *** | *** | ** | - | - |
| 16 Less: Accumulated depletion | 20 | - | - | - | - | - | - | - | *** | *** | ** | - | - |
| 17 Land | 100134 | - | *429 | *14429 | *1696 | *19157 | *7275 | *24584 | *** | *** | ** | ** | - |
| 18 Intangible assets (Amortizable) | 176505 | - | *2597 | *78961 | *43120 | *31382 | *10274 | *100 | *** | *** | ** | ** | - |
| 19 Less: Accumulated amortization | 59481 | - | *2291 | *17475 | *29939 | *2693 | *5838 | *44 | *** | *** | ** | - | - |
| 20 Other assets | 240576 | - | *2850 | 70988 | 84263 | 34135 | *23186 | *507 | *** | *** | ** | ** | - |
| 21 Total liabilities | 2589806 | - | 125421 | 587163 | 386374 | 549080 | 381295 | *225513 | *** | *** | ** | ** | - |
| 22 Accounts payable | 404907 | - | *13023 | 80519 | 72635 | 136051 | 81467 | *8227 | *** | *** | ** | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 143770 | - | *2224 | *18321 | *15692 | 17432 | *38721 | *47251 | *** | *** | - | ** | - |
| 24 Other current liabilities | 114525 | - | *14859 | 15541 | 13158 | 19364 | 28872 | *6062 | *** | *** | - | ** | - |
| 25 Loans from stockholders | 290674 | - | *26696 | 111666 | 74155 | 49168 | *19086 | *6397 | *** | *** | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 444909 | - | *40179 | 89440 | 69631 | 79186 | 40456 | *36311 | *** | *** | ** | ** | - |
| 27 Other liabilities | 19310 | - | - | *465 | *8581 | *-0 | *3910 | *593 | *** | *** | ** | ** | - |
| 28 Net worth | 1171712 | - | 28440 | 271210 | 132522 | 247880 | 168783 | *120672 | *** | *** | ** | ** | - |
| 29 Capital stock | 201685 | - | 23187 | 72481 | 39065 | 25985 | 18239 | *20960 | *** | *** | ** | ** | - |
| 30 Paid-in or capital surplus | 127670 | - | *14369 | *76522 | *14963 | *14276 | *1800 | *4030 | *** | *** | ** | - | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 32 Retained earnings-unappropriated | 549535 | - | *11054 | 84103 | 70963 | 120073 | *40896 | *61127 | *** | *** | ** | ** | - |
| 33 Retained earnings (S CORP) | 354610 | - | *-20170 | *49363 | *7531 | *101931 | *110055 | *34555 | *** | *** | - | - | - |
| 34 Less: Cost of treasury stock | *61788 | - | - | *11259 | - | *14386 | *2207 | - | *** | *** | - | ** | - |
| 35 Total receipts | 8273990 | *102531 | 732693 | 2159570 | 1257851 | 1896199 | 1266040 | *244121 | *** | *** | ** | ** | - |
| 36 Business receipts | 8126259 | *102531 | 727498 | 2102747 | 1240307 | 1871121 | 1253608 | *229655 | *** | *** | ** | ** | - |
| 37 Interest | 4210 | - | *92 | *1068 | *493 | *325 | *646 | *223 | *** | *** | ** | ** | - |
| 38 Interest on govt. obligations | *1376 | - | - | - | - | *154 | - | *1134 | *** | *** | ** | ** | - |
| 39 Rents | *2476 | - | - | - | *261 | *68 | - | *453 | *** | *** | ** | ** | - |
| 40 Royalties | *8 | - | - | - | - | - | - | *8 | *** | *** | - | - | - |
| 41 Net S-T cap gain less net LT loss | *968 | - | - | - | - | - | *968 | - | *** | *** | - | - | - |
| 42 Net L-T cap gain less net ST loss | *16405 | - | - | - | - | - | *6078 | *303 | *** | *** | ** | - | - |
| 43 Net gain, noncapital assets | 11081 | - | - | *8793 | *55 | *33 | *1569 | *510 | *** | *** | ** | ** | - |
| 44 Dividends, domestic corporations | *1321 | - | *227 | - | *64 | *37 | *50 | *926 | *** | *** | ** | - | - |
| 45 Dividends, foreign corporations | *58 | - | - | - | - | - | - | *58 | *** | *** | - | - | - |
| 46 Other receipts | 109828 | *-0 | *4875 | 46961 | 16671 | 24462 | *3121 | *10851 | *** | *** | ** | ** | - |
| 47 Total deductions | 8043118 | *94136 | 721109 | 2113317 | 1242201 | 1851122 | 1206869 | *233981 | *** | *** | ** | ** | - |
| 48 Cost of goods | 6290954 | *15703 | *72322 | 261221 | 150919 | 217959 | 183111 | *21496 | *** | *** | ** | ** | - |
| 49 Compensation of officers | 211496 | - | *26151 | 50607 | 45502 | 37382 | 44081 | *4852 | *** | *** | ** | ** | - |
| 50 Salaries and wages | 448280 | - | *47068 | 128684 | 88222 | 86004 | *49403 | *8430 | *** | *** | ** | ** | - |
| 51 Repairs | 38463 | - | *2109 | 12656 | 6152 | 6999 | 7059 | *247 | *** | *** | ** | ** | - |
| 52 Bad debts | 10458 | - | *309 | *7506 | *258 | *531 | *1555 | *62 | *** | *** | ** | ** | - |
| 53 Rent paid on business property | 213069 | *4790 | *33152 | 66420 | 32443 | 28684 | 37203 | *2828 | *** | *** | ** | ** | - |
| 54 Taxes paid | 157669 | *4830 | 16171 | 57791 | 23629 | 23858 | 20705 | *2254 | *** | *** | ** | ** | - |
| 55 Interest paid | 45607 | - | *2997 | 9549 | 8236 | 9804 | 6486 | *5704 | *** | *** | ** | ** | - |
| 56 Contributions or gifts | 1408 | - | *69 | *48 | *162 | *276 | *76 | *178 | *** | *** | ** | ** | - |
| 57 Amortization | 9716 | - | *278 | *3018 | *2570 | *1336 | *1352 | *16 | *** | *** | ** | ** | - |
| 58 Depreciation | 53309 | *186 | *3654 | 13531 | 9573 | 11899 | 7816 | *246 | *** | *** | ** | ** | - |
| 59 Depletion | *14 | - | - | - | - | - | - | *13 | *** | *** | ** | - | - |
| 60 Advertising | 64027 | *77 | *1708 | 9926 | 17449 | 13025 | 17827 | *1173 | *** | *** | ** | ** | - |
| 61 Pension, prof sh, stock, annuity | 11325 | - | - | *2358 | *307 | *2789 | *5783 | - | *** | *** | ** | ** | - |
| 62 Employee benefit programs | 17574 | - | - | *6254 | *952 | *2431 | *2532 | *805 | *** | *** | ** | ** | - |
| 63 Net loss, noncapital assets | *57 | - | - | - | *38 | - | *19 | - | *** | *** | - | - | - |
| 64 Other deductions | 469692 | *3383 | 171831 | 94371 | 59597 | 64579 | 48449 | *5760 | *** | *** | ** | ** | - |
| 65 Total receipts less total deducts | 230873 | *8395 | 11584 | 46253 | 15649 | 45077 | 59171 | *10139 | *** | *** | ** | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 67 Net income, total | 229496 | *8395 | 11584 | 46253 | 15649 | 44923 | 59171 | *9005 | *** | *** | ** | ** | - |
| 68 Net income, Form 1120-A | *2995 | - | *906 | *2089 | - | - | - | - | *** | *** | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 70 Net income, Form 1120S | 131567 | *8395 | *1433 | 26626 | *5228 | *28420 | *45550 | *3490 | *** | *** | - | - | - |
| 71 Statutory special deductions, total | 23048 | - | *2997 | *11996 | *5509 | *1203 | *650 | *681 | *** | *** | ** | - | - |
| 72 Net operating loss deduction | 22089 | - | *2838 | *11996 | *5464 | *1177 | *615 | - | *** | *** | - | - | - |
| 73 Dividends received deduction | *958 | - | *159 | - | *45 | *26 | *35 | *681 | *** | *** | ** | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 75 Income subject to tax | 74882 | - | *7154 | 7631 | *4912 | *15300 | *12972 | *4834 | *** | *** | ** | ** | - |
| 76 Income tax before credits, total | 19544 | - | *1073 | 1145 | *737 | *3435 | *3946 | *1644 | *** | *** | ** | ** | - |
| 77 Regular tax | 19449 | - | *1073 | 1145 | *737 | *3435 | *3873 | *1644 | *** | *** | ** | ** | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 80 Alternative minimum tax | *73 | - | - | - | - | - | *73 | - | *** | *** | - | - | - |
| 81 Environmental tax | 22 | - | - | - | - | - | - | - | *** | *** | ** | ** | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 85 Nonconventional source fuel credit | *4 | - | - | - | - | - | - | *4 | *** | *** | - | - | - |
| 86 General business credit | *106 | - | - | - | - | *92 | - | - | *** | *** | ** | - | - |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | *** | *** | - | - | - |
| 88 Income tax after credits, total | 19434 | - | *1073 | 1145 | *737 | *3343 | *3946 | *1640 | *** | *** | ** | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade:
Retail trade: Miscellaneous
retail stores: Other retail stores

MINOR INDUSTRY 5995
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 108070 | 3155 | 47228 | 25683 | 15846 | 7805 | 7204 | 553 | 342 | 101 | 71 | 41 | 42 |
| 2 Total assets | 90181607 | - | 1845685 | 4105303 | 5581350 | 5408435 | 13899442 | 3704692 | 5298773 | 3425178 | 4900230 | 6252874 | 35759645 |
| 3 Cash | 6962830 | - | 364890 | 652676 | 834813 | 761275 | 1504539 | 265502 | 378473 | 260108 | 280774 | 376951 | 1282829 |
| 4 Notes and accounts receivable | 15015597 | - | 197997 | 470944 | 945290 | 1023389 | 3117666 | 893649 | 1269010 | 800566 | 828567 | 799743 | 4668776 |
| 5 Less: Allowance for bad debts | 551640 | - | *1966 | *1649 | *1153 | 6803 | 33075 | 19994 | 30723 | 24517 | 39229 | 54335 | 338197 |
| 6 Inventories | 33168635 | - | 821700 | 1857646 | 2153532 | 2182905 | 5524393 | 1503579 | 2107816 | 1340154 | 2224839 | 2542339 | 10909732 |
| 7 U.S. govt. obligations, total | 220733 | - | *2534 | *1227 | *19534 | *35793 | *10029 | *1248 | *3038 | *30838 | 20252 | 44766 | 51474 |
| 8 Tax-exempt securities | 171558 | - | *2256 | - | - | *3424 | *82044 | *19518 | *2049 | - | - | 25617 | 36650 |
| 9 Other current assets | 2895361 | - | 18726 | 118573 | 131142 | 127416 | 343180 | 112627 | 166338 | 135985 | 206332 | 428533 | 1106509 |
| 10 Loans to stockholders | 2579452 | - | 75979 | 84865 | 129814 | 87726 | 117798 | 18683 | 46761 | *16401 | 8032 | 14017 | 1979376 |
| 11 Mortgage and real estate loans | 145289 | - | *4362 | *43383 | *51046 | *23256 | *13819 | - | *2876 | *2389 | 3 | - | 4154 |
| 12 Other investments | 4806075 | - | *10757 | 96260 | 187391 | 178799 | 457951 | 124605 | 165231 | 162466 | 177197 | 244469 | 3000951 |
| 13 Depreciable assets | 31326493 | - | 1424180 | 1741576 | 2446599 | 2284939 | 5898941 | 1257637 | 1822091 | 908589 | 1673120 | 2264412 | 9604407 |
| 14 Less: Accumulated depreciation | 15768541 | - | 1132956 | 1175224 | 1557292 | 1462556 | 3674401 | 592449 | 927184 | 492600 | 780850 | 977359 | 2995670 |
| 15 Depletable assets | *8402 | - | - | *1838 | *4757 | *426 | - | *6 | *1121 | - | - | - | 254 |
| 16 Less: Accumulated depletion | *4514 | - | - | *1628 | *1838 | 60 | - | *5 | *867 | - | - | - | 115 |
| 17 Land | 1863692 | - | *13331 | 30888 | 76636 | 50854 | 311180 | 56173 | 98347 | 54182 | 49458 | 104181 | 1018461 |
| 18 Intangible assets (Amortizable) | 4561440 | - | 106567 | 143451 | 150423 | 38499 | 170152 | 32026 | 111192 | 167549 | 95758 | 371914 | 3173910 |
| 19 Less: Accumulated amortization | 927420 | - | 72411 | 59675 | 67412 | 12437 | 77064 | 16804 | 41090 | 30227 | 38959 | 148232 | 363110 |
| 20 Other assets | 3708165 | - | 9741 | 100152 | 78067 | 91589 | 132290 | 48690 | 124295 | 93294 | 194935 | 215856 | 2619256 |
| 21 Total liabilities | 90181607 | - | 1845685 | 4105303 | 5581350 | 5408435 | 13899442 | 3704692 | 5298773 | 3425178 | 4900230 | 6252874 | 35759645 |
| 22 Accounts payable | 17920734 | - | 271381 | 696015 | 962905 | 1033348 | 3121103 | 1038475 | 1228776 | 675629 | 1079834 | 1353209 | 6460060 |
| 23 Mort, notes, and bonds under 1 yr | 6525674 | - | 147405 | 319357 | 421225 | 410076 | 1639764 | 459578 | 777437 | 439180 | 402831 | 333490 | 1175333 |
| 24 Other current liabilities | 8924019 | - | 153014 | 257471 | 381652 | 365304 | 1110121 | 328944 | 600922 | 366658 | 532673 | 739932 | 4087329 |
| 25 Loans from stockholders | 5192326 | - | 518913 | 737226 | 588332 | 373144 | 597548 | 125292 | 173634 | *24950 | 33285 | 24058 | 1995944 |
| 26 Mort, notes, bonds, 1 yr or more | 13533819 | - | 239202 | 731636 | 736398 | 623725 | 1548641 | 421351 | 587678 | 319898 | 776057 | 663221 | 6886012 |
| 27 Other liabilities | 2519606 | - | 34359 | 93160 | 35220 | 70796 | 157832 | 75036 | 87232 | 39590 | 84761 | 158511 | 1683108 |
| 28 Net worth | 35565428 | - | 481411 | 1270438 | 2455618 | 2532042 | 5724434 | 1256016 | 1843094 | 1559272 | 1990789 | 2980454 | 13471859 |
| 29 Capital stock | 4116501 | - | 287865 | 365284 | 314946 | 281911 | 591837 | 120342 | 131104 | 93057 | 260769 | 454849 | 1214537 |
| 30 Paid-in or capital surplus | 11186436 | - | 134694 | 320309 | 226436 | 124785 | 396070 | 101900 | 323723 | 406699 | 990739 | 1043873 | 7117206 |
| 31 Retained earnings, appropriated | 126383 | - | - | *9081 | *4590 | *29976 | *77064 | - | *551 | - | 657 | - | 4464 |
| 32 Retained earnings-unappropriated | 14950091 | - | 81384 | 289058 | 1448648 | 1767141 | 2702320 | 415688 | 737290 | 411146 | 301025 | 1028317 | 5768075 |
| 33 Retained earnings (S CORP) | 7089844 | - | 27860 | 379023 | 637385 | 497983 | 2295778 | 676536 | 709962 | 666156 | 473533 | 582956 | 142672 |
| 34 Less: Cost of treasury stock | 1903826 | - | 50392 | 92317 | 176386 | 169754 | 338635 | 58449 | 59536 | *17785 | 35934 | 129541 | 775095 |
| 35 Total receipts | 209090005 | 1441084 | 9711270 | 12629488 | 18866710 | 15803023 | 38763721 | 9398601 | 14234927 | 7371799 | 10165705 | 14192443 | 56511235 |
| 36 Business receipts | 204691216 | 1374343 | 9577989 | 12486931 | 18641836 | 15627501 | 38210865 | 9231112 | 14070358 | 7219270 | 9947070 | 13844504 | 54459437 |
| 37 Interest | 929514 | *1378 | 9451 | 45217 | 52171 | 30254 | 65004 | 25073 | 14475 | 4635 | 41319 | 98616 | 541922 |
| 38 Interest on govt. obligations | 33605 | 148 | - | - | *108 | *364 | 7026 | *2040 | *944 | *891 | 2129 | 5212 | 14743 |
| 39 Rents | 173036 | - | *365 | *2252 | 15847 | 8465 | 25004 | *14280 | 9549 | *17694 | 5709 | 26232 | 47640 |
| 40 Royalties | 568532 | 319 | - | - | - | - | *28690 | *22148 | *535 | *17917 | 17724 | 2495 | 478705 |
| 41 Net S-T cap gain less net LT loss | 15190 | - | - | *36 | *286 | *212 | *321 | - | *783 | - | - | 15 | 13537 |
| 42 Net L-T cap gain less net ST loss | 158899 | - | *1533 | 27535 | 6570 | 10281 | 26609 | *958 | 2334 | *674 | 23094 | 524 | 58787 |
| 43 Net gain, noncapital assets | 181738 | *50379 | *11604 | *14216 | 12041 | 9776 | 52866 | 7903 | 11081 | 3411 | 2059 | 871 | 5533 |
| 44 Dividends, domestic corporations | 20181 | 47 | *56 | *855 | 1144 | 2611 | 2564 | *548 | *1043 | *2031 | 4747 | 218 | 4317 |
| 45 Dividends, foreign corporations | *4769 | - | - | - | - | *4 | - | - | - | - | - | 144 | 4621 |
| 46 Other receipts | 2313325 | 14471 | 110273 | 52447 | 136707 | 113555 | 344772 | 94539 | 123824 | 105277 | 121855 | 213613 | 881992 |
| 47 Total deductions | 200870886 | 1321297 | 9205655 | 11911383 | 18230570 | 15349657 | 37541569 | 9121748 | 13576198 | 6967334 | 9672351 | 13548292 | 54424830 |
| 48 Cost of goods | 136205355 | 491264 | 802576 | 1788708 | 2142808 | 2143511 | 5501796 | 1436452 | 2145529 | 1377954 | 2261820 | 2607782 | 11114007 |
| 49 Compensation of officers | 5207634 | 40039 | 616207 | 735376 | 980322 | 749316 | 1215673 | 259469 | 196233 | 108347 | 78642 | 93602 | 134408 |
| 50 Salaries and wages | 19464300 | 157381 | 794679 | 1020053 | 1704776 | 1682518 | 3657609 | 819345 | 1223108 | 782567 | 1063812 | 1399729 | 5158725 |
| 51 Repairs | 990606 | 6169 | 51225 | 62190 | 79488 | 79109 | 175133 | 55391 | 45467 | 34027 | 58845 | 50926 | 292637 |
| 52 Bad debts | 782843 | *1020 | 10315 | 19422 | 41226 | 42814 | 81517 | 31894 | 45020 | 25095 | 53639 | 70942 | 359940 |
| 53 Rent paid on business property | 6205887 | 57218 | 509752 | 590643 | 638306 | 458728 | 877538 | 174326 | 311829 | 208967 | 322869 | 500242 | 1555468 |
| 54 Taxes paid | 3653979 | 21149 | 219401 | 281629 | 355340 | 335282 | 692212 | 149878 | 205510 | 140563 | 176553 | 214554 | 861910 |
| 55 Interest paid | 2036665 | 7688 | 50870 | 85626 | 125182 | 109312 | 301805 | 89430 | 124812 | 52364 | 121932 | 92867 | 874777 |
| 56 Contributions or gifts | 61173 | *194 | 2047 | 1997 | 7568 | 4310 | 7400 | 1200 | 3040 | 1530 | 2865 | 6246 | 22776 |
| 57 Amortization | 339841 | *3120 | 10568 | 10276 | 12806 | 14257 | 29942 | 12666 | 12510 | 6883 | 14514 | 16854 | 195446 |
| 58 Depreciation | 2927455 | 27241 | 128320 | 168335 | 210374 | 189386 | 535386 | 128178 | 172368 | 91468 | 157037 | 201084 | 918276 |
| 59 Depletion | *1318 | - | - | *1227 | - | *11 | - | - | - | - | - | - | 80 |
| 60 Advertising | 4740035 | 26945 | 154216 | 211619 | 247500 | 289308 | 507839 | 124843 | 391281 | 302971 | 288231 | 493544 | 1701739 |
| 61 Pension, prof sh, stock, annuity | 490842 | *7140 | *35081 | 16197 | 43122 | 54273 | 97629 | 21462 | 32530 | 15362 | 18888 | 54062 | 95097 |
| 62 Employee benefit programs | 1087057 | 9179 | 27622 | 53845 | 67392 | 82021 | 201839 | 45400 | 81851 | 51315 | 70711 | 81398 | 314484 |
| 63 Net loss, noncapital assets | 100259 | 149 | - | *6280 | 7735 | 934 | 19671 | 1493 | 957 | 2069 | 6043 | 8739 | 46189 |
| 64 Other deductions | 16575636 | 147863 | 1411708 | 1373305 | 1373466 | 1192394 | 2749066 | 595024 | 950581 | 688484 | 623346 | 1256750 | 4213649 |
| 65 Total receipts less total deducts | 8219120 | 119786 | 505615 | 718105 | 636140 | 453366 | 1222152 | 276853 | 658728 | 404465 | 493353 | 644151 | 2086405 |
| 66 Constructive taxable income from related foreign corporations | 27769 | - | - | - | - | - | - | - | - | - | 45 | - | 27724 |
| 67 Net income, total | 8213284 | 119638 | 505615 | 718105 | 636032 | 453001 | 1215125 | 274813 | 657784 | 403575 | 491269 | 638939 | 2099386 |
| 68 Net income, Form 1120-A | 42842 | - | 28157 | 13499 | *1187 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *1103 | *1103 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 3389858 | 85732 | 338978 | 453940 | 334406 | 207223 | 686910 | 159429 | 396397 | 280386 | 192012 | 200773 | 53672 |
| 71 Statutory special deductions, total | 493499 | *2192 | 77576 | 118259 | 47824 | 26606 | 43820 | 15970 | 14913 | *13578 | 33292 | 6914 | 92556 |
| 72 Net operating loss deduction | 477484 | *2159 | 77537 | 117661 | 47016 | 24816 | 41828 | *15586 | *14182 | *11570 | 29503 | 6618 | 89008 |
| 73 Dividends received deduction | 15293 | 33 | *39 | *599 | 809 | 1790 | 1992 | *384 | *730 | *2008 | 3789 | 296 | 2826 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 4333619 | 31715 | 89062 | 145906 | 253800 | 219441 | 487380 | 99449 | 246475 | 109611 | 266108 | 431513 | 1953159 |
| 76 Income tax before credits, total | 1366923 | 9396 | 13396 | 22754 | 45057 | 46647 | 138737 | 33469 | 85087 | 37994 | 92157 | 150962 | 691266 |
| 77 Regular tax | 1351811 | 9336 | 13358 | 22600 | 44913 | 45289 | 138025 | 32906 | 84339 | 37256 | 91164 | 149818 | 682807 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 11180 | *44 | *5 | *154 | *144 | *1328 | 713 | *614 | *425 | *667 | 922 | 364 | 5800 |
| 81 Environmental tax | 3667 | *17 | - | - | - | - | -0 | *6 | 105 | 71 | 289 | 520 | 2660 |
| 82 Foreign tax credit | 20771 | 57 | - | - | - | - | - | - | - | *523 | 112 | 105 | 19975 |
| 83 U.S. Possessions tax credit | 73 | - | - | - | - | - | 73 | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 114 | - | - | - | - | - | - | - | - | - | - | - | 114 |
| 86 General business credit | 16700 | 86 | *197 | *887 | *183 | *125 | *493 | - | *237 | *753 | 315 | 1076 | 12347 |
| 87 Prior year minimum tax credit | 12517 | - | - | *548 | *49 | *12 | *543 | *24 | *102 | *254 | 1713 | 1364 | 7909 |
| 88 Income tax after credits, total | 1316748 | 9254 | 13199 | 21319 | 44825 | 46509 | 137629 | 33445 | 84749 | 36464 | 90018 | 148417 | 650921 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 2696 | *233 | *1054 | *732 | *166 | *195 | 251 | *38 | *21 | *6 | ** | - | - |
| 2 | Total assets | 1785865 | - | *11257 | *118248 | *64961 | *124360 | 573147 | *289332 | *352898 | *251662 | ** | - | - |
| 3 | Cash | 247348 | - | *7168 | *18301 | *10827 | *55920 | 54120 | *13438 | *50481 | *37093 | ** | - | - |
| 4 | Notes and accounts receivable | 537774 | - | - | *15483 | *10232 | *50606 | 237994 | *77936 | *87683 | *57839 | ** | - | - |
| 5 | Less: Allowance for bad debts | *3157 | - | - | - | - | - | *866 | *1135 | *478 | *677 | ** | - | - |
| 6 | Inventories | 540021 | - | *590 | *8581 | *21461 | *8613 | 180014 | *128752 | *114455 | *77555 | ** | - | - |
| 7 | U.S. govt. obligations, total | *23227 | - | - | - | - | - | *23227 | - | - | - | - | - | - |
| 8 | Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 | Other current assets | 60925 | - | *2261 | *17796 | *3081 | *530 | 7740 | *5399 | *19376 | *4743 | ** | - | - |
| 10 | Loans to stockholders | *16039 | - | - | *479 | *1801 | - | - | *53 | *13705 | - | - | - | - |
| 11 | Mortgage and real estate loans | *6468 | - | - | - | - | - | - | *6468 | - | - | - | - | - |
| 12 | Other investments | 49372 | - | - | *13063 | *5395 | *687 | *7000 | *8153 | *14138 | 936 | ** | - | - |
| 13 | Depreciable assets | 491831 | - | *4886 | *44514 | *28107 | *27096 | 120523 | *105298 | *55354 | *106052 | ** | - | - |
| 14 | Less: Accumulated depreciation | 273270 | - | *3648 | *34204 | *19022 | *20699 | 66347 | *59422 | *34519 | *35408 | ** | - | - |
| 15 | Depletable assets | *35 | - | - | - | - | *35 | - | - | - | - | - | - | - |
| 16 | Less: Accumulated depletion | *7 | - | - | - | - | *7 | - | - | - | - | - | - | - |
| 17 | Land | *11751 | - | - | - | *3187 | - | *3739 | *2808 | *2017 | - | - | - | - |
| 18 | Intangible assets (Amortizable) | 94307 | - | *112 | *50780 | - | *801 | *793 | *1989 | *38172 | *1660 | ** | - | - |
| 19 | Less: Accumulated amortization | 39756 | - | *112 | *16915 | - | *34 | *220 | *413 | *21013 | *1049 | ** | - | - |
| 20 | Other assets | 22955 | - | *-0 | *371 | *-109 | *811 | *5429 | *8 | *13526 | *2920 | ** | - | - |
| 21 | Total liabilities | 1785865 | - | *11257 | *118248 | *64961 | *124360 | 573147 | *289332 | *352898 | *251662 | ** | - | - |
| 22 | Accounts payable | 474456 | - | - | *10140 | *3953 | *29518 | 218031 | *26018 | *138378 | *48419 | ** | - | - |
| 23 | Mort, notes, and bonds under 1 yr | 250093 | - | - | - | - | *376 | 84220 | *18652 | *100098 | *46747 | ** | - | - |
| 24 | Other current liabilities | 152756 | - | *23 | *5021 | *1924 | *12988 | 23004 | *15782 | *33425 | *60589 | ** | - | - |
| 25 | Loans from stockholders | 170925 | - | *13649 | *54003 | *17062 | *3295 | *34770 | *17287 | *27436 | *3422 | ** | - | - |
| 26 | Mort, notes, bonds, 1 yr or more | 179305 | - | - | *8338 | *17904 | *1471 | *40181 | *41339 | *40628 | *29443 | ** | - | - |
| 27 | Other liabilities | 83150 | - | - | *951 | - | *11473 | *11575 | *36146 | *23006 | - | - | - | - |
| 28 | Net worth | 475181 | - | *-2415 | *39796 | *24118 | *65240 | 161366 | *134107 | *-10073 | *63042 | ** | - | - |
| 29 | Capital stock | 139177 | - | *1120 | *81208 | *6207 | *13158 | 7750 | *7750 | *21800 | *183 | ** | - | - |
| 30 | Paid-in or capital surplus | 92585 | - | *37 | *1251 | *6158 | *2492 | *57208 | *13646 | *11586 | *209 | - | - | - |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 | Retained earnings-unappropriated | 88468 | - | *-8979 | *-31843 | *25944 | *51529 | 101582 | *24111 | *-74318 | 441 | ** | - | - |
| 33 | Retained earnings (S CORP) | 194628 | - | *5407 | *-8135 | *1609 | - | *13996 | *88685 | *30860 | *62208 | ** | - | - |
| 34 | Less: Cost of treasury stock | *39678 | - | - | *2684 | *15800 | *1939 | *19170 | *85 | - | - | - | - | - |
| 35 | Total receipts | 5671482 | *41332 | *79310 | *495149 | *222428 | *780117 | 2414692 | *499507 | *750695 | *388252 | ** | - | - |
| 36 | Business receipts | 5507807 | *21238 | *79310 | *490377 | *222254 | *750091 | 2395878 | *485993 | *675835 | *386833 | ** | - | - |
| 37 | Interest | 4064 | - | - | *894 | *260 | *302 | *959 | *943 | *145 | 561 | ** | - | - |
| 38 | Interest on govt. obligations | *761 | - | - | - | *16 | - | - | - | *745 | - | - | - | - |
| 39 | Rents | *2048 | - | - | - | - | - | *1892 | *156 | - | - | - | - | - |
| 40 | Royalties | 33 | - | - | - | - | - | - | - | 33 | - | - | - | - |
| 41 | Net S-T cap gain less net LT loss | *40 | - | - | - | *40 | - | - | - | - | - | - | - | - |
| 42 | Net L-T cap gain less net ST loss | *26668 | - | - | - | *272 | *26397 | - | - | - | - | - | - | - |
| 43 | Net gain, noncapital assets | *808 | - | - | - | - | *72 | *541 | *189 | *7 | - | - | - | - |
| 44 | Dividends, domestic corporations | *1315 | - | - | *275 | *255 | *8 | *405 | *372 | - | - | - | - | - |
| 45 | Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 | Other receipts | 127937 | *20094 | - | *3603 | *-669 | *3249 | *15018 | *11854 | *73931 | *858 | ** | - | - |
| 47 | Total deductions | 5519565 | *20748 | *75616 | *470787 | *200720 | *769738 | 2386030 | *481715 | *737453 | *376757 | ** | - | - |
| 48 | Cost of goods | 4325672 | *5055 | *590 | *8581 | *21461 | *8613 | 170159 | *128752 | *90188 | *52024 | ** | - | - |
| 49 | Compensation of officers | 201588 | - | *31299 | *53550 | *5987 | *23752 | 64744 | *10998 | *5266 | *5993 | ** | - | - |
| 50 | Salaries and wages | 312562 | - | - | *58952 | *9764 | *10148 | 107855 | *55490 | *47368 | *22983 | ** | - | - |
| 51 | Repairs | 13760 | *156 | - | *1477 | *1069 | *611 | 4080 | *2553 | *1730 | *2083 | ** | - | - |
| 52 | Bad debts | 9907 | *60 | - | *271 | - | *2118 | *3760 | *1703 | *1567 | *428 | ** | - | - |
| 53 | Rent paid on business property | 73126 | *1310 | *777 | *20820 | *5607 | *4022 | 17301 | *6437 | *6332 | *10520 | ** | - | - |
| 54 | Taxes paid | 75100 | - | *4472 | *10315 | *2127 | *6295 | 21070 | *9301 | *16242 | *5278 | ** | - | - |
| 55 | Interest paid | 47193 | - | - | *7099 | *2523 | *393 | 11739 | *6472 | *14013 | *4954 | ** | - | - |
| 56 | Contributions or gifts | 555 | - | - | *67 | - | *218 | *210 | *60 | - | - | - | - | - |
| 57 | Amortization | 6496 | - | *22 | *196 | *182 | *34 | *95 | *152 | *5257 | 559 | ** | - | - |
| 58 | Depreciation | 49833 | *313 | *436 | *3632 | *2780 | *2876 | 9557 | *8573 | *6292 | *15375 | ** | - | - |
| 59 | Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 | Advertising | 35610 | - | *48 | *5235 | *2083 | *372 | *14341 | *7800 | *3402 | *2330 | ** | - | - |
| 61 | Pension, prof sh, stock, annuity | 19462 | - | - | *11131 | *457 | - | *4589 | *1245 | *1334 | *706 | ** | - | - |
| 62 | Employee benefit programs | 25427 | - | *2512 | *4998 | *1035 | *1726 | *6240 | *2861 | *4230 | *1825 | ** | - | - |
| 63 | Net loss, noncapital assets | *157 | - | - | *79 | - | *44 | - | - | *7 | *26 | ** | - | - |
| 64 | Other deductions | 323116 | *4031 | *8422 | *76159 | *16821 | *26412 | 83721 | *41301 | *41512 | *24735 | ** | - | - |
| 65 | Total receipts less total deducts | 151918 | *20583 | *3693 | *24362 | *21708 | *10379 | 28662 | *17792 | *13243 | *11495 | ** | - | - |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Net income, total | 151157 | *20583 | *3693 | *24362 | *21692 | *10379 | 28662 | *17792 | *12498 | *11495 | ** | - | - |
| 68 | Net income, Form 1120-A | *5132 | - | *2216 | *2916 | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 91794 | *20034 | *490 | *14426 | *12469 | - | *14902 | *14556 | *4137 | *10781 | ** | - | - |
| 71 | Statutory special deductions, total | 25975 | *549 | *2216 | *193 | *2703 | *7317 | *4688 | *261 | *8048 | - | - | - | - |
| 72 | Net operating loss deduction | *25013 | *549 | *2216 | - | *2524 | *7311 | *4364 | - | *8048 | - | - | - | - |
| 73 | Dividends received deduction | *961 | - | - | *193 | *178 | *6 | *324 | *261 | - | - | - | - | - |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 33388 | - | *988 | *9743 | *6520 | *3062 | *9071 | *2976 | *313 | 715 | ** | - | - |
| 76 | Income tax before credits, total | 6598 | - | *148 | *1461 | *1250 | *465 | *1774 | *1012 | *245 | 243 | ** | - | - |
| 77 | Regular tax | 6436 | - | *148 | *1462 | *1250 | *465 | *1774 | *1012 | *83 | 243 | ** | - | - |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | Alternative minimum tax | *160 | - | - | - | - | - | - | - | *160 | - | - | - | - |
| 81 | Environmental tax | *2 | - | - | - | - | - | - | - | *2 | - | - | - | - |
| 82 | Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 | General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 | Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 | Income tax after credits, total | 6598 | - | *148 | *1461 | *1250 | *465 | *1774 | *1012 | *245 | 243 | ** | - | - |

DIVISION 70
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 315058 | 15821 | 140143 | 53382 | 32534 | 24273 | 25368 | 4018 | 4483 | 4079 | 3775 | 3546 | 3636 |
| 2 Total assets | 11706610959 | - | 4507023 | 8556273 | 11580458 | 17418290 | 52440980 | 28214094 | 73177458 | 148145001 | 271212368 | 559918258 | 10531440756 |
| 3 Cash | 432959860 | - | 1809357 | 2585712 | 2845246 | 3092601 | 6965316 | 2636079 | 5172576 | 7867719 | 11253842 | 18795838 | 369935575 |
| 4 Notes and accounts receivable | 2795484631 | - | 282237 | 663043 | 1273761 | 1993651 | 6684610 | 3802953 | 19682998 | 49694896 | 86223303 | 141291006 | 2483892173 |
| 5 Less: Allowance for bad debts | 64277282 | - | *6517 | *18162 | 23714 | 24089 | 215541 | 74224 | 382981 | 997095 | 1863377 | 3298678 | 57372904 |
| 6 Inventories | 19238190 | - | *25763 | 305392 | 252320 | 841239 | 2489292 | 699132 | 825780 | 747541 | 534594 | 985178 | 11531958 |
| 7 U.S. govt. obligations, total | 1092811094 | - | *6627 | 65474 | 93729 | 190446 | 1640187 | 1496344 | 9859868 | 25700335 | 46792131 | 85833022 | 921132932 |
| 8 Tax-exempt securities | 428266072 | - | *10484 | *28619 | 63977 | 138580 | 668849 | 677910 | 2647771 | 6282671 | 12577194 | 29097237 | 376072780 |
| 9 Other current assets | 781030847 | - | 252327 | 622855 | 968781 | 1520670 | 4571757 | 2464471 | 4450773 | 6625582 | 9591844 | 22113432 | 727848354 |
| 10 Loans to stockholders | 15456869 | - | 475527 | 545346 | 449019 | 405106 | 940632 | 334417 | 220484 | 304155 | 304115 | 380360 | 11097708 |
| 11 Mortgage and real estate loans | 1416694871 | - | 59697 | 362584 | 442092 | 639522 | 1973615 | 880604 | 3066202 | 10765594 | 27944061 | 63866605 | 1306694294 |
| 12 Other investments | 3790535203 | - | 317487 | 758923 | 1380305 | 2409063 | 10480595 | 7567001 | 16621126 | 30654008 | 64623767 | 176230112 | 3479492815 |
| 13 Depreciable assets | 301326440 | - | 3092282 | 3853112 | 4742447 | 7017076 | 17510408 | 8378693 | 11028347 | 9451817 | 11839092 | 19230108 | 205183059 |
| 14 Less: Accumulated depreciation | 113419896 | - | 2211431 | 2254774 | 2605524 | 3532835 | 8263327 | 3148768 | 4031741 | 3692211 | 4400316 | 6962448 | 72316523 |
| 15 Depletable assets | 2113344 | - | *40716 | *74987 | *4621 | *36995 | 123199 | *1704 | 43016 | 68845 | 190244 | 90968 | 1438049 |
| 16 Less: Accumulated depletion | 461599 | - | *16434 | *23937 | *2373 | *10919 | 26991 | *478 | *21592 | *58147 | 85415 | 22273 | 193041 |
| 17 Land | 36824050 | - | 232287 | 593384 | 1135755 | 1766172 | 4782239 | 1832865 | 2480377 | 2023932 | 2226714 | 2999077 | 16751249 |
| 18 Intangible assets (Amortizable) | 43849919 | - | 223366 | 250743 | 329009 | 417320 | 752519 | 329021 | 601214 | 664219 | 1006186 | 2468397 | 36807926 |
| 19 Less: Accumulated amortization | 10330795 | - | 124420 | 133009 | 171882 | 144280 | 322045 | 159499 | 349188 | 235797 | 277748 | 825837 | 7587089 |
| 20 Other assets | 738509143 | - | 37668 | 275981 | 402888 | 661973 | 1685668 | 495869 | 1262427 | 2276937 | 2732136 | 7646154 | 721031442 |
| 21 Total liabilities | 11706610959 | - | 4507023 | 8556273 | 11580458 | 17418290 | 52440980 | 28214094 | 73177458 | 148145001 | 271212368 | 559918258 | 10531440756 |
| 22 Accounts payable | 453930332 | - | 226056 | 481127 | 826600 | 1350625 | 3681156 | 1569275 | 4359085 | 8790056 | 13230369 | 25616255 | 393799727 |
| 23 Mort, notes, and bonds under 1 yr | 739075238 | - | 205933 | 437538 | 571659 | 1189635 | 4493433 | 2444518 | 3592517 | 3957897 | 6566850 | 15745064 | 699870197 |
| 24 Other current liabilities | 4686512988 | - | 432203 | 547096 | 871265 | 1093588 | 4253753 | 3601964 | 27275484 | 79857137 | 146637856 | 259303570 | 4162639073 |
| 25 Loans from stockholders | 39248131 | - | 881332 | 949637 | 1011574 | 1996878 | 3192587 | 1099519 | 1271845 | 644015 | 605278 | 1486070 | 26109396 |
| 26 Mort, notes, bonds, 1 yr or more | 780879753 | - | 565242 | 1394953 | 1788552 | 3544418 | 11446877 | 5434478 | 7911726 | 5616124 | 7631616 | 16279939 | 719265828 |
| 27 Other liabilities | 1679206221 | - | 481914 | 326858 | 365549 | 1668661 | 6136057 | 1789347 | 3891517 | 4905349 | 7259425 | 16213259 | 1636168284 |
| 28 Net worth | 3327758297 | - | 1714343 | 4419065 | 6145259 | 6574484 | 19237117 | 12274992 | 24875284 | 44374423 | 89280975 | 225274102 | 2893588252 |
| 29 Capital stock | 1305215358 | - | 950312 | 1226080 | 1055399 | 1635888 | 4709534 | 2642837 | 5157512 | 8805981 | 15635882 | 43123963 | 1220271972 |
| 30 Paid-in or capital surplus | 2590579522 | - | 1468938 | 707262 | 1430811 | 1786393 | 8425671 | 6649233 | 15142351 | 27680557 | 61618759 | 167391788 | 2298277758 |
| 31 Retained earnings, appropriated | 43707548 | - | 163787 | 188389 | 446158 | 324456 | 526799 | 102594 | 278216 | 449605 | 852367 | 2235844 | 38139331 |
| 32 Retained earnings-unappropriated | 587352073 | - | -514752 | 2250359 | 3036903 | 2332152 | 4670743 | 2058011 | 3467030 | 6635531 | 13279966 | 22557688 | 527578442 |
| 33 Retained earnings (S CORP) | 11392287 | - | 78543 | 581605 | 645513 | 1037369 | 2542027 | 1276708 | 1335574 | 1274049 | 1203480 | 974734 | 442683 |
| 34 Less: Cost of treasury stock | 1210488489 | - | 432484 | 534631 | 469525 | 541775 | 1637657 | 454390 | 505399 | 471299 | 3309478 | 11009916 | 1191121934 |
| 35 Total receipts | 1577316294 | 29421332 | 21727820 | 14309995 | 12332003 | 13292018 | 30862175 | 11702688 | 19508835 | 22595367 | 30662549 | 64387148 | 1306514364 |
| 36 Business receipts | 770218730 | 3677776 | 20521037 | 13277611 | 10298033 | 11698843 | 26192120 | 8590582 | 13388928 | 10784409 | 12165649 | 26964973 | 612658770 |
| 37 Interest | 592100657 | 21097278 | 96099 | 128737 | 168099 | 195243 | 913870 | 630918 | 2953921 | 7426155 | 13970236 | 27307493 | 517212609 |
| 38 Interest on govt. obligations | 22042826 | 117333 | *820 | 2681 | 7061 | 14291 | 59285 | 51535 | 172004 | 406397 | 819183 | 1840133 | 18552104 |
| 39 Rents | 30393595 | 239483 | 84385 | 188492 | 210971 | 254068 | 712127 | 363515 | 487202 | 560279 | 543197 | 1104042 | 25645832 |
| 40 Royalties | 952642 | 900 | *7419 | *23397 | *1970 | 11371 | 40146 | *15823 | 26434 | 23850 | 61144 | 65564 | 674624 |
| 41 Net S-T cap gain less net LT loss | 9500399 | 49611 | *5175 | 14411 | 8793 | 9900 | 39184 | 23353 | 53613 | 164498 | 296020 | 793510 | 8042330 |
| 42 Net L-T cap gain less net ST loss | 12092290 | 458956 | 188975 | 141886 | 160057 | 220192 | 522570 | 529697 | 307942 | 453922 | 336958 | 447915 | 8323218 |
| 43 Net gain, noncapital assets | 6354233 | 382572 | 23997 | 41604 | 25055 | 80286 | 122859 | 45807 | 90296 | 109454 | 130188 | 306482 | 4995633 |
| 44 Dividends, domestic corporations | 5773504 | 13918 | 13164 | 29931 | 40531 | 37945 | 183470 | 127810 | 109529 | 125101 | 103611 | 208143 | 4780351 |
| 45 Dividends, foreign corporations | 1765329 | *704 | *3776 | *8781 | *587 | *1101 | 19068 | 1464 | 3847 | 3583 | 16085 | 59187 | 1647146 |
| 46 Other receipts | 126122089 | 3382802 | 782974 | 452462 | 1410844 | 768776 | 2057477 | 1322182 | 1915119 | 2537722 | 2220277 | 5289706 | 103981748 |
| 47 Total deductions | 1343992725 | 25264628 | 19015500 | 12871958 | 10738986 | 11520907 | 26353423 | 9395208 | 16301984 | 17713133 | 23553488 | 48555800 | 1122707709 |
| 48 Cost of goods | 398095405 | 100152 | *27065 | 316587 | 225895 | 811400 | 2399281 | 712604 | 821909 | 715402 | 456118 | 912656 | 1954231 |
| 49 Compensation of officers | 29230453 | 395997 | 2307316 | 2274124 | 1181452 | 1277047 | 2407072 | 659808 | 1262712 | 1026317 | 1265813 | 1859639 | 13313156 |
| 50 Salaries and wages | 133344950 | 1293630 | 2520255 | 1801767 | 1852575 | 2013875 | 3859360 | 1436616 | 2058348 | 2110813 | 3252540 | 5941613 | 105203558 |
| 51 Repairs | 7210935 | 78180 | 370475 | 324136 | 255266 | 270036 | 505091 | 142310 | 181480 | 179456 | 233037 | 370391 | 4301078 |
| 52 Bad debts | 21683635 | 860386 | 25364 | 18354 | 48884 | 59076 | 143690 | 122586 | 119731 | 211627 | 255519 | 527512 | 19290906 |
| 53 Rent paid on business property | 18139012 | 303881 | 742119 | 395165 | 342683 | 410109 | 543613 | 197224 | 247640 | 294807 | 302990 | 550109 | 13808672 |
| 54 Taxes paid | 29967948 | 420623 | 591539 | 488558 | 446940 | 515616 | 1189991 | 465105 | 617270 | 607722 | 791144 | 1408472 | 22424969 |
| 55 Interest paid | 267660957 | 15921658 | 168114 | 155466 | 179199 | 362178 | 1239717 | 620750 | 1533638 | 3120862 | 5460730 | 10013110 | 228885535 |
| 56 Contributions or gifts | 1533358 | 10092 | 6075 | 6031 | 7424 | 7419 | 24583 | 12926 | 20825 | 26434 | 39812 | 67878 | 1303859 |
| 57 Amortization | 6815038 | 64599 | 24453 | 29940 | 29709 | 35486 | 92440 | 25362 | 84159 | 96129 | 129617 | 344608 | 5858536 |
| 58 Depreciation | 33091593 | 347489 | 230215 | 214275 | 238107 | 315370 | 691655 | 302732 | 445845 | 492572 | 605441 | 1087504 | 28120388 |
| 59 Depletion | 94885 | *254 | *6146 | *4489 | *784 | *5678 | 6336 | *1223 | 7827 | 6646 | 4825 | 9842 | 40835 |
| 60 Advertising | 10393693 | 63007 | 452582 | 200316 | 138645 | 151225 | 219846 | 94480 | 116079 | 148644 | 206429 | 792824 | 7809617 |
| 61 Pension, prof sh, stock, annuity | 7291661 | 59317 | 114086 | 126111 | 89744 | 74913 | 209968 | 52784 | 97853 | 88537 | 158527 | 308172 | 5911650 |
| 62 Employee benefit programs | 14415364 | 144917 | 121408 | 115815 | 168027 | 141284 | 278727 | 85058 | 177302 | 231329 | 346521 | 653522 | 11951453 |
| 63 Net loss, noncapital assets | 5192379 | 296883 | 5760 | *11567 | 4158 | 8610 | 47657 | 16032 | 112282 | 275312 | 181466 | 274025 | 3958628 |
| 64 Other deductions | 359831458 | 4390845 | 7998591 | 4295274 | 3122247 | 3471843 | 6181297 | 2742690 | 3563997 | 4905457 | 5113014 | 12001664 | 302044537 |
| 65 Total receipts less total deducts | 233323570 | 4156704 | 2712321 | 1438037 | 1593017 | 1771110 | 4508752 | 2307480 | 3206851 | 4882234 | 7109062 | 15831348 | 183806655 |
| 66 Constructive taxable income from related foreign corporations | 5208426 | 941 | *460 | - | - | - | *13574 | *5385 | *2002 | *16152 | 33358 | 192600 | 4943954 |
| 67 Net income, total | 216489170 | 4040312 | 2711961 | 1435355 | 1585956 | 1756820 | 4463041 | 2261330 | 3036849 | 4491989 | 6323237 | 14183815 | 170198506 |
| 68 Net income, Form 1120-A | 151786 | *15556 | 83644 | 27495 | 25092 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 1681438 | 1681438 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 9411766 | 325741 | 1921280 | 820437 | 763151 | 929902 | 2347503 | 709455 | 669080 | 371496 | 234100 | 155759 | 163863 |
| 71 Statutory special deductions, total | 94345567 | 1634271 | 372937 | 229797 | 217869 | 198802 | 688315 | 847995 | 1097954 | 1646579 | 2849304 | 7830358 | 76731387 |
| 72 Net operating loss deduction | 11662581 | 498003 | 358391 | 200808 | 180468 | 163172 | 471109 | 618396 | 578878 | 608583 | 541595 | 1136629 | 6306550 |
| 73 Dividends received deduction | 3414020 | 9628 | 11550 | 22043 | 30885 | 26587 | 129457 | 108739 | 72164 | 86824 | 71298 | 152241 | 2692604 |
| 74 Public utility div paid deduction | *-0 | - | - | - | - | - | - | - | - | *-0 | - | - | - |
| 75 Income subject to tax | 113733220 | 2085053 | 418055 | 386952 | 606615 | 629485 | 1446907 | 718769 | 1273075 | 2502922 | 3265874 | 6257423 | 94142090 |
| 76 Income tax before credits, total | 38493414 | 749117 | 84230 | 69972 | 136150 | 148978 | 431087 | 254640 | 436783 | 760370 | 1137886 | 2177453 | 32106748 |
| 77 Regular tax | 37781579 | 699222 | 82503 | 68796 | 128238 | 147221 | 415471 | 235160 | 419750 | 840133 | 1107060 | 2118154 | 31519870 |
| 78 Personal holding company tax | 10004 | *47 | *1173 | *451 | *530 | *262 | 2325 | *705 | *508 | *3 | 17 | 127 | 3857 |
| 79 Recapture of investment credit | 550 | - | - | - | - | - | - | *19 | - | *200 | 5 | - | 326 |
| 80 Alternative minimum tax | 622629 | 14337 | *517 | 717 | 7322 | 1418 | 11213 | 18089 | 18667 | 21343 | 27278 | 55804 | 445925 |
| 81 Environmental tax | 140656 | 2266 | *36 | *8 | *59 | *4 | 236 | 556 | 717 | 1071 | 1493 | 5204 | 129005 |
| 82 Foreign tax credit | 3624722 | *602 | *1316 | *151 | *83 | *5 | 8254 | 1749 | 1058 | 8087 | 12899 | 43102 | 3547415 |
| 83 U.S. Possessions tax credit | 41316 | - | 1 | 4 | -0 | - | 64 | 6 | 1353 | 19976 | 563 | 66 | 19284 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 21726 | *8 | - | *346 | - | *89 | *449 | *442 | *1110 | *1 | 31 | 9 | 19241 |
| 86 General business credit | 429574 | 2083 | *319 | *460 | *987 | *914 | 3972 | 2704 | 2401 | 1821 | 3384 | 10994 | 399535 |
| 87 Prior year minimum tax credit | 746273 | 9059 | *319 | *812 | 875 | 293 | 4192 | 2674 | 4513 | 8573 | 12212 | 26815 | 675936 |
| 88 Income tax after credits, total | 33629803 | 737366 | 82275 | 68199 | 134205 | 147677 | 414155 | 247065 | 426348 | 721912 | 1108796 | 2096467 | 27445338 |

MAJOR GROUP 45
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 8857 | 324 | *4 | - | - | *62 | 250 | 207 | 1457 | 2208 | 1976 | 1535 | 834 |
| 2 Total assets | 4383648962 | - | *44 | - | - | *49831 | 498724 | 1719851 | 25789828 | 80850594 | 141425823 | 234621381 | 3898692886 |
| 3 Cash | 303659933 | - | *44 | - | - | *29556 | 144399 | 138903 | 1654046 | 4447476 | 7168699 | 11472327 | 278604482 |
| 4 Notes and accounts receivable | 1965328676 | - | - | - | - | *327 | 124640 | 804838 | 13740607 | 43230619 | 74566768 | 114820144 | 1718040733 |
| 5 Less: Allowance for bad debts | 48928207 | - | - | - | - | - | *151335 | 15800 | 216093 | 658403 | 1120925 | 1799631 | 44966019 |
| 6 Inventories | 143373 | - | - | - | - | - | *832 | - | - | *136 | 1357 | 3378 | 137670 |
| 7 U.S. govt. obligations, total | 503729393 | - | - | - | - | - | *51086 | 521064 | 6680810 | 19799817 | 33154634 | 52134956 | 391387027 |
| 8 Tax-exempt securities | 70405687 | - | - | - | - | - | *1356 | 33733 | 970405 | 3767875 | 6393750 | 9789222 | 49449346 |
| 9 Other current assets | 133235766 | - | - | - | - | *76 | 120588 | 55993 | 692982 | 1906929 | 3087450 | 5206354 | 122165393 |
| 10 Loans to stockholders | 421183 | - | - | - | - | - | - | *338 | *784 | 53854 | 32999 | 1441 | 331767 |
| 11 Mortgage and real estate loans | 415387458 | - | - | - | - | - | 2156 | - | 520672 | 2361927 | 6667393 | 19441736 | 386393573 |
| 12 Other investments | 502561080 | - | - | - | - | *18034 | *72340 | 149458 | 1167732 | 4013399 | 7719764 | 16666609 | 472753744 |
| 13 Depreciable assets | 102891638 | - | - | - | - | *1005 | 59457 | 45705 | 679218 | 2156325 | 3985891 | 6649296 | 89314742 |
| 14 Less: Accumulated depreciation | 45878852 | - | - | - | - | *324 | *29869 | 26978 | 336479 | 1053690 | 1834170 | 3070135 | 39527207 |
| 15 Depletable assets | 845954 | - | - | - | - | - | - | - | *283 | *3889 | 777 | 3266 | 837738 |
| 16 Less: Accumulated depletion | 3576 | - | - | - | - | - | - | - | *24 | *940 | 333 | 1525 | 754 |
| 17 Land | 7859387 | - | - | - | - | *1156 | 1 | *620 | 53896 | 177606 | 367666 | 663129 | 6595313 |
| 18 Intangible assets (Amortizable) | 22774990 | - | - | - | - | - | *1564 | *10743 | 51345 | 139762 | 282985 | 522893 | 21765697 |
| 19 Less: Accumulated amortization | 4106331 | - | - | - | - | - | *1113 | *7890 | 17916 | 45062 | 88598 | 150879 | 3794873 |
| 20 Other assets | 453321410 | - | - | - | - | - | 102622 | 9122 | 147560 | 549077 | 1039716 | 2268800 | 449204514 |
| 21 Total liabilities | 4383648962 | - | *44 | - | - | *49831 | 498724 | 1719851 | 25789828 | 80850594 | 141425823 | 234621381 | 3898692886 |
| 22 Accounts payable | 93104469 | - | - | - | - | - | *9387 | 143430 | 2368740 | 6254122 | 9544095 | 16595229 | 58189466 |
| 23 Mort, notes, and bonds under 1 yr | 223789535 | - | - | - | - | *418 | *4801 | *11015 | 117615 | 374032 | 985749 | 1860730 | 220435174 |
| 24 Other current liabilities | 3199553941 | - | - | - | - | *3047 | 105312 | 1283943 | 20054928 | 64578650 | 114289652 | 187864406 | 2811374003 |
| 25 Loans from stockholders | 4090316 | - | - | - | - | - | *15456 | - | 17628 | 19609 | 36385 | 30521 | 3970718 |
| 26 Mort, notes, bonds, 1 yr or more | 211279041 | - | - | - | - | - | *11955 | *17629 | 155017 | 431583 | 988166 | 2165074 | 207509617 |
| 27 Other liabilities | 214211156 | - | - | - | - | *979779 | *2539363 | 7140 | 149065 | 761285 | 997308 | 2403929 | 206373287 |
| 28 Net worth | 437620505 | - | *44 | - | - | *-933413 | -2187551 | 256694 | 2926835 | 8431315 | 14584468 | 23701493 | 390840621 |
| 29 Capital stock | 63071183 | - | *2183 | - | - | *3362 | 284562 | 38892 | 428689 | 1335150 | 2074548 | 2990903 | 55912894 |
| 30 Paid-in or capital surplus | 172770487 | - | *9095 | - | - | *16641 | 281521 | 90164 | 1055337 | 2849358 | 4649308 | 6585720 | 157233343 |
| 31 Retained earnings, appropriated | 2263362 | - | *392 | - | - | - | 37 | *12147 | 26663 | 78906 | 105360 | 335912 | 1703945 |
| 32 Retained earnings-unappropriated | 207050173 | - | *-11626 | - | - | *-953416 | -2610607 | 124256 | 1486421 | 4384793 | 8106452 | 14125946 | 182397953 |
| 33 Retained earnings (S CORP) | *17364 | - | - | - | - | - | *2940 | - | *14424 | - | - | - | - |
| 34 Less: Cost of treasury stock | 7552063 | - | - | - | - | - | *146005 | *8766 | 84699 | 216892 | 351199 | 336988 | 6407515 |
| 35 Total receipts | 386966056 | 22987122 | *3120 | - | - | *8513 | 460384 | 244773 | 2060849 | 6792608 | 10794947 | 17974821 | 325638918 |
| 36 Business receipts | 57501204 | 1454693 | *168 | - | - | - | 185665 | 92701 | 298731 | 614057 | 1062511 | 1942148 | 51850531 |
| 37 Interest | 279717947 | 18596107 | *2204 | - | - | *1212 | 158256 | 143574 | 1643762 | 5191473 | 8915584 | 14652084 | 230413691 |
| 38 Interest on govt. obligations | 5639259 | 47818 | *218 | - | - | *650 | *1478 | 1982 | 60748 | 223874 | 415729 | 650181 | 4236580 |
| 39 Rents | 10019362 | 92890 | *14 | - | - | - | *82 | *173 | 6152 | 26175 | 53074 | 106293 | 9734509 |
| 40 Royalties | 261600 | 5 | *1 | - | - | - | - | - | *1 | 112 | 391 | 948 | 260141 |
| 41 Net S-T cap gain less net LT loss | 162361 | *6090 | - | - | - | - | 2 | - | *304 | 201 | 3211 | 4784 | 147768 |
| 42 Net L-T cap gain less net ST loss | 1964191 | 14669 | *438 | - | - | *6623 | 3740 | *1 | 2545 | 45253 | 11062 | 44476 | 1835385 |
| 43 Net gain, noncapital assets | 4158841 | 335788 | *55 | - | - | - | *3341 | 1534 | 13903 | 19224 | 33402 | 97079 | 3654513 |
| 44 Dividends, domestic corporations | 503949 | 2145 | *1 | - | - | *8 | *7646 | *1256 | 1069 | 7398 | 8861 | 29384 | 446180 |
| 45 Dividends, foreign corporations | 377598 | 97 | - | - | - | - | -0 | - | *-0 | *560 | 36 | 1918 | 374986 |
| 46 Other receipts | 26659744 | 2436820 | *20 | - | - | *19 | 100174 | 3551 | 33633 | 664281 | 291086 | 445527 | 22684634 |
| 47 Total deductions | 335090053 | 21400348 | *1977 | - | - | *3611 | 386469 | 207859 | 1695729 | 5178741 | 8591803 | 14268303 | 283355213 |
| 48 Cost of goods | 510525 | *71 | - | - | - | - | *832 | - | - | *138 | 4696 | 1071 | 27980 |
| 49 Compensation of officers | 11275481 | 232309 | *64 | - | - | - | 27555 | 31244 | 239327 | 556070 | 781774 | 1012575 | 8394562 |
| 50 Salaries and wages | 43787216 | 977275 | *239 | - | - | - | 63662 | 37523 | 201832 | 602065 | 1133808 | 2108452 | 38662360 |
| 51 Repairs | 3217897 | 43745 | *15 | - | - | *13 | *1811 | 4139 | 27610 | 74748 | 127098 | 211993 | 2726725 |
| 52 Bad debts | 12703203 | 815709 | *103 | - | - | - | *32091 | 1960 | 23798 | 103609 | 157848 | 292645 | 11275440 |
| 53 Rent paid on business property | 6189823 | 236023 | *17 | - | - | - | 13864 | 7161 | 8946 | 39694 | 85869 | 162780 | 5635470 |
| 54 Taxes paid | 8422891 | 287699 | *59 | - | - | *402 | 11564 | 8239 | 60837 | 166216 | 289981 | 497857 | 7100038 |
| 55 Interest paid | 147868415 | 15123449 | *936 | - | - | - | 72195 | 55864 | 666966 | 2107107 | 3659740 | 6041492 | 120140664 |
| 56 Contributions or gifts | 664694 | 7412 | *-0 | - | - | - | *265 | 662 | 4135 | 11924 | 21001 | 37139 | 582157 |
| 57 Amortization | 2244563 | 17832 | *4 | - | - | - | *1034 | *240 | 4361 | 16091 | 28687 | 46100 | 2130215 |
| 58 Depreciation | 17123990 | 230203 | *19 | - | - | *324 | 5087 | 5469 | 50658 | 159492 | 283396 | 475637 | 15913706 |
| 59 Depletion | 14185 | 1 | - | - | - | - | - | - | *28 | 8 | 108 | 130 | 13911 |
| 60 Advertising | 3504987 | 17161 | *9 | - | - | *38 | 5708 | 1809 | 16045 | 49480 | 84969 | 147363 | 3182403 |
| 61 Pension, prof sh, stock, annuity | 2438774 | 37247 | *21 | - | - | - | *1451 | *943 | 11978 | 41559 | 81459 | 146416 | 2117700 |
| 62 Employee benefit programs | 6781141 | 113449 | *26 | - | - | *145 | *1523 | 3927 | 41956 | 120013 | 197736 | 326446 | 5975920 |
| 63 Net loss, noncapital assets | 2717344 | 270818 | *6 | - | - | - | *32205 | *503 | 9725 | 106322 | 97907 | 107742 | 2092115 |
| 64 Other deductions | 65624923 | 2988519 | *460 | - | - | *2690 | 112545 | 48176 | 326585 | 1021609 | 1555598 | 2642807 | 56925934 |
| 65 Total receipts less total deducts | 51876002 | 1586775 | *1143 | - | - | *4902 | 73916 | 36914 | 365120 | 1613867 | 2203144 | 3706517 | 42283705 |
| 66 Constructive taxable income from related foreign corporations | 2389201 | - | - | - | - | - | - | - | - | - | 1 | 219 | 2388980 |
| 67 Net income, total | 48625944 | 1538957 | *925 | - | - | *4251 | 72437 | 34932 | 304372 | 1389993 | 1787416 | 3056555 | 40436104 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 1339619 | 1339619 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *3747 | - | - | - | - | - | *2216 | - | *1531 | - | - | - | - |
| 71 Statutory special deductions, total | 1887599 | 173834 | *925 | - | - | *1113 | 35615 | *3222 | 54089 | 159268 | 107451 | 123325 | 1228758 |
| 72 Net operating loss deduction | 1479034 | 172326 | *925 | - | - | *1107 | *29711 | *1990 | 53402 | 153129 | 101090 | 101152 | 864203 |
| 73 Dividends received deduction | 405486 | 1508 | *1 | - | - | *5 | *5884 | *1232 | 688 | 6138 | 6361 | 22173 | 361495 |
| 74 Public utility div paid deduction | *-0 | - | - | - | - | - | - | - | - | *-0 | - | - | - |
| 75 Income subject to tax | 46743478 | 1365123 | - | - | - | *3138 | 34627 | 31932 | 248752 | 1230733 | 1679965 | 2933226 | 39215983 |
| 76 Income tax before credits, total | 16287229 | 492748 | *1 | - | - | *874 | 11216 | 9325 | 77308 | 318951 | 576822 | 1007122 | 13792864 |
| 77 Regular tax | 16250729 | 474521 | - | - | - | *874 | 11201 | 9301 | 75394 | 414232 | 570328 | 997513 | 13697365 |
| 78 Personal holding company tax | *18 | 1 | - | - | - | - | - | - | *12 | - | -0 | 4 | - |
| 79 Recapture of investment credit | 197 | - | - | - | - | - | - | - | - | - | - | - | 197 |
| 80 Alternative minimum tax | 68063 | 6437 | *1 | - | - | - | - | *25 | 1876 | 5204 | 6426 | 8468 | 39627 |
| 81 Environmental tax | 55813 | 1638 | - | - | - | - | 15 | - | *27 | 12 | 66 | 1137 | 52918 |
| 82 Foreign tax credit | 1936139 | 383 | - | - | - | - | - | - | - | 11 | 122 | 253 | 1935369 |
| 83 U.S. Possessions tax credit | 30900 | - | - | - | - | - | - | - | - | 17703 | - | - | 13198 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 8623 | - | - | - | - | - | - | - | - | - | - | -0 | 8623 |
| 86 General business credit | 205395 | *1126 | - | - | - | - | 565 | *214 | 283 | 883 | 1391 | 3024 | 197909 |
| 87 Prior year minimum tax credit | 432674 | 8333 | - | - | - | - | 247 | *77 | 911 | 2994 | 6096 | 8787 | 405229 |
| 88 Income tax after credits, total | 13673498 | 482906 | *1 | - | - | *874 | 10404 | 9034 | 76114 | 297361 | 569212 | 995057 | 11232536 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 6030
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 194 | *** | - | - | - | - | *** | - | - | *17 | *** | 84 | 68 |
| 2 Total assets | 82355020 | - | - | - | - | - | *** | - | - | *636276 | *** | 14472694 | 65484551 |
| 3 Cash | 2067339 | - | - | - | - | - | *** | - | - | *20674 | *** | 451300 | 1543340 |
| 4 Notes and accounts receivable | 5681657 | - | - | - | - | - | *** | - | - | *48374 | *** | 757892 | 4724553 |
| 5 Less: Allowance for bad debts | 673222 | - | - | - | - | - | - | - | - | *1490 | *** | 150939 | 499518 |
| 6 Inventories | 715 | - | - | - | - | - | - | - | - | - | *** | 715 | - |
| 7 U.S. govt. obligations, total | 8331917 | - | - | - | - | - | *** | - | - | *72540 | *** | 2260365 | 5738992 |
| 8 Tax-exempt securities | 274916 | - | - | - | - | - | *** | - | - | *17807 | *** | 46637 | 186714 |
| 9 Other current assets | 1322800 | - | - | - | - | - | *** | - | - | *27298 | *** | 341233 | 938778 |
| 10 Loans to stockholders | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 11 Mortgage and real estate loans | 53994246 | - | - | - | - | - | *** | - | - | *405946 | *** | 8269560 | 44257868 |
| 12 Other investments | 9555169 | - | - | - | - | - | *** | - | - | *17981 | *** | 2074147 | 7283494 |
| 13 Depreciable assets | 1282006 | - | - | - | - | - | *** | - | - | *9870 | *** | 294259 | 940523 |
| 14 Less: Accumulated depreciation | 468299 | - | - | - | - | - | *** | - | - | *3684 | *** | 104767 | 345245 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 17 Land | 109020 | - | - | - | - | - | *** | - | - | *515 | *** | 28107 | 76946 |
| 18 Intangible assets (Amortizable) | 41687 | - | - | - | - | - | - | - | - | - | *** | 9716 | 31059 |
| 19 Less: Accumulated amortization | 11365 | - | - | - | - | - | - | - | - | - | *** | 768 | 10597 |
| 20 Other assets | 846433 | - | - | - | - | - | *** | - | - | *20445 | *** | 195239 | 617642 |
| 21 Total liabilities | 82355020 | - | - | - | - | - | *** | - | - | *636276 | *** | 14472694 | 65484551 |
| 22 Accounts payable | 1944094 | - | - | - | - | - | - | - | - | *13208 | *** | 226753 | 1681310 |
| 23 Mort, notes, and bonds under 1 yr | 253826 | - | - | - | - | - | - | - | - | *1920 | *** | 53628 | 183590 |
| 24 Other current liabilities | 63204627 | - | - | - | - | - | *** | - | - | *751664 | *** | 12494534 | 48403533 |
| 25 Loans from stockholders | 17716 | - | - | - | - | - | - | - | - | - | *** | 109 | 17607 |
| 26 Mort, notes, bonds, 1 yr or more | 4537158 | - | - | - | - | - | *** | - | - | *4480 | *** | 99193 | 4427800 |
| 27 Other liabilities | 5278400 | - | - | - | - | - | *** | - | - | *10217 | *** | 188586 | 5068047 |
| 28 Net worth | 7119199 | - | - | - | - | - | *** | - | - | *-145211 | *** | 1409891 | 5702664 |
| 29 Capital stock | 79840 | - | - | - | - | - | - | - | - | *560 | *** | 2203 | 75893 |
| 30 Paid-in or capital surplus | 1120320 | - | - | - | - | - | *** | - | - | *6394 | *** | 81611 | 1019087 |
| 31 Retained earnings, appropriated | 490511 | - | - | - | - | - | *** | - | - | *2344 | *** | 130908 | 343942 |
| 32 Retained earnings-unappropriated | 5463152 | - | - | - | - | - | *** | - | - | *-154510 | *** | 1195169 | 4298365 |
| 33 Retained earnings (S CORP) | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 34 Less: Cost of treasury stock | 34624 | - | - | - | - | - | - | - | - | - | *** | - | 34624 |
| 35 Total receipts | 6790210 | *** | - | - | - | - | *** | - | - | *580418 | *** | 1031138 | 4908116 |
| 36 Business receipts | 549668 | *** | - | - | - | - | *** | - | - | *974 | *** | 40615 | 500683 |
| 37 Interest | 5449392 | *** | - | - | - | - | *** | - | - | *49455 | *** | 940535 | 4212628 |
| 38 Interest on govt. obligations | 19117 | *** | - | - | - | - | *** | - | - | *810 | *** | 3940 | 13412 |
| 39 Rents | 16912 | - | - | - | - | - | - | - | - | *183 | *** | 2911 | 13546 |
| 40 Royalties | 7 | - | - | - | - | - | - | - | - | - | *** | 7 | - |
| 41 Net S-T cap gain less net LT loss | 2740 | - | - | - | - | - | *** | - | - | - | *** | 1011 | 1691 |
| 42 Net L-T cap gain less net ST loss | 26938 | *** | - | - | - | - | *** | - | - | *394 | *** | 8252 | 17289 |
| 43 Net gain, noncapital assets | 16191 | - | - | - | - | - | *** | - | - | *11 | *** | 4114 | 11504 |
| 44 Dividends, domestic corporations | 56049 | *** | - | - | - | - | *** | - | - | *241 | *** | 14739 | 36633 |
| 45 Dividends, foreign corporations | 165 | - | - | - | - | - | - | - | - | - | *** | 31 | 116 |
| 46 Other receipts | 653032 | *** | - | - | - | - | *** | - | - | *528352 | *** | 14984 | 100613 |
| 47 Total deductions | 5169449 | *** | - | - | - | - | *** | - | - | *202329 | *** | 839359 | 3890191 |
| 48 Cost of goods | 144798 | - | - | - | - | - | - | - | - | - | *** | - | 6360 |
| 49 Compensation of officers | 163957 | *** | - | - | - | - | *** | - | - | *2165 | *** | 45900 | 104321 |
| 50 Salaries and wages | 531718 | *** | - | - | - | - | *** | - | - | *3606 | *** | 96156 | 411731 |
| 51 Repairs | 41455 | *** | - | - | - | - | - | - | - | *250 | *** | 9801 | 30039 |
| 52 Bad debts | 178597 | *** | - | - | - | - | *** | - | - | *4012 | *** | 23225 | 122975 |
| 53 Rent paid on business property | 60756 | - | - | - | - | - | *** | - | - | *46 | *** | 2795 | 55374 |
| 54 Taxes paid | 181384 | *** | - | - | - | - | *** | - | - | *1486 | *** | 31539 | 141001 |
| 55 Interest paid | 2537758 | *** | - | - | - | - | *** | - | - | *18678 | *** | 428239 | 1975841 |
| 56 Contributions or gifts | 10674 | *** | - | - | - | - | *** | - | - | *63 | *** | 2884 | 7296 |
| 57 Amortization | 17181 | *** | - | - | - | - | *** | - | - | *7 | *** | 1827 | 14957 |
| 58 Depreciation | 103036 | *** | - | - | - | - | *** | - | - | *673 | *** | 20098 | 78602 |
| 59 Depletion | 1 | - | - | - | - | - | - | - | - | - | *** | 1 | - |
| 60 Advertising | 58784 | *** | - | - | - | - | *** | - | - | *293 | *** | 9366 | 47257 |
| 61 Pension, prof sh, stock, annuity | 36982 | *** | - | - | - | - | *** | - | - | *491 | *** | 7181 | 27641 |
| 62 Employee benefit programs | 91959 | *** | - | - | - | - | *** | - | - | *797 | *** | 20811 | 67344 |
| 63 Net loss, noncapital assets | 97785 | *** | - | - | - | - | - | - | - | *70237 | *** | 6326 | 21159 |
| 64 Other deductions | 912625 | *** | - | - | - | - | *** | - | - | *99524 | *** | 132310 | 640782 |
| 65 Total receipts less total deducts | 1620761 | *** | - | - | - | - | *** | - | - | *378090 | *** | 191779 | 1017925 |
| 66 Constructive taxable income from related foreign corporations | 27 | - | - | - | - | - | - | - | - | - | *** | 3 | 22 |
| 67 Net income, total | 1601671 | *** | - | - | - | - | *** | - | - | *377280 | *** | 187843 | 1004535 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 71 Statutory special deductions, total | 157866 | *** | - | - | - | - | *** | - | - | *74803 | *** | 10024 | 68164 |
| 72 Net operating loss deduction | 116649 | - | - | - | - | - | - | - | - | 74635 | *** | - | 40251 |
| 73 Dividends received deduction | 38306 | *** | - | - | - | - | *** | - | - | *169 | *** | 10024 | 25022 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 1435203 | *** | - | - | - | - | *** | - | - | *302477 | *** | 177819 | 927769 |
| 76 Income tax before credits, total | 394243 | *** | - | - | - | - | *** | - | - | *1934 | *** | 60536 | 322511 |
| 77 Regular tax | 493248 | *** | - | - | - | - | *** | - | - | *102352 | *** | 60478 | 321203 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | 317 | - | - | - | - | - | - | - | - | *52 | *** | - | 228 |
| 81 Environmental tax | 1143 | - | - | - | - | - | *** | - | - | - | *** | 58 | 1074 |
| 82 Foreign tax credit | 33 | - | - | - | - | - | - | - | - | - | *** | 11 | 20 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | 3829 | - | - | - | - | - | *** | - | - | - | *** | 684 | 2519 |
| 87 Prior year minimum tax credit | 1753 | *** | - | - | - | - | - | - | - | - | *** | - | 1751 |
| 88 Income tax after credits, total | 388628 | *** | - | - | - | - | *** | - | - | *1934 | *** | 59840 | 318220 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 6060
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 | Number of returns | 5307 | 110 | *** | - | - | *21 | *** | 85 | 789 | 1265 | 1296 | 1030 | 640 |
| 2 | Total assets | 4041726699 | - | *** | - | - | *20882 | *** | 725428 | 14089408 | 46776941 | 93414971 | 157897412 | 3728655533 |
| 3 | Cash | 281536826 | - | *** | - | - | *607 | *** | 40130 | 805302 | 2487346 | 4745956 | 7799905 | 265654427 |
| 4 | Notes and accounts receivable | 1833582907 | - | - | - | - | *327 | *** | *336582 | 7878534 | 25659718 | 49936512 | 83193041 | 1666571490 |
| 5 | Less: Allowance for bad debts | 45883057 | - | - | - | - | - | *** | *6398 | 117296 | 385768 | 752349 | 1187072 | 43434174 |
| 6 | Inventories | 131164 | - | - | - | - | - | *** | - | - | *71 | 629 | 1428 | 129036 |
| 7 | U.S. govt. obligations, total | 437658244 | - | - | - | - | - | *** | *193200 | 3349485 | 11210476 | 21963585 | 35406198 | 365529398 |
| 8 | Tax-exempt securities | 61798371 | - | - | - | - | - | *** | *12527 | 545241 | 2280095 | 4278898 | 7146617 | 47533650 |
| 9 | Other current assets | 122018065 | - | - | - | - | *76 | *** | *33145 | 405451 | 1139299 | 2002843 | 3312436 | 115068725 |
| 10 | Loans to stockholders | 313864 | - | - | - | - | - | *** | - | *477 | *2495 | 32707 | 1441 | 276743 |
| 11 | Mortgage and real estate loans | 345740753 | - | - | - | - | - | *** | - | *104143 | 815572 | 3375959 | 7122778 | 334322301 |
| 12 | Other investments | 477943363 | - | - | - | - | *18034 | *** | *106225 | 809505 | 2514306 | 5391892 | 10595054 | 458436761 |
| 13 | Depreciable assets | 94754169 | - | - | - | - | *1005 | *** | *15158 | 352154 | 1221679 | 2655057 | 4659621 | 85849333 |
| 14 | Less: Accumulated depreciation | 42118198 | - | - | - | - | *324 | *** | *8808 | 173394 | 588403 | 1235314 | 2205083 | 37906854 |
| 15 | Depletable assets | 839043 | - | - | - | - | - | *** | - | *180 | *224 | 772 | 129 | 837738 |
| 16 | Less: Accumulated depletion | *1209 | - | - | - | - | - | *** | - | - | *121 | 333 | 1 | 754 |
| 17 | Land | 7088189 | - | - | - | - | *1156 | *** | *253 | 17200 | 85197 | 234458 | 453851 | 6296074 |
| 18 | Intangible assets (Amortizable) | 22402847 | - | - | - | - | - | *** | *383 | 44863 | 120553 | 229805 | 459608 | 21547425 |
| 19 | Less: Accumulated amortization | 4009176 | - | - | - | - | - | *** | *213 | 13984 | 37668 | 75389 | 130539 | 3751361 |
| 20 | Other assets | 447930532 | - | - | - | - | - | *** | *3244 | 81548 | 251869 | 629283 | 1267999 | 445695573 |
| 21 | Total liabilities | 4041726699 | - | *** | - | - | *20882 | *** | 725428 | 14089408 | 46776941 | 93414971 | 157897412 | 3728655533 |
| 22 | Accounts payable | 80426032 | - | - | - | - | - | *** | *70889 | 1548863 | 4205847 | 7126704 | 13123189 | 54350539 |
| 23 | Mort, notes, and bonds under 1 yr | 220670927 | - | - | - | - | *418 | *** | *5157 | 51820 | 260108 | 725537 | 1364563 | 218263324 |
| 24 | Other current liabilities | 2924087324 | - | - | - | - | *3047 | *** | 509732 | 10749755 | 36548740 | 74569771 | 124704610 | 2677001305 |
| 25 | Loans from stockholders | 3953329 | - | - | - | - | - | *** | - | 10573 | 19609 | 34573 | 18464 | 3870111 |
| 26 | Mort, notes, bonds, 1 yr or more | 203873162 | - | - | - | - | - | *** | *15758 | 145094 | 377861 | 848558 | 1679500 | 200806392 |
| 27 | Other liabilities | 201483752 | - | - | - | - | - | *** | *4800 | 102930 | 379875 | 687674 | 1423496 | 198883729 |
| 28 | Net worth | 407232173 | - | *** | - | - | *17417 | *** | 119092 | 1480373 | 4984902 | 9422154 | 15583591 | 375480133 |
| 29 | Capital stock | 57007455 | - | *** | - | - | *3362 | *** | 31694 | 190492 | 567902 | 1091797 | 1652867 | 53459141 |
| 30 | Paid-in or capital surplus | 163270172 | - | *** | - | - | *16641 | *** | *44092 | 515957 | 1732896 | 3117643 | 4615633 | 153185272 |
| 31 | Retained earnings, appropriated | 1476264 | - | - | - | - | - | *** | - | *7370 | 23244 | 36022 | 87659 | 1321969 |
| 32 | Retained earnings-unappropriated | 192807845 | - | *** | - | - | *-2586 | *** | 47876 | 850380 | 2874868 | 5511525 | 9547484 | 173862299 |
| 33 | Retained earnings (S CORP) | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 34 | Less: Cost of treasury stock | 7329564 | - | - | - | - | - | *** | *4569 | 83826 | 214007 | 334833 | 320052 | 6348549 |
| 35 | Total receipts | 336545762 | 1195736 | *** | - | - | *7405 | *** | 103979 | 1075543 | 3511672 | 7140894 | 12045686 | 311424684 |
| 36 | Business receipts | 51561298 | 142137 | *** | - | - | - | *** | *18439 | 91968 | 347025 | 662658 | 1266981 | 49022396 |
| 37 | Interest | 240728469 | 935822 | *** | - | - | *105 | *** | *81522 | 912119 | 2927198 | 5893327 | 9804575 | 220158019 |
| 38 | Interest on govt. obligations | 4952534 | 37411 | *** | - | - | *650 | *** | *943 | 34413 | 138856 | 279612 | 473219 | 3986463 |
| 39 | Rents | 9639225 | 30967 | *** | - | - | - | *** | *22 | 3216 | 19409 | 44179 | 76089 | 9465248 |
| 40 | Royalties | 258967 | 1 | *** | - | - | - | *** | - | *1 | *52 | 238 | 720 | 257954 |
| 41 | Net S-T cap gain less net LT loss | 151142 | 100 | - | - | - | - | *** | - | *166 | *107 | 3104 | 2048 | 145617 |
| 42 | Net L-T cap gain less net ST loss | 1838011 | 5548 | - | - | - | *6623 | *** | - | 2034 | 1529 | 9042 | 32233 | 1777458 |
| 43 | Net gain, noncapital assets | 3672968 | 4099 | - | - | - | - | *** | *19 | 10477 | 8431 | 23749 | 70963 | 3551894 |
| 44 | Dividends, domestic corporations | 431074 | 588 | *** | - | - | *8 | *** | *1256 | 1010 | 3941 | 6641 | 10094 | 403328 |
| 45 | Dividends, foreign corporations | 376382 | - | - | - | - | - | *** | - | *-0 | *560 | 16 | 1887 | 373918 |
| 46 | Other receipts | 22935689 | 39064 | *** | - | - | *19 | *** | *1778 | 20139 | 64564 | 218326 | 306876 | 22282390 |
| 47 | Total deductions | 291842417 | 1018346 | *** | - | - | *3611 | *** | 82651 | 882189 | 2816396 | 5676756 | 9562867 | 271779537 |
| 48 | Cost of goods | 317851 | *71 | - | - | - | - | *** | - | - | *71 | 236 | 1035 | 20220 |
| 49 | Compensation of officers | 9606368 | 45048 | *** | - | - | - | *** | *13470 | 125669 | 326559 | 528366 | 704059 | 7858629 |
| 50 | Salaries and wages | 39757924 | 161991 | *** | - | - | - | *** | *7402 | 89733 | 327030 | 720001 | 1420561 | 37028538 |
| 51 | Repairs | 2894209 | 19032 | *** | - | - | *13 | *** | *2319 | 14281 | 41605 | 82903 | 147733 | 2586171 |
| 52 | Bad debts | 11222989 | 41688 | - | - | - | - | *** | *820 | 12460 | 42078 | 94560 | 171492 | 10858517 |
| 53 | Rent paid on business property | 5523398 | 18022 | - | - | - | - | *** | *273 | 2512 | 16989 | 44539 | 93906 | 5346904 |
| 54 | Taxes paid | 7378164 | 28580 | *** | - | - | *402 | *** | *2223 | 30454 | 93975 | 185172 | 324277 | 6712243 |
| 55 | Interest paid | 123990164 | 406117 | *** | - | - | - | *** | *31724 | 377359 | 1227131 | 2455403 | 4079512 | 115406873 |
| 56 | Contributions or gifts | 609702 | 2982 | - | - | - | - | *** | *126 | 2240 | 7531 | 14587 | 25946 | 556256 |
| 57 | Amortization | 2152174 | 5375 | *** | - | - | - | *** | *63 | 1831 | 10293 | 17907 | 33487 | 2083193 |
| 58 | Depreciation | 16137739 | 64805 | *** | - | - | *324 | *** | *2371 | 26366 | 89529 | 192832 | 332845 | 15428296 |
| 59 | Depletion | 14136 | - | - | - | - | - | *** | - | *28 | *5 | 88 | 106 | 13910 |
| 60 | Advertising | 3258604 | 11817 | *** | - | - | *38 | *** | *1065 | 8576 | 28640 | 57413 | 100213 | 3050718 |
| 61 | Pension, prof sh, stock, annuity | 2188165 | 10632 | - | - | - | - | *** | *792 | 6038 | 24439 | 56531 | 102517 | 1987149 |
| 62 | Employee benefit programs | 6200032 | 19855 | *** | - | - | *145 | *** | *1021 | 22002 | 67380 | 131439 | 215531 | 5742282 |
| 63 | Net loss, noncapital assets | 2116036 | 7985 | *** | - | - | - | *** | *400 | 5867 | 17270 | 75207 | 74134 | 1934793 |
| 64 | Other deductions | 58474763 | 172923 | *** | - | - | *2690 | *** | 18582 | 156772 | 493620 | 1019208 | 1731332 | 54876850 |
| 65 | Total receipts less total deducts | 44703344 | 177390 | *** | - | - | *3794 | *** | 21328 | 193354 | 695276 | 1464138 | 2482819 | 39645148 |
| 66 | Constructive taxable income from related foreign corporations | 2383888 | - | - | - | - | - | *** | - | - | - | - | 216 | 2383672 |
| 67 | Net income, total | 42134698 | 139979 | *** | - | - | *3144 | *** | 20385 | 158941 | 556420 | 1184526 | 2009816 | 38042356 |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 71 | Statutory special deductions, total | 1318216 | 3419 | *** | - | - | *5 | *** | *2111 | 29146 | 33202 | 69579 | 72871 | 1103925 |
| 72 | Net operating loss deduction | 962598 | 3007 | *** | - | - | - | *** | *879 | 28500 | 29387 | 64794 | 63919 | 771632 |
| 73 | Dividends received deduction | 355451 | 411 | *** | - | - | *5 | *** | *1232 | 646 | 3815 | 4785 | 8952 | 332125 |
| 74 | Public utility div paid deduction | *-0 | - | - | - | - | - | *** | - | - | *-0 | - | - | - |
| 75 | Income subject to tax | 40828496 | 136560 | - | - | - | *3138 | *** | *18495 | 129794 | 523224 | 1114946 | 1936940 | 36950202 |
| 76 | Income tax before credits, total | 14328463 | 46897 | - | - | - | *874 | *** | *5786 | 40315 | 178095 | 383191 | 665641 | 13002576 |
| 77 | Regular tax | 14223254 | 46437 | - | - | - | *874 | *** | *5762 | 38996 | 175342 | 378571 | 658723 | 12913467 |
| 78 | Personal holding company tax | *17 | 1 | - | - | - | - | *** | - | *12 | - | - | 4 | - |
| 79 | Recapture of investment credit | 197 | - | - | - | - | - | *** | - | - | - | - | - | 197 |
| 80 | Alternative minimum tax | 51016 | 360 | - | - | - | - | *** | *25 | 1293 | 2744 | 4576 | 6156 | 35863 |
| 81 | Environmental tax | 51271 | 99 | - | - | - | - | *** | - | *15 | *10 | 44 | 758 | 50342 |
| 82 | Foreign tax credit | 1932705 | - | - | - | - | - | *** | - | - | 11 | - | 164 | 1932530 |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | *** | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | 8623 | - | - | - | - | - | *** | - | - | - | - | -0 | 8623 |
| 86 | General business credit | 195776 | *1114 | - | - | - | - | *** | *214 | *101 | 417 | 719 | 1894 | 191319 |
| 87 | Prior year minimum tax credit | 412241 | 676 | - | - | - | - | *** | *53 | 529 | 1527 | 3697 | 7505 | 398007 |
| 88 | Income tax after credits, total | 11779118 | 45107 | - | - | - | *874 | *** | *5520 | 39686 | 176141 | 378776 | 656077 | 10472098 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Banking: Banks, except mutual savings banks and bank holding companies

MINOR INDUSTRY 6090
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 3355 | *** | *** | - | - | *41 | 180 | 122 | 667 | 927 | *** | 420 | 126 |
| 2 Total assets | 259567243 | *** | *** | - | - | *28949 | 349430 | 994423 | 11700420 | 33437377 | *** | 62251274 | 104552802 |
| 3 Cash | 20055767 | *** | *** | - | - | *28949 | *141212 | 98773 | 848745 | 1939456 | *** | 3221122 | 11406715 |
| 4 Notes and accounts receivable | 126064113 | *** | - | - | - | - | *117764 | 468255 | 5862073 | 17522527 | *** | 30869212 | 46744690 |
| 5 Less: Allowance for bad debts | 2371929 | *** | - | - | - | - | *151335 | 9403 | 98796 | 271146 | *** | 461621 | 1032328 |
| 6 Inventories | *11494 | *** | - | - | - | - | *832 | - | - | *65 | *** | 1236 | 8634 |
| 7 U.S. govt. obligations, total | 57739232 | *** | - | - | - | - | *44981 | 327864 | 3331325 | 8516801 | *** | 14468393 | 20118637 |
| 8 Tax-exempt securities | 8332399 | *** | - | - | - | - | - | *21207 | 425164 | 1469973 | *** | 2595969 | 1728983 |
| 9 Other current assets | 9894901 | *** | - | - | - | - | *64263 | *22848 | 287531 | 740331 | *** | 1552685 | 6157891 |
| 10 Loans to stockholders | *107319 | *** | - | - | - | - | - | *338 | *307 | *51359 | *** | - | 55023 |
| 11 Mortgage and real estate loans | 15652458 | *** | - | - | - | - | - | - | 416529 | 1140409 | *** | 4049397 | 7813404 |
| 12 Other investments | 15062548 | *** | - | - | - | - | *502 | *43234 | 358227 | 1481112 | *** | 3997408 | 7033489 |
| 13 Depreciable assets | 6855463 | *** | - | - | - | - | *59265 | 30547 | 327064 | 924776 | *** | 1695415 | 2524885 |
| 14 Less: Accumulated depreciation | 3292355 | *** | - | - | - | - | *29833 | *18170 | 163085 | 461604 | *** | 760285 | 1275109 |
| 15 Depletable assets | *6911 | *** | - | - | - | - | - | - | *104 | *3664 | *** | 3137 | - |
| 16 Less: Accumulated depletion | *2367 | *** | - | - | - | - | - | - | *24 | *819 | *** | 1524 | - |
| 17 Land | 662179 | *** | - | - | - | - | - | *367 | 36696 | 91893 | *** | 181172 | 222293 |
| 18 Intangible assets (Amortizable) | 330455 | *** | - | - | - | - | *1354 | *10360 | 6482 | 19210 | *** | 53570 | 187213 |
| 19 Less: Accumulated amortization | 85791 | *** | - | - | - | - | *1091 | *7676 | 3932 | 7394 | *** | 19572 | 32915 |
| 20 Other assets | 4544445 | *** | - | - | - | - | *101517 | *5878 | 66012 | 276764 | *** | 805562 | 2891298 |
| 21 Total liabilities | 259567243 | *** | *** | - | - | *28949 | 349430 | 994423 | 11700420 | 33437377 | *** | 62251274 | 104552802 |
| 22 Accounts payable | 10734343 | *** | - | - | - | - | *9387 | 72541 | 819877 | 2035067 | *** | 3245286 | 2157617 |
| 23 Mort, notes, and bonds under 1 yr | 2864782 | *** | - | - | - | - | *4801 | *5858 | 65795 | 112005 | *** | 442540 | 1988259 |
| 24 Other current liabilities | 212261991 | *** | - | - | - | - | *103341 | 774212 | 9305173 | 27278247 | *** | 50665262 | 85969165 |
| 25 Loans from stockholders | 119271 | *** | - | - | - | - | *15456 | - | *7054 | - | *** | 11948 | 83000 |
| 26 Mort, notes, bonds, 1 yr or more | 2868720 | *** | - | - | - | - | *11862 | *1871 | 9923 | 49242 | *** | 386381 | 2275426 |
| 27 Other liabilities | 7449003 | *** | - | - | - | *979779 | *2537060 | *2340 | 46135 | 371193 | *** | 791847 | 2421511 |
| 28 Net worth | 23269133 | *** | *** | - | - | *-950830 | -2332478 | 137601 | 1446462 | 3591624 | *** | 6708011 | 9657824 |
| 29 Capital stock | 5983888 | *** | *** | - | - | - | *274416 | 7198 | 238197 | 766688 | *** | 1335833 | 2377861 |
| 30 Paid-in or capital surplus | 8379995 | *** | *** | - | - | - | *243850 | 46073 | 539380 | 1110068 | *** | 1888476 | 3028984 |
| 31 Retained earnings, appropriated | 296587 | *** | *** | - | - | - | - | *12147 | 19293 | 53318 | *** | 117344 | 38034 |
| 32 Retained earnings-unappropriated | 8779175 | *** | *** | - | - | *-950830 | *-2731407 | 76380 | 636042 | 1664435 | *** | 3383293 | 4237288 |
| 33 Retained earnings (S CORP) | *17364 | *** | - | - | - | - | *2940 | - | *14424 | - | *** | - | - |
| 34 Less: Cost of treasury stock | 187876 | *** | - | - | - | - | *122277 | *4196 | *874 | 2885 | *** | 16936 | 24342 |
| 35 Total receipts | 43630084 | *** | *** | - | - | *1107 | 286942 | 140795 | 985306 | 2700518 | *** | 4897997 | 9306118 |
| 36 Business receipts | 5390237 | *** | *** | - | - | - | *174270 | 74262 | 206762 | 266058 | *** | 634552 | 2327452 |
| 37 Interest | 33540085 | *** | *** | - | - | *1107 | *21707 | 62052 | 731643 | 2214821 | *** | 3906974 | 6043044 |
| 38 Interest on govt. obligations | 667608 | *** | *** | - | - | - | - | *1039 | 26335 | 84208 | *** | 173023 | 236704 |
| 39 Rents | 363225 | *** | - | - | - | - | - | *151 | 2937 | 6583 | *** | 27292 | 255715 |
| 40 Royalties | 2625 | *** | - | - | - | - | - | - | - | 60 | *** | 221 | 2188 |
| 41 Net S-T cap gain less net LT loss | 8479 | *** | - | - | - | - | - | - | *138 | *94 | *** | 1725 | 461 |
| 42 Net L-T cap gain less net ST loss | 99242 | *** | *** | - | - | - | - | *1 | 511 | 43330 | *** | 3991 | 40637 |
| 43 Net gain, noncapital assets | 469683 | *** | *** | - | - | - | - | *1516 | 3426 | 10782 | *** | 22003 | 91115 |
| 44 Dividends, domestic corporations | 16826 | *** | - | - | - | - | - | - | 59 | 3216 | *** | 4551 | 6219 |
| 45 Dividends, foreign corporations | 1051 | *** | - | - | - | - | - | - | - | - | *** | - | 952 |
| 46 Other receipts | 3071023 | *** | *** | - | - | - | *90965 | 1773 | 13494 | 71365 | *** | 123667 | 301631 |
| 47 Total deductions | 38078187 | *** | *** | - | - | - | *245053 | 125209 | 813539 | 2160016 | *** | 3866078 | 7685486 |
| 48 Cost of goods | 47876 | *** | - | - | - | - | *832 | - | - | *67 | *** | 37 | 1399 |
| 49 Compensation of officers | 1505155 | *** | - | - | - | - | *18466 | 17774 | 113658 | 227346 | *** | 262615 | 431612 |
| 50 Salaries and wages | 3497575 | *** | *** | - | - | - | *53677 | 30121 | 112099 | 271428 | *** | 591734 | 1222091 |
| 51 Repairs | 282232 | *** | *** | - | - | - | *1665 | 1820 | 13329 | 32892 | *** | 54459 | 110515 |
| 52 Bad debts | 1301617 | *** | *** | - | - | - | *6520 | *1140 | 11338 | 57520 | *** | 97928 | 293948 |
| 53 Rent paid on business property | 605669 | *** | *** | - | - | - | *11587 | *6889 | 6434 | 22659 | *** | 66079 | 233192 |
| 54 Taxes paid | 863343 | *** | *** | - | - | - | *7591 | 6016 | 30382 | 70755 | *** | 142041 | 246793 |
| 55 Interest paid | 21340493 | *** | *** | - | - | - | *7705 | 24141 | 289608 | 861298 | *** | 1533740 | 2757950 |
| 56 Contributions or gifts | 44319 | *** | *** | - | - | - | *19 | 535 | 1895 | 4329 | *** | 8308 | 18605 |
| 57 Amortization | 75208 | *** | - | - | - | - | *701 | *177 | 2530 | 5791 | *** | 10786 | 32065 |
| 58 Depreciation | 883215 | *** | - | - | - | - | *3666 | 3098 | 24292 | 69291 | *** | 122694 | 406808 |
| 59 Depletion | 47 | *** | - | - | - | - | - | - | - | *2 | *** | 23 | 2 |
| 60 Advertising | 187599 | *** | *** | - | - | - | *4880 | 744 | 7468 | 20547 | *** | 37784 | 84428 |
| 61 Pension, prof sh, stock, annuity | 213628 | *** | *** | - | - | - | *491 | *152 | 5940 | 16630 | *** | 36719 | 102910 |
| 62 Employee benefit programs | 489150 | *** | - | - | - | - | *844 | 2906 | 19954 | 51836 | *** | 90104 | 166294 |
| 63 Net loss, noncapital assets | 503524 | *** | - | - | - | - | *31831 | *103 | 3858 | 18815 | *** | 27283 | 136163 |
| 64 Other deductions | 6237535 | *** | *** | - | - | - | *91532 | 29594 | 169813 | 428465 | *** | 779165 | 1408302 |
| 65 Total receipts less total deducts | 5551897 | *** | *** | - | - | *1107 | 41889 | 15586 | 171766 | 540502 | *** | 1031919 | 1620632 |
| 66 Constructive taxable income from related foreign corporations | 5286 | *** | - | - | - | - | - | - | - | - | *** | - | 5286 |
| 67 Net income, total | 4889575 | *** | *** | - | - | *1107 | 41889 | 14547 | 145432 | 456294 | *** | 858896 | 1389213 |
| 68 Net income, Form 1120-A | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | 1339619 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | *3747 | *** | - | - | - | - | *2216 | - | *1531 | - | *** | - | - |
| 71 Statutory special deductions, total | 411517 | *** | *** | - | - | *1107 | *29362 | *1111 | 24943 | 51262 | *** | 40430 | 56669 |
| 72 Net operating loss deduction | 399787 | *** | *** | - | - | *1107 | *29362 | *1111 | 24902 | 49107 | *** | 37233 | 52320 |
| 73 Dividends received deduction | 11729 | *** | - | - | - | - | - | - | 41 | 2155 | *** | 3197 | 4349 |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 4479779 | *** | - | - | - | - | *10311 | 13436 | 118957 | 405032 | *** | 818467 | 1338012 |
| 76 Income tax before credits, total | 1564523 | *** | *** | - | - | - | *3019 | 3539 | 36992 | 138922 | *** | 280945 | 467777 |
| 77 Regular tax | 1534227 | *** | - | - | - | - | *3019 | 3539 | 36398 | 136538 | *** | 278312 | 462695 |
| 78 Personal holding company tax | -0 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | 16730 | *** | *** | - | - | - | - | - | 582 | 2408 | *** | 2312 | 3537 |
| 81 Environmental tax | 3399 | *** | - | - | - | - | - | - | *11 | *2 | *** | 322 | 1503 |
| 82 Foreign tax credit | 3401 | *** | - | - | - | - | - | - | - | - | *** | 78 | 2819 |
| 83 U.S. Possessions tax credit | 30900 | *** | - | - | - | - | - | - | - | 17703 | *** | - | 13198 |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | 5790 | *** | - | - | - | - | - | - | *182 | 466 | *** | 446 | 4072 |
| 87 Prior year minimum tax credit | 18679 | *** | - | - | - | - | - | *24 | 382 | 1467 | *** | 1282 | 5470 |
| 88 Income tax after credits, total | 1505752 | *** | *** | - | - | - | *3019 | 3515 | 36428 | 119286 | *** | 279140 | 442218 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 46
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 15014 | 884 | 4870 | 1947 | 1490 | 1307 | 1753 | 378 | 411 | 424 | 507 | 501 | 543 |
| 2 Total assets | 1774496308 | - | 192515 | 328088 | 596838 | 934780 | 4000218 | 2522917 | 6866391 | 15647915 | 36510793 | 80171296 | 1626724557 |
| 3 Cash | 45093334 | - | 92503 | 134303 | 73982 | 162532 | 386239 | 168146 | 651707 | 1056347 | 1780709 | 3275634 | 37311233 |
| 4 Notes and accounts receivable | 417942622 | - | *15445 | *27023 | 157903 | 442551 | 2116947 | 1254050 | 2687675 | 3271197 | 6746703 | 16077154 | 385145974 |
| 5 Less: Allowance for bad debts | 13401098 | - | - | *136 | *13662 | *2475 | 23093 | 28888 | 119053 | 286141 | 654983 | 1417944 | 10854723 |
| 6 Inventories | 8444454 | - | - | - | - | - | - | - | *355 | - | 10634 | 5867 | 8427598 |
| 7 U.S. govt. obligations, total | 68927871 | - | - | - | - | - | *49267 | *49388 | 228914 | 978847 | 2665371 | 5666778 | 59289306 |
| 8 Tax-exempt securities | 30373835 | - | - | - | *1161 | - | *6983 | - | 29449 | 48474 | 83421 | 315811 | 29888535 |
| 9 Other current assets | 102839176 | - | *2772 | *9402 | 80325 | 7381 | 265917 | 277801 | 450189 | 699671 | 916503 | 1795999 | 98333216 |
| 10 Loans to stockholders | 4471127 | - | *18291 | *13491 | *54358 | *14504 | 25818 | *62064 | 5899 | 29694 | 52633 | 33791 | 4160584 |
| 11 Mortgage and real estate loans | 824468612 | - | *11913 | *26631 | *57233 | *85947 | 527240 | 447710 | 1922304 | 7604483 | 20317317 | 42597649 | 750870185 |
| 12 Other investments | 237237628 | - | - | *20374 | *89659 | 126522 | 267487 | 63510 | 550897 | 1368686 | 3469058 | 8438291 | 222843144 |
| 13 Depreciable assets | 23632708 | - | 116834 | 109446 | 85281 | 97060 | 329243 | 111495 | 194228 | 511824 | 742990 | 1929843 | 19404464 |
| 14 Less: Accumulated depreciation | 10203398 | - | 74931 | 59242 | 36630 | 39562 | 114047 | 50311 | 92739 | 216861 | 338265 | 846143 | 8334667 |
| 15 Depletable assets | *2891 | - | - | - | - | - | - | - | *3 | *222 | 1653 | 2 | 1011 |
| 16 Less: Accumulated depletion | *409 | - | - | - | - | - | - | - | *3 | - | 343 | -0 | 62 |
| 17 Land | 1747472 | - | - | *7594 | *17387 | *10372 | 69897 | 9021 | 15211 | 56195 | 88781 | 183889 | 1289125 |
| 18 Intangible assets (Amortizable) | 6096048 | - | *1466 | *1749 | *726 | *1161 | 14406 | 8591 | 39887 | 91430 | 105150 | 572529 | 5258953 |
| 19 Less: Accumulated amortization | 1492117 | - | *714 | *206 | *250 | *460 | 1298 | 4801 | 23600 | 53206 | 29037 | 259776 | 1118770 |
| 20 Other assets | 28315553 | - | *8936 | *37660 | *29365 | 29247 | 79212 | 155141 | 325068 | 487053 | 552498 | 1801921 | 24809452 |
| 21 Total liabilities | 1774496308 | - | 192515 | 328088 | 596838 | 934780 | 4000218 | 2522917 | 6866391 | 15647915 | 36510793 | 80171296 | 1626724557 |
| 22 Accounts payable | 134825022 | - | *866 | *2071 | 17018 | 71080 | 146749 | 105573 | 213182 | 430681 | 1238227 | 2639163 | 129960412 |
| 23 Mort, notes, and bonds under 1 yr | 333098186 | - | *553 | *38080 | *142160 | 138318 | 957339 | 723213 | 1401052 | 1600401 | 3780866 | 10226419 | 314089785 |
| 24 Other current liabilities | 627645561 | - | 13854 | *9753 | 31419 | 81754 | 395303 | 500836 | 3179016 | 10301580 | 25122391 | 52932287 | 535077367 |
| 25 Loans from stockholders | 11918970 | - | *25248 | *29100 | *85581 | 120072 | 432490 | 121469 | 126241 | 125183 | 79458 | 343458 | 10430669 |
| 26 Mort, notes, bonds, 1 yr or more | 370406424 | - | *41124 | *5588 | 88477 | 101291 | 634257 | 483628 | 764867 | 831409 | 1559983 | 5060989 | 360834811 |
| 27 Other liabilities | 147096801 | - | *309292 | *80 | *8744 | 36868 | 689819 | 581856 | 1139039 | 1340269 | 1734910 | 2853692 | 138402233 |
| 28 Net worth | 149505344 | - | -198422 | 243417 | 223437 | 385398 | 744260 | 6342 | 42994 | 1018391 | 2994959 | 6115288 | 137929280 |
| 29 Capital stock | 12701361 | - | 38291 | 57817 | 19960 | 36999 | 298391 | 76121 | 351804 | 342304 | 486089 | 1248060 | 9745523 |
| 30 Paid-in or capital surplus | 78744697 | - | *38241 | *9627 | *39289 | 78695 | 205446 | 276349 | 190144 | 573608 | 899848 | 1718281 | 74715171 |
| 31 Retained earnings, appropriated | 1704013 | - | - | - | - | - | *1028 | *2599 | 19832 | 77403 | 135903 | 430830 | 1036417 |
| 32 Retained earnings-unappropriated | 60495152 | - | -292676 | *52208 | 101688 | 183629 | 59638 | -436497 | -758780 | -168521 | 1427941 | 2768914 | 57557608 |
| 33 Retained earnings (S CORP) | 1264673 | - | 20250 | *143905 | *64302 | 124570 | 195388 | 108949 | 243786 | 196797 | 61149 | 11769 | 93808 |
| 34 Less: Cost of treasury stock | 5404553 | - | *2528 | *20141 | *1802 | *38495 | 15631 | 21179 | *3793 | *3200 | 15972 | 62566 | 5219247 |
| 35 Total receipts | 171379211 | 1512405 | 865167 | 531492 | 375028 | 515306 | 1383124 | 1375192 | 1593207 | 2302127 | 3374954 | 9302553 | 148248655 |
| 36 Business receipts | 49906036 | 190046 | 821287 | 498273 | 314380 | 427802 | 883387 | 785785 | 521294 | 572065 | 502264 | 2284983 | 42104471 |
| 37 Interest | 102236001 | 1194699 | *23484 | *11778 | 13341 | 15393 | 160831 | 103397 | 473614 | 990144 | 2398412 | 5326760 | 91524148 |
| 38 Interest on govt. obligations | 1159805 | 4814 | - | - | *562 | 4 | *1173 | - | 1253 | 3993 | 8214 | 17833 | 1121959 |
| 39 Rents | 1099554 | 11327 | - | *162 | *1638 | *1289 | 10116 | 6048 | 3862 | 70352 | 13126 | 34244 | 947390 |
| 40 Royalties | 98174 | - | - | - | - | *5 | - | - | - | *4088 | 386 | 6588 | 87107 |
| 41 Net S-T cap gain less net LT loss | 94394 | - | - | - | *51 | *256 | *711 | - | *772 | *663 | 8060 | 3325 | 80555 |
| 42 Net L-T cap gain less net ST loss | 1800034 | 12907 | - | *49 | *590 | *742 | *7250 | *71173 | 33303 | 3099 | 20151 | 12579 | 1638191 |
| 43 Net gain, noncapital assets | 1024731 | 5493 | - | *7025 | - | *7287 | *2819 | 3392 | 15699 | 16058 | 58897 | 138244 | 769817 |
| 44 Dividends, domestic corporations | 418903 | 2416 | - | *260 | - | *659 | *9353 | *851 | 2434 | 3211 | 3483 | 7645 | 388592 |
| 45 Dividends, foreign corporations | 59027 | - | - | - | - | *461 | *8 | - | 7 | - | - | 5958 | 52593 |
| 46 Other receipts | 13482550 | 90703 | 20396 | *13946 | 44467 | 61408 | 307476 | 404546 | 540970 | 638453 | 361960 | 1464395 | 9533830 |
| 47 Total deductions | 147357128 | 1288104 | 738337 | 433944 | 303671 | 421737 | 1097453 | 916602 | 1126238 | 1791144 | 2677069 | 7450852 | 129111976 |
| 48 Cost of goods | 7569584 | 175 | - | - | - | - | - | - | *1021 | *2124 | 8786 | 4051 | 102507 |
| 49 Compensation of officers | 2360410 | 64307 | 134698 | *79992 | 47317 | 35981 | 114947 | 70865 | 69918 | 104665 | 135596 | 231931 | 1270192 |
| 50 Salaries and wages | 15537899 | 138820 | 128507 | 134587 | 48318 | 117714 | 175959 | 139296 | 188879 | 240410 | 334042 | 895038 | 12996329 |
| 51 Repairs | 747954 | 10808 | 4443 | *4662 | 2172 | 2452 | 6241 | 4770 | 6562 | 9536 | 19524 | 43608 | 633176 |
| 52 Bad debts | 6057943 | 34276 | *809 | *2855 | *8548 | 22072 | 47283 | 75426 | 33484 | 54470 | 54580 | 145474 | 5578665 |
| 53 Rent paid on business property | 2176960 | 23355 | 51598 | 15703 | 16994 | 19089 | 34183 | 18467 | 19398 | 28114 | 24233 | 99484 | 1826342 |
| 54 Taxes paid | 2847164 | 32052 | 26513 | 23743 | 12227 | 16088 | 39637 | 23307 | 31777 | 46754 | 80862 | 182261 | 2331944 |
| 55 Interest paid | 69142976 | 670274 | 24583 | *1449 | 22324 | 25375 | 271010 | 111756 | 288285 | 544918 | 1247435 | 2823185 | 63112382 |
| 56 Contributions or gifts | 166715 | 1403 | *488 | - | *305 | *283 | 1476 | 299 | 1373 | 1669 | 6242 | 7171 | 146006 |
| 57 Amortization | 682428 | 9178 | *3488 | *116 | *97 | *396 | 711 | 3121 | 4630 | 21024 | 16047 | 78441 | 545179 |
| 58 Depreciation | 2885073 | 27656 | 10999 | 10196 | 8042 | 10395 | 27983 | 14410 | 24743 | 67565 | 49040 | 130170 | 2503873 |
| 59 Depletion | 8221 | - | - | - | - | *-0 | - | - | - | *22 | 459 | - | 7739 |
| 60 Advertising | 2640685 | 8565 | 19823 | *6259 | 14840 | 6977 | 11858 | 7158 | 7560 | 22972 | 26347 | 430021 | 2078304 |
| 61 Pension, prof sh, stock, annuity | 822009 | 9584 | *13751 | *512 | *4584 | *2890 | 8926 | 5217 | 5422 | 13808 | 21992 | 70814 | 664510 |
| 62 Employee benefit programs | 1519921 | 21708 | *2607 | *5222 | *1131 | 3428 | 11952 | 6995 | 13500 | 21760 | 40422 | 99470 | 1291726 |
| 63 Net loss, noncapital assets | 2150450 | 19559 | - | - | *127 | *2482 | 5205 | *12982 | 92536 | 159104 | 52909 | 141082 | 1664464 |
| 64 Other deductions | 30040736 | 198273 | 189897 | 141666 | 95504 | 91654 | 319034 | 361400 | 311504 | 379488 | 513107 | 2026085 | 25413125 |
| 65 Total receipts less total deducts | 24022083 | 224301 | 126830 | 97548 | 71357 | 93569 | 285671 | 458591 | 466969 | 510982 | 697885 | 1851702 | 19136679 |
| 66 Constructive taxable income from related foreign corporations | 211873 | - | - | - | - | - | *2 | - | - | - | 7 | 10315 | 201549 |
| 67 Net income, total | 23074151 | 219487 | 126830 | 97548 | 70795 | 93565 | 284500 | 458591 | 465716 | 506989 | 689678 | 1844183 | 18216269 |
| 68 Net income, Form 1120-A | *9817 | - | *6753 | *1318 | *1747 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 2697 | 2697 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 746361 | *10789 | 105185 | *87029 | *44770 | 60928 | 125056 | 86062 | 62952 | 86657 | 43139 | 10016 | 23778 |
| 71 Statutory special deductions, total | 4589982 | 22728 | *1093 | *1241 | *362 | *9439 | 57411 | 325189 | 279977 | 172425 | 139765 | 639181 | 2941171 |
| 72 Net operating loss deduction | 4318603 | 21029 | *1093 | *1059 | *362 | *8655 | 51521 | 324520 | 278033 | 170102 | 137335 | 627493 | 2697401 |
| 73 Dividends received deduction | 266989 | 1601 | - | *182 | - | *784 | *5890 | *668 | 1945 | 2323 | 2430 | 10188 | 240978 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 17804260 | 185994 | 20553 | *9278 | 25663 | 23288 | 102050 | 47340 | 122849 | 248218 | 506771 | 1195410 | 15316847 |
| 76 Income tax before credits, total | 6114145 | 65512 | 2559 | *1392 | 6278 | 6083 | 29384 | 21715 | 39456 | 81066 | 171935 | 403869 | 5284897 |
| 77 Regular tax | 6043672 | 64317 | 2559 | *1392 | 6278 | 6083 | 28586 | 15133 | 40222 | 81568 | 172167 | 392091 | 5233276 |
| 78 Personal holding company tax | 2 | - | - | - | - | - | - | - | - | - | -0 | -0 | 2 |
| 79 Recapture of investment credit | *120 | - | - | - | - | - | - | *19 | - | - | - | - | 100 |
| 80 Alternative minimum tax | 55022 | 994 | - | - | - | - | *775 | *6182 | 1929 | 1634 | 2530 | 14124 | 26853 |
| 81 Environmental tax | 23533 | 201 | - | - | - | - | *47 | 380 | 306 | 209 | 217 | 1358 | 20815 |
| 82 Foreign tax credit | 127057 | - | - | - | - | - | *2 | - | *37 | - | 3 | 1948 | 125067 |
| 83 U.S. Possessions tax credit | 8913 | - | - | - | - | - | 47 | - | - | 2151 | 563 | 66 | 6086 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 12 | - | - | - | - | - | - | - | - | - | 12 | - | - |
| 86 General business credit | 97580 | 229 | - | *81 | - | - | *93 | *774 | *199 | *20 | 406 | 4761 | 91017 |
| 87 Prior year minimum tax credit | 44097 | - | - | - | - | - | *26 | - | 12 | *908 | 204 | 1334 | 41613 |
| 88 Income tax after credits, total | 5836486 | 65283 | 2559 | *1311 | 6278 | 6083 | 29217 | 20941 | 39209 | 77986 | 170746 | 395760 | 5021114 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Savings and loan associations

MINOR INDUSTRY 6120
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | | |
| 1 | Number of returns | 1821 | *** | *** | - | - | *3 | *21 | *29 | 184 | 317 | 414 | 389 | 397 |
| 2 | Total assets | 694732444 | *** | *** | - | - | *3041 | *53665 | *220697 | 3381215 | 11949887 | 30218827 | 62175229 | 586729708 |
| 3 | Cash | 22851694 | *** | *** | - | - | *715 | *46373 | *28816 | 480325 | 878463 | 1548777 | 2683355 | 17184857 |
| 4 | Notes and accounts receivable | 44023954 | *** | *** | - | - | *57 | 3689 | *31088 | 295586 | 875930 | 2352418 | 4669329 | 35795857 |
| 5 | Less: Allowance for bad debts | 8414478 | *** | *** | - | - | - | - | *3066 | 66531 | 226442 | 546210 | 1143421 | 6428808 |
| 6 | Inventories | 65364 | *** | *** | - | - | - | - | - | - | - | 2170 | 1466 | 61729 |
| 7 | U.S. govt. obligations, total | 38754489 | *** | *** | - | - | - | - | *5723 | 224049 | 973548 | 2658583 | 5507236 | 29385350 |
| 8 | Tax-exempt securities | 1566479 | *** | *** | - | - | - | - | - | *6813 | 47994 | 83255 | 229446 | 1198971 |
| 9 | Other current assets | 16806696 | *** | *** | - | - | - | 2343 | *9334 | 155241 | 367349 | 731671 | 1093078 | 14447679 |
| 10 | Loans to stockholders | 124230 | *** | *** | - | - | - | - | - | *330 | 24219 | 50506 | 33641 | 15534 |
| 11 | Mortgage and real estate loans | 461230576 | *** | *** | - | - | - | - | *110758 | 1735553 | 7421228 | 19769164 | 40928328 | 391265544 |
| 12 | Other investments | 96133692 | *** | *** | - | - | - | - | *5748 | 273760 | 1051256 | 2677405 | 6177313 | 85948210 |
| 13 | Depreciable assets | 11895973 | *** | *** | - | - | - | - | *5346 | 60386 | 241358 | 638539 | 1249504 | 9700840 |
| 14 | Less: Accumulated depreciation | 5306328 | *** | *** | - | - | - | - | *3156 | 30920 | 110397 | 287254 | 569036 | 4305565 |
| 15 | Depletable assets | *1782 | *** | *** | - | - | - | - | - | - | *222 | 546 | 2 | 1011 |
| 16 | Less: Accumulated depletion | 406 | *** | *** | - | - | - | - | - | - | - | 343 | -0 | 62 |
| 17 | Land | 1289057 | *** | *** | - | - | - | - | *441 | 6502 | 28691 | 81598 | 152144 | 1019681 |
| 18 | Intangible assets (Amortizable) | 2209614 | *** | *** | - | - | - | - | - | *6457 | 2847 | 18028 | 44056 | 2138225 |
| 19 | Less: Accumulated amortization | 469210 | *** | *** | - | - | - | - | - | *2810 | *1223 | 4411 | 17259 | 443508 |
| 20 | Other assets | 11969267 | *** | *** | - | - | *2269 | 1260 | *29665 | 236472 | 374843 | 444384 | 1136047 | 9744164 |
| 21 | Total liabilities | 694732444 | *** | *** | - | - | *3041 | *53665 | *220697 | 3381215 | 11949887 | 30218827 | 62175229 | 586729708 |
| 22 | Accounts payable | 11916854 | *** | *** | - | - | *23 | 4 | *3068 | 99862 | 323109 | 775239 | 1456298 | 9259250 |
| 23 | Mort, notes, and bonds under 1 yr | 37002395 | *** | *** | - | - | - | - | - | 33348 | 215868 | 788085 | 1820930 | 34144164 |
| 24 | Other current liabilities | 509224599 | *** | *** | - | - | - | - | *257462 | 2931970 | 10014462 | 24740503 | 51770663 | 419509539 |
| 25 | Loans from stockholders | 977455 | *** | *** | - | - | - | - | - | - | *37216 | 66328 | 254333 | 619577 |
| 26 | Mort, notes, bonds, 1 yr or more | 56690079 | *** | *** | - | - | - | - | 4882 | *31830 | 142672 | 488533 | 1253242 | 54768920 |
| 27 | Other liabilities | 28381014 | *** | *** | - | - | *8215 | *552264 | *490112 | 986790 | 1104692 | 1564619 | 2436075 | 20929811 |
| 28 | Net worth | 50540050 | *** | *** | - | - | *-5196 | *-498603 | *-534827 | -702585 | 111867 | 1795521 | 3183688 | 47498446 |
| 29 | Capital stock | 3389959 | *** | *** | - | - | - | - | *83 | 120252 | 162148 | 315208 | 652294 | 2139974 |
| 30 | Paid-in or capital surplus | 24816349 | *** | *** | - | - | - | - | *4421 | 46190 | 346613 | 489944 | 1010910 | 22918271 |
| 31 | Retained earnings, appropriated | 918437 | *** | *** | - | - | - | - | *2019 | 19208 | 68910 | 132724 | 230551 | 465024 |
| 32 | Retained earnings-unappropriated | 22226802 | *** | *** | - | - | *-5196 | *-498603 | *-541350 | -887351 | -463729 | 869318 | 1337068 | 22724906 |
| 33 | Retained earnings (S CORP) | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 34 | Less: Cost of treasury stock | 811497 | *** | *** | - | - | - | - | - | *884 | *2076 | 11674 | 47135 | 749729 |
| 35 | Total receipts | 57225627 | *** | *** | - | - | *10051 | *38891 | *398437 | 697386 | 1314196 | 2501483 | 5655266 | 45258727 |
| 36 | Business receipts | 3910235 | *** | *** | - | - | - | -0 | *282 | 14360 | 39230 | 126495 | 246406 | 3406926 |
| 37 | Interest | 43788269 | *** | *** | - | - | *595 | *2038 | *14850 | 286184 | 804227 | 2036993 | 4112825 | 35351230 |
| 38 | Interest on govt. obligations | 107622 | *** | *** | - | - | - | - | - | 692 | 3932 | 8200 | 14081 | 75905 |
| 39 | Rents | 491694 | *** | *** | - | - | - | 49 | *178 | 1454 | 6692 | 9369 | 18477 | 444313 |
| 40 | Royalties | *42 | *** | *** | - | - | - | - | - | - | *10 | 1 | - | 31 |
| 41 | Net S-T cap gain less net LT loss | 5675 | *** | *** | - | - | - | - | - | *481 | *378 | 15 | 286 | 4515 |
| 42 | Net L-T cap gain less net ST loss | 467926 | *** | *** | - | - | - | - | *70817 | *1260 | 2573 | 15469 | 10128 | 367327 |
| 43 | Net gain, noncapital assets | 692751 | *** | *** | - | - | - | 540 | - | 7060 | 12411 | 36769 | 72114 | 558364 |
| 44 | Dividends, domestic corporations | 61486 | *** | *** | - | - | - | - | - | 257 | 1642 | 2279 | 6194 | 48824 |
| 45 | Dividends, foreign corporations | 167 | *** | *** | - | - | - | - | - | - | - | - | 1 | 166 |
| 46 | Other receipts | 7699760 | *** | *** | - | - | *9457 | 36264 | *312310 | 385639 | 443102 | 265894 | 1174754 | 5001127 |
| 47 | Total deductions | 46318222 | *** | *** | - | - | *5148 | 3562 | *88245 | 392082 | 974652 | 1965504 | 4184764 | 37553481 |
| 48 | Cost of goods | 559227 | *** | *** | - | - | - | - | - | - | *2124 | 366 | 188 | 69479 |
| 49 | Compensation of officers | 909079 | *** | *** | - | - | - | - | *1708 | 15539 | 47897 | 98906 | 155098 | 548367 |
| 50 | Salaries and wages | 4958587 | *** | *** | - | - | *521 | 96 | *1345 | 45261 | 81889 | 205946 | 412062 | 4081629 |
| 51 | Repairs | 479227 | *** | *** | - | - | *24 | 4 | *179 | 2733 | 6518 | 16643 | 33317 | 410749 |
| 52 | Bad debts | 2324995 | *** | *** | - | - | *42 | - | *51058 | 4444 | 13295 | 37565 | 79512 | 2108001 |
| 53 | Rent paid on business property | 582570 | *** | *** | - | - | *21 | 10 | *2 | 2736 | 3776 | 12529 | 24845 | 525446 |
| 54 | Taxes paid | 1128996 | *** | *** | - | - | *37 | 1 | *800 | 8181 | 21866 | 58019 | 112468 | 900940 |
| 55 | Interest paid | 24089218 | *** | *** | - | - | *133 | 175 | *6190 | 118948 | 381851 | 1019522 | 2125615 | 19780733 |
| 56 | Contributions or gifts | 48709 | *** | *** | - | - | - | - | *5 | 419 | 1316 | 3371 | 6320 | 35889 |
| 57 | Amortization | 217422 | *** | *** | - | - | - | - | - | 128 | 846 | 3209 | 7591 | 200621 |
| 58 | Depreciation | 933579 | *** | *** | - | - | *33 | 2 | *325 | 4551 | 14577 | 37726 | 70727 | 782457 |
| 59 | Depletion | *9 | *** | *** | - | - | - | - | - | - | *2 | -0 | - | 7 |
| 60 | Advertising | 476733 | *** | *** | - | - | - | 2 | *16 | 2181 | 6974 | 19767 | 38622 | 400952 |
| 61 | Pension, prof sh, stock, annuity | 264267 | *** | *** | - | - | - | - | *104 | 1588 | 6497 | 18103 | 38545 | 192668 |
| 62 | Employee benefit programs | 633324 | *** | *** | - | - | *14 | -0 | *230 | 3526 | 11573 | 29644 | 57661 | 509864 |
| 63 | Net loss, noncapital assets | 1658761 | *** | *** | - | - | *1953 | 1239 | *10400 | 89813 | 153233 | 51628 | 133373 | 1197562 |
| 64 | Other deductions | 7053520 | *** | *** | - | - | *2370 | 2032 | *15884 | 92031 | 221442 | 351000 | 886054 | 5328658 |
| 65 | Total receipts less total deducts | 10907405 | *** | *** | - | - | *4903 | *35329 | *310192 | 305305 | 339543 | 535979 | 1470502 | 7705246 |
| 66 | Constructive taxable income from related foreign corporations | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 67 | Net income, total | 10799783 | *** | *** | - | - | *4903 | *35329 | *310192 | 304613 | 335612 | 527779 | 1456421 | 7629341 |
| 68 | Net income, Form 1120-A | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 71 | Statutory special deductions, total | 3747324 | *** | *** | - | - | *4903 | *35329 | *307796 | 255570 | 163259 | 126065 | 608486 | 2223738 |
| 72 | Net operating loss deduction | 3702988 | *** | *** | - | - | *4903 | *35329 | *307796 | 255391 | 162136 | 124502 | 604621 | 2187742 |
| 73 | Dividends received deduction | 41744 | *** | *** | - | - | - | - | - | 178 | 1123 | 1563 | 3865 | 33500 |
| 74 | Public utility div paid deduction | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 7053391 | *** | *** | - | - | - | - | *2396 | 49043 | 172462 | 401711 | 848358 | 5405983 |
| 76 | Income tax before credits, total | 2340734 | *** | *** | - | - | - | 13 | *7116 | 14008 | 54472 | 134983 | 283566 | 1785358 |
| 77 | Regular tax | 2307348 | *** | *** | - | - | - | - | *594 | 15301 | 55690 | 136456 | 272505 | 1766764 |
| 78 | Personal holding company tax | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | 8 | *** | *** | - | - | - | - | - | - | - | - | - | 8 |
| 80 | Alternative minimum tax | 39048 | *** | *** | - | - | - | - | *6155 | *1450 | *953 | 1323 | 13733 | 14447 |
| 81 | Environmental tax | 9050 | *** | *** | - | - | - | 38 | 367 | 258 | 173 | 183 | 1032 | 6805 |
| 82 | Foreign tax credit | 77 | *** | *** | - | - | - | - | - | - | - | - | - | 77 |
| 83 | U.S. Possessions tax credit | 6588 | *** | *** | - | - | - | - | - | - | 360 | 142 | - | 6086 |
| 84 | Orphan drug credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | - | *** | *** | - | - | - | - | - | - | - | - | - | - |
| 86 | General business credit | 23676 | *** | *** | - | - | - | - | - | *76 | *20 | 303 | 3730 | 19317 |
| 87 | Prior year minimum tax credit | 11005 | *** | *** | - | - | - | - | - | 2 | *217 | 204 | 469 | 10112 |
| 88 | Income tax after credits, total | 2299388 | *** | *** | - | - | - | 13 | *7116 | 13929 | 53874 | 134333 | 279367 | 1749766 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Personal credit institutions

MINOR INDUSTRY 6140
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 2215 | *** | *** | *403 | *430 | 417 | 528 | 90 | 33 | 20 | 8 | 11 | 10 |
| 2 Total assets | 148158701 | - | *** | *40926 | *181528 | 334991 | 1064474 | 556383 | 518511 | 766366 | 515179 | 1604283 | 142556793 |
| 3 Cash | 1869483 | - | *** | *4674 | *8431 | *34766 | 69380 | 20161 | 8644 | 19053 | 6516 | 72235 | 1624726 |
| 4 Notes and accounts receivable | 91977029 | - | *** | *24542 | *87975 | *228841 | 858569 | 525064 | 502496 | 733701 | 444716 | 1302009 | 87253687 |
| 5 Less: Allowance for bad debts | 828347 | - | *** | *136 | *13662 | *2475 | *10066 | *15938 | *11179 | *25181 | 14478 | 27596 | 707637 |
| 6 Inventories | 8335366 | - | *** | - | - | - | - | - | - | - | - | 4373 | 8330993 |
| 7 U.S. govt. obligations, total | *2093254 | - | *** | - | - | - | - | - | *14 | - | - | - | 2093239 |
| 8 Tax-exempt securities | 4877020 | - | *** | - | - | - | - | - | - | - | - | - | 4877020 |
| 9 Other current assets | 3476167 | - | *** | *7895 | *61862 | *435 | 6602 | *2551 | *2338 | *5257 | 15895 | 69956 | 3301622 |
| 10 Loans to stockholders | *145367 | - | *** | - | *1626 | *8463 | *14287 | - | - | - | - | - | 120333 |
| 11 Mortgage and real estate loans | 1167562 | - | *** | - | - | - | *58633 | *235 | - | - | - | 8652 | 1100042 |
| 12 Other investments | 30904775 | - | *** | *541 | *26038 | *55198 | *21445 | *8018 | *7405 | *27353 | 42779 | 118810 | 30597188 |
| 13 Depreciable assets | 1673239 | - | *** | *29931 | *12577 | *18905 | 30412 | 16061 | 13181 | 48267 | 4496 | 52341 | 1446495 |
| 14 Less: Accumulated depreciation | 856180 | - | *** | *27970 | *5600 | *11514 | 18303 | 8595 | 7441 | 21616 | 1751 | 27046 | 726302 |
| 15 Depletable assets | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 115971 | - | *** | - | *2194 | *1980 | *34478 | *4560 | *333 | *1169 | 70 | 920 | 70266 |
| 18 Intangible assets (Amortizable) | 959707 | - | *** | *1380 | *36 | *12 | *1049 | *1090 | *318 | *280 | 2790 | 7983 | 944769 |
| 19 Less: Accumulated amortization | 178535 | - | *** | *58 | *7 | - | *750 | *624 | *161 | *253 | 1192 | 1735 | 173753 |
| 20 Other assets | 2426823 | - | *** | *127 | *59 | *379 | -1262 | *3799 | *2563 | *-21664 | 15337 | 23380 | 2404105 |
| 21 Total liabilities | 148158701 | - | *** | *40926 | *181528 | 334991 | 1064474 | 556383 | 518511 | 766366 | 515179 | 1604283 | 142556793 |
| 22 Accounts payable | 54379143 | - | *** | *877 | *944 | *5079 | 34627 | *6680 | *4419 | 9604 | 7705 | 29996 | 54279211 |
| 23 Mort, notes, and bonds under 1 yr | 16321100 | - | *** | *5172 | *82960 | *59385 | 285999 | *244120 | *243172 | *206736 | 218825 | 568417 | 14406314 |
| 24 Other current liabilities | 23892234 | - | *** | *2272 | *5238 | *16782 | 125011 | *33011 | *14798 | 59643 | 10699 | 66654 | 23558125 |
| 25 Loans from stockholders | 6986030 | - | *** | *76 | *6291 | *44516 | 77790 | *15588 | *8553 | *36743 | 7091 | - | 6789382 |
| 26 Mort, notes, bonds, 1 yr or more | 15507249 | - | *** | - | *28153 | *15329 | 141479 | *123405 | *109381 | *171188 | 167137 | 417988 | 14316118 |
| 27 Other liabilities | 2601379 | - | *** | *25 | - | *11069 | 63051 | *55407 | *31898 | *120969 | 55871 | 66417 | 2196671 |
| 28 Net worth | 28471566 | - | *** | *32504 | *57941 | 182830 | 336517 | 78172 | 106289 | 161484 | 47850 | 454811 | 27010970 |
| 29 Capital stock | 1806050 | - | *** | *2426 | *3113 | 26825 | 27499 | 22848 | 19778 | 8734 | 4482 | 22101 | 1668246 |
| 30 Paid-in or capital surplus | 21743027 | - | *** | *50 | - | *20882 | 34058 | *14175 | *9609 | *10963 | 9940 | 195025 | 21447012 |
| 31 Retained earnings, appropriated | *107995 | - | *** | - | - | - | - | - | *30 | - | - | 385 | 107580 |
| 32 Retained earnings-unappropriated | 5763569 | - | *** | *34762 | *44161 | *96478 | 236173 | *43077 | *35963 | *55883 | 21342 | 252391 | 4943339 |
| 33 Retained earnings (S CORP) | 285969 | - | *** | - | *10668 | *77141 | *43438 | *14161 | *41126 | *85904 | 12648 | - | - |
| 34 Less: Cost of treasury stock | 1235044 | - | *** | *4734 | - | *38495 | *4651 | *16090 | *217 | - | 562 | 15090 | 1155206 |
| 35 Total receipts | 18852741 | *** | *** | *66746 | *72662 | 109455 | 462696 | 131141 | 111815 | 214491 | 94280 | 461167 | 17117712 |
| 36 Business receipts | 11866601 | *** | *** | *58441 | *54089 | *71585 | 195794 | *92008 | 61643 | 90837 | 50991 | 174401 | 11006420 |
| 37 Interest | 4055007 | - | *** | *6147 | *1031 | *3707 | 78873 | *15887 | *36729 | *73719 | 36426 | 265929 | 3536560 |
| 38 Interest on govt. obligations | *226115 | - | *** | - | *229 | - | - | - | *57 | *9 | - | 663 | 225156 |
| 39 Rents | 30438 | - | *** | *162 | *843 | - | *215 | *66 | *25 | *4754 | - | 382 | 23991 |
| 40 Royalties | 62152 | - | *** | - | - | - | - | - | - | - | - | - | 62152 |
| 41 Net S-T cap gain less net LT loss | *4101 | - | *** | - | - | - | *39 | - | - | - | - | - | 4063 |
| 42 Net L-T cap gain less net ST loss | *466953 | - | *** | - | *590 | *742 | *383 | - | *1 | - | - | 101 | 465136 |
| 43 Net gain, noncapital assets | 11687 | - | *** | - | - | - | *1856 | *2244 | *2 | *1210 | 1500 | 3298 | 1577 |
| 44 Dividends, domestic corporations | 38340 | - | *** | - | - | *659 | *196 | *10 | *37 | *3 | - | 288 | 37148 |
| 45 Dividends, foreign corporations | *5744 | - | *** | - | - | *461 | - | - | - | - | - | - | 5283 |
| 46 Other receipts | 2085601 | *** | *** | *1995 | *15880 | *32301 | 185341 | *20926 | *13321 | *43960 | 5363 | 16105 | 1750225 |
| 47 Total deductions | 16874539 | *** | *** | *62258 | *59505 | 87100 | 387693 | 109333 | 90336 | 156121 | 70332 | 352461 | 15492720 |
| 48 Cost of goods | 3006361 | - | *** | - | - | - | - | - | - | - | - | 3863 | 26 |
| 49 Compensation of officers | 162490 | *** | *** | *9594 | *6776 | *7568 | 21461 | *11381 | *9230 | *14142 | 1558 | 11971 | 68430 |
| 50 Salaries and wages | 3755022 | *** | *** | *17424 | *12524 | *16824 | 45938 | 19803 | 19455 | 32632 | 9102 | 109969 | 3470218 |
| 51 Repairs | 37678 | *** | *** | *443 | *914 | *447 | 1450 | *668 | *523 | 735 | 150 | 2683 | 29648 |
| 52 Bad debts | 523634 | *** | *** | - | *7534 | *12451 | 38633 | *16775 | 6895 | 21910 | 4074 | 33496 | 381776 |
| 53 Rent paid on business property | 525815 | *** | *** | *1507 | *955 | *5309 | 8015 | 2638 | 2334 | *3909 | 875 | 9090 | 490568 |
| 54 Taxes paid | 674297 | *** | *** | *3063 | *1654 | 3896 | 9209 | 2892 | 3688 | 5757 | 2015 | 17426 | 624374 |
| 55 Interest paid | 3757708 | *** | *** | *505 | *5648 | *11520 | 165078 | *26960 | *26668 | 33027 | 26198 | 58616 | 3401775 |
| 56 Contributions or gifts | 18487 | *** | *** | - | - | *117 | 656 | *12 | *84 | *115 | 24 | 178 | 17302 |
| 57 Amortization | 131223 | - | *** | *47 | *7 | *55 | *138 | *111 | *210 | *268 | 1690 | 1226 | 127471 |
| 58 Depreciation | 248818 | - | *** | *1826 | *1493 | *1226 | 2825 | 1823 | 1122 | 7199 | 757 | 5943 | 224604 |
| 59 Depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 142628 | *** | *** | *1208 | *495 | *3335 | 2426 | *1330 | *1049 | 2410 | 161 | 14912 | 114512 |
| 61 Pension, prof sh, stock, annuity | 140756 | *** | *** | - | - | *1042 | *1043 | *822 | *655 | *1092 | 72 | 1603 | 134406 |
| 62 Employee benefit programs | 230808 | *** | *** | - | - | *425 | 2393 | *1066 | *520 | *2862 | 394 | 5752 | 217345 |
| 63 Net loss, noncapital assets | 4736 | - | *** | - | - | *272 | *507 | - | *25 | *29 | - | 62 | 3839 |
| 64 Other deductions | 3514080 | *** | *** | *26641 | *21505 | 22615 | 87921 | 23052 | 17876 | 30036 | 17136 | 69164 | 3196588 |
| 65 Total receipts less total deducts | 1978202 | *** | *** | *4488 | *13157 | 22355 | 75004 | 21808 | 21479 | 58370 | 23949 | 108706 | 1624992 |
| 66 Constructive taxable income from related foreign corporations | 29208 | - | *** | - | - | - | - | - | - | - | - | - | 29208 |
| 67 Net income, total | 1781295 | *** | *** | *4488 | *12928 | 22355 | 75004 | 21808 | 21422 | 58361 | 23949 | 108043 | 1429044 |
| 68 Net income, Form 1120-A | *393 | - | *** | *393 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 137711 | - | *** | - | *4267 | *13827 | *42034 | *14289 | *9899 | *41561 | 10909 | - | - |
| 71 Statutory special deductions, total | 51135 | - | *** | - | - | *3045 | *1373 | *1033 | *26 | *2 | 31 | 11530 | 34095 |
| 72 Net operating loss deduction | 22814 | - | *** | - | - | *2261 | *1236 | *1026 | - | - | 31 | 9822 | 8438 |
| 73 Dividends received deduction | 26821 | - | *** | - | - | *784 | *137 | *7 | *26 | *2 | - | 208 | 25657 |
| 74 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1592539 | *** | *** | *4488 | *8661 | *5572 | 31597 | *6486 | *11497 | *16799 | 13008 | 96513 | 1394949 |
| 76 Income tax before credits, total | 552308 | *** | *** | *673 | *2003 | *836 | 8145 | *1887 | *3896 | *5740 | 4429 | 33537 | 490152 |
| 77 Regular tax | 549905 | *** | *** | *673 | *2003 | *836 | 8145 | *1887 | *3896 | *5737 | 4423 | 33213 | 488083 |
| 78 Personal holding company tax | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 360 | - | *** | - | - | - | - | - | - | - | - | 215 | 145 |
| 81 Environmental tax | 2044 | *** | *** | - | - | - | - | - | - | *3 | 6 | 109 | 1924 |
| 82 Foreign tax credit | *23091 | - | *** | - | - | - | - | - | *-0 | - | - | - | 23091 |
| 83 U.S. Possessions tax credit | 877 | - | *** | - | - | - | - | - | - | 877 | - | - | - |
| 84 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *2684 | - | *** | *81 | - | - | - | - | - | - | - | - | 2603 |
| 87 Prior year minimum tax credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 525656 | *** | *** | *592 | *2003 | *836 | 8145 | *1887 | *3895 | *4863 | 4429 | 33537 | 464458 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Business credit institutions

MINOR INDUSTRY 6150
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 992 | *** | *** | - | *113 | *95 | 181 | *52 | 40 | *14 | 12 | 27 | 58 |
| 2 Total assets | 154070243 | - | *** | - | *43892 | *56017 | 430556 | *353556 | 576005 | *433197 | 842207 | 4422378 | 146910869 |
| 3 Cash | 4797133 | - | *** | - | *6394 | *2550 | 37266 | *26173 | 14331 | *10100 | 10481 | 362161 | 4327445 |
| 4 Notes and accounts receivable | 91173020 | - | *** | - | *18109 | *22683 | *238557 | *163955 | 440390 | *236895 | 537272 | 2369815 | 87145333 |
| 5 Less: Allowance for bad debts | 1989076 | - | *** | - | - | - | *8550 | *5478 | *15811 | *1857 | 21765 | 59689 | 1875926 |
| 6 Inventories | *35244 | - | *** | - | - | - | - | - | *355 | - | 8367 | - | 26522 |
| 7 U.S. govt. obligations, total | *2665233 | - | *** | - | - | - | *30801 | - | - | - | - | 58549 | 2575884 |
| 8 Tax-exempt securities | *249685 | - | *** | - | - | - | - | - | *2926 | - | - | 82893 | 163866 |
| 9 Other current assets | 30493968 | - | *** | - | 1 | *625 | *75133 | *63868 | 83643 | *1912 | 3344 | 309165 | 29956227 |
| 10 Loans to stockholders | 2669000 | - | *** | - | - | - | *9044 | *62018 | 12 | *4760 | - | - | 2591892 |
| 11 Mortgage and real estate loans | *1077052 | - | *** | - | - | - | - | - | - | *11159 | 78012 | 9253 | 978627 |
| 12 Other investments | 18515119 | - | *** | - | - | - | *14030 | *1205 | *15745 | *55962 | 205130 | 756813 | 17466232 |
| 13 Depreciable assets | 2998049 | - | *** | - | *5560 | *30392 | 58134 | *31497 | 35743 | *85832 | 6646 | 221744 | 2509794 |
| 14 Less: Accumulated depreciation | 995944 | - | *** | - | *1040 | *252 | 31088 | *13950 | 7428 | *28029 | 4177 | 141836 | 755436 |
| 15 Depletable assets | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 57023 | - | *** | - | *12028 | - | - | - | 151 | *405 | 98 | 519 | 43823 |
| 18 Intangible assets (Amortizable) | 1169169 | - | *** | - | - | - | *115 | *1358 | *881 | *2 | 5660 | 354594 | 806559 |
| 19 Less: Accumulated amortization | 332015 | - | *** | - | - | - | *40 | *702 | *684 | *2 | 1204 | 169889 | 159495 |
| 20 Other assets | 1487582 | - | *** | - | *2840 | *19 | *7155 | *23611 | *5752 | *56057 | 14343 | 268285 | 1109520 |
| 21 Total liabilities | 154070243 | - | *** | - | *43892 | *56017 | 430556 | *353556 | 576005 | *433197 | 842207 | 4422378 | 146910869 |
| 22 Accounts payable | 15699034 | - | *** | - | *2279 | *32 | *42120 | *5270 | *5364 | *7175 | 151228 | 388163 | 15097396 |
| 23 Mort, notes, and bonds under 1 yr | 46934535 | - | *** | - | *17054 | *22363 | *51163 | *49508 | *154094 | *176138 | 390188 | 1984931 | 44089097 |
| 24 Other current liabilities | 45891444 | - | *** | - | *3076 | *1412 | *75722 | *19649 | 30226 | *2282 | 24410 | 391061 | 45343587 |
| 25 Loans from stockholders | 3215753 | - | *** | - | *2287 | - | *36257 | *5884 | *28187 | *32803 | - | 89125 | 3021209 |
| 26 Mort, notes, bonds, 1 yr or more | 24672366 | - | *** | - | *1060 | - | *113574 | *134245 | *184594 | *152876 | 216221 | 926209 | 22943587 |
| 27 Other liabilities | 1479552 | - | *** | - | *7172 | *-0 | *4902 | *1475 | *19105 | *28839 | 19924 | 133915 | 1264221 |
| 28 Net worth | 16177560 | - | *** | - | *10963 | *32210 | 106818 | *137526 | 154435 | *33085 | 40235 | 508975 | 15151774 |
| 29 Capital stock | 1350914 | - | *** | - | *5307 | *36 | 61235 | *14263 | 103989 | *5091 | 15597 | 67408 | 1077937 |
| 30 Paid-in or capital surplus | 11024176 | - | *** | - | *279 | - | *24064 | *117325 | *26852 | *233 | 47732 | 252729 | 10554580 |
| 31 Retained earnings, appropriated | *25885 | - | *** | - | - | - | *650 | - | - | *718 | 27 | 24457 | 33 |
| 32 Retained earnings-unappropriated | 3597803 | - | *** | - | *5525 | *23851 | *-19609 | *-6365 | *-64938 | *26646 | -34756 | 154438 | 3512961 |
| 33 Retained earnings (S CORP) | 259578 | - | *** | - | *1285 | *8323 | *41272 | *12444 | *88908 | *397 | 11635 | 9942 | 84313 |
| 34 Less: Cost of treasury stock | *80795 | - | *** | - | *1432 | - | *795 | *141 | *376 | - | - | - | 78052 |
| 35 Total receipts | 21659043 | *** | *** | - | *73662 | *46997 | 123663 | *139937 | 175227 | *84985 | 118709 | 1729694 | 19142730 |
| 36 Business receipts | 8264212 | *** | *** | - | *41354 | *45774 | 103263 | *90092 | 105566 | *14216 | 60448 | 1426704 | 6368600 |
| 37 Interest | 11571147 | *** | *** | - | *4305 | *61 | *4016 | *9570 | *32298 | *7495 | 43856 | 209516 | 11248926 |
| 38 Interest on govt. obligations | 12815 | - | *** | - | - | - | - | - | *504 | - | - | 2567 | 9743 |
| 39 Rents | 82085 | - | *** | - | *573 | - | *2699 | *1988 | 18 | *47541 | 51 | 342 | 28872 |
| 40 Royalties | 295 | - | *** | - | - | - | - | - | - | - | - | 295 | - |
| 41 Net S-T cap gain less net LT loss | *38329 | - | *** | - | - | - | - | - | - | *12 | - | 326 | 37991 |
| 42 Net L-T cap gain less net ST loss | 230728 | - | *** | - | - | - | - | - | 29 | *165 | 155 | 27 | 230351 |
| 43 Net gain, noncapital assets | 142641 | - | *** | - | - | - | - | *1013 | *5429 | *1577 | 19 | 2477 | 132126 |
| 44 Dividends, domestic corporations | 5658 | - | *** | - | - | - | - | - | 67 | *862 | 6 | - | 4723 |
| 45 Dividends, foreign corporations | 24924 | - | *** | - | - | - | - | - | 7 | - | - | 5300 | 19616 |
| 46 Other receipts | 1286210 | - | *** | - | *27430 | *1162 | *13685 | *37274 | 31308 | *13116 | 14175 | 82139 | 1061781 |
| 47 Total deductions | 19313926 | *** | *** | - | *54430 | *43443 | 105486 | *101975 | 143311 | *77661 | 96777 | 1642452 | 17033399 |
| 48 Cost of goods | 301589 | - | *** | - | - | - | - | - | *1021 | - | 8420 | - | 33001 |
| 49 Compensation of officers | 232513 | - | *** | - | *1349 | *2465 | *20262 | *11753 | 9633 | *2602 | 1579 | 18657 | 164214 |
| 50 Salaries and wages | 2077826 | - | *** | - | *5103 | - | *9345 | *11626 | 16661 | *3473 | 7373 | 174304 | 1849942 |
| 51 Repairs | 35536 | - | *** | - | - | - | *542 | *886 | *286 | *101 | 46 | 433 | 33183 |
| 52 Bad debts | 1315269 | - | *** | - | *429 | *352 | *3267 | *2568 | *2826 | *2295 | 7738 | 23885 | 1271908 |
| 53 Rent paid on business property | 347392 | - | *** | - | *1356 | *119 | *3958 | *375 | 4427 | *4129 | 635 | 40457 | 291936 |
| 54 Taxes paid | 314554 | *** | *** | - | *1018 | *303 | 2201 | *1990 | 3694 | *1409 | 1610 | 19000 | 283195 |
| 55 Interest paid | 7634929 | *** | *** | - | *4397 | *207 | 20348 | *17430 | 37642 | *23888 | 26513 | 174596 | 7321637 |
| 56 Contributions or gifts | 8139 | - | *** | - | - | *138 | *36 | 2 | *15 | *25 | 21 | 266 | 7638 |
| 57 Amortization | 35194 | - | *** | - | - | - | *231 | 287 | *876 | *492 | 236 | 14428 | 15814 |
| 58 Depreciation | 818937 | - | *** | - | *366 | *216 | 3101 | *3768 | 6863 | *23438 | 684 | 28711 | 751789 |
| 59 Depletion | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 865147 | - | *** | - | *3872 | *15 | *426 | *163 | *761 | *106 | 668 | 364999 | 494138 |
| 61 Pension, prof sh, stock, annuity | 117728 | - | *** | - | *1918 | *438 | *2232 | *34 | *288 | *263 | 276 | 23975 | 88304 |
| 62 Employee benefit programs | 140553 | - | *** | - | - | *2 | *1667 | *1589 | *926 | *152 | 1627 | 15072 | 119519 |
| 63 Net loss, noncapital assets | 23341 | - | *** | - | - | - | *170 | 2234 | 7 | *5508 | 16 | 321 | 15087 |
| 64 Other deductions | 5045279 | *** | *** | - | *34490 | *1764 | 34110 | *45730 | 50655 | *8669 | 7730 | 739484 | 4118952 |
| 65 Total receipts less total deducts | 2345117 | *** | *** | - | *19232 | *3554 | 18177 | *37962 | 31916 | *7323 | 21932 | 87242 | 2109331 |
| 66 Constructive taxable income from related foreign corporations | 5149 | - | *** | - | - | - | - | - | - | - | - | - | 5149 |
| 67 Net income, total | 2337452 | *** | *** | - | *19232 | *3554 | 18177 | *37962 | 31412 | *7323 | 21932 | 84675 | 2104736 |
| 68 Net income, Form 1120-A | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 116889 | - | *** | - | *17620 | *2188 | *15213 | *22324 | *17385 | *989 | 3718 | 7643 | 21386 |
| 71 Statutory special deductions, total | 115742 | *** | *** | - | - | - | *1166 | *11171 | 6390 | *2005 | 8486 | 7787 | 78730 |
| 72 Net operating loss deduction | 101045 | *** | *** | - | - | - | *1166 | *11171 | 6343 | *1401 | 8483 | 2487 | 69988 |
| 73 Dividends received deduction | 14697 | - | *** | - | - | - | - | - | 47 | *604 | 4 | 5300 | 8742 |
| 74 Public utility div paid deduction | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 2105023 | - | *** | - | *1613 | *1366 | *1798 | *4467 | *7637 | *4532 | 9727 | 69244 | 2004621 |
| 76 Income tax before credits, total | 740136 | - | *** | - | *242 | *205 | *342 | *1471 | *2711 | *2109 | 4513 | 24063 | 704477 |
| 77 Regular tax | 734793 | - | *** | - | *242 | *205 | *342 | *1412 | *2575 | *1531 | 3321 | 23969 | 701194 |
| 78 Personal holding company tax | -0 | - | *** | - | - | - | - | - | - | - | - | -0 | - |
| 79 Recapture of investment credit | 19 | - | *** | - | - | - | - | 19 | - | - | - | - | - |
| 80 Alternative minimum tax | 2549 | - | *** | - | - | - | - | *27 | 128 | *578 | 1180 | 18 | 618 |
| 81 Environmental tax | 2775 | - | *** | - | - | - | - | 13 | 8 | - | 13 | 77 | 2665 |
| 82 Foreign tax credit | 1088 | - | *** | - | - | - | - | - | 1 | - | - | 118 | 968 |
| 83 U.S. Possessions tax credit | 534 | - | *** | - | - | - | 47 | - | - | - | 421 | 66 | - |
| 84 Orphan drug credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 3528 | - | *** | - | - | - | - | 745 | - | - | 20 | 904 | 1859 |
| 87 Prior year minimum tax credit | *30670 | - | *** | - | - | - | - | - | - | *691 | - | 30 | 29949 |
| 88 Income tax after credits, total | 704316 | - | *** | - | *242 | *205 | *294 | *726 | *2710 | *1418 | 4072 | 22945 | 671700 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Credit agencies other than banks: Other credit agencies; finance not allocable

MINOR INDUSTRY 6199
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 9986 | *819 | 4205 | 1544 | 947 | 792 | 1024 | 206 | 154 | 72 | 72 | 73 | 78 |
| 2 | Total assets | 777534920 | - | 171508 | 287162 | 371418 | 540731 | 2451524 | 1392280 | 2390660 | 2498464 | 4934580 | 11969406 | 750527187 |
| 3 | Cash | 15575024 | - | 91362 | 129629 | 59158 | 124501 | 233220 | 92995 | 148406 | 148731 | 214935 | 157882 | 14174204 |
| 4 | Notes and accounts receivable | 190768619 | - | 6 | *2480 | *51819 | 190971 | 1016132 | 533943 | 1449203 | 1424671 | 3412298 | 7736000 | 174951097 |
| 5 | Less: Allowance for bad debts | 2169197 | - | - | - | - | - | *4476 | *4406 | 25532 | 32662 | 72529 | 187239 | 1842352 |
| 6 | Inventories | 8479 | - | - | - | - | - | - | - | - | - | 98 | 28 | 8354 |
| 7 | U.S. govt. obligations, total | 25414895 | - | - | - | - | - | *18466 | *43665 | *4851 | *5300 | 6788 | 100994 | 25234832 |
| 8 | Tax-exempt securities | 23680650 | - | - | - | *1161 | - | *6983 | - | *19711 | *481 | 166 | 3472 | 23648678 |
| 9 | Other current assets | 52062345 | - | *969 | *1507 | *18463 | 6321 | 181839 | 202047 | 208967 | 325151 | 165592 | 323801 | 50627688 |
| 10 | Loans to stockholders | 1532530 | - | *16361 | *13491 | *52732 | *6041 | *2487 | *47 | *5557 | *715 | 2126 | 150 | 1432825 |
| 11 | Mortgage and real estate loans | 360993423 | - | *11913 | *26631 | *57233 | *85947 | 468607 | *336717 | 186751 | 172095 | 470140 | 1651415 | 357525973 |
| 12 | Other investments | 91684041 | - | - | *19833 | *63620 | *71323 | 232012 | 48539 | 253987 | 234115 | 543744 | 1385355 | 88831514 |
| 13 | Depreciable assets | 7065447 | - | 103554 | 79515 | 67145 | 47763 | 240697 | 58590 | 84918 | 136368 | 93308 | 406254 | 5747336 |
| 14 | Less: Accumulated depreciation | 3044947 | - | 62182 | 31272 | 29990 | 27796 | 64656 | 24609 | 46950 | 56820 | 45083 | 108225 | 2547364 |
| 15 | Depletable assets | *1110 | - | - | - | - | - | - | - | *3 | - | 1107 | - | - |
| 16 | Less: Accumulated depletion | *3 | - | - | - | - | - | - | - | *3 | - | - | - | - |
| 17 | Land | 285421 | - | - | *7594 | *3165 | *8392 | 35419 | *4020 | 8225 | 25929 | 7015 | 30307 | 155355 |
| 18 | Intangible assets (Amortizable) | 1757559 | - | *1466 | *369 | *690 | *1149 | 13242 | *6142 | 32231 | 88300 | 78672 | 165896 | 1369401 |
| 19 | Less: Accumulated amortization | 512357 | - | *714 | *148 | *242 | *460 | 508 | *3475 | 19944 | *51728 | 22230 | 70893 | 342014 |
| 20 | Other assets | 12431880 | - | *8773 | *37533 | *26466 | 26580 | 72059 | 98066 | 80281 | 77817 | 78434 | 374209 | 11551663 |
| 21 | Total liabilities | 777534920 | - | 171508 | 287162 | 371418 | 540731 | 2451524 | 1392280 | 2390660 | 2498464 | 4934580 | 11969406 | 750527187 |
| 22 | Accounts payable | 52829992 | - | *859 | *1194 | *13795 | 65946 | 69998 | 90554 | 103536 | 90794 | 304055 | 764706 | 51324554 |
| 23 | Mort, notes, and bonds under 1 yr | 232840156 | - | *553 | *32908 | *42147 | *56570 | 620178 | 429585 | 970438 | 1001660 | 2383767 | 5852142 | 221450210 |
| 24 | Other current liabilities | 48637284 | - | 13836 | *7481 | *23105 | 63559 | 194570 | 190714 | 202022 | 225193 | 346780 | 703909 | 46666116 |
| 25 | Loans from stockholders | 739733 | - | *25248 | *29024 | *77003 | *75556 | 318443 | *99997 | *89502 | *18421 | 6039 | - | 500 |
| 26 | Mort, notes, bonds, 1 yr or more | 273536731 | - | *24054 | *5588 | 59264 | *85962 | 379204 | 221097 | 439062 | 364673 | 688091 | 2463550 | 268806186 |
| 27 | Other liabilities | 114634856 | - | *856 | *55 | *1573 | *17583 | 69601 | *34862 | 101246 | 85768 | 94497 | 217285 | 114011531 |
| 28 | Net worth | 54316168 | - | 106102 | 210912 | 154533 | 175554 | 799529 | 325471 | 484855 | 711955 | 1111352 | 1967815 | 48268090 |
| 29 | Capital stock | 6154437 | - | 38240 | 55391 | 11540 | 10138 | 209657 | 38928 | 107786 | 166331 | 150802 | 506257 | 4859367 |
| 30 | Paid-in or capital surplus | 21161145 | - | *36547 | *9577 | *39010 | *57812 | 147324 | 140429 | 107492 | 215799 | 352231 | 259617 | 19795307 |
| 31 | Retained earnings, appropriated | 651696 | - | - | - | - | - | *378 | *580 | *594 | *7775 | 3152 | 175437 | 463780 |
| 32 | Retained earnings-unappropriated | 28906979 | - | 15534 | *17447 | 52003 | 68497 | 341677 | 68140 | 157547 | 212678 | 572037 | 1025017 | 26376402 |
| 33 | Retained earnings (S CORP) | 719127 | - | 18308 | *143905 | *52349 | *39107 | 110677 | 82343 | 113752 | 110496 | 36866 | 1828 | 9494 |
| 34 | Less: Cost of treasury stock | 3277216 | - | *2528 | *15407 | *370 | - | *10185 | *4948 | *2317 | *1124 | 3736 | 341 | 3236260 |
| 35 | Total receipts | 73641800 | *149170 | 843197 | 464746 | 228705 | 348804 | 757874 | 705677 | 608779 | 688455 | 660481 | 1456426 | 66729486 |
| 36 | Business receipts | 25864988 | *105635 | 810576 | 439831 | 218937 | 310443 | 584329 | 603403 | 339726 | 427782 | 264330 | 437472 | 21322524 |
| 37 | Interest | 42821578 | *10131 | *17618 | *5630 | *8006 | 11031 | 75905 | 63090 | 118403 | 104704 | 281137 | 738490 | 41387433 |
| 38 | Interest on govt. obligations | 813254 | - | - | - | *333 | 4 | *1173 | - | - | *52 | 15 | 522 | 811154 |
| 39 | Rents | 495337 | 165 | - | - | *222 | *1289 | 7153 | *3815 | *2365 | 11365 | 3707 | 15043 | 450214 |
| 40 | Royalties | *35685 | - | - | - | - | *5 | - | - | - | *4078 | 385 | 6292 | 24924 |
| 41 | Net S-T cap gain less net LT loss | 46289 | - | - | - | *51 | *256 | *673 | - | *291 | 273 | 8045 | 2713 | 33987 |
| 42 | Net L-T cap gain less net ST loss | 634427 | 12555 | - | *49 | - | - | *6867 | *356 | *32012 | *361 | 4527 | 2323 | 575377 |
| 43 | Net gain, noncapital assets | 177652 | - | - | *7025 | - | *7287 | *423 | *135 | *3207 | *860 | 20610 | 60355 | 77751 |
| 44 | Dividends, domestic corporations | 313420 | 125 | - | *260 | - | - | *9157 | *841 | *2073 | *705 | 1198 | 1163 | 297897 |
| 45 | Dividends, foreign corporations | *28193 | - | - | - | - | - | *8 | - | - | - | - | 657 | 27529 |
| 46 | Other receipts | 2410977 | *20559 | 15003 | *11951 | *1157 | *18489 | 72186 | 34036 | 110701 | 138275 | 76528 | 191397 | 1720696 |
| 47 | Total deductions | 64850440 | *128252 | 725732 | 371686 | 189737 | 286047 | 600713 | 617048 | 500510 | 582710 | 544456 | 1271174 | 59032376 |
| 48 | Cost of goods | 3702407 | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 | Compensation of officers | 1056328 | *22362 | 134698 | *70398 | *39192 | *25948 | 73224 | 46023 | 35516 | 40025 | 33554 | 46206 | 489181 |
| 50 | Salaries and wages | 4746463 | *7860 | 128499 | *117163 | *30691 | 100369 | 120580 | 106522 | 107501 | 122416 | 111621 | 198703 | 3594539 |
| 51 | Repairs | 195513 | *1729 | 4384 | *4219 | 1258 | *1981 | 4245 | 3038 | 3019 | 2182 | 2685 | 7175 | 159597 |
| 52 | Bad debts | 1894045 | 3187 | 730 | *2855 | *586 | *9227 | 5383 | *5025 | 19318 | 16970 | 5203 | 8580 | 1816980 |
| 53 | Rent paid on business property | 721183 | *10009 | 51125 | *14196 | 14684 | *13640 | 22200 | 15452 | 9901 | 16300 | 10194 | 25092 | 518391 |
| 54 | Taxes paid | 729318 | *5039 | 26386 | 20680 | 9555 | 11852 | 28226 | 17625 | 16213 | 17722 | 19217 | 33367 | 523435 |
| 55 | Interest paid | 33661122 | *7272 | 21550 | *945 | 12279 | 13514 | 85409 | 61176 | 105027 | 106153 | 175202 | 464358 | 32608236 |
| 56 | Contributions or gifts | 91380 | *14 | *488 | - | *305 | *28 | 785 | *281 | 856 | 213 | 2826 | 407 | 85178 |
| 57 | Amortization | 298590 | 4152 | *657 | *69 | *90 | *341 | 343 | *2723 | 3416 | 19418 | 10912 | 55196 | 201273 |
| 58 | Depreciation | 883740 | *4474 | 10999 | 8371 | 6183 | 8920 | 22054 | 8494 | 12207 | 22352 | 9874 | 24789 | 745023 |
| 59 | Depletion | *8212 | - | - | - | - | *-0 | - | - | - | *20 | 459 | - | 7732 |
| 60 | Advertising | 1156176 | *326 | 19052 | *5051 | *10473 | *3627 | 9005 | 5649 | 3569 | 13482 | 5752 | 11488 | 1068702 |
| 61 | Pension, prof sh, stock, annuity | 299257 | *2799 | *13751 | *512 | *2665 | *1411 | *5652 | 4257 | 2890 | 5956 | 3541 | 6691 | 249132 |
| 62 | Employee benefit programs | 515236 | *845 | *2607 | *5222 | *1131 | *2987 | 7892 | *4110 | 8528 | 7174 | 8757 | 20985 | 444998 |
| 63 | Net loss, noncapital assets | 463612 | - | - | - | *127 | *256 | 3288 | *348 | 2691 | *335 | 1265 | 7325 | 447976 |
| 64 | Other deductions | 14427857 | *44206 | 184673 | 115025 | 39509 | 64906 | 194971 | 276734 | 150942 | 119342 | 137240 | 331384 | 12768927 |
| 65 | Total receipts less total deducts | 8791360 | *20918 | 117465 | 93060 | 38968 | 62757 | 157161 | 88629 | 108269 | 105745 | 116025 | 185252 | 7697110 |
| 66 | Constructive taxable income from related foreign corporations | *177516 | - | - | - | - | - | *2 | - | - | - | 7 | 10315 | 167192 |
| 67 | Net income, total | 8155622 | *20918 | 117465 | 93060 | 38635 | 62753 | 155990 | 88629 | 108269 | 105693 | 116017 | 195045 | 7053148 |
| 68 | Net income, Form 1120-A | *9424 | - | *6753 | *925 | *1747 | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | 2697 | 2697 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 491762 | *10789 | 95838 | *87029 | *22884 | *44912 | 67809 | 49449 | 35668 | 44108 | 28511 | 2373 | 2392 |
| 71 | Statutory special deductions, total | 675781 | 543 | *1092 | *1241 | *362 | *1491 | 19543 | *5189 | 17992 | *7160 | 5182 | 11378 | 604608 |
| 72 | Net operating loss deduction | 491757 | 456 | *1092 | *1059 | *362 | *1491 | *13789 | *4528 | *16299 | *6565 | 4319 | 10564 | 431234 |
| 73 | Dividends received deduction | 183727 | 88 | - | *182 | - | - | *5753 | *661 | *1694 | *594 | 863 | 814 | 173078 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 7053307 | *9586 | 20535 | *4791 | *15390 | *16350 | 68655 | 33991 | 54672 | 54426 | 82324 | 181294 | 6511294 |
| 76 | Income tax before credits, total | 2480967 | *3282 | 2556 | *719 | *4034 | *5042 | 20884 | 11241 | 18842 | 18745 | 28010 | 62703 | 2304910 |
| 77 | Regular tax | 2451626 | *3269 | 2556 | *719 | *4034 | *5042 | 20100 | 11240 | 18450 | 18610 | 27967 | 62404 | 2277236 |
| 78 | Personal holding company tax | 2 | - | - | - | - | - | - | - | - | - | -0 | - | 2 |
| 79 | Recapture of investment credit | *92 | - | - | - | - | - | - | *-0 | - | - | - | - | 92 |
| 80 | Alternative minimum tax | 13065 | *7 | - | - | - | - | *775 | - | *351 | *103 | 27 | 158 | 11644 |
| 81 | Environmental tax | 9665 | 6 | - | - | - | - | *9 | - | *40 | *32 | 15 | 141 | 9421 |
| 82 | Foreign tax credit | *102801 | - | - | - | - | - | *2 | - | *36 | - | 3 | 1830 | 100931 |
| 83 | U.S. Possessions tax credit | 914 | - | - | - | - | - | - | - | - | 914 | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | 12 | - | - | - | - | - | - | - | - | - | 12 | - | - |
| 86 | General business credit | 67692 | - | - | - | - | - | *93 | *29 | *122 | - | 83 | 127 | 67238 |
| 87 | Prior year minimum tax credit | 2422 | - | - | - | - | - | *26 | - | 10 | - | - | 835 | 1552 |
| 88 | Income tax after credits, total | 2307126 | *3282 | 2556 | *719 | *4034 | *5042 | 20764 | 11212 | 18674 | 17830 | 27912 | 59911 | 2135190 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 47
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 12563 | *701 | 6729 | 1595 | 1504 | 616 | 941 | 152 | 79 | 55 | 48 | 50 | 93 |
| 2 Total assets | 649881990 | - | 192300 | 249827 | 523672 | 461476 | 1885397 | 1113809 | 1158155 | 1919771 | 3475734 | 8148386 | 630753462 |
| 3 Cash | 14483952 | - | 69465 | 94905 | 109867 | 136915 | 412313 | 115931 | 221308 | 205444 | 283772 | 593549 | 12240482 |
| 4 Notes and accounts receivable | 134581120 | - | *10650 | *29522 | *77820 | *124743 | 429369 | 186900 | 289035 | 555967 | 795407 | 1378358 | 130703348 |
| 5 Less: Allowance for bad debts | 170278 | - | - | - | - | - | - | - | *2693 | *2021 | 3383 | 3348 | 158833 |
| 6 Inventories | 130811 | - | - | - | - | - | *597 | - | *2492 | *36145 | 24662 | 6072 | 60843 |
| 7 U.S. govt. obligations, total | 39090196 | - | - | - | *9509 | *4865 | *91602 | *13725 | *61236 | 203688 | 247409 | 1400318 | 37057845 |
| 8 Tax-exempt securities | 2055417 | - | - | - | - | - | *71374 | *8475 | *110085 | *53647 | 12733 | 5133 | 1793970 |
| 9 Other current assets | 247635633 | - | 28466 | *51696 | *93350 | 76357 | 148577 | 91164 | 86547 | 264280 | 697248 | 2003718 | 244094232 |
| 10 Loans to stockholders | 552912 | - | *40439 | *226 | *37201 | *1172 | 35364 | *1815 | *16711 | *3636 | 1053 | 156189 | 259106 |
| 11 Mortgage and real estate loans | 3406673 | - | - | *3316 | *5091 | *26809 | *17905 | - | - | *1432 | - | 84934 | 3267186 |
| 12 Other investments | 152775945 | - | *1089 | *6190 | *114749 | *61391 | 536764 | 813217 | 297382 | 459838 | 1113981 | 1368162 | 148003182 |
| 13 Depreciable assets | 11236698 | - | 116543 | *112654 | 86549 | 118232 | 251375 | 47716 | 106132 | 182194 | 235811 | 864966 | 9114526 |
| 14 Less: Accumulated depreciation | 5664816 | - | 79432 | *65953 | 53482 | 89750 | 151594 | 25230 | 60650 | 114320 | 119771 | 444414 | 4460220 |
| 15 Depletable assets | *58172 | - | - | - | - | - | - | - | *1414 | - | 56316 | - | 442 |
| 16 Less: Accumulated depletion | *44953 | - | - | - | - | - | - | - | *454 | - | 44337 | - | 163 |
| 17 Land | 213550 | - | - | - | *1954 | - | *13933 | - | *1350 | *5701 | 6338 | 52400 | 131874 |
| 18 Intangible assets (Amortizable) | 1789332 | - | *3951 | *25712 | *389 | *422 | 15470 | 4312 | *80634 | *8353 | 132878 | 342524 | 1174687 |
| 19 Less: Accumulated amortization | 603092 | - | *2307 | *16665 | *120 | *149 | 8855 | *2609 | *77883 | *3837 | 56265 | 123088 | 311313 |
| 20 Other assets | 48354719 | - | *3435 | *8224 | *40796 | *469 | 21202 | -141607 | 25511 | 59623 | 91883 | 462914 | 47782269 |
| 21 Total liabilities | 649881990 | - | 192300 | 249827 | 523672 | 461476 | 1885397 | 1113809 | 1158155 | 1919771 | 3475734 | 8148386 | 630753462 |
| 22 Accounts payable | 129748033 | - | *10782 | *15983 | *60430 | *77808 | 232531 | 101575 | 171745 | 457321 | 646803 | 1809734 | 126163320 |
| 23 Mort, notes, and bonds under 1 yr | 42277466 | - | *7462 | *14711 | *34898 | *11017 | 112678 | *51329 | 16435 | 397356 | 345771 | 533911 | 40751897 |
| 24 Other current liabilities | 374523042 | - | 48210 | *21414 | 20266 | 64507 | 245871 | 178834 | 249206 | 283759 | 681353 | 2120434 | 370609189 |
| 25 Loans from stockholders | 1452593 | - | 61927 | *58116 | *29669 | *33190 | 62993 | *5137 | *24082 | *4602 | 68891 | 175857 | 928128 |
| 26 Mort, notes, bonds, 1 yr or more | 14889351 | - | *4380 | - | *23809 | *897 | 55563 | *5439 | *83264 | 101189 | 269655 | 1004916 | 13340239 |
| 27 Other liabilities | 49043934 | - | *2814 | *2989 | *6162 | *554 | 95897 | *37245 | 21378 | 27572 | 138742 | 506408 | 48204173 |
| 28 Net worth | 37947572 | - | 56724 | 136614 | 348437 | 273503 | 1079865 | 734250 | 592044 | 647972 | 1324520 | 1997126 | 30756517 |
| 29 Capital stock | 5029170 | - | 59296 | 6141 | 119881 | 6933 | 67039 | 109525 | 37057 | 33304 | 210100 | 160989 | 4218906 |
| 30 Paid-in or capital surplus | 12734951 | - | *53135 | *18660 | 95212 | *62001 | 277399 | 334494 | 178266 | 679850 | 364239 | 588853 | 10082842 |
| 31 Retained earnings, appropriated | 168694 | - | - | - | - | - | *14968 | - | - | *627 | 16355 | 32538 | 104206 |
| 32 Retained earnings-unappropriated | 22000566 | - | -35525 | *28063 | 57487 | *53066 | 345672 | 141320 | 232158 | -75300 | 554774 | 1281913 | 19416939 |
| 33 Retained earnings (S CORP) | 1427537 | - | -19988 | *83749 | *76869 | *152757 | 416530 | 162457 | 154289 | *40113 | 308020 | 15172 | 37570 |
| 34 Less: Cost of treasury stock | 3413348 | - | *193 | - | *1012 | *1253 | *41744 | *13546 | *9725 | 30622 | 128967 | 82339 | 3103947 |
| 35 Total receipts | 87316890 | *347865 | 1560864 | 1587103 | 680478 | 1171701 | 4137209 | 976792 | 2430357 | 1049079 | 1629176 | 3026938 | 68719328 |
| 36 Business receipts | 46275520 | *317962 | 1556476 | 1583460 | 571725 | 1120709 | 3852198 | 680650 | 2016726 | 758761 | 1266315 | 2322670 | 30227869 |
| 37 Interest | 30535870 | *10046 | *772 | *2983 | 4383 | *1666 | 17215 | 12600 | 19591 | 53029 | 65178 | 217091 | 30131315 |
| 38 Interest on govt. obligations | 212744 | *3393 | - | - | *287 | *787 | 5389 | *163 | 7206 | 14661 | 7866 | 6822 | 166170 |
| 39 Rents | 497973 | 91 | *1004 | - | *1664 | - | *558 | - | *368 | *196 | 1474 | 27169 | 465450 |
| 40 Royalties | 33350 | - | - | - | - | - | - | - | *657 | - | 28731 | 108 | 3853 |
| 41 Net S-T cap gain less net LT loss | 308816 | *1179 | - | - | *1048 | *2019 | *6207 | *2004 | *1588 | *6366 | 15903 | 13168 | 259333 |
| 42 Net L-T cap gain less net ST loss | 878137 | 3679 | - | - | *894 | *4013 | *13731 | *15118 | *5958 | 6779 | 47141 | 27102 | 753722 |
| 43 Net gain, noncapital assets | 127399 | 35 | - | *9 | *583 | *16 | *11416 | *5 | *214 | *13668 | 13154 | 56050 | 32249 |
| 44 Dividends, domestic corporations | 283790 | *1745 | - | - | *1466 | *752 | 5347 | *72 | *8067 | 2107 | 4938 | 13754 | 245542 |
| 45 Dividends, foreign corporations | 121517 | 97 | - | - | - | - | *154 | - | - | - | 5375 | 3812 | 112079 |
| 46 Other receipts | 8041775 | *9638 | *2611 | *651 | *98428 | *41738 | 224994 | 266181 | 369982 | 193512 | 173100 | 339192 | 6321748 |
| 47 Total deductions | 78509871 | *277490 | 1326271 | 1510987 | 547122 | 1089958 | 3798523 | 812929 | 2223171 | 865463 | 1394559 | 2605904 | 62057494 |
| 48 Cost of goods | 5606649 | - | - | - | - | - | *597 | - | *228 | *25262 | - | 399 | 24797 |
| 49 Compensation of officers | 4789257 | *33237 | 228727 | *857838 | 63337 | 352378 | 551870 | 122048 | 426796 | 104544 | 166145 | 288211 | 1594125 |
| 50 Salaries and wages | 15841581 | *73569 | 279387 | *290044 | 159071 | 313178 | 581201 | 149892 | 266315 | 240328 | 503133 | 572255 | 12413208 |
| 51 Repairs | 340879 | *1313 | 4077 | *1978 | *1771 | *1284 | 6494 | 1365 | 2036 | 5113 | 8062 | 19916 | 287469 |
| 52 Bad debts | 278855 | 2 | - | *649 | *2981 | *41 | *4521 | *891 | *2514 | 1952 | 1391 | 8287 | 255626 |
| 53 Rent paid on business property | 1955010 | *15435 | 53624 | *34000 | 24831 | 46907 | 49016 | 17728 | 36809 | 29436 | 39332 | 68001 | 1539890 |
| 54 Taxes paid | 1890175 | *15144 | 56582 | 61878 | 21438 | 32735 | 66618 | 29584 | 44651 | 36977 | 52974 | 103427 | 1368167 |
| 55 Interest paid | 25618738 | *5857 | *19761 | *4435 | 5916 | *1773 | 18417 | 14316 | 16752 | 35765 | 69237 | 196156 | 25230353 |
| 56 Contributions or gifts | 157804 | 151 | *290 | *20 | *255 | *105 | 1182 | *487 | *1040 | 1352 | 4166 | 8534 | 140224 |
| 57 Amortization | 224366 | *1223 | *811 | *1350 | *92 | *290 | 824 | *221 | *12090 | 2526 | 15102 | 41241 | 148597 |
| 58 Depreciation | 1188958 | *9058 | 13644 | *12453 | 5360 | 13872 | 22528 | 5846 | 14153 | 18362 | 29639 | 92187 | 951856 |
| 59 Depletion | *243 | - | - | - | - | - | - | - | *240 | - | - | 2 | 2 |
| 60 Advertising | 1051988 | *31065 | 10069 | *2372 | *1035 | *8887 | 14939 | *3939 | 2864 | 17171 | 22048 | 70735 | 866863 |
| 61 Pension, prof sh, stock, annuity | 560646 | *9242 | *20741 | *20710 | *3316 | *8966 | 35192 | 5605 | 10773 | 8851 | 16188 | 30300 | 390761 |
| 62 Employee benefit programs | 808505 | *4402 | 22925 | *30214 | *2013 | *15044 | 17303 | 7513 | 16126 | 14782 | 27257 | 32108 | 618817 |
| 63 Net loss, noncapital assets | 19294 | - | - | - | - | - | *379 | *17 | *1127 | *374 | 2237 | 2529 | 12631 |
| 64 Other deductions | 18176923 | *71837 | 548512 | 193046 | 133386 | 257808 | 612624 | 451657 | 247876 | 329553 | 402212 | 1064660 | 13863752 |
| 65 Total receipts less total deducts | 8807019 | *70376 | 234592 | 76116 | 133356 | 81743 | 338686 | 163863 | 207185 | 183616 | 234617 | 421034 | 6661834 |
| 66 Constructive taxable income from related foreign corporations | 233458 | - | - | - | - | - | - | *4837 | - | - | 5689 | 19960 | 202972 |
| 67 Net income, total | 8827733 | *66982 | 234592 | 76116 | 133069 | 80956 | 333297 | 168537 | 199979 | 168955 | 232440 | 434172 | 6698636 |
| 68 Net income, Form 1120-A | *999 | - | *638 | *242 | *119 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *302 | *302 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1100289 | *216 | 198840 | *62730 | *90314 | *65337 | 286823 | 125448 | 113061 | *16170 | 46256 | 7415 | 87679 |
| 71 Statutory special deductions, total | 385634 | *1524 | *25562 | *7305 | *7320 | *1379 | 11750 | *584 | 11199 | 8348 | 39525 | 27492 | 243645 |
| 72 Net operating loss deduction | 200529 | *302 | *25562 | *7305 | *6571 | *852 | *7947 | *533 | *5502 | *6873 | 36067 | 18748 | 84266 |
| 73 Dividends received deduction | 185105 | *1222 | - | - | *749 | *526 | 3804 | *51 | *5697 | 1475 | 3458 | 8744 | 159379 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 7356326 | *65242 | *10190 | *6082 | *36023 | *14240 | 35695 | 55197 | 75984 | 144437 | 146660 | 399266 | 6367311 |
| 76 Income tax before credits, total | 2570390 | *22818 | 1535 | *912 | *8174 | *4156 | 9985 | 18624 | 26415 | 49579 | 50771 | 138897 | 2238524 |
| 77 Regular tax | 2554850 | *22741 | *1529 | *912 | *8084 | *4156 | 9872 | 18605 | 25785 | 49100 | 50139 | 138225 | 2225701 |
| 78 Personal holding company tax | -0 | - | - | - | - | - | - | - | - | - | -0 | - | - |
| 79 Recapture of investment credit | 11 | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 80 Alternative minimum tax | 6172 | - | *6 | - | *90 | - | *113 | - | *583 | *349 | 481 | 221 | 4329 |
| 81 Environmental tax | 9149 | 77 | - | - | - | - | - | *19 | *46 | 130 | 151 | 450 | 8276 |
| 82 Foreign tax credit | 202551 | 152 | - | - | - | - | *10 | - | - | *1336 | 3177 | 228 | 197648 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 4608 | - | - | - | - | - | - | - | - | - | - | -0 | 4608 |
| 86 General business credit | 12258 | 664 | - | - | - | - | - | - | - | *3 | 2 | 1411 | 10177 |
| 87 Prior year minimum tax credit | 4519 | - | - | - | - | - | - | - | *241 | *976 | 2338 | 361 | 603 |
| 88 Income tax after credits, total | 2346454 | *22002 | 1535 | *912 | *8174 | *4156 | 9975 | 18624 | 26174 | 47264 | 45254 | 136896 | 2025488 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Security brokers, dealers, and flotation companies

MINOR INDUSTRY 6210
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4811 | *16 | 2960 | *248 | *632 | *195 | 456 | 84 | 52 | 40 | 31 | 27 | 69 |
| 2 Total assets | 605707015 | - | 93880 | *33898 | *223855 | *146825 | 945524 | 629093 | 745400 | 1332788 | 2278381 | 4261986 | 595015384 |
| 3 Cash | 8990103 | - | 35203 | *18864 | *65267 | *10494 | 242746 | 61660 | 130057 | 117460 | 195631 | 254198 | 7858521 |
| 4 Notes and accounts receivable | 126574883 | - | *8093 | *9581 | *41362 | *38866 | 155153 | *78863 | 166805 | 392989 | 572132 | 1016070 | 124094969 |
| 5 Less: Allowance for bad debts | 122384 | - | - | - | - | - | - | - | *2693 | *2021 | 1961 | 1082 | 114626 |
| 6 Inventories | 120652 | - | - | - | - | - | - | - | *2492 | *36145 | 24662 | 6072 | 51280 |
| 7 U.S. govt. obligations, total | 35812585 | - | - | - | *9509 | *4865 | *67166 | *10458 | *24558 | *140439 | 124858 | 348242 | 35082491 |
| 8 Tax-exempt securities | 2000137 | - | - | - | - | - | *63332 | *8475 | *89562 | *48309 | 11070 | 22 | 1779367 |
| 9 Other current assets | 232948883 | - | *25899 | *215 | *69638 | *41165 | 96938 | *58780 | 38145 | 145745 | 374354 | 1063907 | 231034098 |
| 10 Loans to stockholders | 467799 | - | *12106 | - | *1314 | - | *22914 | - | *15461 | *3636 | 1053 | 156008 | 255306 |
| 11 Mortgage and real estate loans | 3325351 | - | - | - | *2657 | *26809 | *2083 | - | - | *1432 | - | 84934 | 3207436 |
| 12 Other investments | 146927770 | - | *1068 | *4971 | *448 | *22839 | 240075 | 376474 | 231475 | 393191 | 826057 | 1002381 | 143828790 |
| 13 Depreciable assets | 7510445 | - | *39720 | *6204 | *40947 | *14225 | 106610 | *17772 | 58094 | 60712 | 110570 | 183519 | 6872072 |
| 14 Less: Accumulated depreciation | 3761050 | - | *28841 | *5936 | *31892 | *13001 | 68621 | *8844 | 31226 | 29468 | 65073 | 89953 | 3388195 |
| 15 Depletable assets | *2404 | - | - | - | - | - | - | - | *1414 | - | 549 | - | 442 |
| 16 Less: Accumulated depletion | *1124 | - | - | - | - | - | - | - | *454 | - | 507 | - | 163 |
| 17 Land | 99787 | - | - | - | - | - | *3924 | - | *1222 | *5701 | 1065 | 11346 | 76529 |
| 18 Intangible assets (Amortizable) | 757402 | - | *853 | - | *20 | *152 | *6064 | *850 | *4034 | *5075 | 61696 | 26213 | 652445 |
| 19 Less: Accumulated amortization | 211540 | - | *587 | - | - | *38 | *2420 | *511 | *1289 | *2467 | 19026 | 13617 | 171585 |
| 20 Other assets | 44264910 | - | *367 | - | *24584 | *450 | 9560 | *25115 | 17742 | 15909 | 61251 | 213726 | 43896207 |
| 21 Total liabilities | 605707015 | - | 93880 | *33898 | *223855 | *146825 | 945524 | 629093 | 745400 | 1332788 | 2278381 | 4261986 | 595015384 |
| 22 Accounts payable | 121057824 | - | *5207 | *6420 | *44901 | *2132 | 49243 | *40459 | 112327 | 329683 | 571927 | 618605 | 119276921 |
| 23 Mort, notes, and bonds under 1 yr | 39606480 | - | *1245 | *2551 | *23336 | - | 92333 | *49404 | *10464 | 355333 | 248687 | 254152 | 38568975 |
| 24 Other current liabilities | 355901703 | - | *6433 | *302 | *13812 | *45274 | 194362 | *129414 | 166280 | 156855 | 404447 | 1304199 | 353480324 |
| 25 Loans from stockholders | 1033709 | - | *22503 | - | - | *29919 | *39318 | *4654 | 830 | *4602 | 37873 | 153936 | 740073 |
| 26 Mort, notes, bonds, 1 yr or more | 11493985 | - | *127 | - | *11235 | - | *25125 | - | *49966 | *55052 | 134934 | 498634 | 10718911 |
| 27 Other liabilities | 45187667 | - | *2814 | - | *1370 | - | *38420 | *41704 | *16405 | 20560 | 57528 | 250632 | 44758233 |
| 28 Net worth | 31425647 | - | 55551 | *24625 | *129200 | *69500 | 506724 | 363457 | 389128 | 410702 | 822985 | 1181827 | 27471947 |
| 29 Capital stock | 4549762 | - | 29124 | *5531 | *9983 | *1480 | 33681 | 83866 | 30511 | 21670 | 82452 | 78976 | 4172489 |
| 30 Paid-in or capital surplus | 10845909 | - | *27292 | *6678 | *50034 | *12574 | 154056 | *18775 | 158644 | 601482 | 223299 | 382115 | 9210958 |
| 31 Retained earnings, appropriated | 165290 | - | - | - | - | - | *14968 | - | - | *177 | 16355 | 32538 | 101252 |
| 32 Retained earnings-unappropriated | 18415955 | - | *278 | *1438 | *42839 | *19162 | 193266 | *60102 | 144092 | -217738 | 445800 | 733905 | 16992812 |
| 33 Retained earnings (S CORP) | 708872 | - | *-1143 | *10977 | *27356 | *37538 | 119700 | *201815 | *62430 | *35499 | 178114 | - | 36586 |
| 34 Less: Cost of treasury stock | 3260141 | - | - | - | *1012 | *1253 | *8947 | *1102 | *6549 | *30387 | 123035 | 45707 | 3042150 |
| 35 Total receipts | 67037379 | *312907 | 690318 | *160059 | *564575 | *228957 | 1339196 | 614506 | 696331 | 647253 | 1113158 | 1126257 | 59543865 |
| 36 Business receipts | 27781989 | *284511 | 686780 | *159396 | *498076 | *200015 | 1133420 | *352301 | 356126 | 480097 | 828050 | 701174 | 22102043 |
| 37 Interest | 29830430 | *9047 | *772 | *44 | *2164 | *1076 | 9961 | *9202 | 15221 | 34468 | 54070 | 143728 | 29550677 |
| 38 Interest on govt. obligations | 194631 | *3393 | - | - | - | - | *3823 | *144 | *4654 | 14423 | 4643 | 3225 | 160326 |
| 39 Rents | 337068 | 91 | *1004 | - | - | - | *40 | - | - | *12 | 446 | 23259 | 312218 |
| 40 Royalties | 33044 | - | - | - | - | - | - | - | *657 | - | 28719 | 23 | 3645 |
| 41 Net S-T cap gain less net LT loss | 296900 | *1179 | - | - | *1048 | *2019 | *5834 | *2004 | *897 | *4234 | 13497 | 10539 | 255649 |
| 42 Net L-T cap gain less net ST loss | 821033 | 3679 | - | - | *894 | *2019 | *10324 | *15118 | *5207 | *4514 | 23937 | 23812 | 731529 |
| 43 Net gain, noncapital assets | 111701 | 35 | - | - | - | - | *2999 | *-0 | *53 | *13668 | 9506 | 56046 | 29394 |
| 44 Dividends, domestic corporations | 240467 | *1745 | - | - | *1466 | - | *1692 | *72 | *7399 | *1928 | 3172 | 11735 | 211259 |
| 45 Dividends, foreign corporations | 115618 | 97 | - | - | - | - | *67 | - | - | - | 950 | 3579 | 110926 |
| 46 Other receipts | 7274497 | *9130 | *1762 | *619 | *60927 | *23827 | 171037 | 235664 | 306117 | 93909 | 146169 | 149137 | 6076199 |
| 47 Total deductions | 60781467 | *245178 | 602359 | *149986 | *489808 | *209244 | 1242413 | 549494 | 599519 | 551390 | 949548 | 980453 | 54212074 |
| 48 Cost of goods | 2556457 | - | - | - | - | - | - | - | - | *25262 | - | 399 | 16268 |
| 49 Compensation of officers | 2455988 | *22421 | *110897 | *29714 | *42181 | *30881 | 390005 | *81145 | 125067 | 92774 | 146578 | 126241 | 1258083 |
| 50 Salaries and wages | 12882592 | *67689 | *169877 | *14262 | *153028 | *42614 | 408314 | *106176 | 200552 | 161709 | 349999 | 267172 | 10941200 |
| 51 Repairs | 283935 | *1127 | *1853 | - | *1711 | *699 | 2156 | *694 | *1096 | 1476 | 4554 | 5511 | 263058 |
| 52 Bad debts | 246221 | 2 | - | *244 | - | - | - | *814 | *2283 | *1478 | 933 | 5150 | 235317 |
| 53 Rent paid on business property | 1446300 | *13669 | 25195 | *663 | *22681 | *10335 | 32804 | *11325 | 24862 | 15555 | 31058 | 27080 | 1231071 |
| 54 Taxes paid | 1396378 | *13294 | 28169 | *3193 | *19214 | *6431 | 41490 | 18900 | 29172 | 24204 | 44676 | 39164 | 1128471 |
| 55 Interest paid | 24937969 | *5365 | *996 | *526 | *4780 | *246 | 12356 | *13458 | 14323 | 22872 | 48530 | 102164 | 24712355 |
| 56 Contributions or gifts | 71975 | 151 | *100 | - | *253 | *29 | *327 | *384 | *201 | 1140 | 3129 | 3124 | 63136 |
| 57 Amortization | 140179 | *1172 | *84 | - | *36 | *267 | *235 | *147 | *1050 | *2125 | 6964 | 5335 | 122764 |
| 58 Depreciation | 823316 | *8487 | *8099 | *281 | *3529 | *610 | 10144 | *2935 | 7669 | 5871 | 12741 | 31062 | 731889 |
| 59 Depletion | *242 | - | - | - | - | - | - | - | *240 | - | - | - | 2 |
| 60 Advertising | 445181 | *30954 | *6977 | - | *958 | *7610 | 2748 | *2140 | *1509 | 3797 | 14371 | 17379 | 356736 |
| 61 Pension, prof sh, stock, annuity | 388896 | *9228 | *6547 | *4149 | *504 | *766 | 12227 | *2350 | 5677 | 3063 | 13081 | 18163 | 313140 |
| 62 Employee benefit programs | 544263 | *4297 | *11415 | - | *1832 | *1721 | 11994 | *4562 | *8199 | 10681 | 19662 | 14923 | 454978 |
| 63 Net loss, noncapital assets | 8578 | - | - | - | - | - | *72 | *4 | *72 | *51 | 932 | 130 | 7316 |
| 64 Other deductions | 12152998 | *61368 | 232148 | *96953 | *116779 | *70347 | 298861 | 304462 | 174541 | 186217 | 244922 | 310498 | 10055902 |
| 65 Total receipts less total deducts | 6255912 | *67729 | 87959 | *10073 | *74767 | *19713 | 96783 | 65011 | 96812 | 95863 | 163610 | 145803 | 5331790 |
| 66 Constructive taxable income from related foreign corporations | 198135 | - | - | - | - | - | - | *4837 | - | - | 2162 | 19869 | 171268 |
| 67 Net income, total | 6259416 | *64335 | 87959 | *10073 | *74767 | *19713 | 92960 | 69704 | 92158 | 81439 | 161129 | 162448 | 5342731 |
| 68 Net income, Form 1120-A | *119 | - | - | - | *119 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 425559 | - | *78050 | *2022 | *42800 | *8939 | 70128 | *53424 | *46731 | *15976 | 20034 | - | 87456 |
| 71 Statutory special deductions, total | 272696 | *1222 | *586 | *6475 | *4161 | - | *5129 | *232 | *8425 | 8223 | 30449 | 7928 | 199868 |
| 72 Net operating loss deduction | 118761 | - | *586 | *6475 | *3412 | - | *3944 | *181 | *3246 | *6873 | 28217 | 722 | 65104 |
| 73 Dividends received deduction | 153935 | *1222 | - | - | *749 | - | *1184 | *51 | *5179 | *1349 | 2232 | 7206 | 134763 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 5562014 | *63114 | *9324 | *1576 | *28393 | *10774 | 17704 | *16048 | 37267 | 57240 | 110646 | 154520 | 5055408 |
| 76 Income tax before credits, total | 1946208 | *22094 | *1399 | *236 | *6938 | *3570 | 4847 | *5283 | 13236 | 19838 | 38229 | 53405 | 1777133 |
| 77 Regular tax | 1933969 | *22018 | *1399 | *236 | *6849 | *3570 | 4737 | *5283 | 12651 | 19447 | 37860 | 53036 | 1766884 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 9 | - | - | - | - | - | - | - | - | - | - | - | 9 |
| 80 Alternative minimum tax | 5168 | - | - | - | *90 | - | *110 | - | *564 | *349 | 254 | 218 | 3583 |
| 81 Environmental tax | 6855 | 77 | - | - | - | - | - | - | *21 | *42 | 115 | 151 | 6450 |
| 82 Foreign tax credit | 190720 | 152 | - | - | - | - | *10 | - | - | *287 | 1215 | 71 | 188986 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 1284 | - | - | - | - | - | - | - | - | - | - | - | 1284 |
| 86 General business credit | 9410 | 664 | - | - | - | - | - | - | - | - | 2 | 52 | 8691 |
| 87 Prior year minimum tax credit | *1633 | - | - | - | - | - | - | - | - | *291 | 745 | - | 597 |
| 88 Income tax after credits, total | 1743161 | *21278 | *1399 | *236 | *6938 | *3570 | 4837 | *5283 | 13236 | 19259 | 36267 | 53282 | 1577575 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Security, commodity brokers and services: Commodity contracts brokers and dealers; security and commodity exchanges; and allied services

MINOR INDUSTRY 6299
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 7752 | *685 | 3769 | *1347 | 872 | *421 | 484 | 67 | 27 | 15 | 17 | 23 | 24 |
| 2 Total assets | 44174975 | - | 98420 | *215929 | 299817 | *314651 | 939873 | 484716 | 412756 | 586983 | 1197353 | 3886400 | 35738078 |
| 3 Cash | 5493849 | - | 34262 | *76041 | 44600 | *126422 | 169566 | 54271 | 91251 | 87984 | 88141 | 339351 | 4381960 |
| 4 Notes and accounts receivable | 8006237 | - | *2557 | *19941 | *36458 | *85876 | 274217 | 108037 | *122230 | *162977 | 223274 | 362288 | 6608380 |
| 5 Less: Allowance for bad debts | 47895 | - | - | - | - | - | - | - | - | - | 1422 | 2266 | 44206 |
| 6 Inventories | *10160 | - | - | - | - | - | *597 | - | - | - | - | - | 9563 |
| 7 U.S. govt. obligations, total | 3277611 | - | - | - | - | - | *24436 | *3267 | *36678 | *63249 | 122551 | 1052076 | 1975354 |
| 8 Tax-exempt securities | *55280 | - | - | - | - | - | *8042 | - | *20523 | 5338 | 1663 | 5110 | 14603 |
| 9 Other current assets | 14686750 | - | *2568 | *51481 | *23712 | *35192 | 51639 | 32384 | 48401 | *118535 | 322893 | 939811 | 13060134 |
| 10 Loans to stockholders | 85113 | - | *28334 | *226 | *35886 | *1172 | *12450 | *1815 | *1250 | - | - | 181 | 3800 |
| 11 Mortgage and real estate loans | *81322 | - | - | *3316 | *2434 | - | *15822 | - | - | - | - | - | 59750 |
| 12 Other investments | 5848175 | - | *21 | *1220 | *114300 | *38552 | 296690 | 436743 | 65906 | *66647 | 287924 | 365781 | 4174391 |
| 13 Depreciable assets | 3726252 | - | 76823 | *106451 | 45602 | *104007 | 144765 | 29944 | *48038 | *121483 | 125240 | 681446 | 2242453 |
| 14 Less: Accumulated depreciation | 1903766 | - | 50591 | *60017 | 21590 | *76750 | 82973 | 16386 | *29425 | *84852 | 54698 | 354461 | 1072025 |
| 15 Depletable assets | 55767 | - | - | - | - | - | - | - | - | - | 55767 | - | - |
| 16 Less: Accumulated depletion | 43830 | - | - | - | - | - | - | - | - | - | 43830 | - | - |
| 17 Land | 113763 | - | - | - | *1954 | - | *10009 | - | 128 | - | 5273 | 41054 | 55345 |
| 18 Intangible assets (Amortizable) | 1031931 | - | *3098 | *25712 | *369 | *270 | 9406 | *3461 | *76600 | *3278 | 71183 | 316311 | 522242 |
| 19 Less: Accumulated amortization | 391552 | - | *1720 | *16665 | *120 | *111 | 6435 | *2098 | *76595 | *1370 | 37239 | 109471 | 139728 |
| 20 Other assets | 4089809 | - | *3069 | *8224 | *16212 | *19 | 11642 | *-166722 | *7769 | *43714 | 30632 | 249188 | 3886062 |
| 21 Total liabilities | 44174975 | - | 98420 | *215929 | 299817 | *314651 | 939873 | 484716 | 412756 | 586983 | 1197353 | 3886400 | 35738078 |
| 22 Accounts payable | 8690208 | - | *5575 | *9563 | *15529 | *75677 | 183288 | *61115 | *59418 | *127638 | 74876 | 1191129 | 6886399 |
| 23 Mort, notes, and bonds under 1 yr | 2670986 | - | *6218 | *12161 | *11562 | *11017 | 20345 | *1925 | *5972 | *42023 | 97084 | 279759 | 2182922 |
| 24 Other current liabilities | 18621339 | - | *41777 | *21112 | *6454 | *19232 | 51509 | 49420 | 82926 | *126904 | 276906 | 816235 | 17128865 |
| 25 Loans from stockholders | 418883 | - | *39424 | *58116 | *29669 | *3271 | *23674 | *483 | *23252 | - | 31018 | 21921 | 188055 |
| 26 Mort, notes, bonds, 1 yr or more | 3395366 | - | *4253 | - | *12574 | *897 | *30438 | *5439 | *33299 | *46137 | 134721 | 506281 | 2621328 |
| 27 Other liabilities | 3856267 | - | *-0 | *2989 | *4792 | *554 | *57477 | *-4460 | *4973 | *7012 | 81213 | 255776 | 3445941 |
| 28 Net worth | 6521925 | - | 1173 | *111988 | 219237 | *204003 | 573141 | 370794 | 202916 | 237270 | 501535 | 815299 | 3284569 |
| 29 Capital stock | 479409 | - | 30172 | *610 | 109898 | *5453 | 33358 | 25659 | 6546 | *11634 | 127648 | 82013 | 46418 |
| 30 Paid-in or capital surplus | 1889042 | - | *25842 | *11981 | *45178 | *49427 | 123343 | *315719 | *19622 | *78368 | 140940 | 206738 | 871884 |
| 31 Retained earnings, appropriated | 3404 | - | - | - | - | - | - | - | - | 451 | - | - | 2953 |
| 32 Retained earnings-unappropriated | 3584611 | - | *-35803 | *26625 | *14648 | *33904 | 152406 | *81219 | *88065 | *142438 | 108974 | 548009 | 2424127 |
| 33 Retained earnings (S CORP) | 718665 | - | -18845 | *72772 | *49512 | *115219 | 296830 | *-39358 | *91858 | *4614 | 129907 | 15172 | 985 |
| 34 Less: Cost of treasury stock | 153206 | - | *193 | - | - | - | *32796 | *12444 | *3175 | 235 | 5933 | 36632 | 61797 |
| 35 Total receipts | 20279510 | *34959 | 870546 | *1427045 | 115903 | *942744 | 2798013 | 362287 | 1734026 | 401826 | 516018 | 1900681 | 9175463 |
| 36 Business receipts | 18493531 | *33451 | 869696 | *1424064 | *73649 | *920694 | 2718778 | *328349 | 1660600 | *278664 | 438265 | 1621496 | 8125826 |
| 37 Interest | 705439 | 999 | - | *2939 | *2220 | *590 | 7254 | *3398 | *4370 | *18561 | 11108 | 73363 | 580638 |
| 38 Interest on govt. obligations | 18113 | - | - | - | *287 | *787 | *1567 | *19 | *2552 | 237 | 3223 | 3597 | 5843 |
| 39 Rents | 160906 | - | - | - | *1664 | - | *519 | - | *368 | *184 | 1028 | 3910 | 153233 |
| 40 Royalties | 306 | - | - | - | - | - | - | - | - | - | 12 | 86 | 208 |
| 41 Net S-T cap gain less net LT loss | 11916 | - | - | - | - | - | *373 | - | *691 | *2132 | 2407 | 2629 | 3684 |
| 42 Net L-T cap gain less net ST loss | 57103 | - | - | - | - | *1994 | *3407 | - | *751 | *2265 | 23204 | 3289 | 22193 |
| 43 Net gain, noncapital assets | 15697 | - | - | *9 | *583 | *16 | *8417 | *5 | *161 | - | 3649 | 4 | 2854 |
| 44 Dividends, domestic corporations | 43323 | - | - | - | - | *752 | *3656 | - | *668 | *180 | 1766 | 2018 | 34283 |
| 45 Dividends, foreign corporations | *5899 | - | - | - | - | - | *87 | - | - | - | 4426 | 234 | 1153 |
| 46 Other receipts | 767277 | *509 | *849 | *32 | *37501 | *17911 | 53957 | 30517 | 63865 | 99603 | 26930 | 190055 | 245549 |
| 47 Total deductions | 17728404 | *32312 | 723912 | *1361002 | 57314 | *880713 | 2556110 | 263434 | 1623652 | 314073 | 445011 | 1625451 | 7845419 |
| 48 Cost of goods | 3050192 | - | - | - | - | - | *597 | - | *228 | - | - | - | 8528 |
| 49 Compensation of officers | 2333269 | *10816 | *117831 | *828124 | *21156 | *321498 | 161865 | 40904 | 301729 | *11770 | 19566 | 161969 | 336042 |
| 50 Salaries and wages | 2958989 | *5880 | *109510 | *275782 | *6042 | *270565 | 172887 | 43716 | *65763 | 78619 | 153134 | 305083 | 1472008 |
| 51 Repairs | 56943 | *186 | *2223 | *1978 | *61 | *585 | 4339 | *672 | *939 | *3637 | 3507 | 14405 | 24411 |
| 52 Bad debts | 32634 | - | - | *405 | *2981 | *41 | *4521 | *77 | *232 | *474 | 458 | 3137 | 20310 |
| 53 Rent paid on business property | 508710 | *1766 | 28429 | *33336 | *2150 | *36572 | 16212 | 6403 | *11948 | 13881 | 8273 | 40920 | 308819 |
| 54 Taxes paid | 493797 | *1850 | 28413 | *58685 | *2224 | *26304 | 25129 | 10684 | 15480 | *12773 | 8298 | 64263 | 239695 |
| 55 Interest paid | 680769 | *492 | *18765 | *3909 | *1136 | *1527 | 6061 | *858 | *2430 | *12893 | 20708 | 93993 | 517998 |
| 56 Contributions or gifts | 85830 | - | *190 | *20 | *2 | *76 | *855 | *102 | *838 | *212 | 1037 | 5410 | 77088 |
| 57 Amortization | 84187 | *51 | *727 | *1350 | *56 | *24 | 589 | *74 | *11040 | *401 | 8137 | 35906 | 25833 |
| 58 Depreciation | 365642 | *572 | *5544 | *12172 | *1831 | *13262 | 12385 | *2912 | *6484 | *12491 | 16898 | 61124 | 219967 |
| 59 Depletion | 2 | - | - | - | - | - | - | - | - | - | - | 2 | - |
| 60 Advertising | 606807 | *111 | *3091 | *2372 | *77 | *1277 | 12191 | *1799 | *1355 | *13374 | 7677 | 53356 | 510127 |
| 61 Pension, prof sh, stock, annuity | 171750 | 13 | *14194 | *16562 | *2812 | *8201 | 22964 | *3255 | *5096 | *5788 | 3108 | 12137 | 77621 |
| 62 Employee benefit programs | 264242 | 106 | *11510 | *30214 | *181 | *13323 | 5309 | *2952 | *7927 | *4102 | 7595 | 17185 | 163839 |
| 63 Net loss, noncapital assets | 10717 | - | - | - | - | - | *307 | *13 | *1056 | *323 | 1305 | 2399 | 5315 |
| 64 Other deductions | 6023925 | *10470 | 316364 | *96094 | 16606 | *187460 | 313763 | 147195 | 73335 | 143336 | 157290 | 754162 | 3807850 |
| 65 Total receipts less total deducts | 2551107 | *2647 | 146633 | *66043 | 58589 | *62030 | 241903 | 98852 | 110374 | 87753 | 71007 | 275230 | 1330044 |
| 66 Constructive taxable income from related foreign corporations | 35323 | - | - | - | - | - | - | - | - | - | 3527 | 91 | 31704 |
| 67 Net income, total | 2568316 | *2647 | 146633 | *66043 | 58302 | *61243 | 240337 | 98834 | 107821 | 87516 | 71311 | 271724 | 1355904 |
| 68 Net income, Form 1120-A | *880 | - | *638 | *242 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *302 | *302 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 674730 | *216 | 120790 | *60708 | *47514 | *56398 | 216695 | *72024 | *66330 | *194 | 26222 | 7415 | 223 |
| 71 Statutory special deductions, total | 112938 | *302 | *24976 | *830 | *3159 | *1379 | *6622 | *352 | *2775 | *126 | 9076 | 19564 | 43777 |
| 72 Net operating loss deduction | 81768 | *302 | *24976 | *830 | *3159 | *852 | *4002 | *352 | *2256 | - | 7850 | 18026 | 19162 |
| 73 Dividends received deduction | 31169 | - | - | - | - | *526 | *2620 | - | *518 | *126 | 1226 | 1538 | 24616 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1794312 | 2128 | *866 | *4506 | *7629 | *3466 | *17992 | *39149 | *38717 | *87196 | 36013 | 244746 | 1311904 |
| 76 Income tax before credits, total | 624182 | 724 | *136 | *676 | *1236 | *586 | 5139 | *13340 | *13178 | *29741 | 12543 | 85491 | 461391 |
| 77 Regular tax | 620881 | 724 | *130 | *676 | *1236 | *586 | *5135 | *13322 | *13135 | *29653 | 12280 | 85189 | 458817 |
| 78 Personal holding company tax | -0 | - | - | - | - | - | - | - | - | - | -0 | - | - |
| 79 Recapture of investment credit | 2 | - | - | - | - | - | - | - | - | - | - | - | 2 |
| 80 Alternative minimum tax | 1004 | - | *6 | - | - | - | *4 | - | *18 | - | 227 | 3 | 746 |
| 81 Environmental tax | 2294 | - | - | - | - | - | - | *19 | *26 | *88 | 36 | 300 | 1826 |
| 82 Foreign tax credit | 11831 | - | - | - | - | - | - | - | - | 1049 | 1962 | 157 | 8663 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 3324 | - | - | - | - | - | - | - | - | - | - | -0 | 3323 |
| 86 General business credit | 2848 | - | - | - | - | - | - | - | - | *3 | - | 1359 | 1485 |
| 87 Prior year minimum tax credit | *2886 | - | - | - | - | - | - | - | *241 | *685 | 1593 | 361 | 6 |
| 88 Income tax after credits, total | 603293 | 724 | *136 | *676 | *1236 | *586 | 5139 | *13340 | *12938 | *28004 | 8987 | 83614 | 447914 |

MAJOR GROUP 48
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 5054 | 304 | 1070 | 162 | 295 | 415 | 1129 | 304 | 360 | 231 | 160 | 190 | 434 |
| 2 Total assets | 2292261996 | - | 36775 | 28157 | 103498 | 328923 | 2659454 | 2205859 | 5615368 | 8317347 | 11576508 | 30156170 | 2231233937 |
| 3 Cash | 19050101 | - | 14557 | 11758 | 49924 | 123437 | 638242 | 314682 | 743506 | 570422 | 717132 | 785748 | 15080694 |
| 4 Notes and accounts receivable | 119601061 | - | 602 | 1599 | 7178 | 26572 | 96501 | 136226 | 534186 | 372507 | 707070 | 1567839 | 116150780 |
| 5 Less: Allowance for bad debts | 1276674 | - | *-0 | - | - | - | *110 | - | 9331 | 8152 | 7624 | 8069 | 1243387 |
| 6 Inventories | 2176512 | - | - | - | 108 | - | *73 | *397 | *863 | *2829 | 259 | 3802 | 2168181 |
| 7 U.S. govt. obligations, total | 202144220 | - | - | *1731 | 4894 | 43054 | 597969 | 407398 | 1457487 | 1859345 | 2821255 | 6964977 | 187986110 |
| 8 Tax-exempt securities | 208003773 | - | *6726 | - | *16 | 2001 | 132330 | 157065 | 438327 | 629664 | 1433039 | 3652879 | 201551726 |
| 9 Other current assets | 212335872 | - | 8924 | 8470 | 25392 | 41921 | 333068 | 421330 | 874441 | 1786552 | 1912803 | 5026078 | 201896894 |
| 10 Loans to stockholders | 2352696 | - | - | *354 | - | *11676 | *9203 | *2813 | *128 | *2842 | 1918 | 2153 | 2321609 |
| 11 Mortgage and real estate loans | 154679898 | - | *-0 | - | *168 | *863 | 21753 | 24013 | 89876 | 127739 | 255766 | 529123 | 153630597 |
| 12 Other investments | 1173153514 | - | *1852 | 2456 | 8102 | 39505 | 639576 | 630511 | 1199161 | 2337488 | 2947320 | 9565034 | 1155782509 |
| 13 Depreciable assets | 44358969 | - | *3071 | *612 | 3168 | 31354 | 77945 | 79810 | 156257 | 208136 | 316028 | 803092 | 42679496 |
| 14 Less: Accumulated depreciation | 10321599 | - | *3040 | *464 | *2158 | 8624 | 23015 | 22840 | 60866 | 49204 | 86945 | 289266 | 9775177 |
| 15 Depletable assets | 379930 | - | - | - | - | - | - | - | - | - | - | - | 379930 |
| 16 Less: Accumulated depletion | 147248 | - | - | - | - | - | - | - | - | - | - | - | 147248 |
| 17 Land | 1703039 | - | *3 | - | *3 | *890 | 16321 | *1496 | 4058 | 35696 | 21680 | 48407 | 1574485 |
| 18 Intangible assets (Amortizable) | 5425426 | - | *919 | *3 | *43 | *4059 | 2105 | *257 | 10915 | 37913 | 64283 | 148212 | 5156718 |
| 19 Less: Accumulated amortization | 1723582 | - | *407 | *3 | *6 | *15 | 1048 | *151 | 5099 | 8747 | 16598 | 57191 | 1634317 |
| 20 Other assets | 160366088 | - | 3568 | 1643 | 6666 | 12230 | 118543 | 52853 | 181457 | 412317 | 489124 | 1413351 | 157674335 |
| 21 Total liabilities | 2292261996 | - | 36775 | 28157 | 103498 | 328923 | 2659454 | 2205859 | 5615368 | 8317347 | 11576508 | 30156170 | 2231233937 |
| 22 Accounts payable | 29362792 | - | *3783 | *85 | 1401 | 28451 | 52871 | 47285 | 143372 | 93053 | 224230 | 640415 | 28127847 |
| 23 Mort, notes, and bonds under 1 yr | 43237725 | - | - | - | *63 | *229 | 33308 | *34186 | 33404 | 44685 | 35230 | 131541 | 42925078 |
| 24 Other current liabilities | 437957883 | - | 4961 | 6607 | 25521 | 150194 | 760668 | 751150 | 2321740 | 3436402 | 4709053 | 12122895 | 413668693 |
| 25 Loans from stockholders | 9442491 | - | *309 | - | *10151 | - | *4986 | *12547 | *29256 | *17972 | 9642 | 11230 | 9346397 |
| 26 Mort, notes, bonds, 1 yr or more | 80211561 | - | - | - | *885 | *6668 | 51508 | *15255 | *80805 | 119943 | 182260 | 471194 | 79283041 |
| 27 Other liabilities | 1236200146 | - | 8526 | 14631 | 29379 | 50481 | 425704 | 472547 | 1238374 | 1632279 | 3229150 | 8080534 | 1221018541 |
| 28 Net worth | 455849397 | - | 19196 | 6833 | 36098 | 92901 | 1330409 | 872889 | 1768416 | 2973012 | 3186942 | 8698361 | 436864341 |
| 29 Capital stock | 18994952 | - | 921 | 942 | 14949 | 17203 | 183894 | 124041 | 261990 | 373695 | 205276 | 722541 | 17089499 |
| 30 Paid-in or capital surplus | 198497346 | - | 7604 | 1262 | 11426 | 38334 | 277604 | 214140 | 658567 | 1030764 | 813608 | 3134106 | 192309930 |
| 31 Retained earnings, appropriated | 26781728 | - | *3 | *491 | *102 | 2831 | 12351 | 12118 | 80412 | 165485 | 66058 | 305845 | 26136031 |
| 32 Retained earnings-unappropriated | 218586534 | - | 10675 | 4257 | 9341 | 38479 | 859628 | 529707 | 787950 | 1444301 | 2149641 | 4622866 | 208129690 |
| 33 Retained earnings (S CORP) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 7011162 | - | *6 | *119 | *-280 | *3947 | 3069 | *7117 | *20504 | 41234 | 47641 | 86997 | 6800809 |
| 35 Total receipts | 678909229 | 596131 | 60183 | 22145 | 675011 | 334598 | 1399892 | 1446433 | 4287014 | 5233199 | 6436519 | 16651714 | 641766390 |
| 36 Business receipts | 505156173 | 382828 | 13882 | 18324 | 658141 | 309615 | 1115158 | 1281766 | 3851689 | 4569624 | 5586453 | 14447077 | 472921616 |
| 37 Interest | 101876447 | 51301 | 624 | 829 | 11285 | 8958 | 89576 | 76835 | 205750 | 304929 | 437032 | 1180070 | 99509258 |
| 38 Interest on govt. obligations | 6708122 | *706 | *439 | - | *2 | 160 | 6345 | 14733 | 20697 | 43790 | 71860 | 207681 | 6341710 |
| 39 Rents | 8921674 | 135 | - | - | *414 | *119 | 4438 | 2780 | 5834 | 8227 | 12837 | 28733 | 8858157 |
| 40 Royalties | 47733 | - | - | - | - | *37 | *-0 | *1 | - | -0 | - | 443 | 47252 |
| 41 Net S-T cap gain less net LT loss | 241479 | *477 | - | - | *3 | *24 | 611 | *876 | 1262 | 2964 | 1871 | 5029 | 228363 |
| 42 Net L-T cap gain less net ST loss | 3305969 | *2793 | *12 | *4 | *140 | *272 | 15786 | 24223 | 12053 | 21040 | 27759 | 95344 | 3106544 |
| 43 Net gain, noncapital assets | 288420 | - | - | - | - | *28 | *284 | *467 | 382 | *94 | 893 | 2515 | 283758 |
| 44 Dividends, domestic corporations | 3587830 | *622 | *535 | *26 | *216 | 429 | 5810 | 5960 | 15450 | 34311 | 22431 | 70810 | 3431230 |
| 45 Dividends, foreign corporations | 478533 | 5 | - | - | *-0 | *-0 | 81 | *93 | *7 | *186 | 332 | 893 | 476936 |
| 46 Other receipts | 48296847 | 157265 | 44690 | 2961 | 4810 | 14956 | 161804 | 38698 | 173890 | 248035 | 275052 | 613120 | 46561565 |
| 47 Total deductions | 637981792 | 498046 | 50683 | 16633 | 661506 | 301698 | 1202440 | 1245405 | 3929796 | 4699757 | 5813372 | 15218322 | 604344133 |
| 48 Cost of goods | 353163125 | - | - | - | - | - | - | *397 | - | *2561 | 220 | 3553 | 522027 |
| 49 Compensation of officers | 1910812 | 32 | - | - | *128 | 47198 | 14973 | 22443 | 34683 | 45371 | 48652 | 129074 | 1568259 |
| 50 Salaries and wages | 40853619 | *17017 | *643 | *448 | 3481 | 62367 | 153014 | 141915 | 383763 | 375840 | 693119 | 1571857 | 37450154 |
| 51 Repairs | 415712 | 240 | *1 | *3 | *52 | *1616 | 1891 | *991 | 2947 | 4206 | 5759 | 14020 | 383986 |
| 52 Bad debts | 1720325 | *369 | *3 | - | - | - | 1215 | 681 | 9639 | 7323 | 9388 | 20578 | 1671130 |
| 53 Rent paid on business property | 4483028 | *1833 | *165 | *17 | *1129 | 5071 | 10686 | 7864 | 27575 | 33570 | 35831 | 111261 | 4248026 |
| 54 Taxes paid | 11230969 | 6519 | 263 | 161 | 860 | 11123 | 20980 | 38642 | 99764 | 105111 | 158744 | 334433 | 10454368 |
| 55 Interest paid | 13958862 | *4425 | *43 | *3 | 867 | 621 | 5931 | 12521 | 10334 | 26881 | 27991 | 75467 | 13793777 |
| 56 Contributions or gifts | 385946 | *40 | *10 | - | *24 | *549 | 109 | 718 | 625 | 1801 | 1867 | 5106 | 375098 |
| 57 Amortization | 2929989 | 4281 | 299 | 79 | 1215 | 147 | 6846 | 3255 | 23098 | 23963 | 28802 | 79096 | 2758907 |
| 58 Depreciation | 6388304 | *298 | *263 | *22 | 2603 | 5211 | 5913 | 6026 | 18110 | 24407 | 34234 | 93218 | 6197999 |
| 59 Depletion | 11381 | - | - | - | - | *10 | - | - | - | - | - | 28 | 11343 |
| 60 Advertising | 1493278 | *345 | *9 | *2 | *125 | 5063 | 3496 | 1904 | 16226 | 16184 | 18644 | 47095 | 1384184 |
| 61 Pension, prof sh, stock, annuity | 2595120 | *1296 | - | - | *2 | *597 | 2532 | 1185 | 7520 | 6714 | 16583 | 41069 | 2517622 |
| 62 Employee benefit programs | 3924545 | *421 | *3 | - | *78 | *5214 | 8052 | 8762 | 31846 | 21579 | 43538 | 137230 | 3667822 |
| 63 Net loss, noncapital assets | 147318 | *611 | *2 | *1 | - | *183 | *4 | *682 | 671 | 2448 | 2309 | 3130 | 137278 |
| 64 Other deductions | 192369458 | 295729 | 46655 | 11098 | 99428 | 123736 | 326696 | 375291 | 795519 | 1848317 | 1242339 | 3409392 | 183795258 |
| 65 Total receipts less total deducts | 40927437 | 98085 | 9500 | 5511 | 13505 | 32900 | 197451 | 201028 | 357218 | 533442 | 623146 | 1433392 | 37422257 |
| 66 Constructive taxable income from related foreign corporations | 1718004 | - | - | - | - | - | *203 | - | *251 | *7 | 2519 | 16 | 1715009 |
| 67 Net income, total | 35937319 | 97379 | 9061 | 5511 | 13503 | 32740 | 191309 | 186295 | 336772 | 489659 | 553806 | 1225728 | 32795556 |
| 68 Net income, Form 1120-A | *766 | *766 | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *23117 | *23117 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 4590322 | 35693 | 5531 | 3331 | 6128 | 7851 | 72480 | 48045 | 102952 | 114982 | 83501 | 312799 | 3797029 |
| 72 Net operating loss deduction | 2453859 | *26744 | 4442 | 1292 | 1974 | 1818 | 32604 | 27026 | 46279 | 50348 | 39886 | 222255 | 1999192 |
| 73 Dividends received deduction | 1857219 | *276 | *374 | *12 | *148 | 283 | 3842 | 3799 | 8756 | 23522 | 14612 | 44223 | 1757373 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 31644884 | 59498 | 3796 | 2181 | 7380 | 24897 | 119328 | 138421 | 233863 | 376222 | 470796 | 910871 | 29297631 |
| 76 Income tax before credits, total | 10214336 | 20415 | 960 | 424 | 6795 | 7433 | 38258 | 48729 | 82593 | 133278 | 163217 | 332818 | 9379417 |
| 77 Regular tax | 9771016 | 19551 | 952 | 379 | 1159 | 6678 | 33909 | 46459 | 78941 | 128407 | 158377 | 312670 | 8983535 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 18 | - | - | - | - | - | - | - | - | - | - | - | 18 |
| 80 Alternative minimum tax | 399958 | *772 | *8 | *45 | 5605 | 755 | 4230 | 2214 | 3581 | 4591 | 4200 | 18963 | 354994 |
| 81 Environmental tax | 43200 | *57 | *-0 | - | 30 | -0 | *3 | *39 | 70 | 281 | 404 | 1173 | 41143 |
| 82 Foreign tax credit | 965875 | - | - | - | - | - | *1 | *5 | *4 | *48 | 248 | 601 | 964969 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 4554 | - | - | - | - | - | - | - | - | - | - | 9 | 4545 |
| 86 General business credit | 95590 | - | - | - | - | - | - | - | *16 | - | 66 | 282 | 95225 |
| 87 Prior year minimum tax credit | 230918 | *3 | *85 | *60 | *30 | 94 | 348 | *191 | *424 | *1102 | 1765 | 13829 | 212986 |
| 88 Income tax after credits, total | 8917399 | 20412 | 875 | 364 | 6765 | 7339 | 37908 | 48534 | 82149 | 132128 | 161136 | 318097 | 8101692 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 6355
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Size of Total Assets | | | | | | | | | | |
| 1 | Number of returns | 1449 | 47 | 120 | 121 | 156 | 136 | 308 | 91 | 110 | 63 | 46 | 54 | 195 |
| 2 | Total assets | 1552489410 | - | 6653 | 20855 | 56765 | 108669 | 751640 | 652223 | 1711466 | 2384680 | 3330903 | 8816832 | 1534648724 |
| 3 | Cash | 7433828 | - | 1776 | 7440 | 22241 | 35619 | 156113 | 81822 | 124109 | 93733 | 122741 | 141207 | 6647028 |
| 4 | Notes and accounts receivable | 69576558 | - | 568 | 1599 | 4555 | 8843 | 18636 | 12858 | 52120 | 29082 | 77188 | 29103 | 69342005 |
| 5 | Less: Allowance for bad debts | 898401 | - | - | - | - | - | - | - | - | - | 18 | 23 | 898361 |
| 6 | Inventories | 1704126 | - | - | - | - | - | - | *397 | - | *2500 | 12 | 636 | 1700580 |
| 7 | U.S. govt. obligations, total | 104214022 | - | - | *916 | *1894 | 21311 | 218035 | 156630 | 584789 | 590631 | 770186 | 2077868 | 99791761 |
| 8 | Tax-exempt securities | 107872061 | - | - | - | - | *787 | 27854 | 26752 | 118727 | 232852 | 352757 | 749678 | 106362655 |
| 9 | Other current assets | 75964993 | - | 3543 | 7435 | 18449 | 24384 | 144317 | 117713 | 170074 | 121521 | 315436 | 463931 | 74578189 |
| 10 | Loans to stockholders | 155810 | - | - | - | - | - | - | *2813 | - | *546 | - | - | 152451 |
| 11 | Mortgage and real estate loans | 137451543 | - | - | - | *168 | *863 | 14866 | 14391 | 79007 | 92574 | 214474 | 484051 | 136551149 |
| 12 | Other investments | 899801793 | - | *206 | 1942 | 2980 | 11771 | 135010 | 218701 | 525808 | 1066682 | 1283612 | 4246408 | 892308671 |
| 13 | Depreciable assets | 18199398 | - | - | - | *86 | *24 | 3340 | 6602 | 7986 | 39814 | 36190 | 92232 | 18013123 |
| 14 | Less: Accumulated depreciation | 4510717 | - | - | - | - | - | - | *73 | - | *5856 | 950 | 15723 | 4488115 |
| 15 | Depletable assets | 324449 | - | - | - | - | - | - | - | - | - | - | - | 324449 |
| 16 | Less: Accumulated depletion | 128262 | - | - | - | - | - | - | - | - | - | - | - | 128262 |
| 17 | Land | 358649 | - | - | - | - | - | - | - | - | *690 | - | 9502 | 348457 |
| 18 | Intangible assets (Amortizable) | 2911808 | - | - | - | - | - | - | - | - | *39 | 154 | 1927 | 2909688 |
| 19 | Less: Accumulated amortization | 1042255 | - | - | - | - | - | - | - | - | *4 | - | - | 1042251 |
| 20 | Other assets | 133100009 | - | 561 | 1522 | 6392 | 5066 | 33468 | 13617 | 48844 | 119876 | 159122 | 536034 | 132175507 |
| 21 | Total liabilities | 1552489410 | - | 6653 | 20855 | 56765 | 108669 | 751640 | 652223 | 1711466 | 2384680 | 3330903 | 8816832 | 1534648724 |
| 22 | Accounts payable | 13223406 | - | - | - | - | *56 | - | - | - | *1420 | 2165 | 9838 | 13209926 |
| 23 | Mort, notes, and bonds under 1 yr | 28392820 | - | - | - | - | - | - | - | - | - | - | 11640 | 28381181 |
| 24 | Other current liabilities | 131279350 | - | 2961 | 2190 | 4292 | 5935 | 51427 | 41968 | 130746 | 127765 | 238915 | 492758 | 130180392 |
| 25 | Loans from stockholders | 6183704 | - | - | - | - | - | - | - | 840 | *672 | - | 1885 | 6180308 |
| 26 | Mort, notes, bonds, 1 yr or more | 53244686 | - | - | - | - | - | - | - | - | *36740 | - | 65409 | 53142537 |
| 27 | Other liabilities | 1085926014 | - | 5007 | 13957 | 24948 | 44208 | 335028 | 333132 | 918387 | 1371081 | 2427972 | 6539559 | 1073912736 |
| 28 | Net worth | 234239430 | - | -1314 | 4707 | 27525 | 58471 | 365185 | 277123 | 661493 | 847002 | 661851 | 1695743 | 229641645 |
| 29 | Capital stock | 9009205 | - | 176 | 790 | 7067 | 8478 | 55003 | 53457 | 94307 | 89487 | 81611 | 179591 | 8439238 |
| 30 | Paid-in or capital surplus | 124143767 | - | 319 | 460 | 2023 | 3729 | 75798 | 45031 | 143437 | 115560 | 188799 | 652644 | 122915968 |
| 31 | Retained earnings, appropriated | 21844893 | - | - | *41 | *102 | 1691 | 7937 | 6282 | 30976 | 65216 | 34161 | 147618 | 21550869 |
| 32 | Retained earnings-unappropriated | 83251582 | - | -1803 | 3417 | 18053 | 44704 | 228476 | 172491 | 400851 | 607646 | 371949 | 726219 | 80679581 |
| 33 | Retained earnings (S CORP) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 | Less: Cost of treasury stock | 4010018 | - | *6 | - | *-280 | *132 | *2029 | *137 | *8078 | *30907 | 14669 | 10328 | 3944012 |
| 35 | Total receipts | 393957588 | 507264 | 11203 | 20236 | 32210 | 53381 | 396130 | 293715 | 782054 | 1042492 | 1452517 | 3182618 | 386183769 |
| 36 | Business receipts | 265071788 | 332387 | 6568 | 17169 | 25623 | 42828 | 303036 | 247135 | 642700 | 752538 | 1195760 | 2433893 | 259072151 |
| 37 | Interest | 78001881 | 47246 | 238 | 629 | 2058 | 4337 | 33092 | 27337 | 89630 | 108889 | 175433 | 481894 | 77031097 |
| 38 | Interest on govt. obligations | 1049863 | *171 | - | - | 2 | *43 | 600 | 959 | 2892 | 9287 | 2945 | 9263 | 1023704 |
| 39 | Rents | 7790434 | 135 | - | - | - | *47 | *493 | *2044 | *831 | 4692 | 5782 | 10565 | 7765845 |
| 40 | Royalties | 41429 | - | - | - | - | *37 | - | *-0 | - | -0 | - | 15 | 41377 |
| 41 | Net S-T cap gain less net LT loss | 147648 | *477 | - | - | *3 | *24 | *350 | *80 | *478 | *1344 | 148 | 707 | 144037 |
| 42 | Net L-T cap gain less net ST loss | 1606430 | *767 | *-0 | *4 | *6 | *250 | 1408 | *1404 | 3266 | 13799 | 3888 | 12041 | 1569596 |
| 43 | Net gain, noncapital assets | 204999 | - | - | - | - | - | *-0 | - | - | 1 | 217 | 14 | 204767 |
| 44 | Dividends, domestic corporations | 1754722 | *398 | *2 | *18 | *20 | *101 | 1356 | 1635 | 8194 | 17167 | 2561 | 20374 | 1702896 |
| 45 | Dividends, foreign corporations | 313206 | 5 | - | - | *-0 | - | *30 | *4 | - | - | 2 | - | 313166 |
| 46 | Other receipts | 37975188 | 125677 | 4395 | 2415 | 4498 | 5715 | 55766 | 13118 | 34063 | 134776 | 65781 | 213852 | 37315133 |
| 47 | Total deductions | 373279510 | 438943 | 7412 | 15777 | 24439 | 42536 | 324842 | 237746 | 667915 | 892810 | 1302668 | 2944543 | 366379880 |
| 48 | Cost of goods | 186274846 | - | - | - | - | - | - | *397 | - | *2561 | 12 | 636 | 134835 |
| 49 | Compensation of officers | 526040 | - | - | - | - | - | *101 | *3323 | *5649 | *3141 | 2328 | 3186 | 508313 |
| 50 | Salaries and wages | 8852419 | - | - | - | - | - | - | *3070 | 1 | *3902 | 3411 | 10590 | 8831446 |
| 51 | Repairs | 142272 | 240 | - | - | - | - | *46 | *24 | *40 | *174 | 794 | 1347 | 139607 |
| 52 | Bad debts | 1287399 | 95 | - | - | - | - | *12 | *92 | *351 | *15 | 405 | 1338 | 1285090 |
| 53 | Rent paid on business property | 2215334 | *1585 | - | *7 | *11 | *147 | 632 | 1605 | 4165 | 4681 | 3050 | 12494 | 2186956 |
| 54 | Taxes paid | 5303481 | 4710 | 57 | 124 | 437 | 718 | 2894 | 4551 | 13388 | 22523 | 25275 | 55281 | 5173522 |
| 55 | Interest paid | 8990871 | *3820 | *14 | *3 | *57 | *58 | 782 | *823 | *585 | 10532 | 1166 | 24738 | 8948294 |
| 56 | Contributions or gifts | 127243 | - | - | - | *17 | - | *1 | *16 | *2 | *546 | 44 | 130 | 126487 |
| 57 | Amortization | 2452709 | 4277 | 72 | 76 | 212 | 113 | 5032 | 2471 | 16782 | 19603 | 22993 | 64351 | 2316727 |
| 58 | Depreciation | 3629706 | *203 | - | - | *36 | *28 | 318 | *737 | 1242 | 3380 | 4189 | 15909 | 3603663 |
| 59 | Depletion | 1379 | - | - | - | - | *10 | - | - | - | - | - | - | 1369 |
| 60 | Advertising | 711578 | 255 | - | *2 | *11 | *4 | 250 | 137 | 945 | 780 | 3188 | 4557 | 701450 |
| 61 | Pension, prof sh, stock, annuity | 1702057 | 1286 | - | - | - | *180 | *464 | *353 | 2806 | 3588 | 4019 | 8593 | 1680768 |
| 62 | Employee benefit programs | 1141991 | - | *3 | - | *38 | *12 | *416 | *2136 | *974 | *1478 | 1473 | 8834 | 1126627 |
| 63 | Net loss, noncapital assets | 57949 | *559 | - | - | - | - | - | - | *3 | *1629 | 104 | 749 | 54904 |
| 64 | Other deductions | 149862237 | 281818 | 5412 | 10974 | 15970 | 26717 | 176273 | 130348 | 380573 | 405989 | 577650 | 1355859 | 146494652 |
| 65 | Total receipts less total deducts | 20678078 | 68321 | 3791 | 4459 | 7771 | 10845 | 71288 | 55969 | 114139 | 149682 | 149849 | 238075 | 19803889 |
| 66 | Constructive taxable income from related foreign corporations | 493667 | - | - | - | - | - | - | - | - | - | - | - | 493667 |
| 67 | Net income, total | 20121881 | 68150 | 3791 | 4459 | 7769 | 10803 | 70689 | 55011 | 111246 | 140395 | 146905 | 228812 | 19273852 |
| 68 | Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 | Statutory special deductions, total | 1603336 | 12825 | 3298 | 3104 | 5070 | 6120 | 41473 | 27774 | 55891 | 57860 | 44728 | 59815 | 1285378 |
| 72 | Net operating loss deduction | 700488 | *4032 | 2582 | 1070 | 1053 | *319 | 4737 | *9727 | *4369 | *5221 | 15837 | 5796 | 645744 |
| 73 | Dividends received deduction | 634089 | *119 | *1 | *6 | *11 | *52 | 703 | 826 | 3605 | 11528 | 990 | 8609 | 607639 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 18748582 | 53138 | 758 | 1355 | 2704 | 4690 | 29544 | 27270 | 55398 | 83928 | 102030 | 173852 | 18213915 |
| 76 | Income tax before credits, total | 5403763 | 18068 | 166 | 231 | 512 | 1165 | 10669 | 10380 | 21166 | 31158 | 34428 | 61930 | 5213890 |
| 77 | Regular tax | 5285569 | 17622 | 158 | 204 | 420 | 852 | 8064 | 8997 | 18632 | 28850 | 33295 | 59714 | 5108761 |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 | Recapture of investment credit | 7 | - | - | - | - | - | - | - | - | - | - | - | 7 |
| 80 | Alternative minimum tax | 98460 | *390 | *8 | *28 | 92 | 313 | 2602 | 1357 | 2515 | 2233 | 1030 | 2032 | 85861 |
| 81 | Environmental tax | 20470 | *56 | - | - | - | -0 | *2 | *8 | 19 | 75 | 103 | 173 | 20034 |
| 82 | Foreign tax credit | 416043 | - | - | - | - | - | *-0 | - | *3 | *2 | 3 | 17 | 416017 |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | 1982 | - | - | - | - | - | - | - | - | - | - | - | 1982 |
| 86 | General business credit | 76874 | - | - | - | - | - | - | - | - | - | 25 | 52 | 76797 |
| 87 | Prior year minimum tax credit | 49873 | *3 | *31 | *2 | *19 | 55 | 60 | *181 | *174 | *1049 | 363 | 1506 | 46431 |
| 88 | Income tax after credits, total | 4858992 | 18065 | 135 | 230 | 494 | 1110 | 10609 | 10199 | 20990 | 30106 | 34037 | 60354 | 4672662 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, stock companies

MINOR INDUSTRY 6352
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 1362 | 47 | 120 | 121 | *** | *** | 308 | 91 | 103 | 60 | 40 | *** | 144 |
| 2 Total assets | 1001844431 | - | 6653 | 20855 | *** | *** | 751640 | 652223 | 1565984 | 2284270 | 2901714 | *** | 986639023 |
| 3 Cash | 4644977 | - | 1776 | 7440 | *** | *** | 156113 | 81822 | 122440 | 93101 | 118053 | *** | 3910596 |
| 4 Notes and accounts receivable | 63855726 | - | 568 | 1599 | *** | *** | 18636 | 12858 | 51781 | 25259 | 75989 | *** | 63627138 |
| 5 Less: Allowance for bad debts | 828910 | - | - | - | *** | *** | - | - | - | - | 18 | *** | 828870 |
| 6 Inventories | 1458149 | - | - | - | *** | *** | - | *397 | - | *2500 | 12 | *** | 1454603 |
| 7 U.S. govt. obligations, total | 62622738 | - | - | *916 | *** | *** | 218035 | 156630 | 558601 | 532213 | 685775 | *** | 58772491 |
| 8 Tax-exempt securities | 61056779 | - | - | - | *** | *** | 27854 | 26752 | 113501 | 228235 | 282572 | *** | 59953833 |
| 9 Other current assets | 52192939 | - | 3543 | 7435 | *** | *** | 144317 | 117713 | 165176 | 116451 | 305231 | *** | 50879466 |
| 10 Loans to stockholders | 154325 | - | - | - | *** | *** | - | *2813 | - | *546 | - | *** | 150966 |
| 11 Mortgage and real estate loans | 75860369 | - | - | - | *** | *** | 14866 | 14391 | *74823 | 92574 | 192279 | *** | 75129052 |
| 12 Other investments | 564462912 | - | *206 | 1942 | *** | *** | 135010 | 218701 | 427289 | 1047145 | 1072760 | *** | 558170603 |
| 13 Depreciable assets | 15064452 | - | - | - | *** | *** | 3340 | 6602 | 7422 | 36331 | 26488 | *** | 14915456 |
| 14 Less: Accumulated depreciation | 4200322 | - | - | - | *** | *** | - | *73 | - | *5856 | 950 | *** | 4177893 |
| 15 Depletable assets | 324449 | - | - | - | *** | *** | - | - | - | - | - | *** | 324449 |
| 16 Less: Accumulated depletion | 128262 | - | - | - | *** | *** | - | - | - | - | - | *** | 128262 |
| 17 Land | 214649 | - | - | - | *** | *** | - | - | - | *690 | - | *** | 204811 |
| 18 Intangible assets (Amortizable) | 2116758 | - | - | - | *** | *** | - | - | - | *39 | 154 | *** | 2114638 |
| 19 Less: Accumulated amortization | 723312 | - | - | - | *** | *** | - | - | - | *4 | - | *** | 723308 |
| 20 Other assets | 103696018 | - | 561 | 1522 | *** | *** | 33468 | 13617 | 44950 | 115046 | 143370 | *** | 102889255 |
| 21 Total liabilities | 1001844431 | - | 6653 | 20855 | *** | *** | 751640 | 652223 | 1565984 | 2284270 | 2901714 | *** | 986639023 |
| 22 Accounts payable | 12332440 | - | - | - | *** | *** | - | - | - | *1420 | 2165 | *** | 12318997 |
| 23 Mort, notes, and bonds under 1 yr | 20683434 | - | - | - | *** | *** | - | - | - | - | - | *** | 20671794 |
| 24 Other current liabilities | 107626553 | - | 2961 | 2190 | *** | *** | 51427 | 41968 | 126724 | 123707 | 212845 | *** | 106726209 |
| 25 Loans from stockholders | 6105728 | - | - | - | *** | *** | - | - | 840 | *672 | - | *** | 6102332 |
| 26 Mort, notes, bonds, 1 yr or more | 49281578 | - | - | - | *** | *** | - | - | - | *36740 | - | *** | 49180424 |
| 27 Other liabilities | 622888498 | - | 5007 | 13957 | *** | *** | 335028 | 333132 | 795975 | 1292676 | 2095700 | *** | 612936983 |
| 28 Net worth | 182926200 | - | -1314 | 4707 | *** | *** | 365185 | 277123 | 642445 | 829055 | 591004 | *** | 178702285 |
| 29 Capital stock | 8385015 | - | 176 | 790 | *** | *** | 55003 | 53457 | 94307 | 89487 | 81611 | *** | 7816983 |
| 30 Paid-in or capital surplus | 108121946 | - | 319 | 460 | *** | *** | 75798 | 45031 | 143437 | 115560 | 188799 | *** | 106937192 |
| 31 Retained earnings, appropriated | 8358647 | - | - | *41 | *** | *** | 7937 | 6282 | 26245 | 51586 | 29332 | *** | 8105853 |
| 32 Retained earnings-unappropriated | 62065990 | - | -1803 | 3417 | *** | *** | 228476 | 172491 | 386534 | 603330 | 305932 | *** | 59781651 |
| 33 Retained earnings (S CORP) | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 34 Less: Cost of treasury stock | 4005399 | - | *6 | - | *** | *** | *2029 | *137 | *8078 | *30907 | 14669 | *** | 3939393 |
| 35 Total receipts | 252986327 | 507264 | 11203 | 20236 | *** | *** | 396130 | 293715 | 747384 | 1017409 | 1287449 | *** | 246264533 |
| 36 Business receipts | 171433699 | 332387 | 6568 | 17169 | *** | *** | 303036 | 247135 | 619885 | 735640 | 1064611 | *** | 166293141 |
| 37 Interest | 47540856 | 47246 | 238 | 629 | *** | *** | 33092 | 27337 | 80947 | 103319 | 147117 | *** | 46730105 |
| 38 Interest on govt. obligations | 868254 | *171 | - | - | *** | *** | 600 | 959 | 2872 | 9263 | 2739 | *** | 845044 |
| 39 Rents | 2970546 | 135 | - | - | *** | *** | *493 | *2044 | *733 | 4664 | 5317 | *** | 2948745 |
| 40 Royalties | 37868 | - | - | - | *** | *** | - | *-0 | - | -0 | - | *** | 37816 |
| 41 Net S-T cap gain less net LT loss | 140274 | *477 | - | - | *** | *** | *350 | *80 | *415 | *1339 | 148 | *** | 136736 |
| 42 Net L-T cap gain less net ST loss | 1239900 | *767 | *-0 | *4 | *** | *** | 1408 | *1404 | 2443 | 11299 | 2730 | *** | 1210806 |
| 43 Net gain, noncapital assets | 144859 | - | - | - | *** | *** | *-0 | - | - | 1 | 217 | *** | 144633 |
| 44 Dividends, domestic corporations | 997214 | *398 | *2 | *18 | *** | *** | 1356 | 1635 | 7530 | 17123 | 2255 | *** | 948500 |
| 45 Dividends, foreign corporations | 301081 | 5 | - | - | *** | *** | *30 | *4 | - | - | 2 | *** | 301040 |
| 46 Other receipts | 27311777 | 125677 | 4395 | 2415 | *** | *** | 55766 | 13118 | 32559 | 134761 | 62312 | *** | 26667967 |
| 47 Total deductions | 236881993 | 438943 | 7412 | 15777 | *** | *** | 324842 | 237746 | 634547 | 869417 | 1148842 | *** | 230974451 |
| 48 Cost of goods | 111938325 | - | - | - | *** | *** | - | *397 | - | *2561 | 12 | *** | 116456 |
| 49 Compensation of officers | 295904 | - | - | - | *** | *** | *101 | *3323 | *5649 | *3141 | 2328 | *** | 279182 |
| 50 Salaries and wages | 7911422 | - | - | - | *** | *** | - | *3070 | 1 | *3902 | 3411 | *** | 7890503 |
| 51 Repairs | 115830 | 240 | - | - | *** | *** | *46 | *24 | *40 | *174 | 794 | *** | 113431 |
| 52 Bad debts | 1109439 | 95 | - | - | *** | *** | *12 | *92 | *285 | *15 | 343 | *** | 1107419 |
| 53 Rent paid on business property | 1553749 | *1585 | - | *7 | *** | *** | 632 | 1605 | 3619 | 4468 | 2162 | *** | 1530296 |
| 54 Taxes paid | 3543659 | 4710 | 57 | 124 | *** | *** | 2894 | 4551 | 12359 | 21404 | 20794 | *** | 3436536 |
| 55 Interest paid | 7291721 | *3820 | *14 | *3 | *** | *** | 782 | *823 | *585 | 10532 | 1162 | *** | 7249832 |
| 56 Contributions or gifts | 81313 | - | - | - | *** | *** | *1 | *16 | *2 | *546 | 27 | *** | 80586 |
| 57 Amortization | 1647768 | 4277 | 72 | 76 | *** | *** | 5032 | 2471 | 15907 | 18822 | 20806 | *** | 1532871 |
| 58 Depreciation | 2103676 | *203 | - | - | *** | *** | 318 | *737 | 1107 | 3139 | 3392 | *** | 2083975 |
| 59 Depletion | *1262 | - | - | - | *** | *** | - | - | - | - | - | *** | 1252 |
| 60 Advertising | 509545 | 255 | - | *2 | *** | *** | 250 | 137 | 913 | 757 | 3077 | *** | 500005 |
| 61 Pension, prof sh, stock, annuity | 927593 | 1286 | - | - | *** | *** | *464 | *353 | 2301 | 3268 | 2676 | *** | 911375 |
| 62 Employee benefit programs | 656603 | - | *3 | - | *** | *** | *416 | *2136 | *958 | *1478 | 1341 | *** | 644419 |
| 63 Net loss, noncapital assets | 36588 | *559 | - | - | *** | *** | - | - | *3 | *1479 | 11 | *** | 33803 |
| 64 Other deductions | 97157597 | 281818 | 5412 | 10974 | *** | *** | 176273 | 130348 | 364007 | 394284 | 523939 | *** | 94186551 |
| 65 Total receipts less total deducts | 16104334 | 68321 | 3791 | 4459 | *** | *** | 71288 | 55969 | 112837 | 147992 | 138607 | *** | 15290082 |
| 66 Constructive taxable income from related foreign corporations | 493562 | - | - | - | *** | *** | - | - | - | - | - | *** | 493562 |
| 67 Net income, total | 15729641 | 68150 | 3791 | 4459 | *** | *** | 70689 | 55011 | 109965 | 138729 | 135868 | *** | 14938600 |
| 68 Net income, Form 1120-A | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 71 Statutory special deductions, total | 1234394 | 12825 | 3298 | 3104 | *** | *** | 41473 | 27774 | 54977 | 56875 | 38068 | *** | 940137 |
| 72 Net operating loss deduction | 527092 | *4032 | 2582 | 1070 | *** | *** | 4737 | *9727 | *4369 | *5221 | 15837 | *** | 472401 |
| 73 Dividends received deduction | 470203 | *119 | *1 | *6 | *** | *** | 703 | 826 | 3421 | 11512 | 897 | *** | 444931 |
| 74 Public utility div paid deduction | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 14736499 | 53138 | 758 | 1355 | *** | *** | 29544 | 27270 | 54912 | 83246 | 97653 | *** | 14235524 |
| 76 Income tax before credits, total | 3961588 | 18068 | 166 | 231 | *** | *** | 10669 | 10380 | 21010 | 30931 | 32547 | *** | 3783879 |
| 77 Regular tax | 3883619 | 17622 | 158 | 204 | *** | *** | 8064 | 8997 | 18524 | 28642 | 31794 | *** | 3718174 |
| 78 Personal holding company tax | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | 7 | - | - | - | *** | *** | - | - | - | - | - | *** | 7 |
| 80 Alternative minimum tax | 62151 | *390 | *8 | *28 | *** | *** | 2602 | 1357 | 2467 | 2214 | 651 | *** | 50324 |
| 81 Environmental tax | 14752 | *56 | - | - | *** | *** | *2 | *8 | 19 | 75 | 103 | *** | 14344 |
| 82 Foreign tax credit | 360752 | - | - | - | *** | *** | *-0 | - | *3 | *2 | 3 | *** | 360726 |
| 83 U.S. Possessions tax credit | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | *** | *** | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | 1596 | - | - | - | *** | *** | - | - | - | - | - | *** | 1596 |
| 86 General business credit | 38056 | - | - | - | *** | *** | - | - | - | - | 25 | *** | 37987 |
| 87 Prior year minimum tax credit | 47777 | *3 | *31 | *2 | *** | *** | 60 | *181 | *174 | *1049 | 363 | *** | 44338 |
| 88 Income tax after credits, total | 3513407 | 18065 | 135 | 230 | *** | *** | 10609 | 10199 | 20834 | 29879 | 32156 | *** | 3339232 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Life insurance: Life insurance, mutual companies

MINOR INDUSTRY 6353
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | Size of Total Assets 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 88 | - | - | - | *** | *** | ** | - | *7 | *3 | 6 | *** | 51 |
| 2 Total assets | 550644979 | - | - | - | *** | *** | ** | - | *145482 | *100410 | 429189 | *** | 548009701 |
| 3 Cash | 2788851 | - | - | - | *** | *** | ** | - | *1669 | *632 | 4687 | *** | 2736432 |
| 4 Notes and accounts receivable | 5720832 | - | - | - | - | *** | - | - | *340 | 3824 | 1199 | *** | 5714867 |
| 5 Less: Allowance for bad debts | 69491 | - | - | - | - | *** | - | - | - | - | - | *** | 69491 |
| 6 Inventories | 245977 | - | - | - | - | *** | - | - | - | - | - | *** | 245977 |
| 7 U.S. govt. obligations, total | 41591284 | - | - | - | - | *** | ** | - | *26188 | *58418 | 84412 | *** | 41019270 |
| 8 Tax-exempt securities | 46815283 | - | - | - | - | *** | ** | - | *5226 | *4617 | 70185 | *** | 46408823 |
| 9 Other current assets | 23772054 | - | - | - | - | *** | ** | - | *4898 | *5069 | 10206 | *** | 23698722 |
| 10 Loans to stockholders | 1485 | - | - | - | - | *** | - | - | - | - | - | *** | 1485 |
| 11 Mortgage and real estate loans | 61591173 | - | - | - | - | *** | - | - | *4184 | - | 22194 | *** | 61422097 |
| 12 Other investments | 335338881 | - | - | - | - | *** | ** | - | *98519 | *19537 | 210853 | *** | 334138068 |
| 13 Depreciable assets | 3134946 | - | - | - | - | *** | - | - | *564 | *3483 | 9702 | *** | 3097667 |
| 14 Less: Accumulated depreciation | 310394 | - | - | - | - | *** | - | - | - | - | - | *** | 310222 |
| 15 Depletable assets | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 17 Land | 144000 | - | - | - | - | *** | - | - | - | - | - | *** | 143646 |
| 18 Intangible assets (Amortizable) | 795050 | - | - | - | - | *** | - | - | - | - | - | *** | 795050 |
| 19 Less: Accumulated amortization | 318943 | - | - | - | - | *** | - | - | - | - | - | *** | 318943 |
| 20 Other assets | 29403992 | - | - | - | - | *** | ** | - | *3894 | *4830 | 15752 | *** | 29286252 |
| 21 Total liabilities | 550644979 | - | - | - | *** | *** | ** | - | *145482 | *100410 | 429189 | *** | 548009701 |
| 22 Accounts payable | 890966 | - | - | - | - | *** | - | - | - | - | - | *** | 890930 |
| 23 Mort, notes, and bonds under 1 yr | 7709386 | - | - | - | - | *** | - | - | - | - | - | *** | 7709386 |
| 24 Other current liabilities | 23652797 | - | - | - | - | *** | ** | - | *4023 | *4058 | 26070 | *** | 23454183 |
| 25 Loans from stockholders | 77976 | - | - | - | - | *** | - | - | - | - | - | *** | 77976 |
| 26 Mort, notes, bonds, 1 yr or more | 3963107 | - | - | - | - | *** | - | - | - | - | - | *** | 3962113 |
| 27 Other liabilities | 463037516 | - | - | - | *** | *** | ** | - | *122412 | *78405 | 332272 | *** | 460975753 |
| 28 Net worth | 51313230 | - | - | - | - | *** | ** | - | *19047 | *17947 | 70847 | *** | 50939360 |
| 29 Capital stock | 624190 | - | - | - | - | *** | - | - | - | - | - | *** | 622256 |
| 30 Paid-in or capital surplus | 16021821 | - | - | - | - | *** | - | - | - | - | - | *** | 15978777 |
| 31 Retained earnings, appropriated | 13486246 | - | - | - | - | *** | ** | - | *4731 | *13630 | 4830 | *** | 13445016 |
| 32 Retained earnings-unappropriated | 21185592 | - | - | - | - | *** | ** | - | *14316 | *4316 | 66017 | *** | 20897930 |
| 33 Retained earnings (S CORP) | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 34 Less: Cost of treasury stock | 4619 | - | - | - | - | *** | - | - | - | - | - | *** | 4619 |
| 35 Total receipts | 140971261 | - | - | - | *** | *** | ** | - | *34670 | *25083 | 165069 | *** | 139919236 |
| 36 Business receipts | 93638089 | - | - | - | *** | *** | ** | - | *22815 | *16898 | 131149 | *** | 92779011 |
| 37 Interest | 30461025 | - | - | - | *** | *** | ** | - | *8683 | *5570 | 28316 | *** | 30300991 |
| 38 Interest on govt. obligations | 181609 | - | - | - | - | *** | ** | - | *21 | *23 | 205 | *** | 178659 |
| 39 Rents | 4819888 | - | - | - | - | *** | - | - | *98 | 28 | 465 | *** | 4817101 |
| 40 Royalties | 3561 | - | - | - | - | *** | - | - | - | - | - | *** | 3561 |
| 41 Net S-T cap gain less net LT loss | 7374 | - | - | - | - | *** | - | - | *62 | *5 | -0 | *** | 7301 |
| 42 Net L-T cap gain less net ST loss | 366530 | - | - | - | - | *** | ** | - | *823 | *2500 | 1158 | *** | 358790 |
| 43 Net gain, noncapital assets | 60140 | - | - | - | - | *** | - | - | - | - | - | *** | 60134 |
| 44 Dividends, domestic corporations | 757508 | - | - | - | - | *** | - | - | *664 | *44 | 306 | *** | 754397 |
| 45 Dividends, foreign corporations | 12126 | - | - | - | - | *** | - | - | - | - | - | *** | 12126 |
| 46 Other receipts | 10663410 | - | - | - | - | *** | ** | - | *1504 | *15 | 3469 | *** | 10647166 |
| 47 Total deductions | 136397517 | - | - | - | *** | *** | ** | - | *33368 | *23393 | 153826 | *** | 135405429 |
| 48 Cost of goods | 74336521 | - | - | - | - | *** | - | - | - | - | - | *** | 18380 |
| 49 Compensation of officers | 230137 | - | - | - | - | *** | - | - | - | - | - | *** | 229131 |
| 50 Salaries and wages | 940997 | - | - | - | - | *** | - | - | - | - | - | *** | 940942 |
| 51 Repairs | 26442 | - | - | - | - | *** | - | - | - | - | - | *** | 26176 |
| 52 Bad debts | 177960 | - | - | - | - | *** | - | - | *66 | - | 62 | *** | 177672 |
| 53 Rent paid on business property | 661585 | - | - | - | *** | *** | ** | - | *546 | *213 | 888 | *** | 656660 |
| 54 Taxes paid | 1759822 | - | - | - | - | *** | ** | - | *1029 | *1119 | 4481 | *** | 1736985 |
| 55 Interest paid | 1699150 | - | - | - | - | *** | - | - | - | - | 4 | *** | 1698461 |
| 56 Contributions or gifts | 45930 | - | - | - | - | *** | - | - | - | - | 16 | *** | 45902 |
| 57 Amortization | 804942 | - | - | - | - | *** | ** | - | *876 | *782 | 2187 | *** | 783856 |
| 58 Depreciation | 1526030 | - | - | - | - | *** | - | - | *135 | *242 | 796 | *** | 1519688 |
| 59 Depletion | 117 | - | - | - | - | *** | - | - | - | - | - | *** | 117 |
| 60 Advertising | 202032 | - | - | - | - | *** | - | - | *32 | *22 | 112 | *** | 201445 |
| 61 Pension, prof sh, stock, annuity | 774464 | - | - | - | - | *** | ** | - | *505 | *320 | 1343 | *** | 769393 |
| 62 Employee benefit programs | 485388 | - | - | - | - | *** | - | - | *16 | - | 132 | *** | 482208 |
| 63 Net loss, noncapital assets | 21361 | - | - | - | - | *** | - | - | - | 150 | 93 | *** | 21101 |
| 64 Other deductions | 52704640 | - | - | - | *** | *** | ** | - | *16566 | *11706 | 53710 | *** | 52308101 |
| 65 Total receipts less total deducts | 4573744 | - | - | - | *** | *** | ** | - | *1302 | *1690 | 11242 | *** | 4513807 |
| 66 Constructive taxable income from related foreign corporations | 105 | - | - | - | - | *** | - | - | - | - | - | *** | 105 |
| 67 Net income, total | 4392240 | - | - | - | *** | *** | ** | - | *1282 | *1667 | 11037 | *** | 4335253 |
| 68 Net income, Form 1120-A | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 71 Statutory special deductions, total | 368942 | - | - | - | *** | *** | ** | - | *914 | *984 | 6659 | *** | 345241 |
| 72 Net operating loss deduction | 173396 | - | - | - | - | *** | - | - | - | - | - | *** | 173343 |
| 73 Dividends received deduction | 163885 | - | - | - | - | *** | - | - | *185 | *15 | 93 | *** | 162708 |
| 74 Public utility div paid deduction | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 4012084 | - | - | - | *** | *** | ** | - | *486 | *682 | 4378 | *** | 3978391 |
| 76 Income tax before credits, total | 1442175 | - | - | - | *** | *** | ** | - | *156 | *227 | 1881 | *** | 1430011 |
| 77 Regular tax | 1401950 | - | - | - | *** | *** | ** | - | *108 | *208 | 1501 | *** | 1390587 |
| 78 Personal holding company tax | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | 36309 | - | - | - | - | *** | ** | - | *48 | 19 | 379 | *** | 35537 |
| 81 Environmental tax | 5718 | - | - | - | - | *** | - | - | - | - | -0 | *** | 5689 |
| 82 Foreign tax credit | 55291 | - | - | - | - | *** | - | - | - | - | - | *** | 55291 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | *** | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | 386 | - | - | - | - | *** | - | - | - | - | - | *** | 386 |
| 86 General business credit | 38818 | - | - | - | - | *** | - | - | - | - | - | *** | 38810 |
| 87 Prior year minimum tax credit | *2096 | - | - | - | - | *** | - | - | - | - | - | *** | 2093 |
| 88 Income tax after credits, total | 1345585 | - | - | - | *** | *** | ** | - | *156 | *227 | 1881 | *** | 1333431 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Mutual property and casualty insurance companies

MINOR INDUSTRY 6356
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1110 | *9 | *26 | *9 | *29 | 96 | 473 | 108 | 116 | 52 | 55 | 53 | 83 |
| 2 Total assets | 219555402 | - | *767 | *1700 | *11124 | 71775 | 1016479 | 779980 | 1905486 | 1832456 | 3971606 | 7896092 | 202067936 |
| 3 Cash | 3062737 | - | *567 | *1120 | *4703 | 31578 | 252140 | 132616 | 302250 | 147386 | 190354 | 203486 | 1796538 |
| 4 Notes and accounts receivable | 15922751 | - | *27 | - | *994 | 2876 | 39457 | 40508 | 206425 | 150017 | 269766 | 594232 | 14618449 |
| 5 Less: Allowance for bad debts | 92700 | - | *-0 | - | - | - | *83 | - | *2708 | *6343 | 3781 | 2165 | 77620 |
| 6 Inventories | 8774 | - | - | - | - | - | - | - | - | - | - | 1739 | 7035 |
| 7 U.S. govt. obligations, total | 26963263 | - | - | - | *1603 | 11428 | 239511 | 121382 | 519853 | *431401 | 1235926 | 2225759 | 22176400 |
| 8 Tax-exempt securities | 30644878 | - | *12 | - | *16 | *934 | 80513 | 88978 | 199382 | *149589 | 522364 | 914032 | 28689058 |
| 9 Other current assets | 42485141 | - | *33 | *67 | *1242 | 5061 | 90387 | 124984 | 264070 | 616035 | 951154 | 1628600 | 38803510 |
| 10 Loans to stockholders | *1101320 | - | - | - | - | - | - | - | - | *28 | 63 | - | 1101229 |
| 11 Mortgage and real estate loans | 13148587 | - | *-0 | - | - | - | *712 | *2281 | *10774 | *29385 | 1896 | 29401 | 13074137 |
| 12 Other investments | 78080327 | - | *118 | *510 | *1591 | 15341 | 278730 | 223494 | 319745 | *246642 | 609118 | 1930839 | 74454200 |
| 13 Depreciable assets | 4069510 | - | - | *1 | *1015 | 3379 | 32714 | 17191 | 27805 | 11529 | 81504 | 219208 | 3675164 |
| 14 Less: Accumulated depreciation | 743170 | - | - | - | *293 | 1615 | 15383 | 7795 | *9974 | *3108 | 18567 | 65455 | 620979 |
| 15 Depletable assets | 24926 | - | - | - | - | - | - | - | - | - | - | - | 24926 |
| 16 Less: Accumulated depletion | 6191 | - | - | - | - | - | - | - | - | - | - | - | 6191 |
| 17 Land | 184751 | - | *3 | - | *3 | *238 | 2393 | *839 | *1897 | *76 | 2850 | 12347 | 164105 |
| 18 Intangible assets (Amortizable) | 306082 | - | *1 | - | *32 | *1732 | 536 | *31 | *978 | *119 | 2452 | 23896 | 276304 |
| 19 Less: Accumulated amortization | 178589 | - | *-0 | - | *2 | - | 292 | *26 | *240 | *59 | 1945 | 7591 | 168433 |
| 20 Other assets | 4573005 | - | *8 | *3 | *221 | *823 | 15145 | 35497 | 65231 | 59758 | 128452 | 187764 | 4080103 |
| 21 Total liabilities | 219555402 | - | *767 | *1700 | *11124 | 71775 | 1016479 | 779980 | 1905486 | 1832456 | 3971606 | 7896092 | 202067936 |
| 22 Accounts payable | 3754860 | - | *3763 | *59 | *413 | 3216 | 33047 | 21823 | 51735 | 23075 | 55058 | 187803 | 3374868 |
| 23 Mort, notes, and bonds under 1 yr | 2662091 | - | - | - | *63 | *81 | *5202 | *981 | *3466 | *210 | 2740 | 31293 | 2618054 |
| 24 Other current liabilities | 98503330 | - | *450 | *34 | *5109 | 22240 | 353674 | 374296 | 1207754 | 1116043 | 2448688 | 4931112 | 88043929 |
| 25 Loans from stockholders | 234315 | - | *-0 | - | - | - | *5 | *717 | - | - | 2226 | 3420 | 227946 |
| 26 Mort, notes, bonds, 1 yr or more | 5716521 | - | - | - | *86 | - | *1678 | *669 | *1733 | - | 8681 | 21004 | 5682670 |
| 27 Other liabilities | 59111380 | - | *44 | *415 | *22 | *3350 | 29109 | 108119 | 164067 | 89534 | 358734 | 367342 | 57990643 |
| 28 Net worth | 49572905 | - | *-3490 | *1192 | *5431 | 42886 | 593763 | 273375 | 476732 | 603593 | 1095478 | 2354118 | 44129826 |
| 29 Capital stock | 886325 | - | - | *74 | - | - | *3761 | - | *8479 | *245 | 6659 | 100290 | 766817 |
| 30 Paid-in or capital surplus | 8425517 | - | *21 | *776 | *1263 | *5519 | 55615 | *70652 | 140787 | *111147 | 91501 | 207752 | 7740485 |
| 31 Retained earnings, appropriated | 1917296 | - | *3 | *450 | - | - | *4322 | *5836 | *23777 | *57865 | 24735 | 47059 | 1753248 |
| 32 Retained earnings-unappropriated | 38365099 | - | *-3513 | *-108 | *4168 | 37368 | 530064 | 196886 | 303689 | 434336 | 993201 | 1999017 | 33869990 |
| 33 Retained earnings (S CORP) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 21331 | - | - | - | - | - | - | - | - | - | 20617 | - | 714 |
| 35 Total receipts | 85365613 | *2620 | *318 | *431 | *3226 | 21664 | 353840 | 427416 | 1161797 | 860817 | 2099778 | 4441475 | 75992231 |
| 36 Business receipts | 70102120 | *2454 | *281 | *332 | *2708 | 15687 | 294856 | 383898 | 1045705 | 747453 | 1860933 | 3835372 | 61912440 |
| 37 Interest | 9570784 | *79 | *4 | *51 | *354 | 2214 | 31925 | 25380 | 59167 | 68263 | 135139 | 309719 | 8938488 |
| 38 Interest on govt. obligations | 1258947 | - | - | - | *1 | *78 | 4895 | 6325 | 7595 | *10046 | 33852 | 57540 | 1138615 |
| 39 Rents | 412292 | - | - | - | *56 | *43 | 862 | *490 | *1519 | *7 | 2262 | 8370 | 398683 |
| 40 Royalties | *97 | - | - | - | - | - | - | *1 | - | - | - | 12 | 84 |
| 41 Net S-T cap gain less net LT loss | 21958 | - | - | - | - | - | 127 | *45 | *168 | *697 | 756 | 848 | 19317 |
| 42 Net L-T cap gain less net ST loss | 471480 | - | *12 | - | *-0 | *10 | 1870 | *600 | *1947 | *2824 | 15463 | 49874 | 398880 |
| 43 Net gain, noncapital assets | 5990 | - | - | - | - | - | *17 | *4 | *148 | - | 531 | 379 | 4911 |
| 44 Dividends, domestic corporations | 556605 | - | *3 | - | *27 | *161 | 3230 | 2292 | 3098 | *7161 | 10252 | 22191 | 508191 |
| 45 Dividends, foreign corporations | 10083 | - | - | - | - | - | *40 | *18 | *7 | - | 212 | 356 | 9449 |
| 46 Other receipts | 2955259 | *87 | *19 | *48 | *78 | 3470 | 16018 | 8364 | 42443 | 24365 | 40378 | 156814 | 2663173 |
| 47 Total deductions | 79762245 | *1769 | *279 | *237 | *2682 | 18236 | 295730 | 372380 | 1050242 | 729684 | 1890067 | 4006451 | 71394487 |
| 48 Cost of goods | 52781213 | - | - | - | - | - | - | - | - | - | - | 1739 | 6954 |
| 49 Compensation of officers | 266262 | 32 | - | - | *128 | *844 | 4795 | 3943 | *8234 | *6015 | 15425 | 25833 | 201012 |
| 50 Salaries and wages | 8553996 | *140 | *46 | *81 | *802 | 3938 | 38348 | 43895 | 161443 | 35003 | 275962 | 531771 | 7462567 |
| 51 Repairs | 28186 | - | - | - | *16 | *21 | 196 | *25 | *104 | *103 | 542 | 493 | 26686 |
| 52 Bad debts | 164137 | *6 | - | - | - | - | *278 | *34 | *5863 | *3708 | 2364 | 7733 | 144151 |
| 53 Rent paid on business property | 495330 | - | - | - | *19 | *17 | 391 | *742 | 5400 | *2022 | 8230 | 22460 | 456049 |
| 54 Taxes paid | 1888564 | *47 | *4 | *12 | *72 | 668 | 5931 | 16355 | 38603 | 14117 | 62911 | 100006 | 1649837 |
| 55 Interest paid | 779689 | - | - | - | *1 | *2 | 367 | *841 | *1874 | *137 | 3626 | 5110 | 767733 |
| 56 Contributions or gifts | 118364 | - | *1 | - | - | *7 | 107 | *28 | 390 | *41 | 852 | 1072 | 115866 |
| 57 Amortization | 153182 | - | - | - | - | *3 | 95 | *86 | *771 | *269 | 1278 | 7124 | 143557 |
| 58 Depreciation | 490230 | - | - | - | *33 | 102 | 1443 | 1161 | 2850 | 1932 | 10931 | 21815 | 449964 |
| 59 Depletion | 3755 | - | - | - | - | - | - | - | - | - | - | - | 3755 |
| 60 Advertising | 200531 | - | *-0 | *-0 | *25 | *63 | 862 | 332 | 3661 | 953 | 5208 | 11793 | 177632 |
| 61 Pension, prof sh, stock, annuity | 236807 | - | - | - | *2 | - | 575 | *751 | *1443 | *1173 | 2798 | 10988 | 219076 |
| 62 Employee benefit programs | 869982 | - | - | - | *35 | *65 | 1409 | 1779 | 6285 | *3396 | 19046 | 35802 | 802164 |
| 63 Net loss, noncapital assets | 8535 | - | - | - | - | - | *4 | - | *47 | *129 | 315 | 146 | 7894 |
| 64 Other deductions | 12723482 | *396 | *51 | *51 | *573 | 5255 | 74036 | 109805 | 192181 | 269973 | 276694 | 487610 | 11306858 |
| 65 Total receipts less total deducts | 5603369 | *851 | *39 | *195 | *543 | 3428 | 58110 | 55036 | 111555 | 131133 | 209711 | 435024 | 4597744 |
| 66 Constructive taxable income from related foreign corporations | 2021 | - | - | - | - | - | - | - | - | - | 1 | 8 | 2012 |
| 67 Net income, total | 4346443 | *851 | *39 | *195 | *542 | 3349 | 53215 | 48711 | 103961 | 121087 | 175860 | 377493 | 3461140 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 1047668 | - | *17 | *152 | *148 | *226 | 8391 | 11116 | 14094 | *15558 | 21560 | 138991 | 837416 |
| 72 Net operating loss deduction | 734928 | - | *15 | *152 | *129 | *112 | 6110 | *9566 | *11926 | *10610 | 14662 | 122207 | 559440 |
| 73 Dividends received deduction | 308632 | - | *2 | - | *19 | *114 | 2281 | 1549 | 2168 | *4948 | 6858 | 15873 | 274819 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3343056 | *851 | *22 | *42 | *395 | 3124 | 44993 | 37595 | 89866 | 105529 | 154881 | 239268 | 2666490 |
| 76 Income tax before credits, total | 1215903 | *278 | *3 | *6 | *60 | 549 | 12989 | 13121 | 30645 | 35976 | 54235 | 86873 | 981167 |
| 77 Regular tax | 1156835 | *278 | *3 | *6 | *60 | 530 | 11947 | 12494 | 30352 | 35676 | 51839 | 81982 | 931666 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 53584 | - | - | - | - | *19 | 1064 | *626 | *282 | *231 | 2276 | 4601 | 44485 |
| 81 Environmental tax | 5506 | - | - | - | - | - | - | - | *11 | *69 | 120 | 290 | 5016 |
| 82 Foreign tax credit | 9947 | - | - | - | - | - | *1 | - | *1 | *5 | 17 | 47 | 9875 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 2539 | - | - | - | - | - | - | - | - | - | - | - | 2539 |
| 86 General business credit | 6421 | - | - | - | - | - | - | - | *16 | - | 1 | 115 | 6288 |
| 87 Prior year minimum tax credit | 44788 | - | - | - | - | *20 | 284 | *10 | *136 | - | 428 | 4416 | 39494 |
| 88 Income tax after credits, total | 1152209 | *278 | *3 | *6 | *60 | 529 | 12704 | 13111 | 30491 | 35971 | 53789 | 82294 | 922971 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Insurance: Stock property and casualty insurance companies and other insurance companies

MINOR INDUSTRY 6359
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2494 | *247 | 923 | 32 | 111 | 183 | 347 | 105 | 133 | 116 | 58 | 83 | 156 |
| 2 Total assets | 520217184 | - | 29354 | 5602 | 35609 | 148479 | 891335 | 773656 | 1998416 | 4100211 | 4273999 | 13443247 | 494517276 |
| 3 Cash | 8553537 | - | *12215 | *3198 | 22980 | 56240 | 229990 | 100244 | 317147 | 329303 | 404037 | 441054 | 6637128 |
| 4 Notes and accounts receivable | 34101752 | - | *8 | - | *1629 | 14853 | 38408 | 82860 | 275641 | 193408 | 360116 | 944503 | 32190326 |
| 5 Less: Allowance for bad debts | 285573 | - | - | - | - | - | *27 | - | *6623 | *1809 | 3825 | 5881 | 267407 |
| 6 Inventories | 463612 | - | - | - | 108 | - | *73 | - | *863 | *328 | 246 | 1427 | 460567 |
| 7 U.S. govt. obligations, total | 70966936 | - | - | *815 | *1397 | *10315 | 140423 | 129387 | 352845 | 837313 | 815142 | 2661350 | 66017949 |
| 8 Tax-exempt securities | 69486834 | - | *6715 | - | - | *280 | 23963 | *41334 | 120218 | 247224 | 557918 | 1989169 | 66500013 |
| 9 Other current assets | 93885738 | - | *5348 | *968 | 5701 | 12476 | 98364 | 178632 | 440297 | 1048996 | 646213 | 2933548 | 88515196 |
| 10 Loans to stockholders | 1095566 | - | - | *354 | - | *11676 | *9203 | - | *128 | *2268 | 1855 | 2153 | 1067929 |
| 11 Mortgage and real estate loans | 4079768 | - | - | - | - | - | *6174 | *7341 | *95 | *5780 | 39396 | 15671 | 4005311 |
| 12 Other investments | 195271394 | - | *1528 | *3 | *3531 | 12393 | 225835 | 188317 | 353609 | 1024164 | 1054590 | 3387787 | 189019639 |
| 13 Depreciable assets | 22090061 | - | *3071 | *611 | *2067 | *27951 | 41890 | 56017 | 120465 | 156793 | 198334 | 491652 | 20991209 |
| 14 Less: Accumulated depreciation | 5067713 | - | *3040 | *464 | *1865 | *7009 | 7633 | *14973 | 50891 | 40240 | 67427 | 208088 | 4666083 |
| 15 Depletable assets | 30555 | - | - | - | - | - | - | - | - | - | - | - | 30555 |
| 16 Less: Accumulated depletion | 12795 | - | - | - | - | - | - | - | - | - | - | - | 12795 |
| 17 Land | 1159639 | - | - | - | - | *652 | *13928 | *657 | *2161 | 34930 | 18830 | 26558 | 1061923 |
| 18 Intangible assets (Amortizable) | 2207536 | - | *918 | *3 | *11 | *2327 | 1569 | *225 | 9937 | 37754 | 61677 | 122389 | 1970726 |
| 19 Less: Accumulated amortization | 502738 | - | *407 | *3 | *4 | *15 | *756 | *125 | *4859 | 8685 | 14652 | 49599 | 423633 |
| 20 Other assets | 22693074 | - | *3000 | *118 | *53 | 6341 | 69930 | 3739 | 67382 | 232683 | 201550 | 689553 | 21418724 |
| 21 Total liabilities | 520217184 | - | 29354 | 5602 | 35609 | 148479 | 891335 | 773656 | 1998416 | 4100211 | 4273999 | 13443247 | 494517276 |
| 22 Accounts payable | 12384526 | - | *21 | *26 | *988 | 25179 | 19823 | 25462 | 91637 | 68557 | 167006 | 442774 | 11543052 |
| 23 Mort, notes, and bonds under 1 yr | 12182814 | - | - | - | - | *148 | *28106 | *33205 | 29938 | 44475 | 32490 | 88608 | 11925843 |
| 24 Other current liabilities | 208175203 | - | *1550 | 4383 | 16119 | 122018 | 355566 | 334886 | 983239 | 2192594 | 2021451 | 6699025 | 195444372 |
| 25 Loans from stockholders | 3024472 | - | *308 | - | *10151 | - | *4981 | *11830 | *28417 | *17301 | 7416 | 5925 | 2938143 |
| 26 Mort, notes, bonds, 1 yr or more | 21250354 | - | - | - | *799 | *6668 | *49830 | *14586 | *79073 | 83204 | 173579 | 384782 | 20457834 |
| 27 Other liabilities | 91162752 | - | *3475 | *259 | *4409 | 2922 | 61567 | 31296 | 155920 | 171664 | 442444 | 1173634 | 89115162 |
| 28 Net worth | 172037062 | - | 24000 | 934 | 3143 | -8457 | 371461 | 322391 | 630191 | 1522417 | 1429612 | 4648500 | 163092870 |
| 29 Capital stock | 9099421 | - | 745 | *78 | 7882 | 8724 | 125131 | 70583 | 159205 | 283963 | 117006 | 442661 | 7883443 |
| 30 Paid-in or capital surplus | 65928062 | - | *7264 | *27 | 8141 | 29087 | 146191 | 98458 | 374343 | 804057 | 533308 | 2273710 | 61653476 |
| 31 Retained earnings, appropriated | 3019539 | - | - | - | - | *1140 | *92 | - | *25658 | *42404 | 7162 | 111168 | 2831914 |
| 32 Retained earnings-unappropriated | 96969853 | - | 15991 | 948 | -12880 | -43592 | 101087 | 160330 | 83410 | 402319 | 784491 | 1897630 | 93580118 |
| 33 Retained earnings (S CORP) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 2979813 | - | - | *119 | - | *3816 | *1039 | *6980 | *12426 | *10327 | 12355 | 76669 | 2856082 |
| 35 Total receipts | 199586027 | *86247 | 48662 | 1477 | 639576 | 259553 | 649921 | 725303 | 2343163 | 3329890 | 2884224 | 9027621 | 179590390 |
| 36 Business receipts | 169982266 | *47987 | 7034 | *822 | 629809 | 251100 | 517267 | 650733 | 2163284 | 3069632 | 2529760 | 8177813 | 151937025 |
| 37 Interest | 14303782 | *3976 | 381 | *149 | 8873 | 2406 | 24559 | 24118 | 56953 | 127777 | 126460 | 388457 | 13539674 |
| 38 Interest on govt. obligations | 4399312 | *534 | *439 | - | - | *39 | 850 | 7449 | 10210 | 24458 | 35064 | 140879 | 4179391 |
| 39 Rents | 718949 | - | - | - | 358 | *28 | *3083 | *247 | *3484 | 3528 | 4793 | 9798 | 693629 |
| 40 Royalties | 6208 | - | - | - | - | - | *-0 | - | - | - | - | 416 | 5792 |
| 41 Net S-T cap gain less net LT loss | 71873 | - | - | - | - | *1 | *134 | *751 | *616 | *923 | 967 | 3474 | 65008 |
| 42 Net L-T cap gain less net ST loss | 1228059 | *2026 | - | - | *133 | *12 | 12508 | 22219 | 6840 | 4416 | 8407 | 33429 | 1138068 |
| 43 Net gain, noncapital assets | 77431 | - | - | - | - | *28 | *266 | *463 | *233 | *93 | 145 | 2122 | 74081 |
| 44 Dividends, domestic corporations | 1276503 | *223 | *531 | *8 | *169 | *168 | 1223 | 2034 | 4158 | 9983 | 9618 | 28246 | 1220142 |
| 45 Dividends, foreign corporations | 155244 | - | - | - | - | *-0 | *11 | *71 | - | *186 | 118 | 536 | 154321 |
| 46 Other receipts | 7366401 | *31500 | *40277 | *498 | *234 | 5771 | 90020 | 17217 | 97384 | 88894 | 168893 | 242453 | 6583259 |
| 47 Total deductions | 184940037 | *57335 | 42991 | *619 | 634385 | 240926 | 581868 | 635280 | 2211639 | 3077263 | 2620637 | 8267328 | 166569766 |
| 48 Cost of goods | 114107066 | - | - | - | - | - | - | - | - | - | 208 | 1178 | 380238 |
| 49 Compensation of officers | 1118510 | - | - | - | - | *46354 | 10077 | 15177 | 20800 | 36214 | 30899 | 100054 | 858934 |
| 50 Salaries and wages | 23447205 | *16878 | *597 | *367 | *2679 | *58429 | 114666 | 94950 | 222319 | 336935 | 413746 | 1029497 | 21156142 |
| 51 Repairs | 245254 | - | *1 | *3 | *36 | *1595 | *1649 | *942 | 2803 | 3930 | 4423 | 12180 | 217693 |
| 52 Bad debts | 268789 | *268 | *3 | - | - | - | *925 | *555 | *3424 | 3600 | 6619 | 11508 | 241888 |
| 53 Rent paid on business property | 1772364 | *248 | *165 | *10 | *1099 | *4907 | 9664 | 5517 | 18010 | 26867 | 24550 | 76307 | 1605020 |
| 54 Taxes paid | 4038924 | *1762 | *202 | *24 | *351 | 9737 | 12155 | 17736 | 47773 | 68471 | 70559 | 179145 | 3631009 |
| 55 Interest paid | 4188302 | *606 | *29 | - | *810 | *561 | 4783 | 10857 | 7875 | 16212 | 23198 | 45620 | 4077751 |
| 56 Contributions or gifts | 140340 | *40 | *9 | - | *6 | *542 | *1 | 674 | 233 | 1214 | 971 | 3903 | 132745 |
| 57 Amortization | 324098 | *4 | *227 | *3 | *1003 | *31 | 1719 | *698 | 5545 | 4091 | 4531 | 7622 | 298623 |
| 58 Depreciation | 2268368 | *95 | *263 | *22 | *2533 | *5081 | 4153 | 4127 | 14018 | 19094 | 19115 | 55494 | 2144372 |
| 59 Depletion | 6247 | - | - | - | - | - | - | - | - | - | - | 28 | 6219 |
| 60 Advertising | 581170 | *91 | *9 | - | *89 | *4996 | 2383 | 1435 | 11621 | 14451 | 10248 | 30746 | 505102 |
| 61 Pension, prof sh, stock, annuity | 656256 | *10 | - | - | - | *416 | *1492 | *81 | 3271 | 1953 | 9766 | 21488 | 617779 |
| 62 Employee benefit programs | 1912573 | *421 | - | - | *5 | *5136 | 6228 | 4848 | 24586 | 16706 | 23019 | 92594 | 1739031 |
| 63 Net loss, noncapital assets | 80835 | *52 | *2 | *1 | - | *183 | *-0 | *682 | *621 | 690 | 1890 | 2234 | 74480 |
| 64 Other deductions | 29783739 | *13515 | 41192 | *74 | 82885 | 91765 | 76387 | 135137 | 222765 | 1172355 | 387995 | 1565923 | 25993748 |
| 65 Total receipts less total deducts | 14645990 | *28912 | 5670 | 858 | 5191 | 18627 | 68053 | 90023 | 131524 | 252627 | 263587 | 760294 | 13020624 |
| 66 Constructive taxable income from related foreign corporations | 1222317 | - | - | - | - | - | *203 | - | *251 | *7 | 2519 | 8 | 1219330 |
| 67 Net income, total | 11468995 | *28378 | 5231 | 858 | 5191 | 18588 | 67406 | 82574 | 121565 | 228176 | 231042 | 619423 | 10060563 |
| 68 Net income, Form 1120-A | *766 | *766 | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *23117 | *23117 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 1939318 | *22868 | *2216 | *74 | *911 | 1504 | 22616 | 9155 | 32966 | 41564 | 17214 | 113993 | 1674236 |
| 72 Net operating loss deduction | 1018443 | *22712 | *1844 | *69 | *792 | *1387 | 21758 | *7732 | 29984 | 34518 | 9387 | 94252 | 794007 |
| 73 Dividends received deduction | 914499 | *156 | *371 | *5 | *118 | *117 | 858 | 1424 | 2983 | 7046 | 6764 | 19741 | 874915 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 9553245 | *5509 | *3015 | *784 | 4280 | 17084 | 44791 | 73556 | 88598 | 186765 | 213885 | 497752 | 8417226 |
| 76 Income tax before credits, total | 3594669 | *2069 | *791 | *186 | 6223 | 5718 | 14600 | 25228 | 30781 | 66144 | 74554 | 184015 | 3184360 |
| 77 Regular tax | 3328612 | *1651 | *790 | *169 | 679 | 5296 | 13897 | 24967 | 29957 | 63880 | 73243 | 170975 | 2943108 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | 11 | - | - | - | - | - | - | - | - | - | - | - | 11 |
| 80 Alternative minimum tax | 247913 | *382 | - | *17 | *5513 | *423 | *564 | *230 | *784 | 2127 | 894 | 12330 | 224648 |
| 81 Environmental tax | 17224 | *1 | *-0 | - | 30 | - | *-0 | *31 | *40 | 137 | 181 | 710 | 16093 |
| 82 Foreign tax credit | 539886 | - | - | - | - | - | - | *5 | - | *40 | 228 | 537 | 539077 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | 33 | - | - | - | - | - | - | - | - | - | - | 9 | 24 |
| 86 General business credit | 12295 | - | - | - | - | - | - | - | - | - | 41 | 115 | 12139 |
| 87 Prior year minimum tax credit | 136257 | - | *54 | *59 | *11 | *19 | *5 | - | *114 | *53 | 975 | 7907 | 127060 |
| 88 Income tax after credits, total | 2906199 | *2069 | *736 | *128 | 6211 | 5699 | 14595 | 25224 | 30668 | 66052 | 73310 | 175448 | 2506059 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 49
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 52821 | 1996 | 30929 | 8573 | 5076 | 3112 | 2664 | 232 | 152 | 49 | 16 | *** | *** |
| 2 Total assets | 39831467 | - | 903583 | 1432731 | 1784000 | 2220018 | 5012788 | 1512610 | 2233214 | 1766146 | 1122696 | *** | *** |
| 3 Cash | 7114765 | - | 318083 | 517661 | 715401 | 572872 | 1652927 | 486621 | 516852 | 380784 | 139635 | *** | *** |
| 4 Notes and accounts receivable | 7763754 | - | 70176 | 219839 | 373782 | 428028 | 1286046 | 363309 | 745812 | 588719 | 391261 | *** | *** |
| 5 Less: Allowance for bad debts | 60620 | - | *143 | *207 | *3901 | *2928 | 5970 | *5566 | 4072 | *2383 | 1837 | *** | *** |
| 6 Inventories | *2989 | - | - | - | - | - | *2975 | - | *9 | *5 | - | *** | *** |
| 7 U.S. govt. obligations, total | 663197 | - | *3228 | - | *2967 | - | *12767 | *16940 | *50306 | *34763 | 79149 | *** | *** |
| 8 Tax-exempt securities | 1889944 | - | *6 | *3299 | *14518 | *10 | *38196 | *25363 | *63102 | *44471 | 40732 | *** | *** |
| 9 Other current assets | 2784357 | - | 37489 | 47793 | 85410 | 208058 | 319179 | 79506 | 205315 | 233041 | 130821 | *** | *** |
| 10 Loans to stockholders | 618404 | - | 146245 | 94295 | 41561 | 80870 | 133077 | 101711 | *14388 | *1665 | 4592 | *** | *** |
| 11 Mortgage and real estate loans | 286574 | - | *31 | *4079 | *8009 | *32226 | *2365 | 708 | *19691 | *32630 | 6552 | *** | *** |
| 12 Other investments | 11814260 | - | 65849 | 124081 | 123576 | 236225 | 532143 | 163389 | 349414 | 209227 | 199848 | *** | *** |
| 13 Depreciable assets | 6770456 | - | 648975 | 663960 | 710140 | 662494 | 1141547 | 289304 | 319243 | 261479 | 144411 | *** | *** |
| 14 Less: Accumulated depreciation | 3889135 | - | 474852 | 440880 | 477828 | 413604 | 638803 | 147068 | 169065 | 128996 | 76046 | *** | *** |
| 15 Depletable assets | *42949 | - | - | *33471 | - | - | *6336 | *60 | *3082 | - | - | *** | *** |
| 16 Less: Accumulated depletion | *15862 | - | - | *15754 | - | - | - | - | *108 | - | - | *** | *** |
| 17 Land | 234556 | - | *2646 | *2443 | *15737 | 38128 | 25954 | *24725 | *11241 | *9710 | 10724 | *** | *** |
| 18 Intangible assets (Amortizable) | 2605377 | - | 126490 | 188691 | 238049 | 280467 | 493638 | 104359 | 82899 | 125617 | 72042 | *** | *** |
| 19 Less: Accumulated amortization | 1034996 | - | 86296 | 96716 | 148340 | 104709 | 223677 | 67679 | 37971 | *41872 | 14782 | *** | *** |
| 20 Other assets | 2240499 | - | 45656 | 86675 | 84920 | 201880 | 234090 | 76926 | 63075 | 17287 | -4405 | *** | *** |
| 21 Total liabilities | 39831467 | - | 903583 | 1432731 | 1784000 | 2220018 | 5012788 | 1512610 | 2233214 | 1766146 | 1122696 | *** | *** |
| 22 Accounts payable | 9353472 | - | 91843 | 251062 | 538576 | 657707 | 2237305 | 698745 | 713938 | 669520 | 302871 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 1831821 | - | 65818 | 136112 | 50090 | 121468 | 233785 | 73416 | 166080 | 34646 | 26419 | *** | *** |
| 24 Other current liabilities | 4235013 | - | 103993 | 171281 | 196452 | 211489 | 650817 | 245163 | 543847 | 421362 | 256432 | *** | *** |
| 25 Loans from stockholders | 590847 | - | 216159 | 121345 | 49400 | 150336 | 27411 | *17929 | *5809 | *2458 | - | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 3422936 | - | 183353 | 203838 | 283846 | 451257 | 719846 | 164827 | 157536 | 88382 | 35950 | *** | *** |
| 27 Other liabilities | 6350924 | - | 23301 | 67388 | 18364 | 80213 | 104933 | 43453 | 190238 | 123101 | 91100 | *** | *** |
| 28 Net worth | 14046454 | - | 219115 | 481707 | 647271 | 547549 | 1038691 | 269077 | 455766 | 426678 | 409924 | *** | *** |
| 29 Capital stock | 1141500 | - | 111680 | 65948 | 61445 | 81935 | 258580 | 32677 | 38428 | 71860 | 60296 | *** | *** |
| 30 Paid-in or capital surplus | 3972651 | - | 54729 | 52205 | 85443 | 126679 | 168306 | 90298 | 129382 | 105162 | 64907 | *** | *** |
| 31 Retained earnings, appropriated | 173193 | - | - | - | - | *3549 | *2606 | - | *4867 | - | - | *** | *** |
| 32 Retained earnings-unappropriated | 8866496 | - | 211746 | 376626 | 508303 | 385038 | 383216 | 172908 | 241554 | 108534 | 256158 | *** | *** |
| 33 Retained earnings (S CORP) | 1361336 | - | 111301 | 173873 | 166278 | 16882 | 588864 | 33071 | 69545 | 157420 | 42362 | *** | *** |
| 34 Less: Cost of treasury stock | 1468722 | - | 270341 | 186944 | 174196 | 66533 | 362880 | 59877 | 28009 | *16300 | 13798 | *** | *** |
| 35 Total receipts | 37030088 | 483268 | 5861856 | 3952449 | 3841309 | 3576867 | 6055714 | 1257548 | 1483466 | 1234245 | 1176680 | *** | *** |
| 36 Business receipts | 35149338 | 479891 | 5788127 | 3890296 | 3676067 | 3521558 | 5858809 | 1140984 | 1415534 | 1199918 | 1013812 | *** | *** |
| 37 Interest | 667552 | *1632 | 3189 | 17570 | 17919 | 17869 | 46923 | 22763 | 28041 | 14005 | 14681 | *** | *** |
| 38 Interest on govt. obligations | 58973 | *284 | - | *43 | *1543 | *391 | *2768 | *1992 | 4440 | *2292 | 5201 | *** | *** |
| 39 Rents | 101299 | - | *1345 | *841 | *3973 | *5584 | 12369 | *10485 | 4707 | *2477 | 2187 | *** | *** |
| 40 Royalties | *6303 | - | - | - | - | - | - | *4 | *1141 | - | - | *** | *** |
| 41 Net S-T cap gain less net LT loss | 14614 | - | *35 | - | - | *247 | *55 | *5 | - | 21 | 262 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 161837 | - | *25675 | *13783 | *2000 | *378 | 2534 | *386 | 13448 | *924 | 3505 | *** | *** |
| 43 Net gain, noncapital assets | 21005 | - | *3223 | *8784 | *1601 | *1031 | 941 | *53 | *298 | *21 | 55 | *** | *** |
| 44 Dividends, domestic corporations | 91433 | *13 | *78 | *1598 | *571 | *2547 | 18839 | *327 | 5736 | *732 | 880 | *** | *** |
| 45 Dividends, foreign corporations | 89975 | - | - | - | - | *81 | *19 | - | *1054 | 7 | 8 | *** | *** |
| 46 Other receipts | 667761 | *1447 | 40185 | 19533 | 137636 | 27181 | 112457 | 80549 | 9067 | 13848 | 136089 | *** | *** |
| 47 Total deductions | 32836991 | 426927 | 5177649 | 3633581 | 3557381 | 3287816 | 5452521 | 1116949 | 1321204 | 1136033 | 1076152 | *** | *** |
| 48 Cost of goods | 4829439 | - | - | - | - | - | *707 | - | - | - | - | *** | *** |
| 49 Compensation of officers | 4353654 | *40030 | 773244 | 650450 | 658749 | 511657 | 895155 | 174994 | 191875 | 114558 | 43862 | *** | *** |
| 50 Salaries and wages | 8027574 | *38085 | 792076 | 669683 | 867956 | 773892 | 1272988 | 417564 | 366715 | 343895 | 167702 | *** | *** |
| 51 Repairs | 225087 | *794 | 28032 | 26907 | 25646 | 22894 | 41712 | 8658 | 8785 | 9805 | 6612 | *** | *** |
| 52 Bad debts | 86426 | *1 | *374 | 7497 | 18107 | 9746 | 27415 | 8039 | 3914 | *1853 | 943 | *** | *** |
| 53 Rent paid on business property | 1257946 | *13601 | 193743 | 117439 | 150902 | 117407 | 178941 | 39560 | 46148 | 39888 | 19662 | *** | *** |
| 54 Taxes paid | 1203065 | 10576 | 166980 | 118912 | 148496 | 122248 | 178962 | 44700 | 52563 | 37723 | 24240 | *** | *** |
| 55 Interest paid | 467551 | *797 | 29332 | 37326 | 28439 | 52381 | 58512 | 16744 | 24025 | 11501 | 4139 | *** | *** |
| 56 Contributions or gifts | 35823 | *407 | 1469 | 3082 | 2655 | 2447 | 4752 | 2020 | 2442 | *631 | 906 | *** | *** |
| 57 Amortization | 209976 | *313 | 13513 | 25902 | 17325 | 21778 | 37781 | 2952 | 8825 | 7085 | 2641 | *** | *** |
| 58 Depreciation | 592004 | *1468 | 64403 | 60468 | 63802 | 60225 | 103123 | 22578 | 29744 | 18360 | 13026 | *** | *** |
| 59 Depletion | *4467 | - | *3350 | - | - | - | - | *1 | *1116 | - | - | *** | *** |
| 60 Advertising | 327854 | *2718 | 70623 | 62266 | 29628 | 31433 | 39351 | 10634 | 10256 | 11649 | 2978 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 516271 | *370 | 26175 | 45795 | 48999 | 44266 | 91783 | 20706 | 42140 | 9499 | 13173 | *** | *** |
| 62 Employee benefit programs | 729937 | *2042 | 42085 | 49800 | 102049 | 77090 | 111161 | 24574 | 32367 | 27177 | 11825 | *** | *** |
| 63 Net loss, noncapital assets | 12228 | - | *2808 | *814 | *2351 | *93 | 2281 | *563 | *362 | *136 | 425 | *** | *** |
| 64 Other deductions | 9957690 | 193714 | 1871580 | 1110177 | 828610 | 1038988 | 1585642 | 263873 | 359130 | 271135 | 247515 | *** | *** |
| 65 Total receipts less total deducts | 4193097 | 56341 | 684207 | 318867 | 283928 | 289051 | 603193 | 140598 | 162262 | 98212 | 100528 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *148171 | - | - | - | - | - | - | - | *825 | *42 | 14 | *** | *** |
| 67 Net income, total | 4282295 | 56057 | 684207 | 318824 | 282385 | 288661 | 600425 | 138606 | 158647 | 95962 | 95341 | *** | *** |
| 68 Net income, Form 1120-A | 22028 | *7113 | *8619 | *3275 | *3021 | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | *29 | *29 | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 1744622 | *43330 | 510222 | 213272 | 164569 | 185456 | 443524 | 87774 | 42311 | 40698 | 11471 | *** | *** |
| 71 Statutory special deductions, total | 270523 | *349 | 70077 | 27417 | 24625 | 13007 | 53131 | *11839 | 8089 | *12500 | 1025 | *** | *** |
| 72 Net operating loss deduction | 218612 | *340 | 70022 | 26313 | 24226 | 11223 | 36547 | *11631 | *3462 | *11983 | 417 | *** | *** |
| 73 Dividends received deduction | 51434 | *9 | *54 | *1104 | *399 | *1783 | 16584 | *208 | 4627 | *517 | 608 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 2275205 | *12378 | 103908 | 78135 | 93191 | 90256 | 111027 | 38972 | 108247 | 42763 | 82845 | *** | *** |
| 76 Income tax before credits, total | 732124 | *2307 | 20058 | 16019 | 18532 | 20124 | 29946 | 12583 | 36973 | 15081 | 28448 | *** | *** |
| 77 Regular tax | 727877 | *2307 | 20038 | 15927 | 18532 | 20124 | 29213 | 12478 | 36578 | 14532 | 28360 | *** | *** |
| 78 Personal holding company tax | *95 | - | - | - | - | - | - | - | *95 | - | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | 2070 | - | - | *92 | - | - | *723 | *105 | *260 | *522 | - | *** | *** |
| 81 Environmental tax | 2082 | - | *20 | - | - | - | *10 | - | *40 | *26 | 89 | *** | *** |
| 82 Foreign tax credit | 88982 | - | - | - | - | - | *3 | - | *529 | *782 | 18 | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | *1771 | - | - | - | - | - | - | - | *959 | - | - | *** | *** |
| 86 General business credit | *5164 | - | - | *5 | *54 | *162 | - | 9 | - | - | - | *** | *** |
| 87 Prior year minimum tax credit | 2045 | - | - | *631 | - | - | *749 | *326 | *283 | - | - | *** | *** |
| 88 Income tax after credits, total | 634162 | *2307 | 20058 | 15383 | 18478 | 19962 | 29194 | 12249 | 35202 | 14298 | 28430 | *** | *** |

| MAJOR GROUP 50 RETURNS WITH NET INCOME | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 191131 | 9774 | 89372 | 35508 | 21145 | 16342 | 15551 | 1855 | 1045 | 309 | 137 | *** | *** |
| 2 Total assets | 140658360 | - | 2954245 | 5593502 | 7554076 | 11725665 | 31636179 | 12695009 | 15807578 | 10826463 | 9621076 | *** | *** |
| 3 Cash | 14756419 | - | 1137331 | 1598459 | 1787056 | 1814991 | 3363034 | 1080802 | 886829 | 647069 | 508070 | *** | *** |
| 4 Notes and accounts receivable | 10633616 | - | 156793 | 287827 | 552539 | 862277 | 2207642 | 748023 | 1160335 | 776097 | 586654 | *** | *** |
| 5 Less: Allowance for bad debts | 324375 | - | *6373 | *17820 | 6150 | *18686 | 32783 | *19609 | 28745 | 34209 | 71618 | *** | *** |
| 6 Inventories | 8123949 | - | *25763 | 305392 | 252212 | 807401 | 2471284 | 698192 | 779145 | 695237 | 469920 | *** | *** |
| 7 U.S. govt. obligations, total | 1066071 | - | *3302 | *58966 | *69244 | 89399 | 435087 | 87689 | 129097 | 88343 | 76130 | *** | *** |
| 8 Tax-exempt securities | 808468 | - | *3753 | *25001 | *47338 | 106773 | 267060 | *148516 | 116325 | *25827 | 56181 | *** | *** |
| 9 Other current assets | 10855400 | - | 161076 | 453893 | 581107 | 1082018 | 2789948 | 969241 | 1049271 | 621001 | 539692 | *** | *** |
| 10 Loans to stockholders | 2218079 | - | 249111 | 370501 | 265656 | 232823 | 609380 | 81003 | 117095 | 113040 | 37175 | *** | *** |
| 11 Mortgage and real estate loans | 4873217 | - | *44588 | 247834 | 365218 | 417394 | 1305595 | 252204 | 452524 | 394686 | 448601 | *** | *** |
| 12 Other investments | 22506947 | - | 145788 | 334063 | 552942 | 1163449 | 4274090 | 1774237 | 2572701 | 2126933 | 1748696 | *** | *** |
| 13 Depreciable assets | 68656271 | - | 2188627 | 2876194 | 3793986 | 5826946 | 15227174 | 7550815 | 8919324 | 5007220 | 4949942 | *** | *** |
| 14 Less: Accumulated depreciation | 27579490 | - | 1561547 | 1651198 | 2017254 | 2845922 | 7094498 | 2793620 | 3158155 | 1777782 | 1636290 | *** | *** |
| 15 Depletable assets | 533920 | - | *40716 | *41516 | *4621 | *36988 | 116681 | *579 | *34222 | *60631 | 131313 | *** | *** |
| 16 Less: Accumulated depletion | 198989 | - | *16434 | *8183 | *2373 | *10919 | 26991 | *354 | *19113 | *53145 | 40402 | *** | *** |
| 17 Land | 17772702 | - | 229638 | 564719 | 1050008 | 1678765 | 4573793 | 1750699 | 2287617 | 1390829 | 1353524 | *** | *** |
| 18 Intangible assets (Amortizable) | 2051072 | - | 88790 | 33348 | 84053 | 126165 | 213724 | 154202 | 248100 | 173759 | 172694 | *** | *** |
| 19 Less: Accumulated amortization | 585641 | - | 34350 | 18631 | 21237 | 34595 | 81331 | 74654 | 123388 | 56270 | 33368 | *** | *** |
| 20 Other assets | 4490725 | - | 97674 | 91622 | 195109 | 390397 | 1017290 | 287043 | 384395 | 627199 | 324163 | *** | *** |
| 21 Total liabilities | 140658360 | - | 2954245 | 5593502 | 7554076 | 11725665 | 31636179 | 12695009 | 15807578 | 10826463 | 9621076 | *** | *** |
| 22 Accounts payable | 5856422 | - | 118360 | 147739 | 197384 | 485036 | 935074 | 393840 | 370352 | 421693 | 250584 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 14342668 | - | 125464 | 242368 | 335350 | 879010 | 2920518 | 1457720 | 1497279 | 1182114 | 934552 | *** | *** |
| 24 Other current liabilities | 7024872 | - | 254529 | 326434 | 588391 | 500797 | 1972826 | 481313 | 613250 | 394513 | 339391 | *** | *** |
| 25 Loans from stockholders | 9629605 | - | 543629 | 649473 | 766713 | 1444864 | 2223937 | 699589 | 769932 | 311963 | 379166 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 41183550 | - | 328412 | 1070276 | 1342061 | 2757525 | 9615387 | 4351204 | 6057018 | 3338742 | 3336732 | *** | *** |
| 27 Other liabilities | 8704901 | - | 121247 | 223097 | 233507 | 507515 | 2067561 | 507037 | 824411 | 838295 | 556953 | *** | *** |
| 28 Net worth | 53916342 | - | 1462603 | 2934115 | 4090670 | 5150917 | 11900876 | 4804304 | 5675335 | 4339143 | 3823699 | *** | *** |
| 29 Capital stock | 14053810 | - | 657325 | 608627 | 592505 | 1081059 | 2320250 | 1088618 | 1303542 | 1032683 | 596300 | *** | *** |
| 30 Paid-in or capital surplus | 23894560 | - | 395244 | 464281 | 970689 | 1195314 | 5042614 | 2299987 | 3144023 | 2270894 | 2383436 | *** | *** |
| 31 Retained earnings, appropriated | 1735603 | - | 163325 | 187891 | 446056 | 315916 | 467777 | *69208 | 34634 | *35886 | 94 | *** | *** |
| 32 Retained earnings-unappropriated | 11223681 | - | 433296 | 1819836 | 1912287 | 2266740 | 3841625 | 681473 | 805132 | 595384 | 298714 | *** | *** |
| 33 Retained earnings (S CORP) | 5670140 | - | -42615 | 138996 | 328989 | 705937 | 988337 | 792863 | 589077 | 513031 | 631420 | *** | *** |
| 34 Less: Cost of treasury stock | 2661452 | - | 143972 | 285515 | 159856 | 414049 | 759727 | 127845 | 201072 | 108736 | 86265 | *** | *** |
| 35 Total receipts | 82751639 | 1663635 | 13086093 | 7832424 | 6515229 | 7253239 | 15984758 | 5614680 | 5419283 | 3807979 | 3088675 | *** | *** |
| 36 Business receipts | 68528319 | 752797 | 12191133 | 7083599 | 5026968 | 6062695 | 13628821 | 4506193 | 4238780 | 2781643 | 2353642 | *** | *** |
| 37 Interest | 1876516 | 37968 | 32777 | 67015 | 99459 | 120030 | 314591 | 91134 | 178846 | 133568 | 148783 | *** | *** |
| 38 Interest on govt. obligations | 85806 | *83 | *163 | *1611 | 3485 | 9183 | 25536 | 12961 | 13385 | 8821 | 5036 | *** | *** |
| 39 Rents | 3085701 | 104447 | 82023 | 183414 | 196690 | 241671 | 636605 | 324963 | 409540 | 255280 | 155611 | *** | *** |
| 40 Royalties | 147200 | *37 | *7417 | *23212 | *478 | *11166 | 29425 | - | 18867 | *17689 | 30503 | *** | *** |
| 41 Net S-T cap gain less net LT loss | 79558 | *5205 | *1831 | *13667 | *6886 | *2819 | 14736 | 973 | 2742 | 5734 | 1360 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 2336158 | 360024 | 107853 | 71216 | 112100 | 167466 | 349788 | 266370 | 144603 | 191158 | 172776 | *** | *** |
| 43 Net gain, noncapital assets | 471352 | 40369 | *20718 | 18054 | 20298 | 68877 | 101180 | 37882 | 27505 | 39454 | 21973 | *** | *** |
| 44 Dividends, domestic corporations | 256466 | 82 | *577 | 7063 | 19836 | 11422 | 51256 | 70861 | 23009 | 23038 | 15007 | *** | *** |
| 45 Dividends, foreign corporations | 23194 | - | *2604 | *539 | *553 | *10 | *465 | *22 | *1468 | *374 | 1027 | *** | *** |
| 46 Other receipts | 5861368 | 362622 | 638996 | 363035 | 1028474 | 557898 | 832356 | 303320 | 360537 | 351220 | 182956 | *** | *** |
| 47 Total deductions | 71614146 | 982903 | 11566589 | 7054271 | 5576097 | 6123689 | 13585098 | 4768080 | 4634880 | 3215209 | 2665367 | *** | *** |
| 48 Cost of goods | 24106211 | *99788 | *27065 | 316587 | 225895 | 777562 | 2374222 | 712207 | 790661 | 671842 | 377966 | *** | *** |
| 49 Compensation of officers | 3893908 | 17249 | 1151451 | 631157 | 399269 | 276429 | 690695 | 210550 | 166697 | 87070 | 63989 | *** | *** |
| 50 Salaries and wages | 7472395 | 21219 | 1313151 | 674339 | 767995 | 692830 | 1483334 | 518677 | 465665 | 281977 | 342252 | *** | *** |
| 51 Repairs | 2020786 | 20598 | 333907 | 289917 | 225242 | 240066 | 436887 | 120761 | 128395 | 67833 | 53318 | *** | *** |
| 52 Bad debts | 282403 | *9710 | 24076 | 7222 | 14712 | 26911 | 29715 | 14487 | 42501 | 15459 | 28062 | *** | *** |
| 53 Rent paid on business property | 1776744 | 11213 | 439397 | 218292 | 147523 | 207337 | 243703 | 101387 | 88100 | 115769 | 58360 | *** | *** |
| 54 Taxes paid | 3363080 | 56435 | 336579 | 270225 | 256712 | 318600 | 834183 | 298848 | 283473 | 184840 | 138565 | *** | *** |
| 55 Interest paid | 3951501 | 102577 | 75478 | 107534 | 112514 | 263464 | 755388 | 340056 | 470125 | 305120 | 278776 | *** | *** |
| 56 Contributions or gifts | 66567 | *433 | 3723 | 2914 | 3935 | 3514 | 14841 | 7666 | 7059 | 7665 | 4491 | *** | *** |
| 57 Amortization | 267393 | 24779 | 6151 | 2281 | 8513 | 11433 | 25667 | 12995 | 27736 | 19878 | 20199 | *** | *** |
| 58 Depreciation | 2492214 | 70415 | 137580 | 123493 | 155280 | 219718 | 503273 | 240926 | 281454 | 159961 | 145580 | *** | *** |
| 59 Depletion | 38879 | *253 | *2679 | *4439 | *563 | *5668 | 4556 | - | 5806 | *6272 | 4257 | *** | *** |
| 60 Advertising | 1129418 | 2837 | 351918 | 128950 | 92779 | 98301 | 141712 | 67569 | 50648 | 29374 | 42768 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 286002 | *1433 | 53398 | 47108 | 31857 | 16751 | 59223 | 16735 | 17136 | 6861 | 7381 | *** | *** |
| 62 Employee benefit programs | 532704 | *874 | 53665 | 25494 | 62126 | 39428 | 106109 | 32336 | 31951 | 24089 | 22578 | *** | *** |
| 63 Net loss, noncapital assets | 91709 | *5243 | *2943 | *10752 | *1680 | *4395 | 5446 | 431 | 5047 | 4828 | 14787 | *** | *** |
| 64 Other deductions | 19842232 | 338782 | 5252965 | 2758424 | 1920899 | 1877812 | 3033460 | 1136964 | 1053982 | 663029 | 454156 | *** | *** |
| 65 Total receipts less total deducts | 11137493 | 680732 | 1519504 | 778153 | 939131 | 1129550 | 2399660 | 846600 | 784402 | 592770 | 423308 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *10738 | - | *460 | - | - | - | *54 | - | *17 | *474 | 9690 | *** | *** |
| 67 Net income, total | 11062425 | 680649 | 1519801 | 776542 | 935646 | 1120367 | 2374179 | 833639 | 771034 | 584424 | 427961 | *** | *** |
| 68 Net income, Form 1120-A | 115521 | *7677 | 65518 | 22122 | 20205 | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | 172722 | 172722 | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 4878806 | 219671 | 1054893 | 397624 | 386153 | 569808 | 1257726 | 344088 | 275387 | 145427 | 65868 | *** | *** |
| 71 Statutory special deductions, total | 2311948 | 192305 | 234211 | 126356 | 149060 | 128379 | 290280 | 217011 | 151893 | 162187 | 178132 | *** | *** |
| 72 Net operating loss deduction | 2108778 | 192248 | 233807 | 120880 | 132244 | 120854 | 254163 | 149055 | 135157 | 145358 | 167359 | *** | *** |
| 73 Dividends received deduction | 203170 | 57 | *404 | 5475 | 16816 | 7525 | 36117 | 67956 | 16736 | 16828 | 10773 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 3883686 | 268676 | 230740 | 253499 | 400865 | 423021 | 829319 | 273242 | 343993 | 279168 | 186201 | *** | *** |
| 76 Income tax before credits, total | 1141581 | 80196 | 46703 | 43401 | 85252 | 98441 | 245504 | 93046 | 121108 | 100292 | 72046 | *** | *** |
| 77 Regular tax | 1083030 | 73304 | 45298 | 42960 | 84564 | 97831 | 238689 | 88790 | 115874 | 94933 | 63822 | *** | *** |
| 78 Personal holding company tax | 3966 | - | *1173 | *438 | *268 | *94 | 1373 | *246 | *237 | - | 15 | *** | *** |
| 79 Recapture of investment credit | *205 | - | - | - | - | - | - | - | - | *200 | 5 | *** | *** |
| 80 Alternative minimum tax | 48508 | 5936 | *232 | *2 | 390 | *441 | 3590 | 3845 | 4725 | 4467 | 7796 | *** | *** |
| 81 Environmental tax | 2080 | 184 | - | - | *29 | *2 | *102 | 72 | 130 | 235 | 313 | *** | *** |
| 82 Foreign tax credit | 3694 | 45 | *1316 | *72 | *83 | *4 | *82 | *3 | *226 | *362 | 748 | *** | *** |
| 83 U.S. Possessions tax credit | 141 | - | - | 4 | - | - | 15 | - | - | 122 | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | 1999 | - | - | *346 | - | *89 | *328 | *442 | *151 | - | 18 | *** | *** |
| 86 General business credit | 10392 | 64 | - | *181 | *385 | *646 | 3112 | *1148 | *1559 | *834 | 897 | *** | *** |
| 87 Prior year minimum tax credit | 11492 | *162 | - | *121 | *-0 | *199 | 2197 | 886 | 2302 | 1790 | 1319 | *** | *** |
| 88 Income tax after credits, total | 1113864 | 79924 | 45387 | 42679 | 84784 | 97503 | 239770 | 90567 | 116871 | 97183 | 69064 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Real estate operators and lessors of buildings

MINOR INDUSTRY 6511
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 64546 | 3587 | 23043 | 12603 | 9992 | 7647 | 6195 | 777 | 465 | 141 | 58 | *** | *** |
| 2 Total assets | 56543374 | - | 881163 | 1990066 | 3596630 | 5555213 | 12402173 | 5196833 | 7012783 | 4965585 | 3911883 | *** | *** |
| 3 Cash | 4656864 | - | 209472 | 352298 | 469225 | 725821 | 1184010 | 354362 | 321729 | 354399 | 310433 | *** | *** |
| 4 Notes and accounts receivable | 3750168 | - | 21731 | 73691 | 244802 | 270619 | 539627 | 235143 | 355082 | 233252 | 93587 | *** | *** |
| 5 Less: Allowance for bad debts | 34476 | - | - | *492 | *945 | *2181 | *5587 | *3691 | *7976 | 3889 | 2708 | *** | *** |
| 6 Inventories | 194446 | - | - | - | - | *8 | *23797 | *14124 | 37236 | 40900 | 20686 | *** | *** |
| 7 U.S. govt. obligations, total | 400862 | - | *3297 | *6631 | *35442 | *51549 | 77558 | *58218 | 79331 | 53951 | 18427 | *** | *** |
| 8 Tax-exempt securities | 492897 | - | *3752 | *11527 | *30275 | *69572 | 163316 | *100762 | *71029 | *20711 | 10269 | *** | *** |
| 9 Other current assets | 2764685 | - | 51626 | 140959 | 217876 | 232090 | 711447 | 167292 | 386612 | 174017 | 172942 | *** | *** |
| 10 Loans to stockholders | 1115493 | - | 84493 | 107333 | 165219 | 129869 | 365509 | 22610 | 43939 | 100319 | 19698 | *** | *** |
| 11 Mortgage and real estate loans | 1550975 | - | *16223 | *46131 | 142864 | 224614 | 455331 | 92658 | 228972 | 86034 | 34183 | *** | *** |
| 12 Other investments | 8290806 | - | *37148 | 147742 | 307553 | 629260 | 1866276 | 871201 | 836370 | 861861 | 450784 | *** | *** |
| 13 Depreciable assets | 40841356 | - | 1001866 | 1722869 | 2721044 | 4243465 | 8973902 | 3970505 | 5225505 | 3409491 | 3070601 | *** | *** |
| 14 Less: Accumulated depreciation | 17172727 | - | 736262 | 1001494 | 1365221 | 2038152 | 4232074 | 1698927 | 1920037 | 1223868 | 1082878 | *** | *** |
| 15 Depletable assets | 59034 | - | *19941 | *4086 | *275 | *6282 | *9039 | *579 | *1891 | *9339 | 1523 | *** | *** |
| 16 Less: Accumulated depletion | 21044 | - | *2411 | - | - | *140 | *4275 | *354 | *888 | *6950 | 821 | *** | *** |
| 17 Land | 8547151 | - | 128992 | 341549 | 556157 | 871716 | 2080901 | 869649 | 1105755 | 659006 | 643711 | *** | *** |
| 18 Intangible assets (Amortizable) | 589300 | - | 30405 | 12968 | 5601 | 53978 | 76092 | 70918 | 114979 | 97901 | 21876 | *** | *** |
| 19 Less: Accumulated amortization | 200416 | - | 11146 | 8554 | 2176 | 20371 | 31668 | 22411 | 34746 | 21682 | 6780 | *** | *** |
| 20 Other assets | 717998 | - | 22038 | 32822 | 68642 | 107216 | 148972 | 94195 | 167999 | 120795 | 136349 | *** | *** |
| 21 Total liabilities | 56543374 | - | 881163 | 1990066 | 3596630 | 5555213 | 12402173 | 5196833 | 7012783 | 4965585 | 3911883 | *** | *** |
| 22 Accounts payable | 1673001 | - | 13085 | 24894 | 78874 | 155905 | 146921 | 113848 | 157257 | 142013 | 126397 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 5986277 | - | 34026 | 57972 | 143234 | 242625 | 555519 | 250799 | 641894 | 500615 | 252546 | *** | *** |
| 24 Other current liabilities | 1789815 | - | 52824 | 70258 | 129746 | 176311 | 476657 | 146397 | 181927 | 132287 | 108740 | *** | *** |
| 25 Loans from stockholders | 4322147 | - | 191057 | 342524 | 395526 | 563429 | 843840 | 251804 | 378689 | 184416 | 103593 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 19617896 | - | 147843 | 490019 | 785960 | 1593918 | 4458788 | 2256710 | 3294644 | 1743847 | 1743241 | *** | *** |
| 27 Other liabilities | 2318135 | - | 37630 | 40707 | 94009 | 142570 | 431298 | 269607 | 271335 | 185396 | 217110 | *** | *** |
| 28 Net worth | 20836103 | - | 404699 | 963692 | 1969282 | 2680456 | 5489149 | 1907670 | 2087036 | 2077010 | 1360254 | *** | *** |
| 29 Capital stock | 5116265 | - | 288227 | 314249 | 287852 | 521900 | 995296 | 515353 | 588929 | 443419 | 303623 | *** | *** |
| 30 Paid-in or capital surplus | 7752438 | - | 99495 | 172570 | 436652 | 533811 | 1212704 | 739810 | 934962 | 891193 | 824134 | *** | *** |
| 31 Retained earnings, appropriated | 172883 | - | *9007 | *21454 | *36906 | *19634 | *22294 | *44437 | *2514 | *1729 | 94 | *** | *** |
| 32 Retained earnings-unappropriated | 8486804 | - | 146472 | 661106 | 1196144 | 1845338 | 3560293 | 619601 | 565428 | 773691 | 139970 | *** | *** |
| 33 Retained earnings (S CORP) | 808092 | - | -31780 | -32250 | 84447 | 52512 | 232527 | *70940 | 82562 | *28555 | 109697 | *** | *** |
| 34 Less: Cost of treasury stock | 1500379 | - | *106723 | *173436 | 72720 | 292738 | 533965 | 82472 | 87359 | 61578 | 17263 | *** | *** |
| 35 Total receipts | 19584872 | 585292 | 2310485 | 997269 | 1296728 | 2107839 | 3813735 | 1665641 | 1710591 | 1419144 | 1053825 | *** | *** |
| 36 Business receipts | 14490641 | 251472 | 2145262 | 781156 | 1016208 | 1605722 | 2931216 | 1212386 | 1268656 | 898928 | 758019 | *** | *** |
| 37 Interest | 596420 | 11940 | 6076 | 16019 | 32299 | 53508 | 122910 | 45088 | 64072 | 41522 | 43263 | *** | *** |
| 38 Interest on govt. obligations | 54768 | *78 | *88 | *711 | 2872 | 7374 | 17443 | 9225 | 6999 | 5586 | 1507 | *** | *** |
| 39 Rents | 1601798 | 81490 | 30466 | 121734 | 117917 | 152318 | 310400 | 174699 | 204205 | 127402 | 64406 | *** | *** |
| 40 Royalties | 13759 | *2 | *1601 | - | - | *3821 | 1750 | - | *1332 | *126 | 1880 | *** | *** |
| 41 Net S-T cap gain less net LT loss | 35563 | *187 | - | *979 | *1288 | *1538 | 2685 | *939 | *2165 | *4806 | 977 | *** | *** |
| 42 Net L-T cap gain less net ST loss | 1428966 | 127971 | 70461 | 36730 | 71329 | 112634 | 225358 | 213028 | 54759 | 145591 | 104446 | *** | *** |
| 43 Net gain, noncapital assets | 212042 | 36225 | *16 | *7227 | *16192 | 42620 | 19711 | 29537 | 10565 | 11352 | 11181 | *** | *** |
| 44 Dividends, domestic corporations | 122866 | 82 | *557 | *3461 | 7730 | 9757 | 37192 | 8624 | 8872 | 17180 | 8463 | *** | *** |
| 45 Dividends, foreign corporations | 4831 | - | *2604 | *480 | *122 | *10 | *301 | - | *33 | *145 | 996 | *** | *** |
| 46 Other receipts | 1023220 | 75845 | 53353 | 28771 | 30771 | 118537 | 144769 | -27885 | 88932 | 166506 | 58688 | *** | *** |
| 47 Total deductions | 15771133 | 331134 | 2000420 | 804679 | 992859 | 1705240 | 3019897 | 1358200 | 1420292 | 1100915 | 835165 | *** | *** |
| 48 Cost of goods | 2556534 | *1234 | *1302 | *11915 | *23633 | 64048 | 146400 | *28115 | 132807 | *42673 | 24654 | *** | *** |
| 49 Compensation of officers | 902438 | *2231 | 165592 | 51829 | 51769 | 131698 | 245202 | 84229 | 53866 | 44645 | 17379 | *** | *** |
| 50 Salaries and wages | 1752970 | 8746 | 376391 | 79496 | 137772 | 213692 | 303118 | 155829 | 125796 | 85168 | 80218 | *** | *** |
| 51 Repairs | 636852 | 15670 | 50486 | 37154 | 55132 | 89449 | 138739 | 60884 | 64172 | 37853 | 27750 | *** | *** |
| 52 Bad debts | 75291 | *9059 | *48 | *4279 | *2216 | 15729 | 10397 | 3107 | 9404 | 3550 | 11040 | *** | *** |
| 53 Rent paid on business property | 440073 | 4018 | 71014 | 39332 | 22563 | 116472 | 42119 | 46691 | 18206 | 28837 | 11308 | *** | *** |
| 54 Taxes paid | 1468091 | 46040 | 99179 | 95785 | 132049 | 196821 | 344503 | 111207 | 130064 | 111144 | 66273 | *** | *** |
| 55 Interest paid | 1863654 | 61333 | 29609 | 46338 | 59399 | 151711 | 351531 | 179318 | 266341 | 164829 | 146307 | *** | *** |
| 56 Contributions or gifts | 31706 | *69 | *1425 | *343 | 1575 | 2118 | 5937 | 4341 | 3852 | 7076 | 1980 | *** | *** |
| 57 Amortization | 101848 | 1374 | 1013 | 1598 | 1215 | 7058 | 6973 | 4874 | 9819 | 9591 | 8668 | *** | *** |
| 58 Depreciation | 1395342 | 58280 | 41831 | 49451 | 94185 | 145059 | 289986 | 127975 | 166325 | 105663 | 94782 | *** | *** |
| 59 Depletion | 5884 | *104 | *1753 | - | *27 | *26 | *860 | - | *588 | *1608 | 912 | *** | *** |
| 60 Advertising | 171826 | 352 | 44896 | 10146 | 5375 | 12313 | 22466 | 6504 | 6808 | 7906 | 11077 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 62830 | - | *2708 | *2107 | *1720 | 8381 | 22994 | 7449 | 7801 | 4525 | 2356 | *** | *** |
| 62 Employee benefit programs | 125462 | 3 | 13419 | *3619 | 9892 | 16986 | 29085 | 12388 | 13134 | 6812 | 4910 | *** | *** |
| 63 Net loss, noncapital assets | 45806 | *1177 | - | *101 | *1458 | *170 | *2695 | *271 | 3525 | 2114 | 12866 | *** | *** |
| 64 Other deductions | 4134525 | 100969 | 800624 | 358339 | 224934 | 457788 | 632931 | 319870 | 353523 | 303828 | 173375 | *** | *** |
| 65 Total receipts less total deducts | 3813740 | 254158 | 310066 | 192590 | 303869 | 402600 | 793838 | 307441 | 290300 | 318228 | 218661 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *10246 | - | *460 | - | - | - | *54 | - | - | - | 9690 | *** | *** |
| 67 Net income, total | 3769218 | 254080 | 310437 | 191879 | 300997 | 395226 | 776450 | 298216 | 283301 | 312642 | 226843 | *** | *** |
| 68 Net income, Form 1120-A | 35961 | - | 21677 | 8029 | *6255 | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | 101914 | 101914 | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 664619 | *67237 | 146504 | 65592 | 32895 | 71151 | 163053 | *37828 | 25454 | *27225 | 13205 | *** | *** |
| 71 Statutory special deductions, total | 1002368 | 50758 | 61003 | 25960 | 50365 | 67979 | 134953 | 90712 | 79488 | 86515 | 113118 | *** | *** |
| 72 Net operating loss deduction | 914344 | 50701 | 60613 | 23374 | 45021 | 61625 | 108264 | 84679 | 73226 | 73868 | 107021 | *** | *** |
| 73 Dividends received deduction | 88025 | 57 | *390 | *2586 | 5344 | 6354 | 26690 | 6033 | 6262 | 12646 | 6097 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 2110057 | 136088 | 102974 | 100327 | 218170 | 256937 | 480131 | 170377 | 178597 | 200394 | 102350 | *** | *** |
| 76 Income tax before credits, total | 634703 | 38651 | 27140 | 16702 | 46509 | 63521 | 143258 | 58794 | 63375 | 70539 | 41061 | *** | *** |
| 77 Regular tax | 604794 | 37347 | 26001 | 16505 | 46232 | 63409 | 139230 | 55814 | 60193 | 68278 | 35071 | *** | *** |
| 78 Personal holding company tax | 3105 | - | *1139 | *196 | *268 | *94 | *1008 | *237 | *25 | - | 15 | *** | *** |
| 79 Recapture of investment credit | *205 | - | - | - | - | - | - | - | - | *200 | 5 | *** | *** |
| 80 Alternative minimum tax | 25016 | *955 | - | - | - | *18 | 2746 | 2685 | 3112 | 1857 | 5782 | *** | *** |
| 81 Environmental tax | 950 | *32 | - | - | *8 | *-0 | *14 | *43 | *45 | 165 | 188 | *** | *** |
| 82 Foreign tax credit | 1691 | 45 | *1316 | *72 | *18 | *4 | *59 | *3 | *4 | *6 | 164 | *** | *** |
| 83 U.S. Possessions tax credit | 123 | - | - | - | - | - | 1 | - | - | 122 | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | *4 | - | - | - | - | - | *4 | - | - | - | - | *** | *** |
| 86 General business credit | 5037 | 64 | - | - | *385 | *646 | *537 | *1144 | *364 | *616 | 501 | *** | *** |
| 87 Prior year minimum tax credit | 6164 | *162 | - | - | *-0 | 5 | *709 | *771 | *932 | 1052 | 1007 | *** | *** |
| 88 Income tax after credits, total | 621683 | 38380 | 25823 | 16630 | 46106 | 62867 | 141949 | 56876 | 62074 | 68742 | 39389 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of mining, oil, and similar property

MINOR INDUSTRY 6516
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 635 | - | *199 | *134 | *10 | *126 | *142 | - | *16 | *3 | 4 | ** | ** |
| 2 Total assets | 1397423 | - | *9480 | *13588 | *3077 | *86325 | *313166 | - | *213723 | *92050 | 666015 | ** | ** |
| 3 Cash | 106752 | - | *3434 | *13483 | *2822 | *12324 | *40761 | - | *16790 | *1450 | 15689 | ** | ** |
| 4 Notes and accounts receivable | 44099 | - | - | - | - | *11 | *4381 | - | *7416 | *8115 | 24176 | ** | ** |
| 5 Less: Allowance for bad debts | *456 | - | - | - | - | - | - | - | *18 | - | 438 | ** | - |
| 6 Inventories | *3935 | - | - | - | - | - | - | - | *3088 | 248 | 599 | ** | - |
| 7 U.S. govt. obligations, total | *98853 | - | - | - | - | - | *32071 | - | *28979 | *10401 | 27402 | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 111236 | - | - | *98 | *255 | *24400 | *64114 | - | *2976 | 8045 | 11348 | ** | - |
| 10 Loans to stockholders | *1455 | - | - | - | - | *1455 | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | *10878 | - | - | - | - | - | - | - | *10878 | - | - | - | - |
| 12 Other investments | 422432 | - | - | - | - | *461 | *89946 | - | *89877 | *57670 | 184479 | ** | - |
| 13 Depreciable assets | 369268 | - | *285 | *327 | *10 | *3039 | *13471 | - | *34841 | 12838 | 304458 | ** | ** |
| 14 Less: Accumulated depreciation | 51297 | - | *285 | *319 | *10 | *832 | *10714 | - | *22194 | 9437 | 7507 | ** | - |
| 15 Depletable assets | 248319 | - | *6386 | - | *177 | *19321 | *58661 | - | *32331 | *2122 | 129322 | ** | - |
| 16 Less: Accumulated depletion | 83730 | - | *340 | - | *177 | *7362 | *16444 | - | *18225 | *1715 | 39468 | ** | - |
| 17 Land | 102011 | - | - | - | - | *28888 | *32541 | - | *25232 | 2045 | 13305 | ** | - |
| 18 Intangible assets (Amortizable) | *8397 | - | - | - | - | *7489 | - | - | *12 | - | 896 | ** | - |
| 19 Less: Accumulated amortization | *2989 | - | - | - | - | *2869 | - | - | *5 | - | 116 | ** | - |
| 20 Other assets | 8259 | - | - | - | - | *-0 | *4381 | - | *1743 | *267 | 1868 | ** | ** |
| 21 Total liabilities | 1397423 | - | *9480 | *13588 | *3077 | *86325 | *313166 | - | *213723 | *92050 | 666015 | ** | ** |
| 22 Accounts payable | 13897 | - | - | - | - | *9 | *346 | - | *3897 | 390 | 9254 | ** | ** |
| 23 Mort, notes, and bonds under 1 yr | *34676 | - | - | - | - | *5044 | *6386 | - | - | - | 23246 | ** | - |
| 24 Other current liabilities | 28272 | - | *376 | *26 | *57 | *12241 | *3863 | - | *2956 | 4097 | 4657 | ** | - |
| 25 Loans from stockholders | *13198 | - | *1495 | - | - | *10784 | *920 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | *336538 | - | - | - | - | *5711 | *26193 | - | *1365 | - | 303269 | - | ** |
| 27 Other liabilities | 45871 | - | *-0 | - | - | *83 | - | - | *10541 | *5223 | 30024 | ** | - |
| 28 Net worth | 924971 | - | *7609 | *13563 | *3021 | *52454 | *275458 | - | *194964 | *82340 | 295564 | ** | ** |
| 29 Capital stock | 95244 | - | *1196 | *161 | *204 | *17140 | *10889 | - | *15338 | *4335 | 45982 | ** | ** |
| 30 Paid-in or capital surplus | 121811 | - | - | - | - | *8665 | *22062 | - | *2809 | *15 | 88259 | ** | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 752642 | - | *6413 | *13402 | *2817 | *25863 | *248807 | - | *178172 | *81534 | 195634 | ** | - |
| 33 Retained earnings (S CORP) | *9157 | - | - | - | - | *6717 | *2441 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 53883 | - | - | - | - | *5932 | *8742 | - | *1355 | *3544 | 34310 | ** | - |
| 35 Total receipts | 400882 | - | *7918 | *20435 | *17633 | *45001 | *51536 | - | *80972 | *35744 | 141642 | ** | ** |
| 36 Business receipts | 90895 | - | *4277 | - | - | *19441 | *9318 | - | *33084 | 7656 | 17120 | ** | - |
| 37 Interest | 53740 | - | - | *316 | *62 | *1136 | *2801 | - | *5081 | *7024 | 37320 | ** | ** |
| 38 Interest on govt. obligations | *2030 | - | - | - | - | - | *851 | - | *984 | 94 | 102 | - | - |
| 39 Rents | 20930 | - | - | - | *3390 | *690 | *4379 | - | *4425 | *2002 | 6044 | ** | - |
| 40 Royalties | 112200 | - | *3641 | *20119 | *310 | *7345 | *26243 | - | *17535 | *14901 | 22108 | ** | - |
| 41 Net S-T cap gain less net LT loss | *425 | - | - | - | - | - | *17 | - | *398 | 10 | - | - | - |
| 42 Net L-T cap gain less net ST loss | 74359 | - | - | - | *13853 | *11700 | *1149 | - | *11893 | 454 | 35310 | ** | - |
| 43 Net gain, noncapital assets | *119 | - | - | - | - | - | *115 | - | *3 | - | 1 | ** | - |
| 44 Dividends, domestic corporations | 14402 | - | - | - | - | - | *5667 | - | *1920 | *3174 | 3641 | ** | - |
| 45 Dividends, foreign corporations | *259 | - | - | - | - | - | - | - | - | *229 | 31 | - | - |
| 46 Other receipts | 31522 | - | *1 | - | *19 | *4689 | *997 | - | *5648 | *202 | 19966 | ** | - |
| 47 Total deductions | 235421 | - | *5447 | *14554 | *1362 | *11687 | *30453 | - | *53388 | *10022 | 108510 | ** | ** |
| 48 Cost of goods | *26806 | - | - | - | - | - | - | - | *3088 | 248 | - | - | - |
| 49 Compensation of officers | 6242 | - | - | *322 | - | *426 | *369 | - | *2594 | *310 | 2221 | ** | - |
| 50 Salaries and wages | 10542 | - | - | *788 | *18 | *303 | *3090 | - | *4473 | *131 | 1739 | ** | - |
| 51 Repairs | 991 | - | - | - | - | *60 | *570 | - | *26 | 224 | 112 | ** | - |
| 52 Bad debts | *302 | - | - | - | - | - | - | - | *279 | - | 23 | ** | - |
| 53 Rent paid on business property | 1375 | - | - | *246 | *13 | *177 | *274 | - | *213 | *27 | 425 | ** | - |
| 54 Taxes paid | 26729 | - | *567 | *95 | *553 | *1745 | *6280 | - | *4133 | *2650 | 10705 | ** | ** |
| 55 Interest paid | 30784 | - | - | - | - | *623 | *2894 | - | *180 | *33 | 27053 | ** | ** |
| 56 Contributions or gifts | 1707 | - | - | - | - | - | *1350 | - | *50 | 10 | 297 | ** | - |
| 57 Amortization | *4915 | - | - | - | - | *73 | - | - | *763 | - | 4079 | ** | ** |
| 58 Depreciation | 9879 | - | - | - | - | *798 | *2345 | - | *2311 | 620 | 3806 | ** | - |
| 59 Depletion | 21849 | - | *692 | *1391 | *46 | *3763 | *3479 | - | *5142 | *3993 | 3343 | ** | - |
| 60 Advertising | *267 | - | - | - | - | - | *47 | - | *216 | 3 | 1 | ** | - |
| 61 Pension, prof sh, stock, annuity | *1971 | - | - | - | - | - | - | - | *658 | - | 1312 | ** | - |
| 62 Employee benefit programs | *1598 | - | - | *102 | - | - | *94 | - | *881 | *4 | 516 | ** | - |
| 63 Net loss, noncapital assets | *69 | - | - | - | - | - | - | - | *56 | - | 13 | - | - |
| 64 Other deductions | 89395 | - | *4187 | *11610 | *731 | *3719 | *9335 | - | *8073 | *1993 | 49746 | ** | ** |
| 65 Total receipts less total deducts | 165461 | - | *2471 | *5881 | *16272 | *33314 | *21084 | - | *27584 | *25723 | 33132 | ** | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 163431 | - | *2471 | *5881 | *16272 | *33314 | *20233 | - | *26600 | *25629 | 33030 | ** | ** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *13907 | - | - | - | - | *13205 | *702 | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 18019 | - | - | *4184 | - | *3271 | *3999 | - | *1344 | *2286 | 2933 | ** | ** |
| 72 Net operating loss deduction | *7937 | - | - | *4184 | - | *3271 | *32 | - | - | 64 | 384 | - | ** |
| 73 Dividends received deduction | 10082 | - | - | - | - | - | *3967 | - | *1344 | *2222 | 2549 | ** | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 132197 | - | *2471 | *1697 | *16272 | *16838 | *16223 | - | *25256 | *23343 | 30097 | ** | - |
| 76 Income tax before credits, total | 44404 | - | *371 | *255 | *5532 | *5359 | *5557 | - | *8692 | *7964 | 10675 | ** | - |
| 77 Regular tax | 43646 | - | *371 | *255 | *5532 | *5359 | *5129 | - | *8576 | *7937 | 10489 | ** | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *679 | - | - | - | - | - | *428 | - | *103 | - | 148 | ** | - |
| 81 Environmental tax | *80 | - | - | - | - | - | - | - | *13 | *28 | 39 | ** | - |
| 82 Foreign tax credit | *38 | - | - | - | - | - | - | - | - | *34 | 4 | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *480 | - | - | - | - | *89 | *222 | - | *151 | - | 18 | - | - |
| 86 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Prior year minimum tax credit | *495 | - | - | - | - | - | - | - | *218 | 278 | - | - | - |
| 88 Income tax after credits, total | 43391 | - | *371 | *255 | *5532 | *5269 | *5335 | - | *8323 | *7653 | 10653 | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Lessors of railroad property, and of real property, not elsewhere classified

MINOR INDUSTRY 6518
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 1461 | *48 | *405 | *422 | *206 | *164 | 208 | - | *8 | - | - | ** | - |
| 2 Total assets | 827850 | - | *10351 | *60105 | *72084 | *103300 | 321289 | - | *260721 | - | - | ** | - |
| 3 Cash | 81907 | - | *216 | *9968 | *14488 | *12217 | 44335 | - | *682 | - | - | ** | - |
| 4 Notes and accounts receivable | 111835 | - | - | *1883 | *152 | *123 | *10082 | - | *99595 | - | - | ** | - |
| 5 Less: Allowance for bad debts | 1952 | - | - | - | - | - | - | - | 1952 | - | - | ** | - |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | *14031 | - | - | - | - | - | *14031 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *3581 | - | - | - | - | - | *3581 | - | - | - | - | - | - |
| 9 Other current assets | 18744 | - | - | *1782 | - | *737 | *7489 | - | *8735 | - | - | ** | - |
| 10 Loans to stockholders | *13992 | - | - | - | *329 | - | *12478 | - | *1184 | - | - | - | - |
| 11 Mortgage and real estate loans | *6831 | - | - | - | - | - | *6831 | - | - | - | - | - | - |
| 12 Other investments | *87729 | - | - | *4079 | - | - | *25940 | - | *57710 | - | - | ** | - |
| 13 Depreciable assets | 473224 | - | *8738 | *27992 | *34017 | *57671 | *291276 | - | *53531 | - | - | ** | - |
| 14 Less: Accumulated depreciation | 379833 | - | *8738 | *24193 | *25232 | *43417 | *261713 | - | *16539 | - | - | ** | - |
| 15 Depletable assets | *16278 | - | - | *16278 | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *4370 | - | - | *4370 | - | - | - | - | - | - | - | - | - |
| 17 Land | 349184 | - | *10133 | *26258 | *48330 | *72713 | 135912 | - | *55838 | - | - | ** | - |
| 18 Intangible assets (Amortizable) | *337 | - | - | - | - | *69 | - | - | *268 | - | - | ** | - |
| 19 Less: Accumulated amortization | *75 | - | - | - | - | *46 | - | - | 28 | - | - | ** | - |
| 20 Other assets | 36406 | - | *2 | *426 | - | *3233 | *31047 | - | *1697 | - | - | ** | - |
| 21 Total liabilities | 827850 | - | *10351 | *60105 | *72084 | *103300 | 321289 | - | *260721 | - | - | ** | - |
| 22 Accounts payable | *8053 | - | *670 | *238 | *1487 | *980 | *4678 | - | - | - | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | *114134 | - | - | - | *191 | *9524 | *1523 | - | *102895 | - | - | ** | - |
| 24 Other current liabilities | 7825 | - | - | *1410 | *4 | *338 | *5175 | - | *898 | - | - | ** | - |
| 25 Loans from stockholders | *17097 | - | - | *599 | - | *1159 | *15339 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 177728 | - | - | *12730 | - | *8001 | *57524 | - | *99474 | - | - | ** | - |
| 27 Other liabilities | *45067 | - | - | - | *1644 | *2380 | *41043 | - | - | - | - | - | - |
| 28 Net worth | 457947 | - | *9681 | *45128 | *68759 | *80918 | 196007 | - | *57455 | - | - | ** | - |
| 29 Capital stock | 164602 | - | *6272 | *34881 | *45060 | *45446 | 18749 | - | *14192 | - | - | ** | - |
| 30 Paid-in or capital surplus | 222030 | - | *3530 | *17312 | - | *12832 | *134030 | - | *54326 | - | - | - | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 76192 | - | *-122 | *-5237 | *23698 | *22640 | 46275 | - | *-11063 | - | - | ** | - |
| 33 Retained earnings (S CORP) | *1842 | - | - | *1842 | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *6718 | - | - | *3670 | - | - | *3048 | - | - | - | - | - | - |
| 35 Total receipts | 194060 | *1827 | *4145 | *34092 | *13269 | *22073 | 94007 | - | *24647 | - | - | ** | - |
| 36 Business receipts | *55808 | *573 | - | *24120 | - | - | *31075 | - | 40 | - | - | ** | - |
| 37 Interest | 15930 | *40 | - | *24 | *524 | *308 | 2826 | - | *12208 | - | - | ** | - |
| 38 Interest on govt. obligations | *609 | - | - | *20 | - | *26 | *562 | - | - | - | - | - | - |
| 39 Rents | 94194 | *479 | *4145 | *2147 | *11062 | *16689 | *49421 | - | *10252 | - | - | - | - |
| 40 Royalties | *1127 | - | - | *433 | - | - | *694 | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *11403 | *385 | - | *2415 | *1648 | *5010 | *1212 | - | *732 | - | - | - | - |
| 43 Net gain, noncapital assets | *4533 | - | - | *4189 | - | - | *343 | - | - | - | - | - | - |
| 44 Dividends, domestic corporations | *918 | - | - | *292 | - | - | *626 | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | *58 | - | - | *58 | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 9479 | *351 | - | *393 | *34 | *39 | *7249 | - | *1414 | - | - | ** | - |
| 47 Total deductions | 116575 | *1120 | *572 | *12094 | *9233 | *13405 | 59326 | - | *20825 | - | - | ** | - |
| 48 Cost of goods | *3700 | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 Compensation of officers | *9636 | - | - | *1029 | *3499 | *3560 | *961 | - | *587 | - | - | ** | - |
| 50 Salaries and wages | *5774 | - | - | *433 | - | *111 | *5083 | - | *146 | - | - | ** | - |
| 51 Repairs | 3140 | *6 | - | *417 | *290 | *171 | *2252 | - | 5 | - | - | ** | - |
| 52 Bad debts | *28 | - | - | - | - | - | *28 | - | - | - | - | - | - |
| 53 Rent paid on business property | *1209 | *60 | - | *36 | *287 | - | *652 | - | *175 | - | - | ** | - |
| 54 Taxes paid | 23488 | *158 | *499 | *2909 | *2655 | *1425 | 15110 | - | *731 | - | - | ** | - |
| 55 Interest paid | 19969 | *663 | - | *867 | *7 | *546 | *3798 | - | *14088 | - | - | ** | - |
| 56 Contributions or gifts | *150 | - | - | - | *8 | - | *135 | - | 7 | - | - | ** | - |
| 57 Amortization | *71 | - | - | - | - | *7 | *24 | - | *39 | - | - | ** | - |
| 58 Depreciation | 10270 | - | - | *363 | *913 | *2664 | *3142 | - | *3188 | - | - | ** | - |
| 59 Depletion | *204 | - | - | *65 | - | - | *139 | - | - | - | - | - | - |
| 60 Advertising | *11 | *-0 | - | - | - | - | *11 | - | - | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | *37 | - | - | - | - | - | *37 | - | - | - | - | - | - |
| 62 Employee benefit programs | *333 | - | - | - | - | *73 | *247 | - | *13 | - | - | ** | - |
| 63 Net loss, noncapital assets | 9 | - | - | - | - | - | - | - | 9 | - | - | ** | - |
| 64 Other deductions | 38546 | *233 | *73 | *5974 | *1575 | *4850 | 24004 | - | *1838 | - | - | ** | - |
| 65 Total receipts less total deducts | 77484 | *707 | *3573 | *21997 | *4035 | *8668 | 34682 | - | *3822 | - | - | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 76876 | *707 | *3573 | *21977 | *4035 | *8641 | 34120 | - | *3822 | - | - | ** | - |
| 68 Net income, Form 1120-A | *732 | - | *139 | - | *593 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *707 | *707 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *14933 | - | - | *14933 | - | - | - | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 16238 | *342 | *139 | *7020 | *1128 | *2944 | *2635 | - | *2031 | - | - | ** | - |
| 72 Net operating loss deduction | 15595 | *342 | *139 | *6816 | *1128 | *2944 | *2196 | - | *2031 | - | - | ** | - |
| 73 Dividends received deduction | *643 | - | - | *204 | - | - | *439 | - | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 45826 | *365 | *3434 | *145 | *2908 | *5698 | *31485 | - | *1791 | - | - | - | - |
| 76 Income tax before credits, total | 12851 | *71 | *549 | *54 | *436 | *1480 | *9633 | - | *627 | - | - | ** | - |
| 77 Regular tax | 12429 | *55 | *515 | *22 | *436 | *1171 | *9621 | - | *609 | - | - | - | - |
| 78 Personal holding company tax | *67 | - | *34 | *33 | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *327 | - | - | - | - | *309 | - | - | 18 | - | - | ** | - |
| 81 Environmental tax | *12 | - | - | - | - | - | *12 | - | - | - | - | - | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *102 | - | - | - | - | - | *102 | - | - | - | - | - | - |
| 86 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Prior year minimum tax credit | *270 | - | - | - | - | - | *270 | - | - | - | - | - | - |
| 88 Income tax after credits, total | 12478 | *71 | *549 | *54 | *436 | *1480 | *9260 | - | *627 | - | - | ** | - |

MINOR INDUSTRY 6530
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 22765 | *260 | 11641 | 4700 | 2886 | 1327 | 1606 | 224 | 96 | 19 | 6 | - | - |
| 2 Total assets | 10890795 | - | 574029 | 779578 | 1037089 | 932139 | 3505604 | 1578826 | 1441101 | 643622 | 398806 | - | - |
| 3 Cash | 3310014 | - | 476925 | 645742 | 677567 | 481528 | 653672 | 264808 | 69006 | 14983 | 25783 | - | - |
| 4 Notes and accounts receivable | 344279 | - | 28649 | 42188 | 44952 | 32166 | 141878 | 18472 | 29181 | 3635 | 3158 | - | - |
| 5 Less: Allowance for bad debts | 42811 | - | *1945 | *16949 | *5205 | *2000 | 14057 | *440 | *525 | *1111 | 578 | - | - |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | 320718 | - | *5 | *20976 | *33803 | *16390 | 178971 | *17583 | *20787 | *18638 | 13564 | - | - |
| 8 Tax-exempt securities | *39690 | - | *1 | *13473 | *10599 | *5080 | *1511 | - | *5675 | - | 3351 | - | - |
| 9 Other current assets | 480922 | - | 40865 | 21705 | 39346 | 77334 | 200991 | 45399 | 36252 | 4099 | 14933 | - | - |
| 10 Loans to stockholders | *35437 | - | *5873 | *4770 | - | - | *21914 | - | *273 | *2607 | - | - | - |
| 11 Mortgage and real estate loans | *16921 | - | *2 | *2821 | - | *2753 | *488 | - | *10857 | - | - | - | - |
| 12 Other investments | 239557 | - | - | - | *18062 | *18144 | 138709 | *27531 | *8447 | *7615 | 21049 | - | - |
| 13 Depreciable assets | 7793415 | - | 43990 | 91505 | 242010 | 414032 | 2998675 | 1482749 | 1504138 | 600866 | 415450 | - | - |
| 14 Less: Accumulated depreciation | 3467102 | - | 26496 | *55688 | 140510 | 255853 | 1458126 | 553853 | 580952 | 201746 | 193878 | - | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 1502097 | - | *4562 | *268 | *38351 | 111673 | 544685 | 228711 | 327723 | 188618 | 57506 | - | - |
| 18 Intangible assets (Amortizable) | 98992 | - | *185 | - | *7712 | *13827 | 29451 | *23297 | 12375 | *5588 | 6557 | - | - |
| 19 Less: Accumulated amortization | 35029 | - | *46 | - | *276 | *836 | 13248 | *7868 | 6707 | *1522 | 4525 | - | - |
| 20 Other assets | 253694 | - | *1459 | *8766 | 70678 | 17902 | 80089 | *32438 | 4571 | *1354 | 36438 | - | - |
| 21 Total liabilities | 10890795 | - | 574029 | 779578 | 1037089 | 932139 | 3505604 | 1578826 | 1441101 | 643622 | 398806 | - | - |
| 22 Accounts payable | 352046 | - | 34306 | 28394 | 57990 | 52468 | 134066 | 15461 | 18755 | 5206 | 5400 | - | - |
| 23 Mort, notes, and bonds under 1 yr | 128975 | - | *1555 | *1883 | *578 | *11468 | 80556 | *14076 | 9106 | *6356 | 3399 | - | - |
| 24 Other current liabilities | 610749 | - | 21709 | 59621 | 86308 | 55255 | 315462 | 46658 | 10474 | 7657 | 7607 | - | - |
| 25 Loans from stockholders | *1812 | - | *1079 | *134 | - | - | *598 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 3286196 | - | *4068 | *15131 | *29472 | 221945 | 1338900 | 577191 | 594212 | 284364 | 220913 | - | - |
| 27 Other liabilities | 305662 | - | 47949 | *9221 | *46180 | *32477 | 96095 | *36721 | *4623 | *1227 | 31170 | - | - |
| 28 Net worth | 6205354 | - | 463364 | 665194 | 816561 | 558527 | 1539927 | 888720 | 803932 | 338812 | 130317 | - | - |
| 29 Capital stock | 907196 | - | *21272 | *5272 | *16500 | *46895 | 296509 | 139687 | 248282 | *118333 | 14446 | - | - |
| 30 Paid-in or capital surplus | 4232884 | - | *27296 | *64101 | 254266 | 117149 | 1480903 | 881290 | 842914 | *333435 | 231529 | - | - |
| 31 Retained earnings, appropriated | 1486015 | - | 151925 | 163709 | 409022 | 271484 | 400223 | *24512 | *30981 | *34158 | - | - | - |
| 32 Retained earnings-unappropriated | -429721 | - | 259893 | 432111 | 136772 | 122999 | -649381 | -153395 | -317855 | -145206 | -115658 | - | - |
| 33 Retained earnings (S CORP) | *25223 | - | *3102 | - | - | - | *22121 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 16244 | - | *124 | - | - | - | *10449 | *3373 | *390 | *1907 | - | - | - |
| 35 Total receipts | 6410781 | *24167 | 1001158 | 1029028 | 925338 | 659561 | 1885707 | 423370 | 275835 | 88400 | 98217 | - | - |
| 36 Business receipts | 5087444 | *10723 | 732501 | 804413 | 542035 | 481567 | 1728681 | 389160 | 246589 | *59258 | 92517 | - | - |
| 37 Interest | 128476 | *9 | 15107 | 17950 | 26396 | 14600 | 31970 | 11974 | 4946 | 3264 | 2260 | - | - |
| 38 Interest on govt. obligations | 2353 | *4 | *22 | *702 | - | *357 | *590 | *147 | *368 | - | 164 | - | - |
| 39 Rents | 26859 | - | *3954 | *1674 | *8806 | *473 | *3534 | *2519 | *5723 | 178 | - | - | - |
| 40 Royalties | *43 | - | - | - | *43 | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *32 | - | - | - | - | - | - | *12 | *20 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *969 | - | - | *101 | - | - | *869 | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | *411 | - | - | *298 | - | - | *97 | - | *16 | - | - | - | - |
| 44 Dividends, domestic corporations | *10 | - | - | - | - | - | - | *10 | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 1164183 | *13432 | 249575 | 203890 | 348059 | 162564 | 119966 | 19548 | 18174 | 25700 | 3276 | - | - |
| 47 Total deductions | 6157145 | *5272 | 961876 | 1006011 | 890606 | 624949 | 1823761 | 409218 | 255341 | 86914 | 93197 | - | - |
| 48 Cost of goods | 352181 | - | - | - | - | - | - | - | *1252 | - | - | - | - |
| 49 Compensation of officers | *17737 | - | *9397 | *7247 | - | - | *1030 | - | *64 | - | - | - | - |
| 50 Salaries and wages | 761084 | *579 | 56058 | *103009 | *64680 | 62478 | 347613 | 73615 | 30833 | *9777 | 12442 | - | - |
| 51 Repairs | 943085 | *98 | 210798 | 198996 | 136424 | 112731 | 216861 | 31909 | 18570 | 9006 | 7691 | - | - |
| 52 Bad debts | 23586 | - | *10029 | *2520 | *2203 | *158 | 7990 | *117 | *281 | *-0 | 288 | - | - |
| 53 Rent paid on business property | 57918 | - | *1104 | *9446 | *18306 | *677 | 22610 | *5360 | *217 | *199 | - | - | - |
| 54 Taxes paid | 479747 | *1737 | 13879 | 15741 | 13234 | 31944 | 232703 | 100586 | 46367 | *8269 | 15286 | - | - |
| 55 Interest paid | 237676 | *154 | *655 | *1840 | *2934 | *16089 | 104847 | 47564 | 31217 | *20341 | 12035 | - | - |
| 56 Contributions or gifts | *1770 | - | *18 | - | - | - | *1751 | - | *1 | - | - | - | - |
| 57 Amortization | 8531 | *13 | *14 | - | *57 | *391 | 5240 | 1626 | 389 | *602 | 199 | - | - |
| 58 Depreciation | 205127 | *38 | 2796 | 9057 | 9212 | 8909 | 81466 | 38861 | 32221 | *14800 | 7766 | - | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 7309 | - | *569 | *1273 | *53 | *154 | *5134 | *15 | *66 | *44 | - | - | - |
| 61 Pension, prof sh, stock, annuity | 17474 | *19 | - | - | - | - | 11818 | *2414 | *3077 | *7 | 139 | - | - |
| 62 Employee benefit programs | 44346 | *100 | *675 | *2193 | *5367 | *2820 | 21627 | *4090 | 2863 | *1577 | 3033 | - | - |
| 63 Net loss, noncapital assets | *151 | - | - | - | - | *47 | *84 | - | *1 | *19 | - | - | - |
| 64 Other deductions | 2999423 | *2534 | 495163 | 633398 | 492686 | 388552 | 755155 | 103061 | 79602 | 21955 | 27316 | - | - |
| 65 Total receipts less total deducts | 253636 | *18895 | 39283 | 23016 | 34733 | 34611 | 61946 | 14151 | 20495 | 1486 | 5020 | - | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 251282 | *18891 | 39261 | 22315 | 34733 | 34254 | 61356 | 14004 | 20126 | 1486 | 4856 | - | - |
| 68 Net income, Form 1120-A | 12774 | - | 8089 | 3453 | *1232 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *21226 | - | *1368 | - | - | - | *19858 | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 85245 | *5436 | 18672 | *6015 | *6496 | *7026 | 16166 | *3933 | *16608 | *846 | 4046 | - | - |
| 72 Net operating loss deduction | 85238 | *5436 | 18672 | *6015 | *6496 | *7026 | 16166 | *3926 | *16608 | *846 | 4046 | - | - |
| 73 Dividends received deduction | *7 | - | - | - | - | - | - | *7 | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 144811 | *13456 | 19221 | 16299 | 28236 | 27228 | 25332 | 10071 | 3518 | *640 | 810 | - | - |
| 76 Income tax before credits, total | 24636 | *4355 | 2804 | 2445 | 4235 | 2036 | 4508 | 2587 | 1161 | *154 | 351 | - | - |
| 77 Regular tax | 24199 | *4355 | 2804 | 2445 | 4235 | 2036 | 4508 | 2563 | 835 | *154 | 265 | - | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *430 | - | - | - | - | - | - | *24 | *323 | - | 83 | - | - |
| 81 Environmental tax | *6 | - | - | - | - | - | - | - | *4 | - | 3 | - | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 24636 | *4355 | 2804 | 2445 | 4235 | 2036 | 4508 | 2587 | 1161 | *154 | 351 | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 6550
RETURNS WITH NET INCOME

| | | Total | Size of Total Assets: Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 25311 | 1548 | 7505 | 5368 | 2488 | 3340 | 4298 | 417 | 206 | 81 | 32 | 20 | 9 |
| 2 | Total assets | 37162272 | - | 277184 | 857182 | 915710 | 2378954 | 8914412 | 2872051 | 3057846 | 2840952 | 2234247 | 3087384 | 9726350 |
| 3 | Cash | 2125291 | - | 51571 | 127483 | 138840 | 268631 | 682770 | 143889 | 181622 | 160549 | 38032 | 111526 | 220377 |
| 4 | Notes and accounts receivable | 3284707 | - | 30133 | 95864 | 106793 | 266956 | 878917 | 67955 | 235426 | 323878 | 218765 | 300322 | 759697 |
| 5 | Less: Allowance for bad debts | 67851 | - | - | - | - | - | *10949 | *615 | *9909 | *5413 | 5240 | 21881 | 13844 |
| 6 | Inventories | 7557144 | - | *25763 | 305392 | 252212 | 807311 | 2446643 | 674960 | 621261 | 635219 | 426619 | 833390 | 528374 |
| 7 | U.S. govt. obligations, total | 114950 | - | - | - | - | *152 | *77421 | *4400 | - | *5352 | 15272 | - | 12354 |
| 8 | Tax-exempt securities | *65653 | - | - | - | - | *3966 | *25961 | *12452 | *1420 | *5073 | 16782 | - | - |
| 9 | Other current assets | 3106290 | - | 9777 | 53434 | 43897 | 146956 | 721967 | 557159 | 156021 | 163049 | 177622 | 113329 | 963079 |
| 10 | Loans to stockholders | 325093 | - | *26171 | *40187 | 32846 | *40141 | 64068 | 19684 | 54500 | *2126 | 11015 | 34354 | - |
| 11 | Mortgage and real estate loans | 1429922 | - | *4002 | *67274 | *61247 | 66819 | 514117 | *20311 | 87871 | 81917 | 91589 | 171397 | 263378 |
| 12 | Other investments | 6575658 | - | 49574 | 34391 | 120771 | 172057 | 1067367 | 387502 | 693331 | 430922 | 354604 | 422471 | 2842668 |
| 13 | Depreciable assets | 8462172 | - | 71960 | 184078 | 82215 | 290632 | 1222899 | 743269 | 796650 | 573007 | 692099 | 820577 | 2984786 |
| 14 | Less: Accumulated depreciation | 1990365 | - | 42723 | 76461 | 38726 | 148858 | 380768 | 122898 | 253740 | 216626 | 216901 | 239529 | 253134 |
| 15 | Depletable assets | *82588 | - | - | - | *4169 | *11385 | *13372 | - | - | *49011 | - | - | 4650 |
| 16 | Less: Accumulated depletion | *56210 | - | - | - | *2196 | *3417 | *2565 | - | - | *44481 | - | - | 3550 |
| 17 | Land | 3974064 | - | *39787 | 43430 | 109323 | 270341 | 1092766 | 261259 | 355662 | 386797 | 291057 | 318244 | 805397 |
| 18 | Intangible assets (Amortizable) | 420171 | - | *3299 | *1519 | *854 | 3442 | 32755 | 14362 | 93693 | 15946 | 11119 | 35312 | 207871 |
| 19 | Less: Accumulated amortization | 130209 | - | *3070 | *1448 | *673 | 1716 | 18982 | 13037 | 66329 | 7409 | 6292 | 5261 | 5993 |
| 20 | Other assets | 1883204 | - | *10939 | -17962 | 4137 | 184156 | 486652 | 101400 | 110368 | 282035 | 118107 | 193132 | 410240 |
| 21 | Total liabilities | 37162272 | - | 277184 | 857182 | 915710 | 2378954 | 8914412 | 2872051 | 3057846 | 2840952 | 2234247 | 3087384 | 9726350 |
| 22 | Accounts payable | 1509387 | - | *13116 | 19599 | 23110 | 110575 | 388751 | 93482 | 97302 | 169626 | 63376 | 105002 | 425447 |
| 23 | Mort, notes, and bonds under 1 yr | 4329605 | - | *13802 | *67559 | 64164 | 301881 | 1357162 | 681891 | 484275 | 324141 | 300387 | 339619 | 394722 |
| 24 | Other current liabilities | 1958060 | - | 24348 | 61901 | 60533 | 133889 | 612713 | 102681 | 150947 | 121538 | 78388 | 199875 | 411247 |
| 25 | Loans from stockholders | 2465798 | - | 24957 | 109803 | 195821 | 572057 | 798201 | 229171 | 171438 | *41281 | 88312 | 54474 | 180283 |
| 26 | Mort, notes, bonds, 1 yr or more | 9489093 | - | *5662 | 177459 | 182331 | 419156 | 2290829 | 639767 | 931897 | 822605 | 663644 | 898991 | 2456751 |
| 27 | Other liabilities | 2886692 | - | *1233 | 84392 | *9504 | 84568 | 877936 | 76420 | 137190 | 255497 | 142201 | 304396 | 913355 |
| 28 | Net worth | 14523637 | - | 194066 | 336468 | 380248 | 756827 | 2588819 | 1048638 | 1084797 | 1106263 | 897938 | 1185027 | 4944545 |
| 29 | Capital stock | 5310386 | - | 83818 | 61414 | 105000 | 209492 | 625426 | 116340 | 130080 | 253873 | 94020 | 438404 | 3192518 |
| 30 | Paid-in or capital surplus | 5700005 | - | *23899 | 20966 | 140748 | 127788 | 1522994 | 333557 | 501628 | 398181 | 293469 | 727654 | 1609120 |
| 31 | Retained earnings, appropriated | *8947 | - | - | *246 | - | *8701 | - | - | - | - | - | - | - |
| 32 | Retained earnings-unappropriated | 508103 | - | 2798 | 214651 | 131912 | 205496 | 85535 | 200954 | 35680 | 64530 | 128259 | -394159 | -167552 |
| 33 | Retained earnings (S CORP) | 3345745 | - | 83551 | 80835 | 36617 | 293144 | 395512 | 426652 | 477563 | 411099 | 416337 | 413128 | 311305 |
| 34 | Less: Cost of treasury stock | 349549 | - | - | *41643 | *34029 | 87794 | 40648 | *28866 | *60155 | *21421 | 34147 | -0 | 846 |
| 35 | Total receipts | 22766921 | 530399 | 1099810 | 1655439 | 843116 | 1973988 | 5484451 | 1869802 | 1541385 | 1583222 | 812316 | 2360924 | 3012068 |
| 36 | Business receipts | 20073647 | 325722 | 1054853 | 1573393 | 709768 | 1811739 | 4891908 | 1626453 | 1301436 | 1396419 | 690709 | 2065933 | 2625314 |
| 37 | Interest | 447393 | 13332 | 3369 | 7178 | 10914 | 20752 | 87279 | 4765 | 36784 | 20118 | 23255 | 39468 | 180180 |
| 38 | Interest on govt. obligations | 9082 | - | *53 | - | - | *434 | *1388 | *690 | *116 | *3109 | 1142 | 1527 | 623 |
| 39 | Rents | 477458 | *11722 | *5027 | *16475 | *9830 | 17803 | 67389 | *29507 | 90034 | 46750 | 54739 | 57558 | 70623 |
| 40 | Royalties | *6480 | - | *2176 | - | - | - | *492 | - | - | 2662 | 44 | - | 1107 |
| 41 | Net S-T cap gain less net LT loss | 16881 | *4983 | - | - | - | *377 | *9804 | *18 | *143 | *919 | 20 | 619 | - |
| 42 | Net L-T cap gain less net ST loss | 225396 | *20296 | *3321 | *24700 | *2888 | *2484 | 67357 | *18544 | 13614 | *11948 | 6199 | 11819 | 42225 |
| 43 | Net gain, noncapital assets | 85919 | *3673 | - | *643 | *591 | *5577 | 63007 | *838 | *2429 | 7874 | 394 | 478 | 415 |
| 44 | Dividends, domestic corporations | 19402 | - | - | *471 | *4203 | *243 | 4416 | *450 | *408 | *1750 | 1178 | 1641 | 4641 |
| 45 | Dividends, foreign corporations | *1508 | - | - | - | - | - | *92 | *22 | *25 | - | - | - | 1369 |
| 46 | Other receipts | 1403754 | 150671 | 31011 | 32579 | 104922 | 114579 | 291319 | 188514 | 96396 | 91673 | 34636 | 181881 | 85572 |
| 47 | Total deductions | 19633322 | 372862 | 857037 | 1435709 | 602594 | 1624298 | 4599523 | 1588297 | 1320174 | 1443031 | 732131 | 2232637 | 2825030 |
| 48 | Cost of goods | 14135549 | *97865 | *25763 | 299365 | 202262 | 713432 | 2227821 | 674983 | 564862 | 579975 | 332278 | 606356 | 300607 |
| 49 | Compensation of officers | 422929 | *6168 | *39927 | *33065 | *10352 | 26978 | 115529 | 54745 | 35377 | 23087 | 13993 | 23695 | 40013 |
| 50 | Salaries and wages | 883758 | *3747 | *15491 | *91451 | *24153 | 70085 | 123862 | 84017 | 74148 | 79687 | 45603 | 130300 | 141213 |
| 51 | Repairs | 139096 | *1234 | 4743 | 8268 | 6137 | 17134 | 34136 | 7690 | 16373 | 9397 | 10820 | 12235 | 10929 |
| 52 | Bad debts | 71239 | 436 | - | - | *2277 | *2165 | 6425 | *246 | 4800 | *5176 | 3909 | 31901 | 13905 |
| 53 | Rent paid on business property | 120508 | *1217 | *7163 | 20492 | 4507 | 8059 | 13394 | 5021 | 10377 | 15111 | 4368 | 13494 | 17305 |
| 54 | Taxes paid | 433732 | 1505 | 14895 | 31991 | 15699 | 32840 | 89739 | 27300 | 43968 | 30450 | 16331 | 33259 | 95757 |
| 55 | Interest paid | 847385 | 17639 | 9491 | 19056 | 17674 | 47295 | 158223 | 39233 | 69098 | 58636 | 46133 | 85575 | 279330 |
| 56 | Contributions or gifts | 13092 | *4 | *4 | *89 | *662 | 614 | 1304 | *1867 | *613 | *325 | 1365 | 755 | 5491 |
| 57 | Amortization | 74228 | *1374 | *666 | *54 | *234 | 310 | 3864 | 3428 | 9039 | 4269 | 1435 | 11662 | 37892 |
| 58 | Depreciation | 306677 | 5392 | *6199 | 9846 | 3660 | 13264 | 42893 | 23755 | 29196 | 22576 | 17600 | 34667 | 97629 |
| 59 | Depletion | *3393 | *145 | - | - | *445 | *1878 | *79 | - | *77 | *671 | 3 | - | 96 |
| 60 | Advertising | 152128 | 109 | *650 | 19250 | 2386 | 13942 | 30355 | 8504 | 10419 | 17243 | 9443 | 25621 | 14205 |
| 61 | Pension, prof sh, stock, annuity | 35674 | *1415 | *5128 | *1515 | *1067 | *1999 | 7345 | *2206 | 1451 | *1122 | 2375 | 3194 | 6857 |
| 62 | Employee benefit programs | 67641 | *24 | *4589 | *1064 | *989 | *1296 | 10814 | 6752 | 5347 | 6921 | 3321 | 11003 | 15522 |
| 63 | Net loss, noncapital assets | 10536 | 1 | *385 | - | *141 | *3491 | 1714 | *5 | *350 | *259 | 51 | 1789 | 2350 |
| 64 | Other deductions | 1915757 | 104408 | 141668 | 125363 | 65773 | 109434 | 404934 | 123649 | 141658 | 178727 | 77453 | 231492 | 211197 |
| 65 | Total receipts less total deducts | 3133599 | 157538 | 242773 | 219730 | 240522 | 349690 | 884928 | 281505 | 221212 | 140191 | 80186 | 128287 | 187038 |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 | Net income, total | 3124517 | 157538 | 242720 | 219730 | 240522 | 349256 | 883540 | 280815 | 221096 | 137082 | 79043 | 126761 | 186415 |
| 68 | Net income, Form 1120-A | 14511 | - | *6586 | *1998 | *5927 | - | - | - | - | - | - | - | - |
| 69 | Net income, Form 1120F | *32390 | *32390 | - | - | - | - | - | - | - | - | - | - | - |
| 70 | Net income, Form 1120S | 2227965 | *107517 | 202533 | 142804 | 148483 | 295824 | 674013 | 231150 | 165029 | 93850 | 38273 | 76082 | 52406 |
| 71 | Statutory special deductions, total | 342813 | 34266 | 31653 | 37356 | 35223 | 10303 | 80387 | *17868 | 9406 | 20048 | 13960 | 23856 | 28487 |
| 72 | Net operating loss deduction | 328077 | 34266 | 31653 | 36658 | *31328 | 10128 | 77630 | *17537 | 9120 | 18627 | 13044 | 22847 | 25238 |
| 73 | Dividends received deduction | 14736 | - | - | *698 | *3896 | *175 | *2757 | *331 | *286 | *1421 | 915 | 1009 | 3248 |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 | Income subject to tax | 556299 | *15754 | 8534 | 39569 | 56816 | 43129 | 129906 | 31797 | 46660 | 24050 | 27220 | 27341 | 105522 |
| 76 | Income tax before credits, total | 171194 | 3530 | 1280 | 7445 | 14351 | 9525 | 37956 | 10452 | 16195 | 9668 | 10657 | 11873 | 38262 |
| 77 | Regular tax | 161589 | *2662 | 1280 | 7443 | 14351 | 9516 | 36672 | 10302 | 15791 | 8141 | 9250 | 9303 | 36880 |
| 78 | Personal holding company tax | *340 | - | - | - | - | - | *340 | - | - | - | - | - | - |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 | Alternative minimum tax | 7082 | *683 | - | *2 | - | - | *178 | *60 | *257 | 1216 | 1279 | 2526 | 881 |
| 81 | Environmental tax | 373 | *40 | - | - | - | - | *5 | *12 | *29 | *9 | 33 | 44 | 201 |
| 82 | Foreign tax credit | *734 | - | - | - | - | - | *13 | - | - | *1 | - | - | 720 |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 | Nonconventional source fuel credit | 624 | - | - | - | - | - | - | - | - | - | - | - | 624 |
| 86 | General business credit | 2604 | - | - | *104 | - | - | *764 | *4 | *450 | *218 | 394 | 307 | 363 |
| 87 | Prior year minimum tax credit | 3249 | - | - | *121 | - | *194 | *1095 | - | *927 | *10 | 168 | 733 | - |
| 88 | Income tax after credits, total | 163983 | 3530 | 1280 | 7220 | 14351 | 9330 | 36084 | 10448 | 14817 | 9438 | 10095 | 10834 | 36555 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Real estate: Other real estate

MINOR INDUSTRY 6599
RETURNS WITH NET INCOME

| | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 76413 | 4331 | 46579 | 12281 | 5564 | 3737 | 3102 | 437 | 254 | 65 | 36 | 16 | 10 |
| 2 Total assets | 33836645 | - | 1202037 | 1892982 | 1929485 | 2669733 | 6179537 | 3047298 | 3821404 | 2284254 | 2410126 | 2535399 | 5864389 |
| 3 Cash | 4475591 | - | 395713 | 449485 | 484113 | 314470 | 757487 | 317743 | 297000 | 115688 | 118134 | 134368 | 1091391 |
| 4 Notes and accounts receivable | 3098528 | - | 76280 | 74200 | 155840 | 292402 | 632758 | 426453 | 433634 | 207217 | 246968 | 144924 | 407851 |
| 5 Less: Allowance for bad debts | 176829 | - | *4429 | *378 | - | *14506 | *2191 | *14863 | *8365 | *23796 | 62653 | 25689 | 19960 |
| 6 Inventories | 368424 | - | - | - | - | *82 | *844 | *9108 | 117560 | *18871 | 22015 | 15805 | 184138 |
| 7 U.S. govt. obligations, total | 116657 | - | - | *31358 | - | *21309 | *55035 | *7489 | - | - | 1465 | - | - |
| 8 Tax-exempt securities | 206646 | - | - | - | *6464 | *28155 | *72692 | *35303 | *38201 | *43 | 25780 | - | 9 |
| 9 Other current assets | 4373523 | - | 58808 | 235914 | 279734 | 600503 | 1083940 | 199391 | 458675 | 271791 | 162848 | 346941 | 674979 |
| 10 Loans to stockholders | 726608 | - | 132574 | 218211 | 67262 | 61357 | 145410 | 38709 | 17199 | *7987 | 6461 | 31437 | - |
| 11 Mortgage and real estate loans | 1857690 | - | *24362 | 131608 | 161107 | 123208 | 328829 | 139235 | 113945 | *226736 | 322829 | 151202 | 134630 |
| 12 Other investments | 6890764 | - | 59066 | 147850 | 106557 | 343527 | 1085852 | 488002 | 886967 | 768865 | 737779 | 748473 | 1517826 |
| 13 Depreciable assets | 10716836 | - | 1061788 | 849423 | 714691 | 818107 | 1726952 | 1354292 | 1304660 | 411019 | 467334 | 740450 | 1268122 |
| 14 Less: Accumulated depreciation | 4518166 | - | 747044 | 493043 | 447554 | 358810 | 751102 | 417942 | 364693 | 126105 | 135126 | 170587 | 506159 |
| 15 Depletable assets | *127701 | - | *14389 | *21152 | - | - | *35609 | - | - | 159 | 468 | 55924 | - |
| 16 Less: Accumulated depletion | *33636 | - | *13683 | *3813 | - | - | *3707 | - | - | - | 113 | 12319 | - |
| 17 Land | 3298194 | - | *46163 | 153212 | 297847 | 323434 | 686988 | 391081 | 417406 | 154363 | 347945 | 268211 | 211544 |
| 18 Intangible assets (Amortizable) | 933875 | - | 54901 | 18861 | 69885 | 47361 | 75426 | 45626 | 26773 | 54324 | 132247 | 47976 | 360495 |
| 19 Less: Accumulated amortization | 216923 | - | 20088 | 8629 | 18112 | 8756 | 17434 | 31337 | 15574 | 25656 | 15655 | 17310 | 38371 |
| 20 Other assets | 1591163 | - | 63237 | 67570 | 51652 | 77891 | 266150 | 59009 | 98016 | 222749 | 31401 | 75593 | 577895 |
| 21 Total liabilities | 33836645 | - | 1202037 | 1892982 | 1929485 | 2669733 | 6179537 | 3047298 | 3821404 | 2284254 | 2410126 | 2535399 | 5864389 |
| 22 Accounts payable | 2300039 | - | 57183 | 74614 | 35924 | 165099 | 260312 | 171049 | 93141 | 104457 | 46157 | 126899 | 1165202 |
| 23 Mort, notes, and bonds under 1 yr | 3749001 | - | 76082 | 114954 | 127184 | 308468 | 919372 | 510955 | 259108 | 351002 | 354974 | 115150 | 611752 |
| 24 Other current liabilities | 2630151 | - | 155272 | 133218 | 311744 | 122764 | 558955 | 185578 | 266049 | 128934 | 139998 | 136156 | 491482 |
| 25 Loans from stockholders | 2809553 | - | 325041 | 196413 | 175366 | 297435 | 565040 | 218614 | 219805 | *86266 | 187260 | 401837 | 136476 |
| 26 Mort, notes, bonds, 1 yr or more | 8276099 | - | 170839 | 374937 | 344298 | 508795 | 1443152 | 877536 | 1135427 | 487925 | 405665 | 967319 | 1560206 |
| 27 Other liabilities | 3103472 | - | 34435 | 88777 | 82170 | 245437 | 621190 | 124289 | 400722 | 390952 | 136447 | 217828 | 761225 |
| 28 Net worth | 10968330 | - | 383184 | 910070 | 852800 | 1021735 | 1811516 | 959277 | 1447152 | 734718 | 1139625 | 570209 | 1138044 |
| 29 Capital stock | 2460117 | - | 256540 | 192649 | 137889 | 240186 | 373380 | 317237 | 306721 | 212723 | 138229 | 77939 | 206625 |
| 30 Paid-in or capital surplus | 5865391 | - | 241024 | 189332 | 139022 | 395069 | 669921 | 345330 | 807383 | 648069 | 946045 | 834989 | 649207 |
| 31 Retained earnings, appropriated | 67759 | - | *2393 | *2483 | *128 | *16097 | *45260 | *260 | *1139 | - | - | - | - |
| 32 Retained earnings-unappropriated | 1829661 | - | 17841 | 503803 | 420944 | 44404 | 550095 | 14313 | 354771 | -179165 | -49491 | -431509 | 583655 |
| 33 Retained earnings (S CORP) | 1480081 | - | -97488 | 88569 | 207925 | 353564 | 335736 | 295271 | 28952 | *73377 | 105386 | 88790 | - |
| 34 Less: Cost of treasury stock | 734679 | - | *37126 | *66766 | 53107 | *27585 | 162875 | *13134 | 51813 | *20286 | 544 | -0 | 301443 |
| 35 Total receipts | 33394123 | 521948 | 8662576 | 4096161 | 3419145 | 2444778 | 4655322 | 1655868 | 1785852 | 681470 | 982674 | 770065 | 3718265 |
| 36 Business receipts | 28729883 | 164308 | 8254240 | 3900516 | 2758957 | 2144226 | 4036622 | 1278195 | 1388974 | 419382 | 795278 | 533166 | 3056019 |
| 37 Interest | 634557 | 12646 | 8224 | 25529 | 29264 | 29725 | 66805 | 29308 | 55754 | 61640 | 42685 | 50908 | 222068 |
| 38 Interest on govt. obligations | 16964 | *1 | *-0 | *178 | *614 | *992 | 4703 | *2900 | *4918 | *33 | 2121 | - | 505 |
| 39 Rents | 864463 | 10756 | 38431 | 41384 | 45686 | 53698 | 201482 | 118238 | 94901 | 78948 | 30422 | 35540 | 114977 |
| 40 Royalties | 13592 | *36 | - | *2660 | *126 | - | *247 | - | - | - | 6471 | 1822 | 2231 |
| 41 Net S-T cap gain less net LT loss | 26657 | 35 | *1831 | *12687 | *5597 | *905 | *2230 | *3 | *16 | - | 364 | 2925 | 63 |
| 42 Net L-T cap gain less net ST loss | 595066 | 211373 | 34071 | 7270 | 22382 | 35638 | 53844 | 34798 | 63605 | 33165 | 26821 | 24691 | 47408 |
| 43 Net gain, noncapital assets | 168328 | *471 | *20702 | *5697 | *3516 | *20680 | 17906 | *7507 | *14492 | *20228 | 10396 | 157 | 46576 |
| 44 Dividends, domestic corporations | 98867 | - | *20 | *2839 | 7903 | *1423 | 3355 | *61776 | 11809 | *933 | 1725 | 1830 | 5255 |
| 45 Dividends, foreign corporations | *16537 | - | - | - | *432 | - | *72 | - | *1410 | - | 1 | - | 14622 |
| 46 Other receipts | 2229210 | 122323 | 305057 | 97401 | 544669 | 157490 | 268057 | 123143 | 149973 | 67139 | 66391 | 119026 | 208540 |
| 47 Total deductions | 29700550 | 272515 | 7741238 | 3781222 | 3079444 | 2144110 | 4052139 | 1412365 | 1564862 | 574327 | 896365 | 665110 | 3516854 |
| 48 Cost of goods | 7031440 | *689 | - | *5308 | - | *82 | - | *9108 | *88652 | *48946 | 21034 | 53410 | 971287 |
| 49 Compensation of officers | 2534926 | *8850 | 936535 | 537665 | 333649 | 113767 | 327604 | 71575 | 74209 | 19027 | 30397 | 28727 | 52920 |
| 50 Salaries and wages | 4058266 | *8148 | 865211 | 399161 | 541372 | 346161 | 700569 | 205216 | 230269 | 107213 | 202250 | 110597 | 342098 |
| 51 Repairs | 297622 | 3590 | 67879 | 45083 | 27259 | 20522 | 44330 | 20277 | 29248 | 11354 | 6945 | 4926 | 16209 |
| 52 Bad debts | 111956 | *216 | *13999 | *423 | *8015 | *8859 | 4874 | 11017 | 27737 | 6733 | 12802 | 8624 | 8658 |
| 53 Rent paid on business property | 1155662 | *5918 | 360117 | 148740 | 101847 | 81953 | 164655 | 44315 | 58912 | 71594 | 42259 | 11727 | 63623 |
| 54 Taxes paid | 931293 | 6995 | 207560 | 123704 | 92522 | 53825 | 145847 | 59755 | 58210 | 32326 | 29970 | 31730 | 88850 |
| 55 Interest paid | 952034 | 22788 | 35723 | 39432 | 32500 | 47200 | 134094 | 73941 | 89202 | 61281 | 47248 | 90483 | 278141 |
| 56 Contributions or gifts | 18141 | *360 | 2276 | 2482 | 1691 | 783 | 4364 | 1458 | 2536 | *254 | 849 | 228 | 861 |
| 57 Amortization | 77800 | *22017 | 4458 | 629 | 7007 | 3594 | 9565 | 3068 | 7687 | 5415 | 5818 | 3546 | 4995 |
| 58 Depreciation | 564919 | 6704 | 86754 | 54775 | 47310 | 49025 | 83440 | 50335 | 48212 | 16303 | 21625 | 18207 | 82228 |
| 59 Depletion | *7549 | *4 | *233 | *2983 | *44 | - | - | - | - | - | - | 4283 | 2 |
| 60 Advertising | 797877 | *2377 | 305802 | 98280 | 84966 | 71893 | 83699 | 52546 | 33140 | 4177 | 22246 | 10077 | 28675 |
| 61 Pension, prof sh, stock, annuity | 168016 | - | 45562 | 43486 | 29070 | *6371 | 17028 | *4666 | 4148 | 1207 | 1198 | 1559 | 13721 |
| 62 Employee benefit programs | 293323 | *747 | 34982 | 18516 | 45878 | 18253 | 44241 | 9106 | 9713 | 8775 | 10798 | 6376 | 85940 |
| 63 Net loss, noncapital assets | 35139 | *4065 | *2558 | *10651 | 81 | *688 | *952 | *155 | *1106 | 2437 | 1857 | 4674 | 5915 |
| 64 Other deductions | 10664587 | 130637 | 3811250 | 1623740 | 1135199 | 913470 | 1207100 | 590385 | 469289 | 156526 | 126266 | 122592 | 378132 |
| 65 Total receipts less total deducts | 3693574 | 249434 | 921338 | 314939 | 339701 | 300667 | 603183 | 243503 | 220991 | 107143 | 86309 | 104955 | 201411 |
| 66 Constructive taxable income from related foreign corporations | *491 | - | - | - | - | - | - | - | *17 | *474 | - | - | - |
| 67 Net income, total | 3677101 | 249433 | 921338 | 314761 | 339087 | 299676 | 598480 | 240603 | 216090 | 107585 | 84189 | 104955 | 200906 |
| 68 Net income, Form 1120-A | 51543 | *7677 | 29027 | *8642 | *6198 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 37711 | 37711 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1936156 | 44917 | 704488 | 174295 | 204776 | 189628 | 400100 | 75109 | 84903 | *24352 | 14390 | 19198 | - |
| 71 Statutory special deductions, total | 847264 | 101503 | 122743 | 45819 | 55848 | 36856 | 52139 | 104498 | 43016 | 52491 | 44075 | 58740 | 129535 |
| 72 Net operating loss deduction | 757587 | 101503 | 122729 | 43832 | 48271 | 35860 | 49875 | 42913 | 34172 | 51952 | 42863 | 57358 | 126259 |
| 73 Dividends received deduction | 89677 | - | *14 | *1987 | 7577 | *996 | 2265 | *61585 | 8844 | *539 | 1212 | 1383 | 3275 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 894496 | 103012 | 94107 | 95462 | 78464 | 73192 | 146241 | 60996 | 88170 | 30741 | 25724 | 27017 | 71371 |
| 76 Income tax before credits, total | 253794 | 33589 | 14560 | 16501 | 14188 | 16520 | 44591 | 21213 | 31059 | 11967 | 9303 | 10312 | 29992 |
| 77 Regular tax | 236373 | 28886 | 14327 | 16292 | 13776 | 16340 | 43529 | 20113 | 29871 | 10425 | 8747 | 9231 | 24837 |
| 78 Personal holding company tax | *454 | - | - | *209 | - | - | *24 | *8 | *212 | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 14974 | *4299 | *232 | - | 390 | *114 | *239 | *1075 | 912 | 1394 | 505 | 1010 | 4804 |
| 81 Environmental tax | 660 | *112 | - | - | 21 | 2 | *72 | *17 | *39 | *33 | 51 | 71 | 241 |
| 82 Foreign tax credit | 1231 | - | - | - | *65 | - | *11 | - | *221 | *320 | 580 | 33 | - |
| 83 U.S. Possessions tax credit | 17 | - | - | 4 | - | - | 14 | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *788 | - | - | *346 | - | - | - | *442 | - | - | - | - | - |
| 86 General business credit | 2751 | - | - | *77 | - | - | *1811 | - | *744 | - | 2 | 88 | 30 |
| 87 Prior year minimum tax credit | 1313 | - | - | - | - | - | *123 | *115 | *225 | *450 | 144 | 55 | 201 |
| 88 Income tax after credits, total | 247693 | 33589 | 14560 | 16075 | 14123 | 16520 | 42633 | 20656 | 29868 | 11197 | 8576 | 10136 | 29760 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies

MAJOR GROUP 51
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 29617 | 1838 | 7169 | 5596 | 3023 | 2418 | 3080 | 891 | 980 | 802 | 931 | 1193 | 1693 |
| 2 Total assets | 2425831877 | - | 227561 | 923968 | 1018374 | 1697597 | 6748220 | 6444038 | 15706925 | 28816765 | 67479737 | 195056622 | 2101712069 |
| 3 Cash | 28801355 | - | 177375 | 228626 | 109015 | 252295 | 368163 | 330993 | 498329 | 560178 | 655825 | 2001270 | 23619286 |
| 4 Notes and accounts receivable | 139633783 | - | 28571 | 97233 | 104539 | 109153 | 423465 | 309607 | 525349 | 899789 | 2429440 | 6374860 | 128331777 |
| 5 Less: Allowance for bad debts | 116029 | - | - | - | - | - | *2250 | *4361 | *2994 | 5787 | 3006 | 13171 | 84461 |
| 6 Inventories | 216101 | - | - | - | - | *33837 | *13531 | *543 | 42916 | *13189 | 27763 | 79782 | 4540 |
| 7 U.S. govt. obligations, total | 277190144 | - | *97 | *4777 | *7115 | 53128 | 402409 | 400139 | 1252018 | 2735532 | 7748184 | 19646384 | 244940362 |
| 8 Tax-exempt securities | 114728949 | - | - | *319 | *945 | *29796 | 151550 | 304757 | 920078 | 1712712 | 4557338 | 15279154 | 91772299 |
| 9 Other current assets | 71344643 | - | 13600 | 51602 | 103197 | 104859 | 594480 | 569436 | 1092028 | 1114109 | 2307328 | 7041489 | 58352515 |
| 10 Loans to stockholders | 4822467 | - | *21441 | *66480 | 50242 | *64061 | 127790 | 84672 | *65479 | 99424 | 173746 | 92390 | 3976743 |
| 11 Mortgage and real estate loans | 13592440 | - | *3165 | *80724 | *6373 | *76283 | 96601 | *155967 | 61135 | 242697 | 248433 | 694128 | 11926933 |
| 12 Other investments | 1690485829 | - | 102909 | 271760 | 491277 | 763937 | 4158195 | 3972678 | 10483838 | 20138438 | 47425099 | 137579815 | 1465097881 |
| 13 Depreciable assets | 43779700 | - | *18232 | 90246 | 63323 | 279984 | 423668 | 253848 | 653945 | 1124639 | 1464020 | 4602662 | 34805134 |
| 14 Less: Accumulated depreciation | 9882606 | - | *17628 | 37036 | 18171 | 135048 | 211500 | 82721 | 153788 | 351357 | 308828 | 785316 | 7781211 |
| 15 Depletable assets | 249528 | - | - | - | - | *7 | *182 | *1065 | *4012 | *4103 | 185 | 25697 | 214278 |
| 16 Less: Accumulated depletion | *50562 | - | - | - | - | - | - | *124 | *1890 | *4062 | - | 3223 | 41264 |
| 17 Land | 7293344 | - | - | *18628 | 50666 | 36861 | 82340 | 46304 | 107005 | 348198 | 378001 | 981238 | 5244105 |
| 18 Intangible assets (Amortizable) | 3107675 | - | 1750 | 1241 | 5749 | 5045 | 11612 | 46558 | 87434 | 87384 | 176153 | 532155 | 2152593 |
| 19 Less: Accumulated amortization | 785035 | - | *347 | 788 | 1930 | 4353 | 4722 | 1715 | 63330 | 26802 | 39099 | 129503 | 512445 |
| 20 Other assets | 41420151 | - | -121601 | 50158 | 46032 | 27751 | 112707 | 56391 | 135362 | 124382 | 239156 | 1056813 | 39693001 |
| 21 Total liabilities | 2425831877 | - | 227561 | 923968 | 1018374 | 1697597 | 6748220 | 6444038 | 15706925 | 28816765 | 67479737 | 195056622 | 2101712069 |
| 22 Accounts payable | 51680121 | - | *421 | 64187 | 11791 | 30542 | 67238 | 78827 | 377756 | 463667 | 1023558 | 3326781 | 46235353 |
| 23 Mort, notes, and bonds under 1 yr | 80497838 | - | *6635 | *6268 | *9097 | *39175 | 231003 | 93637 | 360650 | 324663 | 458263 | 1910787 | 77057659 |
| 24 Other current liabilities | 35572676 | - | 6657 | 11607 | 9216 | 81802 | 122956 | 160725 | 313497 | 440870 | 1239583 | 3336400 | 29849364 |
| 25 Loans from stockholders | 2123309 | - | *34059 | *91604 | 70058 | 248416 | 425314 | 242847 | 298897 | 162227 | 31736 | 152067 | 366084 |
| 26 Mort, notes, bonds, 1 yr or more | 59486890 | - | *7972 | 115252 | *49475 | 226781 | 358361 | 396496 | 613218 | 704876 | 1258870 | 3612133 | 52143457 |
| 27 Other liabilities | 17598359 | - | *16734 | 18673 | 69393 | 13252 | 212781 | 140070 | 329013 | 182548 | 511262 | 1431972 | 14672660 |
| 28 Net worth | 2178872684 | - | 155082 | 616378 | 799345 | 1057630 | 5330567 | 5331437 | 13413894 | 26537914 | 62956465 | 181286481 | 1881387491 |
| 29 Capital stock | 1190223382 | - | 80616 | 486605 | 246659 | 408397 | 1296817 | 1172963 | 2736002 | 5616984 | 12003273 | 37313470 | 1128861595 |
| 30 Paid-in or capital surplus | 2099964830 | - | 910890 | 161227 | 228752 | 268730 | 2172781 | 3343801 | 9786632 | 20170921 | 52443414 | 152897365 | 1857580317 |
| 31 Retained earnings, appropriated | 10880956 | - | *67 | *8 | - | *2160 | 28032 | *6521 | 111808 | 91297 | 528598 | 1076502 | 9035962 |
| 32 Retained earnings-unappropriated | 59129469 | - | -830642 | -30631 | 447797 | 358617 | 1791571 | 844844 | 672595 | 346341 | 486287 | 182024 | 54860667 |
| 33 Retained earnings (S CORP) | 1651237 | - | 9595 | *41082 | *9076 | 37224 | 349969 | *179368 | 264454 | *366687 | 160528 | 233254 | - |
| 34 Less: Cost of treasury stock | 1182977189 | - | *15445 | *41912 | 132940 | *17498 | 308603 | 216060 | 157597 | 54317 | 2665635 | 10416134 | 1168951049 |
| 35 Total receipts | 132963182 | 1830906 | 290538 | 384382 | 244947 | 431793 | 1441094 | 787269 | 2234660 | 2176130 | 4161598 | 12167027 | 106812838 |
| 36 Business receipts | 7702140 | 99557 | *149964 | 203659 | *50753 | 256463 | 668083 | 102502 | 1046176 | 288341 | 380652 | 1540203 | 2915787 |
| 37 Interest | 75190324 | 1205526 | 33049 | 28561 | 21711 | 30116 | 126478 | 180616 | 404317 | 739006 | 1990566 | 5763295 | 64667085 |
| 38 Interest on govt. obligations | 8178117 | 60235 | - | *1028 | *1181 | 3115 | 16596 | 19704 | 64274 | 108966 | 305275 | 951588 | 6646155 |
| 39 Rents | 6668030 | 30593 | - | *4075 | *6593 | *5406 | 47959 | 19066 | 56738 | 197572 | 304889 | 784332 | 5210807 |
| 40 Royalties | 358281 | *858 | - | *184 | *1492 | *163 | *10721 | *15818 | 5768 | *1961 | 1133 | 55535 | 264647 |
| 41 Net S-T cap gain less net LT loss | 8599177 | 36660 | *3309 | *745 | *805 | 4534 | 16862 | 19495 | 46944 | 148548 | 265352 | 745435 | 7310487 |
| 42 Net L-T cap gain less net ST loss | 1645964 | 64883 | *54998 | 56834 | 44333 | 40697 | 129742 | 152426 | 96032 | 185668 | 54564 | 144887 | 620898 |
| 43 Net gain, noncapital assets | 262485 | *886 | - | *7733 | *2573 | *3047 | *2878 | *2474 | 32295 | *20935 | 1814 | 9537 | 178313 |
| 44 Dividends, domestic corporations | 631133 | 6895 | *11973 | 20984 | 18443 | 22128 | 85219 | 48482 | 53764 | 54303 | 48012 | 68804 | 192127 |
| 45 Dividends, foreign corporations | 615484 | *505 | *1172 | *8243 | *33 | *548 | 18342 | *1349 | 1310 | 2456 | 9306 | 45185 | 527035 |
| 46 Other receipts | 23112046 | 324307 | 36074 | 52336 | 97029 | 65577 | 318215 | 225336 | 427042 | 428372 | 800034 | 2058227 | 18279496 |
| 47 Total deductions | 40602743 | 390811 | 153994 | 222541 | 93208 | 292399 | 830920 | 327383 | 1370966 | 826785 | 1335165 | 4246970 | 30511601 |
| 48 Cost of goods | 2309871 | 117 | - | - | - | *33837 | *22923 | - | *29999 | *13474 | 64450 | 177446 | 4159 |
| 49 Compensation of officers | 646932 | *8832 | *19132 | *54687 | *12651 | 53405 | 111876 | 27664 | 133415 | 14039 | 25796 | 59806 | 125629 |
| 50 Salaries and wages | 1824666 | 27644 | *6251 | *32665 | 5755 | 53893 | 129201 | 31749 | 185181 | 26298 | 78483 | 257773 | 989773 |
| 51 Repairs | 242621 | *681 | - | *669 | *381 | 1710 | 10055 | 1626 | 5146 | 8216 | 12664 | 31060 | 170412 |
| 52 Bad debts | 554479 | *319 | - | *130 | *4536 | *307 | *1450 | *21102 | 3881 | 26960 | 3306 | 15406 | 477082 |
| 53 Rent paid on business property | 299501 | *2422 | *3574 | *9714 | *1304 | 14298 | 13220 | 5056 | 20664 | 8337 | 39703 | 29778 | 151431 |
| 54 Taxes paid | 1010604 | 12198 | 4564 | 13639 | 7207 | 14420 | 38047 | 21786 | 44205 | 30102 | 45777 | 130002 | 648658 |
| 55 Interest paid | 6652914 | 14278 | 17981 | 4718 | 9139 | 18565 | 58264 | 69492 | 57149 | 89570 | 173412 | 525380 | 5614966 |
| 56 Contributions or gifts | 55809 | *247 | *95 | *16 | *251 | 521 | 1958 | 1073 | 4152 | 1392 | 1140 | 6025 | 38939 |
| 57 Amortization | 256323 | 6994 | *188 | 211 | *2467 | 1441 | 19578 | 2578 | 3418 | 5560 | 18141 | 39037 | 156709 |
| 58 Depreciation | 2421050 | 8391 | *3307 | 7642 | 3020 | 5625 | 23748 | 7476 | 26983 | 44425 | 50527 | 147278 | 2092626 |
| 59 Depletion | 17509 | *1 | *118 | *50 | *221 | - | *1779 | *1222 | *637 | *344 | -0 | 5394 | 7743 |
| 60 Advertising | 245484 | *315 | *131 | *467 | *237 | *527 | 2781 | 1466 | 12480 | 1813 | 8674 | 21533 | 195058 |
| 61 Pension, prof sh, stock, annuity | 72840 | *145 | - | *11986 | *986 | *1443 | 10861 | *2393 | 2884 | 1245 | 1751 | 7530 | 31616 |
| 62 Employee benefit programs | 118611 | *2020 | *96 | *5085 | *631 | *937 | 22626 | *950 | 9556 | 1928 | 3165 | 16896 | 54721 |
| 63 Net loss, noncapital assets | 54035 | *652 | *-0 | - | *-0 | *1457 | *2137 | *854 | 2814 | 2101 | 10892 | 6475 | 26654 |
| 64 Other deductions | 23819495 | 303991 | 88523 | 80862 | 44421 | 79154 | 191296 | 105330 | 469401 | 392326 | 698087 | 2103018 | 19263085 |
| 65 Total receipts less total deducts | 92360439 | 1440095 | 136544 | 161840 | 151739 | 139395 | 610174 | 459886 | 863694 | 1349344 | 2826434 | 7920056 | 76301238 |
| 66 Constructive taxable income from related foreign corporations | 496981 | 941 | - | - | - | - | *13315 | *548 | *909 | *15629 | 15438 | 162046 | 288156 |
| 67 Net income, total | 84679303 | 1380801 | 136544 | 160813 | 150558 | 136280 | 606894 | 440729 | 800329 | 1256007 | 2536597 | 7130515 | 69943238 |
| 68 Net income, Form 1120-A | 2655 | - | *2116 | *539 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 142952 | 142952 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 937941 | *51735 | 52140 | *59783 | *77344 | 48373 | 232158 | *66083 | 173837 | *82544 | 67366 | 26578 | - |
| 71 Statutory special deductions, total | 80309560 | 1207838 | 35539 | 64147 | 30374 | 37634 | 167648 | 242105 | 489755 | 1016869 | 2299905 | 6596736 | 68121010 |
| 72 Net operating loss deduction | 883165 | 85013 | 22540 | 43959 | *15092 | 18661 | 58616 | 103641 | 57044 | 70789 | 59441 | 49215 | 299153 |
| 73 Dividends received deduction | 444617 | 4955 | *10716 | 15270 | 12772 | 15681 | 57336 | 34825 | 33715 | 36020 | 33057 | 54332 | 135939 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 4025381 | 128141 | 48868 | 37777 | 43494 | 50644 | 214862 | 133666 | 139387 | 181381 | 192637 | 566729 | 2287794 |
| 76 Income tax before credits, total | 1433609 | 65123 | 12413 | 7824 | 11119 | 11867 | 66794 | 50618 | 52930 | 62124 | 74647 | 200355 | 817794 |
| 77 Regular tax | 1350405 | 42480 | 12127 | 7226 | 9621 | 11475 | 64001 | 44394 | 46955 | 57361 | 63868 | 190734 | 800163 |
| 78 Personal holding company tax | 5922 | *46 | - | *12 | *262 | *169 | *952 | *459 | *163 | *3 | 1 | -0 | 3855 |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 42837 | *197 | *270 | *578 | *1236 | *221 | 1782 | 5719 | 5714 | 4577 | 5845 | 7066 | 9633 |
| 81 Environmental tax | 4798 | *111 | *16 | *8 | - | *2 | *59 | *46 | 98 | 177 | 252 | 699 | 3331 |
| 82 Foreign tax credit | 300424 | *22 | - | *80 | - | *2 | 8156 | *1741 | 263 | 5547 | 8583 | 40039 | 235991 |
| 83 U.S. Possessions tax credit | 1362 | - | 1 | - | -0 | - | 2 | 6 | 1353 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *160 | *8 | - | - | - | - | *121 | - | - | *1 | - | - | 30 |
| 86 General business credit | 3195 | - | *319 | *194 | *549 | *106 | *202 | *560 | *344 | *80 | 621 | 220 | - |
| 87 Prior year minimum tax credit | 20527 | *560 | *234 | - | *844 | - | *625 | *1195 | *341 | *803 | 489 | 821 | 14616 |
| 88 Income tax after credits, total | 1107940 | 64532 | 11860 | 7551 | 9726 | 11759 | 57688 | 47116 | 50630 | 55692 | 64954 | 159276 | 567157 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Regulated investment companies

MINOR INDUSTRY 6742
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 5901 | 276 | 26 | 28 | 32 | 65 | 439 | 354 | 638 | 627 | 818 | 1065 | 1532 |
| 2 Total assets | 2155316766 | - | 1360 | 4510 | 11835 | 47528 | 1154412 | 2579351 | 10459046 | 22723982 | 59667964 | 174523379 | 1884143398 |
| 3 Cash | 23160581 | - | *32 | *399 | 1573 | 1149 | 39162 | 40605 | 145668 | 216694 | 399475 | 1358621 | 20957203 |
| 4 Notes and accounts receivable | 95525522 | - | *101 | *74 | *196 | *211 | 15489 | 65798 | 224352 | 581124 | 2021811 | 4841657 | 87774710 |
| 5 Less: Allowance for bad debts | *2082 | - | - | - | - | - | - | - | *125 | *306 | 790 | - | 861 |
| 6 Inventories | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | 272533298 | - | - | *573 | *4677 | 11271 | 136846 | 320703 | 955714 | 2586923 | 7661394 | 19196499 | 241658699 |
| 8 Tax-exempt securities | 113286946 | - | - | *319 | - | - | 100443 | 181818 | 676023 | 1500244 | 4406956 | 15135464 | 91285680 |
| 9 Other current assets | 54952066 | - | *66 | *464 | 1007 | 1002 | 58946 | 150939 | 621044 | 842468 | 1845668 | 5512415 | 45918046 |
| 10 Loans to stockholders | 31797 | - | - | - | - | - | - | - | *4768 | *1603 | 19948 | 1663 | 3815 |
| 11 Mortgage and real estate loans | *1354143 | - | - | - | - | - | - | - | - | *56565 | 30699 | - | 1266879 |
| 12 Other investments | 1592861300 | - | 632 | 2446 | *4222 | 33180 | 801155 | 1814400 | 7821721 | 16904992 | 43250682 | 128110060 | 1394117809 |
| 13 Depreciable assets | 13508 | - | - | - | - | - | - | - | *23 | *310 | *9516 | 700 | 691 | 2268 |
| 14 Less: Accumulated depreciation | 3224 | - | - | - | - | - | - | - | *17 | *123 | *693 | 456 | 538 | 1396 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | *2093 | - | - | - | - | - | - | - | *202 | *1891 | - | - | - | - |
| 18 Intangible assets (Amortizable) | 79699 | - | *504 | *273 | *133 | *546 | 2926 | 2883 | 9688 | 10678 | 14193 | 17115 | 20760 |
| 19 Less: Accumulated amortization | 37013 | - | *16 | *39 | *7 | *74 | 748 | 917 | 3106 | 4264 | 6027 | 8953 | 12862 |
| 20 Other assets | 1558130 | - | *40 | *3 | *34 | 243 | 192 | 3115 | 2910 | 16547 | 23712 | 358685 | 1152649 |
| 21 Total liabilities | 2155316766 | - | 1360 | 4510 | 11835 | 47528 | 1154412 | 2579351 | 10459046 | 22723982 | 59667964 | 174523379 | 1884143398 |
| 22 Accounts payable | 49446384 | - | *12 | *247 | *315 | *649 | 21673 | 35493 | 128486 | 394981 | 948361 | 2945713 | 44970453 |
| 23 Mort, notes, and bonds under 1 yr | 2814939 | - | *43 | - | - | - | *193 | *741 | *672 | *24133 | 82517 | 291648 | 2414992 |
| 24 Other current liabilities | 26448723 | - | *453 | 516 | 283 | 818 | 18697 | 29243 | 149726 | 325887 | 974812 | 2244207 | 22704081 |
| 25 Loans from stockholders | *39348 | - | - | - | - | - | - | - | *169 | *38748 | 431 | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 357477 | - | - | - | - | - | - | - | *18241 | *7 | 208578 | 98092 | 32558 |
| 27 Other liabilities | 1641031 | - | *207 | *134 | *12 | *190 | 558 | 809 | 49106 | 18534 | 38875 | 272931 | 1259675 |
| 28 Net worth | 2074568863 | - | 645 | 3613 | 11226 | 45870 | 1113291 | 2513065 | 10112646 | 21921691 | 57414389 | 168670789 | 1812761639 |
| 29 Capital stock | 1172645938 | - | *367 | *178 | 2914 | 11030 | 417438 | 579456 | 2184576 | 4555970 | 10582943 | 35021876 | 1119289191 |
| 30 Paid-in or capital surplus | 2027801351 | - | 423 | 3482 | 15351 | 39554 | 804985 | 1998020 | 8176143 | 17761797 | 49165214 | 143176030 | 1806660351 |
| 31 Retained earnings, appropriated | 10538275 | - | *14 | *8 | - | - | 2249 | *6521 | 26265 | 91297 | 474872 | 1076317 | 8860731 |
| 32 Retained earnings-unappropriated | 45290960 | - | -160 | *-55 | -7039 | -2301 | -111381 | -28592 | -254942 | -485230 | -239014 | -322137 | 46741812 |
| 33 Retained earnings (S CORP) | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | 1181707661 | - | - | - | - | *2412 | - | *42340 | *19396 | *2143 | 2569626 | 10281297 | 1168790447 |
| 35 Total receipts | 102568478 | 1385085 | 2431 | 5545 | 2888 | 3186 | 58846 | 127236 | 525071 | 1095482 | 2919495 | 8608827 | 87834387 |
| 36 Business receipts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 37 Interest | 66319438 | 1165327 | 2294 | 4719 | 2258 | 2858 | 38033 | 79822 | 312106 | 612320 | 1838267 | 5249010 | 57012425 |
| 38 Interest on govt. obligations | 8054695 | 60229 | - | *2 | *11 | - | 3311 | 9001 | 48721 | 94921 | 295172 | 937109 | 6606218 |
| 39 Rents | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | 8469721 | 35261 | *-0 | *133 | *51 | *77 | 3918 | 11601 | 35844 | 124296 | 252474 | 741850 | 7264216 |
| 42 Net L-T cap gain less net ST loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | 7542 | - | - | - | - | - | - | - | *4 | *4059 | 137 | 70 | 3272 |
| 44 Dividends, domestic corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 19717082 | 124268 | *137 | *691 | *569 | 251 | 13583 | 26812 | 128396 | 259886 | 533446 | 1680787 | 16948256 |
| 47 Total deductions | 18888545 | 225592 | *158 | 682 | 367 | 483 | 9658 | 22576 | 96636 | 215741 | 552823 | 1672230 | 16091598 |
| 48 Cost of goods | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 49 Compensation of officers | 9387 | *8 | - | - | - | - | - | - | *888 | *77 | 1389 | 1072 | 5952 |
| 50 Salaries and wages | 24963 | 184 | *-0 | *2 | *2 | *30 | 137 | 252 | 672 | 1758 | 4361 | 3475 | 14088 |
| 51 Repairs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 52 Bad debts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 53 Rent paid on business property | 2797 | - | *2 | - | - | - | *-0 | *-0 | *160 | *158 | 549 | 266 | 1661 |
| 54 Taxes paid | 158367 | 453 | *-0 | *3 | *5 | *4 | 114 | 207 | 1301 | 1864 | 6249 | 21262 | 126903 |
| 55 Interest paid | 400052 | *91 | - | - | *15 | - | *44 | *315 | *1298 | 3409 | 25070 | 46820 | 322990 |
| 56 Contributions or gifts | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57 Amortization | 36768 | 3645 | *3 | *34 | *5 | *25 | 475 | 823 | 2208 | 1340 | 3500 | 6028 | 18683 |
| 58 Depreciation | 2663 | - | - | - | - | - | - | *4 | *19 | *31 | 116 | 495 | 1999 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 28706 | *184 | - | - | - | - | - | - | - | *167 | 1004 | 3622 | 23727 |
| 61 Pension, prof sh, stock, annuity | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Employee benefit programs | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 Net loss, noncapital assets | 6160 | - | - | - | - | - | - | *19 | *1 | - | 11 | 660 | 5469 |
| 64 Other deductions | 18218682 | 221025 | *153 | *643 | 341 | 424 | 8887 | 20955 | 90089 | 206936 | 510574 | 1588529 | 15570127 |
| 65 Total receipts less total deducts | 83679934 | 1159493 | 2273 | 4862 | 2521 | 2703 | 49188 | 104661 | 428434 | 879741 | 2366672 | 6936596 | 71742789 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 75625239 | 1099264 | 2273 | 4860 | 2510 | 2703 | 45877 | 95659 | 379713 | 784820 | 2071501 | 5999487 | 65136572 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 75686650 | 1099260 | 2274 | 4860 | 2510 | 2781 | 45938 | 95669 | 379980 | 786953 | 2080182 | 6001286 | 65184958 |
| 72 Net operating loss deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Dividends received deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 637 | 16 | - | *-0 | *-0 | - | *2 | *2 | *1 | *138 | 91 | 48 | 338 |
| 76 Income tax before credits, total | 7262 | *5 | - | *-0 | *-0 | - | *-0 | *1 | *-0 | *33 | 4695 | 1877 | 652 |
| 77 Regular tax | 166 | *5 | - | *-0 | *-0 | - | *-0 | *-0 | *-0 | *27 | 14 | 21 | 98 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Environmental tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 7262 | *5 | - | *-0 | *-0 | - | *-0 | *1 | *-0 | *33 | 4695 | 1877 | 652 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Real estate investment trusts

MINOR INDUSTRY 6743
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 311 | *8 | *4 | *** | - | *4 | *** | *15 | *17 | 46 | *** | 60 | 93 |
| 2 Total assets | 77654413 | - | *30 | *** | - | *3529 | *** | *109353 | *313226 | 1661445 | *** | 9986819 | 62996804 |
| 3 Cash | 1290538 | - | *30 | *** | - | *327 | *** | *6721 | *10407 | 82718 | *** | 191808 | 909009 |
| 4 Notes and accounts receivable | 822339 | - | - | *** | - | *973 | *** | *1127 | *5325 | 150407 | *** | 107705 | 540176 |
| 5 Less: Allowance for bad debts | 41553 | - | - | *** | - | - | *** | *32 | - | *3460 | *** | 1470 | 36374 |
| 6 Inventories | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 7 U.S. govt. obligations, total | 337291 | - | - | *** | - | - | *** | *2570 | *30287 | *27955 | *** | 238625 | 16880 |
| 8 Tax-exempt securities | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 9 Other current assets | 1238961 | - | - | *** | - | *20 | *** | *408 | *1678 | 24431 | *** | 61425 | 1035196 |
| 10 Loans to stockholders | *50512 | - | - | *** | - | - | *** | - | - | - | *** | -0 | 50493 |
| 11 Mortgage and real estate loans | 11135057 | - | - | *** | - | - | *** | *34446 | *11921 | *113793 | *** | 470744 | 10284825 |
| 12 Other investments | 27033576 | - | - | *** | - | *1 | *** | *13673 | *37252 | *297359 | *** | 4468830 | 21548961 |
| 13 Depreciable assets | 32609238 | - | - | *** | - | *2719 | *** | *48270 | *200128 | 885588 | *** | 3967971 | 26160055 |
| 14 Less: Accumulated depreciation | 4617052 | - | - | *** | - | *1207 | *** | *13694 | *27074 | 255873 | *** | 527988 | 3498914 |
| 15 Depletable assets | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 16 Less: Accumulated depletion | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 17 Land | 6434251 | - | - | *** | - | *696 | *** | *13736 | *38047 | 308592 | *** | 878714 | 4841529 |
| 18 Intangible assets (Amortizable) | 513244 | - | - | *** | - | - | *** | *415 | *513 | *6396 | *** | 79400 | 405506 |
| 19 Less: Accumulated amortization | 123427 | - | - | *** | - | - | *** | *136 | *74 | *2252 | *** | 23031 | 92240 |
| 20 Other assets | 971438 | - | - | *** | - | *-0 | *** | *1850 | *4817 | 25792 | *** | 74086 | 831702 |
| 21 Total liabilities | 77654413 | - | *30 | *** | - | *3529 | *** | *109353 | *313226 | 1661445 | *** | 9986819 | 62996804 |
| 22 Accounts payable | 555819 | - | *2 | *** | - | *42 | *** | *963 | *2266 | 7543 | *** | 39611 | 487766 |
| 23 Mort, notes, and bonds under 1 yr | 10128574 | - | - | *** | - | - | *** | *5925 | *3998 | *49543 | *** | 407398 | 9560229 |
| 24 Other current liabilities | 1086834 | - | - | *** | - | *53 | *** | *1891 | *5949 | 24778 | *** | 220140 | 779677 |
| 25 Loans from stockholders | *5947 | - | *15 | *** | - | - | *** | - | *60 | - | *** | 5870 | 1 |
| 26 Mort, notes, bonds, 1 yr or more | 22489780 | - | - | *** | - | *435 | *** | *14567 | *88194 | *236510 | *** | 1987356 | 19754909 |
| 27 Other liabilities | 2102303 | - | - | *** | - | *19 | *** | *232 | *1812 | 24226 | *** | 233816 | 1772587 |
| 28 Net worth | 41285157 | - | *13 | *** | - | *2979 | *** | *85776 | *210948 | 1318845 | *** | 7092628 | 30641635 |
| 29 Capital stock | 7582737 | - | *-0 | *** | - | *1264 | *** | *70607 | *16723 | 564430 | *** | 1445285 | 4713020 |
| 30 Paid-in or capital surplus | 36956600 | - | *2 | *** | - | *1825 | *** | *55854 | *201332 | 929378 | *** | 6165353 | 28097372 |
| 31 Retained earnings, appropriated | *886 | - | - | *** | - | - | *** | - | - | - | *** | 185 | - |
| 32 Retained earnings-unappropriated | -3153238 | - | *10 | *** | - | *340 | *** | *-40685 | *-4748 | -164441 | *** | -514689 | -2099754 |
| 33 Retained earnings (S CORP) | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 34 Less: Cost of treasury stock | 101827 | - | - | *** | - | *450 | *** | - | *2359 | *10523 | *** | 3507 | 69002 |
| 35 Total receipts | 7901948 | *38944 | *39 | *** | - | *883 | *** | *17358 | *57770 | 257673 | *** | 1126922 | 6017230 |
| 36 Business receipts | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 37 Interest | 1693663 | *5638 | *22 | *** | - | *115 | *** | *4630 | *4640 | 32201 | *** | 177723 | 1429033 |
| 38 Interest on govt. obligations | *4292 | - | - | *** | - | - | *** | *5 | - | - | *** | 17 | 4269 |
| 39 Rents | 5042281 | *26483 | - | *** | - | *761 | *** | *11326 | *43803 | 184593 | *** | 767343 | 3705263 |
| 40 Royalties | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 41 Net S-T cap gain less net LT loss | 10120 | - | - | *** | - | - | *** | *34 | *5340 | *147 | *** | 2516 | 2040 |
| 42 Net L-T cap gain less net ST loss | 324364 | *6173 | *17 | *** | - | *7 | *** | *802 | - | 9935 | *** | 40143 | 259227 |
| 43 Net gain, noncapital assets | 31562 | 335 | - | *** | - | - | *** | *7 | - | *15206 | *** | 122 | 15854 |
| 44 Dividends, domestic corporations | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 45 Dividends, foreign corporations | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 46 Other receipts | 795667 | *315 | - | *** | - | *-0 | *** | *554 | *3986 | 15591 | *** | 139058 | 601542 |
| 47 Total deductions | 5075314 | *26519 | *15 | *** | - | *352 | *** | *9578 | *37226 | 154717 | *** | 678239 | 3904475 |
| 48 Cost of goods | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 49 Compensation of officers | 73887 | 2845 | - | *** | - | - | *** | - | *372 | *554 | *** | 9588 | 58834 |
| 50 Salaries and wages | 167705 | *1305 | - | *** | - | - | *** | *175 | *2103 | 4836 | *** | 16302 | 138726 |
| 51 Repairs | 172934 | *131 | - | *** | - | *10 | *** | *489 | *2218 | 6716 | *** | 26446 | 126152 |
| 52 Bad debts | 33162 | 59 | - | *** | - | - | *** | *107 | *129 | *6986 | *** | 2989 | 20928 |
| 53 Rent paid on business property | 80266 | 27 | - | *** | - | - | *** | *23 | *3007 | *117 | *** | 2659 | 49646 |
| 54 Taxes paid | 412211 | *840 | *2 | *** | - | *30 | *** | *920 | *4936 | 13511 | *** | 63331 | 311144 |
| 55 Interest paid | 1759013 | *6444 | - | *** | - | *54 | *** | *1234 | *6633 | 21494 | *** | 194008 | 1488375 |
| 56 Contributions or gifts | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 57 Amortization | 102339 | *434 | - | *** | - | - | *** | *143 | *179 | 2322 | *** | 12206 | 82399 |
| 58 Depreciation | 763073 | *5994 | - | *** | - | *98 | *** | *1657 | *5240 | 32941 | *** | 111021 | 562445 |
| 59 Depletion | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 60 Advertising | 26782 | 107 | - | *** | - | - | *** | *34 | *357 | *489 | *** | 2332 | 21871 |
| 61 Pension, prof sh, stock, annuity | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 62 Employee benefit programs | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 63 Net loss, noncapital assets | 16996 | - | - | *** | - | - | *** | - | - | *23 | *** | 1552 | 12394 |
| 64 Other deductions | 1466947 | *8334 | *14 | *** | - | *159 | *** | *4794 | *12052 | 64728 | *** | 235805 | 1031562 |
| 65 Total receipts less total deducts | 2826634 | *12425 | *23 | *** | - | *531 | *** | *7780 | *20544 | 102956 | *** | 448683 | 2112755 |
| 66 Constructive taxable income from related foreign corporations | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 67 Net income, total | 2822342 | *12425 | *23 | *** | - | *531 | *** | *7775 | *20544 | 102956 | *** | 448666 | 2108485 |
| 68 Net income, Form 1120-A | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 71 Statutory special deductions, total | 3325135 | *18609 | *11 | *** | - | *531 | *** | *7970 | *21510 | 124558 | *** | 503779 | 2513548 |
| 72 Net operating loss deduction | 30008 | - | *3 | *** | - | *19 | *** | - | *2494 | *1451 | *** | 11876 | 12588 |
| 73 Dividends received deduction | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 74 Public utility div paid deduction | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 75 Income subject to tax | 2166 | - | *12 | *** | - | - | *** | *231 | - | *485 | *** | 929 | 326 |
| 76 Income tax before credits, total | 730 | - | *2 | *** | - | - | *** | *36 | - | *118 | *** | 251 | 275 |
| 77 Regular tax | 407 | - | *2 | *** | - | - | *** | *36 | - | *117 | *** | 221 | -0 |
| 78 Personal holding company tax | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 80 Alternative minimum tax | *64 | - | - | *** | - | - | *** | - | - | *1 | *** | 30 | 15 |
| 81 Environmental tax | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 82 Foreign tax credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 83 U.S. Possessions tax credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 86 General business credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 87 Prior year minimum tax credit | 3 | - | - | *** | - | - | *** | - | - | - | *** | - | 3 |
| 88 Income tax after credits, total | 727 | - | *2 | *** | - | - | *** | *36 | - | *118 | *** | 251 | 272 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Small business investment companies

MINOR INDUSTRY 6744
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 3673 | *75 | *1539 | *** | *509 | 493 | *** | *31 | 25 | *7 | *** | - | - |
| 2 Total assets | 2008959 | - | *33562 | *** | *177113 | 351135 | *** | *226139 | 408178 | *282209 | *** | - | - |
| 3 Cash | 222782 | - | *9765 | *** | *9321 | 62924 | *** | *4839 | *46680 | *9512 | *** | - | - |
| 4 Notes and accounts receivable | 102079 | - | - | *** | *18484 | *14842 | *** | *1990 | *27167 | *5365 | *** | - | - |
| 5 Less: Allowance for bad debts | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 6 Inventories | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 7 U.S. govt. obligations, total | *53766 | - | - | *** | - | - | *** | - | *33462 | 20303 | *** | - | - |
| 8 Tax-exempt securities | 5264 | - | - | *** | - | - | *** | - | - | 5264 | *** | - | - |
| 9 Other current assets | 317894 | - | *3557 | *** | *22110 | *15904 | *** | *47464 | *43503 | *18278 | *** | - | - |
| 10 Loans to stockholders | 63184 | - | *488 | *** | *6518 | *34567 | *** | - | *349 | 128 | *** | - | - |
| 11 Mortgage and real estate loans | *64574 | - | - | *** | - | *28374 | *** | - | *35997 | 202 | *** | - | - |
| 12 Other investments | 837730 | - | *19690 | *** | *101312 | *138188 | *** | *95427 | *175752 | *154672 | *** | - | - |
| 13 Depreciable assets | 278049 | - | *5002 | *** | *8632 | *70831 | *** | *66020 | *58733 | *921 | *** | - | - |
| 14 Less: Accumulated depreciation | 88089 | - | *4754 | *** | *924 | *20009 | *** | *20677 | *25802 | *430 | *** | - | - |
| 15 Depletable assets | *1065 | - | - | *** | - | - | *** | *1065 | - | - | *** | - | - |
| 16 Less: Accumulated depletion | *124 | - | - | *** | - | - | *** | *124 | - | - | *** | - | - |
| 17 Land | 47662 | - | - | *** | *11494 | *5396 | *** | *22614 | *2961 | - | *** | - | - |
| 18 Intangible assets (Amortizable) | 20292 | - | *82 | *** | *206 | *3502 | *** | *6734 | *9549 | - | *** | - | - |
| 19 Less: Accumulated amortization | 3804 | - | *52 | *** | *41 | *3389 | *** | *125 | *57 | - | *** | - | - |
| 20 Other assets | 86634 | - | *-216 | *** | - | *6 | *** | *912 | *-116 | *67992 | *** | - | - |
| 21 Total liabilities | 2008959 | - | *33562 | *** | *177113 | 351135 | *** | *226139 | 408178 | *282209 | *** | - | - |
| 22 Accounts payable | 91085 | - | *136 | *** | *1312 | *358 | *** | *1110 | *56412 | *936 | *** | - | - |
| 23 Mort, notes, and bonds under 1 yr | 110780 | - | *118 | *** | - | *9607 | *** | *13596 | *338 | 31017 | *** | - | - |
| 24 Other current liabilities | 98360 | - | *123 | *** | - | *2105 | *** | *24560 | *3253 | *1916 | *** | - | - |
| 25 Loans from stockholders | 184159 | - | *14195 | *** | *7959 | *62391 | *** | *3574 | *31861 | *14 | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 411562 | - | *7931 | *** | *29235 | *88701 | *** | *27483 | *127856 | *70510 | *** | - | - |
| 27 Other liabilities | 193777 | - | *235 | *** | *1700 | - | *** | *1170 | *98895 | *36247 | *** | - | - |
| 28 Net worth | 919235 | - | *10823 | *** | *136907 | 187973 | *** | *154647 | 89562 | *141570 | *** | - | - |
| 29 Capital stock | 350886 | - | *1297 | *** | *59448 | 163999 | *** | *5507 | 10131 | *1412 | *** | - | - |
| 30 Paid-in or capital surplus | 346048 | - | *4858 | *** | *18947 | *93853 | *** | *74977 | *45866 | *44318 | *** | - | - |
| 31 Retained earnings, appropriated | *20568 | - | - | *** | - | - | *** | - | *20219 | - | *** | - | - |
| 32 Retained earnings-unappropriated | -46718 | - | *19113 | *** | *42148 | *-50677 | *** | *11890 | *-92504 | *22976 | *** | - | - |
| 33 Retained earnings (S CORP) | 255212 | - | *-14445 | *** | *16363 | *-19015 | *** | *62274 | *106716 | *77419 | *** | - | - |
| 34 Less: Cost of treasury stock | *6762 | - | - | *** | - | *186 | *** | - | *866 | *4556 | *** | - | - |
| 35 Total receipts | 638500 | *18295 | *62574 | *** | *39280 | 122297 | *** | *72635 | 130783 | *22344 | *** | - | - |
| 36 Business receipts | 394936 | *216 | *61132 | *** | *291 | *103976 | *** | *46477 | *79150 | *16 | *** | - | - |
| 37 Interest | 31902 | *311 | *727 | *** | *1189 | *5307 | *** | *219 | *11580 | *8973 | *** | - | - |
| 38 Interest on govt. obligations | *1861 | - | - | *** | *4 | *228 | *** | - | *1311 | 305 | *** | - | - |
| 39 Rents | *5425 | - | - | *** | *244 | - | *** | *1056 | - | - | *** | - | - |
| 40 Royalties | *4539 | - | - | *** | - | - | *** | *4539 | - | - | *** | - | - |
| 41 Net S-T cap gain less net LT loss | *2648 | - | *238 | *** | - | *1176 | *** | - | *917 | - | *** | - | - |
| 42 Net L-T cap gain less net ST loss | 23732 | - | - | *** | *2375 | *10526 | *** | *4365 | *3329 | *974 | *** | - | - |
| 43 Net gain, noncapital assets | *7778 | - | - | *** | *614 | - | *** | *138 | - | - | *** | - | - |
| 44 Dividends, domestic corporations | 7028 | *541 | *54 | *** | *1156 | *825 | *** | *108 | *36 | *2582 | *** | - | - |
| 45 Dividends, foreign corporations | *361 | - | - | *** | - | *157 | *** | - | - | 195 | *** | - | - |
| 46 Other receipts | 158293 | *17228 | *423 | *** | *33407 | 101 | *** | *15733 | 34461 | *9299 | *** | - | - |
| 47 Total deductions | 389707 | *1583 | *37088 | *** | *3805 | *93982 | *** | *54272 | *89161 | *9377 | *** | - | - |
| 48 Cost of goods | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 49 Compensation of officers | 68177 | *1112 | *16335 | *** | - | *16558 | *** | *1054 | *6470 | *2243 | *** | - | - |
| 50 Salaries and wages | 103792 | - | *5486 | *** | - | *31534 | *** | *20499 | *19755 | *929 | *** | - | - |
| 51 Repairs | 1657 | - | - | *** | *2 | *293 | *** | *779 | *192 | *10 | *** | - | - |
| 52 Bad debts | *2107 | - | - | *** | - | *10 | *** | *1836 | - | *39 | *** | - | - |
| 53 Rent paid on business property | 19206 | - | *1875 | *** | - | *8270 | *** | *3343 | *2849 | *143 | *** | - | - |
| 54 Taxes paid | 23484 | *96 | *1683 | *** | *914 | *4656 | *** | *6308 | *4427 | *276 | *** | - | - |
| 55 Interest paid | 27688 | - | *1201 | *** | *1199 | *4849 | *** | *5101 | *7858 | *3424 | *** | - | - |
| 56 Contributions or gifts | *118 | - | - | *** | *6 | - | *** | - | *34 | *11 | *** | - | - |
| 57 Amortization | 1472 | - | *16 | *** | *41 | *1307 | *** | *79 | *3 | *2 | *** | - | - |
| 58 Depreciation | 10236 | *12 | *165 | *** | *261 | *797 | *** | *1395 | *924 | *62 | *** | - | - |
| 59 Depletion | *1230 | - | - | *** | *7 | - | *** | *1222 | - | - | *** | - | - |
| 60 Advertising | 6385 | - | *131 | *** | *187 | - | *** | *1105 | *4584 | *18 | *** | - | - |
| 61 Pension, prof sh, stock, annuity | *6692 | - | - | *** | - | - | *** | *2 | *152 | *86 | *** | - | - |
| 62 Employee benefit programs | *2659 | - | - | *** | *24 | *98 | *** | - | *329 | *154 | *** | - | - |
| 63 Net loss, noncapital assets | *1216 | - | - | *** | - | - | *** | - | *21 | *10 | *** | - | - |
| 64 Other deductions | 113590 | *363 | *10197 | *** | *1163 | *25609 | *** | *11549 | *41564 | *1970 | *** | - | - |
| 65 Total receipts less total deducts | 248793 | *16712 | *25485 | *** | *35475 | 28315 | *** | *18363 | 41623 | *12967 | *** | - | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 67 Net income, total | 246932 | *16712 | *25485 | *** | *35470 | 28088 | *** | *18363 | 40311 | *12661 | *** | - | - |
| 68 Net income, Form 1120-A | *778 | - | *778 | *** | - | - | *** | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | *42 | *42 | - | *** | - | - | *** | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 205939 | *16644 | *24083 | *** | *32867 | *16249 | *** | *14490 | *28588 | *7786 | *** | - | - |
| 71 Statutory special deductions, total | 23670 | *420 | *265 | *** | *1142 | *5156 | *** | *373 | *11531 | *3301 | *** | - | - |
| 72 Net operating loss deduction | 18485 | *42 | *265 | *** | *253 | *4468 | *** | *265 | *11500 | *1367 | *** | - | - |
| 73 Dividends received deduction | 5184 | *379 | - | *** | *889 | *688 | *** | *108 | *31 | *1934 | *** | - | - |
| 74 Public utility div paid deduction | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 75 Income subject to tax | 18501 | - | *1137 | *** | *1619 | *6682 | *** | *3501 | *192 | *1575 | *** | - | - |
| 76 Income tax before credits, total | 5158 | - | *171 | *** | *243 | *1954 | *** | *1166 | *288 | *747 | *** | - | - |
| 77 Regular tax | 4551 | - | *171 | *** | *243 | *1803 | *** | *1166 | *42 | *537 | *** | - | - |
| 78 Personal holding company tax | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 80 Alternative minimum tax | *594 | - | - | *** | - | *149 | *** | - | *238 | *206 | *** | - | - |
| 81 Environmental tax | *12 | - | - | *** | - | *2 | *** | - | *7 | *3 | *** | - | - |
| 82 Foreign tax credit | 25 | - | - | *** | - | - | *** | - | - | 25 | *** | - | - |
| 83 U.S. Possessions tax credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 86 General business credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 87 Prior year minimum tax credit | - | - | - | *** | - | - | *** | - | - | - | *** | - | - |
| 88 Income tax after credits, total | 5133 | - | *171 | *** | *243 | *1954 | *** | *1166 | *288 | *722 | *** | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Finance, insurance, and real estate: Holding and other investment companies, except bank holding companies: Other holding and investment companies, except bank holding companies

MINOR INDUSTRY 6749
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 19733 | 1480 | 5600 | 4702 | 2482 | 1857 | 2487 | 491 | 301 | 122 | 74 | 68 | 68 |
| 2 Total assets | 190851740 | - | 192609 | 786023 | 829426 | 1295406 | 5332087 | 3529195 | 4526475 | 4149129 | 5093098 | 10546424 | 154571867 |
| 3 Cash | 4127454 | - | 167547 | 179471 | 98121 | 187896 | 287291 | 278828 | 295573 | 251254 | 177559 | 450840 | 1753074 |
| 4 Notes and accounts receivable | 43183843 | - | *28470 | 81817 | 85860 | 93127 | 386337 | 240691 | 268506 | 162893 | 393753 | 1425498 | 40016891 |
| 5 Less: Allowance for bad debts | 72395 | - | - | - | - | - | *2162 | *4329 | *2868 | *2021 | 2088 | 11701 | 47226 |
| 6 Inventories | 216101 | - | - | - | - | *33837 | *13531 | *543 | 42916 | *13189 | 27763 | 79782 | 4540 |
| 7 U.S. govt. obligations, total | 4265790 | - | *97 | *4204 | *2438 | *41857 | 262918 | *76866 | 232555 | 100351 | 68460 | 211260 | 3264784 |
| 8 Tax-exempt securities | 1436739 | - | - | - | *945 | *29796 | 51107 | *122940 | 244054 | 207203 | 150383 | 143690 | 486619 |
| 9 Other current assets | 14835722 | - | *9976 | 34404 | 80079 | 87934 | 520372 | 370625 | 425803 | 228932 | 210675 | 1467649 | 11399273 |
| 10 Loans to stockholders | 4676975 | - | *20952 | *45496 | 43724 | *29494 | 127620 | 84672 | *60362 | *97692 | 153798 | 90726 | 3922436 |
| 11 Mortgage and real estate loans | 1038667 | - | *3165 | *80724 | *6373 | *47910 | 94774 | *121521 | 13217 | *72137 | 233 | 223384 | 375229 |
| 12 Other investments | 69753223 | - | 82586 | 269314 | 385743 | 592569 | 3247080 | 2049179 | 2449114 | 2781414 | 3464186 | 5000925 | 49431112 |
| 13 Depreciable assets | 10878905 | - | *13230 | *43066 | 54691 | 206434 | 373378 | 139535 | 394775 | 228614 | 148372 | 634000 | 8642811 |
| 14 Less: Accumulated depreciation | 5174241 | - | *12875 | *26494 | 17247 | 113832 | 188955 | 48333 | 100788 | 94361 | 33666 | 256790 | 4280901 |
| 15 Depletable assets | 248462 | - | - | - | - | *7 | *182 | - | *4012 | *4103 | 185 | 25697 | 214278 |
| 16 Less: Accumulated depletion | *50438 | - | - | - | - | - | - | - | *1890 | *4062 | - | 3223 | 41264 |
| 17 Land | 809337 | - | - | *12986 | *39172 | *30769 | 75566 | *9954 | 65794 | 37716 | 32281 | 102524 | 402576 |
| 18 Intangible assets (Amortizable) | 2494439 | - | *1163 | *809 | *5410 | *997 | 8373 | *36526 | 67683 | 70310 | 141200 | 435640 | 1726327 |
| 19 Less: Accumulated amortization | 620792 | - | *279 | *608 | *1881 | *890 | 3875 | *538 | 60093 | 20286 | 27480 | 97520 | 407342 |
| 20 Other assets | 38803949 | - | *-121425 | 60834 | 45998 | 27501 | 78549 | 50514 | 127751 | 14050 | 187484 | 624043 | 37708650 |
| 21 Total liabilities | 190851740 | - | 192609 | 786023 | 829426 | 1295406 | 5332087 | 3529195 | 4526475 | 4149129 | 5093098 | 10546424 | 154571867 |
| 22 Accounts payable | 1586833 | - | *271 | 33982 | *10164 | 29493 | 44233 | 41261 | 190591 | 60207 | 58039 | 341457 | 777135 |
| 23 Mort, notes, and bonds under 1 yr | 67443545 | - | *6473 | *529 | *9097 | *29569 | 213191 | *73375 | 355642 | 219970 | 241518 | 1211741 | 65082438 |
| 24 Other current liabilities | 7938759 | - | *6080 | 9441 | 8934 | 78825 | 92581 | 105032 | 154569 | 88289 | 157349 | 872053 | 6365606 |
| 25 Loans from stockholders | 1893855 | - | *19848 | *71619 | 62099 | 186025 | 392166 | 239274 | 266807 | *123465 | 20272 | 146198 | 366082 |
| 26 Mort, notes, bonds, 1 yr or more | 36228072 | - | *42 | *68498 | *20240 | 137644 | 337767 | 354446 | 378927 | 397849 | 649985 | 1526685 | 32355990 |
| 27 Other liabilities | 13661247 | - | *16292 | *18539 | 67681 | 13043 | 205919 | 137859 | 179200 | 103541 | 353550 | 925225 | 11640398 |
| 28 Net worth | 62099429 | - | 143602 | 583415 | 651212 | 820807 | 4046230 | 2577949 | 3000738 | 3155808 | 3612386 | 5523065 | 37984218 |
| 29 Capital stock | 9643820 | - | 78952 | 475257 | 184297 | 232105 | 819816 | 517392 | 524572 | 495173 | 610563 | 846309 | 4859384 |
| 30 Paid-in or capital surplus | 34860831 | - | 905607 | 157746 | 194453 | 133498 | 1300597 | 1214950 | 1363292 | 1435427 | 1776685 | 3555982 | 22822593 |
| 31 Retained earnings, appropriated | 321228 | - | *53 | - | - | *2160 | *24734 | - | *65324 | - | 53726 | - | 175231 |
| 32 Retained earnings-unappropriated | 17038465 | - | -849606 | -35037 | 412689 | 411254 | 1880995 | 902232 | 1024789 | 973036 | 1080656 | 1018850 | 10218609 |
| 33 Retained earnings (S CORP) | 1396024 | - | *24040 | *27362 | *-7287 | *56239 | 327517 | *117094 | 157738 | *289268 | 170800 | 233254 | - |
| 34 Less: Cost of treasury stock | 1160939 | - | *15445 | *41912 | 132940 | *14449 | 307429 | 173719 | 134977 | *37096 | 80043 | 131330 | 91600 |
| 35 Total receipts | 21854256 | 388581 | 225495 | 308477 | 202779 | 305428 | 1274375 | 570040 | 1521036 | 800631 | 864915 | 2431279 | 12961221 |
| 36 Business receipts | 7307204 | *99341 | *88832 | 168013 | *50462 | 152487 | 600252 | 56025 | 967026 | 288325 | 380452 | 1540203 | 2915787 |
| 37 Interest | 7145322 | 34250 | 30007 | 23242 | 18264 | 21836 | 86369 | 95945 | 75991 | 85513 | 111716 | 336561 | 6225627 |
| 38 Interest on govt. obligations | 117269 | *6 | - | *1025 | *1166 | 2887 | 13272 | 10698 | 14242 | 13740 | 10103 | 14461 | 35668 |
| 39 Rents | 1620325 | *4110 | - | *363 | *6348 | *4645 | 37887 | *6684 | 12935 | 12979 | 11841 | 16989 | 1505544 |
| 40 Royalties | 353742 | *858 | - | *184 | *1492 | *163 | *10721 | *11280 | 5768 | *1961 | 1133 | 55535 | 264647 |
| 41 Net S-T cap gain less net LT loss | 116688 | *1398 | *3071 | *612 | *754 | *3281 | 12600 | *7860 | *4843 | 24106 | 12864 | 1069 | 44230 |
| 42 Net L-T cap gain less net ST loss | 1297868 | 58711 | *54981 | 56834 | 41958 | 30164 | 127534 | 147260 | 92704 | 174759 | 46548 | 104744 | 361671 |
| 43 Net gain, noncapital assets | 215604 | *550 | - | *758 | *1959 | *3047 | *2801 | *2328 | 32291 | *1670 | 1666 | 9346 | 159187 |
| 44 Dividends, domestic corporations | 624105 | 6354 | *11918 | 20984 | 17287 | 21302 | 83493 | 48374 | 53729 | 51722 | 48012 | 68804 | 192127 |
| 45 Dividends, foreign corporations | 615123 | *505 | *1172 | *8243 | *33 | *391 | 18333 | *1349 | 1310 | 2262 | 9306 | 45185 | 527035 |
| 46 Other receipts | 2441004 | 182496 | 35514 | 28219 | 63054 | 65224 | 281112 | 182238 | 260198 | 143596 | 231273 | 238381 | 729698 |
| 47 Total deductions | 16249177 | 137116 | 116733 | 181556 | 89035 | 197582 | 756938 | 240958 | 1147943 | 446950 | 522338 | 1896501 | 10515528 |
| 48 Cost of goods | 2309871 | 117 | - | - | - | *33837 | *22923 | - | *29999 | *13474 | 64450 | 177446 | 4159 |
| 49 Compensation of officers | 495482 | *4866 | *2797 | *54687 | *12651 | 36847 | 87366 | 26610 | 125685 | 11165 | 22820 | 49145 | 60843 |
| 50 Salaries and wages | 1528206 | *26155 | *765 | *18883 | *5753 | 22329 | 117185 | 10822 | 162651 | 18775 | 69934 | 237996 | 836959 |
| 51 Repairs | 68030 | *550 | - | *449 | *379 | *1407 | 9039 | *358 | 2736 | 1490 | 2749 | 4614 | 44260 |
| 52 Bad debts | 519209 | *260 | - | *127 | *4536 | *297 | *1230 | *19158 | 3752 | *19935 | 1344 | 12417 | 456154 |
| 53 Rent paid on business property | 197232 | *2395 | *1697 | *8579 | *1304 | 6028 | 11608 | 1690 | 14649 | 7918 | 14388 | 26853 | 100124 |
| 54 Taxes paid | 416543 | 10810 | 2880 | 11277 | 6288 | 9730 | 34651 | 14350 | 33542 | 14451 | 22546 | 45408 | 210611 |
| 55 Interest paid | 4466162 | 7743 | *16780 | *2752 | 7925 | 13661 | 56080 | 62842 | 41360 | 61243 | 107624 | 284551 | 3803601 |
| 56 Contributions or gifts | 55691 | *247 | *95 | - | *245 | 521 | 1906 | 1073 | 4118 | 1381 | 1140 | 6025 | 38939 |
| 57 Amortization | 115745 | *2915 | *169 | *156 | *2421 | *108 | 19052 | *1534 | 1028 | 1896 | 10034 | 20803 | 55628 |
| 58 Depreciation | 1645078 | 2384 | *3143 | *2280 | *2759 | 4730 | 21589 | 4420 | 20800 | 11391 | 7636 | 35762 | 1528182 |
| 59 Depletion | 16279 | *1 | *118 | *50 | *214 | - | *1779 | *-0 | *637 | *344 | -0 | 5394 | 7743 |
| 60 Advertising | 183611 | 24 | - | *341 | *50 | *527 | *2543 | *327 | 7540 | *1139 | 6080 | 15578 | 149460 |
| 61 Pension, prof sh, stock, annuity | 66147 | *145 | - | *11900 | *986 | *1443 | *4495 | *2391 | 2731 | 1158 | 1751 | 7530 | 31616 |
| 62 Employee benefit programs | 115952 | *2020 | *96 | *4234 | *607 | *839 | 21422 | *950 | 9227 | 1774 | 3165 | 16896 | 54721 |
| 63 Net loss, noncapital assets | 29663 | *652 | *-0 | - | *-0 | *1457 | *2137 | *834 | 2791 | 2068 | 6669 | 4263 | 8791 |
| 64 Other deductions | 4020276 | 74268 | 78160 | 65841 | 42917 | 52962 | 172814 | 68032 | 325696 | 118692 | 80814 | 278685 | 2661395 |
| 65 Total receipts less total deducts | 5605079 | 251465 | 108762 | 126921 | 113743 | 107846 | 517437 | 329082 | 373094 | 353681 | 342577 | 534777 | 2445693 |
| 66 Constructive taxable income from related foreign corporations | 496981 | 941 | - | - | - | - | *13315 | *548 | *909 | *15629 | 15438 | 162046 | 288156 |
| 67 Net income, total | 5984791 | 252400 | 108762 | 125896 | 112577 | 104959 | 517480 | 318932 | 359761 | 355570 | 347911 | 682362 | 2698181 |
| 68 Net income, Form 1120-A | *1877 | - | *1338 | *539 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 142910 | 142910 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 732002 | *35091 | *28057 | *32168 | *44476 | *32124 | 196541 | *51594 | 145249 | *74758 | 65366 | 26578 | - |
| 71 Statutory special deductions, total | 1274105 | 89548 | 32989 | 59195 | 26722 | 29167 | 114609 | 138093 | 76734 | 102057 | 90817 | 91671 | 422504 |
| 72 Net operating loss deduction | 834672 | 84971 | 22272 | 43925 | *14839 | *14174 | 58429 | 103376 | 43050 | 67970 | 57760 | 37339 | 286565 |
| 73 Dividends received deduction | 439433 | 4576 | *10716 | 15270 | 11883 | 14993 | 56180 | 34717 | 33684 | 34087 | 33057 | 54332 | 135939 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 4004077 | 128125 | 47718 | 35427 | 41875 | 43962 | 213307 | 129933 | 139194 | 179183 | 192470 | 565752 | 2287130 |
| 76 Income tax before credits, total | 1420459 | 65118 | 12240 | 7472 | 10876 | 9913 | 66541 | 49415 | 52642 | 61227 | 69920 | 198228 | 816868 |
| 77 Regular tax | 1345281 | 42475 | 11954 | 6874 | 9378 | 9672 | 63748 | 43192 | 46913 | 56680 | 63840 | 190492 | 800064 |
| 78 Personal holding company tax | 5922 | *46 | - | *12 | *262 | *169 | *952 | *459 | *163 | *3 | 1 | -0 | 3855 |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 42180 | *197 | *270 | *578 | *1236 | *72 | 1782 | 5719 | 5475 | 4369 | 5826 | 7036 | 9619 |
| 81 Environmental tax | 4786 | *111 | *16 | *8 | - | - | *59 | *46 | 91 | 174 | 252 | 699 | 3331 |
| 82 Foreign tax credit | 300400 | *22 | - | *80 | - | *2 | 8156 | *1741 | 263 | 5523 | 8583 | 40039 | 235991 |
| 83 U.S. Possessions tax credit | 1362 | - | 1 | - | -0 | - | 2 | 6 | 1353 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *160 | *8 | - | - | - | - | *121 | - | - | *1 | - | - | 30 |
| 86 General business credit | 3195 | - | *319 | *194 | *549 | *106 | *202 | *560 | *344 | *80 | 621 | 220 | - |
| 87 Prior year minimum tax credit | 20524 | *560 | *234 | - | *844 | - | *625 | *1195 | *341 | *803 | 489 | 821 | 14612 |
| 88 Income tax after credits, total | 1094818 | 64528 | 11687 | 7198 | 9483 | 9805 | 57434 | 45913 | 50342 | 54820 | 60227 | 157148 | 566234 |

1994 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 788992 | 33020 | 519484 | 124377 | 51011 | 28349 | 26801 | 2947 | 1710 | 542 | 293 | 254 | 205 |
| 2 Total assets | 545724974 | - | 15340083 | 19909626 | 18071142 | 19804036 | 53201908 | 20611682 | 25781274 | 18860398 | 21458221 | 43380486 | 289306118 |
| 3 Cash | 50919934 | - | 4932749 | 4971881 | 3638403 | 3673205 | 7304644 | 2724375 | 2911032 | 2229684 | 2562732 | 3367614 | 12603615 |
| 4 Notes and accounts receivable | 105031646 | - | 1214795 | 2668492 | 3234939 | 3797427 | 12542748 | 5892817 | 7043341 | 4669921 | 4534659 | 9904111 | 49528396 |
| 5 Less: Allowance for bad debts | 4466423 | - | *3984 | 7483 | 33165 | 55631 | 303668 | 224460 | 308946 | 190585 | 198443 | 434121 | 2705938 |
| 6 Inventories | 16601779 | - | 511324 | 824145 | 907763 | 995597 | 2517011 | 956562 | 1264257 | 867666 | 627638 | 1373577 | 5756239 |
| 7 U.S. govt. obligations, total | 3534550 | - | *941 | *48470 | *52974 | 85906 | 262460 | 52545 | 125363 | 177052 | 109530 | 321320 | 2297990 |
| 8 Tax-exempt securities | 3765882 | - | *4957 | *40346 | *12281 | *23592 | 99316 | *46562 | 140427 | *27518 | 77707 | 460127 | 2833048 |
| 9 Other current assets | 36318623 | - | 686118 | 923795 | 1043092 | 1109420 | 2960291 | 1362457 | 1858172 | 1338533 | 1807588 | 2957747 | 20271411 |
| 10 Loans to stockholders | 8371122 | - | 1674348 | 1607096 | 1003820 | 688678 | 1137517 | 284294 | 227375 | 136160 | 69986 | 123271 | 1418578 |
| 11 Mortgage and real estate loans | 2384115 | - | *29879 | 148619 | 141278 | 230889 | 262167 | 93267 | 75770 | 15300 | 50805 | 29828 | 1306314 |
| 12 Other investments | 97983071 | - | 451668 | 1187641 | 950359 | 1324180 | 4015847 | 1636134 | 2128091 | 2192185 | 2757743 | 5686880 | 75652344 |
| 13 Depreciable assets | 280698269 | - | 20531601 | 18634850 | 14330061 | 14773602 | 36754187 | 12800466 | 13892327 | 8743854 | 9745874 | 23026536 | 107464912 |
| 14 Less: Accumulated depreciation | 138261922 | - | 15611993 | 12602162 | 8874307 | 8814017 | 19650735 | 6474022 | 6646161 | 3962530 | 4397335 | 11344080 | 39884581 |
| 15 Depletable assets | 227442 | - | 73463 | *28670 | *5883 | *11240 | *30963 | *44189 | *4012 | *66 | 7577 | 21378 | - |
| 16 Less: Accumulated depletion | 118044 | - | 51265 | *6059 | *1796 | *2998 | *7746 | *27628 | *968 | *57 | 2130 | 17396 | - |
| 17 Land | 14637371 | - | 127951 | 430736 | 683831 | 978531 | 2555200 | 670293 | 850340 | 525675 | 702061 | 1017686 | 6095067 |
| 18 Intangible assets (Amortizable) | 45753655 | - | 788776 | 715303 | 680738 | 629311 | 2307452 | 2360620 | 1608345 | 2103373 | 2327309 | 5552259 | 26680170 |
| 19 Less: Accumulated amortization | 13482475 | - | 482101 | 419682 | 321604 | 268830 | 1299191 | 2021598 | 593041 | 922188 | 459097 | 1321769 | 5373373 |
| 20 Other assets | 35826380 | - | 460856 | 714969 | 616592 | 623934 | 1713444 | 434808 | 1201540 | 908773 | 1134019 | 2655519 | 25361927 |
| 21 Total liabilities | 545724974 | - | 15340083 | 19909626 | 18071142 | 19804036 | 53201908 | 20611682 | 25781274 | 18860398 | 21458221 | 43380486 | 289306118 |
| 22 Accounts payable | 50848953 | - | 1136513 | 1512403 | 1607088 | 1964858 | 6193798 | 2408854 | 2987474 | 2107588 | 2056585 | 3345510 | 25528282 |
| 23 Mort, notes, and bonds under 1 yr | 37185708 | - | 1205980 | 1563790 | 1318438 | 1578636 | 4889941 | 1807554 | 2504407 | 1563020 | 1452210 | 2316916 | 16984817 |
| 24 Other current liabilities | 71496248 | - | 2288552 | 2508784 | 1783820 | 2063881 | 6607410 | 3153389 | 3617927 | 3089474 | 3478703 | 5255657 | 37648650 |
| 25 Loans from stockholders | 15546211 | - | 2989413 | 2278344 | 1965625 | 1273445 | 2936624 | 633870 | 617402 | 461391 | 256375 | 429703 | 1704020 |
| 26 Mort, notes, bonds, 1 yr or more | 123159760 | - | 2471060 | 3383604 | 3867002 | 4056967 | 12836580 | 4355682 | 5531607 | 3871949 | 4621587 | 13727276 | 64436445 |
| 27 Other liabilities | 37681187 | - | 213826 | 451602 | 467937 | 492392 | 2232939 | 615325 | 1312118 | 1336713 | 1834564 | 4569965 | 24153806 |
| 28 Net worth | 209806906 | - | 5034739 | 8211099 | 7061232 | 8373856 | 17504616 | 7637009 | 9210339 | 6430264 | 7758196 | 13735458 | 118850098 |
| 29 Capital stock | 24532189 | - | 1959547 | 1256972 | 915187 | 1271432 | 2630383 | 1201436 | 1888632 | 1225664 | 804529 | 1498618 | 9879790 |
| 30 Paid-in or capital surplus | 109991373 | - | 1618529 | 1287793 | 1288212 | 901495 | 3722425 | 2380831 | 4294182 | 3760061 | 5071473 | 10032845 | 75633526 |
| 31 Retained earnings, appropriated | 673733 | - | *13789 | *58655 | *47007 | *36478 | 150639 | *91934 | *14634 | *10375 | 5320 | 2700 | 242202 |
| 32 Retained earnings-unappropriated | 66686835 | - | 1554364 | 3709412 | 3465209 | 3531631 | 5963336 | 1574533 | 794942 | 837305 | 1801643 | 2005426 | 41449035 |
| 33 Retained earnings (S CORP) | 23207230 | - | 772678 | 2698516 | 1921888 | 3310391 | 6116401 | 2704512 | 2647633 | 864545 | 689219 | 964860 | 516587 |
| 34 Less: Cost of treasury stock | 15284455 | - | 884168 | 800248 | 576270 | 677570 | 1078568 | 316238 | 429685 | 267687 | 613988 | 768991 | 8871043 |
| 35 Total receipts | 868009176 | 11099008 | 131759281 | 84753344 | 57383122 | 52302593 | 122745662 | 39858751 | 44086650 | 31122075 | 27337742 | 46375529 | 219185419 |
| 36 Business receipts | 821825170 | 10070515 | 128603077 | 82815167 | 55895490 | 50954126 | 118615784 | 38093246 | 42065678 | 29439863 | 25734194 | 43241824 | 196296207 |
| 37 Interest | 6756791 | 137950 | 105996 | 135658 | 107128 | 102032 | 250518 | 120680 | 154566 | 180132 | 189864 | 460165 | 4812103 |
| 38 Interest on govt. obligations | 678107 | *2826 | *808 | 7131 | 4872 | 7877 | 21157 | 9770 | 32144 | 14400 | 24462 | 58180 | 494479 |
| 39 Rents | 1741094 | 23906 | 32311 | 23774 | 33397 | 39475 | 122949 | 63499 | 60902 | 72929 | 88622 | 123898 | 1055432 |
| 40 Royalties | 5681159 | *2520 | *7007 | *62857 | *28955 | *40852 | 54923 | *26777 | 86537 | 128200 | 188378 | 210078 | 4844075 |
| 41 Net S-T cap gain less net LT loss | 192073 | *1652 | *16034 | 12803 | *14091 | *5478 | 27029 | *642 | 24006 | 9472 | 4951 | 14514 | 61400 |
| 42 Net L-T cap gain less net ST loss | 4367332 | 178970 | 77870 | 43791 | 66343 | 118761 | 148596 | 113682 | 94135 | 105300 | 74207 | 224564 | 3121113 |
| 43 Net gain, noncapital assets | 2431343 | 283857 | 186015 | 92594 | 98246 | 80442 | 260825 | 111337 | 151330 | 182621 | 115115 | 162000 | 706960 |
| 44 Dividends, domestic corporations | 375153 | *27203 | 4590 | 13225 | 17788 | 15515 | 47112 | 5333 | 9519 | 23889 | 9066 | 108572 | 93342 |
| 45 Dividends, foreign corporations | 1153178 | 468 | - | *125 | *32 | - | *3382 | *7065 | 6826 | 15272 | 19657 | 150834 | 949517 |
| 46 Other receipts | 22807775 | 369140 | 2725573 | 1546218 | 1116780 | 938035 | 3193387 | 1306720 | 1401007 | 949997 | 889227 | 1620899 | 6750791 |
| 47 Total deductions | 806301342 | 9685968 | 121720546 | 79416142 | 53863034 | 48717211 | 115269470 | 37347425 | 41141410 | 29140901 | 25341817 | 42718463 | 201938955 |
| 48 Cost of goods | 257998293 | 454229 | 474526 | 753373 | 809256 | 958927 | 2403041 | 796315 | 1077874 | 759579 | 553947 | 928299 | 2762275 |
| 49 Compensation of officers | 70328195 | 712273 | 27717882 | 14343797 | 7599759 | 5115282 | 8257268 | 1839487 | 1237016 | 557669 | 617458 | 721382 | 1608923 |
| 50 Salaries and wages | 166771229 | 2117593 | 23424539 | 17109675 | 11194919 | 10238022 | 22713422 | 7907487 | 8616785 | 6085163 | 6390587 | 9980398 | 40992639 |
| 51 Repairs | 7333409 | 98154 | 991779 | 704707 | 537218 | 497441 | 1070454 | 397788 | 354537 | 179240 | 208651 | 400475 | 1892965 |
| 52 Bad debts | 3425013 | 112915 | 139565 | 139173 | 102835 | 117320 | 377015 | 171326 | 183003 | 152243 | 128929 | 296123 | 1504565 |
| 53 Rent paid on business property | 29292946 | 546657 | 6274229 | 3508547 | 2082447 | 1950633 | 3543579 | 1100838 | 1197054 | 1055725 | 814452 | 1510152 | 5708633 |
| 54 Taxes paid | 30937695 | 467380 | 4734004 | 3179746 | 2317721 | 2003665 | 4769214 | 1370504 | 1417026 | 1132206 | 942677 | 1615639 | 6987911 |
| 55 Interest paid | 14995889 | 353445 | 520599 | 486360 | 513689 | 544710 | 1608957 | 513098 | 640236 | 451995 | 494242 | 1111883 | 7756673 |
| 56 Contributions or gifts | 423895 | 5002 | 53388 | 31106 | 21600 | 17948 | 41222 | 8909 | 12701 | 13466 | 14453 | 22399 | 181701 |
| 57 Amortization | 3557880 | 26483 | 107880 | 96507 | 75422 | 80026 | 224087 | 330782 | 273479 | 233568 | 161263 | 386723 | 1561661 |
| 58 Depreciation | 30268028 | 539881 | 1859108 | 1733946 | 1254719 | 1242457 | 3115954 | 1134021 | 1414215 | 828719 | 935799 | 2175833 | 14033377 |
| 59 Depletion | 24578 | - | *3223 | *1698 | - | - | *949 | *6034 | *6504 | *731 | 435 | 954 | 4048 |
| 60 Advertising | 10506076 | 140598 | 1386851 | 874518 | 609201 | 527595 | 1691306 | 420227 | 413559 | 364336 | 264221 | 459921 | 3353740 |
| 61 Pension, prof sh, stock, annuity | 7767948 | 54236 | 2027015 | 1109535 | 585844 | 587227 | 840916 | 316200 | 305680 | 160790 | 133267 | 249819 | 1397420 |
| 62 Employee benefit programs | 15530309 | 168202 | 1315147 | 1073330 | 932253 | 759529 | 1855169 | 750546 | 726761 | 862657 | 762940 | 1152720 | 5171053 |
| 63 Net loss, noncapital assets | 548568 | 9950 | 31676 | 37591 | 17871 | 23934 | 72367 | 20508 | 29504 | 24945 | 23077 | 54421 | 202723 |
| 64 Other deductions | 156591393 | 1749141 | 29406771 | 16245300 | 10241219 | 9069250 | 18140520 | 5796726 | 7099801 | 4889645 | 4681417 | 8397480 | 40874122 |
| 65 Total receipts less total deducts | 61707834 | 1413040 | 10038735 | 5337202 | 3520088 | 3585382 | 7476192 | 2511326 | 2945239 | 1981175 | 1995925 | 3657066 | 17246464 |
| 66 Constructive taxable income from related foreign corporations | 727100 | - | - | - | *25 | *63 | 41 | *10467 | *6033 | 52496 | 13151 | 97715 | 547108 |
| 67 Net income, total | 61756827 | 1410214 | 10037927 | 5330071 | 3515241 | 3577569 | 7455076 | 2512022 | 2919129 | 2019270 | 1984614 | 3696601 | 17299093 |
| 68 Net income, Form 1120-A | 379613 | *6362 | 294160 | 41288 | 37803 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 80764 | 80764 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 26243712 | 646634 | 7999621 | 3638547 | 2288503 | 2379029 | 4994222 | 1432780 | 1303912 | 572783 | 388700 | 424515 | 174466 |
| 71 Statutory special deductions, total | 5863987 | 251941 | 895184 | 602892 | 364941 | 390435 | 529793 | 118373 | 354259 | 367259 | 238028 | 416974 | 1333908 |
| 72 Net operating loss deduction | 5353675 | 239588 | 891975 | 593941 | 353124 | 378769 | 490694 | 113402 | 344719 | 347698 | 225898 | 288470 | 1085396 |
| 73 Dividends received deduction | 508120 | *12353 | 3208 | 8951 | 11818 | 11666 | 39099 | 4971 | 9540 | 19561 | 11650 | 126791 | 248513 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 29704630 | 521439 | 1143122 | 1094381 | 864909 | 816049 | 1937723 | 977349 | 1261791 | 1081389 | 1359941 | 2855761 | 15790778 |
| 76 Income tax before credits, total | 9965635 | 173691 | 233702 | 230249 | 191057 | 204151 | 609909 | 330982 | 433722 | 383569 | 477975 | 1012421 | 5684206 |
| 77 Regular tax | 9713158 | 167149 | 232729 | 228024 | 190008 | 200275 | 593259 | 328567 | 419517 | 369393 | 467070 | 992915 | 5524252 |
| 78 Personal holding company tax | *450 | - | *23 | - | *315 | *103 | - | - | *9 | - | -0 | - | - |
| 79 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | -0 | -0 | -0 |
| 80 Alternative minimum tax | 216600 | 3333 | *660 | *873 | *897 | 3725 | 16610 | 2249 | 13608 | 12769 | 9283 | 15849 | 136744 |
| 81 Environmental tax | 30223 | 558 | 10 | - | *4 | *28 | 70 | 138 | 675 | 1041 | 1560 | 3654 | 22485 |
| 82 Foreign tax credit | 1084952 | 2301 | *6295 | *1 | *2648 | *1744 | 1201 | 6201 | 15758 | 20689 | 21100 | 96945 | 910071 |
| 83 U.S. Possessions tax credit | 11067 | 42 | 4 | 139 | - | 399 | 437 | 1474 | 1985 | 4119 | 2424 | - | 44 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *159 | - | *116 | - | - | - | *43 | - | - | - | - | - | - |
| 86 General business credit | 287928 | *2473 | 4362 | 2590 | 5715 | 3669 | 14092 | 9637 | 9589 | 7302 | 6942 | 28863 | 192693 |
| 87 Prior year minimum tax credit | 150560 | *235 | - | *865 | *144 | *1185 | 7090 | 5388 | 6266 | 7637 | 5817 | 17649 | 98284 |
| 88 Income tax after credits, total | 8430969 | 168641 | 222925 | 226655 | 182549 | 197153 | 587047 | 308281 | 400125 | 343822 | 441692 | 868965 | 4483114 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 52
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 13483 | 627 | 2504 | 2062 | 2467 | 2338 | 2895 | 362 | 129 | 39 | 27 | *** | *** |
| 2 Total assets | 43592185 | - | 134883 | 313504 | 919546 | 1658824 | 5774067 | 2425460 | 1675713 | 1377306 | 1792093 | *** | *** |
| 3 Cash | 3081096 | - | 53885 | 36340 | 139785 | 162932 | 346644 | 196910 | 117363 | 103263 | 186280 | *** | *** |
| 4 Notes and accounts receivable | 3297104 | - | *145 | *65324 | 57312 | 106577 | 234634 | 240057 | 130944 | 66502 | 53942 | *** | *** |
| 5 Less: Allowance for bad debts | 178059 | - | - | - | *692 | 1 | *1115 | *3826 | 29391 | 1316 | 2122 | *** | *** |
| 6 Inventories | 586505 | - | - | *39 | 36257 | 26760 | 28142 | 16502 | 32785 | 22873 | 43399 | *** | *** |
| 7 U.S. govt. obligations, total | *47155 | - | - | - | - | *6070 | - | *12166 | - | - | 16565 | *** | *** |
| 8 Tax-exempt securities | *10010 | - | - | - | - | - | - | *8635 | *1375 | - | - | *** | *** |
| 9 Other current assets | 1159087 | - | *2229 | *468 | 45071 | 23029 | 85228 | 74524 | 54057 | 25689 | 55888 | *** | *** |
| 10 Loans to stockholders | 1562045 | - | - | - | 52658 | *62752 | 161756 | 84994 | *37226 | *3173 | 1427 | *** | *** |
| 11 Mortgage and real estate loans | 209811 | - | - | *15224 | *3386 | *11500 | *62049 | *65580 | *4689 | *1565 | 22875 | *** | *** |
| 12 Other investments | 5572198 | - | *9525 | *4731 | *41908 | *45639 | 222820 | 232026 | 142782 | 324421 | 214590 | *** | *** |
| 13 Depreciable assets | 31653973 | - | *132296 | *459968 | 1107603 | 2033936 | 6082185 | 2319102 | 1532875 | 1030268 | 1722301 | *** | *** |
| 14 Less: Accumulated depreciation | 12274845 | - | *90555 | *332289 | 692053 | 1114309 | 2436802 | 971673 | 655078 | 372098 | 746543 | *** | *** |
| 15 Depletable assets | *7028 | - | - | *447 | - | *488 | - | - | *1 | - | 6092 | *** | *** |
| 16 Less: Accumulated depletion | *1072 | - | - | *60 | - | - | - | - | - | - | 1013 | *** | *** |
| 17 Land | 3951001 | - | *2570 | *45850 | 99962 | 276953 | 784502 | 157544 | 217423 | 131531 | 181282 | *** | *** |
| 18 Intangible assets (Amortizable) | 1256954 | - | *341 | *156 | *12023 | 15541 | 97755 | 43400 | 37465 | 17545 | 35764 | *** | *** |
| 19 Less: Accumulated amortization | 421012 | - | *290 | *83 | *8962 | 7610 | 32417 | 22521 | 23236 | 4759 | 6673 | *** | *** |
| 20 Other assets | 4073208 | - | *24736 | *17389 | 25289 | 8568 | 138686 | -27961 | 74433 | 28650 | 8038 | *** | *** |
| 21 Total liabilities | 43592185 | - | 134883 | 313504 | 919546 | 1658824 | 5774067 | 2425460 | 1675713 | 1377306 | 1792093 | *** | *** |
| 22 Accounts payable | 1707051 | - | *3509 | *8244 | 31096 | 29734 | 140786 | 96433 | 61216 | 67092 | 58178 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 1578305 | - | *25338 | *973 | 32860 | 101687 | 270854 | 226430 | 94268 | 68621 | 96667 | *** | *** |
| 24 Other current liabilities | 3563903 | - | *4286 | *15118 | 88337 | 50790 | 307520 | 124484 | 101582 | 85374 | 178684 | *** | *** |
| 25 Loans from stockholders | 2193156 | - | *17239 | 90574 | 93695 | 155464 | 597713 | 191209 | 134768 | *48957 | 6793 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 18058063 | - | *159 | *71403 | 232065 | 620580 | 3310540 | 1119359 | 897763 | 537966 | 768891 | *** | *** |
| 27 Other liabilities | 2522007 | - | *-0 | *6234 | *10067 | *-21228 | 52418 | 72526 | 53170 | 150122 | 79405 | *** | *** |
| 28 Net worth | 13969700 | - | 84352 | 120959 | 431427 | 721797 | 1094236 | 595018 | 332946 | 419173 | 603474 | *** | *** |
| 29 Capital stock | 3574574 | - | 50706 | 79324 | 51809 | 107979 | 380201 | 246794 | 99142 | 18557 | 144290 | *** | *** |
| 30 Paid-in or capital surplus | 7271983 | - | *14350 | *22192 | *104723 | 160060 | 655898 | 378376 | 335621 | 408263 | 286019 | *** | *** |
| 31 Retained earnings, appropriated | 157784 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 32 Retained earnings-unappropriated | 2960836 | - | *10810 | *4517 | 116383 | 161194 | 34437 | -14832 | -115036 | -2831 | 216033 | *** | *** |
| 33 Retained earnings (S CORP) | 788340 | - | *9781 | *53835 | 177773 | 374181 | 77607 | 11110 | 16031 | *27228 | 11249 | *** | *** |
| 34 Less: Cost of treasury stock | 783817 | - | *1295 | *38910 | *19262 | *81616 | *53906 | *26429 | *2812 | *32044 | 54117 | *** | *** |
| 35 Total receipts | 42116974 | 736235 | 540290 | 523774 | 1435981 | 1863750 | 4180773 | 1994184 | 1590167 | 964941 | 1172785 | *** | *** |
| 36 Business receipts | 39196585 | 651456 | 515275 | 515298 | 1415335 | 1799347 | 4033281 | 1854936 | 1488451 | 876845 | 1081469 | *** | *** |
| 37 Interest | 605893 | *4144 | *2805 | *1782 | 7287 | 2587 | 7886 | 12086 | 7172 | 16060 | 14057 | *** | *** |
| 38 Interest on govt. obligations | 3903 | - | - | - | - | - | *14 | *1780 | *572 | *658 | 550 | *** | *** |
| 39 Rents | 191824 | 4991 | *34 | *2811 | *575 | *1374 | *4656 | *11787 | *6369 | *10119 | 14606 | *** | *** |
| 40 Royalties | 385779 | 1599 | - | - | - | - | - | *4955 | - | - | 364 | *** | *** |
| 41 Net S-T cap gain less net LT loss | *407 | - | - | - | *168 | - | - | - | *1 | *2 | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 233915 | *25843 | *6794 | *571 | *3076 | *8124 | *2514 | *31828 | *1772 | 9427 | 20852 | *** | *** |
| 43 Net gain, noncapital assets | 57474 | *4140 | *12343 | - | *5681 | *3643 | *9783 | *5507 | *225 | *2453 | 7369 | *** | *** |
| 44 Dividends, domestic corporations | 21197 | 506 | - | - | *357 | *14 | *50 | *21 | *84 | *12432 | 2254 | *** | *** |
| 45 Dividends, foreign corporations | 28990 | - | - | - | - | - | - | - | - | - | 4405 | *** | *** |
| 46 Other receipts | 1391008 | *43558 | *3038 | *3313 | 3502 | 48660 | 122588 | 71285 | 85520 | 36946 | 26860 | *** | *** |
| 47 Total deductions | 38913686 | 626122 | 469433 | 479710 | 1316070 | 1597116 | 3731916 | 1823314 | 1480301 | 864204 | 1083890 | *** | *** |
| 48 Cost of goods | 14277038 | 13708 | *425 | *39 | 36037 | *26783 | 23579 | 15705 | 29831 | 22441 | 42406 | *** | *** |
| 49 Compensation of officers | 593813 | *489 | *32676 | *11048 | 119535 | 93094 | 125162 | 45164 | 18637 | 15067 | 16272 | *** | *** |
| 50 Salaries and wages | 7884239 | *196203 | *79527 | *75248 | 240159 | 307692 | 671172 | 349263 | 320538 | 169026 | 221263 | *** | *** |
| 51 Repairs | 662523 | *10700 | 25042 | 22229 | 50580 | 61134 | 126421 | 68509 | 53976 | 18239 | 27101 | *** | *** |
| 52 Bad debts | 149132 | 16693 | *693 | - | *1678 | 1863 | 3548 | 8470 | 4588 | 2331 | 1308 | *** | *** |
| 53 Rent paid on business property | 1419030 | *10102 | *114722 | *60413 | 89060 | 133182 | 147469 | 84823 | 58621 | 44126 | 22742 | *** | *** |
| 54 Taxes paid | 2050283 | 77037 | 30808 | 33807 | 87178 | 121896 | 255552 | 98027 | 74151 | 48581 | 62157 | *** | *** |
| 55 Interest paid | 1904408 | *19310 | *7160 | *7778 | 25198 | 64326 | 304824 | 101864 | 73545 | 47907 | 68203 | *** | *** |
| 56 Contributions or gifts | 30639 | *516 | *37 | - | *129 | *266 | 698 | *202 | 380 | 1860 | 419 | *** | *** |
| 57 Amortization | 137209 | *2152 | *149 | *1083 | *1756 | 1948 | 14347 | 4051 | 6072 | 5388 | 9156 | *** | *** |
| 58 Depreciation | 1788111 | *32450 | *8830 | *23628 | 50272 | 88515 | 287843 | 107497 | 87074 | 47698 | 81672 | *** | *** |
| 59 Depletion | 226 | - | - | - | - | - | - | - | - | - | 226 | *** | *** |
| 60 Advertising | 868010 | *19476 | *5054 | *8298 | 33077 | 25827 | 102127 | 42152 | 35898 | 18619 | 26669 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 116311 | 2756 | - | - | *6569 | *6 | *7445 | *1243 | *1790 | *3928 | 5481 | *** | *** |
| 62 Employee benefit programs | 600993 | 30031 | *2326 | *2759 | *7853 | 22195 | 43055 | 16604 | 14958 | 10585 | 21669 | *** | *** |
| 63 Net loss, noncapital assets | 29863 | 1394 | *53 | - | *1282 | - | *393 | *930 | *435 | *521 | 747 | *** | *** |
| 64 Other deductions | 6401858 | 132581 | 160699 | 181018 | 375627 | 441304 | 936314 | 451976 | 396267 | 280543 | 214145 | *** | *** |
| 65 Total receipts less total deducts | 3203288 | 110113 | 70857 | 44064 | 119911 | 266634 | 448857 | 170870 | 109866 | 100737 | 88895 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 18094 | - | - | - | - | - | - | - | - | - | 556 | *** | *** |
| 67 Net income, total | 3217479 | 110113 | 70857 | 44064 | 119911 | 266634 | 448843 | 169090 | 109294 | 100079 | 88901 | *** | *** |
| 68 Net income, Form 1120-A | *331 | - | *331 | - | - | - | - | - | - | - | - | *** | *** |
| 69 Net income, Form 1120F | *30788 | *30788 | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 Net income, Form 1120S | 929873 | *34308 | *60159 | *25534 | 64424 | 195558 | 346471 | 93239 | 69629 | *18442 | 5265 | *** | *** |
| 71 Statutory special deductions, total | 277281 | *35536 | *6866 | *8850 | *14182 | *34085 | 21831 | *7262 | 12360 | 31507 | 30581 | *** | *** |
| 72 Net operating loss deduction | 259625 | *35182 | *6866 | *8850 | *13932 | *34075 | 21796 | *7247 | 12299 | *22580 | 26520 | *** | *** |
| 73 Dividends received deduction | 17655 | 354 | - | - | *250 | *10 | *35 | *15 | *61 | *8927 | 4061 | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 Income subject to tax | 2011993 | *40758 | *3832 | *9679 | 41305 | 36991 | 80540 | *68993 | 27304 | 50130 | 53830 | *** | *** |
| 76 Income tax before credits, total | 700398 | *13683 | *786 | *1452 | 7976 | 10029 | 24155 | *23470 | 10293 | 19826 | 20189 | *** | *** |
| 77 Regular tax | 683865 | *12951 | *786 | *1452 | 7976 | 9555 | 23704 | *23435 | 9150 | 17022 | 18444 | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 Alternative minimum tax | 13006 | *652 | - | - | - | *467 | *452 | *8 | *1136 | 2397 | 1676 | *** | *** |
| 81 Environmental tax | 2512 | 66 | - | - | - | *7 | - | *1 | *7 | *50 | 64 | *** | *** |
| 82 Foreign tax credit | 39265 | - | - | - | - | - | *1 | - | *3274 | - | 72 | *** | *** |
| 83 U.S. Possessions tax credit | 2832 | - | - | - | - | 34 | - | - | 374 | - | 2424 | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 General business credit | 27863 | 770 | - | - | *431 | - | *217 | *4 | *387 | *808 | 369 | *** | *** |
| 87 Prior year minimum tax credit | 46443 | - | - | - | - | - | *308 | *1012 | *12 | *1140 | 1023 | *** | *** |
| 88 Income tax after credits, total | 583994 | *12913 | *786 | *1452 | 7545 | 9995 | 23629 | *22454 | 6246 | 17877 | 16301 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 53
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | Size of Total Assets | | | | | | | | | | | | |
| 1 | Number of returns | 51942 | *1883 | 34693 | 8472 | 2915 | 2114 | 1723 | *64 | 44 | *11 | 8 | *** | *** |
| 2 | Total assets | 19713352 | - | 956131 | 1291673 | 1073173 | 1453849 | 2927879 | *470923 | 646756 | *426827 | 568420 | *** | *** |
| 3 | Cash | 1874254 | - | 228144 | 205583 | 122853 | 237363 | 450024 | *74353 | 60640 | *23487 | 16213 | *** | *** |
| 4 | Notes and accounts receivable | 2723700 | - | 52494 | 170118 | 154693 | 215935 | 438189 | *27688 | 142477 | *46489 | 84859 | *** | *** |
| 5 | Less: Allowance for bad debts | 90137 | - | - | *323 | *309 | *1394 | *3486 | *520 | *4158 | *4865 | 2765 | *** | *** |
| 6 | Inventories | 998679 | - | 39267 | 65902 | 76402 | 58272 | 110811 | *17679 | 62573 | *51948 | 24879 | *** | *** |
| 7 | U.S. govt. obligations, total | *21999 | - | *2 | - | - | *17322 | *4676 | - | - | - | - | *** | *** |
| 8 | Tax-exempt securities | *278268 | - | - | - | - | *17324 | *4576 | *2895 | - | - | 24 | *** | *** |
| 9 | Other current assets | 822794 | - | 47250 | 38002 | 32106 | 42972 | 114104 | *46338 | 48348 | *91845 | 49060 | *** | *** |
| 10 | Loans to stockholders | 194451 | - | 36560 | 59064 | *11680 | 30819 | 41528 | *4944 | *494 | - | - | *** | *** |
| 11 | Mortgage and real estate loans | 72043 | - | - | *21998 | *7388 | - | *42657 | - | - | - | - | *** | *** |
| 12 | Other investments | 2378997 | - | *7267 | 50120 | 55834 | 118110 | 213195 | *84158 | *23823 | *8754 | 54116 | *** | *** |
| 13 | Depreciable assets | 13282114 | - | 1531892 | 1621923 | 1019726 | 1195111 | 2263673 | *459051 | 515517 | *175002 | 436736 | *** | *** |
| 14 | Less: Accumulated depreciation | 7719055 | - | 1124277 | 1097647 | 589918 | 694555 | 1286514 | *325553 | 284980 | *100826 | 230469 | *** | *** |
| 15 | Depletable assets | *11884 | - | - | - | - | - | *11884 | - | - | - | - | *** | *** |
| 16 | Less: Accumulated depletion | *7416 | - | - | - | - | - | *7416 | - | - | - | - | *** | *** |
| 17 | Land | 948802 | - | *12969 | 33388 | 37061 | 69565 | 212764 | *38721 | 24991 | *4126 | 19000 | *** | *** |
| 18 | Intangible assets (Amortizable) | 2286315 | - | 85191 | 83239 | 72013 | 79084 | 107487 | *17277 | *20877 | *119467 | 107021 | *** | *** |
| 19 | Less: Accumulated amortization | 558813 | - | 53293 | 51762 | 31790 | 48636 | 49804 | *6848 | *9770 | *58926 | 32236 | *** | *** |
| 20 | Other assets | 2194472 | - | 92666 | 92066 | 105437 | 116557 | 259532 | *30741 | 45924 | *70325 | 41981 | *** | *** |
| 21 | Total liabilities | 19713352 | - | 956131 | 1291673 | 1073173 | 1453849 | 2927879 | *470923 | 646756 | *426827 | 568420 | *** | *** |
| 22 | Accounts payable | 922820 | - | 20655 | 66068 | 64769 | 77419 | 218255 | *13956 | 68172 | *18961 | 38020 | *** | *** |
| 23 | Mort, notes, and bonds under 1 yr | 1100750 | - | 44109 | 86378 | 83954 | 56397 | 146049 | *37190 | *28418 | *9608 | 12747 | *** | *** |
| 24 | Other current liabilities | 1457548 | - | 58684 | 94211 | 34704 | 104181 | 167588 | *20113 | 54238 | *110752 | 55461 | *** | *** |
| 25 | Loans from stockholders | 1100289 | - | 375469 | 143347 | 79913 | 44230 | 129037 | - | *3555 | - | - | *** | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 4180218 | - | 226460 | 365577 | 413556 | 267097 | 772665 | *45196 | *92757 | *65518 | 100567 | *** | *** |
| 27 | Other liabilities | 2261889 | - | 34334 | 49674 | *60090 | 92378 | 251876 | *32596 | *43440 | *30821 | 76921 | *** | *** |
| 28 | Net worth | 8689838 | - | 196421 | 486418 | 336188 | 812146 | 1242409 | *321873 | 356176 | *191167 | 284704 | *** | *** |
| 29 | Capital stock | 1099343 | - | 202370 | 114320 | 93241 | 80198 | 127614 | *5833 | 4987 | *18286 | 21907 | *** | *** |
| 30 | Paid-in or capital surplus | 2296918 | - | 63319 | 54477 | 108764 | 35171 | 129893 | *334490 | *38904 | *66030 | 86244 | *** | *** |
| 31 | Retained earnings, appropriated | *42731 | - | - | *16107 | - | - | *26624 | - | - | - | - | *** | *** |
| 32 | Retained earnings-unappropriated | 4744021 | - | 109415 | 284283 | 210761 | 438516 | 611483 | *-110875 | *148773 | *72461 | 187155 | *** | *** |
| 33 | Retained earnings (S CORP) | 1380460 | - | -22800 | 135510 | 44452 | 292125 | 466077 | *92426 | *168484 | *36117 | - | *** | *** |
| 34 | Less: Cost of treasury stock | 873635 | - | *155883 | *118279 | *121029 | *33864 | 119282 | - | *4972 | *1727 | 10602 | *** | *** |
| 35 | Total receipts | 30558874 | *109282 | 5755185 | 4431037 | 1704176 | 2431420 | 5084777 | *607968 | 1012086 | *477382 | 744924 | *** | *** |
| 36 | Business receipts | 29260630 | *74244 | 5733828 | 4376277 | 1660491 | 2391648 | 4922100 | *572258 | 993322 | *451807 | 711700 | *** | *** |
| 37 | Interest | 404567 | *49 | 902 | 4188 | 7306 | 9375 | 15898 | *4719 | *6107 | *2422 | 3738 | *** | *** |
| 38 | Interest on govt. obligations | 21509 | - | - | - | - | *1623 | *937 | *182 | *45 | *60 | 1934 | *** | *** |
| 39 | Rents | 35237 | - | *2376 | *1473 | *1460 | *947 | 9040 | *7972 | *805 | *548 | 167 | *** | *** |
| 40 | Royalties | 286908 | - | - | - | *14097 | - | *6003 | *9447 | *40 | *14578 | 21133 | *** | *** |
| 41 | Net S-T cap gain less net LT loss | *1706 | - | - | - | *28 | - | *208 | *182 | *1268 | *-0 | 6 | *** | *** |
| 42 | Net L-T cap gain less net ST loss | 89506 | *867 | *455 | *3415 | *7145 | *3339 | *10227 | *60 | *2918 | *936 | 241 | *** | *** |
| 43 | Net gain, noncapital assets | 72007 | *31946 | *5282 | *1532 | *234 | 1223 | 27658 | *681 | *565 | *43 | 329 | *** | *** |
| 44 | Dividends, domestic corporations | 16717 | - | - | *1494 | *309 | *813 | 4892 | *143 | - | *24 | 151 | *** | *** |
| 45 | Dividends, foreign corporations | 44608 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 46 | Other receipts | 325477 | *2177 | 12342 | 42658 | 13106 | 22452 | 87814 | *12323 | 7016 | *6965 | 5525 | *** | *** |
| 47 | Total deductions | 28088114 | *76298 | 5327053 | 4033765 | 1615808 | 2271025 | 4766541 | *567897 | 962159 | *429416 | 694518 | *** | *** |
| 48 | Cost of goods | 8644233 | - | 36248 | 61934 | 56194 | 60341 | 107244 | *14794 | *56045 | *19673 | 24234 | *** | *** |
| 49 | Compensation of officers | 1829020 | *3333 | 525286 | 397974 | 172714 | 221430 | 371752 | *27242 | 38129 | *5389 | 7580 | *** | *** |
| 50 | Salaries and wages | 5852489 | *9638 | 996854 | 883369 | 249806 | 542635 | 677506 | *170777 | 223837 | *73350 | 196053 | *** | *** |
| 51 | Repairs | 425600 | *2077 | 56772 | 53161 | 38729 | 44466 | 84286 | *14500 | 17275 | *5137 | 7904 | *** | *** |
| 52 | Bad debts | 114387 | *62 | 6024 | 19943 | 17795 | 11274 | 19224 | *1865 | *5799 | *1694 | 2777 | *** | *** |
| 53 | Rent paid on business property | 1620983 | *14091 | 461700 | 277058 | 129204 | 116106 | 158542 | *31406 | 31055 | *9117 | 19732 | *** | *** |
| 54 | Taxes paid | 1289066 | *3472 | 258510 | 174816 | 79709 | 110949 | 194393 | *26056 | 46226 | *13742 | 25749 | *** | *** |
| 55 | Interest paid | 724143 | *54 | 37576 | 52540 | 44712 | 28219 | 77541 | *6882 | 8939 | *9572 | 9791 | *** | *** |
| 56 | Contributions or gifts | 21850 | - | 1254 | 2912 | 1874 | 2134 | 3532 | *535 | *252 | *181 | 707 | *** | *** |
| 57 | Amortization | 250400 | *690 | 10092 | 9491 | 8674 | 7009 | 20026 | *1697 | *731 | *15092 | 5402 | *** | *** |
| 58 | Depreciation | 1041862 | *672 | 112546 | 128459 | 82300 | 77840 | 151564 | *23003 | 44476 | *19982 | 38928 | *** | *** |
| 59 | Depletion | *572 | - | - | *71 | - | - | *500 | - | - | - | - | *** | *** |
| 60 | Advertising | 699345 | *2290 | 119865 | 98643 | 30426 | 64170 | 98512 | *16704 | 9543 | *10712 | 19395 | *** | *** |
| 61 | Pension, prof sh, stock, annuity | 186076 | - | *9990 | *26619 | *10910 | 25720 | 43201 | *1447 | 7490 | *1054 | 4837 | *** | *** |
| 62 | Employee benefit programs | 308582 | *91 | 17990 | 40681 | 23106 | 18368 | 74274 | *9348 | 24008 | *10861 | 30470 | *** | *** |
| 63 | Net loss, noncapital assets | 12761 | - | *397 | - | *343 | *2419 | *75 | *7 | *235 | *124 | 1544 | *** | *** |
| 64 | Other deductions | 5066745 | *28101 | 998371 | 714888 | 317134 | 325109 | 800918 | *78457 | 149467 | *115534 | 110106 | *** | *** |
| 65 | Total receipts less total deducts | 2470760 | *32984 | 428131 | 397272 | 88367 | 160395 | 318236 | *40071 | 49926 | *47966 | 50406 | *** | *** |
| 66 | Constructive taxable income from related foreign corporations | 25170 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 67 | Net income, total | 2474421 | *32984 | 428131 | 397272 | 88367 | 158772 | 317299 | *39889 | 49882 | *47906 | 48472 | *** | *** |
| 68 | Net income, Form 1120-A | 15903 | - | 12224 | *3679 | - | - | - | - | - | - | - | *** | *** |
| 69 | Net income, Form 1120F | *1754 | *1754 | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 | Net income, Form 1120S | 1108453 | *22078 | 359234 | 312936 | 44656 | 89389 | 195260 | *19191 | *21618 | *17344 | - | *** | *** |
| 71 | Statutory special deductions, total | 110586 | - | 29250 | 20992 | 13081 | *1978 | 12078 | *9516 | *1039 | *4462 | 758 | *** | *** |
| 72 | Net operating loss deduction | 98130 | - | 29250 | 19946 | *12854 | *1409 | *8302 | *9416 | *1039 | *4445 | 652 | *** | *** |
| 73 | Dividends received deduction | 12457 | - | - | *1046 | *227 | *569 | 3776 | *100 | - | *16 | 106 | *** | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 | Income subject to tax | 1258422 | *10906 | 39648 | 63344 | 30630 | 67405 | 112390 | *11201 | *27224 | *26694 | 47714 | *** | *** |
| 76 | Income tax before credits, total | 397344 | *2810 | 6125 | 9919 | 4708 | 14086 | 32205 | *3617 | *9241 | *9123 | 17204 | *** | *** |
| 77 | Regular tax | 393978 | *2810 | 6125 | 9919 | 4708 | 14086 | 30787 | *3610 | *9240 | *9090 | 16399 | *** | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 | Alternative minimum tax | *1987 | - | - | - | - | - | *1225 | - | - | *8 | 754 | *** | *** |
| 81 | Environmental tax | 1177 | - | - | - | - | - | - | *7 | *1 | *25 | 51 | *** | *** |
| 82 | Foreign tax credit | 31988 | - | - | - | - | *1 | - | *774 | - | *208 | - | *** | *** |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 | General business credit | 7173 | - | *37 | *102 | *408 | *78 | *92 | *203 | *18 | *67 | 1029 | *** | *** |
| 87 | Prior year minimum tax credit | *1810 | - | - | *122 | - | - | *230 | *194 | - | *11 | - | *** | *** |
| 88 | Income tax after credits, total | 356372 | *2810 | 6088 | 9695 | 4300 | 14007 | 31884 | *2446 | *9223 | *8836 | 16176 | *** | *** |

MAJOR GROUP 54
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 210001 | 8460 | 138810 | 29465 | 14100 | 8009 | 8866 | 1157 | 593 | 234 | 105 | 121 | 82 |
| 2 Total assets | 194886457 | - | 3609246 | 4896193 | 5009637 | 5512991 | 17884898 | 8140405 | 8911085 | 8179351 | 7249876 | 18623766 | 106869010 |
| 3 Cash | 19355786 | - | 1364401 | 1316659 | 961467 | 1133091 | 2753213 | 1227569 | 1111519 | 1091941 | 899743 | 1705445 | 5790739 |
| 4 Notes and accounts receivable | 48052940 | - | 374913 | 1026936 | 1179480 | 1676285 | 6060831 | 2986191 | 3118719 | 2578649 | 1793010 | 5664171 | 21593756 |
| 5 Less: Allowance for bad debts | 1267950 | - | *313 | *1696 | *6582 | 6413 | 67686 | 46735 | 61094 | 48806 | 56302 | 148290 | 824032 |
| 6 Inventories | 5383728 | - | 75484 | 165963 | 297137 | 246831 | 994322 | 458251 | 518930 | 462184 | 308239 | 793743 | 1062644 |
| 7 U.S. govt. obligations, total | 911256 | - | *49 | *8702 | *47218 | *20833 | 76521 | *5117 | 63904 | *94984 | 27148 | 155734 | 411047 |
| 8 Tax-exempt securities | 835455 | - | *31 | *6865 | *785 | - | *28805 | *33141 | *16066 | *16292 | 53197 | 67666 | 612608 |
| 9 Other current assets | 14667674 | - | 169690 | 206723 | 394059 | 371468 | 1090653 | 431756 | 697954 | 577582 | 661387 | 1323230 | 8743172 |
| 10 Loans to stockholders | 2037299 | - | 490028 | 422752 | 331913 | 160239 | 273527 | 79159 | 34737 | 12272 | 17205 | 22294 | 193175 |
| 11 Mortgage and real estate loans | 1121842 | - | *20611 | *25195 | *71620 | *69007 | 78653 | *24140 | *49481 | *6116 | 16012 | 12083 | 748923 |
| 12 Other investments | 39446150 | - | 68435 | 289109 | 263419 | 395192 | 1606273 | 668018 | 715065 | 992479 | 1287294 | 2345781 | 30815086 |
| 13 Depreciable assets | 73805560 | - | 3733615 | 3661370 | 3197746 | 2831965 | 10574818 | 3979694 | 3612125 | 2944578 | 2197502 | 9314349 | 27757798 |
| 14 Less: Accumulated depreciation | 39525354 | - | 2782000 | 2508729 | 2006600 | 1755802 | 6493561 | 2117201 | 1940541 | 1482119 | 1204384 | 5393167 | 11841250 |
| 15 Depletable assets | 36993 | - | *5161 | *20924 | *3949 | - | *803 | - | *364 | *57 | 1485 | 4249 | - |
| 16 Less: Accumulated depletion | *7172 | - | *3453 | *319 | *1595 | - | *263 | - | - | *57 | 1118 | 367 | - |
| 17 Land | 1631471 | - | *25423 | 43784 | 90170 | 57197 | 251258 | 103428 | 104615 | 69521 | 53443 | 230211 | 602420 |
| 18 Intangible assets (Amortizable) | 18094452 | - | 145868 | 212307 | 146016 | 215095 | 476203 | 250955 | 658725 | 646306 | 919856 | 2159602 | 12263520 |
| 19 Less: Accumulated amortization | 5250338 | - | 73122 | 149311 | 84985 | 89678 | 196345 | 147311 | 235363 | 219540 | 218092 | 692502 | 3144089 |
| 20 Other assets | 15556664 | - | -5573 | 148959 | 124420 | 187681 | 376872 | 204233 | 445876 | 436913 | 494254 | 1059535 | 12083495 |
| 21 Total liabilities | 194886457 | - | 3609246 | 4896193 | 5009637 | 5512991 | 17884898 | 8140405 | 8911085 | 8179351 | 7249876 | 18623766 | 106869010 |
| 22 Accounts payable | 22318529 | - | 365525 | 557531 | 661584 | 729145 | 3158813 | 1440849 | 1443266 | 1112371 | 844871 | 1980186 | 10024389 |
| 23 Mort, notes, and bonds under 1 yr | 16127509 | - | 299835 | 289087 | 333104 | 481600 | 2087207 | 745799 | 1050235 | 879005 | 532118 | 1090006 | 8339513 |
| 24 Other current liabilities | 33156456 | - | 498276 | 648590 | 675538 | 703883 | 2562474 | 1212585 | 1388802 | 1425613 | 1102894 | 2665142 | 20272659 |
| 25 Loans from stockholders | 3842455 | - | 689738 | 648491 | 722094 | 314432 | 802848 | 164709 | 142454 | 149413 | 100971 | 22799 | 84506 |
| 26 Mort, notes, bonds, 1 yr or more | 35898234 | - | 491714 | 641414 | 770602 | 702776 | 2627195 | 1001405 | 1392358 | 1206685 | 1108836 | 6310748 | 19644502 |
| 27 Other liabilities | 17272066 | - | 55700 | 146417 | 82414 | 110663 | 712233 | 225726 | 480215 | 536320 | 580100 | 3644108 | 10698170 |
| 28 Net worth | 66271208 | - | 1208458 | 1964663 | 1764301 | 2470494 | 5934128 | 3349332 | 3013755 | 2869945 | 2980085 | 2910776 | 37805270 |
| 29 Capital stock | 7080287 | - | 483645 | 252469 | 189790 | 318042 | 834518 | 357751 | 726413 | 612767 | 260481 | 327489 | 2716922 |
| 30 Paid-in or capital surplus | 32838068 | - | 296580 | 274931 | 289254 | 178878 | 880000 | 721400 | 982984 | 1470188 | 2049154 | 4071237 | 21623463 |
| 31 Retained earnings, appropriated | 166600 | - | - | *12246 | *12765 | *20714 | *35650 | *50162 | *14410 | *9506 | 4516 | 417 | 6213 |
| 32 Retained earnings-unappropriated | 25000050 | - | 270986 | 1017459 | 1077142 | 1030084 | 2194916 | 893795 | 483296 | 441473 | 402731 | -1320707 | 18508874 |
| 33 Retained earnings (S CORP) | 8702078 | - | 360057 | 608933 | 357301 | 1091485 | 2310135 | 1425912 | 970662 | 450307 | 358855 | 272379 | 496051 |
| 34 Less: Cost of treasury stock | 7515875 | - | 202810 | 201376 | 161951 | 168708 | 321092 | 99688 | 164011 | 114296 | 95652 | 440038 | 5546253 |
| 35 Total receipts | 286038823 | 2324890 | 26946096 | 19698675 | 17609315 | 18936086 | 53729763 | 17482972 | 16664673 | 14950030 | 9125924 | 22179626 | 66390774 |
| 36 Business receipts | 269455103 | 2125095 | 26430976 | 19341858 | 17217002 | 18587844 | 51944152 | 16838591 | 15904638 | 14199462 | 8439624 | 20257321 | 58168541 |
| 37 Interest | 2290663 | 3615 | 18189 | 31628 | 24204 | 32054 | 88931 | 66562 | 69514 | 87068 | 68462 | 197458 | 1602978 |
| 38 Interest on govt. obligations | 415718 | *1900 | *37 | *1824 | *349 | *3157 | 8718 | 6089 | 4297 | 9030 | 11604 | 22584 | 346131 |
| 39 Rents | 404931 | *877 | *4430 | *1215 | *5186 | *4309 | 36037 | 13203 | 3702 | 33913 | 7946 | 42852 | 251260 |
| 40 Royalties | 2425851 | *921 | *424 | *51033 | *5147 | *144 | *40224 | *6143 | *77407 | *75130 | 145976 | 133025 | 1890276 |
| 41 Net S-T cap gain less net LT loss | 46125 | *1652 | *734 | *514 | *5025 | *950 | *695 | *421 | *2454 | *8414 | 3527 | 5742 | 15996 |
| 42 Net L-T cap gain less net ST loss | 868294 | 62226 | *11760 | *4843 | 22567 | 20687 | 37986 | 63236 | 23529 | 30654 | 16704 | 174873 | 399230 |
| 43 Net gain, noncapital assets | 885013 | 83126 | 52543 | 39668 | *7448 | 31977 | 106587 | 26406 | 26099 | 106732 | 47764 | 83060 | 273602 |
| 44 Dividends, domestic corporations | 103352 | *1949 | *1781 | 4683 | 9643 | 3300 | 31592 | *942 | 1874 | 4027 | 3499 | 7106 | 32956 |
| 45 Dividends, foreign corporations | 675999 | 468 | - | - | *32 | - | *80 | *7065 | *3503 | *14117 | 10438 | 132102 | 508194 |
| 46 Other receipts | 8467774 | 43061 | 425222 | 221409 | 312713 | 251665 | 1434761 | 454314 | 547655 | 381483 | 370379 | 1123503 | 2901610 |
| 47 Total deductions | 264602335 | 1964458 | 24285232 | 18382004 | 16595956 | 17816558 | 50775303 | 16316029 | 15515209 | 13906318 | 8374111 | 20402589 | 60268568 |
| 48 Cost of goods | 105317130 | *22249 | 69051 | 125522 | 239065 | 204250 | 980887 | 438450 | 429421 | 401833 | 246483 | 543606 | 828979 |
| 49 Compensation of officers | 14701440 | 126234 | 3610928 | 2048652 | 1522010 | 1430377 | 2971278 | 790897 | 546195 | 286379 | 181314 | 405374 | 781801 |
| 50 Salaries and wages | 51597082 | 222183 | 4031395 | 3577741 | 3274667 | 3541078 | 8236284 | 2634680 | 2308519 | 2833983 | 1639838 | 4737999 | 14558717 |
| 51 Repairs | 1696752 | 13657 | 157051 | 104834 | 111525 | 96644 | 294166 | 111410 | 108831 | 72028 | 40665 | 175996 | 409945 |
| 52 Bad debts | 729685 | 6115 | 35517 | 21419 | 24858 | 34857 | 95016 | 46714 | 44777 | 41569 | 27089 | 62454 | 289300 |
| 53 Rent paid on business property | 7679656 | 63960 | 924890 | 599673 | 483596 | 583301 | 1159704 | 332497 | 330560 | 334292 | 200830 | 630087 | 2036267 |
| 54 Taxes paid | 9822450 | 83027 | 842710 | 650346 | 785141 | 687089 | 1994272 | 549099 | 422510 | 601004 | 257325 | 669126 | 2280801 |
| 55 Interest paid | 4236828 | 32479 | 114974 | 100793 | 108822 | 132994 | 444127 | 155481 | 192550 | 173438 | 136476 | 448588 | 2196106 |
| 56 Contributions or gifts | 110459 | 207 | 18425 | 5096 | 5481 | 3907 | 17231 | 2913 | 4879 | 3945 | 2373 | 11139 | 34862 |
| 57 Amortization | 1108010 | *1195 | 20202 | 26010 | 10721 | 18724 | 72600 | 31862 | 72956 | 58771 | 79028 | 183323 | 532618 |
| 58 Depreciation | 9917316 | 50360 | 398196 | 375597 | 346485 | 289412 | 1165418 | 473237 | 511564 | 366794 | 279949 | 1049107 | 4611197 |
| 59 Depletion | *5100 | - | - | - | - | - | *117 | - | - | *731 | 206 | - | 4045 |
| 60 Advertising | 3937242 | 23427 | 285393 | 257186 | 281241 | 164745 | 1016301 | 218312 | 136488 | 98603 | 90997 | 155585 | 1208964 |
| 61 Pension, prof sh, stock, annuity | 2054590 | 15833 | 257418 | 115880 | 110099 | 156435 | 297899 | 123041 | 74070 | 69822 | 47418 | 130683 | 655993 |
| 62 Employee benefit programs | 4546864 | 24957 | 220252 | 219723 | 410134 | 279610 | 630279 | 265980 | 189253 | 284890 | 156345 | 502557 | 1362883 |
| 63 Net loss, noncapital assets | 264909 | *1549 | *6618 | 17186 | 11204 | 6426 | 37583 | 7639 | 7370 | 14752 | 15727 | 25481 | 113374 |
| 64 Other deductions | 46876824 | 322540 | 6243866 | 3801379 | 3080255 | 2886276 | 6210224 | 2103348 | 2440977 | 1957902 | 1047440 | 3667095 | 13115523 |
| 65 Total receipts less total deducts | 21436488 | 360432 | 2660864 | 1316671 | 1013360 | 1119528 | 2954461 | 1166942 | 1149464 | 1043711 | 751813 | 1777037 | 6122205 |
| 66 Constructive taxable income from related foreign corporations | 544004 | - | - | - | *25 | - | - | 677 | *1188 | 51265 | 9098 | 87709 | 394042 |
| 67 Net income, total | 21564774 | 358532 | 2660827 | 1314847 | 1013036 | 1116371 | 2945743 | 1161531 | 1146355 | 1085946 | 749308 | 1842162 | 6170116 |
| 68 Net income, Form 1120-A | 118138 | *6197 | 80531 | *13877 | *17533 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 11833 | 11833 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 8892369 | 212577 | 2151280 | 968268 | 648985 | 785006 | 1969210 | 685214 | 538977 | 351313 | 177904 | 231449 | 172185 |
| 71 Statutory special deductions, total | 2007203 | 46826 | 188399 | 120934 | 108066 | 63422 | 197092 | 35868 | 136813 | 173297 | 115733 | 155859 | 664893 |
| 72 Net operating loss deduction | 1768881 | 44993 | 187152 | 117664 | 101758 | 61191 | 172875 | 34296 | 132348 | 169344 | 111252 | 129033 | 506974 |
| 73 Dividends received deduction | 238322 | *1833 | *1247 | 3271 | 6308 | 2232 | 24218 | *1571 | 4465 | 3953 | 4480 | 26826 | 157919 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 10681717 | 108440 | 321148 | 226831 | 256448 | 267943 | 783368 | 440449 | 470676 | 562169 | 456354 | 1454854 | 5333038 |
| 76 Income tax before credits, total | 3579028 | 31274 | 55047 | 38289 | 50632 | 65704 | 242537 | 147480 | 165142 | 197283 | 160569 | 516191 | 1908879 |
| 77 Regular tax | 3503822 | 30235 | 54771 | 37588 | 50139 | 65318 | 239172 | 146078 | 160016 | 192184 | 156510 | 506612 | 1865200 |
| 78 Personal holding company tax | *9 | - | - | - | - | - | - | - | *9 | - | - | - | - |
| 79 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | -0 | -0 | -0 |
| 80 Alternative minimum tax | 64447 | *997 | *265 | *701 | *489 | *383 | 3340 | *1354 | 4862 | 4529 | 3507 | 7765 | 36255 |
| 81 Environmental tax | 10777 | *38 | 10 | - | *4 | *3 | *25 | 48 | 295 | 563 | 552 | 1814 | 7423 |
| 82 Foreign tax credit | 686352 | - | *70 | *1 | *344 | *1660 | *200 | *3621 | 4677 | 18277 | 11697 | 87838 | 557967 |
| 83 U.S. Possessions tax credit | 2828 | - | 4 | 139 | - | 125 | - | - | - | 2516 | - | - | 44 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 173593 | - | *1198 | *437 | 2752 | 3141 | 7275 | 5560 | 6229 | 5960 | 1947 | 19408 | 119686 |
| 87 Prior year minimum tax credit | 53797 | *1 | - | *237 | *111 | *245 | 3041 | *1738 | 3483 | 3351 | 675 | 9545 | 31371 |
| 88 Income tax after credits, total | 2662458 | 31272 | 53775 | 37475 | 47425 | 60533 | 232022 | 136561 | 150753 | 167179 | 146251 | 399401 | 1199811 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 7310
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 16560 | *763 | 10404 | 2338 | 1045 | 704 | 1032 | 147 | 73 | 24 | 11 | 10 | 8 |
| 2 Total assets | 17988814 | - | 290152 | 406978 | 399392 | 472023 | 2167357 | 969196 | 1015467 | 854839 | 773975 | 1482291 | 9157146 |
| 3 Cash | 1903423 | - | 104480 | 91157 | 32838 | 88922 | 463937 | 234228 | 108851 | 187125 | 46838 | 86346 | 458699 |
| 4 Notes and accounts receivable | 6270720 | - | 44564 | 136802 | *76950 | 223097 | 961675 | 492491 | 533660 | 328732 | 232818 | 461453 | 2778479 |
| 5 Less: Allowance for bad debts | 54624 | - | *243 | - | *80 | *1136 | 8386 | *2224 | *2478 | 2788 | 8058 | 10894 | 18337 |
| 6 Inventories | 351750 | - | *7476 | *5451 | *6813 | *20865 | 62964 | *49128 | 48648 | *52146 | 27826 | 26269 | 44164 |
| 7 U.S. govt. obligations, total | *39137 | - | *43 | - | *13619 | - | *25474 | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 2296280 | - | 13375 | *19140 | 54879 | 20417 | 123150 | 31384 | 107279 | 84541 | 113428 | 86347 | 1642340 |
| 10 Loans to stockholders | 147157 | - | 30080 | *32481 | *17913 | *4837 | 25056 | *6799 | *5535 | *3893 | 9860 | 2752 | 7951 |
| 11 Mortgage and real estate loans | *32611 | - | - | - | - | - | *71 | - | - | - | 15220 | 2145 | 15175 |
| 12 Other investments | 2765587 | - | *20302 | *20033 | *45185 | *17212 | 173322 | *12723 | 15336 | 34391 | 67144 | 35182 | 2324757 |
| 13 Depreciable assets | 4873864 | - | 272654 | 162554 | 237206 | 223648 | 867390 | 326275 | 322843 | 206633 | 247929 | 840223 | 1166511 |
| 14 Less: Accumulated depreciation | 2803006 | - | 203694 | 100999 | 102344 | 132844 | 575458 | 204178 | 175204 | 117514 | 134972 | 429080 | 626718 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 155773 | - | *3936 | - | *11624 | *3360 | *33621 | *10699 | *4613 | *8132 | 6233 | 49289 | 24267 |
| 18 Intangible assets (Amortizable) | 1150779 | - | 1875 | *80862 | *60 | *1770 | *14330 | *11449 | *18792 | *49089 | 134980 | 324277 | 513296 |
| 19 Less: Accumulated amortization | 288083 | - | *928 | *59405 | *48 | *531 | *5532 | *3754 | *7990 | *15603 | 50168 | 97236 | 46889 |
| 20 Other assets | 1147445 | - | *-3770 | *18901 | *4777 | *2406 | 5742 | *4176 | 35583 | 36064 | 64898 | 105219 | 873450 |
| 21 Total liabilities | 17988814 | - | 290152 | 406978 | 399392 | 472023 | 2167357 | 969196 | 1015467 | 854839 | 773975 | 1482291 | 9157146 |
| 22 Accounts payable | 5699314 | - | 59659 | *86850 | *79397 | 136375 | 808267 | 385587 | 416719 | 342658 | 236959 | 316801 | 2830041 |
| 23 Mort, notes, and bonds under 1 yr | 1467318 | - | *18601 | *18777 | *2400 | *29799 | 150453 | 74295 | 88069 | 41048 | 82743 | 75353 | 885779 |
| 24 Other current liabilities | 3326939 | - | 50262 | 40671 | 22996 | 63331 | 363810 | 213311 | 193780 | 221879 | 163306 | 233912 | 1759682 |
| 25 Loans from stockholders | 215987 | - | 22389 | *1164 | *86836 | *26608 | 40995 | *3425 | - | *15253 | 7580 | 11720 | 18 |
| 26 Mort, notes, bonds, 1 yr or more | 2382581 | - | 38057 | *64965 | *65392 | *57880 | 168783 | *60580 | 43944 | *116342 | 181064 | 874220 | 711353 |
| 27 Other liabilities | 1025338 | - | *951 | *46115 | *1025 | *2815 | 75247 | *20073 | 43315 | *26450 | 29451 | 58611 | 721283 |
| 28 Net worth | 3871336 | - | 100233 | 148435 | 141345 | 155214 | 559800 | 211926 | 229639 | 91208 | 72872 | -88327 | 2248990 |
| 29 Capital stock | 293405 | - | 32628 | 27292 | 12879 | 14285 | 38719 | 20387 | 8114 | 3028 | 22412 | 23931 | 89730 |
| 30 Paid-in or capital surplus | 2301561 | - | 36971 | *44796 | *14806 | *3722 | 121345 | *8070 | 88315 | 61008 | 276393 | 189490 | 1456646 |
| 31 Retained earnings, appropriated | *28002 | - | - | *1179 | - | - | *711 | *26112 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1120635 | - | 27359 | *95373 | 32546 | 107386 | 256312 | *77724 | 9718 | *-43195 | -230248 | -262630 | 1050290 |
| 33 Retained earnings (S CORP) | 646554 | - | 31806 | *-8066 | *85956 | *30364 | 188516 | *88590 | 144069 | *72551 | 9592 | -3833 | 7009 |
| 34 Less: Cost of treasury stock | 518821 | - | *28531 | *12139 | *4843 | *542 | *45803 | *8958 | *20577 | *2183 | 5276 | 35284 | 354685 |
| 35 Total receipts | 32501714 | *242835 | 3289488 | 1695724 | 1044105 | 1667211 | 9887142 | 2400860 | 2083591 | 1678834 | 1903612 | 1887684 | 4720628 |
| 36 Business receipts | 31711684 | *240690 | 3224577 | 1666548 | 1026319 | 1662856 | 9797060 | 2359784 | 2060707 | 1664301 | 1856214 | 1796381 | 4356247 |
| 37 Interest | 137735 | - | 2562 | *2926 | *1009 | 2158 | 11678 | *3960 | 3130 | *3671 | 5401 | 12039 | 89201 |
| 38 Interest on govt. obligations | 2354 | - | - | *391 | - | - | *613 | *63 | *837 | *112 | - | 29 | 308 |
| 39 Rents | 23759 | - | *1796 | - | - | *228 | *1333 | *582 | *222 | *63 | 1059 | 494 | 17981 |
| 40 Royalties | 28014 | - | - | - | - | - | - | - | - | - | - | - | 28014 |
| 41 Net S-T cap gain less net LT loss | *288 | - | - | - | - | - | - | - | - | *20 | - | 1 | 266 |
| 42 Net L-T cap gain less net ST loss | 53789 | - | - | - | - | *26 | *2389 | *-0 | *10001 | - | 8100 | 156 | 33117 |
| 43 Net gain, noncapital assets | 26292 | - | *1407 | - | *7 | - | *937 | *2 | *1026 | *1296 | 14284 | 7332 | 1 |
| 44 Dividends, domestic corporations | 3759 | - | *1188 | - | *1672 | *101 | *57 | *150 | *3 | *112 | - | 7 | 469 |
| 45 Dividends, foreign corporations | *88715 | - | - | - | - | - | - | - | - | *3562 | 7659 | 11 | 77483 |
| 46 Other receipts | 425326 | 2145 | 57956 | 25858 | *15099 | *1844 | 73075 | 36318 | 7664 | 5695 | 10895 | 71235 | 117542 |
| 47 Total deductions | 31096127 | *220336 | 3091744 | 1604829 | 942632 | 1617489 | 9623252 | 2309520 | 2010555 | 1589777 | 1833675 | 1824980 | 4427337 |
| 48 Cost of goods | 17040910 | - | *7584 | *5451 | *6813 | *2775 | 61053 | *33234 | *44238 | *17223 | 1264 | 23795 | 10428 |
| 49 Compensation of officers | 1647923 | *5676 | 278713 | 146485 | 86150 | 226477 | 394732 | 105764 | 100415 | 49343 | 26726 | 58184 | 169256 |
| 50 Salaries and wages | 4438270 | 7102 | 300532 | 121791 | 113373 | 196013 | 1058187 | 247986 | 276362 | 278399 | 187259 | 269772 | 1381493 |
| 51 Repairs | 122242 | *57 | 10878 | 3340 | 6732 | 12692 | 27886 | 6147 | 5531 | 6034 | 2863 | 10756 | 29326 |
| 52 Bad debts | 60517 | - | *5541 | *1644 | *492 | *4468 | 15141 | 6340 | 2800 | 2227 | 5676 | 3216 | 12973 |
| 53 Rent paid on business property | 862875 | *2574 | 106429 | 66240 | 29992 | 48883 | 156414 | 30658 | 49072 | 44636 | 42983 | 47278 | 237717 |
| 54 Taxes paid | 629730 | *1269 | 65107 | 40012 | 21847 | 36077 | 138856 | 37745 | 37813 | 29199 | 26263 | 39737 | 155805 |
| 55 Interest paid | 346822 | 932 | 6214 | *11094 | 6705 | 8091 | 28183 | 10613 | 11760 | 14709 | 26016 | 84559 | 137946 |
| 56 Contributions or gifts | 12058 | - | *587 | *471 | *260 | 879 | 1598 | *196 | *543 | *393 | 730 | 739 | 5663 |
| 57 Amortization | 68915 | - | *256 | *7520 | *65 | *241 | 6332 | *2059 | 4826 | 8027 | 15219 | 16688 | 7683 |
| 58 Depreciation | 379445 | 440 | 35513 | 18093 | 18321 | 21124 | 74138 | 28669 | 22907 | 20047 | 15683 | 53842 | 70668 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 1141570 | *2413 | 119230 | 119095 | 91804 | 32619 | 660292 | *76747 | 5032 | 5828 | 10285 | 13361 | 4864 |
| 61 Pension, prof sh, stock, annuity | 224739 | 514 | *21926 | *7186 | *9952 | *21014 | 63741 | 7639 | 9803 | 9814 | 5015 | 6676 | 61458 |
| 62 Employee benefit programs | 283217 | 196 | 19295 | *8032 | *6238 | 16487 | 60675 | 14032 | 22509 | 10843 | 14120 | 20738 | 90054 |
| 63 Net loss, noncapital assets | 30918 | - | *233 | *148 | - | *77 | 3320 | *199 | *449 | *286 | 5899 | 6028 | 14278 |
| 64 Other deductions | 3805975 | *25913 | 438173 | 624950 | 256718 | 152146 | 851438 | 188942 | 167877 | 167689 | 131839 | 235255 | 565033 |
| 65 Total receipts less total deducts | 1405587 | *22499 | 197744 | 90895 | 101473 | 49722 | 263890 | 91339 | 73036 | 89057 | 69937 | 62704 | 293291 |
| 66 Constructive taxable income from related foreign corporations | *64245 | - | - | - | - | - | - | - | - | *2004 | 6053 | 113 | 56075 |
| 67 Net income, total | 1467478 | *22499 | 197744 | 90504 | 101473 | 49722 | 263277 | 91276 | 72199 | 90949 | 75990 | 62788 | 349058 |
| 68 Net income, Form 1120-A | *7045 | - | *6609 | *436 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 705972 | *22499 | 152880 | *61943 | *72501 | *18594 | 181480 | *60536 | 36282 | *54577 | 469 | 37339 | 6872 |
| 71 Statutory special deductions, total | 161883 | - | 15382 | *12712 | *18561 | *7328 | 19119 | *3809 | *12947 | *9151 | 36208 | 21975 | 4693 |
| 72 Net operating loss deduction | 159268 | - | 14551 | *12712 | *17419 | *7257 | *19078 | *3704 | *12945 | *9073 | 36208 | 21970 | 4352 |
| 73 Dividends received deduction | 2615 | - | *832 | - | *1141 | *70 | *40 | *105 | *2 | *78 | - | 5 | 341 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 599971 | - | 29482 | *15849 | *10412 | 23801 | 62678 | *26931 | 23010 | *27528 | 39314 | 3474 | 337492 |
| 76 Income tax before credits, total | 188840 | - | 3716 | *2738 | *1676 | 4234 | 17871 | *6411 | 7929 | *9618 | 14154 | 1994 | 118498 |
| 77 Regular tax | 186482 | - | 3716 | *2738 | *1676 | 4234 | 17871 | *6411 | 7689 | *9337 | 13579 | 1173 | 118056 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 1831 | - | - | - | - | - | - | - | *232 | *258 | 505 | 800 | 36 |
| 81 Environmental tax | 527 | - | - | - | - | - | - | - | *8 | *22 | 70 | 21 | 406 |
| 82 Foreign tax credit | 79887 | - | - | - | - | - | - | - | - | *1616 | 7964 | 5 | 70301 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *857 | - | *12 | - | - | - | *249 | *335 | - | *28 | - | - | 233 |
| 87 Prior year minimum tax credit | *873 | - | - | - | - | - | *6 | *326 | *97 | *443 | - | - | - |
| 88 Income tax after credits, total | 107223 | - | 3704 | *2738 | *1676 | 4234 | 17616 | *5750 | 7832 | *7530 | 6190 | 1989 | 47963 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Business services:
Business services, except
advertising

MINOR INDUSTRY 7389
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 193441 | 7697 | 128406 | 27128 | 13055 | 7304 | 7833 | 1010 | 520 | 210 | 94 | 111 | 74 |
| 2 Total assets | 176897643 | - | 3319095 | 4489216 | 4610245 | 5040969 | 15717541 | 7171208 | 7895617 | 7324513 | 6475901 | 17141475 | 97711864 |
| 3 Cash | 17452363 | - | 1259921 | 1225502 | 928628 | 1044168 | 2289276 | 993341 | 1002668 | 904816 | 852905 | 1619099 | 5332040 |
| 4 Notes and accounts receivable | 41782220 | - | 330349 | 890134 | 1102530 | 1453189 | 5099156 | 2493700 | 2585060 | 2249917 | 1560192 | 5202718 | 18815276 |
| 5 Less: Allowance for bad debts | 1213326 | - | *70 | *1696 | *6502 | 5276 | 59300 | 44511 | 58616 | 46018 | 48244 | 137397 | 805695 |
| 6 Inventories | 5031978 | - | 68008 | 160512 | 290324 | 225967 | 931358 | 409123 | 470282 | 410038 | 280412 | 767473 | 1018480 |
| 7 U.S. govt. obligations, total | 872119 | - | *5 | *8702 | *33599 | *20833 | *51047 | *5117 | 63904 | *94984 | 27148 | 155734 | 411047 |
| 8 Tax-exempt securities | 835455 | - | *31 | *6865 | *785 | - | *28805 | *33141 | *16066 | *16292 | 53197 | 67666 | 612608 |
| 9 Other current assets | 12371394 | - | 156315 | 187583 | 339180 | 351052 | 967502 | 400372 | 590675 | 493041 | 547959 | 1236883 | 7100832 |
| 10 Loans to stockholders | 1890142 | - | 459948 | 390271 | 314000 | 155401 | 248471 | 72360 | 29202 | 8379 | 7345 | 19543 | 185223 |
| 11 Mortgage and real estate loans | 1089231 | - | *20611 | *25195 | *71620 | *69007 | 78583 | *24140 | *49481 | *6116 | 792 | 9938 | 733749 |
| 12 Other investments | 36680563 | - | 48132 | 269076 | 218233 | 377981 | 1432951 | 655295 | 699729 | 958088 | 1220150 | 2310599 | 28490328 |
| 13 Depreciable assets | 68931696 | - | 3460961 | 3498816 | 2960541 | 2608316 | 9707428 | 3653419 | 3289282 | 2737946 | 1949573 | 8474126 | 26591287 |
| 14 Less: Accumulated depreciation | 36722348 | - | 2578306 | 2407730 | 1904256 | 1622958 | 5918103 | 1913023 | 1765337 | 1364605 | 1069413 | 4964087 | 11214531 |
| 15 Depletable assets | 36993 | - | *5161 | *20924 | *3949 | - | *803 | - | *364 | *57 | 1485 | 4249 | - |
| 16 Less: Accumulated depletion | *7172 | - | *3453 | *319 | *1595 | - | *263 | - | - | *57 | 1118 | 367 | - |
| 17 Land | 1475698 | - | *21487 | 43784 | 78547 | 53837 | 217636 | 92729 | 100003 | 61390 | 47210 | 180922 | 578153 |
| 18 Intangible assets (Amortizable) | 16943673 | - | 143993 | 131445 | 145956 | 213325 | 461874 | 239506 | 639933 | 597217 | 784876 | 1835325 | 11750223 |
| 19 Less: Accumulated amortization | 4962255 | - | 72194 | 89906 | 84937 | 89146 | 190813 | 143558 | 227372 | 203937 | 167924 | 595267 | 3097200 |
| 20 Other assets | 14409219 | - | -1803 | 130058 | 119643 | 185275 | 371130 | 200057 | 410293 | 400849 | 429356 | 954316 | 11210045 |
| 21 Total liabilities | 176897643 | - | 3319095 | 4489216 | 4610245 | 5040969 | 15717541 | 7171208 | 7895617 | 7324513 | 6475901 | 17141475 | 97711864 |
| 22 Accounts payable | 16619215 | - | 305866 | 470681 | 582187 | 592769 | 2350546 | 1055262 | 1026546 | 769713 | 607912 | 1663385 | 7194347 |
| 23 Mort, notes, and bonds under 1 yr | 14660191 | - | 281233 | 270310 | 330704 | 451801 | 1936754 | 671504 | 962166 | 837956 | 449375 | 1014653 | 7453735 |
| 24 Other current liabilities | 29829517 | - | 448015 | 607919 | 652541 | 640551 | 2198664 | 999274 | 1195023 | 1203734 | 939589 | 2431229 | 18512978 |
| 25 Loans from stockholders | 3626468 | - | 667350 | 647326 | 635258 | 287824 | 761853 | 161284 | 142454 | 134160 | 93392 | 11080 | 84488 |
| 26 Mort, notes, bonds, 1 yr or more | 33515653 | - | 453657 | 576449 | 705210 | 644896 | 2458412 | 940825 | 1348414 | 1090342 | 927772 | 5436528 | 18933149 |
| 27 Other liabilities | 16246729 | - | 54749 | 100302 | 81389 | 107848 | 636986 | 205653 | 436899 | 509870 | 550649 | 3585497 | 9976887 |
| 28 Net worth | 62399871 | - | 1108225 | 1816228 | 1622956 | 2315280 | 5374327 | 3137407 | 2784115 | 2778737 | 2907213 | 2999104 | 35556280 |
| 29 Capital stock | 6786882 | - | 451017 | 225177 | 176911 | 303756 | 795799 | 337364 | 718300 | 609740 | 238069 | 303558 | 2627192 |
| 30 Paid-in or capital surplus | 30536507 | - | 259609 | 230135 | 274448 | 175156 | 758655 | 713330 | 894669 | 1409180 | 1772761 | 3881747 | 20166816 |
| 31 Retained earnings, appropriated | 138598 | - | - | *11067 | *12765 | *20714 | *34939 | *24050 | *14410 | *9506 | 4516 | 417 | 6213 |
| 32 Retained earnings-unappropriated | 23879414 | - | 243627 | 922086 | 1044596 | 922698 | 1938604 | 816071 | 473578 | 484668 | 632980 | -1058077 | 17458585 |
| 33 Retained earnings (S CORP) | 8055524 | - | 328252 | 616999 | 271344 | 1061120 | 2121619 | 1337322 | 826593 | 377757 | 349263 | 276213 | 489042 |
| 34 Less: Cost of treasury stock | 6997055 | - | 174280 | 189237 | 157108 | 168166 | 275288 | 90731 | 143435 | 112113 | 90376 | 404754 | 5191568 |
| 35 Total receipts | 253537109 | 2082055 | 23656608 | 18002951 | 16565210 | 17268875 | 43842621 | 15082112 | 14581082 | 13271196 | 7222312 | 20291942 | 61670146 |
| 36 Business receipts | 237743419 | 1884405 | 23206398 | 17675310 | 16190683 | 16924988 | 42147092 | 14478807 | 13843931 | 12535161 | 6583410 | 18460941 | 53812294 |
| 37 Interest | 2152929 | 3615 | 15627 | 28702 | 23195 | 29896 | 77254 | 62602 | 66384 | 83397 | 63062 | 185419 | 1513777 |
| 38 Interest on govt. obligations | 413364 | *1900 | *37 | *1432 | *349 | *3157 | 8104 | 6026 | 3460 | 8917 | 11604 | 22556 | 345823 |
| 39 Rents | 381172 | *877 | *2634 | *1215 | *5186 | *4081 | 34703 | 12621 | 3480 | 33850 | 6887 | 42358 | 233280 |
| 40 Royalties | 2397837 | *921 | *424 | *51033 | *5147 | *144 | *40224 | *6143 | *77407 | *75130 | 145976 | 133025 | 1862262 |
| 41 Net S-T cap gain less net LT loss | 45838 | *1652 | *734 | *514 | *5025 | *950 | *695 | *421 | *2454 | *8393 | 3527 | 5740 | 15730 |
| 42 Net L-T cap gain less net ST loss | 814505 | 62226 | *11760 | *4843 | 22567 | 20661 | 35597 | 63236 | 13528 | 30654 | 8605 | 174717 | 366112 |
| 43 Net gain, noncapital assets | 858721 | 83126 | 51135 | 39668 | *7441 | 31977 | 105651 | 26404 | 25073 | 105436 | 33480 | 75728 | 273601 |
| 44 Dividends, domestic corporations | 99593 | *1949 | *593 | 4683 | 7971 | *3199 | 31535 | *792 | 1871 | 3914 | 3499 | 7099 | 32488 |
| 45 Dividends, foreign corporations | 587284 | 468 | - | - | *32 | - | *80 | *7065 | *3503 | *10555 | 2779 | 132091 | 430711 |
| 46 Other receipts | 8042448 | 40915 | 367266 | 195551 | 297613 | 249821 | 1361686 | 417996 | 539991 | 375788 | 359484 | 1052269 | 2784068 |
| 47 Total deductions | 233506208 | 1744121 | 21193489 | 16777175 | 15653323 | 16199069 | 41152051 | 14006509 | 13504654 | 12316542 | 6540435 | 18577608 | 55841231 |
| 48 Cost of goods | 88276220 | *22249 | 61467 | 120071 | 232251 | 201475 | 919834 | 405216 | 385183 | 384610 | 245219 | 519811 | 818551 |
| 49 Compensation of officers | 13053517 | 120558 | 3332216 | 1902167 | 1435861 | 1203900 | 2576546 | 685133 | 445780 | 237035 | 154588 | 347190 | 612545 |
| 50 Salaries and wages | 47158812 | 215080 | 3730863 | 3455949 | 3161294 | 3345065 | 7178096 | 2386693 | 2032158 | 2555584 | 1452578 | 4468227 | 13177224 |
| 51 Repairs | 1574510 | 13600 | 146173 | 101494 | 104793 | 83952 | 266280 | 105263 | 103300 | 65993 | 37802 | 165240 | 380620 |
| 52 Bad debts | 669167 | 6115 | 29976 | 19775 | 24366 | 30389 | 79876 | 40374 | 41977 | 39342 | 21413 | 59238 | 276327 |
| 53 Rent paid on business property | 6816781 | 61386 | 818461 | 533433 | 453604 | 534419 | 1003289 | 301839 | 281489 | 289656 | 157847 | 582809 | 1798550 |
| 54 Taxes paid | 9192719 | 81759 | 777603 | 610334 | 763294 | 651012 | 1855416 | 511354 | 384697 | 571805 | 231061 | 629389 | 2124995 |
| 55 Interest paid | 3890006 | 31547 | 108760 | 89699 | 102117 | 124903 | 415945 | 144868 | 180790 | 158728 | 110460 | 364029 | 2058159 |
| 56 Contributions or gifts | 98401 | 207 | 17838 | 4626 | 5221 | 3028 | 15633 | 2718 | 4336 | 3552 | 1643 | 10400 | 29200 |
| 57 Amortization | 1039095 | *1195 | 19946 | 18490 | 10655 | 18483 | 66268 | 29803 | 68130 | 50744 | 63810 | 166635 | 524935 |
| 58 Depreciation | 9537871 | 49921 | 362683 | 357504 | 328164 | 268288 | 1091280 | 444568 | 488657 | 346747 | 264266 | 995265 | 4540529 |
| 59 Depletion | *5100 | - | - | - | - | - | *117 | - | - | *731 | 206 | - | 4045 |
| 60 Advertising | 2795672 | 21014 | 166163 | 138092 | 189436 | 132125 | 356010 | 141565 | 131456 | 92775 | 80711 | 142224 | 1204100 |
| 61 Pension, prof sh, stock, annuity | 1829851 | 15319 | 235492 | 108694 | 100147 | 135421 | 234158 | 115402 | 64267 | 60008 | 42403 | 124007 | 594535 |
| 62 Employee benefit programs | 4263646 | 24761 | 200957 | 211691 | 403896 | 263123 | 569605 | 251948 | 166744 | 274048 | 142225 | 481820 | 1272829 |
| 63 Net loss, noncapital assets | 233990 | *1549 | *6385 | 17038 | 11204 | 6348 | 34262 | 7440 | 6921 | 14467 | 9827 | 19452 | 99096 |
| 64 Other deductions | 43070848 | 296627 | 5805692 | 3176429 | 2823538 | 2734129 | 5358785 | 1914406 | 2273100 | 1790213 | 915600 | 3431840 | 12550489 |
| 65 Total receipts less total deducts | 20030901 | 337933 | 2463119 | 1225776 | 911886 | 1069806 | 2690571 | 1075603 | 1076427 | 954654 | 681876 | 1714334 | 5828914 |
| 66 Constructive taxable income from related foreign corporations | 479759 | - | - | - | *25 | - | - | 677 | *1188 | 49261 | 3045 | 87596 | 337967 |
| 67 Net income, total | 20097296 | 336034 | 2463083 | 1224343 | 911563 | 1066649 | 2682466 | 1070255 | 1074156 | 994998 | 673317 | 1779374 | 5821059 |
| 68 Net income, Form 1120-A | 111092 | *6197 | 73922 | *13441 | *17533 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 11833 | 11833 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 8186397 | 190078 | 1998400 | 906325 | 576484 | 766412 | 1787730 | 624678 | 502695 | 296736 | 177435 | 194110 | 165312 |
| 71 Statutory special deductions, total | 1845320 | 46826 | 173017 | 108223 | 89505 | 56095 | 177974 | 32059 | 123866 | 164146 | 79525 | 133884 | 660201 |
| 72 Net operating loss deduction | 1609613 | 44993 | 172601 | 104952 | 84339 | 53933 | 153796 | 30592 | 119403 | 160271 | 75045 | 107063 | 502623 |
| 73 Dividends received deduction | 235707 | *1833 | *415 | 3271 | 5166 | *2161 | 24177 | *1467 | 4463 | 3874 | 4480 | 26821 | 157578 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 10081746 | 108440 | 291666 | 210982 | 246036 | 244142 | 720690 | 413518 | 447666 | 534640 | 417040 | 1451380 | 4995546 |
| 76 Income tax before credits, total | 3390188 | 31274 | 51330 | 35551 | 48957 | 61470 | 224666 | 141069 | 157213 | 187665 | 146415 | 514197 | 1790381 |
| 77 Regular tax | 3317340 | 30235 | 51054 | 34849 | 48464 | 61083 | 221301 | 139667 | 152326 | 182846 | 142931 | 505439 | 1747144 |
| 78 Personal holding company tax | *9 | - | - | - | - | - | - | - | *9 | - | - | - | - |
| 79 Recapture of investment credit | 1 | - | - | - | - | - | - | - | - | - | -0 | -0 | -0 |
| 80 Alternative minimum tax | 62616 | *997 | *265 | *701 | *489 | *383 | 3340 | *1354 | 4630 | 4271 | 3001 | 6965 | 36219 |
| 81 Environmental tax | 10250 | *38 | 10 | - | *4 | *3 | *25 | 48 | 287 | 540 | 483 | 1794 | 7017 |
| 82 Foreign tax credit | 606465 | - | *70 | *1 | *344 | *1660 | *200 | *3621 | 4677 | 16661 | 3732 | 87833 | 487666 |
| 83 U.S. Possessions tax credit | 2828 | - | 4 | 139 | - | 125 | - | - | - | 2516 | - | - | 44 |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 172736 | - | *1185 | *437 | 2752 | 3141 | 7026 | 5225 | 6229 | 5932 | 1947 | 19408 | 119453 |
| 87 Prior year minimum tax credit | 52925 | *1 | - | *237 | *111 | *245 | 3035 | *1412 | 3386 | 2907 | 675 | 9545 | 31371 |
| 88 Income tax after credits, total | 2555235 | 31272 | 50071 | 34737 | 45750 | 56299 | 214406 | 130811 | 142921 | 159649 | 140061 | 397412 | 1151847 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
Miscellaneous repair services

MAJOR GROUP 55
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 81275 | 2082 | 50942 | 15037 | 6780 | 3770 | 2348 | 132 | 124 | 20 | 15 | 13 | 12 |
| 2 Total assets | 36229241 | - | 1850097 | 2408926 | 2450467 | 2585424 | 3741133 | 928696 | 1769868 | 681731 | 1065550 | 2949374 | 15797975 |
| 3 Cash | 2801859 | - | 475315 | 431962 | 446069 | 312508 | 387131 | 64142 | 92942 | 54740 | 76033 | 176430 | 284586 |
| 4 Notes and accounts receivable | 5134548 | - | 231990 | 381221 | 399366 | 456198 | 855529 | 174817 | 270541 | 88058 | 233120 | 396728 | 1646982 |
| 5 Less: Allowance for bad debts | 92018 | - | *2799 | *586 | *2461 | *7061 | 17170 | *2788 | 9027 | *4279 | 5669 | 11449 | 28729 |
| 6 Inventories | 2913580 | - | 221605 | 361470 | 351837 | 395994 | 613982 | 145158 | 239462 | *32870 | 89499 | 101950 | 359753 |
| 7 U.S. govt. obligations, total | *61737 | - | - | *11374 | *701 | *7533 | *2211 | - | - | - | - | - | 39918 |
| 8 Tax-exempt securities | *107715 | - | *7 | - | *4947 | - | *5136 | - | - | - | - | - | 97625 |
| 9 Other current assets | 1068001 | - | 27185 | 76748 | 53816 | 123473 | 158768 | 22216 | 70543 | 61573 | 27432 | 118012 | 328234 |
| 10 Loans to stockholders | 595627 | - | 143892 | 114455 | 108374 | 89450 | 61764 | *2320 | 8681 | *62679 | 1061 | 2951 | - |
| 11 Mortgage and real estate loans | 240955 | - | *42 | *4532 | *18953 | *46467 | *9654 | *649 | - | - | - | - | 160658 |
| 12 Other investments | 2517268 | - | *7009 | 48979 | 64877 | 67881 | 177285 | *5146 | 49597 | *9873 | 49664 | 301806 | 1735152 |
| 13 Depreciable assets | 32398854 | - | 2231850 | 2175761 | 1941433 | 2110887 | 2319611 | 877393 | 1579977 | 409263 | 765627 | 2357693 | 15629358 |
| 14 Less: Accumulated depreciation | 14520291 | - | 1641471 | 1406640 | 1181080 | 1316069 | 1176635 | 390247 | 649569 | 150049 | 338569 | 878511 | 5391451 |
| 15 Depletable assets | *70018 | - | *43282 | - | - | *5960 | - | - | *3647 | - | - | 17129 | - |
| 16 Less: Accumulated depletion | *54213 | - | *35917 | - | - | *298 | - | - | *968 | - | - | 17030 | - |
| 17 Land | 1554896 | - | 20056 | 129281 | 154128 | 201096 | 212594 | 20669 | 27957 | *72956 | 86725 | 71826 | 557609 |
| 18 Intangible assets (Amortizable) | 983321 | - | 96826 | 81208 | 46792 | 72566 | 76343 | *7387 | 89013 | *43956 | 70787 | 214088 | 184357 |
| 19 Less: Accumulated amortization | 301011 | - | 35208 | 36700 | 17282 | 40439 | 24121 | *2845 | 13523 | *29074 | 26531 | 75287 | ** |
| 20 Other assets | 748396 | - | 66434 | 35862 | 59998 | 59280 | 79052 | 4680 | 10596 | *29165 | 36369 | 173039 | 193922 |
| 21 Total liabilities | 36229241 | - | 1850097 | 2408926 | 2450467 | 2585424 | 3741133 | 928696 | 1769868 | 681731 | 1065550 | 2949374 | 15797975 |
| 22 Accounts payable | 3035374 | - | 193930 | 267302 | 230900 | 293938 | 442296 | 82361 | 169350 | 35729 | 61422 | 131195 | 1126951 |
| 23 Mort, notes, and bonds under 1 yr | 6078965 | - | 142997 | 105550 | 116839 | 234154 | 488259 | 221811 | 394544 | 117741 | 88028 | 281558 | 3887483 |
| 24 Other current liabilities | 2414330 | - | 161432 | 110593 | 120165 | 119472 | 274883 | 50358 | 89218 | 74926 | 174905 | 292796 | 945581 |
| 25 Loans from stockholders | 1427353 | - | 266732 | 351586 | 181840 | 161480 | 199880 | *15003 | *11011 | *33006 | 9917 | 101562 | 95337 |
| 26 Mort, notes, bonds, 1 yr or more | 9256899 | - | 365222 | 540253 | 600202 | 608965 | 822867 | 216711 | 506272 | *119290 | 335990 | 1079771 | 4061357 |
| 27 Other liabilities | 2104637 | - | 1631 | 39988 | 31931 | 66094 | 72862 | *8532 | 46894 | *52149 | 31180 | 173375 | 1580001 |
| 28 Net worth | 11911683 | - | 718152 | 993654 | 1168589 | 1101321 | 1440085 | 333920 | 552580 | 248890 | 364108 | 889119 | 4101266 |
| 29 Capital stock | 1275449 | - | 273206 | 175976 | 136417 | 120656 | 120568 | 22202 | 53786 | 4504 | 10596 | 237379 | 120160 |
| 30 Paid-in or capital surplus | 3387267 | - | 151236 | 117653 | 55017 | 88508 | 82115 | 66840 | 110935 | *267961 | 134158 | 744131 | 1568712 |
| 31 Retained earnings, appropriated | *99045 | - | *929 | *1802 | - | *10005 | *20719 | - | - | - | - | - | 65588 |
| 32 Retained earnings-unappropriated | 5492918 | - | 121549 | 556799 | 701642 | 539094 | 775767 | 69357 | 213772 | *-38792 | 232661 | -108551 | 2429621 |
| 33 Retained earnings (S CORP) | 2103158 | - | 214216 | 239067 | 313041 | 387703 | 486993 | *178145 | 188114 | *49654 | -2846 | 49070 | - |
| 34 Less: Cost of treasury stock | 446154 | - | 42984 | 97642 | 37528 | 44646 | 46079 | *2624 | *14027 | *34437 | 10462 | 32910 | 82815 |
| 35 Total receipts | 65611972 | 228959 | 12801120 | 8905105 | 6334247 | 5998412 | 7943253 | 1289181 | 2466507 | 981901 | 1519046 | 1832242 | 15312000 |
| 36 Business receipts | 63494740 | *214074 | 12753935 | 8846401 | 6239822 | 5880565 | 7755016 | 1224861 | 2363256 | 885760 | 1412298 | 1649409 | 14269343 |
| 37 Interest | 418741 | *4089 | 3883 | 11435 | 13569 | 11241 | 20471 | 1665 | 3885 | *4053 | 7218 | 20020 | 317212 |
| 38 Interest on govt. obligations | 5561 | - | - | *261 | *432 | *66 | *772 | *-0 | *493 | *1 | 1125 | - | 2411 |
| 39 Rents | 137758 | - | *1909 | *1202 | *6731 | 10788 | *17713 | *986 | *1463 | *3651 | 8747 | 11879 | 72689 |
| 40 Royalties | *33897 | - | - | - | - | *23050 | - | - | - | - | 533 | 10314 | ** |
| 41 Net S-T cap gain less net LT loss | *1567 | - | *693 | - | - | - | *43 | *9 | - | - | - | 4 | 818 |
| 42 Net L-T cap gain less net ST loss | 66483 | *821 | *11645 | *8046 | *5304 | *3406 | *3523 | *823 | *1259 | *12087 | 10517 | 918 | 8134 |
| 43 Net gain, noncapital assets | 776213 | *9862 | *4180 | *19401 | 14258 | 29137 | 72151 | 50689 | 78949 | *51610 | 31692 | 64483 | 349801 |
| 44 Dividends, domestic corporations | 5210 | - | *24 | - | *618 | *1159 | *1618 | *49 | *58 | *53 | 15 | 860 | 757 |
| 45 Dividends, foreign corporations | *1110 | - | - | - | - | - | - | - | *691 | *108 | - | 310 | - |
| 46 Other receipts | 670692 | *114 | 24850 | 18359 | 53513 | 39000 | 71946 | 10099 | 16452 | 24579 | 46900 | 74045 | 290835 |
| 47 Total deductions | 62408798 | 206130 | 12013136 | 8466714 | 6068084 | 5679633 | 7579548 | 1180801 | 2324599 | 898081 | 1415837 | 1728130 | 14848103 |
| 48 Cost of goods | 30043231 | *4625 | 211097 | 338681 | 349621 | 388033 | 578609 | 141025 | 241277 | *33420 | 90253 | 98562 | 351989 |
| 49 Compensation of officers | 2912989 | *13549 | 926695 | 586893 | 489283 | 315922 | 344784 | 51998 | 53107 | *6957 | 18731 | 14760 | 90311 |
| 50 Salaries and wages | 7555948 | *35427 | 1707169 | 956207 | 834986 | 667976 | 693256 | 72242 | 301467 | 83152 | 168444 | 167650 | 1867972 |
| 51 Repairs | 1182176 | *1362 | 130959 | 80312 | 60087 | 44425 | 72111 | 6107 | 24105 | *6944 | 29454 | 9314 | 716996 |
| 52 Bad debts | 140489 | *188 | 10871 | 20862 | 14893 | 16498 | 21829 | 3216 | 6775 | *2283 | 4773 | 5445 | 32855 |
| 53 Rent paid on business property | 2455229 | *19434 | 701564 | 286763 | 175279 | 168597 | 195403 | 11918 | 54479 | 47287 | 58914 | 40699 | 694894 |
| 54 Taxes paid | 2330492 | *6718 | 524227 | 300694 | 236110 | 222682 | 230954 | 37742 | 60902 | 46398 | 73672 | 52989 | 537404 |
| 55 Interest paid | 1320342 | *990 | 54579 | 69387 | 74029 | 74645 | 108170 | 33257 | 68332 | 17465 | 27267 | 94918 | 697303 |
| 56 Contributions or gifts | 26979 | *50 | 3454 | 4093 | 2310 | 1537 | 4167 | *249 | 812 | *524 | 841 | 441 | 8501 |
| 57 Amortization | 78126 | *491 | 10480 | 11474 | 4102 | 7323 | 5812 | *588 | 2613 | *1931 | 4743 | 17216 | 11353 |
| 58 Depreciation | 4746778 | *4725 | 218914 | 181418 | 152884 | 201236 | 288731 | 143875 | 292644 | 81560 | 108507 | 341117 | 2731168 |
| 59 Depletion | *57 | - | *56 | - | - | - | - | - | - | - | 1 | - | - |
| 60 Advertising | 729638 | *2724 | 188064 | 84461 | 78103 | 60409 | 80286 | 4944 | 29098 | *10942 | 9061 | 33877 | 147668 |
| 61 Pension, prof sh, stock, annuity | 191943 | *322 | 13384 | 9921 | 13915 | 17728 | 28377 | 6543 | 8487 | *5181 | 3711 | 2758 | 81616 |
| 62 Employee benefit programs | 673982 | *854 | 120826 | 73064 | 69994 | 59392 | 72819 | 15005 | 31451 | *17356 | 5939 | 26704 | 180576 |
| 63 Net loss, noncapital assets | 19267 | 551 | *1159 | *1505 | *972 | *3008 | *1048 | *872 | *1815 | *322 | 849 | 4761 | 2406 |
| 64 Other deductions | 8001134 | *28060 | 1826871 | 1021539 | 672968 | 575230 | 701265 | 72726 | 180789 | 85743 | 160510 | 185000 | 2490433 |
| 65 Total receipts less total deducts | 3203174 | 22829 | 787984 | 438391 | 266163 | 318779 | 363705 | 108379 | 141908 | 83821 | 103209 | 104112 | 463897 |
| 66 Constructive taxable income from related foreign corporations | *6220 | - | - | - | - | - | - | - | *128 | - | - | 202 | 5890 |
| 67 Net income, total | 3203833 | 22829 | 787984 | 438130 | 265731 | 318712 | 362932 | 108379 | 141543 | 83820 | 102083 | 104314 | 467375 |
| 68 Net income, Form 1120-A | 52341 | *32 | 41144 | *7031 | *4134 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *2 | *2 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1441038 | *5140 | 596150 | 224159 | 107191 | 166312 | 189087 | *62225 | 82442 | *2369 | 5910 | 54 | - |
| 71 Statutory special deductions, total | 448186 | *10218 | 75346 | 39181 | 45728 | 26056 | 34047 | *13744 | 7028 | *44794 | 11457 | 36034 | 104554 |
| 72 Net operating loss deduction | 444538 | *10218 | 75329 | 39181 | 45296 | 25245 | *33082 | *13710 | 6987 | *44757 | 11447 | 35263 | 104024 |
| 73 Dividends received deduction | 3648 | - | *17 | - | *432 | *811 | *965 | *34 | *41 | *37 | 10 | 771 | 530 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1324135 | *7471 | 116488 | 174791 | 114291 | 134098 | 139857 | *32411 | 52075 | *36657 | 84949 | 68226 | 362822 |
| 76 Income tax before credits, total | 381327 | *1135 | 17495 | 29545 | 19567 | 28468 | 39491 | 10961 | 18240 | *13332 | 29685 | 24205 | 149203 |
| 77 Regular tax | 354218 | *1121 | 17473 | 28192 | 19567 | 28375 | 39324 | *10778 | 17500 | *12491 | 29088 | 23586 | 126723 |
| 78 Personal holding company tax | *93 | - | - | - | - | *93 | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 24824 | 14 | *22 | - | - | - | *389 | *182 | *735 | *774 | 510 | 505 | 21691 |
| 81 Environmental tax | 1061 | - | - | - | - | - | - | *1 | *5 | *66 | 87 | 114 | 789 |
| 82 Foreign tax credit | 2211 | - | - | - | - | *83 | - | - | *323 | *16 | 86 | 11 | 1692 |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 12548 | - | *158 | *186 | *239 | *80 | *216 | *1375 | *207 | *88 | 832 | 974 | 8194 |
| 87 Prior year minimum tax credit | 9115 | - | - | *409 | - | *32 | *1050 | *327 | *272 | *450 | 642 | 2943 | 2990 |
| 88 Income tax after credits, total | 357453 | *1135 | 17337 | 28950 | 19329 | 28273 | 38225 | *9259 | 17438 | *12778 | 28126 | 20276 | 136328 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Auto repair and services

MINOR INDUSTRY 7500
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Size of Total Assets | | | | | | | | | | |
| 1 | Number of returns | 51015 | *** | 31625 | 9683 | 4812 | 2462 | 1203 | 101 | 88 | 20 | *** | 8 | 12 |
| 2 | Total assets | 28626688 | *** | 1218178 | 1567625 | 1726565 | 1671280 | 1824609 | 706185 | 1271370 | 681731 | *** | 1289518 | 15797975 |
| 3 | Cash | 1860781 | *** | 299427 | 239968 | 362519 | 173745 | 158171 | 53816 | 50099 | 54740 | *** | 133204 | 284586 |
| 4 | Notes and accounts receivable | 3362774 | *** | 131058 | 207310 | 173039 | 222552 | 265314 | 112695 | 153412 | 88058 | *** | 179758 | 1646982 |
| 5 | Less: Allowance for bad debts | 63217 | *** | *446 | *270 | *613 | *844 | *13440 | *1889 | 7334 | *4279 | *** | 2097 | 28729 |
| 6 | Inventories | 1678435 | *** | 153658 | 236898 | 212483 | 200250 | 206821 | 91114 | 98611 | *32870 | *** | 32689 | 359753 |
| 7 | U.S. govt. obligations, total | *48351 | *** | - | - | *701 | *7533 | *199 | - | - | - | *** | - | 39918 |
| 8 | Tax-exempt securities | *107708 | *** | - | - | *4947 | - | *5136 | - | - | - | *** | - | 97625 |
| 9 | Other current assets | 782669 | *** | 14318 | 58168 | 22675 | 106904 | 78805 | 19252 | 53445 | 61573 | *** | 21726 | 328234 |
| 10 | Loans to stockholders | 416291 | *** | 88525 | 76851 | 68361 | 78134 | 27414 | *2320 | *7994 | *62679 | *** | 2951 | - |
| 11 | Mortgage and real estate loans | 233357 | *** | - | *4532 | *17705 | *46467 | *3346 | *649 | - | - | *** | - | 160658 |
| 12 | Other investments | 2017128 | *** | *4630 | *24796 | 48368 | 31727 | 84360 | *2075 | 35526 | *9873 | *** | 3830 | 1735152 |
| 13 | Depreciable assets | 27562915 | *** | 1562896 | 1521384 | 1488507 | 1533168 | 1423962 | 739446 | 1262027 | 409263 | *** | 1327799 | 15629358 |
| 14 | Less: Accumulated depreciation | 11729563 | *** | 1153769 | 969653 | 892433 | 951043 | 667496 | 334769 | 458777 | 150049 | *** | 487943 | 5391451 |
| 15 | Depletable assets | *55242 | *** | *42465 | - | - | *5960 | - | - | *3647 | - | *** | 3171 | - |
| 16 | Less: Accumulated depletion | *39954 | *** | *35617 | - | - | *298 | - | - | *968 | - | *** | 3071 | - |
| 17 | Land | 1339891 | *** | *8399 | 101412 | 141546 | 154558 | 160278 | *14218 | 16062 | *72956 | *** | 29573 | 557609 |
| 18 | Intangible assets (Amortizable) | 664197 | *** | 76653 | 74624 | 35535 | 34003 | 53659 | *6237 | *54225 | *43956 | *** | 44278 | 184357 |
| 19 | Less: Accumulated amortization | 188224 | *** | 32912 | 33928 | 9756 | 13957 | 15961 | *2486 | *711 | *29074 | *** | 25346 | - |
| 20 | Other assets | 517907 | *** | 58893 | 25533 | 52980 | 42422 | 54040 | 3508 | 4112 | *29165 | *** | 28997 | 193922 |
| 21 | Total liabilities | 28626688 | *** | 1218178 | 1567625 | 1726565 | 1671280 | 1824609 | 706185 | 1271370 | 681731 | *** | 1289518 | 15797975 |
| 22 | Accounts payable | 2115717 | *** | 140369 | 190180 | 128468 | 138443 | 125837 | 62091 | 91804 | 35729 | *** | 32432 | 1126951 |
| 23 | Mort, notes, and bonds under 1 yr | 5603932 | *** | 111727 | 64318 | 83932 | 150666 | 291777 | 194146 | 362530 | 117741 | *** | 263219 | 3887483 |
| 24 | Other current liabilities | 1840080 | *** | 112275 | 74571 | 67595 | 71758 | 102627 | 37144 | 54974 | 74926 | *** | 133001 | 945581 |
| 25 | Loans from stockholders | 974806 | *** | 196332 | 282235 | 133039 | 101204 | 116610 | *1779 | *4677 | *33006 | *** | 9312 | 95337 |
| 26 | Mort, notes, bonds, 1 yr or more | 7652241 | *** | 267235 | 386411 | 423561 | 435669 | 540511 | *181464 | 445403 | *119290 | *** | 483955 | 4061357 |
| 27 | Other liabilities | 1841823 | *** | -1276 | 19296 | 26207 | 43692 | 4274 | *8532 | 39049 | *52149 | *** | 40039 | 1580001 |
| 28 | Net worth | 8598088 | *** | 391516 | 550614 | 863764 | 729849 | 642972 | 221029 | 272934 | 248890 | *** | 327560 | 4101266 |
| 29 | Capital stock | 941217 | *** | 170278 | 138356 | 104616 | 108935 | 93948 | 15855 | 30367 | 4504 | *** | 143868 | 120160 |
| 30 | Paid-in or capital surplus | 2679664 | *** | 124461 | 42340 | 28788 | 65245 | 57359 | *56221 | 42298 | *267961 | *** | 330368 | 1568712 |
| 31 | Retained earnings, appropriated | *84297 | *** | *929 | *1802 | - | *10005 | *5971 | - | - | - | *** | - | 65588 |
| 32 | Retained earnings-unappropriated | 4015892 | *** | 9112 | 276180 | 572644 | 322457 | 311818 | 26415 | 147990 | *-38792 | *** | -192102 | 2429621 |
| 33 | Retained earnings (S CORP) | 1212258 | *** | 123655 | 170382 | 191271 | 250589 | 190819 | *125162 | *64502 | *49654 | *** | 49070 | - |
| 34 | Less: Cost of treasury stock | 335239 | *** | *36920 | *78445 | *33556 | *27382 | *16944 | *2624 | *12223 | *34437 | *** | 3643 | 82815 |
| 35 | Total receipts | 46608791 | *** | 9096338 | 5780394 | 4519146 | 3490318 | 3086582 | 864297 | 1294055 | 981901 | *** | 763715 | 15312000 |
| 36 | Business receipts | 44672025 | *** | 9065000 | 5741531 | 4439012 | 3390638 | 2943809 | 801346 | 1194910 | 885760 | *** | 631127 | 14269343 |
| 37 | Interest | 371107 | *** | 1465 | 4271 | 9869 | 9007 | 10838 | *1394 | 3403 | *4053 | *** | 4255 | 317212 |
| 38 | Interest on govt. obligations | 3874 | *** | - | *261 | *297 | - | *45 | - | *87 | *1 | *** | - | 2411 |
| 39 | Rents | 122672 | *** | *1605 | *723 | *6029 | *6768 | *16999 | *206 | *830 | *3651 | *** | 5109 | 72689 |
| 40 | Royalties | *32083 | *** | - | - | - | *23050 | - | - | - | - | *** | 9034 | - |
| 41 | Net S-T cap gain less net LT loss | *861 | *** | - | - | - | - | *43 | - | - | - | *** | - | 818 |
| 42 | Net L-T cap gain less net ST loss | 50946 | *** | *2022 | *6805 | *5304 | *201 | *2361 | *823 | *1243 | *12087 | *** | 740 | 8134 |
| 43 | Net gain, noncapital assets | 760387 | *** | *3628 | *14368 | 13017 | 27680 | 65237 | *50648 | 78787 | *51610 | *** | 64172 | 349801 |
| 44 | Dividends, domestic corporations | 3198 | *** | *24 | - | *432 | *920 | *772 | *49 | *58 | *53 | *** | 119 | 757 |
| 45 | Dividends, foreign corporations | *108 | *** | - | - | - | - | - | - | - | *108 | *** | - | - |
| 46 | Other receipts | 591529 | *** | 22595 | 12435 | 45187 | 32054 | 46478 | 9832 | 14737 | 24579 | *** | 49160 | 290835 |
| 47 | Total deductions | 44372232 | *** | 8514426 | 5516377 | 4350516 | 3287830 | 2895382 | 799193 | 1225979 | 898081 | *** | 717491 | 14848103 |
| 48 | Cost of goods | 19303749 | *** | 143860 | 226736 | 212000 | 193747 | 197446 | *84456 | 92740 | *33420 | *** | 25491 | 351989 |
| 49 | Compensation of officers | 1794502 | *** | 623358 | 347355 | 356636 | 168424 | 103447 | 31673 | 33776 | *6957 | *** | 7445 | 90311 |
| 50 | Salaries and wages | 5650055 | *** | 1178676 | 658946 | 636566 | 456214 | 360639 | 49323 | 113044 | 83152 | *** | 87903 | 1867972 |
| 51 | Repairs | 1045715 | *** | 92634 | 54079 | 51353 | 31628 | 43685 | 5100 | 15756 | *6944 | *** | 4559 | 716996 |
| 52 | Bad debts | 96164 | *** | 8562 | 12924 | 5688 | 11641 | 9390 | *2252 | 3929 | *2283 | *** | 2473 | 32855 |
| 53 | Rent paid on business property | 2018225 | *** | 564414 | 216631 | 141779 | 104550 | 116032 | 9869 | 36674 | 47287 | *** | 20655 | 694894 |
| 54 | Taxes paid | 1742995 | *** | 391860 | 201378 | 172656 | 142735 | 101020 | 25973 | 32605 | 46398 | *** | 20532 | 537404 |
| 55 | Interest paid | 1130293 | *** | 39544 | 49968 | 49812 | 48700 | 68311 | 28098 | 60540 | 17465 | *** | 45800 | 697303 |
| 56 | Contributions or gifts | 20200 | *** | 1924 | 2714 | 1921 | 595 | 2855 | *51 | *646 | *524 | *** | 40 | 8501 |
| 57 | Amortization | 53763 | *** | 8011 | 10946 | 3188 | 4465 | 4287 | *376 | 323 | *1931 | *** | 4815 | 11353 |
| 58 | Depreciation | 4312031 | *** | 150474 | 114192 | 116857 | 149776 | 210342 | 134095 | 263114 | 81560 | *** | 260977 | 2731168 |
| 59 | Depletion | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 60 | Advertising | 579219 | *** | 126343 | 66120 | 65500 | 46668 | 64494 | 4318 | 14469 | *10942 | *** | 23655 | 147668 |
| 61 | Pension, prof sh, stock, annuity | 131661 | *** | *4400 | *1416 | 11483 | *9734 | 7539 | *3376 | 3545 | *5181 | *** | 145 | 81616 |
| 62 | Employee benefit programs | 449941 | *** | 81211 | 30596 | 46680 | 36702 | 17914 | *8725 | 15166 | *17356 | *** | 9795 | 180576 |
| 63 | Net loss, noncapital assets | 9172 | *** | *644 | *581 | *10 | *715 | *567 | *89 | *1638 | *322 | *** | 1351 | 2406 |
| 64 | Other deductions | 6034548 | *** | 1173879 | 689163 | 488406 | 354043 | 325389 | 55115 | 125062 | 85743 | *** | 85253 | 2490433 |
| 65 | Total receipts less total deducts | 2236559 | *** | 581911 | 264017 | 168630 | 202488 | 191201 | 65104 | 68076 | 83821 | *** | 46224 | 463897 |
| 66 | Constructive taxable income from related foreign corporations | 5890 | *** | - | - | - | - | - | - | - | - | *** | - | 5890 |
| 67 | Net income, total | 2238575 | *** | 581911 | 263756 | 168334 | 202488 | 191156 | 65104 | 67988 | 83820 | *** | 46224 | 467375 |
| 68 | Net income, Form 1120-A | 26326 | *** | 20144 | *2048 | *4134 | - | - | - | - | - | *** | - | - |
| 69 | Net income, Form 1120F | *2 | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 | Net income, Form 1120S | 944173 | *** | 454971 | 148873 | 65490 | 106558 | 97407 | *33945 | *25916 | *2369 | *** | 54 | - |
| 71 | Statutory special deductions, total | 387576 | *** | 56403 | 30416 | 26884 | 18150 | 32711 | *13744 | 7028 | *44794 | *** | 33004 | 104554 |
| 72 | Net operating loss deduction | 385338 | *** | 56386 | 30416 | 26581 | 17506 | *32171 | *13710 | 6987 | *44757 | *** | 32921 | 104024 |
| 73 | Dividends received deduction | 2238 | *** | *17 | - | *302 | *644 | *540 | *34 | *41 | *37 | *** | 83 | 530 |
| 74 | Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 | Income subject to tax | 916352 | *** | 70537 | 84467 | 77439 | 85532 | 61095 | *17416 | 35047 | *36657 | *** | 13167 | 362822 |
| 76 | Income tax before credits, total | 286091 | *** | 10581 | 14710 | 12698 | 18760 | 18072 | *5918 | 12541 | *13332 | *** | 4948 | 149203 |
| 77 | Regular tax | 260309 | *** | 10581 | 14710 | 12698 | 18666 | 17683 | *5735 | 11802 | *12491 | *** | 4477 | 126723 |
| 78 | Personal holding company tax | *93 | *** | - | - | - | *93 | - | - | - | - | *** | - | - |
| 79 | Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 | Alternative minimum tax | 24722 | *** | - | - | - | - | *389 | *182 | *735 | *774 | *** | 441 | 21691 |
| 81 | Environmental tax | 967 | *** | - | - | - | - | - | *1 | *4 | *66 | *** | 31 | 789 |
| 82 | Foreign tax credit | *2098 | *** | - | - | - | *83 | - | - | *307 | *16 | *** | - | 1692 |
| 83 | U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 84 | Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 | Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 | General business credit | 12262 | *** | *38 | *186 | *239 | - | *216 | *1375 | *207 | *88 | *** | 891 | 8194 |
| 87 | Prior year minimum tax credit | 6240 | *** | - | *409 | - | - | *663 | *327 | *193 | *450 | *** | 568 | 2990 |
| 88 | Income tax after credits, total | 265490 | *** | 10542 | 14115 | 12459 | 18677 | 17194 | *4216 | 11833 | *12778 | *** | 3489 | 136328 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Auto repair;
miscellaneous repair services:
Miscellaneous repair services

MINOR INDUSTRY 7600
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 30261 | *** | 19317 | 5354 | 1968 | 1308 | 1145 | *31 | 36 | ** | *** | 5 | ** |
| 2 Total assets | 7602553 | *** | 631919 | 841302 | 723902 | 914143 | 1916524 | *222510 | 498498 | ** | *** | 1659856 | ** |
| 3 Cash | 941078 | *** | 175887 | 191995 | 83550 | 138764 | 228960 | *10325 | 42843 | ** | *** | 43226 | ** |
| 4 Notes and accounts receivable | 1771774 | *** | 100932 | 173911 | 226327 | 233646 | 590214 | *62122 | 117128 | ** | *** | 216970 | ** |
| 5 Less: Allowance for bad debts | 28802 | *** | *2353 | *316 | *1848 | *6216 | *3730 | *899 | *1693 | ** | *** | 9352 | ** |
| 6 Inventories | 1235145 | *** | 67947 | 124572 | 139354 | 195743 | 407160 | *54044 | 140851 | ** | *** | 69261 | ** |
| 7 U.S. govt. obligations, total | *13386 | *** | - | *11374 | - | - | *2012 | - | - | - | *** | - | - |
| 8 Tax-exempt securities | *7 | *** | *7 | - | - | - | - | - | - | - | *** | - | - |
| 9 Other current assets | 285332 | *** | 12868 | 18580 | 31141 | 16568 | 79964 | *2964 | 17098 | ** | *** | 96286 | ** |
| 10 Loans to stockholders | 179336 | *** | 55367 | 37604 | *40013 | *11316 | 34349 | - | *686 | - | *** | - | - |
| 11 Mortgage and real estate loans | *7598 | *** | *42 | - | *1248 | - | *6308 | - | - | - | *** | - | - |
| 12 Other investments | 500140 | *** | *2379 | *24182 | *16508 | *36154 | 92925 | *3071 | *14070 | - | *** | 297976 | ** |
| 13 Depreciable assets | 4835939 | *** | 668954 | 654377 | 452926 | 577719 | 895649 | *137948 | 317950 | ** | *** | 1029894 | ** |
| 14 Less: Accumulated depreciation | 2790728 | *** | 487701 | 436987 | 288648 | 365027 | 509140 | *55478 | 190791 | ** | *** | 390568 | ** |
| 15 Depletable assets | *14775 | *** | *817 | - | - | - | - | - | - | - | *** | 13959 | - |
| 16 Less: Accumulated depletion | *14258 | *** | *300 | - | - | - | - | - | - | - | *** | 13959 | - |
| 17 Land | 215005 | *** | *11657 | *27869 | *12581 | 46538 | 52316 | *6451 | *11895 | - | *** | 42253 | ** |
| 18 Intangible assets (Amortizable) | 319124 | *** | 20173 | 6585 | *11256 | *38563 | 22684 | *1150 | *34788 | ** | *** | 169809 | ** |
| 19 Less: Accumulated amortization | 112788 | *** | 2296 | *2773 | *7526 | *26482 | 8160 | *359 | *12811 | ** | *** | 49942 | ** |
| 20 Other assets | 230489 | *** | 7540 | 10329 | 7017 | 16858 | 25012 | *1172 | 6483 | ** | *** | 144042 | ** |
| 21 Total liabilities | 7602553 | *** | 631919 | 841302 | 723902 | 914143 | 1916524 | *222510 | 498498 | ** | *** | 1659856 | ** |
| 22 Accounts payable | 919657 | *** | 53561 | 77122 | 102432 | 155495 | 316459 | *20270 | 77547 | ** | *** | 98763 | ** |
| 23 Mort, notes, and bonds under 1 yr | 475033 | *** | 31270 | 41233 | 32908 | 83487 | 196482 | *27665 | *32014 | ** | *** | 18338 | ** |
| 24 Other current liabilities | 574250 | *** | 49157 | 36023 | 52569 | 47715 | 172256 | *13214 | 34245 | ** | *** | 159796 | ** |
| 25 Loans from stockholders | 452547 | *** | 70400 | 69351 | 48801 | *60276 | 83270 | *13224 | *6333 | - | *** | 92249 | ** |
| 26 Mort, notes, bonds, 1 yr or more | 1604658 | *** | 97986 | 153842 | 176641 | 173296 | 282356 | *35247 | 60868 | - | *** | 595815 | ** |
| 27 Other liabilities | 262814 | *** | 2907 | 20692 | *5724 | *22402 | 68588 | - | *7845 | - | *** | 133336 | ** |
| 28 Net worth | 3313594 | *** | 326637 | 443040 | 304825 | 371471 | 797112 | *112891 | 279646 | ** | *** | 561558 | ** |
| 29 Capital stock | 334232 | *** | 102928 | 37620 | 31801 | 11720 | 26620 | *6347 | 23419 | ** | *** | 93511 | ** |
| 30 Paid-in or capital surplus | 707603 | *** | 26775 | 75313 | *26229 | 23264 | 24757 | *10619 | *68637 | - | *** | 413763 | ** |
| 31 Retained earnings, appropriated | *14748 | *** | - | - | - | - | *14748 | - | - | - | *** | - | - |
| 32 Retained earnings-unappropriated | 1477026 | *** | 112437 | 280619 | 128998 | 216636 | 463949 | *42942 | *65782 | - | *** | 83551 | ** |
| 33 Retained earnings (S CORP) | 890900 | *** | 90561 | *68685 | *121770 | *137115 | 296174 | *52983 | *123612 | ** | *** | - | - |
| 34 Less: Cost of treasury stock | 110914 | *** | *6064 | *19197 | *3972 | *17264 | 29135 | - | *1804 | - | *** | 29266 | - |
| 35 Total receipts | 19003181 | *** | 3704782 | 3124711 | 1815101 | 2508094 | 4856670 | *424884 | 1172452 | ** | *** | 1068526 | ** |
| 36 Business receipts | 18822714 | *** | 3688935 | 3104870 | 1800810 | 2489926 | 4811206 | *423515 | 1168346 | ** | *** | 1018281 | ** |
| 37 Interest | 47633 | *** | 2418 | 7164 | 3700 | 2234 | 9634 | *271 | *483 | - | *** | 15765 | ** |
| 38 Interest on govt. obligations | *1687 | *** | - | - | *135 | *66 | *727 | *-0 | *406 | - | *** | - | - |
| 39 Rents | 15086 | *** | *304 | *479 | *702 | *4021 | *713 | *780 | *633 | - | *** | 6770 | ** |
| 40 Royalties | 1814 | *** | - | - | - | - | - | - | - | - | *** | 1280 | ** |
| 41 Net S-T cap gain less net LT loss | *706 | *** | *693 | - | - | - | - | *9 | - | - | *** | 4 | - |
| 42 Net L-T cap gain less net ST loss | 15537 | *** | *9624 | *1241 | - | *3205 | *1162 | - | *16 | - | *** | 178 | - |
| 43 Net gain, noncapital assets | 15826 | *** | *553 | *5033 | *1241 | *1457 | 6913 | *42 | *162 | - | *** | 311 | ** |
| 44 Dividends, domestic corporations | *2012 | *** | - | - | *186 | *239 | *846 | - | - | - | *** | 741 | - |
| 45 Dividends, foreign corporations | *1001 | *** | - | - | - | - | - | - | *691 | - | *** | 310 | - |
| 46 Other receipts | 79163 | *** | 2255 | 5925 | 8326 | 6946 | 25468 | *267 | *1715 | ** | *** | 24886 | ** |
| 47 Total deductions | 18036565 | *** | 3498710 | 2950337 | 1717568 | 2391803 | 4684166 | *381608 | 1098620 | ** | *** | 1010639 | ** |
| 48 Cost of goods | 10739482 | *** | 67237 | 111945 | 137621 | 194286 | 381163 | *56568 | 148537 | ** | *** | 73070 | ** |
| 49 Compensation of officers | 1118487 | *** | 303337 | 239538 | 132647 | 147498 | 241337 | *20324 | *19331 | ** | *** | 7315 | ** |
| 50 Salaries and wages | 1905893 | *** | 528494 | 297261 | 198421 | 211762 | 332617 | *22919 | 188423 | ** | *** | 79747 | ** |
| 51 Repairs | 136461 | *** | 38325 | 26234 | 8733 | 12797 | 28426 | *1007 | *8349 | ** | *** | 4756 | ** |
| 52 Bad debts | 44325 | *** | *2309 | 7938 | 9206 | 4856 | 12439 | *964 | *2846 | ** | *** | 2973 | ** |
| 53 Rent paid on business property | 437005 | *** | 137150 | 70133 | 33501 | 64047 | 79371 | *2050 | *17805 | ** | *** | 20044 | ** |
| 54 Taxes paid | 587496 | *** | 132367 | 99317 | 63453 | 79946 | 129934 | *11769 | 28297 | ** | *** | 32458 | ** |
| 55 Interest paid | 190049 | *** | 15035 | 19419 | 24217 | 25945 | 39859 | *5159 | 7792 | ** | *** | 49118 | ** |
| 56 Contributions or gifts | 6779 | *** | 1531 | 1379 | 389 | 943 | 1312 | *198 | *166 | - | *** | 401 | ** |
| 57 Amortization | 24363 | *** | *2470 | *528 | *914 | *2858 | 1525 | *212 | *2290 | - | *** | 12401 | ** |
| 58 Depreciation | 434747 | *** | 68440 | 67226 | 36027 | 51461 | 78389 | *9780 | 29530 | ** | *** | 80139 | ** |
| 59 Depletion | *57 | *** | *56 | - | - | - | - | - | - | - | *** | - | - |
| 60 Advertising | 150419 | *** | 61722 | 18341 | 12603 | 13740 | 15792 | *626 | 14630 | ** | *** | 10221 | ** |
| 61 Pension, prof sh, stock, annuity | 60282 | *** | *8984 | *8505 | *2432 | *7995 | 20838 | *3167 | *4942 | - | *** | 2613 | ** |
| 62 Employee benefit programs | 224040 | *** | 39616 | 42468 | 23315 | 22690 | 54905 | *6280 | *16286 | ** | *** | 16909 | ** |
| 63 Net loss, noncapital assets | 10095 | *** | *514 | *924 | *962 | *2293 | *481 | *783 | *177 | - | *** | 3410 | ** |
| 64 Other deductions | 1966586 | *** | 652992 | 332377 | 184561 | 221188 | 375875 | *17611 | 55727 | ** | *** | 99748 | ** |
| 65 Total receipts less total deducts | 966615 | *** | 206072 | 174375 | 97532 | 116290 | 172504 | *43275 | 73832 | ** | *** | 57887 | ** |
| 66 Constructive taxable income from related foreign corporations | *331 | *** | - | - | - | - | - | - | *128 | - | *** | 202 | - |
| 67 Net income, total | 965258 | *** | 206072 | 174375 | 97397 | 116224 | 171777 | *43275 | 73555 | ** | *** | 58090 | ** |
| 68 Net income, Form 1120-A | 26016 | *** | 21000 | *4984 | - | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 496865 | *** | 141178 | *75286 | *41701 | *59754 | 91679 | *28280 | *56526 | ** | *** | - | - |
| 71 Statutory special deductions, total | 60610 | *** | 18943 | *8765 | *18845 | *7906 | *1336 | - | - | - | *** | 3030 | - |
| 72 Net operating loss deduction | 59200 | *** | 18943 | *8765 | *18715 | *7738 | *911 | - | - | - | *** | 2342 | - |
| 73 Dividends received deduction | *1410 | *** | - | - | *130 | *167 | *425 | - | - | - | *** | 688 | - |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 407784 | *** | 45951 | 90324 | 36852 | 48565 | 78761 | *14995 | *17029 | - | *** | 55059 | ** |
| 76 Income tax before credits, total | 95236 | *** | 6915 | 14835 | 6869 | 9708 | 21419 | *5043 | *5700 | - | *** | 19258 | ** |
| 77 Regular tax | 93910 | *** | 6892 | 13483 | 6869 | 9708 | 21641 | *5043 | *5698 | - | *** | 19110 | ** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | *101 | *** | *22 | - | - | - | - | - | - | - | *** | 65 | - |
| 81 Environmental tax | *95 | *** | - | - | - | - | - | - | *1 | - | *** | 83 | ** |
| 82 Foreign tax credit | *112 | *** | - | - | - | - | - | - | *16 | - | *** | 11 | - |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | *286 | *** | *120 | - | - | *80 | - | - | - | - | *** | 84 | - |
| 87 Prior year minimum tax credit | *2875 | *** | - | - | - | *32 | *388 | - | *79 | - | *** | 2376 | ** |
| 88 Income tax after credits, total | 91963 | *** | 6795 | 14835 | 6869 | 9596 | 21031 | *5043 | *5605 | - | *** | 16787 | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 56
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 51750 | 2365 | 30701 | 8591 | 4526 | 2374 | 2599 | 245 | 170 | 81 | 37 | 36 | 25 |
| 2 Total assets | 87415180 | - | 891886 | 1338009 | 1619572 | 1622207 | 5774838 | 1611639 | 2614015 | 2837968 | 2555534 | 5073668 | 61475844 |
| 3 Cash | 5002726 | - | 279050 | 345342 | 298499 | 328481 | 727593 | 144460 | 271098 | 256987 | 249796 | 495634 | 1605787 |
| 4 Notes and accounts receivable | 12892584 | - | 43555 | 77643 | 136956 | 106265 | 524085 | 169032 | 227797 | 281926 | 368100 | 356906 | 10600318 |
| 5 Less: Allowance for bad debts | 336535 | - | - | - | - | - | 3026 | *2333 | 7842 | 12100 | 15003 | 33940 | 262292 |
| 6 Inventories | 4029735 | - | 36305 | 87995 | 62060 | 55926 | 219043 | 134991 | 102571 | 164120 | 37033 | 102935 | 3026756 |
| 7 U.S. govt. obligations, total | 138502 | - | *132 | *1853 | - | *10993 | *15575 | *4831 | *8815 | *52377 | 4961 | 34966 | 3999 |
| 8 Tax-exempt securities | 75218 | - | - | - | *4891 | - | *14858 | - | *9592 | - | 19271 | 26605 | - |
| 9 Other current assets | 7242777 | - | 63236 | 38143 | 90195 | 104653 | 336443 | 111441 | 213647 | 208575 | 270366 | 469354 | 5336725 |
| 10 Loans to stockholders | 663454 | - | 99800 | 57676 | 56911 | 69450 | 184578 | *30248 | *45439 | *23885 | 28345 | 49294 | 17829 |
| 11 Mortgage and real estate loans | 447490 | - | *147 | - | *19571 | *26877 | *20277 | - | *2256 | *6722 | 1375 | 1221 | 369044 |
| 12 Other investments | 23972518 | - | *10302 | *28692 | 94000 | 69326 | 409238 | 140708 | 336667 | 317916 | 296786 | 698082 | 21570800 |
| 13 Depreciable assets | 45124792 | - | 1126395 | 2084858 | 1856102 | 1937849 | 5168368 | 1493816 | 1831602 | 1991477 | 1721257 | 4309672 | 21603396 |
| 14 Less: Accumulated depreciation | 21431210 | - | 845504 | 1529060 | 1153987 | 1272969 | 2727062 | 757440 | 905787 | 888285 | 778958 | 2156556 | 8415601 |
| 15 Depletable assets | *25 | - | - | - | - | - | *25 | - | - | *-0 | - | - | - |
| 16 Less: Accumulated depletion | *25 | - | - | - | - | - | *25 | - | - | - | - | - | - |
| 17 Land | 2630981 | - | *26008 | 49024 | 129937 | 149466 | 558620 | 94285 | 186334 | 137051 | 103874 | 246262 | 950119 |
| 18 Intangible assets (Amortizable) | 7834136 | - | 42632 | 18876 | 58511 | 27786 | 834712 | 1881071 | 139953 | 552535 | 144351 | 270175 | 3863534 |
| 19 Less: Accumulated amortization | 4281467 | - | 21723 | 16878 | 43087 | 25031 | 738119 | 1792657 | 61424 | 391352 | 42911 | 71725 | 1076560 |
| 20 Other assets | 3409480 | - | 31551 | 93847 | 9014 | 33134 | 229653 | -40812 | 213298 | 136135 | 146889 | 274782 | 2281988 |
| 21 Total liabilities | 87415180 | - | 891886 | 1338009 | 1619572 | 1622207 | 5774838 | 1611639 | 2614015 | 2837968 | 2555534 | 5073668 | 61475844 |
| 22 Accounts payable | 10640411 | - | 62238 | 73817 | 100513 | 175146 | 471316 | 109219 | 139285 | 261752 | 166563 | 240087 | 8840474 |
| 23 Mort, notes, and bonds under 1 yr | 2973367 | - | 58613 | 75789 | 76986 | 176551 | 458305 | 106643 | 258225 | 143977 | 216571 | 198808 | 1202898 |
| 24 Other current liabilities | 7570395 | - | 82732 | 184352 | 100074 | 130567 | 522878 | 258812 | 279501 | 259256 | 479007 | 495531 | 4777683 |
| 25 Loans from stockholders | 2223322 | - | 261627 | 232872 | 298504 | 161081 | 295389 | 153002 | 157210 | *156891 | 64709 | 137426 | 304609 |
| 26 Mort, notes, bonds, 1 yr or more | 21096290 | - | 116093 | 254026 | 335356 | 379927 | 1438685 | 470264 | 533922 | 863890 | 496955 | 1483076 | 14724096 |
| 27 Other liabilities | 3826477 | - | *-11646 | 5463 | 72660 | *24072 | 228034 | 87194 | 218525 | 163403 | 223444 | 327965 | 2487365 |
| 28 Net worth | 39084919 | - | 322229 | 511689 | 635479 | 574862 | 2360231 | 426505 | 1027346 | 988799 | 908285 | 2190774 | 29138719 |
| 29 Capital stock | 4863576 | - | 129149 | 131727 | 105051 | 194736 | 391597 | 78882 | 172313 | 196879 | 31664 | 226521 | 3205055 |
| 30 Paid-in or capital surplus | 23738101 | - | 283529 | 126742 | 138592 | 49449 | 739137 | 211530 | 334792 | 469591 | 303008 | 985117 | 20096614 |
| 31 Retained earnings, appropriated | *65689 | - | - | - | - | - | *23455 | *41103 | - | - | - | 1091 | 40 |
| 32 Retained earnings-unappropriated | 10999601 | - | 132204 | 176057 | 291630 | 281668 | 843987 | 52146 | 76551 | 224639 | 345247 | 703427 | 7872045 |
| 33 Retained earnings (S CORP) | 2065405 | - | -156151 | 82180 | 151444 | 146144 | 464448 | 131435 | 483294 | 118039 | 312473 | 332099 | - |
| 34 Less: Cost of treasury stock | 2647454 | - | *66502 | *5018 | *51238 | 97136 | 102394 | *88590 | 39604 | *20349 | 84108 | 57480 | 2035036 |
| 35 Total receipts | 76825179 | 2430121 | 4969686 | 3651564 | 4427019 | 3231888 | 8971666 | 2633936 | 2532794 | 3814801 | 2828345 | 4502557 | 32830802 |
| 36 Business receipts | 69042534 | 2231351 | 4755166 | 3555088 | 4159263 | 3071490 | 8274340 | 2452578 | 2259438 | 3497090 | 2622428 | 4188751 | 27975549 |
| 37 Interest | 1262884 | *15500 | 5253 | 2425 | 8641 | 6614 | 29322 | 7181 | 8645 | 20443 | 12614 | 57144 | 1089101 |
| 38 Interest on govt. obligations | 38849 | 76 | - | - | *573 | *639 | 3848 | *598 | *850 | *295 | 4620 | 6337 | 21011 |
| 39 Rents | 421911 | *7 | - | *416 | 3711 | *1710 | 19140 | *6153 | *4119 | 7955 | 17091 | 15460 | 346148 |
| 40 Royalties | 2228926 | - | *1142 | *11313 | *18 | *10940 | *7946 | *5275 | *2860 | *36867 | 6820 | 35867 | 2109877 |
| 41 Net S-T cap gain less net LT loss | 41931 | - | *14040 | *27 | - | *232 | *23876 | - | - | *783 | 1402 | 418 | 1155 |
| 42 Net L-T cap gain less net ST loss | 192077 | *1157 | *2828 | *10499 | *15067 | *1632 | 35926 | *2645 | *4889 | 35908 | 10893 | 23851 | 46782 |
| 43 Net gain, noncapital assets | 260416 | *65213 | *29514 | *1982 | 26118 | *7579 | 25402 | *264 | 38939 | 16023 | 15151 | 9376 | 24855 |
| 44 Dividends, domestic corporations | 67520 | 23933 | *116 | *299 | *2090 | - | *277 | *2488 | *3659 | *326 | 1259 | 612 | 32461 |
| 45 Dividends, foreign corporations | 367352 | - | - | - | - | - | - | - | *962 | *998 | 29 | 6889 | 358473 |
| 46 Other receipts | 2900779 | *92883 | 161626 | 69516 | 211537 | 131052 | 551589 | 156754 | 208431 | 198113 | 136037 | 157852 | 825390 |
| 47 Total deductions | 70947653 | 2195698 | 4475043 | 3393263 | 4085690 | 2995080 | 8225638 | 2491247 | 2209563 | 3533811 | 2365382 | 3950539 | 31026697 |
| 48 Cost of goods | 23094648 | *401581 | 34937 | 87416 | 53711 | 54507 | 216343 | 71311 | 63480 | 167299 | 29744 | 87419 | 682945 |
| 49 Compensation of officers | 3349163 | *27177 | 849394 | 355343 | 290966 | 279977 | 860738 | 104411 | 103511 | 74429 | 168030 | 44786 | 190402 |
| 50 Salaries and wages | 10075713 | 328006 | 602754 | 656092 | 466700 | 518572 | 1299535 | 249590 | 327329 | 591233 | 548669 | 823216 | 3664018 |
| 51 Repairs | 840249 | 29734 | 46149 | 94503 | 75684 | 86280 | 168430 | 24650 | 37885 | 33316 | 17596 | 45783 | 180239 |
| 52 Bad debts | 471707 | *20572 | *12391 | 1768 | 8852 | 1461 | 9864 | 2685 | 6237 | 6997 | 4527 | 10911 | 385443 |
| 53 Rent paid on business property | 2659322 | *212196 | 268763 | 240479 | 167961 | 180157 | 365335 | 52680 | 97087 | 128355 | 45830 | 161003 | 739476 |
| 54 Taxes paid | 2430235 | 86311 | 175917 | 157221 | 127533 | 136086 | 366926 | 73970 | 99109 | 161830 | 126912 | 264078 | 654342 |
| 55 Interest paid | 2473760 | *79407 | 23458 | 26538 | 46061 | 58536 | 193652 | 49864 | 64474 | 78318 | 56155 | 154987 | 1642310 |
| 56 Contributions or gifts | 93774 | 2492 | 1229 | 687 | 1094 | 862 | 2621 | *531 | 495 | 2287 | 3516 | 4600 | 73359 |
| 57 Amortization | 1267716 | *9996 | 7240 | 4432 | 11638 | 25268 | 50881 | 280349 | 137147 | 113941 | 22345 | 83253 | 521226 |
| 58 Depreciation | 6013775 | 355001 | 110888 | 228646 | 161576 | 154158 | 479954 | 112675 | 120015 | 138786 | 157645 | 232743 | 3761687 |
| 59 Depletion | *965 | - | - | - | - | - | *332 | - | - | - | 2 | 632 | - |
| 60 Advertising | 1805679 | *66383 | 88069 | 71754 | 36709 | 72531 | 129922 | 22931 | 49364 | 135138 | 54833 | 94325 | 983721 |
| 61 Pension, prof sh, stock, annuity | 228650 | *2378 | 43355 | *20061 | 15231 | 27222 | 23939 | *6319 | 6220 | 8578 | 7584 | 8835 | 58928 |
| 62 Employee benefit programs | 592826 | *16588 | 23607 | 18976 | 11803 | 18070 | 62237 | 19151 | 26588 | 31778 | 29103 | 85692 | 249234 |
| 63 Net loss, noncapital assets | 50062 | *5049 | *1595 | *1325 | *669 | *1013 | 5309 | *7920 | 2741 | 2540 | 1212 | 5633 | 15058 |
| 64 Other deductions | 15499408 | 234563 | 1417022 | 706556 | 695977 | 608065 | 1560104 | 240207 | 396325 | 680340 | 509315 | 745999 | 7704938 |
| 65 Total receipts less total deducts | 5877526 | 234423 | 494642 | 258301 | 341329 | 236808 | 746028 | 142689 | 323231 | 280989 | 462963 | 552018 | 1804105 |
| 66 Constructive taxable income from related foreign corporations | 97574 | - | - | - | - | - | - | - | *211 | 34 | 61 | 4165 | 93102 |
| 67 Net income, total | 5936251 | 234347 | 494642 | 258301 | 340756 | 236169 | 742180 | 142091 | 322591 | 280728 | 458404 | 549846 | 1876196 |
| 68 Net income, Form 1120-A | 19771 | *106 | 17077 | *1704 | *884 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *8331 | *8331 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 2242854 | *32174 | 342307 | 211299 | 253294 | 163915 | 507781 | 92645 | 190931 | 136783 | 186451 | 125273 | - |
| 71 Statutory special deductions, total | 671128 | *28941 | 45793 | 16098 | 16492 | 38812 | 81377 | *6748 | 41006 | 34311 | 14585 | 22240 | 324724 |
| 72 Net operating loss deduction | 585749 | *19390 | 45712 | 15889 | 15020 | 38812 | 81183 | *4758 | 38080 | 33083 | 13704 | 21812 | 258307 |
| 73 Dividends received deduction | 85379 | 9551 | *81 | *210 | *1473 | - | *194 | *1990 | *2926 | *1228 | 881 | 428 | 66417 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 3040265 | *173232 | 106542 | 30904 | 72140 | 33441 | 153022 | 58753 | 90727 | 109927 | 257771 | 402333 | 1551472 |
| 76 Income tax before credits, total | 1098888 | *60305 | 19863 | 4636 | 15645 | 7456 | 52158 | 20099 | 31754 | 39807 | 91059 | 142077 | 614029 |
| 77 Regular tax | 1012899 | *60067 | 19788 | 4636 | 15243 | 6702 | 46674 | 20000 | 30860 | 37440 | 89443 | 139542 | 542505 |
| 78 Personal holding company tax | *338 | - | *23 | - | *315 | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 81500 | - | *52 | - | *87 | *754 | 5443 | *84 | *857 | *2277 | 1253 | 2025 | 68667 |
| 81 Environmental tax | 4091 | 238 | - | - | - | - | *41 | *15 | *37 | 90 | 305 | 507 | 2857 |
| 82 Foreign tax credit | 290233 | 2301 | - | - | - | - | *280 | *144 | *3908 | *705 | 1683 | 5927 | 275286 |
| 83 U.S. Possessions tax credit | 296 | - | - | - | - | - | 296 | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 9216 | 1335 | *11 | - | *448 | *44 | *664 | *91 | *85 | *79 | 66 | 3659 | 2734 |
| 87 Prior year minimum tax credit | 12901 | *201 | - | - | - | *1 | *533 | - | *92 | *1032 | 517 | 2626 | 7898 |
| 88 Income tax after credits, total | 786242 | *56468 | 19852 | 4636 | 15196 | 7411 | 50386 | 19864 | 27670 | 37991 | 88793 | 129865 | 328110 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Motion picture production, distribution, and services

MINOR INDUSTRY 7812
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 9967 | *417 | 6359 | 1506 | 787 | *382 | 394 | *48 | 40 | *** | 7 | *** | *** |
| 2 Total assets | 33703644 | - | 148002 | 225272 | 289720 | *260111 | 899809 | *331370 | 612296 | *** | 475099 | *** | *** |
| 3 Cash | 1717959 | - | 44455 | 40116 | 97138 | *94255 | 162600 | *26785 | 110562 | *** | 28791 | *** | *** |
| 4 Notes and accounts receivable | 9253582 | - | *2487 | *45197 | *46379 | *40596 | 146234 | *68753 | 129600 | *** | 160644 | *** | *** |
| 5 Less: Allowance for bad debts | 104682 | - | - | - | - | - | *431 | *1049 | *2914 | *** | 8740 | *** | *** |
| 6 Inventories | 2221192 | - | *330 | *3616 | *20175 | *1167 | *25415 | *65633 | *78586 | *** | 5412 | *** | *** |
| 7 U.S. govt. obligations, total | *95821 | - | - | - | - | - | *14777 | - | - | *** | - | *** | *** |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 9 Other current assets | 3003501 | - | *6550 | *2676 | 7006 | *43060 | 104962 | *39227 | *18326 | *** | 123851 | *** | *** |
| 10 Loans to stockholders | 110583 | - | 59819 | *3663 | *8546 | *12330 | *15320 | *336 | - | *** | 2621 | *** | *** |
| 11 Mortgage and real estate loans | *1764 | - | - | - | - | - | *1603 | - | - | *** | - | *** | *** |
| 12 Other investments | 12961790 | - | - | *851 | *3104 | *1101 | *129421 | - | *96561 | *** | 24663 | *** | *** |
| 13 Depreciable assets | 5636151 | - | 194000 | 419452 | 385313 | *145844 | 667752 | *208061 | 243260 | *** | 306500 | *** | *** |
| 14 Less: Accumulated depreciation | 3611181 | - | 160246 | 331688 | 281345 | *87945 | 480307 | *107719 | 174951 | *** | 211493 | *** | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 17 Land | 80454 | - | - | *7302 | *2245 | *5157 | *20817 | *1511 | *2024 | *** | - | *** | *** |
| 18 Intangible assets (Amortizable) | 3920461 | - | *2932 | *134 | *628 | *6924 | 715665 | *1819212 | *52237 | *** | 1863 | *** | *** |
| 19 Less: Accumulated amortization | 3034246 | - | *2431 | *71 | *163 | *6873 | 694105 | *1777544 | *33258 | *** | 9 | *** | *** |
| 20 Other assets | 1450496 | - | *106 | *34021 | *693 | *4494 | 70087 | *-11836 | *92263 | *** | 40996 | *** | *** |
| 21 Total liabilities | 33703644 | - | 148002 | 225272 | 289720 | *260111 | 899809 | *331370 | 612296 | *** | 475099 | *** | *** |
| 22 Accounts payable | 7358085 | - | *5746 | *15704 | 69182 | *35556 | 89730 | *30278 | 57788 | *** | 34255 | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 425213 | - | *7286 | *12481 | *19975 | *54213 | 64379 | *29961 | *123662 | *** | 64236 | *** | *** |
| 24 Other current liabilities | 2749299 | - | 29868 | *41228 | 41235 | *40365 | 125435 | *51656 | *55612 | *** | 151657 | *** | *** |
| 25 Loans from stockholders | 371871 | - | 102474 | *36054 | *45463 | *28318 | *27299 | *45390 | *3237 | *** | 3320 | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 5626920 | - | *4816 | *78805 | *48815 | *21574 | *96394 | *43370 | *64861 | *** | 40517 | *** | *** |
| 27 Other liabilities | 990118 | - | - | *-351 | *19629 | - | *96255 | *2705 | *54839 | *** | 66196 | *** | *** |
| 28 Net worth | 16182139 | - | -2189 | 41350 | 45420 | *80086 | 400316 | *128009 | 252296 | *** | 114918 | *** | *** |
| 29 Capital stock | 2561967 | - | 17656 | 6153 | 9487 | *1447 | 54884 | *17082 | 42119 | *** | 1774 | *** | *** |
| 30 Paid-in or capital surplus | 12276306 | - | *5369 | *23998 | *14130 | *1295 | *53095 | *1120 | *81393 | *** | 67175 | *** | *** |
| 31 Retained earnings, appropriated | *3617 | - | - | - | - | - | *3577 | - | - | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | 1456261 | - | 5151 | *14300 | 26330 | *37900 | 163684 | *8382 | *682 | *** | 39364 | *** | *** |
| 33 Retained earnings (S CORP) | 468666 | - | *-30365 | *-3101 | *-1252 | *39625 | *129822 | *118487 | *132576 | *** | 58180 | *** | *** |
| 34 Less: Cost of treasury stock | 584678 | - | - | - | *3275 | *181 | *4746 | *17063 | *4473 | *** | 51574 | *** | *** |
| 35 Total receipts | 19715875 | *371338 | 1182889 | 650032 | 1992209 | *774070 | 1690780 | *538569 | 744079 | *** | 537719 | *** | *** |
| 36 Business receipts | 17913036 | *364900 | 1156096 | 625150 | 1981483 | *764294 | 1515253 | *529354 | 720230 | *** | 520572 | *** | *** |
| 37 Interest | 308046 | - | *931 | *664 | *776 | *1364 | 7055 | *31 | *2284 | *** | 1626 | *** | *** |
| 38 Interest on govt. obligations | *11399 | - | - | - | - | - | *973 | - | *36 | *** | 772 | *** | *** |
| 39 Rents | 64765 | - | - | - | *828 | - | *4035 | - | *20 | *** | - | *** | *** |
| 40 Royalties | 668013 | - | *535 | *9056 | *18 | *10940 | *6287 | - | *2860 | *** | - | *** | *** |
| 41 Net S-T cap gain less net LT loss | *9219 | - | - | - | - | - | *9219 | - | - | *** | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 56220 | - | - | *10461 | - | - | *14541 | - | - | *** | 4563 | *** | *** |
| 43 Net gain, noncapital assets | 15405 | - | *420 | *1622 | *1422 | *604 | *2437 | - | *1358 | *** | 7441 | *** | *** |
| 44 Dividends, domestic corporations | *1122 | - | - | - | *15 | - | *178 | - | - | *** | - | *** | *** |
| 45 Dividends, foreign corporations | *271917 | - | - | - | - | - | - | - | *962 | *** | - | *** | *** |
| 46 Other receipts | 396733 | *6438 | *24906 | *3080 | *7666 | *-3133 | 130802 | *9185 | 16328 | *** | 2745 | *** | *** |
| 47 Total deductions | 18394114 | *360393 | 1088568 | 599627 | 1935548 | *722132 | 1587701 | *520874 | 668003 | *** | 390803 | *** | *** |
| 48 Cost of goods | 8863022 | - | *330 | *3616 | *12398 | *1167 | *25014 | *2557 | *40022 | *** | 6117 | *** | *** |
| 49 Compensation of officers | 1098374 | *1916 | 353632 | *109732 | *106610 | *144424 | 181568 | *29582 | *51261 | *** | 25468 | *** | *** |
| 50 Salaries and wages | 1321075 | *6375 | *102399 | 117175 | 87244 | *78088 | 191354 | *27841 | 72214 | *** | 24719 | *** | *** |
| 51 Repairs | 83925 | *107 | 1945 | *4867 | 7201 | *1994 | 10301 | *3420 | *2442 | *** | 915 | *** | *** |
| 52 Bad debts | 27316 | *545 | *216 | *548 | *827 | *273 | *3972 | *4 | *3297 | *** | 1187 | *** | *** |
| 53 Rent paid on business property | 335427 | *1388 | *16872 | 22645 | 59954 | *10953 | 49744 | *10208 | 12810 | *** | 3696 | *** | *** |
| 54 Taxes paid | 283321 | *1311 | 46233 | 21611 | 21709 | *17732 | 36227 | *6332 | 13871 | *** | 4328 | *** | *** |
| 55 Interest paid | 570450 | *1277 | 6167 | *9616 | 6212 | *5288 | 45092 | *6656 | *10012 | *** | 7930 | *** | *** |
| 56 Contributions or gifts | 10998 | - | *397 | *50 | *166 | *23 | *1124 | - | *59 | *** | 799 | *** | *** |
| 57 Amortization | 807593 | *104 | *341 | *956 | *42 | *4991 | 25566 | *270662 | *129054 | *** | 2548 | *** | *** |
| 58 Depreciation | 1561836 | *4998 | 20829 | 45021 | 38674 | *15349 | 50594 | *14233 | 19651 | *** | 56855 | *** | *** |
| 59 Depletion | 22 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 60 Advertising | 675919 | *648 | 3102 | *3195 | 5728 | *20812 | 8828 | *1081 | 1606 | *** | 12411 | *** | *** |
| 61 Pension, prof sh, stock, annuity | 65993 | - | *25134 | *7458 | *5039 | *13217 | *5446 | *635 | *812 | *** | 117 | *** | *** |
| 62 Employee benefit programs | 119619 | *404 | *4865 | *5368 | *1948 | *2752 | 16926 | *5366 | *5909 | *** | 485 | *** | *** |
| 63 Net loss, noncapital assets | 13623 | *2530 | - | *1325 | - | *469 | *579 | *100 | *21 | *** | - | *** | *** |
| 64 Other deductions | 2555601 | *22068 | 307969 | 121081 | 168411 | *83099 | 267889 | *29864 | 70488 | *** | 41185 | *** | *** |
| 65 Total receipts less total deducts | 1321761 | *10945 | 94321 | 50405 | 56661 | *51938 | 103079 | *17695 | 76076 | *** | 146916 | *** | *** |
| 66 Constructive taxable income from related foreign corporations | *57977 | - | - | - | - | - | - | - | *211 | *** | - | *** | *** |
| 67 Net income, total | 1368338 | *10945 | 94321 | 50405 | 56661 | *51938 | 102106 | *17695 | 76251 | *** | 146144 | *** | *** |
| 68 Net income, Form 1120-A | *2709 | - | *2709 | - | - | - | - | - | - | *** | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 70 Net income, Form 1120S | 315801 | *9386 | *59776 | *40871 | *36130 | *36850 | *52838 | *12662 | *49109 | *** | 14269 | *** | *** |
| 71 Statutory special deductions, total | 146184 | - | 14838 | *3419 | *8281 | *13717 | *19571 | - | *9642 | *** | 7885 | *** | *** |
| 72 Net operating loss deduction | 140331 | - | 14838 | *3419 | *8270 | *13717 | *19447 | - | *9642 | *** | 7885 | *** | *** |
| 73 Dividends received deduction | *5852 | - | - | - | *11 | - | *125 | - | - | *** | - | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 75 Income subject to tax | 906353 | *1559 | 19706 | *6116 | *12250 | *1371 | 29696 | *5034 | *17500 | *** | 123989 | *** | *** |
| 76 Income tax before credits, total | 325262 | *530 | 2994 | *917 | *1861 | *206 | 9288 | *1711 | *6047 | *** | 43959 | *** | *** |
| 77 Regular tax | 307164 | *530 | 2972 | *917 | *1861 | *206 | 8987 | *1711 | *5950 | *** | 43362 | *** | *** |
| 78 Personal holding company tax | *23 | - | *23 | - | - | - | - | - | - | *** | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 80 Alternative minimum tax | *16992 | - | - | - | - | - | *292 | - | *92 | *** | 446 | *** | *** |
| 81 Environmental tax | 1083 | - | - | - | - | - | *10 | - | *5 | *** | 151 | *** | *** |
| 82 Foreign tax credit | 160936 | - | - | - | - | - | *280 | *112 | *3908 | *** | 985 | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 86 General business credit | *363 | - | - | - | *294 | - | - | - | - | *** | - | *** | *** |
| 87 Prior year minimum tax credit | *1302 | *132 | - | - | - | - | *179 | - | *92 | *** | - | *** | *** |
| 88 Income tax after credits, total | 162662 | *399 | 2994 | *917 | *1567 | *206 | 8829 | *1599 | *2048 | *** | 42974 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

| MINOR INDUSTRY 7830 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | | |
| 1 Number of returns | 1022 | - | *584 | *320 | - | *39 | *43 | - | *17 | *** | ** | *** | *** |
| 2 Total assets | 5062442 | - | *26168 | *47198 | - | *20815 | *87644 | - | *305244 | *** | ** | *** | *** |
| 3 Cash | 348350 | - | *7258 | *9776 | - | *151 | *13283 | - | *19398 | *** | ** | *** | *** |
| 4 Notes and accounts receivable | 176664 | - | - | - | - | - | *101 | - | *7051 | *** | ** | *** | *** |
| 5 Less: Allowance for bad debts | *10714 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 6 Inventories | 16742 | - | *366 | - | - | *116 | - | - | *1461 | *** | ** | *** | *** |
| 7 U.S. govt. obligations, total | *8118 | - | - | - | - | - | *798 | - | *1132 | *** | - | *** | *** |
| 8 Tax-exempt securities | *6940 | - | - | - | - | - | - | - | *6940 | *** | - | *** | *** |
| 9 Other current assets | 335562 | - | *76 | *9847 | - | - | *288 | - | *7104 | *** | ** | *** | *** |
| 10 Loans to stockholders | *19966 | - | - | *6067 | - | - | - | - | *2264 | *** | - | *** | *** |
| 11 Mortgage and real estate loans | *2655 | - | - | - | - | - | *2226 | - | - | *** | ** | *** | *** |
| 12 Other investments | 927748 | - | - | - | - | *3886 | - | - | *57576 | *** | ** | *** | *** |
| 13 Depreciable assets | 3926792 | - | *19494 | *48347 | - | *26232 | *124177 | - | *253345 | *** | ** | *** | *** |
| 14 Less: Accumulated depreciation | 1465991 | - | *2371 | *31535 | - | *14722 | *62835 | - | *84788 | *** | ** | *** | *** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 17 Land | 390579 | - | *2902 | *4586 | - | *5142 | *8225 | - | *20859 | *** | ** | *** | *** |
| 18 Intangible assets (Amortizable) | 313058 | - | *210 | *367 | - | - | *167 | - | *4183 | *** | ** | *** | *** |
| 19 Less: Accumulated amortization | 97329 | - | *53 | *257 | - | - | *80 | - | *1928 | *** | ** | *** | *** |
| 20 Other assets | 163304 | - | *-1715 | - | - | *10 | *1294 | - | *10647 | *** | ** | *** | *** |
| 21 Total liabilities | 5062442 | - | *26168 | *47198 | - | *20815 | *87644 | - | *305244 | *** | ** | *** | *** |
| 22 Accounts payable | 444668 | - | - | - | - | - | *3174 | - | *20549 | *** | ** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 169236 | - | - | - | - | *906 | - | - | *9586 | *** | ** | *** | *** |
| 24 Other current liabilities | 418195 | - | *2112 | *1463 | - | *200 | *3268 | - | *20421 | *** | ** | *** | *** |
| 25 Loans from stockholders | *19902 | - | *10283 | - | - | *7722 | - | - | - | *** | - | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1955470 | - | *6538 | - | - | *11924 | *45642 | - | *80189 | *** | ** | *** | *** |
| 27 Other liabilities | 296019 | - | - | - | - | - | - | - | *45615 | *** | ** | *** | *** |
| 28 Net worth | 1758952 | - | *7235 | *45735 | - | *64 | *35559 | - | *128884 | *** | ** | *** | *** |
| 29 Capital stock | 251867 | - | *310 | *7475 | - | *2552 | *2619 | - | *18315 | *** | ** | *** | *** |
| 30 Paid-in or capital surplus | 1306475 | - | *3871 | *18793 | - | *3297 | *18869 | - | *4089 | *** | - | *** | *** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 32 Retained earnings-unappropriated | 135660 | - | *-60 | *19467 | - | *941 | *10756 | - | *14743 | *** | ** | *** | *** |
| 33 Retained earnings (S CORP) | *98166 | - | *3116 | - | - | - | *3314 | - | *91736 | *** | - | *** | *** |
| 34 Less: Cost of treasury stock | *33217 | - | - | - | - | *6726 | - | - | - | *** | - | *** | *** |
| 35 Total receipts | 4765524 | - | *137626 | *93262 | - | *36114 | *99795 | - | *303820 | *** | ** | *** | *** |
| 36 Business receipts | 4510223 | - | *135323 | *92428 | - | *32330 | *99283 | - | *291710 | *** | ** | *** | *** |
| 37 Interest | 94089 | - | - | - | - | *32 | *330 | - | *166 | *** | ** | *** | *** |
| 38 Interest on govt. obligations | *577 | - | - | - | - | - | - | - | *505 | *** | - | *** | *** |
| 39 Rents | 40363 | - | - | - | - | *259 | - | - | *232 | *** | ** | *** | *** |
| 40 Royalties | 435 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 41 Net S-T cap gain less net LT loss | 45 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 42 Net L-T cap gain less net ST loss | 17038 | - | - | - | - | - | - | - | - | *** | ** | *** | *** |
| 43 Net gain, noncapital assets | 9925 | - | *1675 | - | - | - | - | - | *2 | *** | - | *** | *** |
| 44 Dividends, domestic corporations | 2277 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 45 Dividends, foreign corporations | 64 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 46 Other receipts | 90489 | - | *628 | *834 | - | *3494 | *182 | - | *11205 | *** | ** | *** | *** |
| 47 Total deductions | 4493767 | - | *121923 | *88195 | - | *32163 | *83416 | - | *273385 | *** | ** | *** | *** |
| 48 Cost of goods | 1757744 | - | *366 | - | - | *116 | *798 | - | *1461 | *** | - | *** | *** |
| 49 Compensation of officers | 42417 | - | *13513 | - | - | - | - | - | *4602 | *** | ** | *** | *** |
| 50 Salaries and wages | 479979 | - | *9159 | *17955 | - | *6928 | *12898 | - | *19668 | *** | ** | *** | *** |
| 51 Repairs | 82906 | - | *6020 | *4208 | - | *747 | *2404 | - | *7331 | *** | ** | *** | *** |
| 52 Bad debts | 6150 | - | *135 | - | - | - | *44 | - | *35 | *** | - | *** | *** |
| 53 Rent paid on business property | 422876 | - | *13122 | *10478 | - | *777 | *13237 | - | *24949 | *** | ** | *** | *** |
| 54 Taxes paid | 159770 | - | *10577 | *4433 | - | *1513 | *5489 | - | *11550 | *** | ** | *** | *** |
| 55 Interest paid | 231333 | - | *990 | - | - | *1781 | *2702 | - | *8069 | *** | ** | *** | *** |
| 56 Contributions or gifts | 2359 | - | - | - | - | - | *32 | - | *11 | *** | ** | *** | *** |
| 57 Amortization | 27711 | - | *42 | *73 | - | - | - | - | *1503 | *** | - | *** | *** |
| 58 Depreciation | 226105 | - | *1618 | *3456 | - | *1915 | *3543 | - | *14251 | *** | ** | *** | *** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 60 Advertising | 125100 | - | *7009 | *2554 | - | *944 | *3249 | - | *10324 | *** | ** | *** | *** |
| 61 Pension, prof sh, stock, annuity | *5063 | - | - | - | - | - | *44 | - | *40 | *** | ** | *** | *** |
| 62 Employee benefit programs | 27660 | - | *526 | - | - | - | *300 | - | *1820 | *** | - | *** | *** |
| 63 Net loss, noncapital assets | *2939 | - | - | - | - | - | *544 | - | *196 | *** | - | *** | *** |
| 64 Other deductions | 893656 | - | *18924 | *40331 | - | *4164 | *12086 | - | *55961 | *** | ** | *** | *** |
| 65 Total receipts less total deducts | 271757 | - | *15703 | *5067 | - | *3951 | *16379 | - | *30435 | *** | ** | *** | *** |
| 66 Constructive taxable income from related foreign corporations | 419 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 67 Net income, total | 271599 | - | *15703 | *5067 | - | *3951 | *16379 | - | *29930 | *** | ** | *** | *** |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 70 Net income, Form 1120S | *50112 | - | *15647 | *4738 | - | - | *13091 | - | *16637 | *** | - | *** | *** |
| 71 Statutory special deductions, total | 26332 | - | *57 | *252 | - | *3951 | - | - | *2682 | *** | - | *** | *** |
| 72 Net operating loss deduction | *24718 | - | *57 | *252 | - | *3951 | - | - | *2682 | *** | - | *** | *** |
| 73 Dividends received deduction | 1614 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 75 Income subject to tax | 195155 | - | - | *78 | - | - | *3288 | - | *10612 | *** | ** | *** | *** |
| 76 Income tax before credits, total | 68624 | - | - | *12 | - | - | *984 | - | *4119 | *** | ** | *** | *** |
| 77 Regular tax | 67523 | - | - | *12 | - | - | *984 | - | *3702 | *** | ** | *** | *** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 80 Alternative minimum tax | *858 | - | - | - | - | - | - | - | *413 | *** | - | *** | *** |
| 81 Environmental tax | 242 | - | - | - | - | - | - | - | *3 | *** | ** | *** | *** |
| 82 Foreign tax credit | 181 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 86 General business credit | 1752 | - | - | - | - | - | - | - | - | *** | ** | *** | *** |
| 87 Prior year minimum tax credit | 2676 | - | - | - | - | - | - | - | - | *** | - | *** | *** |
| 88 Income tax after credits, total | 64014 | - | - | *12 | - | - | *984 | - | *4119 | *** | ** | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Amusement and recreation services: Amusement and recreation servics, except motion pictures

MINOR INDUSTRY 7900
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 40762 | 1948 | 23758 | 6765 | 3739 | 1953 | 2162 | 196 | 113 | 56 | 30 | 29 | 12 |
| 2 Total assets | 48649095 | - | 717716 | 1065539 | 1329853 | 1341280 | 4787385 | 1280269 | 1696475 | 1982952 | 2080435 | 4047290 | 28319900 |
| 3 Cash | 2936417 | - | 227337 | 295449 | 201361 | 234076 | 551710 | 117674 | 141138 | 212042 | 221005 | 434023 | 300603 |
| 4 Notes and accounts receivable | 3462339 | - | 41069 | 32446 | 90576 | 65669 | 377750 | 100279 | 91145 | 127661 | 207456 | 252182 | 2076106 |
| 5 Less: Allowance for bad debts | 221139 | - | - | - | - | - | *2595 | *1284 | *4929 | 3289 | 6263 | 29937 | 172843 |
| 6 Inventories | 1791801 | - | 35609 | 84379 | 41884 | 54643 | 193629 | 69358 | 22524 | 113339 | 31621 | 81870 | 1062944 |
| 7 U.S. govt. obligations, total | 34563 | - | *132 | *1853 | - | *10993 | - | *4831 | *7684 | *4111 | 4961 | - | - |
| 8 Tax-exempt securities | *68278 | - | - | - | *4891 | - | *14858 | - | *2652 | - | 19271 | 26605 | - |
| 9 Other current assets | 3903715 | - | 56610 | 25620 | 83188 | 61593 | 231192 | 72214 | 188216 | 108127 | 146516 | 361231 | 2569208 |
| 10 Loans to stockholders | 532905 | - | 39981 | 47946 | 48365 | *57120 | 169258 | *29912 | *43176 | *16602 | 25724 | 47590 | 7232 |
| 11 Mortgage and real estate loans | 443070 | - | *147 | - | *19571 | *26877 | *16448 | - | *2256 | *6293 | 1375 | 1221 | 368883 |
| 12 Other investments | 10082980 | - | *10302 | *27841 | 90896 | *64339 | 279817 | 140708 | 182530 | 253172 | 272123 | 589413 | 8171838 |
| 13 Depreciable assets | 35561849 | - | 912901 | 1617058 | 1470789 | 1765773 | 4376440 | 1285755 | 1334998 | 1428040 | 1414758 | 2601302 | 17354035 |
| 14 Less: Accumulated depreciation | 16354038 | - | 682887 | 1165838 | 872641 | 1170302 | 2183920 | 649721 | 646048 | 610351 | 567465 | 897099 | 6907765 |
| 15 Depletable assets | *25 | - | - | - | - | - | *25 | - | - | *-0 | - | - | - |
| 16 Less: Accumulated depletion | *25 | - | - | - | - | - | *25 | - | - | - | - | - | - |
| 17 Land | 2159948 | - | *23106 | 37136 | 127692 | 139167 | 529578 | 92774 | 163450 | 107613 | 103874 | 194928 | 640630 |
| 18 Intangible assets (Amortizable) | 3600618 | - | 39490 | 18374 | 57883 | *20862 | 118880 | 61858 | 83534 | 245646 | 142489 | 210663 | 2600937 |
| 19 Less: Accumulated amortization | 1149891 | - | 19240 | *16551 | 42924 | *18158 | 43934 | 15113 | 26238 | 126397 | 42902 | 57397 | 741036 |
| 20 Other assets | 1795680 | - | 33160 | 59826 | 8320 | 28630 | 158272 | -28976 | 110389 | 100344 | 105893 | 230696 | 989127 |
| 21 Total liabilities | 48649095 | - | 717716 | 1065539 | 1329853 | 1341280 | 4787385 | 1280269 | 1696475 | 1982952 | 2080435 | 4047290 | 28319900 |
| 22 Accounts payable | 2837659 | - | 56492 | 58113 | 31331 | 139590 | 378412 | 78941 | 60948 | 162419 | 132308 | 184788 | 1554316 |
| 23 Mort, notes, and bonds under 1 yr | 2378918 | - | 51327 | 63308 | 57011 | 121432 | 393925 | 76682 | 124978 | 122093 | 152335 | 170578 | 1045251 |
| 24 Other current liabilities | 4402901 | - | 50753 | 141661 | 58838 | 90002 | 394175 | 207156 | 203468 | 196964 | 327350 | 409391 | 2323143 |
| 25 Loans from stockholders | 1831549 | - | 148871 | 196818 | 253041 | 125042 | 268090 | *107612 | 153973 | *76575 | 61389 | 135529 | 304609 |
| 26 Mort, notes, bonds, 1 yr or more | 13513900 | - | 104739 | 175221 | 286541 | 346430 | 1296648 | 426893 | 388872 | 666049 | 456438 | 1244326 | 8121744 |
| 27 Other liabilities | 2540340 | - | *-11646 | *5814 | 53031 | *24072 | 131779 | 84489 | 118070 | 143590 | 157248 | 242931 | 1590962 |
| 28 Net worth | 21143829 | - | 317182 | 424604 | 590059 | 494712 | 1924355 | 298496 | 646166 | 615263 | 793367 | 1659747 | 13379876 |
| 29 Capital stock | 2049743 | - | 111183 | 118099 | 95564 | 190738 | 334093 | 61800 | 111879 | 148253 | 29891 | 161967 | 686275 |
| 30 Paid-in or capital surplus | 10155320 | - | 274290 | 83951 | 124463 | 44857 | 667173 | 210410 | 249311 | 339420 | 235834 | 852350 | 7073262 |
| 31 Retained earnings, appropriated | *62072 | - | - | - | - | - | *19878 | *41103 | - | - | - | 1091 | - |
| 32 Retained earnings-unappropriated | 9407680 | - | 127113 | 142290 | 265300 | 242826 | 669548 | 43763 | 61126 | 28573 | 305883 | 371989 | 7149268 |
| 33 Retained earnings (S CORP) | 1498573 | - | -128902 | 85282 | 152696 | 106519 | 331311 | 12947 | 258981 | 117240 | 254294 | 308206 | - |
| 34 Less: Cost of treasury stock | 2029559 | - | *66502 | *5018 | *47963 | 90229 | 97648 | *71528 | *35131 | *18223 | 32534 | 35855 | 1528929 |
| 35 Total receipts | 52343781 | 2058784 | 3649171 | 2908270 | 2434809 | 2421704 | 7181091 | 2095367 | 1484894 | 2706463 | 2290627 | 3700725 | 19411878 |
| 36 Business receipts | 46619275 | 1866451 | 3463747 | 2837510 | 2177780 | 2274866 | 6659804 | 1923225 | 1247497 | 2441812 | 2101856 | 3448981 | 16175747 |
| 37 Interest | 860748 | *15500 | 4322 | 1760 | 7865 | 5218 | 21938 | 7150 | 6194 | 12771 | 10988 | 46611 | 720429 |
| 38 Interest on govt. obligations | 26873 | 76 | - | - | *573 | *639 | 2875 | *598 | *310 | *293 | 3848 | 5750 | 11910 |
| 39 Rents | 316783 | *7 | - | *416 | *2883 | *1451 | 15105 | *6153 | *3867 | *7022 | 17091 | 15065 | 247722 |
| 40 Royalties | 1560478 | - | *607 | *2257 | - | - | *1659 | *5275 | - | *36739 | 6820 | 7723 | 1499398 |
| 41 Net S-T cap gain less net LT loss | 32667 | - | *14040 | *27 | - | *232 | *14657 | - | - | *783 | 1402 | 373 | 1155 |
| 42 Net L-T cap gain less net ST loss | 118819 | *1157 | *2828 | *38 | *15067 | *1632 | 21385 | *2645 | *4889 | *22448 | 6330 | 23838 | 16562 |
| 43 Net gain, noncapital assets | 235087 | *65213 | *27419 | *360 | 24696 | *6975 | 22964 | *264 | 37579 | 12287 | 7711 | 9376 | 20243 |
| 44 Dividends, domestic corporations | 64121 | 23933 | *116 | *299 | *2075 | - | *99 | *2488 | *3659 | *260 | 1259 | 607 | 29326 |
| 45 Dividends, foreign corporations | *95372 | - | - | - | - | - | - | - | - | *998 | 29 | 6889 | 87455 |
| 46 Other receipts | 2413557 | *86445 | 136091 | 65602 | 203871 | 130691 | 420605 | 147569 | 180899 | 171050 | 133292 | 135511 | 601932 |
| 47 Total deductions | 48059772 | 1835305 | 3264552 | 2705441 | 2150142 | 2240785 | 6554521 | 1970373 | 1268174 | 2485845 | 1974579 | 3257154 | 18352901 |
| 48 Cost of goods | 12473882 | *401581 | 34241 | 83800 | 41313 | 53225 | 190532 | 68753 | 21997 | 115924 | 23627 | 83948 | 628529 |
| 49 Compensation of officers | 2208371 | *25261 | 482250 | 245610 | 184356 | 135553 | 679170 | 74829 | 47648 | 56491 | 142562 | 34073 | 100569 |
| 50 Salaries and wages | 8274659 | 321632 | 491195 | 520962 | 379456 | 433556 | 1095283 | 221749 | 235447 | 514096 | 523950 | 729755 | 2807579 |
| 51 Repairs | 673419 | 29627 | 38184 | 85429 | 68483 | 83540 | 155725 | 21230 | 28111 | 24205 | 16682 | 40530 | 81673 |
| 52 Bad debts | 438241 | *20027 | *12040 | 1220 | *8024 | *1188 | 5848 | 2681 | 2905 | 4151 | 3339 | 8694 | 368124 |
| 53 Rent paid on business property | 1901020 | *210808 | 238769 | 207357 | 108007 | 168427 | 302353 | 42472 | 59327 | 79707 | 42133 | 118412 | 323246 |
| 54 Taxes paid | 1987144 | 85000 | 119107 | 131177 | 105824 | 116841 | 325209 | 67638 | 73688 | 133303 | 122585 | 239962 | 466809 |
| 55 Interest paid | 1671977 | *78130 | 16301 | 16922 | 39849 | 51467 | 145858 | 43208 | 46393 | 61381 | 48225 | 131408 | 992834 |
| 56 Contributions or gifts | 80417 | 2492 | 832 | 637 | 928 | 840 | 1465 | *531 | 424 | 1910 | 2717 | 3108 | 64532 |
| 57 Amortization | 432413 | *9892 | 6857 | 3403 | *11595 | 20277 | 25315 | 9687 | 6590 | 26433 | 19797 | 29152 | 263415 |
| 58 Depreciation | 4225834 | *350004 | 88442 | 180169 | 122902 | 136895 | 425817 | 98442 | 86113 | 97657 | 100789 | 185090 | 2353514 |
| 59 Depletion | *944 | - | - | - | - | - | *332 | - | - | - | 2 | 610 | - |
| 60 Advertising | 1004660 | *65735 | 77959 | 66005 | 30981 | 50774 | 117845 | 21850 | 37433 | 70710 | 42422 | 81315 | 341632 |
| 61 Pension, prof sh, stock, annuity | 157594 | *2378 | *18220 | *12603 | *10192 | *14006 | 18450 | *5685 | 5367 | 7361 | 7468 | 8557 | 47308 |
| 62 Employee benefit programs | 445548 | 16184 | 18216 | 13608 | 9855 | 15318 | 45012 | 13785 | 18858 | 24137 | 28617 | 76709 | 165248 |
| 63 Net loss, noncapital assets | 33500 | *2519 | *1595 | - | *669 | *543 | 4186 | *7820 | *2523 | *841 | 1212 | 1219 | 10373 |
| 64 Other deductions | 12050151 | 212495 | 1090129 | 545144 | 527566 | 520802 | 1280129 | 210342 | 269875 | 494523 | 468129 | 672321 | 5758694 |
| 65 Total receipts less total deducts | 4284008 | 223478 | 384618 | 202829 | 284668 | 180919 | 626569 | 124993 | 216720 | 220618 | 316047 | 443571 | 1058977 |
| 66 Constructive taxable income from related foreign corporations | 39179 | - | - | - | - | - | - | - | - | 34 | 61 | 4092 | 34991 |
| 67 Net income, total | 4296314 | 223402 | 384618 | 202829 | 284095 | 180280 | 623695 | 124395 | 216410 | 220359 | 312261 | 441912 | 1082058 |
| 68 Net income, Form 1120-A | 17062 | *106 | 14368 | *1704 | *884 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *8331 | *8331 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1876941 | *22788 | 266884 | 165691 | 217164 | 127065 | 441852 | 79984 | 125186 | 134693 | 172182 | 123452 | - |
| 71 Statutory special deductions, total | 498612 | *28941 | 30898 | 12428 | 8211 | *21144 | 61805 | *6748 | 28682 | 25057 | 6700 | 21769 | 246228 |
| 72 Net operating loss deduction | 420700 | *19390 | 30817 | 12219 | 6749 | *21144 | 61736 | *4758 | *25756 | *23875 | 5818 | 21344 | 187092 |
| 73 Dividends received deduction | 77912 | 9551 | *81 | *210 | *1462 | - | *69 | *1990 | *2926 | *1181 | 881 | 425 | 59136 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1938757 | *171672 | 86836 | 24710 | 59890 | 32070 | 120038 | 53720 | 62616 | 60902 | 133782 | 296691 | 835830 |
| 76 Income tax before credits, total | 705002 | *59775 | 16868 | 3707 | 13783 | 7250 | 41886 | 18388 | 21589 | 22978 | 47100 | 105276 | 346401 |
| 77 Regular tax | 638212 | *59537 | 16816 | 3707 | 13381 | 6496 | 36703 | 18289 | 21208 | 20792 | 46081 | 102861 | 292340 |
| 78 Personal holding company tax | *315 | - | - | - | *315 | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 63649 | - | *52 | - | *87 | *754 | 5152 | *84 | *352 | *2124 | 807 | 2025 | 52213 |
| 81 Environmental tax | 2766 | 238 | - | - | - | - | *31 | *15 | *29 | 62 | 154 | 388 | 1848 |
| 82 Foreign tax credit | 129116 | 2301 | - | - | - | - | - | *31 | - | *24 | 698 | 5431 | 120631 |
| 83 U.S. Possessions tax credit | 296 | - | - | - | - | - | 296 | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 7101 | 1335 | *11 | - | *154 | *44 | *664 | *91 | *85 | *2 | 66 | 3184 | 1464 |
| 87 Prior year minimum tax credit | 8923 | 69 | - | - | - | *1 | *354 | - | - | *1032 | 517 | 573 | 6376 |
| 88 Income tax after credits, total | 559566 | *56070 | 16857 | 3707 | 13629 | 7205 | 40572 | 18265 | 21504 | 21920 | 45819 | 96088 | 217929 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MAJOR GROUP 57
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 380540 | 17604 | 261835 | 60749 | 20223 | 9744 | 8370 | 988 | 650 | 157 | 101 | 63 | 56 |
| 2 Total assets | 163888558 | - | 7897839 | 9661321 | 6998746 | 6970741 | 17099093 | 7034559 | 10163837 | 5357215 | 8226748 | 13083585 | 71394874 |
| 3 Cash | 18804213 | - | 2531955 | 2635995 | 1669731 | 1498829 | 2640040 | 1016942 | 1257469 | 699265 | 1134667 | 767670 | 2951650 |
| 4 Notes and accounts receivable | 32930769 | - | 511698 | 947251 | 1307134 | 1236167 | 4429480 | 2295032 | 3152863 | 1608298 | 2001628 | 3221268 | 12219950 |
| 5 Less: Allowance for bad debts | 2501724 | - | *872 | *4878 | 23120 | 40763 | 211185 | 168259 | 197434 | 119220 | 116584 | 235896 | 1383514 |
| 6 Inventories | 2689552 | - | 138663 | 142776 | 84070 | 211814 | 550711 | 183981 | 307937 | 133671 | 124588 | 236410 | 574932 |
| 7 U.S. govt. obligations, total | 2353900 | - | *759 | *26541 | *5055 | *23155 | 163476 | *30432 | 52644 | *29691 | 60856 | 130619 | 1830672 |
| 8 Tax-exempt securities | 2459215 | - | *4919 | *33481 | *1658 | *6268 | *45941 | *1892 | 113394 | *11226 | 5214 | 335767 | 1899455 |
| 9 Other current assets | 11358289 | - | 376528 | 563711 | 427846 | 443826 | 1175095 | 676181 | 773623 | 373269 | 743454 | 882994 | 4921761 |
| 10 Loans to stockholders | 3318246 | - | 904067 | 953149 | 442284 | 275968 | 414364 | 82630 | 100798 | *34152 | 21948 | 33042 | 55844 |
| 11 Mortgage and real estate loans | 291976 | - | *9080 | *81669 | *20359 | *77039 | *48877 | *2899 | *19344 | *896 | 10543 | 7799 | 13471 |
| 12 Other investments | 24095941 | - | 349131 | 766010 | 430322 | 628032 | 1387037 | 506077 | 860157 | 538742 | 855293 | 1704660 | 16070479 |
| 13 Depreciable assets | 84432976 | - | 11775553 | 8630971 | 5207451 | 4663855 | 10345532 | 3671410 | 4820230 | 2193266 | 2902451 | 4432903 | 25789355 |
| 14 Less: Accumulated depreciation | 42791167 | - | 9128187 | 5727797 | 3250668 | 2660313 | 5530161 | 1911908 | 2210206 | 969153 | 1098411 | 1820833 | 8483530 |
| 15 Depletable assets | 101494 | - | *25020 | *7299 | *1934 | *4793 | *18250 | *44189 | - | *9 | - | - | - |
| 16 Less: Accumulated depletion | 48145 | - | *11894 | *5680 | *201 | *2700 | *42 | *27628 | - | - | - | - | - |
| 17 Land | 3920220 | - | 40925 | 129410 | 172573 | 224254 | 535463 | 255644 | 289021 | 110491 | 257735 | 229379 | 1675326 |
| 18 Intangible assets (Amortizable) | 15298477 | - | 417918 | 319517 | 345383 | 219239 | 714951 | 160532 | 662311 | 723564 | 1049530 | 2715557 | 7969974 |
| 19 Less: Accumulated amortization | 2669834 | - | 298465 | 164948 | 135499 | 57436 | 258384 | 49415 | 249726 | 218538 | 132655 | 441092 | 663677 |
| 20 Other assets | 9844159 | - | 251041 | 326846 | 292435 | 218713 | 629648 | 263929 | 411413 | 207584 | 406489 | 883337 | 5952724 |
| 21 Total liabilities | 163888558 | - | 7897839 | 9661321 | 6998746 | 6970741 | 17099093 | 7034559 | 10163837 | 5357215 | 8226748 | 13083585 | 71394874 |
| 22 Accounts payable | 12224768 | - | 490656 | 539439 | 518227 | 659477 | 1762331 | 666035 | 1106185 | 611683 | 887530 | 840156 | 4143049 |
| 23 Mort, notes, and bonds under 1 yr | 9326812 | - | 635088 | 1006013 | 674695 | 528246 | 1439267 | 469681 | 678717 | 344067 | 506078 | 651587 | 2393373 |
| 24 Other current liabilities | 23333616 | - | 1483140 | 1455920 | 765003 | 954989 | 2772066 | 1487037 | 1704585 | 1133552 | 1487752 | 1555204 | 8534366 |
| 25 Loans from stockholders | 4759636 | - | 1378607 | 811474 | 589578 | 436758 | 911756 | 109947 | 168404 | 73123 | 73985 | 56764 | 149240 |
| 26 Mort, notes, bonds, 1 yr or more | 34670057 | - | 1271414 | 1510932 | 1515221 | 1477622 | 3864628 | 1502747 | 2108535 | 1078599 | 1810349 | 3706735 | 14823275 |
| 27 Other liabilities | 9694111 | - | 133806 | 203826 | 210775 | 220413 | 915516 | 188752 | 469874 | 403899 | 843514 | 205657 | 5898079 |
| 28 Net worth | 69879559 | - | 2505127 | 4133716 | 2725248 | 2693236 | 5433528 | 2610360 | 3927536 | 1712291 | 2617540 | 6067483 | 35453493 |
| 29 Capital stock | 6638960 | - | 820471 | 503156 | 338879 | 449821 | 775885 | 489974 | 831989 | 374671 | 335590 | 508978 | 1209546 |
| 30 Paid-in or capital surplus | 40459036 | - | 809515 | 691798 | 591861 | 389429 | 1235382 | 668196 | 2490946 | 1078029 | 2212890 | 3627282 | 26663707 |
| 31 Retained earnings, appropriated | 141885 | - | *12860 | *28500 | *34242 | *5758 | *44190 | *669 | *224 | *870 | 804 | 1191 | 12577 |
| 32 Retained earnings-unappropriated | 17489410 | - | 909400 | 1670296 | 1067651 | 1081076 | 1502745 | 684943 | -12414 | 140356 | 417815 | 1943054 | 8084488 |
| 33 Retained earnings (S CORP) | 8167789 | - | 367575 | 1578990 | 877877 | 1018752 | 2311141 | 865485 | 821049 | 183200 | 9487 | 134234 | - |
| 34 Less: Cost of treasury stock | 3017520 | - | 414693 | 339024 | 185262 | 251600 | 435815 | 98906 | 204258 | 64834 | 359046 | 147256 | 516826 |
| 35 Total receipts | 366857354 | 5269520 | 80746904 | 47543189 | 25872384 | 19841038 | 42835430 | 15850510 | 19820424 | 9933021 | 11946718 | 14627655 | 72570561 |
| 36 Business receipts | 351375579 | 4774295 | 78413898 | 46180246 | 25203577 | 19223233 | 41686896 | 15150021 | 19056572 | 9528900 | 11466675 | 14025663 | 66665605 |
| 37 Interest | 1774044 | 110554 | 74963 | 84201 | 46121 | 40161 | 88010 | 28467 | 59242 | 50085 | 83774 | 136760 | 971706 |
| 38 Interest on govt. obligations | 192567 | 850 | *771 | 5047 | 3519 | *2391 | 6868 | 1121 | 25887 | 4357 | 4629 | 27746 | 109381 |
| 39 Rents | 549432 | 18030 | 23561 | 16657 | 15734 | 20347 | 36363 | 23397 | 44444 | 16743 | 40066 | 44126 | 249964 |
| 40 Royalties | 319798 | - | *5441 | *511 | *9694 | *6719 | *750 | *957 | *6230 | *1624 | 13551 | 16663 | 257660 |
| 41 Net S-T cap gain less net LT loss | 100337 | - | *567 | *12263 | *8870 | *4296 | *2206 | *30 | *20283 | *274 | 16 | 8184 | 43348 |
| 42 Net L-T cap gain less net ST loss | 2917058 | 88057 | 44388 | 16418 | 13184 | 81573 | 58421 | 15092 | 59768 | 16288 | 14999 | 21420 | 2487452 |
| 43 Net gain, noncapital assets | 380219 | 89571 | 82153 | 30010 | 44506 | 6883 | 19244 | 27789 | 6553 | 5762 | 12809 | 4353 | 50587 |
| 44 Dividends, domestic corporations | 161156 | 814 | 2668 | 6748 | 4772 | 10229 | 8682 | *1691 | 3843 | 7028 | 1889 | 98577 | 14215 |
| 45 Dividends, foreign corporations | 35119 | - | - | *125 | - | - | *3302 | - | *1669 | *48 | 4784 | 11498 | 13692 |
| 46 Other receipts | 9052045 | 187349 | 2098496 | 1190963 | 522409 | 445207 | 924689 | 601945 | 535933 | 301911 | 303526 | 232665 | 1706953 |
| 47 Total deductions | 341340757 | 4617262 | 75150648 | 44660686 | 24181426 | 18357799 | 40190524 | 14968135 | 18649578 | 9509071 | 11408078 | 13630689 | 66016860 |
| 48 Cost of goods | 76622014 | *12066 | 122769 | 139781 | 74628 | 225013 | 496379 | 115031 | 257820 | 114912 | 120828 | 98897 | 468574 |
| 49 Compensation of officers | 46941771 | 541491 | 21772903 | 10943888 | 5005251 | 2774481 | 3583554 | 819775 | 477436 | 169449 | 225531 | 228322 | 399689 |
| 50 Salaries and wages | 83805758 | 1326136 | 16006840 | 10961018 | 6128601 | 4660071 | 11135670 | 4430934 | 5135095 | 2334419 | 3616320 | 3526558 | 14544097 |
| 51 Repairs | 2526109 | 40624 | 575806 | 349667 | 200613 | 164493 | 325041 | 172612 | 112466 | 43576 | 85931 | 123332 | 331949 |
| 52 Bad debts | 1819613 | 69285 | 74068 | 75180 | 34760 | 51369 | 227534 | 108378 | 114826 | 97369 | 88456 | 208031 | 670359 |
| 53 Rent paid on business property | 13458724 | 226874 | 3802590 | 2044160 | 1037346 | 769290 | 1517126 | 587514 | 625252 | 492549 | 466405 | 455679 | 1433936 |
| 54 Taxes paid | 13015169 | 210814 | 2901833 | 1862862 | 1002050 | 724963 | 1727116 | 585610 | 714128 | 260652 | 396862 | 471230 | 2157048 |
| 55 Interest paid | 4336408 | 221205 | 282851 | 229325 | 214867 | 185990 | 480644 | 165751 | 232396 | 125295 | 196351 | 310879 | 1690853 |
| 56 Contributions or gifts | 140194 | 1738 | 28989 | 18318 | 10711 | 9241 | 12973 | 4478 | 5884 | 4670 | 6595 | 3640 | 32957 |
| 57 Amortization | 716420 | 11960 | 59717 | 44018 | 38531 | 19755 | 60421 | 12236 | 53960 | 38445 | 40588 | 88773 | 248018 |
| 58 Depreciation | 6760185 | 96672 | 1009734 | 796198 | 461202 | 431295 | 742444 | 273733 | 358442 | 173899 | 269099 | 388314 | 1759154 |
| 59 Depletion | 17657 | - | *3168 | *1627 | - | - | *-0 | *6034 | *6504 | - | - | 322 | 2 |
| 60 Advertising | 2466163 | 26298 | 700406 | 354176 | 149646 | 139915 | 264157 | 115184 | 153168 | 90322 | 63266 | 67693 | 341931 |
| 61 Pension, prof sh, stock, annuity | 4990378 | 32947 | 1702868 | 937055 | 429120 | 360116 | 440055 | 177605 | 207623 | 72227 | 64237 | 97275 | 469250 |
| 62 Employee benefit programs | 8807063 | 95682 | 930145 | 718128 | 409362 | 361894 | 972505 | 424458 | 440503 | 507187 | 519413 | 500547 | 2927238 |
| 63 Net loss, noncapital assets | 171706 | *1408 | 21855 | 17575 | 3401 | 11068 | 27960 | 3140 | 16908 | 6685 | 2998 | 11183 | 47524 |
| 64 Other deductions | 74745424 | 1003298 | 18759942 | 9819920 | 5099258 | 4233266 | 7931696 | 2850013 | 3535977 | 1769582 | 2639902 | 3225922 | 13876648 |
| 65 Total receipts less total deducts | 25516597 | 652259 | 5596256 | 2882503 | 1690959 | 1483238 | 2644906 | 882375 | 1170846 | 423950 | 538639 | 996966 | 6553701 |
| 66 Constructive taxable income from related foreign corporations | 36038 | - | - | - | - | *63 | 41 | *9789 | *4506 | *1197 | 3435 | 5639 | 11367 |
| 67 Net income, total | 25360067 | 651408 | 5595485 | 2877456 | 1687440 | 1480911 | 2638078 | 891043 | 1149464 | 420791 | 537446 | 974858 | 6455687 |
| 68 Net income, Form 1120-A | 173130 | *28 | 142853 | 14997 | *15252 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | 28057 | 28057 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 11629125 | 340356 | 4490491 | 1896350 | 1169952 | 978849 | 1786413 | 480266 | 400314 | 46532 | 13170 | 26430 | - |
| 71 Statutory special deductions, total | 2349603 | 130420 | 549530 | 396836 | 167391 | 226081 | 183368 | 45235 | 156013 | 78888 | 64915 | 193286 | 157640 |
| 72 Net operating loss deduction | 2196752 | 129805 | 547667 | 392412 | 164263 | 218038 | 173457 | 43974 | 153967 | 73488 | 62324 | 93922 | 143438 |
| 73 Dividends received deduction | 150659 | 615 | *1864 | 4425 | 3128 | 8043 | 9911 | *1261 | 2046 | 5400 | 2112 | 97651 | 14203 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 11388099 | 180632 | 555464 | 588833 | 350096 | 276171 | 668546 | 365542 | 593783 | 295812 | 459323 | 755791 | 6298106 |
| 76 Income tax before credits, total | 3808650 | 64484 | 134387 | 146409 | 92529 | 78407 | 219363 | 125355 | 199052 | 104198 | 159269 | 268099 | 2217099 |
| 77 Regular tax | 3764375 | 59964 | 133786 | 146237 | 92375 | 76240 | 213598 | 124666 | 192751 | 101167 | 157185 | 262692 | 2203712 |
| 78 Personal holding company tax | *11 | - | - | - | - | *10 | - | - | - | - | -0 | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 30837 | *1670 | *321 | *172 | *321 | *2120 | 5761 | *621 | 6018 | 2784 | 1583 | 4400 | 5067 |
| 81 Environmental tax | 10605 | *215 | - | - | - | *18 | *3 | *67 | 329 | 247 | 501 | 1007 | 8217 |
| 82 Foreign tax credit | 34903 | - | *6225 | - | *2304 | - | *720 | *1662 | 3577 | *1482 | 7563 | 3006 | 8364 |
| 83 U.S. Possessions tax credit | 5111 | 42 | - | - | - | 240 | 141 | 1474 | 1611 | 1604 | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *159 | - | *116 | - | - | - | *43 | - | - | - | - | - | - |
| 86 General business credit | 57535 | *367 | 2958 | *1865 | 1437 | *326 | 5629 | *2404 | 2663 | 300 | 2700 | 2317 | 34569 |
| 87 Prior year minimum tax credit | 26493 | 33 | - | *97 | *33 | *907 | 1929 | *2117 | 2406 | *1653 | 2960 | 1281 | 13077 |
| 88 Income tax after credits, total | 3684449 | 64042 | 125088 | 144447 | 88754 | 76935 | 210902 | 117697 | 188796 | 99160 | 146046 | 261495 | 2161089 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Offices of physicians, including osteopathic physicians

MINOR INDUSTRY 8015
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 69850 | *** | 48440 | 14023 | 2740 | 1279 | 754 | *28 | *14 | *10 | *** | - | ** |
| 2 Total assets | 8811787 | *** | 1955305 | 2200364 | 915496 | 888465 | 1367092 | *190332 | *177102 | *377960 | *** | - | ** |
| 3 Cash | 2535622 | *** | 642331 | 726329 | 270246 | 144429 | 318415 | *31247 | *29199 | *46153 | *** | - | ** |
| 4 Notes and accounts receivable | 831007 | *** | 40080 | 49944 | *54120 | 115207 | 207063 | *103808 | *35381 | *158751 | *** | - | ** |
| 5 Less: Allowance for bad debts | 49010 | *** | - | - | - | *4498 | *18988 | - | *726 | *24798 | *** | - | - |
| 6 Inventories | 26033 | *** | *6882 | *5297 | *1196 | *4210 | *4033 | - | *1203 | *3073 | *** | - | - |
| 7 U.S. govt. obligations, total | *5154 | *** | - | *5154 | - | - | - | - | - | - | *** | - | - |
| 8 Tax-exempt securities | *1145 | *** | *1145 | - | - | - | - | - | - | - | *** | - | - |
| 9 Other current assets | 639851 | *** | 103023 | 114292 | 53855 | 72658 | 59640 | *6803 | *15031 | *24198 | *** | - | ** |
| 10 Loans to stockholders | 705603 | *** | 252035 | 269911 | 71171 | 82995 | 26007 | *1837 | - | *1646 | *** | - | - |
| 11 Mortgage and real estate loans | *61850 | *** | - | - | *4617 | *57045 | - | - | - | *189 | *** | - | - |
| 12 Other investments | 659932 | *** | 141633 | 137842 | 50505 | 90649 | 134405 | *3 | *3853 | *29358 | *** | - | - |
| 13 Depreciable assets | 10048348 | *** | 3741639 | 2942113 | 998972 | 642645 | 1233936 | *103781 | *103322 | *236922 | *** | - | - |
| 14 Less: Accumulated depreciation | 7142546 | *** | 3035582 | 2099899 | 649336 | 362701 | 753387 | *63319 | *39860 | *121992 | *** | - | - |
| 15 Depletable assets | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 17 Land | 90997 | *** | - | *9009 | *11599 | *26164 | *24475 | *6170 | *2921 | *9355 | *** | - | - |
| 18 Intangible assets (Amortizable) | 331101 | *** | 22348 | 33766 | 10069 | *30009 | 95803 | *81 | *69990 | *16646 | *** | - | - |
| 19 Less: Accumulated amortization | 165331 | *** | 11942 | 21401 | 6443 | *19197 | 61348 | *81 | *43705 | *1165 | *** | - | - |
| 20 Other assets | 232031 | *** | 51713 | 28007 | 44923 | 8852 | 97040 | - | *493 | *-376 | *** | - | - |
| 21 Total liabilities | 8811787 | *** | 1955305 | 2200364 | 915496 | 888465 | 1367092 | *190332 | *177102 | *377960 | *** | - | ** |
| 22 Accounts payable | 505451 | *** | 47660 | 18306 | *40433 | *84624 | 66730 | *17111 | *13202 | *30677 | *** | - | ** |
| 23 Mort, notes, and bonds under 1 yr | 840756 | *** | 163159 | 280117 | 117412 | 120953 | 112909 | *17511 | *5336 | *20711 | *** | - | - |
| 24 Other current liabilities | 2027105 | *** | 549354 | 383406 | 100104 | 70744 | 331039 | *82472 | *24799 | *120088 | *** | - | ** |
| 25 Loans from stockholders | 704146 | *** | 255826 | 210165 | 96942 | *72932 | *55424 | - | - | *12856 | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 1392682 | *** | 242935 | 248371 | 144442 | 240342 | 312103 | *4819 | *51033 | *123448 | *** | - | - |
| 27 Other liabilities | 382844 | *** | 42747 | *22698 | *48707 | *16823 | *160431 | *8475 | *663 | *10735 | *** | - | - |
| 28 Net worth | 2958804 | *** | 653623 | 1037301 | 367455 | 282047 | 328456 | *59944 | *82068 | *59445 | *** | - | ** |
| 29 Capital stock | 512454 | *** | 129235 | 75707 | 32167 | 61205 | 86593 | *814 | *12338 | *99530 | *** | - | ** |
| 30 Paid-in or capital surplus | 826408 | *** | 189529 | 117657 | 27245 | 6772 | 107256 | *11379 | *335972 | *-22310 | *** | - | - |
| 31 Retained earnings, appropriated | *5758 | *** | - | - | - | *5758 | - | - | - | - | *** | - | - |
| 32 Retained earnings-unappropriated | 1088940 | *** | 433505 | 569384 | 223147 | 59530 | 35232 | *36652 | *-271572 | *-17629 | *** | - | ** |
| 33 Retained earnings (S CORP) | 849082 | *** | 88729 | 324936 | 138635 | 165832 | 114331 | *11287 | *5331 | - | *** | - | - |
| 34 Less: Cost of treasury stock | 323839 | *** | 187376 | 50383 | *53739 | *17050 | *14957 | *189 | - | *146 | *** | - | - |
| 35 Total receipts | 64554047 | *** | 28704809 | 15547664 | 5470717 | 3276293 | 5600528 | *1109373 | *377828 | *1404001 | *** | - | ** |
| 36 Business receipts | 62734997 | *** | 27871364 | 15089113 | 5410005 | 3171194 | 5363243 | *1084729 | *371873 | *1367457 | *** | - | ** |
| 37 Interest | 101447 | *** | 32949 | 22465 | 7363 | 8433 | 10456 | *2593 | *692 | *4416 | *** | - | ** |
| 38 Interest on govt. obligations | 2946 | *** | *-0 | *1601 | *261 | *491 | - | *124 | *324 | *48 | *** | - | - |
| 39 Rents | 31811 | *** | *8250 | *833 | *4210 | *5893 | *10868 | *1214 | *24 | *251 | *** | - | - |
| 40 Royalties | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 41 Net S-T cap gain less net LT loss | *2689 | *** | *567 | *13 | - | - | *2109 | - | - | - | *** | - | - |
| 42 Net L-T cap gain less net ST loss | 73813 | *** | *5511 | *5525 | *1228 | *12082 | *35479 | *5002 | *1263 | *1825 | *** | - | - |
| 43 Net gain, noncapital assets | 70242 | *** | 9891 | *15090 | *36 | *1300 | *4242 | *14278 | *137 | *469 | *** | - | - |
| 44 Dividends, domestic corporations | 5680 | *** | *409 | *1465 | *25 | *654 | *2833 | *105 | *24 | *165 | *** | - | - |
| 45 Dividends, foreign corporations | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 46 Other receipts | 1530422 | *** | 775869 | 411559 | 47588 | 76245 | 171299 | *1328 | *3491 | *29369 | *** | - | ** |
| 47 Total deductions | 61657028 | *** | 27468527 | 14836111 | 5125984 | 3094061 | 5405702 | *1059921 | *346779 | *1378999 | *** | - | ** |
| 48 Cost of goods | 1794521 | *** | *6058 | *3687 | - | *4210 | - | - | *1208 | *1140 | *** | - | - |
| 49 Compensation of officers | 20815234 | *** | 11110687 | 5677087 | 1439787 | 895227 | 1272805 | *133725 | *20539 | *25361 | *** | - | ** |
| 50 Salaries and wages | 15092507 | *** | 5866271 | 3410538 | 1150287 | 652489 | 1616847 | *478972 | *102228 | *513144 | *** | - | ** |
| 51 Repairs | 426088 | *** | 180787 | 94773 | 33552 | 23948 | 50437 | *8410 | *2390 | *5564 | *** | - | ** |
| 52 Bad debts | 65750 | *** | 9711 | *420 | *868 | *1475 | *36886 | - | *144 | *16245 | *** | - | - |
| 53 Rent paid on business property | 2803277 | *** | 1166700 | 617348 | 234714 | 104324 | 218560 | *33385 | *6413 | *271867 | *** | - | ** |
| 54 Taxes paid | 2022832 | *** | 907257 | 472186 | 177579 | 103555 | 160551 | *45661 | *8419 | *41605 | *** | - | ** |
| 55 Interest paid | 231367 | *** | 66992 | 47418 | 29047 | 27080 | 36907 | *3379 | *2221 | *13920 | *** | - | - |
| 56 Contributions or gifts | 25157 | *** | 15764 | 6094 | 1322 | *123 | 867 | *48 | *172 | *560 | *** | - | ** |
| 57 Amortization | 22654 | *** | 4470 | 2323 | 1808 | *1947 | 8151 | *137 | *458 | *1659 | *** | - | - |
| 58 Depreciation | 822808 | *** | 289871 | 255766 | 86887 | 44138 | 100966 | *14215 | *6593 | *15700 | *** | - | ** |
| 59 Depletion | *1120 | *** | - | *1120 | - | - | - | - | - | - | *** | - | - |
| 60 Advertising | 215454 | *** | 87192 | 61341 | 23634 | 7546 | 28769 | *130 | *1116 | *4163 | *** | - | - |
| 61 Pension, prof sh, stock, annuity | 2038666 | *** | 1001192 | 516131 | 165667 | 134523 | 108848 | *52624 | *5069 | *37981 | *** | - | - |
| 62 Employee benefit programs | 1199103 | *** | 351883 | 220310 | 105361 | 77932 | 98489 | *21756 | *1845 | *35762 | *** | - | ** |
| 63 Net loss, noncapital assets | 22359 | *** | *6214 | *6692 | *1432 | *2226 | *4737 | *22 | - | *140 | *** | - | - |
| 64 Other deductions | 14058132 | *** | 6254001 | 3255880 | 1380499 | 804072 | 894559 | *241558 | *181539 | *299316 | *** | - | ** |
| 65 Total receipts less total deducts | 2897018 | *** | 1236282 | 711553 | 344733 | 182232 | 194826 | *49452 | *31050 | *25003 | *** | - | ** |
| 66 Constructive taxable income from related foreign corporations | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 67 Net income, total | 2894073 | *** | 1236281 | 709952 | 344472 | 181741 | 194826 | *49328 | *30725 | *24954 | *** | - | ** |
| 68 Net income, Form 1120-A | 37268 | *** | 33096 | *3564 | *609 | - | - | - | - | - | *** | - | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 70 Net income, Form 1120S | 1859897 | *** | 882361 | 422099 | 253280 | 99368 | 134157 | *20153 | *14608 | - | *** | - | - |
| 71 Statutory special deductions, total | 520189 | *** | 207215 | 155291 | 43952 | 63269 | 33323 | *73 | *1591 | *4078 | *** | - | - |
| 72 Net operating loss deduction | 516021 | *** | 206908 | 154265 | 43935 | 62838 | 31145 | - | *1574 | *3960 | *** | - | - |
| 73 Dividends received deduction | 4167 | *** | *307 | *1026 | *17 | *431 | *2178 | *73 | *17 | *118 | *** | - | - |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 75 Income subject to tax | 513987 | *** | 146706 | 132562 | 47240 | 19104 | 27346 | *29102 | *14526 | *20876 | *** | - | ** |
| 76 Income tax before credits, total | 169161 | *** | 46488 | 40003 | 16255 | 6258 | 11038 | *10090 | *5019 | *7475 | *** | - | ** |
| 77 Regular tax | 166728 | *** | 46433 | 40003 | 16222 | 6204 | 9183 | *10083 | *4961 | *7190 | *** | - | ** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 80 Alternative minimum tax | 2482 | *** | *55 | - | *201 | *55 | *1855 | - | *48 | *269 | *** | - | - |
| 81 Environmental tax | *119 | *** | - | - | - | - | - | *6 | *11 | *16 | *** | - | ** |
| 82 Foreign tax credit | 2 | *** | - | - | - | - | - | - | - | 2 | *** | - | - |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | *** | - | - |
| 86 General business credit | 4231 | *** | 2209 | *771 | *352 | - | *715 | - | *184 | - | *** | - | - |
| 87 Prior year minimum tax credit | *2267 | *** | - | - | - | - | *875 | *1146 | - | *173 | *** | - | - |
| 88 Income tax after credits, total | 162661 | *** | 44278 | 39232 | 15904 | 6258 | 9447 | *8944 | *4834 | *7300 | *** | - | ** |

MINOR INDUSTRY 8021
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 23665 | *1016 | 16154 | 5047 | 1120 | *290 | *39 | - | - | - | - | - | - |
| 2 Total assets | 2203849 | - | 730067 | 782427 | 363548 | *213980 | *113827 | - | - | - | - | - | - |
| 3 Cash | 524591 | - | 273980 | 152020 | 71156 | *14734 | *12701 | - | - | - | - | - | - |
| 4 Notes and accounts receivable | 271166 | - | *49408 | 120463 | *61662 | *36487 | *3145 | - | - | - | - | - | - |
| 5 Less: Allowance for bad debts | *4679 | - | - | - | - | *4679 | - | - | - | - | - | - | - |
| 6 Inventories | *17176 | - | *611 | *7848 | - | *8717 | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | *6185 | - | - | *6185 | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 111407 | - | 29014 | 26528 | *53473 | *2322 | *71 | - | - | - | - | - | - |
| 10 Loans to stockholders | 227836 | - | 82704 | 94398 | *46737 | *3997 | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | *6343 | - | - | *6343 | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 130103 | - | *31438 | *45882 | *5837 | *22610 | *24336 | - | - | - | - | - | - |
| 13 Depreciable assets | 2975933 | - | 1590874 | 808136 | 288672 | *191661 | *96589 | - | - | - | - | - | - |
| 14 Less: Accumulated depreciation | 2271697 | - | 1364092 | 548759 | 201239 | *81088 | *76519 | - | - | - | - | - | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 90530 | - | *179 | *11207 | *10301 | *18467 | *50375 | - | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | 161912 | - | 91155 | 48493 | *16741 | *5524 | - | - | - | - | - | - | - |
| 19 Less: Accumulated amortization | 101216 | - | 74317 | *20360 | *2672 | *3867 | - | - | - | - | - | - | - |
| 20 Other assets | 58261 | - | 19114 | 24042 | *12879 | *-904 | *3129 | - | - | - | - | - | - |
| 21 Total liabilities | 2203849 | - | 730067 | 782427 | 363548 | *213980 | *113827 | - | - | - | - | - | - |
| 22 Accounts payable | 39627 | - | 21997 | *526 | *13997 | *2851 | *257 | - | - | - | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | 112209 | - | 31127 | 32350 | *16821 | *23652 | *8259 | - | - | - | - | - | - |
| 24 Other current liabilities | 273615 | - | 153685 | 81382 | *11570 | *26592 | *385 | - | - | - | - | - | - |
| 25 Loans from stockholders | 178637 | - | 74922 | 48955 | *38016 | *8882 | *7862 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 556887 | - | 157615 | 189621 | *79179 | *116187 | *14286 | - | - | - | - | - | - |
| 27 Other liabilities | 61971 | - | *4341 | 44854 | *12776 | - | - | - | - | - | - | - | - |
| 28 Net worth | 980903 | - | 286380 | 384739 | 191189 | *35816 | *82778 | - | - | - | - | - | - |
| 29 Capital stock | 97844 | - | 69252 | 17659 | 10279 | *615 | *39 | - | - | - | - | - | - |
| 30 Paid-in or capital surplus | 70961 | - | 43827 | *18201 | *4367 | *3220 | *1345 | - | - | - | - | - | - |
| 31 Retained earnings, appropriated | *22232 | - | *3810 | *18421 | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 397892 | - | 168975 | 163554 | *41600 | *23762 | - | - | - | - | - | - | - |
| 33 Retained earnings (S CORP) | 448964 | - | 42337 | 182072 | 134942 | *8219 | *81395 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *56990 | - | *41822 | *15169 | - | - | - | - | - | - | - | - | - |
| 35 Total receipts | 11622684 | *216774 | 6912845 | 2857970 | 744958 | *536601 | *353535 | - | - | - | - | - | - |
| 36 Business receipts | 11471687 | *209473 | 6829383 | 2814145 | 737216 | *527987 | *353483 | - | - | - | - | - | - |
| 37 Interest | 15935 | *359 | 9573 | 5071 | *696 | *237 | - | - | - | - | - | - | - |
| 38 Interest on govt. obligations | *2862 | - | - | *371 | *2490 | - | - | - | - | - | - | - | - |
| 39 Rents | *4566 | - | - | *2495 | - | *2072 | - | - | - | - | - | - | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *28106 | *1756 | *26112 | *237 | - | - | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | *13465 | *5186 | *4408 | - | *3870 | - | - | - | - | - | - | - | - |
| 44 Dividends, domestic corporations | *1739 | - | *1609 | *130 | - | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 84325 | - | 41760 | 35522 | *686 | *6305 | *52 | - | - | - | - | - | - |
| 47 Total deductions | 10957301 | *201674 | 6573690 | 2707372 | 651913 | *512725 | *309927 | - | - | - | - | - | - |
| 48 Cost of goods | 449414 | - | - | *7848 | - | *8717 | - | - | - | - | - | - | - |
| 49 Compensation of officers | 3048617 | *55032 | 2039147 | 719348 | 174302 | *34700 | *26088 | - | - | - | - | - | - |
| 50 Salaries and wages | 2765995 | *46774 | 1472101 | 805534 | 167282 | *191600 | *82704 | - | - | - | - | - | - |
| 51 Repairs | 114840 | *2127 | 72834 | 20238 | 7961 | *6210 | *5470 | - | - | - | - | - | - |
| 52 Bad debts | *16455 | - | *558 | *28 | *79 | *15792 | - | - | - | - | - | - | - |
| 53 Rent paid on business property | 633492 | *20395 | 401445 | 137010 | 35971 | *19233 | *19438 | - | - | - | - | - | - |
| 54 Taxes paid | 509520 | *11784 | 264876 | 119499 | 30981 | *25274 | *57106 | - | - | - | - | - | - |
| 55 Interest paid | 68528 | - | 19403 | 26863 | *8400 | *13037 | *824 | - | - | - | - | - | - |
| 56 Contributions or gifts | 3918 | *14 | 2536 | *1105 | *111 | *151 | - | - | - | - | - | - | - |
| 57 Amortization | 14303 | - | 5141 | *5463 | *2060 | *1639 | - | - | - | - | - | - | - |
| 58 Depreciation | 180164 | *853 | 83148 | 66929 | 13568 | *13319 | *2348 | - | - | - | - | - | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 83222 | *11 | 47552 | 17519 | 8065 | *5708 | *4367 | - | - | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | 297549 | *2220 | 216288 | 50749 | *21248 | *7044 | - | - | - | - | - | - | - |
| 62 Employee benefit programs | 93975 | *205 | 51207 | 23536 | *6640 | *11016 | *1372 | - | - | - | - | - | - |
| 63 Net loss, noncapital assets | *10781 | *394 | *10038 | *350 | - | - | - | - | - | - | - | - | - |
| 64 Other deductions | 2666528 | *61749 | 1671217 | 626273 | 145035 | *111682 | *50573 | - | - | - | - | - | - |
| 65 Total receipts less total deducts | 665383 | *15100 | 339155 | 150599 | 93046 | *23875 | *43608 | - | - | - | - | - | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 662522 | *15100 | 339155 | 150228 | 90555 | *23875 | *43608 | - | - | - | - | - | - |
| 68 Net income, Form 1120-A | *9387 | - | *9387 | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 546077 | *13661 | 265762 | 114353 | 88791 | *19902 | *43608 | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 80975 | *1311 | 57159 | 22485 | *21 | - | - | - | - | - | - | - | - |
| 72 Net operating loss deduction | 79758 | *1311 | 56033 | 22394 | *21 | - | - | - | - | - | - | - | - |
| 73 Dividends received deduction | *1217 | - | *1126 | *91 | - | - | - | - | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 35469 | *129 | 16233 | 13390 | *1743 | *3973 | - | - | - | - | - | - | - |
| 76 Income tax before credits, total | 9204 | *45 | 3787 | 3789 | *371 | *1212 | - | - | - | - | - | - | - |
| 77 Regular tax | 9204 | *45 | 3787 | 3789 | *371 | *1212 | - | - | - | - | - | - | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Environmental tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 9204 | *45 | 3787 | 3789 | *371 | *1212 | - | - | - | - | - | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 8040 RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 19560 | *815 | 15089 | 2600 | *507 | *465 | *57 | *10 | *15 | ** | 3 | ** | - |
| 2 Total assets | 2107591 | - | 434388 | 412990 | *168394 | *311449 | *162130 | *54927 | *243166 | ** | 320147 | ** | - |
| 3 Cash | 341158 | - | 95478 | 67081 | *18698 | *47947 | *30261 | *3472 | *15642 | ** | 62580 | ** | - |
| 4 Notes and accounts receivable | 309836 | - | *16543 | *64201 | *22829 | *88820 | *14566 | *9810 | *67525 | ** | 25542 | ** | - |
| 5 Less: Allowance for bad debts | *27209 | - | - | - | - | *9215 | - | *2006 | *15988 | ** | - | - | - |
| 6 Inventories | 111610 | - | *22249 | *28736 | *2519 | *31333 | *12534 | *13345 | *383 | ** | 511 | ** | - |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 161727 | - | 27075 | 13839 | *2384 | *10653 | *10834 | *6752 | *6474 | ** | 83716 | ** | - |
| 10 Loans to stockholders | 142584 | - | 65169 | *36858 | *39163 | *121 | - | - | *1274 | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 85729 | - | *4578 | *26260 | *25266 | *1350 | *10026 | - | *11550 | ** | 6700 | ** | - |
| 13 Depreciable assets | 1655252 | - | 651110 | 426066 | *91102 | *242857 | *114019 | *27119 | *91158 | ** | 11822 | ** | - |
| 14 Less: Accumulated depreciation | 1032252 | - | 473500 | 283443 | *52478 | *124399 | *51555 | *22315 | *21402 | ** | 3160 | ** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | *47841 | - | - | *12333 | - | *19234 | *15831 | - | - | - | 442 | ** | - |
| 18 Intangible assets (Amortizable) | 292250 | - | 51632 | *8375 | *5003 | *3355 | *4947 | - | *88836 | ** | 130101 | ** | - |
| 19 Less: Accumulated amortization | 56896 | - | 37693 | *1930 | *3377 | *1996 | *165 | - | *11734 | ** | - | - | - |
| 20 Other assets | 75961 | - | 11747 | 14615 | *17284 | *1390 | *832 | *18751 | *9449 | - | 1893 | - | - |
| 21 Total liabilities | 2107591 | - | 434388 | 412990 | *168394 | *311449 | *162130 | *54927 | *243166 | ** | 320147 | ** | - |
| 22 Accounts payable | 105895 | - | *18823 | *10143 | *990 | *34553 | *14495 | *17023 | *8065 | ** | 1802 | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 142375 | - | 35569 | *22326 | *20334 | *11020 | *6088 | *8575 | *30103 | ** | 8360 | ** | - |
| 24 Other current liabilities | 241785 | - | 50965 | 30180 | *8196 | *21303 | *12138 | *8025 | *19192 | ** | 91787 | ** | - |
| 25 Loans from stockholders | 155367 | - | 72364 | *28335 | *6161 | *48506 | - | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 488823 | - | 70127 | 87105 | *63497 | *83350 | *47816 | *17191 | *91190 | ** | 28547 | ** | - |
| 27 Other liabilities | 20609 | - | *3781 | *4873 | *-0 | *8257 | *910 | *682 | *218 | ** | 1887 | - | - |
| 28 Net worth | 952738 | - | 182759 | 230027 | *69216 | *104460 | *80682 | *3432 | *94398 | ** | 187764 | ** | - |
| 29 Capital stock | 123994 | - | 28340 | 14746 | *4548 | *25591 | *1846 | *64 | *30646 | ** | 18214 | ** | - |
| 30 Paid-in or capital surplus | 298385 | - | 34105 | *4103 | *347 | *12029 | *4424 | *1275 | *44790 | ** | 197312 | ** | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 207449 | - | 58514 | *73860 | *24446 | *11038 | *46933 | - | *20420 | ** | -27762 | ** | - |
| 33 Retained earnings (S CORP) | 357231 | - | 90408 | 137318 | *39875 | *55802 | *31734 | *2093 | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *34320 | - | *28608 | - | - | - | *4255 | - | *1457 | - | - | - | - |
| 35 Total receipts | 7163312 | *40349 | 3345866 | 1446706 | *352387 | *1012817 | *458721 | *164690 | *222600 | ** | 119176 | ** | - |
| 36 Business receipts | 7047323 | *28087 | 3323882 | 1408891 | *349814 | *1008153 | *456538 | *164105 | *202605 | ** | 105247 | ** | - |
| 37 Interest | 12119 | - | 2261 | *1402 | *1250 | *44 | *29 | - | *735 | ** | 6398 | ** | - |
| 38 Interest on govt. obligations | *65 | - | - | *65 | - | - | - | - | - | - | - | - | - |
| 39 Rents | *8332 | - | *3693 | - | - | *1807 | - | - | *2832 | - | - | - | - |
| 40 Royalties | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *233 | - | - | *233 | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *8378 | *6841 | - | *228 | *16 | - | - | - | *170 | - | 1123 | ** | - |
| 43 Net gain, noncapital assets | *7291 | *5222 | *1918 | *70 | - | - | *74 | - | *7 | ** | - | - | - |
| 44 Dividends, domestic corporations | *1440 | - | *90 | *561 | *789 | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 78129 | *198 | 14022 | *35256 | *519 | *2812 | *2080 | *585 | *16252 | ** | 6406 | ** | - |
| 47 Total deductions | 6547854 | *27512 | 3040556 | 1292881 | *329556 | *944273 | *423548 | *161960 | *216082 | ** | 111485 | ** | - |
| 48 Cost of goods | 1182864 | - | *16341 | *28690 | *2519 | *31333 | *12534 | *14880 | - | - | - | - | - |
| 49 Compensation of officers | 1040752 | *10276 | 635258 | 253785 | *26024 | *91600 | *10895 | *2027 | *9683 | ** | 1205 | ** | - |
| 50 Salaries and wages | 1481184 | *2447 | 598798 | 231979 | *63827 | *276730 | *143596 | *49105 | *89111 | ** | 25590 | - | - |
| 51 Repairs | 41445 | - | 18502 | 8018 | *568 | *6852 | *4893 | *716 | *1897 | ** | - | - | - |
| 52 Bad debts | 17167 | - | *397 | *7013 | *23 | *1141 | *476 | - | *8118 | - | - | - | - |
| 53 Rent paid on business property | 451352 | *2787 | 232654 | 69903 | *16056 | *83019 | *20180 | *13425 | *10944 | ** | 2384 | - | - |
| 54 Taxes paid | 247837 | *2476 | 124106 | 50803 | *7601 | *31792 | *14184 | *5856 | *10928 | ** | 91 | ** | - |
| 55 Interest paid | 63446 | *278 | 15342 | 11901 | *2659 | *12300 | *3440 | *1830 | *8506 | ** | 7191 | ** | - |
| 56 Contributions or gifts | 1440 | - | 924 | *2 | *58 | *248 | *76 | - | *132 | ** | -0 | ** | - |
| 57 Amortization | 18637 | *1279 | 5661 | *1943 | *359 | *1104 | *1300 | *98 | *4771 | ** | 2122 | ** | - |
| 58 Depreciation | 132711 | *566 | 49960 | 34122 | *8007 | *17216 | *9888 | *1768 | *6375 | ** | 4810 | ** | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 141428 | *20 | 50388 | 20712 | *5056 | *40237 | *5887 | *5815 | *13313 | ** | - | - | - |
| 61 Pension, prof sh, stock, annuity | 84452 | - | 49528 | *14856 | *5602 | *10153 | *3544 | *618 | *152 | - | - | - | - |
| 62 Employee benefit programs | 67530 | *602 | 21084 | *12362 | *2252 | *14145 | *8547 | *3334 | *5203 | ** | - | - | - |
| 63 Net loss, noncapital assets | *772 | *29 | - | - | - | *562 | - | *78 | *104 | - | - | - | - |
| 64 Other deductions | 1574836 | *6753 | 837410 | 225750 | *181875 | *164205 | *82620 | *2723 | *43425 | ** | 30076 | ** | - |
| 65 Total receipts less total deducts | 615459 | *12836 | 305311 | 153825 | *22830 | *68544 | *35173 | *2731 | *6518 | ** | 7691 | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 615393 | *12836 | 305311 | 153759 | *22830 | *68544 | *35173 | *2731 | *6518 | ** | 7691 | ** | - |
| 68 Net income, Form 1120-A | *3703 | - | *1400 | - | *2303 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 512061 | *3404 | 273818 | 122789 | *19006 | *65773 | *24541 | *2731 | - | - | - | - | - |
| 71 Statutory special deductions, total | 26302 | *9324 | 6339 | *4157 | *1381 | *167 | *410 | - | *473 | ** | 4051 | ** | - |
| 72 Net operating loss deduction | 25294 | *9324 | 6276 | *3765 | *829 | *167 | *410 | - | *473 | ** | 4051 | ** | - |
| 73 Dividends received deduction | *1008 | - | *63 | *393 | *552 | - | - | - | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 81241 | *109 | 25154 | *31024 | *2443 | *2604 | *10222 | - | *6045 | ** | 3640 | ** | - |
| 76 Income tax before credits, total | 20055 | *38 | 3592 | *8780 | *505 | *488 | *3352 | - | *2026 | ** | 1274 | ** | - |
| 77 Regular tax | 19954 | *38 | 3592 | *8780 | *505 | *488 | *3287 | - | *2026 | ** | 1238 | ** | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *99 | - | - | - | - | - | *65 | - | - | - | 34 | - | - |
| 81 Environmental tax | 3 | - | - | - | - | - | - | - | - | - | 3 | ** | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *883 | - | *641 | - | *242 | - | - | - | - | - | - | - | - |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 19172 | *38 | 2951 | *8780 | *263 | *488 | *3352 | - | *2026 | ** | 1274 | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 8050
RETURNS WITH NET INCOME

| | | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | Number of returns | 9012 | *395 | 2020 | 2441 | 1153 | 751 | 1937 | 174 | 84 | *16 | 18 | *** | *** |
| 2 | Total assets | 23277100 | - | 78902 | 375589 | 420666 | 566615 | 4038793 | 1205747 | 1380106 | *569181 | 1163622 | *** | *** |
| 3 | Cash | 1735746 | - | *26296 | 65904 | 52889 | 98047 | 466536 | 122386 | 125880 | *34924 | 95212 | *** | *** |
| 4 | Notes and accounts receivable | 4493063 | - | *6045 | *61486 | *62933 | 165499 | 1004309 | 337799 | 230986 | *136728 | 214809 | *** | *** |
| 5 | Less: Allowance for bad debts | 282084 | - | - | *940 | *331 | *3397 | 52239 | 9762 | 6398 | *19579 | 12604 | *** | *** |
| 6 | Inventories | 185934 | - | - | *357 | *1183 | *3469 | 36105 | 4128 | 3778 | *4975 | 4620 | *** | *** |
| 7 | U.S. govt. obligations, total | *40466 | - | - | - | - | - | *24532 | - | *12909 | - | - | *** | *** |
| 8 | Tax-exempt securities | *563 | - | - | - | - | - | - | - | *563 | - | - | *** | *** |
| 9 | Other current assets | 1308526 | - | *4743 | 73198 | 19060 | 32677 | 281489 | 121108 | 40277 | *41634 | 38596 | *** | *** |
| 10 | Loans to stockholders | 169106 | - | *16 | *16652 | *30626 | *20214 | 70606 | *7073 | *21962 | *247 | 1709 | *** | *** |
| 11 | Mortgage and real estate loans | 66870 | - | - | *30664 | - | - | *452 | *55 | *7825 | 459 | 8938 | *** | *** |
| 12 | Other investments | 1386024 | - | *6265 | *3456 | *11178 | *13950 | 110307 | *38407 | 145839 | *25250 | 102536 | *** | *** |
| 13 | Depreciable assets | 14975211 | - | *48469 | 200606 | 487710 | 469038 | 3141875 | 834349 | 929265 | *358421 | 706619 | *** | *** |
| 14 | Less: Accumulated depreciation | 4994148 | - | *29628 | 89590 | 284836 | 284640 | 1313568 | 344819 | 330577 | *123741 | 213739 | *** | *** |
| 15 | Depletable assets | *3203 | - | - | - | - | *2700 | *503 | - | - | - | - | *** | *** |
| 16 | Less: Accumulated depletion | *2741 | - | - | - | - | *2700 | *42 | - | - | - | - | *** | *** |
| 17 | Land | 895162 | - | *1995 | *1173 | *33389 | *17301 | 131033 | 29360 | 66355 | *25320 | 54159 | *** | *** |
| 18 | Intangible assets (Amortizable) | 2012192 | - | *89 | *751 | *7231 | *12181 | 80501 | 33522 | 50279 | *85889 | 108244 | *** | *** |
| 19 | Less: Accumulated amortization | 243170 | - | *89 | *530 | *4614 | *7025 | 42171 | 21947 | 15719 | *11596 | 24033 | *** | *** |
| 20 | Other assets | 1527176 | - | *14702 | *12400 | *4247 | *29301 | 98566 | 54087 | 96879 | *10250 | 78555 | *** | *** |
| 21 | Total liabilities | 23277100 | - | 78902 | 375589 | 420666 | 566615 | 4038793 | 1205747 | 1380106 | *569181 | 1163622 | *** | *** |
| 22 | Accounts payable | 1762637 | - | *9479 | *53532 | 22265 | 105870 | 352933 | 138123 | 105477 | *48631 | 86438 | *** | *** |
| 23 | Mort, notes, and bonds under 1 yr | 838625 | - | *2264 | *15741 | 37573 | *32008 | 204808 | 57111 | 95474 | *16717 | 52183 | *** | *** |
| 24 | Other current liabilities | 2242829 | - | *29558 | 99020 | 58281 | 76406 | 483633 | 169283 | 116997 | *107534 | 101434 | *** | *** |
| 25 | Loans from stockholders | 504639 | - | *41113 | *37897 | *40813 | *9964 | 320356 | *30923 | *8635 | *8220 | 6717 | *** | *** |
| 26 | Mort, notes, bonds, 1 yr or more | 8972769 | - | *17586 | *130351 | 130066 | 218676 | 1684312 | 565820 | 736141 | *241975 | 671523 | *** | *** |
| 27 | Other liabilities | 1472774 | - | *758 | *-0 | *1498 | *9583 | 101577 | *22424 | 44172 | *80388 | 63330 | *** | *** |
| 28 | Net worth | 7482827 | - | -21856 | 39049 | 130170 | 114108 | 891174 | 222064 | 273209 | *65716 | 181997 | *** | *** |
| 29 | Capital stock | 631612 | - | *11755 | 23583 | 34886 | 20168 | 92587 | 16646 | 46065 | *2970 | 37171 | *** | *** |
| 30 | Paid-in or capital surplus | 4725507 | - | *199 | *-9135 | *32662 | *22182 | 122491 | 35183 | 87599 | *94206 | 92483 | *** | *** |
| 31 | Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 32 | Retained earnings-unappropriated | 1625738 | - | *2266 | -16177 | *-3992 | *40467 | 322755 | *88378 | 30851 | *-28145 | 49528 | *** | *** |
| 33 | Retained earnings (S CORP) | 873144 | - | *-36077 | *43462 | *74204 | *39530 | 456829 | 90132 | *140602 | *-2680 | 7295 | *** | *** |
| 34 | Less: Cost of treasury stock | 373175 | - | - | *2684 | *7590 | *8239 | 103488 | *8276 | *31908 | *634 | 4480 | *** | *** |
| 35 | Total receipts | 33643590 | *428729 | 689525 | 1440421 | 1669690 | 1333510 | 8303287 | 2328543 | 2143925 | *768031 | 1463293 | *** | *** |
| 36 | Business receipts | 32572542 | *418046 | 681959 | 1411381 | 1630309 | 1263257 | 8203128 | 2205492 | 2091173 | *745747 | 1399362 | *** | *** |
| 37 | Interest | 173791 | *88 | *21 | *6032 | *322 | *5115 | 9770 | *1674 | 5847 | *6472 | 11062 | *** | *** |
| 38 | Interest on govt. obligations | 4024 | - | - | - | - | - | *2135 | *32 | *87 | *383 | 325 | *** | *** |
| 39 | Rents | 113914 | - | - | - | *6 | - | *5246 | *530 | *7582 | *476 | 8937 | *** | *** |
| 40 | Royalties | *71950 | - | - | - | - | - | - | - | *-0 | - | - | *** | *** |
| 41 | Net S-T cap gain less net LT loss | 1963 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 42 | Net L-T cap gain less net ST loss | 116958 | - | *465 | *3093 | - | *2034 | *11392 | *4428 | *25941 | *3917 | 5580 | *** | *** |
| 43 | Net gain, noncapital assets | 52977 | *9950 | *560 | - | - | *120 | *1258 | *116 | *687 | *831 | 1553 | *** | *** |
| 44 | Dividends, domestic corporations | *821 | - | *103 | - | - | - | *120 | - | *300 | - | 202 | *** | *** |
| 45 | Dividends, foreign corporations | 86 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 46 | Other receipts | 534564 | *644 | *6417 | *19916 | 39053 | 62984 | 70237 | 116271 | 12307 | *10205 | 36272 | *** | *** |
| 47 | Total deductions | 31723039 | *406442 | 614934 | 1361726 | 1553940 | 1197885 | 7746957 | 2226037 | 2068185 | *726855 | 1386939 | *** | *** |
| 48 | Cost of goods | 4928091 | *672 | - | *357 | - | *1299 | *26487 | *226 | *518 | *2870 | 2249 | *** | *** |
| 49 | Compensation of officers | 505561 | *13518 | *43647 | *55446 | *45760 | *51484 | 126650 | 27016 | 60185 | *7264 | 10031 | *** | *** |
| 50 | Salaries and wages | 12191755 | *210109 | *218916 | 463082 | 480499 | 562276 | 2784957 | 1018169 | 783530 | *238832 | 424906 | *** | *** |
| 51 | Repairs | 255793 | *1502 | *13650 | 9838 | 8597 | 13596 | 64561 | 21800 | 14244 | *4833 | 13706 | *** | *** |
| 52 | Bad debts | 169095 | *68 | *360 | *12134 | *1793 | *3066 | 29034 | 9028 | 8425 | *3979 | 6162 | *** | *** |
| 53 | Rent paid on business property | 1464465 | *32938 | *90360 | 61669 | 84049 | 35328 | 371135 | 106126 | 133877 | *32744 | 48804 | *** | *** |
| 54 | Taxes paid | 1874874 | *22051 | 34772 | 85263 | 110865 | 72776 | 497387 | 139310 | 123229 | *30401 | 73521 | *** | *** |
| 55 | Interest paid | 864604 | *6647 | *4603 | 17694 | 16885 | 21838 | 170172 | 63270 | 73741 | *22214 | 60782 | *** | *** |
| 56 | Contributions or gifts | 5696 | - | *179 | *285 | *44 | *185 | 518 | *875 | *356 | *798 | 295 | *** | *** |
| 57 | Amortization | 112715 | *995 | *18 | *92 | *5835 | *1356 | 5557 | 2080 | 5844 | *3811 | 7787 | *** | *** |
| 58 | Depreciation | 764954 | *4155 | *6590 | 14812 | 24758 | 20224 | 144225 | 42147 | 46935 | *17057 | 34835 | *** | *** |
| 59 | Depletion | 1 | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 60 | Advertising | 128992 | *24 | *7877 | 2049 | 4152 | 3383 | 22739 | 4296 | 7098 | *1496 | 3337 | *** | *** |
| 61 | Pension, prof sh, stock, annuity | 94126 | *2002 | *6527 | - | *4357 | *14219 | 27470 | *2573 | 3650 | *1156 | 3645 | *** | *** |
| 62 | Employee benefit programs | 1139947 | *9706 | *9223 | *36045 | 54094 | 34048 | 228264 | 91291 | 68616 | *21302 | 55156 | *** | *** |
| 63 | Net loss, noncapital assets | 7210 | - | - | - | - | *321 | *1142 | *381 | *366 | *116 | 66 | *** | *** |
| 64 | Other deductions | 7215160 | *85846 | *155390 | 389498 | 320716 | 262379 | 1730104 | 476781 | 434212 | *150190 | 317756 | *** | *** |
| 65 | Total receipts less total deducts | 1920551 | *22287 | 74591 | 78695 | 115751 | 135625 | 556330 | 102506 | 75740 | *41176 | 76354 | *** | *** |
| 66 | Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 67 | Net income, total | 1916527 | *22287 | 74591 | 78695 | 115751 | 135625 | 554195 | 102474 | 75653 | *40793 | 76028 | *** | *** |
| 68 | Net income, Form 1120-A | *8895 | - | *8582 | *314 | - | - | - | - | - | - | - | *** | *** |
| 69 | Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 70 | Net income, Form 1120S | 904110 | *15344 | *54201 | *58071 | *98292 | *123287 | 443639 | 72970 | *18839 | *3053 | 12294 | *** | *** |
| 71 | Statutory special deductions, total | 92376 | *5026 | *12684 | *4633 | *9203 | *2702 | *4905 | 252 | 12514 | *11321 | 4719 | *** | *** |
| 72 | Net operating loss deduction | 91772 | *5026 | *12612 | *4633 | *9203 | *2702 | *4821 | 252 | *12304 | *11321 | 4557 | *** | *** |
| 73 | Dividends received deduction | *603 | - | *72 | - | - | - | *84 | - | *210 | - | 162 | *** | *** |
| 74 | Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 75 | Income subject to tax | 920101 | *1917 | *7706 | *15992 | *8256 | *9636 | 105651 | *29253 | 44300 | *26419 | 59015 | *** | *** |
| 76 | Income tax before credits, total | 311165 | *640 | *1214 | *2399 | *1238 | *1808 | 34065 | *9882 | 15577 | *9229 | 20391 | *** | *** |
| 77 | Regular tax | 308897 | *640 | *1193 | *2399 | *1238 | *1808 | 34062 | *9882 | 14999 | *9005 | 20082 | *** | *** |
| 78 | Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 79 | Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 80 | Alternative minimum tax | 1325 | - | *22 | - | - | - | - | - | *565 | *200 | 255 | *** | *** |
| 81 | Environmental tax | 943 | - | - | - | - | - | *3 | - | *13 | *24 | 55 | *** | *** |
| 82 | Foreign tax credit | 232 | - | - | - | - | - | - | - | - | - | 177 | *** | *** |
| 83 | U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 84 | Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 85 | Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | *** | *** |
| 86 | General business credit | 32351 | *9 | - | - | - | *227 | *720 | *373 | *506 | *81 | 601 | *** | *** |
| 87 | Prior year minimum tax credit | *2328 | - | - | - | - | - | *26 | - | *159 | - | 586 | *** | *** |
| 88 | Income tax after credits, total | 276254 | *630 | *1214 | *2399 | *1238 | *1580 | 33320 | *9509 | 14913 | *9149 | 19026 | *** | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 8060<br>RETURNS WITH NET INCOME | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets<br>1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 84 | 3 | - | - | - | - | *17 | *19 | *22 | *8 | 5 | 3 | 7 |
| 2 Total assets | 30762289 | - | - | - | - | - | *44663 | *142289 | *289843 | *260857 | 339250 | 391971 | 29293416 |
| 3 Cash | 278113 | - | - | - | - | - | *11176 | *12135 | *30134 | *12137 | 36678 | 13198 | 162655 |
| 4 Notes and accounts receivable | 4268473 | - | - | - | - | - | *40401 | *26761 | *92816 | *93749 | 80629 | 94796 | 3839321 |
| 5 Less: Allowance for bad debts | 962504 | - | - | - | - | - | *31779 | *5921 | *21761 | *17664 | 17621 | 16958 | 850800 |
| 6 Inventories | 90441 | - | - | - | - | - | *1557 | *3158 | *1079 | *3316 | 615 | 1863 | 78852 |
| 7 U.S. govt. obligations, total | 40325 | - | - | - | - | - | - | - | - | - | - | - | 40325 |
| 8 Tax-exempt securities | 268187 | - | - | - | - | - | - | - | - | - | - | - | 268187 |
| 9 Other current assets | 829869 | - | - | - | - | - | *2104 | *8843 | *10330 | *18569 | 18381 | 12447 | 759194 |
| 10 Loans to stockholders | -0 | - | - | - | - | - | - | - | - | - | - | - | -0 |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 10371670 | - | - | - | - | - | *391 | *9298 | *16025 | *5499 | 67729 | 12354 | 10260373 |
| 13 Depreciable assets | 14361855 | - | - | - | - | - | *33183 | *104987 | *234559 | *217297 | 178165 | 204633 | 13389031 |
| 14 Less: Accumulated depreciation | 4886191 | - | - | - | - | - | *13225 | *42548 | *118834 | *94829 | 73899 | 39944 | 4502911 |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 1023350 | - | - | - | - | - | *851 | *23355 | *13060 | *10292 | 12103 | 18348 | 945341 |
| 18 Intangible assets (Amortizable) | 1476901 | - | - | - | - | - | - | *2384 | *31784 | *15770 | 8385 | 120010 | 1298568 |
| 19 Less: Accumulated amortization | 147683 | - | - | - | - | - | - | *1138 | *5735 | *5676 | 1686 | 29975 | 103472 |
| 20 Other assets | 3749483 | - | - | - | - | - | *2 | *974 | *6386 | *2397 | 29771 | 1199 | 3708754 |
| 21 Total liabilities | 30762289 | - | - | - | - | - | *44663 | *142289 | *289843 | *260857 | 339250 | 391971 | 29293416 |
| 22 Accounts payable | 793732 | - | - | - | - | - | *6842 | *37735 | *20833 | *48014 | 12259 | 13572 | 654477 |
| 23 Mort, notes, and bonds under 1 yr | 407316 | - | - | - | - | - | *2060 | *2358 | *6062 | *28876 | 53879 | 28933 | 285147 |
| 24 Other current liabilities | 1473654 | - | - | - | - | - | *3986 | *9493 | *35937 | *27492 | 49217 | 34389 | 1313141 |
| 25 Loans from stockholders | *102209 | - | - | - | - | - | - | - | - | *5553 | 242 | - | 96413 |
| 26 Mort, notes, bonds, 1 yr or more | 7738687 | - | - | - | - | - | *6135 | *21798 | *114771 | *72650 | 93953 | 116003 | 7313378 |
| 27 Other liabilities | 2757502 | - | - | - | - | - | *5110 | *860 | *749 | *15717 | 9821 | 29796 | 2695450 |
| 28 Net worth | 17489189 | - | - | - | - | - | *20530 | *70045 | *111490 | *62554 | 119880 | 169278 | 16935411 |
| 29 Capital stock | 231976 | - | - | - | - | - | *5 | *20 | *3158 | *81 | 125 | 188698 | 39890 |
| 30 Paid-in or capital surplus | 16178898 | - | - | - | - | - | - | *49141 | *10385 | *52073 | 148335 | 13046 | 15905917 |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 1055663 | - | - | - | - | - | *26809 | *20884 | *55215 | *15357 | -23534 | -29867 | 990800 |
| 33 Retained earnings (S CORP) | *41908 | - | - | - | - | - | *2869 | - | *43996 | *-4956 | - | - | - |
| 34 Less: Cost of treasury stock | *19256 | - | - | - | - | - | *9153 | - | *1263 | *-0 | 5045 | 2598 | 1196 |
| 35 Total receipts | 20546602 | 1621651 | - | - | - | - | *203225 | *142423 | *496441 | *385263 | 344848 | 378486 | 16974266 |
| 36 Business receipts | 18915275 | 1362494 | - | - | - | - | *201240 | *123756 | *473578 | *225512 | 336356 | 358004 | 15834335 |
| 37 Interest | 449349 | 96552 | - | - | - | - | *270 | *1328 | *1028 | *751 | 1814 | 11386 | 336218 |
| 38 Interest on govt. obligations | *23675 | 850 | - | - | - | - | *16 | - | - | - | 178 | 138 | 22493 |
| 39 Rents | 126433 | 17613 | - | - | - | - | - | *5639 | - | - | 1249 | 397 | 101535 |
| 40 Royalties | 14 | - | - | - | - | - | - | - | - | - | - | - | 14 |
| 41 Net S-T cap gain less net LT loss | 892 | - | - | - | - | - | - | - | - | - | - | - | 892 |
| 42 Net L-T cap gain less net ST loss | 73081 | 7759 | - | - | - | - | - | *381 | *6 | - | 776 | - | 64158 |
| 43 Net gain, noncapital assets | *10376 | 6490 | - | - | - | - | - | - | *20 | *14 | - | - | 3852 |
| 44 Dividends, domestic corporations | 12524 | 814 | - | - | - | - | - | *162 | *3 | - | 47 | 19 | 11478 |
| 45 Dividends, foreign corporations | 8329 | - | - | - | - | - | - | - | - | - | - | - | 8329 |
| 46 Other receipts | 926654 | 129078 | - | - | - | - | *1698 | *11155 | *21807 | *158985 | 4428 | 8541 | 590961 |
| 47 Total deductions | 19002236 | 1511509 | - | - | - | - | *187953 | *129204 | *482945 | *370356 | 317892 | 356130 | 15646248 |
| 48 Cost of goods | 1153513 | 2299 | - | - | - | - | - | *847 | - | - | 615 | - | 3051 |
| 49 Compensation of officers | 89053 | 20468 | - | - | - | - | - | *6025 | *10700 | *3457 | 4282 | 1114 | 43006 |
| 50 Salaries and wages | 6656577 | 482860 | - | - | - | - | *35134 | *39709 | *190378 | *126137 | 126327 | 146313 | 5509719 |
| 51 Repairs | 162099 | 22501 | - | - | - | - | *589 | *1028 | *2506 | *2596 | 2671 | 2040 | 128168 |
| 52 Bad debts | 478183 | 63060 | - | - | - | - | *17101 | *1385 | *19519 | *19412 | 21882 | 10350 | 325473 |
| 53 Rent paid on business property | 481741 | 62886 | - | - | - | - | *203 | *4149 | *10119 | *6953 | 6920 | 17326 | 373185 |
| 54 Taxes paid | 834790 | 61607 | - | - | - | - | *3645 | *4589 | *21089 | *16495 | 12507 | 21096 | 693762 |
| 55 Interest paid | 1104412 | 192673 | - | - | - | - | *831 | *5202 | *8909 | *8038 | 12514 | 17429 | 858815 |
| 56 Contributions or gifts | 9647 | 617 | - | - | - | - | *127 | *10 | *30 | *6 | 198 | 10 | 8649 |
| 57 Amortization | 60462 | 4451 | - | - | - | - | *96 | *511 | *4773 | *774 | 1046 | 875 | 47935 |
| 58 Depreciation | 945984 | 63266 | - | - | - | - | *3420 | *5387 | *10291 | *13600 | 11886 | 9757 | 828378 |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 41869 | 5686 | - | - | - | - | *161 | *268 | *5403 | *1270 | 1682 | 1253 | 26145 |
| 61 Pension, prof sh, stock, annuity | 181121 | 3327 | - | - | - | - | *8 | *1610 | *3002 | *1470 | 459 | 18478 | 152765 |
| 62 Employee benefit programs | 724653 | 59498 | - | - | - | - | *1276 | *3817 | *17793 | *20954 | 16550 | 14918 | 589847 |
| 63 Net loss, noncapital assets | *32362 | 3 | - | - | - | - | - | *182 | *8296 | - | 42 | - | 23839 |
| 64 Other deductions | 6045772 | 230465 | - | - | - | - | *113481 | *28506 | *90424 | *97017 | 94568 | 69775 | 5321536 |
| 65 Total receipts less total deducts | 1544366 | 110142 | - | - | - | - | *15271 | *13219 | *13496 | *14907 | 26956 | 22356 | 1328018 |
| 66 Constructive taxable income from related foreign corporations | 4094 | - | - | - | - | - | - | - | - | - | - | - | 4094 |
| 67 Net income, total | 1524785 | 109291 | - | - | - | - | *15256 | *13219 | *13496 | *14907 | 26779 | 22218 | 1309619 |
| 68 Net income, Form 1120-A | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | *20292 | - | - | - | - | - | *11838 | - | *2567 | *5887 | - | - | - |
| 71 Statutory special deductions, total | 28648 | 2926 | - | - | - | - | - | *958 | *3916 | - | 609 | 4797 | 15442 |
| 72 Net operating loss deduction | 19381 | 2311 | - | - | - | - | - | *844 | *3914 | - | 576 | 4783 | 6952 |
| 73 Dividends received deduction | 9267 | 615 | - | - | - | - | - | *113 | *2 | - | 33 | 14 | 8489 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1476108 | 106366 | - | - | - | - | *3418 | *12261 | *7013 | *9282 | 26169 | 17421 | 1294177 |
| 76 Income tax before credits, total | 519865 | 37895 | - | - | - | - | *1073 | *4360 | *2422 | *3288 | 8811 | 7239 | 454777 |
| 77 Regular tax | 515693 | 37228 | - | - | - | - | *1073 | *4200 | *2384 | *3260 | 8617 | 5968 | 452962 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *2153 | 532 | - | - | - | - | - | *160 | *38 | *17 | 161 | 1244 | - |
| 81 Environmental tax | 2018 | 135 | - | - | - | - | - | - | - | *10 | 32 | 26 | 1815 |
| 82 Foreign tax credit | 2470 | - | - | - | - | - | - | - | - | - | - | - | 2470 |
| 83 U.S. Possessions tax credit | 2294 | - | - | - | - | - | - | 1103 | 1191 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *1085 | 58 | - | - | - | - | - | - | - | *3 | 18 | - | 1005 |
| 87 Prior year minimum tax credit | *1246 | - | - | - | - | - | *160 | - | *144 | - | 941 | - | - |
| 88 Income tax after credits, total | 512771 | 37837 | - | - | - | - | *913 | *3258 | *1086 | *3285 | 7852 | 7239 | 451302 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 8071
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 2627 | *** | *1506 | *358 | *130 | *82 | *100 | *14 | 33 | *8 | - | *** | ** |
| 2 Total assets | 3716642 | *** | *55811 | *42448 | *38398 | *49145 | *292754 | *99821 | 432861 | *228961 | - | *** | ** |
| 3 Cash | 213443 | *** | *15905 | *7201 | *3376 | *3919 | *20491 | *45863 | 60550 | *22044 | - | *** | ** |
| 4 Notes and accounts receivable | 847005 | *** | *1398 | *14050 | *9523 | *13718 | *150319 | *14868 | 134616 | *43297 | - | *** | ** |
| 5 Less: Allowance for bad debts | 105574 | *** | - | - | - | - | *11009 | *623 | *20653 | *3320 | - | *** | ** |
| 6 Inventories | 59062 | *** | *1101 | *13 | *388 | - | *1300 | - | *13261 | *4158 | - | *** | - |
| 7 U.S. govt. obligations, total | 33248 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 8 Tax-exempt securities | 12692 | *** | - | - | - | - | - | - | - | - | - | *** | ** |
| 9 Other current assets | 219768 | *** | *6577 | *457 | *12601 | *39 | *11577 | *3492 | 45906 | *40898 | - | *** | ** |
| 10 Loans to stockholders | *38637 | *** | *19523 | - | - | *601 | *16615 | - | *1898 | - | - | *** | - |
| 11 Mortgage and real estate loans | 172 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 12 Other investments | 644546 | *** | - | - | *1185 | - | *3989 | *3126 | *26698 | *38805 | - | *** | ** |
| 13 Depreciable assets | 1238955 | *** | *88094 | *66878 | *57518 | *63558 | *189823 | *56804 | 158007 | *80005 | - | *** | ** |
| 14 Less: Accumulated depreciation | 686733 | *** | *77956 | *47423 | *49979 | *36794 | *123378 | *33332 | 78725 | *16274 | - | *** | ** |
| 15 Depletable assets | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 17 Land | 22597 | *** | - | - | - | *3884 | *532 | *2753 | *5633 | *164 | - | *** | ** |
| 18 Intangible assets (Amortizable) | 898303 | *** | *284 | *6381 | *129 | - | *24278 | *13468 | *31705 | *13892 | - | *** | ** |
| 19 Less: Accumulated amortization | 216803 | *** | *189 | *5986 | *13 | - | *7685 | *6597 | *8265 | *5548 | - | *** | ** |
| 20 Other assets | 497323 | *** | *1074 | *877 | *3670 | *219 | *15901 | - | 62231 | *10839 | - | *** | ** |
| 21 Total liabilities | 3716642 | *** | *55811 | *42448 | *38398 | *49145 | *292754 | *99821 | 432861 | *228961 | - | *** | ** |
| 22 Accounts payable | 172217 | *** | *1148 | *1598 | *367 | *482 | *36914 | *2582 | *53089 | *9944 | - | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 141337 | *** | *9327 | *21441 | *376 | *3541 | *19786 | *3666 | *32020 | *11450 | - | *** | ** |
| 24 Other current liabilities | 390516 | *** | *5271 | *5922 | *1573 | *3851 | *70756 | *16227 | 33072 | *18032 | - | *** | ** |
| 25 Loans from stockholders | *52043 | *** | *4929 | *8730 | *6074 | *174 | *31335 | - | *802 | - | - | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 1905987 | *** | *5775 | *2489 | *1144 | *14874 | *69200 | *2495 | *78507 | *56436 | - | *** | ** |
| 27 Other liabilities | -433495 | *** | *4610 | *-0 | - | *-0 | - | *538 | *3242 | *6290 | - | *** | ** |
| 28 Net worth | 1488037 | *** | *24751 | *2268 | *28865 | *26222 | *64762 | *74312 | 232129 | *126808 | - | *** | ** |
| 29 Capital stock | 113631 | *** | *3363 | *207 | *7722 | *1791 | *6142 | *186 | 75106 | *10765 | - | *** | ** |
| 30 Paid-in or capital surplus | 1067048 | *** | - | *20212 | - | *1369 | *7902 | *19877 | *183600 | *191995 | - | *** | ** |
| 31 Retained earnings, appropriated | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 32 Retained earnings-unappropriated | 213537 | *** | *13228 | *-17982 | *11029 | *23102 | *19392 | *14971 | *-61906 | *-75952 | - | *** | ** |
| 33 Retained earnings (S CORP) | 153553 | *** | *16547 | *-169 | *18326 | - | *32186 | *39278 | *47385 | - | - | *** | - |
| 34 Less: Cost of treasury stock | 59731 | *** | *8386 | - | *8212 | *40 | *860 | - | *12056 | - | - | *** | - |
| 35 Total receipts | 4865627 | *** | *473322 | *274232 | *191633 | *145428 | *809477 | *309878 | 746571 | *176788 | - | *** | ** |
| 36 Business receipts | 4617275 | *** | *467980 | *272047 | *187841 | *129300 | *786182 | *296181 | 727994 | *162008 | - | *** | ** |
| 37 Interest | 19705 | *** | *1846 | *2185 | - | *692 | *252 | *251 | *1740 | *3280 | - | *** | ** |
| 38 Interest on govt. obligations | *992 | *** | - | - | - | - | *2 | - | - | - | - | *** | ** |
| 39 Rents | *8959 | *** | - | - | - | *832 | *39 | - | *517 | *6522 | - | *** | ** |
| 40 Royalties | *211 | *** | - | - | - | - | - | - | - | *211 | - | *** | - |
| 41 Net S-T cap gain less net LT loss | *527 | *** | - | - | - | - | - | - | - | *1 | - | *** | ** |
| 42 Net L-T cap gain less net ST loss | *14877 | *** | - | - | - | *14295 | *16 | - | *567 | - | - | *** | - |
| 43 Net gain, noncapital assets | *18343 | *** | *3496 | - | - | - | *2688 | *11415 | - | - | - | *** | ** |
| 44 Dividends, domestic corporations | *96416 | *** | - | - | - | - | - | - | *163 | *884 | - | *** | ** |
| 45 Dividends, foreign corporations | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 46 Other receipts | 88321 | *** | - | - | *3792 | *310 | *20299 | *2030 | *15590 | *3882 | - | *** | ** |
| 47 Total deductions | 4402169 | *** | *434071 | *242959 | *172412 | *127080 | *740116 | *272646 | 661254 | *165454 | - | *** | ** |
| 48 Cost of goods | 534400 | *** | *1101 | *13 | *388 | - | *1300 | - | *6501 | *4280 | - | *** | - |
| 49 Compensation of officers | 298490 | *** | *123803 | *28721 | *6270 | *25795 | *47225 | *5604 | 27000 | *3614 | - | *** | ** |
| 50 Salaries and wages | 1213124 | *** | *75686 | *49826 | *29898 | *43127 | *216135 | *88095 | 158183 | *36565 | - | *** | ** |
| 51 Repairs | 66060 | *** | *2184 | *6290 | *3480 | *3266 | *14143 | *3734 | *4901 | *823 | - | *** | ** |
| 52 Bad debts | 82113 | *** | *499 | - | *575 | - | *5160 | *6120 | *3094 | *11568 | - | *** | ** |
| 53 Rent paid on business property | 164163 | *** | *17174 | *10294 | *13015 | *2338 | *32132 | *4532 | 15672 | *3664 | - | *** | ** |
| 54 Taxes paid | 168986 | *** | *21768 | *11041 | *7056 | *5715 | *31311 | *13215 | 36010 | *6341 | - | *** | ** |
| 55 Interest paid | 109788 | *** | *1344 | *1428 | *264 | *1329 | *7402 | *1253 | 9606 | *5086 | - | *** | ** |
| 56 Contributions or gifts | 1781 | *** | *5 | - | - | - | *270 | *17 | *386 | *718 | - | *** | ** |
| 57 Amortization | 31533 | *** | *57 | - | *9 | *20 | *5121 | *2909 | *6016 | *1621 | - | *** | ** |
| 58 Depreciation | 128591 | *** | *4234 | *10687 | *3784 | *5855 | *19812 | *5850 | 14942 | *7357 | - | *** | ** |
| 59 Depletion | 322 | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 60 Advertising | 9998 | *** | *1107 | *478 | *869 | *509 | *900 | *50 | *2949 | *812 | - | *** | ** |
| 61 Pension, prof sh, stock, annuity | 37682 | *** | *9658 | *942 | *908 | *3217 | *7973 | *5076 | *938 | *102 | - | *** | ** |
| 62 Employee benefit programs | 156321 | *** | *5479 | *795 | *748 | *1655 | *22169 | *12613 | *2399 | *1109 | - | *** | ** |
| 63 Net loss, noncapital assets | 1359 | *** | - | - | - | *316 | *36 | - | *149 | *309 | - | *** | ** |
| 64 Other deductions | 1397456 | *** | *113473 | *72375 | *72866 | *33939 | *200837 | *118062 | 202952 | *43215 | - | *** | ** |
| 65 Total receipts less total deducts | 463459 | *** | *39251 | *31273 | *19221 | *18348 | *69361 | *37232 | 85317 | *11334 | - | *** | ** |
| 66 Constructive taxable income from related foreign corporations | *140 | *** | - | - | - | - | - | - | - | *140 | - | *** | - |
| 67 Net income, total | 462606 | *** | *39251 | *31273 | *19221 | *18348 | *69359 | *37232 | 85317 | *11474 | - | *** | ** |
| 68 Net income, Form 1120-A | *16193 | *** | *16193 | - | - | - | - | - | - | - | - | *** | - |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 70 Net income, Form 1120S | 167500 | *** | *22633 | *20840 | *18639 | - | *37276 | *22170 | *43358 | - | - | *** | - |
| 71 Statutory special deductions, total | 155096 | *** | *8958 | *8956 | - | *13926 | *11090 | - | *14890 | *1989 | - | *** | ** |
| 72 Net operating loss deduction | 58987 | *** | *8958 | *8956 | - | *13926 | *11090 | - | *14775 | *1281 | - | *** | - |
| 73 Dividends received deduction | *96109 | *** | - | - | - | - | - | - | *114 | *708 | - | *** | ** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 75 Income subject to tax | 140010 | *** | *7659 | *1477 | *582 | *4422 | *20992 | *15062 | *27069 | *9485 | - | *** | ** |
| 76 Income tax before credits, total | 46743 | *** | *1159 | *222 | *87 | *1427 | *7133 | *5142 | *9483 | *3238 | - | *** | ** |
| 77 Regular tax | 46081 | *** | *1159 | *222 | *87 | *1409 | *7012 | *5132 | *9206 | *3225 | - | *** | ** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 80 Alternative minimum tax | *549 | *** | - | - | - | - | *121 | - | *260 | *10 | - | *** | - |
| 81 Environmental tax | *114 | *** | - | - | - | *18 | - | 10 | *17 | *3 | - | *** | ** |
| 82 Foreign tax credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 83 U.S. Possessions tax credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | *** | - |
| 86 General business credit | *639 | *** | - | - | - | *79 | - | - | *411 | *67 | - | *** | ** |
| 87 Prior year minimum tax credit | *71 | *** | - | - | - | *18 | - | - | - | *54 | - | *** | - |
| 88 Income tax after credits, total | 46033 | *** | *1159 | *222 | *87 | *1330 | *7133 | *5142 | *9072 | *3118 | - | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Other medical services

MINOR INDUSTRY 8099
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 25876 | *** | 16980 | 4152 | 1552 | 1068 | 975 | 93 | 103 | 31 | 17 | 23 | *** |
| 2 Total assets | 32893827 | *** | 489416 | 645213 | 568446 | 704362 | 2056474 | 678575 | 1640206 | 1093437 | 1194841 | 3881384 | *** |
| 3 Cash | 3799793 | *** | 171892 | 187637 | 69092 | 99540 | 278310 | 94680 | 254109 | 198536 | 146574 | 311245 | *** |
| 4 Notes and accounts receivable | 6458279 | *** | 79686 | 67863 | 206955 | 168317 | 522574 | 366982 | 491223 | 311774 | 392655 | 1010669 | *** |
| 5 Less: Allowance for bad debts | 705830 | *** | - | *3430 | *17332 | *9271 | 42802 | 94749 | 70359 | 11770 | 53280 | 83705 | *** |
| 6 Inventories | 468701 | *** | *3867 | *20025 | *2487 | *29939 | 44823 | *10597 | 34617 | 31685 | 45229 | 37030 | *** |
| 7 U.S. govt. obligations, total | 1917574 | *** | *715 | - | - | *7928 | *9383 | *883 | *9373 | *9070 | - | 92899 | *** |
| 8 Tax-exempt securities | 1761133 | *** | - | - | - | - | - | - | *2101 | - | - | 128145 | *** |
| 9 Other current assets | 2578790 | *** | 17330 | 32414 | 17617 | 8683 | 161311 | 38266 | 129209 | 66557 | 53037 | 382721 | *** |
| 10 Loans to stockholders | 270491 | *** | 26581 | 77982 | *56514 | *13223 | *31775 | - | *3632 | - | -0 | 4939 | *** |
| 11 Mortgage and real estate loans | *28104 | *** | - | *12051 | *12766 | - | - | - | *2278 | - | - | - | *** |
| 12 Other investments | 4334842 | *** | *21114 | *24491 | *29893 | *58812 | 273211 | *89457 | 191943 | 89091 | 131617 | 454138 | *** |
| 13 Depreciable assets | 8938953 | *** | 544324 | 557629 | 396946 | 447569 | 1050159 | 235741 | 631487 | 259841 | 275067 | 991578 | *** |
| 14 Less: Accumulated depreciation | 3864097 | *** | 401759 | 354376 | 269136 | 225888 | 563875 | 108046 | 228410 | 113681 | 99549 | 361507 | *** |
| 15 Depletable assets | *3161 | *** | *1226 | - | *1934 | - | - | - | - | - | - | - | *** |
| 16 Less: Accumulated depletion | *262 | *** | *61 | - | *201 | - | - | - | - | - | - | - | *** |
| 17 Land | 317276 | *** | - | *604 | *9042 | *18683 | *17843 | *1932 | 50108 | *3440 | 7962 | 36066 | *** |
| 18 Intangible assets (Amortizable) | 6338177 | *** | 6510 | 54574 | 49401 | *7032 | 239793 | *34497 | 133865 | 255305 | 251572 | 827320 | *** |
| 19 Less: Accumulated amortization | 665107 | *** | 4140 | 41224 | 15982 | *2188 | 53927 | *2289 | 19196 | 35096 | 12437 | 121881 | *** |
| 20 Other assets | 913850 | *** | 22131 | 8972 | *18449 | 81983 | 87895 | *10624 | 24228 | 28685 | 56394 | 171727 | *** |
| 21 Total liabilities | 32893827 | *** | 489416 | 645213 | 568446 | 704362 | 2056474 | 678575 | 1640206 | 1093437 | 1194841 | 3881384 | *** |
| 22 Accounts payable | 2291571 | *** | 44013 | 115903 | 35856 | 56844 | 262434 | 66657 | 150627 | 96313 | 103960 | 200806 | *** |
| 23 Mort, notes, and bonds under 1 yr | 1327268 | *** | 13462 | 32197 | 64383 | 39010 | 147335 | 75336 | 138657 | 70827 | 136106 | 104163 | *** |
| 24 Other current liabilities | 6884395 | *** | 63659 | 83166 | 52963 | 86926 | 260123 | 86713 | 243331 | 262052 | 236462 | 629251 | *** |
| 25 Loans from stockholders | 497567 | *** | 91352 | *37823 | *26322 | *113766 | 104966 | *14885 | *16260 | *375 | 7293 | 31700 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 4517404 | *** | 66451 | 52998 | 124129 | 124729 | 392932 | 127157 | 241489 | *218352 | 179779 | 652817 | *** |
| 27 Other liabilities | 1610882 | *** | 17738 | *1682 | *17123 | *2899 | 215097 | *29838 | 34059 | 36882 | 28078 | 132165 | *** |
| 28 Net worth | 15764741 | *** | 192741 | 321443 | 247670 | 280188 | 673588 | 277989 | 815782 | 408636 | 503164 | 2130483 | *** |
| 29 Capital stock | 1643779 | *** | 53714 | 59256 | 23133 | 120449 | 188943 | 67447 | 230686 | 72888 | 76494 | 172334 | *** |
| 30 Paid-in or capital surplus | 7248308 | *** | 88073 | *14289 | *37899 | *26984 | 341589 | 40721 | 402957 | 327708 | 333521 | 1385218 | *** |
| 31 Retained earnings, appropriated | *28667 | *** | - | *9664 | *4202 | - | - | - | *163 | *870 | - | 1191 | *** |
| 32 Retained earnings-unappropriated | 6607152 | *** | 65244 | 76186 | 87794 | 59665 | 38047 | 139382 | 98873 | 50554 | 95003 | 633558 | *** |
| 33 Retained earnings (S CORP) | 698276 | *** | -12719 | 193511 | 120303 | 133475 | 142576 | *30439 | *90691 | - | - | - | *** |
| 34 Less: Cost of treasury stock | 461441 | *** | *1572 | *31462 | *25660 | *60385 | *37567 | - | *7589 | *43383 | 1855 | 61819 | *** |
| 35 Total receipts | 61089954 | *** | 5161786 | 3057414 | 1754627 | 2135955 | 4557809 | 1431529 | 3474711 | 2123102 | 1576226 | 5224749 | *** |
| 36 Business receipts | 56199390 | *** | 4853006 | 2999617 | 1684503 | 2092444 | 4453334 | 1399655 | 3285248 | 2084436 | 1546126 | 5044459 | *** |
| 37 Interest | 488696 | *** | 1518 | 5039 | *2233 | *1223 | 17424 | 4501 | 13544 | 10327 | 7354 | 61406 | *** |
| 38 Interest on govt. obligations | 106278 | *** | - | - | - | - | *40 | *23 | *1775 | *1019 | 1202 | 17445 | *** |
| 39 Rents | 73247 | *** | *333 | *6451 | - | *2169 | *8756 | *3486 | *8216 | *4507 | 1326 | 8585 | *** |
| 40 Royalties | 20713 | *** | - | - | - | - | - | - | - | 1107 | 59 | 793 | *** |
| 41 Net S-T cap gain less net LT loss | 9269 | *** | - | - | *1639 | - | *97 | - | - | 1 | 13 | 7658 | *** |
| 42 Net L-T cap gain less net ST loss | 2412765 | *** | *10927 | - | *4025 | - | *1239 | *151 | *22376 | *335 | 73 | 827 | *** |
| 43 Net gain, noncapital assets | 47683 | *** | *12313 | *1072 | *18512 | *677 | *3495 | *56 | 660 | *2918 | 377 | 1007 | *** |
| 44 Dividends, domestic corporations | 6186 | *** | *48 | *141 | *1224 | - | *467 | *773 | *287 | *390 | 81 | 1516 | *** |
| 45 Dividends, foreign corporations | *9 | *** | - | - | - | - | - | - | - | *2 | 5 | 1 | *** |
| 46 Other receipts | 1725718 | *** | 283641 | 45094 | 42492 | 39442 | 72957 | 22884 | 142605 | 18060 | 19611 | 81053 | *** |
| 47 Total deductions | 54474895 | *** | 4716966 | 2779025 | 1546264 | 1951539 | 4266375 | 1330771 | 3264268 | 2009242 | 1490972 | 4793468 | *** |
| 48 Cost of goods | 20279574 | *** | *3548 | *20025 | *2487 | *30082 | 41281 | *10278 | 30568 | *29714 | 45480 | 29974 | *** |
| 49 Compensation of officers | 2191651 | *** | 839913 | 372226 | 226427 | 152656 | 138797 | 61363 | 52992 | 29534 | 15458 | 86922 | *** |
| 50 Salaries and wages | 10093774 | *** | 1114668 | 559064 | 502514 | 290895 | 719150 | 318703 | 1225778 | 572596 | 366989 | 1048402 | *** |
| 51 Repairs | 316089 | *** | 35472 | 31570 | 16130 | 25569 | 31388 | 8577 | 20653 | 7729 | 6122 | 35699 | *** |
| 52 Bad debts | 594358 | *** | *42541 | *9136 | *7270 | 11998 | 37623 | *36084 | 47332 | *11308 | 28634 | 100291 | *** |
| 53 Rent paid on business property | 1212097 | *** | 157370 | 145025 | 66460 | 40652 | 119386 | 54416 | 86174 | 39135 | 33139 | 98976 | *** |
| 54 Taxes paid | 1462473 | *** | 174507 | 123703 | 69882 | 75797 | 99070 | 33455 | 123762 | 43101 | 40410 | 168099 | *** |
| 55 Interest paid | 577214 | *** | 26582 | 8796 | 17800 | 12207 | 51726 | 16503 | 32874 | 22998 | 14178 | 74850 | *** |
| 56 Contributions or gifts | 27725 | *** | *625 | *1922 | *192 | *524 | 410 | *282 | 497 | *978 | 2781 | 1496 | *** |
| 57 Amortization | 202541 | *** | 1134 | *8237 | *1288 | *2786 | 3395 | 2397 | 12792 | 10773 | 8987 | 39860 | *** |
| 58 Depreciation | 975761 | *** | 66472 | 46806 | 42249 | 46632 | 97065 | 24350 | 54648 | 32852 | 28567 | 112368 | *** |
| 59 Depletion | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 60 Advertising | 447425 | *** | 31408 | 31567 | 11054 | 9679 | 17805 | 23513 | 26691 | 23061 | 10591 | 27260 | *** |
| 61 Pension, prof sh, stock, annuity | 292249 | *** | 74096 | *15368 | *1992 | *6385 | 32755 | *2849 | 58706 | *2955 | 3778 | 8136 | *** |
| 62 Employee benefit programs | 2532800 | *** | 76649 | 33666 | *20096 | 30533 | 88901 | 44017 | 77612 | 348547 | 31299 | 112449 | *** |
| 63 Net loss, noncapital assets | 17745 | *** | - | - | *42 | *276 | *986 | *503 | *1050 | *3333 | 237 | 2880 | *** |
| 64 Other deductions | 13251419 | *** | 1152117 | 927583 | 468929 | 463695 | 1245479 | 359773 | 935027 | 429457 | 660442 | 1449709 | *** |
| 65 Total receipts less total deducts | 6615059 | *** | 444820 | 278389 | 208363 | 184416 | 291434 | 100758 | 210443 | 113860 | 85255 | 431281 | *** |
| 66 Constructive taxable income from related foreign corporations | 1032 | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 67 Net income, total | 6509813 | *** | 444820 | 278389 | 208363 | 184416 | 291394 | 100734 | 208668 | 112841 | 84053 | 413836 | *** |
| 68 Net income, Form 1120-A | *13426 | *** | *10929 | - | *2497 | - | - | - | - | - | - | - | *** |
| 69 Net income, Form 1120F | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 70 Net income, Form 1120S | 1163236 | *** | 381149 | 202476 | 167834 | 150250 | 161593 | *16573 | *49522 | - | - | - | *** |
| 71 Statutory special deductions, total | 269069 | *** | 24095 | *19004 | *10875 | *15925 | 35561 | *19104 | 39229 | 25388 | 1632 | 28188 | *** |
| 72 Net operating loss deduction | 262821 | *** | 24062 | *18906 | *10018 | *15925 | 35187 | *18486 | 39028 | *25115 | 1575 | 25357 | *** |
| 73 Dividends received deduction | 4534 | *** | *34 | *99 | *857 | - | *374 | *618 | *201 | *273 | 57 | 1119 | *** |
| 74 Public utility div paid deduction | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 75 Income subject to tax | 5078068 | *** | 39576 | 57257 | *29654 | 18242 | 94451 | 65057 | 119917 | 87453 | 82421 | 385648 | *** |
| 76 Income tax before credits, total | 1763319 | *** | 8834 | 11998 | *8384 | 4172 | 30460 | 22274 | 41558 | 30174 | 28233 | 134908 | *** |
| 77 Regular tax | 1751935 | *** | 8834 | 11998 | *8384 | 4172 | 29915 | 21965 | 40793 | 29739 | 28040 | 134065 | *** |
| 78 Personal holding company tax | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 79 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 80 Alternative minimum tax | 5542 | *** | - | - | - | - | *545 | *293 | *679 | *365 | 118 | 356 | *** |
| 81 Environmental tax | 5837 | *** | - | - | - | - | - | *16 | 86 | 70 | 74 | 488 | *** |
| 82 Foreign tax credit | *1175 | *** | - | - | - | - | - | - | *1 | - | 1 | 5 | *** |
| 83 U.S. Possessions tax credit | 79 | *** | - | - | - | - | 79 | - | - | - | - | - | *** |
| 84 Orphan drug credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 85 Nonconventional source fuel credit | - | *** | - | - | - | - | - | - | - | - | - | - | *** |
| 86 General business credit | 5311 | *** | - | - | *22 | *19 | *900 | *6 | *531 | - | 11 | 375 | *** |
| 87 Prior year minimum tax credit | 13298 | *** | - | - | - | - | *527 | *3 | *332 | *274 | - | 997 | *** |
| 88 Income tax after credits, total | 1743456 | *** | 8834 | 11998 | *8361 | 4153 | 28954 | 22266 | 40695 | 29900 | 28221 | 133531 | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

MINOR INDUSTRY 8111
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 37668 | 2201 | 24513 | 6831 | 2707 | 892 | 412 | 94 | *18 | - | - | - | - |
| 2 Total assets | 5217957 | - | 708592 | 1129947 | 996018 | 664808 | 811447 | 669806 | *237339 | - | - | - | - |
| 3 Cash | 1755273 | - | 215835 | 359873 | 313993 | 213001 | 334290 | 248561 | *69719 | - | - | - | - |
| 4 Notes and accounts receivable | 344441 | - | 14564 | 62556 | 103200 | 24283 | *744 | *48371 | *90722 | - | - | - | - |
| 5 Less: Allowance for bad debts | *22533 | - | - | - | - | *1911 | - | *792 | *19830 | - | - | - | - |
| 6 Inventories | *211 | - | - | *134 | *77 | - | - | - | - | - | - | - | - |
| 7 U.S. govt. obligations, total | *32831 | - | - | - | - | - | *32831 | - | - | - | - | - | - |
| 8 Tax-exempt securities | *20 | - | - | - | - | *20 | - | - | - | - | - | - | - |
| 9 Other current assets | 708344 | - | 60125 | 117046 | 112464 | 136285 | 110826 | 153599 | *17999 | - | - | - | - |
| 10 Loans to stockholders | 294531 | - | 85770 | 98560 | 39152 | 64329 | *3373 | *1569 | *1779 | - | - | - | - |
| 11 Mortgage and real estate loans | *8827 | - | - | *8381 | - | - | - | *447 | - | - | - | - | - |
| 12 Other investments | 564714 | - | *10285 | 203912 | 93039 | 50960 | *117982 | *80507 | *8029 | - | - | - | - |
| 13 Depreciable assets | 4168005 | - | 1015337 | 864561 | 734131 | 475234 | 525403 | 326072 | *227267 | - | - | - | - |
| 14 Less: Accumulated depreciation | 2897884 | - | 736552 | 640767 | 476221 | 332038 | 336479 | 216179 | *159647 | - | - | - | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 65257 | - | *1213 | *12041 | *14089 | *22318 | *15442 | *155 | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | 52337 | - | 18531 | 7812 | 15210 | *6089 | *3096 | - | *1600 | - | - | - | - |
| 19 Less: Accumulated amortization | 24463 | - | 3442 | 6331 | 9563 | *2489 | *1515 | - | *1122 | - | - | - | - |
| 20 Other assets | 168046 | - | 26926 | 42169 | 56447 | 8727 | 5455 | *27498 | *823 | - | - | - | - |
| 21 Total liabilities | 5217957 | - | 708592 | 1129947 | 996018 | 664808 | 811447 | 669806 | *237339 | - | - | - | - |
| 22 Accounts payable | 98932 | - | *14978 | 20339 | *51706 | *3798 | *3704 | *511 | *3895 | - | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | 616584 | - | 89594 | 173738 | 140088 | 77966 | 61506 | *53873 | *19820 | - | - | - | - |
| 24 Other current liabilities | 1528142 | - | 145347 | 308914 | 167248 | 205690 | 278380 | 375184 | *47380 | - | - | - | - |
| 25 Loans from stockholders | 383109 | - | 115951 | 70065 | 117174 | *44181 | *26392 | *3715 | 5630 | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 769126 | - | 164749 | 92980 | 190990 | *92353 | 117417 | *71621 | *39017 | - | - | - | - |
| 27 Other liabilities | 305955 | - | *6821 | 75310 | *25558 | *39783 | *92154 | *15368 | *50962 | - | - | - | - |
| 28 Net worth | 1516109 | - | 171151 | 388602 | 303254 | 201037 | 231894 | 149535 | *70636 | - | - | - | - |
| 29 Capital stock | 263128 | - | 99100 | 29021 | 23267 | 10895 | 32902 | 34661 | *33283 | - | - | - | - |
| 30 Paid-in or capital surplus | 411842 | - | 124652 | 39306 | 100469 | *8895 | 56134 | *56468 | *25917 | - | - | - | - |
| 31 Retained earnings, appropriated | *210 | - | - | - | - | - | - | *210 | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 446172 | - | 15720 | 166010 | 82453 | 136319 | 5334 | *28886 | *11449 | - | - | - | - |
| 33 Retained earnings (S CORP) | 482754 | - | -42245 | 188774 | 105811 | *46030 | 145704 | *38693 | -13 | - | - | - | - |
| 34 Less: Cost of treasury stock | 87997 | - | *26077 | *34509 | *8746 | *1102 | *8179 | *9384 | - | - | - | - | - |
| 35 Total receipts | 26727576 | 295935 | 7749915 | 5738894 | 4205771 | 2772277 | 3291150 | 1839502 | *834132 | - | - | - | - |
| 36 Business receipts | 25015677 | 293440 | 7044593 | 5410234 | 3945509 | 2711912 | 2998563 | 1786814 | *824613 | - | - | - | - |
| 37 Interest | 36905 | *981 | 3677 | 14593 | 4179 | 5507 | 5224 | *2229 | *515 | - | - | - | - |
| 38 Interest on govt. obligations | *2010 | - | *477 | *410 | - | *49 | *1074 | - | - | - | - | - | - |
| 39 Rents | 24704 | - | *4971 | *3548 | *5600 | *3053 | *4751 | *32 | *2748 | - | - | - | - |
| 40 Royalties | *520 | - | - | *511 | - | *9 | - | - | - | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *6399 | - | - | *3699 | - | *2669 | - | *30 | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *365 | - | - | - | - | *162 | - | *203 | - | - | - | - | - |
| 43 Net gain, noncapital assets | 1865 | - | *674 | *875 | - | *81 | *76 | *148 | *11 | - | - | - | - |
| 44 Dividends, domestic corporations | 2331 | - | - | *45 | *808 | *1282 | *20 | *175 | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 1636801 | *1514 | 695522 | 304980 | 249675 | 47553 | 281442 | *49870 | *6244 | - | - | - | - |
| 47 Total deductions | 25236852 | 242406 | 7191378 | 5439517 | 4006847 | 2639476 | 3104665 | 1797074 | *815490 | - | - | - | - |
| 48 Cost of goods | 519283 | - | - | - | - | *20267 | - | - | - | - | - | - | - |
| 49 Compensation of officers | 7434728 | *61181 | 2430439 | 1690831 | 1567814 | 762187 | 576188 | 322751 | *23337 | - | - | - | - |
| 50 Salaries and wages | 7982354 | *66439 | 1388438 | 1691659 | 1030494 | 891722 | 1542217 | 871674 | *499712 | - | - | - | - |
| 51 Repairs | 170655 | *1208 | 47257 | 39640 | 27368 | 25673 | 17616 | 9500 | *2393 | - | - | - | - |
| 52 Bad debts | 12295 | - | 7030 | *982 | *610 | *334 | *7 | *2977 | *355 | - | - | - | - |
| 53 Rent paid on business property | 1560184 | *17562 | 462224 | 337122 | 195733 | 178350 | 173671 | 123878 | *71644 | - | - | - | - |
| 54 Taxes paid | 995604 | 12057 | 298207 | 209764 | 150489 | 105494 | 119458 | 68338 | *31796 | - | - | - | - |
| 55 Interest paid | 140304 | *1277 | 32433 | 22939 | 28826 | 19820 | 18363 | 8870 | *7776 | - | - | - | - |
| 56 Contributions or gifts | 16720 | - | 3648 | 2610 | 3291 | 3112 | 2044 | *1588 | *427 | - | - | - | - |
| 57 Amortization | 6099 | - | 1549 | *1190 | *1148 | *720 | 1015 | *212 | *266 | - | - | - | - |
| 58 Depreciation | 356762 | *118 | 98604 | 73867 | 58196 | 39368 | 39248 | 30548 | *16813 | - | - | - | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 232892 | *4814 | 99448 | 29198 | 50614 | 16846 | 22108 | *4476 | *5388 | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | 554853 | *5799 | 100363 | 142797 | 105511 | 54105 | 77001 | *48730 | *20547 | - | - | - | - |
| 62 Employee benefit programs | 392122 | *4885 | 92077 | 61097 | 58873 | 55394 | 50439 | *45772 | *23584 | - | - | - | - |
| 63 Net loss, noncapital assets | 3497 | - | *48 | *309 | *640 | *469 | *1276 | *372 | *383 | - | - | - | - |
| 64 Other deductions | 4858500 | *66722 | 1916429 | 998931 | 626104 | 445109 | 436748 | 257389 | *111067 | - | - | - | - |
| 65 Total receipts less total deducts | 1490724 | 53530 | 558537 | 299378 | 198925 | 132801 | 186484 | 42427 | *18642 | - | - | - | - |
| 66 Constructive taxable income from related foreign corporations | *1107 | - | - | - | - | *63 | 41 | *1002 | - | - | - | - | - |
| 67 Net income, total | 1489820 | 53530 | 558060 | 298968 | 198925 | 132815 | 185452 | 43430 | *18642 | - | - | - | - |
| 68 Net income, Form 1120-A | *6229 | *28 | *6182 | *19 | - | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *183 | *183 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1082491 | *52492 | 439075 | 205337 | 148382 | *67539 | 135133 | *23530 | 11002 | - | - | - | - |
| 71 Statutory special deductions, total | 177351 | *888 | 66172 | 38855 | 24174 | 31115 | *13368 | *2483 | *297 | - | - | - | - |
| 72 Net operating loss deduction | 175717 | *888 | 66172 | 38823 | 23606 | *30217 | *13353 | *2360 | *297 | - | - | - | - |
| 73 Dividends received deduction | 1634 | - | - | *31 | *568 | *898 | *14 | *123 | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 229978 | *149 | 52813 | 54776 | 26368 | 34162 | 36951 | *17416 | *7343 | - | - | - | - |
| 76 Income tax before credits, total | 79452 | *52 | 17606 | 19172 | 9136 | 11790 | 13000 | *6112 | *2584 | - | - | - | - |
| 77 Regular tax | 79354 | *52 | 17606 | 19171 | 9136 | 11790 | 12933 | *6096 | *2570 | - | - | - | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *95 | - | - | - | - | - | *67 | *14 | *14 | - | - | - | - |
| 81 Environmental tax | *2 | - | - | - | - | - | - | *2 | - | - | - | - | - |
| 82 Foreign tax credit | *17 | - | - | - | - | - | *17 | *1 | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | *774 | - | - | *569 | *191 | - | - | *14 | - | - | - | - | - |
| 87 Prior year minimum tax credit | *1031 | - | - | *97 | - | *889 | *45 | - | - | - | - | - | - |
| 88 Income tax after credits, total | 77629 | *52 | 17606 | 18506 | 8945 | 10901 | 12939 | *6097 | *2584 | - | - | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 8200
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 12388 | *923 | 7783 | 1743 | 854 | 511 | 405 | 116 | 31 | *16 | *** | *** | ** |
| 2 Total assets | 5708996 | - | 210495 | 314879 | 278486 | 364598 | 861734 | 864995 | 477282 | *561698 | *** | *** | ** |
| 3 Cash | 708460 | - | 66638 | 55114 | 49226 | *157607 | 71315 | 84046 | *61385 | *48923 | *** | *** | ** |
| 4 Notes and accounts receivable | 1213794 | - | 36485 | *36662 | *77059 | *22381 | 298562 | 250031 | 124571 | *203241 | *** | *** | ** |
| 5 Less: Allowance for bad debts | 70954 | - | - | - | *687 | *4004 | *8344 | *25239 | *7372 | *14577 | *** | *** | ** |
| 6 Inventories | 176423 | - | *863 | - | *1879 | *5075 | 39520 | *6516 | *20547 | *15067 | *** | *** | ** |
| 7 U.S. govt. obligations, total | *2833 | - | - | - | - | *1610 | - | *1224 | - | - | *** | *** | - |
| 8 Tax-exempt securities | *201920 | - | *16 | - | - | - | - | - | *6975 | - | *** | *** | ** |
| 9 Other current assets | 332069 | - | *6095 | *15481 | *3845 | *7451 | 94813 | 72855 | 49998 | *33075 | *** | *** | ** |
| 10 Loans to stockholders | 158620 | - | *16066 | *46875 | *13460 | *39928 | *20199 | *19937 | *2113 | - | *** | *** | ** |
| 11 Mortgage and real estate loans | *21297 | - | - | - | - | - | *21297 | - | - | - | *** | *** | - |
| 12 Other investments | 343224 | - | - | *22492 | *27475 | *10059 | *70654 | *110133 | *3239 | *32807 | *** | *** | ** |
| 13 Depreciable assets | 3217446 | - | 331220 | 126000 | 162665 | 220710 | 410121 | 499424 | 277776 | *252391 | *** | *** | ** |
| 14 Less: Accumulated depreciation | 1680832 | - | 264668 | 58579 | 80585 | 129963 | 265713 | 227541 | 102287 | *111368 | *** | *** | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 17 Land | 209341 | - | *6704 | *24577 | *985 | *29483 | *44690 | *35153 | *24898 | *12357 | *** | *** | ** |
| 18 Intangible assets (Amortizable) | 880650 | - | *759 | *38595 | *28879 | *416 | *18333 | *46341 | *31573 | *149364 | *** | *** | ** |
| 19 Less: Accumulated amortization | 240454 | - | *359 | *20309 | *25114 | *172 | *7498 | *9708 | *25430 | *96512 | *** | *** | ** |
| 20 Other assets | 235158 | - | *10675 | *27972 | *19398 | *4019 | 53784 | *1823 | *9298 | *36929 | *** | *** | ** |
| 21 Total liabilities | 5708996 | - | 210495 | 314879 | 278486 | 364598 | 861734 | 864995 | 477282 | *561698 | *** | *** | ** |
| 22 Accounts payable | 373370 | - | *44148 | *14594 | *20306 | *5789 | 54709 | 47488 | *32846 | *45651 | *** | *** | ** |
| 23 Mort, notes, and bonds under 1 yr | 248059 | - | *7844 | *26135 | *19617 | *25739 | 59180 | 33865 | *12490 | *34360 | *** | *** | ** |
| 24 Other current liabilities | 1083337 | - | 26268 | *44865 | 31521 | *68835 | 229489 | 195172 | 142079 | *179454 | *** | *** | ** |
| 25 Loans from stockholders | 142247 | - | *22039 | *12284 | *18095 | *234 | *29795 | *15435 | *13698 | *10283 | *** | *** | ** |
| 26 Mort, notes, bonds, 1 yr or more | 900315 | - | *80485 | *67369 | *49492 | *28585 | 115019 | 216143 | *80964 | *92567 | *** | *** | ** |
| 27 Other liabilities | 445407 | - | *-90 | *21455 | *35677 | *16639 | *66680 | *5890 | *39532 | *11235 | *** | *** | ** |
| 28 Net worth | 2516261 | - | 29801 | 128177 | 103780 | 218777 | 306860 | 351003 | 155672 | *188147 | *** | *** | ** |
| 29 Capital stock | 218723 | - | 12334 | 17661 | 4289 | 4019 | 46733 | 16467 | 54601 | *35644 | *** | *** | ** |
| 30 Paid-in or capital surplus | 1127848 | - | *31583 | *105110 | *8312 | *34110 | 95123 | *85146 | *96335 | *133212 | *** | *** | ** |
| 31 Retained earnings, appropriated | *15513 | - | - | - | - | - | *15513 | - | - | - | *** | *** | - |
| 32 Retained earnings-unappropriated | 588627 | - | 24127 | *35712 | *12215 | *32188 | 58802 | *-37735 | *-8455 | *-3620 | *** | *** | ** |
| 33 Retained earnings (S CORP) | 685452 | - | -7783 | *-25098 | *93663 | *148491 | *130376 | *290261 | *13443 | *42098 | *** | *** | - |
| 34 Less: Cost of treasury stock | 119902 | - | *30462 | *5209 | *14700 | 30 | *39686 | *3135 | *252 | *19187 | *** | *** | - |
| 35 Total receipts | 10139115 | *113521 | 1425718 | 481468 | 1058641 | 881053 | 1510886 | 1395779 | 1208477 | *1077215 | *** | *** | ** |
| 36 Business receipts | 9800841 | *113299 | 1391824 | 480705 | 1022467 | 876119 | 1462021 | 1300022 | 1175353 | *1059119 | *** | *** | ** |
| 37 Interest | 23435 | - | *323 | *254 | *430 | *3088 | *3268 | *503 | *3005 | *5661 | *** | *** | ** |
| 38 Interest on govt. obligations | 9563 | - | - | *18 | *2 | - | - | *232 | *30 | *1059 | *** | *** | ** |
| 39 Rents | 35891 | - | - | *328 | *252 | - | *455 | *8561 | *10214 | 798 | *** | *** | - |
| 40 Royalties | *14463 | - | - | - | - | - | *749 | - | - | *126 | *** | *** | ** |
| 41 Net S-T cap gain less net LT loss | 3 | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 42 Net L-T cap gain less net ST loss | *5934 | - | - | - | - | - | *1637 | *4274 | - | 18 | *** | *** | - |
| 43 Net gain, noncapital assets | 2219 | *208 | - | - | *1057 | - | *57 | *46 | *86 | *757 | *** | *** | - |
| 44 Dividends, domestic corporations | *273 | - | - | - | - | - | *104 | - | - | *146 | *** | *** | - |
| 45 Dividends, foreign corporations | 9977 | - | - | - | - | - | - | - | - | - | *** | *** | ** |
| 46 Other receipts | 236516 | *14 | *33570 | *163 | *34432 | *1846 | 42594 | *82141 | *19791 | *9530 | *** | *** | ** |
| 47 Total deductions | 9364121 | *96628 | 1348274 | 412250 | 964959 | 773475 | 1408900 | 1312069 | 1164959 | *1023914 | *** | *** | ** |
| 48 Cost of goods | 2405162 | *533 | *863 | - | *1879 | *5075 | *37675 | *5763 | *18430 | *15471 | *** | *** | ** |
| 49 Compensation of officers | 479138 | *2625 | 179805 | *26844 | *34353 | 73584 | 52355 | 47948 | 27939 | *24682 | *** | *** | ** |
| 50 Salaries and wages | 2263962 | *39505 | 203933 | *87060 | *153667 | 272724 | 495525 | 411887 | 178060 | *214800 | *** | *** | ** |
| 51 Repairs | 95047 | *39 | 9375 | *3153 | *8238 | 12173 | 18809 | 16776 | 7189 | *7843 | *** | *** | ** |
| 52 Bad debts | 109657 | *6 | *645 | *1372 | *5405 | *7213 | 44715 | *20356 | *3550 | *17566 | *** | *** | ** |
| 53 Rent paid on business property | 517789 | *10693 | 104498 | *15842 | *42929 | *69518 | 78328 | 72369 | *50750 | *38181 | *** | *** | ** |
| 54 Taxes paid | 337185 | *6063 | 45926 | 17004 | 27426 | 34409 | 71630 | 45561 | 19919 | *30892 | *** | *** | ** |
| 55 Interest paid | 110046 | *1313 | *3247 | *8287 | *7427 | *9940 | 18287 | *15800 | *8179 | *13654 | *** | *** | ** |
| 56 Contributions or gifts | 2225 | - | *572 | *124 | *316 | *67 | *198 | *33 | *627 | *172 | *** | *** | ** |
| 57 Amortization | 23434 | *5 | *152 | *1458 | *867 | *472 | *1407 | *313 | *3665 | *11844 | *** | *** | ** |
| 58 Depreciation | 248885 | *269 | 33159 | *12414 | 13864 | 20145 | 28336 | 29460 | 15355 | *23101 | *** | *** | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 60 Advertising | 440511 | *3002 | 202656 | *13013 | *3178 | *20715 | 77874 | 40485 | *17179 | *36527 | *** | *** | ** |
| 61 Pension, prof sh, stock, annuity | 38756 | *16 | *2170 | *1047 | *170 | *1348 | *10075 | *5725 | *539 | *2613 | *** | *** | ** |
| 62 Employee benefit programs | 152730 | - | *11320 | *1210 | *4591 | *8332 | *21499 | *53704 | *7767 | *23215 | *** | *** | ** |
| 63 Net loss, noncapital assets | 15750 | - | - | - | - | - | *13726 | *77 | - | *812 | *** | *** | ** |
| 64 Other deductions | 2123844 | *23263 | 366595 | 178889 | 198134 | 192872 | 351635 | 409382 | 143142 | *136323 | *** | *** | ** |
| 65 Total receipts less total deducts | 774994 | *16893 | 77444 | 69217 | 93681 | 107578 | 101987 | 83709 | 43518 | *53300 | *** | *** | ** |
| 66 Constructive taxable income from related foreign corporations | 3707 | - | - | - | - | - | - | - | - | - | *** | *** | ** |
| 67 Net income, total | 769138 | *16893 | 77444 | 69199 | 93679 | 107578 | 101987 | 83478 | 43489 | *52242 | *** | *** | ** |
| 68 Net income, Form 1120-A | *13559 | - | *7282 | *6277 | - | - | - | - | - | - | *** | *** | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Net income, Form 1120S | 456979 | *16885 | 40094 | *62215 | *86743 | *88139 | *72020 | *66887 | *11882 | *12116 | *** | *** | - |
| 71 Statutory special deductions, total | 97853 | *8 | *17290 | *4957 | *1553 | *18277 | *8136 | *12749 | *5189 | *8260 | *** | *** | ** |
| 72 Net operating loss deduction | 97651 | *8 | *17290 | *4957 | *1553 | *18277 | *8053 | *12749 | *5189 | *8158 | *** | *** | ** |
| 73 Dividends received deduction | *201 | - | - | - | - | - | *83 | - | - | *102 | *** | *** | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Income subject to tax | 214306 | - | 20060 | *2027 | *5383 | *1162 | *21831 | *3842 | *26418 | *31866 | *** | *** | ** |
| 76 Income tax before credits, total | 69056 | - | 2817 | *304 | *807 | *307 | *7014 | *1360 | *9063 | *11074 | *** | *** | ** |
| 77 Regular tax | 67851 | - | 2817 | *304 | *807 | *307 | *7014 | *1306 | *8982 | *10853 | *** | *** | ** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 80 Alternative minimum tax | *1017 | - | - | - | - | - | - | *54 | *78 | *195 | *** | *** | ** |
| 81 Environmental tax | 188 | - | - | - | - | - | - | - | *3 | *26 | *** | *** | ** |
| 82 Foreign tax credit | *1463 | - | - | - | - | - | - | - | *49 | *277 | *** | *** | ** |
| 83 U.S. Possessions tax credit | 238 | - | - | - | - | 238 | - | - | - | - | *** | *** | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 86 General business credit | 11 | - | - | - | - | - | - | - | - | 11 | *** | *** | - |
| 87 Prior year minimum tax credit | *814 | - | - | - | - | - | - | - | *56 | *753 | *** | *** | - |
| 88 Income tax after credits, total | 66530 | - | 2817 | *304 | *807 | *70 | *7014 | *1360 | *8959 | *10034 | *** | *** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



MINOR INDUSTRY 8300
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 8450 | - | 6524 | *760 | 1082 | - | *64 | *9 | *7 | ** | 3 | ** | ** |
| 2 Total assets | 1693020 | - | 116441 | *109014 | 324099 | - | *171716 | *78342 | *139873 | ** | 753535 | ** | ** |
| 3 Cash | 173509 | - | 40335 | *24272 | 41290 | - | *18474 | *4579 | *20727 | ** | 23832 | ** | - |
| 4 Notes and accounts receivable | 264248 | - | *2485 | *3459 | *53987 | - | *52406 | *25145 | *70503 | ** | 56263 | ** | ** |
| 5 Less: Allowance for bad debts | *3244 | - | - | - | - | - | - | - | *1629 | ** | 1615 | - | ** |
| 6 Inventories | *19935 | - | *246 | - | *21 | - | - | - | - | - | 19669 | ** | ** |
| 7 U.S. govt. obligations, total | *749 | - | - | - | *749 | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | 43088 | - | *3769 | *73 | *3913 | - | *20064 | *1905 | *4740 | ** | 8624 | - | ** |
| 10 Loans to stockholders | 32283 | - | *8473 | *1994 | *17176 | - | *4639 | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | 64618 | - | *1110 | *520 | *27277 | - | *147 | *14591 | *1653 | ** | 19321 | ** | ** |
| 13 Depreciable assets | 1155540 | - | 159590 | *137555 | 245602 | - | *69230 | *27556 | *40687 | ** | 475321 | ** | ** |
| 14 Less: Accumulated depreciation | 434637 | - | 115993 | *64976 | 112221 | - | *21415 | *11700 | *18160 | ** | 90171 | ** | ** |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | 197159 | - | - | *4861 | *35519 | - | *19026 | *880 | *1544 | - | 135329 | ** | ** |
| 18 Intangible assets (Amortizable) | 121138 | - | *5182 | *146 | *1268 | - | *2476 | - | *7057 | ** | 105009 | ** | ** |
| 19 Less: Accumulated amortization | 18616 | - | *2038 | *87 | *206 | - | *1293 | - | *1336 | ** | 13656 | ** | - |
| 20 Other assets | 77250 | - | *13283 | *1198 | *9725 | - | *7963 | *15385 | *14086 | ** | 15610 | ** | ** |
| 21 Total liabilities | 1693020 | - | 116441 | *109014 | 324099 | - | *171716 | *78342 | *139873 | ** | 753535 | ** | ** |
| 22 Accounts payable | 111895 | - | *8163 | *5709 | *34660 | - | *20171 | *3860 | *11466 | ** | 27867 | ** | ** |
| 23 Mort, notes, and bonds under 1 yr | 28325 | - | *134 | *4237 | *3595 | - | *55 | *3974 | *14877 | ** | 1453 | - | - |
| 24 Other current liabilities | 234849 | - | 23598 | *23497 | 27825 | - | *11772 | *13342 | *47359 | ** | 87456 | ** | ** |
| 25 Loans from stockholders | 108870 | - | 29944 | *15603 | *63324 | - | - | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 619135 | - | *11564 | *60159 | *110275 | - | *26057 | *31107 | *75435 | ** | 304537 | ** | ** |
| 27 Other liabilities | 75271 | - | *768 | *-0 | *-235 | - | *60068 | *1945 | *5258 | ** | 7467 | ** | ** |
| 28 Net worth | 514674 | - | 42269 | *-193 | 84656 | - | *53593 | *24114 | *-14522 | ** | 324755 | ** | ** |
| 29 Capital stock | 209645 | - | 12692 | *62615 | 6125 | - | *1511 | *2 | *76394 | ** | 50306 | ** | ** |
| 30 Paid-in or capital surplus | 289984 | - | *5228 | - | *50822 | - | *6587 | *649 | *135 | - | 226563 | - | ** |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 39422 | - | 16199 | *-59011 | 44225 | - | *-19568 | *23463 | *-13773 | ** | 47887 | ** | ** |
| 33 Retained earnings (S CORP) | 55248 | - | *8201 | *-3797 | *-14219 | - | *65064 | - | - | - | - | - | - |
| 34 Less: Cost of treasury stock | *79625 | - | *51 | - | *2296 | - | - | - | *77279 | ** | - | - | - |
| 35 Total receipts | 4251183 | - | 1171503 | *335826 | 638651 | - | *538024 | *186831 | *525884 | ** | 854464 | ** | ** |
| 36 Business receipts | 4193087 | - | 1170028 | *335672 | 613043 | - | *529456 | *186569 | *518714 | ** | 839605 | ** | ** |
| 37 Interest | 7920 | - | *134 | *122 | *1539 | - | - | - | *483 | ** | 5641 | ** | ** |
| 38 Interest on govt. obligations | *51 | - | - | *1 | *23 | - | - | - | - | - | 28 | - | - |
| 39 Rents | 4739 | - | - | - | - | - | - | - | - | - | 4739 | - | ** |
| 40 Royalties | 51 | - | - | - | - | - | - | - | - | - | 51 | - | ** |
| 41 Net S-T cap gain less net LT loss | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *154 | - | - | - | *154 | - | - | - | - | - | - | - | - |
| 43 Net gain, noncapital assets | *1303 | - | - | - | *1097 | - | - | - | - | - | 206 | - | ** |
| 44 Dividends, domestic corporations | *853 | - | *8 | - | *284 | - | - | - | - | - | 561 | - | ** |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 43024 | - | *1332 | *31 | *22512 | - | *8568 | *262 | *6687 | ** | 3632 | ** | ** |
| 47 Total deductions | 3997803 | - | 1109163 | *321276 | 575451 | - | *498449 | *175869 | *496049 | ** | 821546 | ** | ** |
| 48 Cost of goods | 736574 | - | *246 | - | *21 | - | - | - | - | - | 13587 | - | ** |
| 49 Compensation of officers | 277650 | - | 172652 | *27173 | 50630 | - | *8273 | *4928 | *7443 | ** | 6551 | ** | ** |
| 50 Salaries and wages | 1379865 | - | 399969 | *130574 | 226119 | - | *61159 | *103347 | *100456 | - | 358241 | ** | ** |
| 51 Repairs | 78531 | - | 29344 | *11743 | 10329 | - | *5699 | *8621 | *3577 | ** | 9219 | ** | - |
| 52 Bad debts | 5413 | - | *9 | *56 | *475 | - | - | *129 | *350 | - | 4394 | ** | ** |
| 53 Rent paid on business property | 306351 | - | 106129 | *45214 | *21255 | - | *24826 | *11359 | *19328 | ** | 78240 | ** | ** |
| 54 Taxes paid | 241326 | - | 63217 | *27126 | 32957 | - | *23762 | *12493 | *33182 | ** | 48590 | ** | ** |
| 55 Interest paid | 71192 | - | 7332 | *6603 | 14001 | - | *1156 | *1448 | *8306 | ** | 32346 | ** | ** |
| 56 Contributions or gifts | 694 | - | *477 | - | *141 | - | - | - | *29 | ** | 46 | ** | ** |
| 57 Amortization | 3665 | - | *415 | *10 | *81 | - | *402 | - | *263 | ** | 2492 | ** | ** |
| 58 Depreciation | 106905 | - | 17090 | *12426 | 15353 | - | *4990 | *2430 | *5079 | ** | 49537 | ** | ** |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 37063 | - | 9190 | *3058 | 2104 | - | *4397 | *890 | *1221 | ** | 16201 | ** | ** |
| 61 Pension, prof sh, stock, annuity | 17539 | - | *9582 | - | *1624 | - | *3788 | *1301 | *1090 | ** | 153 | - | - |
| 62 Employee benefit programs | 65097 | - | *5728 | - | *11961 | - | *19805 | *10381 | *9729 | ** | 7492 | ** | ** |
| 63 Net loss, noncapital assets | *1232 | - | *509 | - | - | - | *38 | *295 | *267 | - | 123 | ** | - |
| 64 Other deductions | 668708 | - | 213632 | *57294 | 153703 | - | *64137 | *18246 | *59595 | ** | 102101 | ** | ** |
| 65 Total receipts less total deducts | 253379 | - | 62340 | *14549 | 63200 | - | *39575 | *10962 | *29835 | ** | 32918 | ** | ** |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 253328 | - | 62340 | *14549 | 63178 | - | *39575 | *10962 | *29835 | ** | 32890 | ** | ** |
| 68 Net income, Form 1120-A | *6830 | - | *4029 | - | *2802 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 122019 | - | *42380 | *1100 | *40509 | - | *38031 | - | - | - | - | - | - |
| 71 Statutory special deductions, total | 53310 | - | *12385 | *9183 | *4894 | - | *1545 | - | *6145 | - | 19158 | - | ** |
| 72 Net operating loss deduction | 52761 | - | *12385 | *9183 | *4738 | - | *1545 | - | *6145 | - | 18765 | - | ** |
| 73 Dividends received deduction | *548 | - | - | - | *155 | - | - | - | - | - | 393 | - | ** |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 78000 | - | 7575 | *4266 | *17775 | - | - | *10962 | *23690 | ** | 13732 | ** | ** |
| 76 Income tax before credits, total | 22216 | - | 1136 | *640 | *3820 | - | - | *3727 | *8187 | ** | 4706 | ** | ** |
| 77 Regular tax | 22046 | - | 1136 | *640 | *3820 | - | - | *3727 | *8055 | ** | 4669 | ** | ** |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | *112 | - | - | - | - | - | - | - | *112 | - | - | - | - |
| 81 Environmental tax | *57 | - | - | - | - | - | - | - | *20 | ** | 37 | ** | ** |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 467 | - | - | - | - | - | - | - | - | - | 467 | ** | ** |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 21749 | - | 1136 | *640 | *3820 | - | - | *3727 | *8187 | ** | 4239 | ** | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



| MINOR INDUSTRY 8600 RETURNS WITH NET INCOME | Total | Zero Assets | Size of Total Assets: 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 6131 | - | *** | *1069 | *323 | *320 | 238 | *19 | *** | *11 | *** | - | ** |
| 2 Total assets | 2723834 | - | *** | *185361 | *115675 | *219804 | 492479 | *131589 | *** | *373461 | *** | - | ** |
| 3 Cash | 579245 | - | *** | *91383 | *59232 | *75716 | 86789 | *18303 | *** | *68310 | *** | - | - |
| 4 Notes and accounts receivable | 422765 | - | *** | *12354 | *3614 | *18648 | 69124 | *6205 | *** | *52950 | *** | - | ** |
| 5 Less: Allowance for bad debts | 5670 | - | *** | *508 | - | *634 | *1071 | *121 | *** | *418 | *** | - | - |
| 6 Inventories | 40056 | - | *** | *916 | - | *1842 | *3404 | *2794 | *** | *7447 | *** | - | ** |
| 7 U.S. govt. obligations, total | 178603 | - | *** | - | - | - | *77901 | - | *** | *20205 | *** | - | ** |
| 8 Tax-exempt securities | *25475 | - | *** | - | - | *4004 | - | - | *** | *11226 | *** | - | ** |
| 9 Other current assets | 140443 | - | *** | *5256 | *2164 | *10829 | 16913 | *10509 | *** | *18617 | *** | - | ** |
| 10 Loans to stockholders | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 11 Mortgage and real estate loans | *7844 | - | *** | - | - | - | - | - | *** | *140 | *** | - | - |
| 12 Other investments | 352946 | - | *** | - | - | *25829 | *32773 | *30840 | *** | *76135 | *** | - | ** |
| 13 Depreciable assets | 1310202 | - | *** | *154144 | *56043 | *146978 | 235933 | *67348 | *** | *154571 | *** | - | ** |
| 14 Less: Accumulated depreciation | 624124 | - | *** | *92299 | *9697 | *79962 | 113603 | *35792 | *** | *69708 | *** | - | ** |
| 15 Depletable assets | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 16 Less: Accumulated depletion | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 17 Land | 194660 | - | *** | *14612 | - | *11519 | *57428 | *28049 | *** | *27395 | *** | - | ** |
| 18 Intangible assets (Amortizable) | 13725 | - | *** | *892 | - | *4519 | *1774 | *460 | *** | *57 | *** | - | ** |
| 19 Less: Accumulated amortization | 6304 | - | *** | *327 | - | *791 | *1222 | *318 | *** | *39 | *** | - | - |
| 20 Other assets | 93969 | - | *** | *-1063 | *4320 | *1307 | *26338 | *3311 | *** | *6572 | *** | - | ** |
| 21 Total liabilities | 2723834 | - | *** | *185361 | *115675 | *219804 | 492479 | *131589 | *** | *373461 | *** | - | ** |
| 22 Accounts payable | 425290 | - | *** | *28210 | *1243 | *12803 | 47652 | *12589 | *** | *71554 | *** | - | ** |
| 23 Mort, notes, and bonds under 1 yr | 56872 | - | *** | *5633 | *405 | *4748 | *14285 | *5932 | *** | *2763 | *** | - | ** |
| 24 Other current liabilities | 508141 | - | *** | *39111 | *5190 | *36230 | 104084 | *39072 | *** | *55020 | *** | - | ** |
| 25 Loans from stockholders | *19804 | - | *** | *5665 | *1607 | - | *1631 | - | *** | - | *** | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 176185 | - | *** | *58376 | *22104 | *20915 | *17459 | *6785 | *** | *3560 | *** | - | ** |
| 27 Other liabilities | 370994 | - | *** | *52 | *7024 | *21281 | *2414 | *298 | *** | *80861 | *** | - | ** |
| 28 Net worth | 1166549 | - | *** | *48314 | *78103 | *123828 | 304955 | *66913 | *** | *159703 | *** | - | ** |
| 29 Capital stock | 109016 | - | *** | *4380 | *19 | *98 | *7760 | *42731 | *** | *44758 | *** | - | ** |
| 30 Paid-in or capital surplus | 340851 | - | *** | *42415 | *365 | *22614 | *97201 | *778 | *** | *15499 | *** | - | ** |
| 31 Retained earnings, appropriated | *60720 | - | *** | *415 | *30040 | - | *21972 | *459 | *** | - | *** | - | ** |
| 32 Retained earnings-unappropriated | 663221 | - | *** | *11286 | *47679 | *101119 | 178022 | *22946 | *** | *99447 | *** | - | ** |
| 33 Retained earnings (S CORP) | *4943 | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 34 Less: Cost of treasury stock | *12202 | - | *** | *10181 | - | *4 | - | - | *** | - | *** | - | - |
| 35 Total receipts | 3648255 | - | *** | *476733 | *68753 | *208543 | 486066 | *101212 | *** | *604768 | *** | - | ** |
| 36 Business receipts | 3252133 | - | *** | *361706 | *56009 | *177838 | 456808 | *97911 | *** | *580735 | *** | - | ** |
| 37 Interest | 34565 | - | *** | *1225 | *2157 | *1876 | 7465 | *1812 | *** | *3317 | *** | - | ** |
| 38 Interest on govt. obligations | 3172 | - | *** | - | - | *294 | *45 | *248 | *** | *913 | *** | - | - |
| 39 Rents | 18672 | - | *** | *1839 | *473 | *202 | *297 | *656 | *** | *1709 | *** | - | ** |
| 40 Royalties | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 41 Net S-T cap gain less net LT loss | *371 | - | *** | - | - | - | - | - | *** | *231 | *** | - | - |
| 42 Net L-T cap gain less net ST loss | 11370 | - | *** | *11 | - | *1762 | *824 | - | *** | *8121 | *** | - | ** |
| 43 Net gain, noncapital assets | *781 | - | *** | - | - | - | *30 | *8 | *** | *633 | *** | - | - |
| 44 Dividends, domestic corporations | 8409 | - | *** | *46 | - | *4855 | *404 | *78 | *** | *1540 | *** | - | ** |
| 45 Dividends, foreign corporations | *110 | - | *** | - | - | - | *12 | - | *** | *47 | *** | - | ** |
| 46 Other receipts | 318671 | - | *** | *111906 | *10114 | *21715 | *20181 | *499 | *** | *7521 | *** | - | ** |
| 47 Total deductions | 3488336 | - | *** | *454135 | *60207 | *185080 | 453591 | *96135 | *** | *588856 | *** | - | ** |
| 48 Cost of goods | 1340507 | - | *** | *916 | - | *980 | *3180 | - | *** | *6913 | *** | - | ** |
| 49 Compensation of officers | 70369 | - | *** | *37346 | - | *2184 | *5537 | - | *** | *4206 | *** | - | ** |
| 50 Salaries and wages | 651155 | - | *** | *91632 | *8487 | *50732 | 63005 | *31857 | *** | *82280 | *** | - | ** |
| 51 Repairs | 62362 | - | *** | *5910 | *8934 | *5071 | *7518 | *1169 | *** | *4770 | *** | - | ** |
| 52 Bad debts | 2958 | - | *** | - | *693 | *44 | *267 | *53 | *** | *600 | *** | - | - |
| 53 Rent paid on business property | 88470 | - | *** | *20032 | - | *10065 | *3527 | *2196 | *** | *10770 | *** | - | ** |
| 54 Taxes paid | 91064 | - | *** | *13145 | *1463 | *9250 | 13852 | *4055 | *** | *12069 | *** | - | ** |
| 55 Interest paid | 19408 | - | *** | *5535 | *2117 | *2372 | *2306 | *570 | *** | *889 | *** | - | ** |
| 56 Contributions or gifts | 3162 | - | *** | *1025 | - | *862 | *37 | *60 | *** | *550 | *** | - | ** |
| 57 Amortization | 6873 | - | *** | *271 | - | *25 | *541 | *119 | *** | *129 | *** | - | ** |
| 58 Depreciation | 77521 | - | *** | *11478 | *2129 | *10966 | 9584 | *3576 | *** | *9974 | *** | - | ** |
| 59 Depletion | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 60 Advertising | 76776 | - | *** | *30237 | *579 | *2226 | *2328 | *2903 | *** | *14688 | *** | - | ** |
| 61 Pension, prof sh, stock, annuity | 22919 | - | *** | *1430 | - | *75 | *3606 | *929 | *** | *3296 | *** | - | ** |
| 62 Employee benefit programs | 80520 | - | *** | *11510 | - | *5909 | *1867 | *3755 | *** | *12887 | *** | - | ** |
| 63 Net loss, noncapital assets | 3674 | - | *** | *377 | - | *1 | *142 | - | *** | *37 | *** | - | ** |
| 64 Other deductions | 890597 | - | *** | *127400 | *35806 | *51121 | 179517 | *40237 | *** | *84478 | *** | - | ** |
| 65 Total receipts less total deducts | 159919 | - | *** | *22597 | *8545 | *23462 | 32475 | *5077 | *** | *15912 | *** | - | ** |
| 66 Constructive taxable income from related foreign corporations | *55 | - | *** | - | - | - | - | - | *** | *55 | *** | - | - |
| 67 Net income, total | 156802 | - | *** | *22597 | *8545 | *23168 | 32430 | *4829 | *** | *15054 | *** | - | ** |
| 68 Net income, Form 1120-A | *2550 | - | *** | *520 | - | - | - | - | *** | - | *** | - | - |
| 69 Net income, Form 1120F | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 70 Net income, Form 1120S | *8060 | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 71 Statutory special deductions, total | 23894 | - | *** | *3052 | *311 | *7947 | *1699 | *55 | *** | *6339 | *** | - | ** |
| 72 Net operating loss deduction | 16564 | - | *** | *2583 | *311 | *4148 | *1416 | - | *** | *5260 | *** | - | - |
| 73 Dividends received deduction | 6851 | - | *** | *470 | - | *3799 | *283 | *55 | *** | *1078 | *** | - | ** |
| 74 Public utility div paid deduction | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 75 Income subject to tax | 124809 | - | *** | *19545 | *8235 | *15221 | 30731 | *4775 | *** | *8715 | *** | - | ** |
| 76 Income tax before credits, total | 34125 | - | *** | *3438 | *1540 | *3367 | 9186 | *1539 | *** | *3236 | *** | - | ** |
| 77 Regular tax | 33786 | - | *** | *3438 | *1540 | *3367 | 9186 | *1539 | *** | *2949 | *** | - | ** |
| 78 Personal holding company tax | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 79 Recapture of investment credit | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 80 Alternative minimum tax | *330 | - | *** | - | - | - | - | - | *** | *286 | *** | - | - |
| 81 Environmental tax | *9 | - | *** | - | - | - | - | - | *** | *1 | *** | - | - |
| 82 Foreign tax credit | *24 | - | *** | - | - | - | *2 | - | *** | *12 | *** | - | ** |
| 83 U.S. Possessions tax credit | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 84 Orphan drug credit | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 85 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | *** | - | *** | - | - |
| 86 General business credit | *38 | - | *** | - | - | - | *17 | - | *** | - | *** | - | - |
| 87 Prior year minimum tax credit | *583 | - | *** | - | - | - | - | - | *** | *388 | *** | - | - |
| 88 Income tax after credits, total | 33479 | - | *** | *3438 | *1540 | *3367 | *9168 | *1539 | *** | *2836 | *** | - | ** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Architectural and engineering
services

MINOR INDUSTRY 8911
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 36281 | 1474 | 25521 | 4203 | 2190 | 1202 | 1364 | 169 | 105 | 15 | 20 | 8 | 9 |
| 2 Total assets | 16234861 | - | 792734 | 665477 | 777078 | 884967 | 2643077 | 1306526 | 1655916 | 483104 | 1402624 | 1222704 | 4400655 |
| 3 Cash | 1815284 | - | 269649 | 140755 | 174945 | 146026 | 477129 | 126896 | 101757 | 69899 | 124361 | 60880 | 122988 |
| 4 Notes and accounts receivable | 6010543 | - | 57498 | 100905 | 268809 | 253525 | 989772 | 582823 | 810536 | 190550 | 574478 | 541126 | 1640521 |
| 5 Less: Allowance for bad debts | 129592 | - | - | - | *1964 | *777 | 21119 | 18705 | 20474 | *7616 | 18404 | 17728 | 22805 |
| 6 Inventories | 537254 | - | *7496 | *6015 | *6395 | 43344 | 153800 | *56348 | 135392 | *24434 | 26936 | 15966 | 61128 |
| 7 U.S. govt. obligations, total | *35142 | - | *44 | *13422 | *3297 | - | *3762 | *9730 | - | 415 | - | 4472 | - |
| 8 Tax-exempt securities | *4804 | - | - | - | - | *1335 | *53 | *1849 | - | - | 1567 | - | - |
| 9 Other current assets | 1509137 | - | 25344 | 54950 | 39273 | 43302 | 171891 | 153637 | 149897 | 37182 | 126724 | 143163 | 563774 |
| 10 Loans to stockholders | 232360 | - | 100430 | 33751 | *10805 | *12855 | 42219 | *2530 | *16475 | - | 13295 | - | - |
| 11 Mortgage and real estate loans | *5339 | - | - | - | - | - | *2970 | *2281 | *88 | - | - | - | - |
| 12 Other investments | 1448467 | - | 15928 | *43037 | 73869 | 102179 | 135760 | 66411 | 66832 | *41581 | 162256 | 110851 | 629762 |
| 13 Depreciable assets | 8061012 | - | 1064131 | 620161 | 665617 | 671916 | 1576918 | 618302 | 725552 | 228552 | 560727 | 348754 | 980381 |
| 14 Less: Accumulated depreciation | 5052405 | - | 765993 | 406793 | 493841 | 416390 | 1011124 | 387373 | 413286 | 139367 | 285799 | 205630 | 526809 |
| 15 Depletable assets | *15794 | - | *14223 | *1404 | - | - | - | *167 | - | - | - | - | - |
| 16 Less: Accumulated depletion | *9924 | - | *9766 | *158 | - | - | - | - | - | - | - | - | - |
| 17 Land | 239684 | - | *3908 | *14291 | *13978 | *31315 | 40697 | *9756 | 34829 | *7442 | 11594 | 6647 | 65226 |
| 18 Intangible assets (Amortizable) | 731581 | - | 12038 | *33787 | *16672 | *4771 | 32278 | *5976 | *32591 | *38299 | 111160 | 131471 | 312537 |
| 19 Less: Accumulated amortization | 156683 | - | 7512 | *11862 | *8542 | *2391 | 17812 | *2522 | *20604 | *15921 | 26485 | 7329 | 35704 |
| 20 Other assets | 937064 | - | 5315 | 21810 | 7766 | -6042 | 65884 | 78420 | 36330 | *7653 | 20214 | 90061 | 609655 |
| 21 Total liabilities | 16234861 | - | 792734 | 665477 | 777078 | 884967 | 2643077 | 1306526 | 1655916 | 483104 | 1402624 | 1222704 | 4400655 |
| 22 Accounts payable | 2000503 | - | 35551 | 34172 | 124357 | 102132 | 334085 | 182025 | 204859 | *60739 | 162392 | 177519 | 582670 |
| 23 Mort, notes, and bonds under 1 yr | 1366894 | - | 59538 | 55719 | 105031 | 88638 | 380705 | 96334 | 125563 | *64958 | 97963 | 158248 | 134195 |
| 24 Other current liabilities | 2991855 | - | 141852 | 48688 | 86720 | 105877 | 431675 | 282605 | 313518 | 79066 | 261801 | 201529 | 1038525 |
| 25 Loans from stockholders | 533113 | - | 211983 | 57772 | 53590 | *38929 | 73555 | *17461 | *67827 | - | 7617 | 4378 | - |
| 26 Mort, notes, bonds, 1 yr or more | 2233338 | - | 109837 | 95274 | 58537 | 173001 | 322954 | 228378 | 242113 | *54363 | 262745 | 86917 | 599220 |
| 27 Other liabilities | 1004617 | - | 3243 | *-39 | *7984 | *27972 | 73895 | 49993 | 63723 | *28364 | 97660 | 69724 | 582098 |
| 28 Net worth | 6104542 | - | 230729 | 373890 | 340859 | 348418 | 1026207 | 449731 | 638314 | 195614 | 512445 | 524389 | 1463946 |
| 29 Capital stock | 903193 | - | 92863 | 28621 | 65692 | 32455 | 226637 | 109858 | 83801 | 52013 | 40480 | 18395 | 152379 |
| 30 Paid-in or capital surplus | 2580756 | - | 42951 | 187334 | 31314 | 101416 | 217039 | 121257 | 177739 | *137913 | 330437 | 372176 | 861181 |
| 31 Retained earnings, appropriated | *189 | - | - | - | - | - | *86 | - | *59 | - | 44 | - | - |
| 32 Retained earnings-unappropriated | 2193265 | - | 72461 | 46635 | 190864 | 276618 | 301568 | 228915 | 285782 | *-3011 | 144183 | 183499 | 465752 |
| 33 Retained earnings (S CORP) | 951185 | - | 68130 | 129840 | *71153 | *51050 | 439237 | *53549 | *129528 | *8699 | - | - | - |
| 34 Less: Cost of treasury stock | 524046 | - | *45675 | *18540 | *18163 | *113121 | 158360 | *63848 | *38595 | - | 2698 | 49681 | 15365 |
| 35 Total receipts | 50461034 | 167292 | 7162518 | 4203688 | 4129965 | 3188830 | 9051075 | 3552016 | 4068256 | 1186397 | 2458068 | 2717420 | 8575509 |
| 36 Business receipts | 49552372 | 153193 | 7080353 | 4180077 | 4095388 | 3166987 | 8921708 | 3285148 | 4017487 | 1167463 | 2393464 | 2671849 | 8419254 |
| 37 Interest | 145135 | *1703 | 9539 | 3819 | 5785 | 3315 | 10814 | 7414 | 3965 | *3018 | 9897 | 9152 | 76714 |
| 38 Interest on govt. obligations | 4522 | - | - | *68 | *86 | *93 | 1278 | *144 | *64 | - | 870 | 1161 | 757 |
| 39 Rents | 55788 | - | *3739 | - | *446 | - | *3187 | *3235 | *5535 | *1545 | 5272 | 3780 | 29049 |
| 40 Royalties | 14794 | - | *5441 | - | - | *6710 | - | *1 | *1361 | *157 | 119 | 721 | 285 |
| 41 Net S-T cap gain less net LT loss | *13923 | - | - | *6711 | *7212 | - | - | - | - | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | 20749 | *1866 | *72 | *533 | *110 | *96 | *3034 | *626 | *689 | -0 | 107 | 859 | 12756 |
| 43 Net gain, noncapital assets | 26522 | *10530 | *3132 | *595 | *519 | *1986 | 6170 | *491 | *613 | *109 | 517 | 277 | 1584 |
| 44 Dividends, domestic corporations | 11079 | - | - | *1700 | *9 | *757 | *3204 | *382 | *363 | *3902 | 114 | 583 | 65 |
| 45 Dividends, foreign corporations | 5507 | - | - | *125 | - | - | - | - | *1059 | - | 1052 | 402 | 2869 |
| 46 Other receipts | 610643 | - | 60243 | 10060 | 20409 | 8887 | 101680 | 254574 | 37120 | *10203 | 46655 | 28634 | 32177 |
| 47 Total deductions | 47988035 | 117516 | 6606634 | 3925024 | 4024772 | 3032534 | 8587477 | 3401556 | 3871627 | 1137068 | 2371736 | 2631401 | 8280690 |
| 48 Cost of goods | 19670244 | - | *7496 | *6015 | *6395 | 43344 | 125813 | *10812 | 119081 | *16725 | 30970 | 8757 | 70766 |
| 49 Compensation of officers | 3732683 | *13551 | 1369752 | 386483 | 537038 | 233277 | 733004 | 112829 | 94206 | *30297 | 63983 | 75976 | 82288 |
| 50 Salaries and wages | 10202698 | *23018 | 1521700 | 1069894 | 1237145 | 673333 | 2351205 | 724343 | 742294 | 267628 | 394848 | 339941 | 857348 |
| 51 Repairs | 246619 | *472 | 37023 | 24704 | 23715 | 15762 | 61820 | 11078 | 19811 | *2705 | 10413 | 10821 | 28295 |
| 52 Bad debts | 87828 | - | *3107 | *3476 | *6179 | 7392 | 14951 | 19655 | 15458 | *1914 | 4462 | 4073 | 7161 |
| 53 Rent paid on business property | 1542894 | *4830 | 286011 | 124673 | 146110 | 83101 | 286154 | 96061 | 96305 | 54593 | 73207 | 95129 | 196720 |
| 54 Taxes paid | 1904966 | *5490 | 311452 | 192696 | 166903 | 128470 | 376940 | 114261 | 153147 | 36835 | 79052 | 89237 | 250483 |
| 55 Interest paid | 356135 | *1560 | 26557 | 17764 | 20587 | 19000 | 80877 | 25688 | 27896 | *5866 | 24169 | 17249 | 88922 |
| 56 Contributions or gifts | 21798 | *257 | 726 | 2641 | 2232 | 2321 | 5641 | 1177 | 1557 | *607 | 1237 | 532 | 2870 |
| 57 Amortization | 33816 | *3 | 1646 | 2524 | *2193 | *1221 | 4291 | *1160 | 3162 | *1192 | 4402 | 4712 | 7312 |
| 58 Depreciation | 801668 | *2731 | 111141 | 62578 | 74733 | 79626 | 140641 | 62902 | 62681 | 17906 | 75439 | 32427 | 78863 |
| 59 Depletion | *3169 | - | *3168 | - | - | - | - | - | - | - | - | - | 2 |
| 60 Advertising | 105879 | *66 | 14087 | 11533 | 13195 | 6147 | 15383 | 11872 | 12870 | *1702 | 7306 | 2799 | 8921 |
| 61 Pension, prof sh, stock, annuity | 540502 | *164 | 55623 | 21512 | 47788 | 61822 | 94231 | 36798 | 48811 | *11663 | 17601 | 24432 | 120057 |
| 62 Employee benefit programs | 1173702 | *4190 | 122219 | 103079 | 76897 | 70912 | 309767 | 81926 | 92109 | *15654 | 70462 | 111099 | 115387 |
| 63 Net loss, noncapital assets | 23639 | - | *1026 | *7385 | *631 | *938 | 3017 | *565 | *573 | *1746 | 894 | 2255 | 4611 |
| 64 Other deductions | 7539795 | 22271 | 1565702 | 936660 | 564818 | 583006 | 1410729 | 465498 | 483953 | 361590 | 309556 | 121248 | 714765 |
| 65 Total receipts less total deducts | 2473000 | 49776 | 555884 | 278664 | 105194 | 156295 | 463598 | 150460 | 196629 | 49329 | 86332 | 86019 | 294819 |
| 66 Constructive taxable income from related foreign corporations | *3646 | - | - | - | - | - | - | - | *758 | - | 28 | 60 | 2800 |
| 67 Net income, total | 2472124 | 49776 | 555884 | 278596 | 105108 | 156203 | 462320 | 150316 | 197323 | 49329 | 85490 | 84918 | 296862 |
| 68 Net income, Form 1120-A | *12518 | - | *10908 | - | *1610 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *475 | *475 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 1195003 | *28160 | 457582 | 188103 | *28716 | *86798 | 272284 | *58058 | *71708 | *3594 | - | - | - |
| 71 Statutory special deductions, total | 288105 | *18628 | 42769 | 33891 | 30730 | 13913 | 46400 | *1694 | 25092 | *14543 | 12571 | 6023 | 41850 |
| 72 Net operating loss deduction | 276304 | *18628 | 42769 | 32701 | 30723 | 13384 | 43865 | *1426 | *24838 | *11422 | 11708 | 5565 | 39274 |
| 73 Dividends received deduction | 11801 | - | - | *1190 | *7 | *530 | *2535 | *268 | *254 | *3121 | 864 | 458 | 2576 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 989366 | *2988 | 55532 | 56602 | 45662 | 55491 | 143675 | 90564 | 100522 | *31372 | 72918 | 79028 | 255012 |
| 76 Income tax before credits, total | 327079 | *588 | 12012 | 14850 | 11282 | 17712 | 49200 | 31038 | 35027 | *10949 | 25587 | 28121 | 90714 |
| 77 Regular tax | 319645 | *529 | 12012 | 14850 | 11282 | 16092 | 46989 | 30966 | 34433 | *10879 | 24902 | 27548 | 89164 |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 6752 | *59 | - | - | - | *1620 | *2211 | *72 | *553 | *42 | 615 | 476 | 1104 |
| 81 Environmental tax | 583 | - | - | - | - | - | - | - | 41 | *27 | 71 | 97 | 347 |
| 82 Foreign tax credit | 8523 | - | - | - | *1334 | - | *628 | *162 | *2620 | 5 | 328 | 775 | 2672 |
| 83 U.S. Possessions tax credit | 1613 | - | - | - | - | - | 9 | - | - | 1604 | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *116 | - | *116 | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 6332 | *300 | - | - | *592 | - | *2997 | *553 | *89 | 58 | 205 | 81 | 1457 |
| 87 Prior year minimum tax credit | 2892 | - | - | - | - | - | *34 | *190 | *778 | - | 1225 | 284 | 381 |
| 88 Income tax after credits, total | 307603 | *288 | 11896 | 14850 | 9356 | 17712 | 45531 | 30132 | 31540 | *9283 | 23829 | 26981 | 86204 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services: Accounting, auditing, and bookkeeping services

MINOR INDUSTRY 8930
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 25838 | *1331 | *** | 3535 | *549 | *210 | *89 | *13 | *** | ** | - | ** | - |
| 2 Total assets | 1929472 | - | *** | 577633 | *181949 | *141055 | *165112 | *100637 | *** | ** | - | ** | - |
| 3 Cash | 333419 | - | *** | 116508 | *17782 | *9225 | *19690 | *38034 | *** | ** | - | ** | - |
| 4 Notes and accounts receivable | 263876 | - | *** | *42169 | *38670 | *17356 | *40270 | *16631 | *** | ** | - | ** | - |
| 5 Less: Allowance for bad debts | *1475 | - | *** | - | - | - | *31 | - | *** | ** | - | ** | - |
| 6 Inventories | *42126 | - | *** | - | *4499 | - | - | *36289 | *** | - | - | ** | - |
| 7 U.S. govt. obligations, total | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 8 Tax-exempt securities | *71185 | - | *** | - | - | - | - | *43 | *** | - | - | ** | - |
| 9 Other current assets | 117662 | - | *** | 33376 | *637 | *33423 | *8037 | *410 | *** | ** | - | ** | - |
| 10 Loans to stockholders | 95127 | - | *** | 58454 | *450 | *668 | *8314 | - | *** | - | - | - | - |
| 11 Mortgage and real estate loans | *1596 | - | *** | - | - | - | - | *116 | *** | - | - | - | - |
| 12 Other investments | 261485 | - | *** | 172805 | *4791 | *17553 | *7415 | *1840 | *** | - | - | ** | - |
| 13 Depreciable assets | 1566559 | - | *** | 266017 | *201530 | *91928 | *58518 | *14907 | *** | ** | - | ** | - |
| 14 Less: Accumulated depreciation | 1137530 | - | *** | 202778 | *141297 | *54818 | *28599 | *11054 | *** | ** | - | ** | - |
| 15 Depletable assets | *857 | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 16 Less: Accumulated depletion | *736 | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 17 Land | *26997 | - | *** | *8079 | - | - | *3457 | *956 | *** | - | - | ** | - |
| 18 Intangible assets (Amortizable) | 282693 | - | *** | *23628 | *23918 | *24883 | *71265 | *1155 | *** | - | - | ** | - |
| 19 Less: Accumulated amortization | 142439 | - | *** | *12297 | *3189 | *57 | *24823 | *878 | *** | - | - | ** | - |
| 20 Other assets | 148069 | - | *** | 71673 | *34158 | *894 | *1599 | *2188 | *** | ** | - | ** | - |
| 21 Total liabilities | 1929472 | - | *** | 577633 | *181949 | *141055 | *165112 | *100637 | *** | ** | - | ** | - |
| 22 Accounts payable | 85711 | - | *** | *8622 | *18378 | *9370 | *3619 | *4912 | *** | ** | - | ** | - |
| 23 Mort, notes, and bonds under 1 yr | 201409 | - | *** | 73199 | *43780 | - | *33793 | *975 | *** | - | - | ** | - |
| 24 Other current liabilities | 263608 | - | *** | 53616 | *32119 | *52219 | *33927 | *1995 | *** | ** | - | ** | - |
| 25 Loans from stockholders | 189824 | - | *** | *26939 | *16999 | *34772 | *13381 | *116 | *** | ** | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 351343 | - | *** | *78582 | *90704 | *46100 | *56658 | - | *** | ** | - | ** | - |
| 27 Other liabilities | 45928 | - | *** | *7726 | *2180 | - | *23385 | - | *** | - | - | ** | - |
| 28 Net worth | 791649 | - | *** | 328949 | *-22210 | *-1405 | *349 | *92639 | *** | ** | - | ** | - |
| 29 Capital stock | 147123 | - | *** | 63760 | *19577 | *14232 | *6233 | *58 | *** | ** | - | ** | - |
| 30 Paid-in or capital surplus | 262459 | - | *** | *36395 | *69691 | *-3824 | *2311 | *82818 | *** | ** | - | ** | - |
| 31 Retained earnings, appropriated | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 32 Retained earnings-unappropriated | 337601 | - | *** | 180587 | *-5299 | *-2463 | *-7499 | *-8591 | *** | ** | - | ** | - |
| 33 Retained earnings (S CORP) | 96797 | - | *** | *65806 | *-105425 | *4013 | *1086 | *18871 | *** | - | - | - | - |
| 34 Less: Cost of treasury stock | 52331 | - | *** | *17599 | *756 | *13363 | *1781 | *518 | *** | - | - | - | - |
| 35 Total receipts | 8862471 | *184603 | *** | 1902350 | *949829 | *519651 | *932576 | *336721 | *** | ** | - | ** | - |
| 36 Business receipts | 8730154 | *184054 | *** | 1862445 | *946241 | *510795 | *914005 | *335111 | *** | ** | - | ** | - |
| 37 Interest | 21745 | *29 | *** | 10025 | *1283 | *584 | *333 | *644 | *** | ** | - | ** | - |
| 38 Interest on govt. obligations | *19485 | - | *** | *21 | - | - | - | *2 | *** | - | - | ** | - |
| 39 Rents | *3796 | - | *** | *48 | - | *600 | - | - | *** | - | - | ** | - |
| 40 Royalties | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *1169 | - | *** | *1169 | - | - | - | - | *** | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *2214 | - | *** | *2213 | - | - | - | - | *** | ** | - | - | - |
| 43 Net gain, noncapital assets | *3841 | - | *** | *706 | *56 | - | - | - | *** | ** | - | - | - |
| 44 Dividends, domestic corporations | *611 | - | *** | *610 | - | - | - | - | *** | - | - | ** | - |
| 45 Dividends, foreign corporations | 409 | - | *** | - | - | - | - | - | *** | - | - | ** | - |
| 46 Other receipts | 79047 | *520 | *** | 25113 | *2250 | *7672 | *18239 | *964 | *** | ** | - | ** | - |
| 47 Total deductions | 8243322 | *146758 | *** | 1829206 | *941504 | *501750 | *900914 | *323202 | *** | ** | - | ** | - |
| 48 Cost of goods | 1036830 | - | *** | - | *4499 | - | - | *36289 | *** | - | - | ** | - |
| 49 Compensation of officers | 1810856 | *22380 | *** | 520634 | *238860 | *135736 | *84432 | *8456 | *** | ** | - | ** | - |
| 50 Salaries and wages | 2309006 | *61387 | *** | 624587 | *233917 | *167475 | *137113 | *5032 | *** | ** | - | ** | - |
| 51 Repairs | 61149 | *1049 | *** | 16100 | *5714 | *1888 | *1877 | *556 | *** | ** | - | ** | - |
| 52 Bad debts | 10324 | - | *** | *2936 | *495 | - | *497 | *1322 | *** | ** | - | ** | - |
| 53 Rent paid on business property | 464140 | *7279 | *** | 97061 | *42225 | *22208 | *20994 | *1497 | *** | ** | - | ** | - |
| 54 Taxes paid | 424192 | *8314 | *** | 90814 | *44136 | *22508 | *71378 | *1035 | *** | ** | - | ** | - |
| 55 Interest paid | 63210 | *1928 | *** | 12890 | *13815 | *6035 | *7046 | *115 | *** | ** | - | ** | - |
| 56 Contributions or gifts | 1272 | - | *** | *287 | *87 | - | *70 | - | *** | ** | - | ** | - |
| 57 Amortization | 48469 | - | *** | *8903 | *2723 | *69 | *4983 | *127 | *** | - | - | ** | - |
| 58 Depreciation | 146868 | *4324 | *** | 26964 | *21260 | *8854 | *5464 | *1136 | *** | ** | - | ** | - |
| 59 Depletion | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 60 Advertising | 46108 | *889 | *** | 9719 | *4746 | *508 | *2571 | *2896 | *** | ** | - | ** | - |
| 61 Pension, prof sh, stock, annuity | 150320 | *141 | *** | 47779 | *24130 | *32978 | *4146 | *8 | *** | ** | - | ** | - |
| 62 Employee benefit programs | 252221 | *1865 | *** | 113544 | *23312 | *19083 | *3906 | - | *** | ** | - | ** | - |
| 63 Net loss, noncapital assets | *1014 | - | *** | *141 | - | - | - | - | *** | - | - | ** | - |
| 64 Other deductions | 1417344 | *37202 | *** | 236900 | *151313 | *84407 | *73140 | *21093 | *** | ** | - | ** | - |
| 65 Total receipts less total deducts | 619148 | *37845 | *** | 73144 | *8326 | *17901 | *31662 | *13518 | *** | ** | - | ** | - |
| 66 Constructive taxable income from related foreign corporations | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 67 Net income, total | 599663 | *37845 | *** | 73123 | *8326 | *17901 | *31662 | *13517 | *** | ** | - | ** | - |
| 68 Net income, Form 1120-A | 4193 | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 69 Net income, Form 1120F | *410 | *410 | *** | - | - | - | - | - | *** | - | - | - | - |
| 70 Net income, Form 1120S | 456086 | *33804 | *** | *44505 | *2357 | *4079 | *24817 | *9966 | *** | - | - | - | - |
| 71 Statutory special deductions, total | 64852 | *3631 | *** | 22077 | *4349 | *12539 | *5624 | *3551 | *** | - | - | ** | - |
| 72 Net operating loss deduction | 64425 | *3631 | *** | 21650 | *4349 | *12539 | *5624 | *3551 | *** | - | - | - | - |
| 73 Dividends received deduction | *428 | - | *** | *427 | - | - | - | - | *** | - | - | ** | - |
| 74 Public utility div paid deduction | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 75 Income subject to tax | 78729 | *410 | *** | *6545 | *1620 | *1283 | *1220 | - | *** | ** | - | ** | - |
| 76 Income tax before credits, total | 25836 | *61 | *** | 2395 | *283 | *449 | *311 | - | *** | ** | - | ** | - |
| 77 Regular tax | 25657 | *61 | *** | *2291 | *283 | *449 | *311 | - | *** | ** | - | ** | - |
| 78 Personal holding company tax | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 79 Recapture of investment credit | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 80 Alternative minimum tax | *104 | - | *** | *104 | - | - | - | - | *** | - | - | - | - |
| 81 Environmental tax | 74 | - | *** | - | - | - | - | - | *** | ** | - | ** | - |
| 82 Foreign tax credit | 61 | - | *** | - | - | - | - | - | *** | - | - | ** | - |
| 83 U.S. Possessions tax credit | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 84 Orphan drug credit | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | *** | - | - | - | - | - | *** | - | - | - | - |
| 86 General business credit | *51 | - | *** | - | - | - | *4 | - | *** | ** | - | - | - |
| 87 Prior year minimum tax credit | *31 | - | *** | - | - | - | *31 | - | *** | - | - | - | - |
| 88 Income tax after credits, total | 25693 | *61 | *** | 2395 | *283 | *449 | *277 | - | *** | ** | - | ** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Services: Other services:
Miscellaneous services (including veterinarians), not elsewhere classified

MINOR INDUSTRY 8980
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 103110 | 5630 | 73097 | 13987 | 5316 | 2675 | 1919 | 231 | 166 | 42 | 23 | 13 | 9 |
| 2 Total assets | 26607334 | - | 1771452 | 2219979 | 1850493 | 1961494 | 3877797 | 1510973 | 2543079 | 1408556 | 1656865 | 2075244 | 5731401 |
| 3 Cash | 4010556 | - | 552021 | 641918 | 527805 | 488640 | 494465 | 186740 | 359230 | 198340 | 264175 | 164702 | 132520 |
| 4 Notes and accounts receivable | 6932274 | - | 153365 | 311138 | 343771 | 311928 | 1036224 | 505799 | 794203 | 417257 | 448750 | 650704 | 1959135 |
| 5 Less: Allowance for bad debts | 131366 | - | *577 | - | *2806 | *2378 | 23802 | *10341 | 8571 | 19478 | 11245 | 14042 | 38125 |
| 6 Inventories | 914591 | - | 92730 | 73433 | 63427 | 83886 | 253636 | 50806 | 89311 | *39514 | 12218 | 31065 | 124565 |
| 7 U.S. govt. obligations, total | 66977 | - | - | *7965 | *1009 | *13618 | *15068 | *18596 | *10721 | - | - | - | - |
| 8 Tax-exempt securities | 105906 | - | *3758 | *27296 | *1658 | *909 | *45888 | - | *26017 | - | - | - | 380 |
| 9 Other current assets | 2657607 | - | 66635 | 76802 | 106561 | 85504 | 225524 | 98000 | 255073 | 92540 | 157000 | 177701 | 1316266 |
| 10 Loans to stockholders | 951070 | - | 220060 | 217715 | 117029 | 37037 | 190618 | *49683 | *51667 | *32259 | 6942 | 28060 | - |
| 11 Mortgage and real estate loans | 83734 | - | *7600 | *24230 | *2977 | *19994 | *24158 | - | *1448 | *109 | 1605 | 1612 | - |
| 12 Other investments | 3447642 | - | 72011 | 85313 | 80007 | 234082 | 465641 | 61462 | 285543 | 200217 | 174330 | 412141 | 1376895 |
| 13 Depreciable assets | 10759705 | - | 1778792 | 1461105 | 820942 | 999759 | 1609825 | 755022 | 922793 | 405265 | 424014 | 609099 | 973089 |
| 14 Less: Accumulated depreciation | 6086093 | - | 1256516 | 838116 | 429802 | 531631 | 857720 | 407890 | 474708 | 178192 | 208440 | 307413 | 595663 |
| 15 Depletable assets | *78480 | - | *8713 | *5895 | - | *2093 | *17747 | *44022 | - | *9 | - | - | - |
| 16 Less: Accumulated depletion | *34482 | - | *1330 | *5523 | - | - | - | *27628 | - | - | - | - | - |
| 17 Land | 499370 | - | *15381 | *16623 | 43670 | *25887 | 113781 | *117125 | 46352 | *14724 | 10765 | 75973 | 19090 |
| 18 Intangible assets (Amortizable) | 1705517 | - | 71951 | 62316 | 170862 | 120462 | 140408 | 22646 | 178919 | 148344 | 235622 | 218826 | 335164 |
| 19 Less: Accumulated amortization | 484672 | - | 55790 | 22303 | 55784 | 17263 | 38925 | 3937 | 93538 | 46984 | 46849 | 34175 | 69124 |
| 20 Other assets | 1130518 | - | 42648 | 74172 | 59168 | 88967 | 165261 | 50869 | 98621 | 104633 | 187979 | 60990 | 197210 |
| 21 Total liabilities | 26607334 | - | 1771452 | 2219979 | 1850493 | 1961494 | 3877797 | 1510973 | 2543079 | 1408556 | 1656865 | 2075244 | 5731401 |
| 22 Accounts payable | 3457939 | - | 205063 | 227785 | 153669 | 240361 | 557787 | 135421 | 331295 | 200161 | 213608 | 149927 | 1042863 |
| 23 Mort, notes, and bonds under 1 yr | 2998784 | - | 169929 | 263180 | 105282 | 100972 | 388498 | 110170 | 193725 | 93403 | 127169 | 262179 | 1184277 |
| 24 Other current liabilities | 3189784 | - | 226464 | 254153 | 181694 | 200316 | 520679 | 207457 | 494373 | 284813 | 183329 | 206982 | 429524 |
| 25 Loans from stockholders | 1188062 | - | 353909 | 251241 | 104461 | 64418 | 247059 | *27412 | *51308 | *35837 | 52116 | 301 | - |
| 26 Mort, notes, bonds, 1 yr or more | 4047376 | - | 272954 | 347257 | 450663 | 318508 | 682279 | 209434 | 314938 | 215249 | 199335 | 413189 | 623570 |
| 27 Other liabilities | 1572853 | - | 39907 | 25214 | 52484 | 77176 | 113795 | 52441 | 155007 | 133427 | 357145 | 126272 | 439984 |
| 28 Net worth | 10152537 | - | 503226 | 851149 | 802241 | 959742 | 1367699 | 768639 | 1002434 | 445666 | 524164 | 916394 | 2011184 |
| 29 Capital stock | 1432843 | - | 267198 | 105939 | 107175 | 158304 | 77956 | 201020 | 176689 | 56022 | 94787 | 41189 | 146564 |
| 30 Paid-in or capital surplus | 5029782 | - | 203117 | 115911 | 228368 | 153663 | 175982 | 163503 | 936088 | 147732 | 752198 | 550028 | 1603192 |
| 31 Retained earnings, appropriated | *8596 | - | *1975 | - | - | - | *6619 | - | *2 | - | - | - | - |
| 32 Retained earnings-unappropriated | 2024732 | - | -12040 | 440253 | 311489 | 319730 | 496916 | 126792 | -393918 | 103357 | 12964 | 252710 | 366478 |
| 33 Retained earnings (S CORP) | 2469252 | - | 67312 | 342336 | 200610 | 366310 | 667755 | 290881 | 317432 | *140039 | 2192 | 74385 | - |
| 34 Less: Cost of treasury stock | 812667 | - | *24336 | 153289 | 45401 | *38264 | 57529 | *13557 | 33859 | *1484 | 337977 | 1919 | 105051 |
| 35 Total receipts | 59281904 | 1257824 | 14195107 | 9779822 | 4636760 | 3830080 | 6739070 | 2952014 | 4335432 | 2207456 | 1809562 | 2110728 | 5428049 |
| 36 Business receipts | 57272825 | 1141410 | 13981497 | 9554215 | 4525231 | 3587249 | 6587186 | 2884527 | 4162126 | 2136422 | 1577105 | 2024587 | 5111268 |
| 37 Interest | 243298 | *2947 | 6059 | 11969 | 18885 | 10045 | 22704 | 5518 | 17056 | 12843 | 20821 | 32631 | 81819 |
| 38 Interest on govt. obligations | 12922 | - | *294 | *2491 | *656 | *1463 | *2279 | *316 | *2479 | *935 | 1474 | 34 | 502 |
| 39 Rents | 38577 | - | *780 | *1117 | *4746 | *3718 | *2763 | 43 | *4397 | *934 | 5147 | 4501 | 10431 |
| 40 Royalties | 197083 | - | - | - | *9694 | - | *-0 | 956 | *4869 | *24 | 13322 | 1561 | 166658 |
| 41 Net S-T cap gain less net LT loss | 62897 | - | - | *437 | *19 | *1627 | - | - | *20143 | *41 | - | - | 40630 |
| 42 Net L-T cap gain less net ST loss | 148294 | 54541 | *1300 | *4578 | *7650 | *51141 | *4799 | *25 | *8640 | *2072 | 4016 | 4811 | 4720 |
| 43 Net gain, noncapital assets | 123312 | *27187 | *43762 | 11602 | *19358 | *2719 | *1154 | *1232 | 3187 | *30 | 10102 | 2310 | 669 |
| 44 Dividends, domestic corporations | 12793 | - | *401 | *2050 | *1633 | *2681 | *1531 | 15 | *1549 | *1 | 525 | 1089 | 1317 |
| 45 Dividends, foreign corporations | 10691 | - | - | - | - | - | *3290 | - | *199 | - | 3677 | 1032 | 2494 |
| 46 Other receipts | 1159211 | *31739 | 161014 | 191364 | 48888 | 169436 | 113363 | 59382 | 110786 | 54155 | 173373 | 38171 | 7540 |
| 47 Total deductions | 54257767 | 1040021 | 12671423 | 9059203 | 4227617 | 3397921 | 6155948 | 2681692 | 3975138 | 2108327 | 1677489 | 2013734 | 5249254 |
| 48 Cost of goods | 20591039 | *6964 | 84591 | 72229 | 56441 | 79706 | 248108 | *35936 | 75179 | *37798 | 13804 | 29581 | 124408 |
| 49 Compensation of officers | 5146990 | 67619 | 2035168 | 1147963 | 657985 | 316052 | 501307 | 87102 | 116628 | 41035 | 109202 | 25446 | 41483 |
| 50 Salaries and wages | 9521803 | 249854 | 2208545 | 1745587 | 844465 | 586968 | 886923 | 290042 | 756339 | 282437 | 485233 | 626061 | 559350 |
| 51 Repairs | 429333 | 7009 | 89861 | 77692 | 46027 | 24486 | 40223 | 80649 | 19079 | 6714 | 10100 | 14647 | 12847 |
| 52 Bad debts | 168018 | *4067 | 5408 | 37628 | 10295 | 2914 | 40817 | *11266 | 6328 | 14777 | 21787 | 9095 | 3636 |
| 53 Rent paid on business property | 1768310 | 30260 | 522997 | 362967 | 138828 | 121154 | 148591 | 64121 | 86805 | 34642 | 72143 | 90033 | 95769 |
| 54 Taxes paid | 1899520 | 40388 | 487265 | 449817 | 174712 | 109923 | 186843 | 97780 | 116093 | 42912 | 36607 | 53271 | 103908 |
| 55 Interest paid | 556754 | 5304 | 58300 | 41208 | 53037 | 41034 | 81307 | 21822 | 40724 | 32630 | 36823 | 47119 | 97448 |
| 56 Contributions or gifts | 18961 | *604 | 2774 | 2222 | 2918 | 1648 | 2714 | 389 | 1195 | *282 | 1770 | 925 | 1519 |
| 57 Amortization | 131218 | *928 | 8167 | 11603 | 20160 | 8395 | 24159 | 2172 | 9412 | 6643 | 8468 | 17305 | 13804 |
| 58 Depreciation | 1070604 | 11615 | 186126 | 167350 | 96414 | 124954 | 136458 | 49966 | 85107 | 36353 | 43987 | 60151 | 72123 |
| 59 Depletion | *13045 | - | - | *507 | - | - | *-0 | *6034 | *6504 | - | - | - | - |
| 60 Advertising | 458545 | 10031 | 127834 | 123752 | 22398 | 26410 | 58871 | 17590 | 45522 | 6601 | 9194 | 6189 | 4153 |
| 61 Pension, prof sh, stock, annuity | 639645 | *5836 | 142174 | 124443 | 50124 | 34248 | 66610 | 18763 | 53212 | 10990 | 27392 | 19316 | 86537 |
| 62 Employee benefit programs | 776341 | 8383 | 104802 | 100973 | 44536 | 32936 | 116202 | 52093 | 95531 | 27756 | 33752 | 57730 | 101647 |
| 63 Net loss, noncapital assets | 30311 | 108 | *3582 | *2322 | *655 | *5960 | 2860 | *666 | 2719 | *192 | 1028 | 2260 | 7959 |
| 64 Other deductions | 11037333 | 211039 | 3724200 | 1786487 | 799461 | 1036779 | 1098135 | 410766 | 564772 | 167997 | 376058 | 549522 | 312117 |
| 65 Total receipts less total deducts | 5024137 | 217803 | 1523685 | 720619 | 409144 | 432159 | 583121 | 270321 | 360293 | 99129 | 132074 | 96994 | 178795 |
| 66 Constructive taxable income from related foreign corporations | 22257 | - | - | - | - | - | - | 8787 | *3748 | *1002 | 3407 | 1872 | 3441 |
| 67 Net income, total | 5033473 | 217803 | 1523391 | 718128 | 408488 | 430696 | 580842 | 278793 | 361563 | 99197 | 134007 | 98832 | 181734 |
| 68 Net income, Form 1120-A | 38378 | - | 28643 | *4303 | *5432 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *26990 | *26990 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 3135313 | 106315 | 1289862 | 454463 | 217403 | 273716 | 387477 | 187228 | 173783 | *21883 | 875 | 22309 | - |
| 71 Statutory special deductions, total | 471584 | 76779 | 79022 | 70295 | 35949 | 46301 | 21307 | *4316 | 45521 | *6971 | 19380 | 26765 | 38977 |
| 72 Net operating loss deduction | 459295 | 76779 | 78760 | 69596 | 34978 | 43915 | 16946 | *4306 | 45221 | *6971 | 19013 | 25992 | 36819 |
| 73 Dividends received deduction | 12289 | - | *262 | *699 | *971 | *2386 | *4361 | 11 | *300 | *-0 | 368 | 773 | 2158 |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 1427928 | 34710 | 154507 | 193370 | 155136 | 110871 | 172058 | 87248 | 142905 | 70343 | 113751 | 50273 | 142757 |
| 76 Income tax before credits, total | 411374 | 13981 | 30359 | 38420 | 38819 | 29417 | 53531 | 29830 | 42520 | 25534 | 39600 | 18676 | 50686 |
| 77 Regular tax | 397543 | 10191 | 29835 | 38352 | 38700 | 28942 | 52633 | 29770 | 38833 | 24068 | 39109 | 17403 | 49705 |
| 78 Personal holding company tax | *11 | - | - | - | - | *10 | - | - | - | - | -0 | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | 10278 | *1078 | *244 | *68 | *120 | *446 | *897 | *28 | 3671 | *1398 | 356 | 1194 | 778 |
| 81 Environmental tax | 655 | 76 | - | - | - | - | - | *32 | 63 | *68 | 134 | 79 | 203 |
| 82 Foreign tax credit | 20935 | - | *6225 | - | *970 | - | *73 | 1500 | *842 | *1186 | 6837 | 1248 | 2054 |
| 83 U.S. Possessions tax credit | 887 | 42 | - | - | - | 2 | 52 | 371 | 420 | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | *43 | - | - | - | - | - | *43 | - | - | - | - | - | - |
| 86 General business credit | 5361 | - | *108 | *526 | *38 | - | *276 | *1457 | *884 | *80 | 1387 | 427 | 179 |
| 87 Prior year minimum tax credit | 1932 | - | - | - | *33 | - | *231 | *779 | *836 | *12 | 34 | - | 6 |
| 88 Income tax after credits, total | 382215 | 13940 | 24026 | 37894 | 37779 | 29415 | 52855 | 25723 | 39539 | 24256 | 31342 | 17001 | 48446 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 under 250,000 | 250,000 or more |
| 1 Number of returns | 4510 | *647 | 2842 | *452 | *279 | *216 | *66 | - | *8 | - | - | - | - |
| 2 Total assets | 645053 | - | 88595 | *79191 | *101697 | *121554 | *137627 | - | *116388 | - | - | - | - |
| 3 Cash | 101103 | - | 33474 | *2778 | *2646 | *48303 | *6681 | - | *7221 | - | - | - | - |
| 4 Notes and accounts receivable | 99812 | - | *22496 | *1439 | *1203 | *21630 | *3881 | - | *49165 | - | - | - | - |
| 5 Less: Allowance for bad debts | *1256 | - | *9 | - | *1247 | - | - | - | - | - | - | - | - |
| 6 Inventories | 102940 | - | *6681 | *37066 | *49194 | *534 | *605 | - | *8861 | - | - | - | - |
| 7 U.S. govt. obligations, total | 17138 | - | - | - | - | - | - | - | 17138 | - | - | - | - |
| 8 Tax-exempt securities | *6333 | - | *5 | *6328 | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | *30833 | - | *1177 | *13001 | *10177 | *1713 | *41 | - | 4723 | - | - | - | - |
| 10 Loans to stockholders | *11193 | - | *7585 | *3554 | - | - | - | - | 54 | - | - | - | - |
| 11 Mortgage and real estate loans | *23 | - | *23 | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | *11574 | - | *662 | - | - | *318 | *3560 | - | *7034 | - | - | - | - |
| 13 Depreciable assets | 263057 | - | *27166 | *6460 | *39879 | *63483 | *118458 | - | *7612 | - | - | - | - |
| 14 Less: Accumulated depreciation | 82487 | - | *13898 | *735 | *22100 | *21839 | *20958 | - | *2957 | - | - | - | - |
| 15 Depletable assets | *479 | - | - | - | - | *479 | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | *400 | - | - | - | - | *400 | - | - | - | - | - | - | - |
| 17 Land | *30916 | - | *456 | - | *429 | *4957 | *25074 | - | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | *8670 | - | *461 | *7832 | *28 | - | *348 | - | - | - | - | - | - |
| 19 Less: Accumulated amortization | *362 | - | *98 | *174 | *28 | - | *63 | - | - | - | - | - | - |
| 20 Other assets | 45487 | - | *2412 | *1641 | *21517 | *2378 | *-0 | - | *17539 | - | - | - | - |
| 21 Total liabilities | 645053 | - | 88595 | *79191 | *101697 | *121554 | *137627 | - | *116388 | - | - | - | - |
| 22 Accounts payable | 96418 | - | *8484 | *663 | *23009 | *23484 | *300 | - | *40477 | - | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | *59189 | - | *4028 | - | *12469 | *1797 | *40262 | - | *632 | - | - | - | - |
| 24 Other current liabilities | 67565 | - | *7475 | *8719 | *9257 | *1650 | *119 | - | *40346 | - | - | - | - |
| 25 Loans from stockholders | 69916 | - | *15015 | *12114 | *17049 | *13777 | *11962 | - | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | 137299 | - | *11290 | *37095 | *6457 | *28264 | *54194 | - | - | - | - | - | - |
| 27 Other liabilities | 38663 | - | *6512 | *-130 | - | *18164 | *6793 | - | *7323 | - | - | - | - |
| 28 Net worth | 176003 | - | 35791 | *20730 | *33456 | *34419 | *23997 | - | *27610 | - | - | - | - |
| 29 Capital stock | 32410 | - | 6401 | *8061 | *4626 | *3533 | *3023 | - | *6765 | - | - | - | - |
| 30 Paid-in or capital surplus | 48099 | - | *13663 | *4314 | *16047 | *2852 | *5662 | - | 5561 | - | - | - | - |
| 31 Retained earnings, appropriated | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 32 Retained earnings-unappropriated | 52623 | - | 1601 | *8355 | *12441 | *17606 | - | - | *12621 | - | - | - | - |
| 33 Retained earnings (S CORP) | 43724 | - | *14629 | - | *352 | *10769 | *15312 | - | *2662 | - | - | - | - |
| 34 Less: Cost of treasury stock | *853 | - | *503 | - | *9 | *341 | - | - | - | - | - | - | - |
| 35 Total receipts | 1226177 | *42454 | 366806 | *289660 | *154055 | *138315 | *54658 | - | *180229 | - | - | - | - |
| 36 Business receipts | 1150061 | *14022 | *361173 | *287324 | *153291 | *136382 | *51619 | - | *146249 | - | - | - | - |
| 37 Interest | 7774 | *1984 | *283 | *2230 | *692 | *1336 | - | - | *1249 | - | - | - | - |
| 38 Interest on govt. obligations | *214 | - | - | - | - | - | *40 | - | 175 | - | - | - | - |
| 39 Rents | *7797 | *7648 | - | - | - | *136 | - | - | 13 | - | - | - | - |
| 40 Royalties | *2580 | - | - | - | - | - | - | - | *2580 | - | - | - | - |
| 41 Net S-T cap gain less net LT loss | *10266 | - | - | - | - | - | - | - | *10266 | - | - | - | - |
| 42 Net L-T cap gain less net ST loss | *19075 | *139 | - | - | - | - | - | - | 18936 | - | - | - | - |
| 43 Net gain, noncapital assets | *1290 | - | - | - | - | - | *1290 | - | - | - | - | - | - |
| 44 Dividends, domestic corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45 Dividends, foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 46 Other receipts | 27120 | *18660 | *5350 | *105 | *72 | *460 | *1709 | - | *762 | - | - | - | - |
| 47 Total deductions | 1089650 | *17372 | 326949 | *276859 | *150540 | *134530 | *30975 | - | *152425 | - | - | - | - |
| 48 Cost of goods | 703217 | - | *10320 | *37066 | *44440 | *569 | *513 | - | *8913 | - | - | - | - |
| 49 Compensation of officers | 30290 | - | *10829 | *6746 | *4648 | *2931 | *2105 | - | *3030 | - | - | - | - |
| 50 Salaries and wages | 46777 | - | *21142 | *4498 | *9031 | *4585 | *4230 | - | *3290 | - | - | - | - |
| 51 Repairs | 7577 | - | *4919 | *56 | *506 | *283 | *1450 | - | *364 | - | - | - | - |
| 52 Bad debts | *818 | - | *816 | - | - | *1 | *-0 | - | - | - | - | - | - |
| 53 Rent paid on business property | 56895 | - | *26765 | *9741 | *17461 | *1477 | *291 | - | *1161 | - | - | - | - |
| 54 Taxes paid | 28314 | *46 | *5720 | *4917 | *4280 | *9160 | *1995 | - | *2195 | - | - | - | - |
| 55 Interest paid | 13389 | - | *2470 | *1866 | *2475 | *3236 | *2189 | - | *1154 | - | - | - | - |
| 56 Contributions or gifts | *26 | - | - | - | *8 | - | - | - | 18 | - | - | - | - |
| 57 Amortization | *280 | - | *42 | *174 | - | - | *63 | - | 2 | - | - | - | - |
| 58 Depreciation | 19769 | - | *6522 | *431 | *2375 | *7843 | *1821 | - | *777 | - | - | - | - |
| 59 Depletion | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Advertising | 3638 | - | *1268 | *125 | *123 | *98 | *2024 | - | - | - | - | - | - |
| 61 Pension, prof sh, stock, annuity | *1004 | - | - | - | - | - | *90 | - | *914 | - | - | - | - |
| 62 Employee benefit programs | *1821 | - | *73 | *1403 | - | - | *343 | - | 3 | - | - | - | - |
| 63 Net loss, noncapital assets | 8 | - | - | - | - | - | - | - | 8 | - | - | - | - |
| 64 Other deductions | 175829 | *3745 | 58664 | *20616 | *13997 | *65275 | *4668 | - | *8863 | - | - | - | - |
| 65 Total receipts less total deducts | 136527 | *25082 | 39857 | *12801 | *3514 | *3785 | *23683 | - | *27804 | - | - | - | - |
| 66 Constructive taxable income from related foreign corporations | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net income, total | 136312 | *25082 | 39857 | *12801 | *3514 | *3785 | *23644 | - | *27629 | - | - | - | - |
| 68 Net income, Form 1120-A | *6966 | - | *6475 | - | *491 | - | - | - | - | - | - | - | - |
| 69 Net income, Form 1120F | *80 | *80 | - | - | - | - | - | - | - | - | - | - | - |
| 70 Net income, Form 1120S | 45498 | - | *18788 | - | *352 | *1392 | *23484 | - | *1482 | - | - | - | - |
| 71 Statutory special deductions, total | 30389 | *18632 | *6386 | *1520 | *2396 | *538 | - | - | 917 | - | - | - | - |
| 72 Net operating loss deduction | 30389 | *18632 | *6386 | *1520 | *2396 | *538 | - | - | 917 | - | - | - | - |
| 73 Dividends received deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 Public utility div paid deduction | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Income subject to tax | 60935 | *6451 | *14684 | *11280 | *766 | *1855 | *669 | - | *25230 | - | - | - | - |
| 76 Income tax before credits, total | 15643 | *968 | *2202 | *3354 | *115 | *279 | *73 | - | *8653 | - | - | - | - |
| 77 Regular tax | 15620 | *968 | *2202 | *3354 | *115 | *279 | *73 | - | *8630 | - | - | - | - |
| 78 Personal holding company tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 79 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 80 Alternative minimum tax | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 81 Environmental tax | *23 | - | - | - | - | - | - | - | *23 | - | - | - | - |
| 82 Foreign tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 83 U.S. Possessions tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 84 Orphan drug credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 85 Nonconventional source fuel credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 86 General business credit | 7 | - | - | - | - | - | - | - | 7 | - | - | - | - |
| 87 Prior year minimum tax credit | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 88 Income tax after credits, total | 15635 | *968 | *2202 | *3354 | *115 | *279 | *73 | - | *8645 | - | - | - | - |

# Form 1120S
# Returns with and without net income

1994 Corporation Source Book of Statistics of Income, U. S. Total
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

ALL INDUSTRIES
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 2023754 | 138159 | 1141394 | 305093 | 168310 | 115290 | 124648 | 18524 | 9056 | 2188 | 749 | 343 |
| 2 Total assets | 943679740 | - | 32381614 | 49182622 | 59497036 | 80610387 | 264674754 | 127161256 | 134566713 | 74726797 | 50593331 | 70285229 |
| 3 Cash | 90239607 | - | 7418506 | 8116928 | 8024282 | 9161847 | 25172436 | 10781334 | 9451438 | 4968368 | 2923653 | 4220816 |
| 4 Notes and accounts receivable | 182512403 | - | 2998639 | 6360052 | 8707026 | 13263188 | 51101939 | 27833110 | 31909262 | 17760727 | 10759126 | 11819335 |
| 5 Less: Allowance for bad debts | 2626630 | - | 14085 | 25340 | 60158 | 208246 | 567069 | 402581 | 516695 | 330939 | 189632 | 311884 |
| 6 Inventories | 183409745 | - | 4117986 | 6641047 | 8875089 | 11950740 | 52640632 | 31223425 | 31621701 | 14995772 | 10411147 | 10932205 |
| 7 U.S. govt. obligations, total | 6520923 | - | *5353 | *105912 | 163422 | 223867 | 809620 | 706182 | 1071783 | 637883 | 647646 | 2149256 |
| 8 Tax-exempt securities | 3882530 | - | 7651 | *48069 | 117917 | 103378 | 1022023 | 398577 | 904325 | 435198 | 316544 | 528848 |
| 9 Other current assets | 51418135 | - | 1130635 | 1772037 | 2790436 | 4452402 | 14286487 | 6473353 | 7490772 | 4413486 | 3518282 | 5090245 |
| 10 Loans to stockholders | 17582699 | - | 1988274 | 2133561 | 2210371 | 2076410 | 4169275 | 1671495 | 1416981 | 860838 | 676748 | 378746 |
| 11 Mortgage and real estate loans | 11124662 | - | 152511 | 577524 | 848842 | 1287685 | 2913856 | 922195 | 934773 | 626750 | 553120 | 2307406 |
| 12 Other investments | 68468767 | - | 941347 | 1931317 | 2695030 | 4587212 | 16501333 | 8884950 | 10042724 | 7646966 | 5734834 | 9503055 |
| 13 Depreciable assets | 513984915 | - | 36688933 | 38989253 | 39036881 | 48179746 | 141542864 | 59142154 | 62717847 | 34276357 | 22087443 | 31323436 |
| 14 Less: Accumulated depreciation | 272929061 | - | 25733526 | 23431959 | 21699699 | 24621388 | 72700858 | 29769967 | 32281952 | 17302836 | 10975746 | 14411130 |
| 15 Depletable assets | 4798107 | - | 134050 | 341341 | 162292 | 533594 | 937019 | 615523 | 758522 | 322975 | 585566 | 407225 |
| 16 Less: Accumulated depletion | 2098057 | - | 51955 | 219098 | *59969 | 283432 | 276972 | 214307 | 444832 | 101096 | 299923 | 146473 |
| 17 Land | 48706373 | - | 770607 | 2484469 | 4605935 | 6688059 | 17401395 | 5529038 | 5149045 | 2384427 | 1656005 | 2037393 |
| 18 Intangible assets (Amortizable) | 28326745 | - | 2028672 | 3093166 | 2283101 | 2370292 | 6783909 | 4826959 | 2602928 | 1558515 | 1215389 | 1563813 |
| 19 Less: Accumulated amortization | 13319762 | - | 1023363 | 1421253 | 1063439 | 989965 | 2869090 | 3105418 | 1073093 | 686723 | 533287 | 554131 |
| 20 Other assets | 23677638 | - | 821378 | 1685597 | 1859678 | 1834998 | 5805956 | 1645235 | 2811182 | 2260130 | 1506416 | 3447068 |
| 21 Total liabilities | 943679740 | - | 32381614 | 49182622 | 59497036 | 80610387 | 264674754 | 127161256 | 134566713 | 74726797 | 50593331 | 70285229 |
| 22 Accounts payable | 126185964 | - | 4526443 | 5984437 | 7285067 | 10223174 | 34125715 | 17270542 | 19346322 | 10937373 | 7436506 | 9050385 |
| 23 Mort, notes, and bonds under 1 yr | 130779094 | - | 3765001 | 4230016 | 5523851 | 7730590 | 37588685 | 24335600 | 23253931 | 10357642 | 5934856 | 8058922 |
| 24 Other current liabilities | 77876795 | - | 3928659 | 3928645 | 4111284 | 5470706 | 19860236 | 11077175 | 11211218 | 6361295 | 4724936 | 7202641 |
| 25 Loans from stockholders | 107892813 | - | 19992632 | 13839746 | 13627591 | 11894460 | 29355920 | 7948375 | 6643360 | 2268561 | 1409317 | 912850 |
| 26 Mort, notes, bonds, 1 yr or more | 202528875 | - | 6985800 | 11685299 | 15443035 | 20821308 | 60454971 | 23212746 | 23634523 | 14350211 | 9667581 | 16273401 |
| 27 Other liabilities | 26524938 | - | 882308 | 1165144 | 1384903 | 1922858 | 7165226 | 2669784 | 2947611 | 2581697 | 1261111 | 4544297 |
| 28 Net worth | 271891260 | - | -7699228 | 8349335 | 12121305 | 22547290 | 76124002 | 40647033 | 47529747 | 27870018 | 20159024 | 24242734 |
| 29 Capital stock | 47060882 | - | 6986438 | 5691741 | 5959672 | 6736399 | 12721674 | 3896355 | 2585177 | 1200394 | 813001 | 470030 |
| 30 Paid-in or capital surplus | 90411218 | - | 8967488 | 6869919 | 8563572 | 8694862 | 27302801 | 10924557 | 9053189 | 5032678 | 2641102 | 2361050 |
| 31 Retained earnings-unappropriated | 149417844 | - | -22456559 | -3374465 | -1324969 | 8674522 | 40832675 | 27800246 | 37567618 | 22523580 | 17130804 | 22044391 |
| 32 Less: Cost of treasury stock | 14998682 | - | 1196595 | 837860 | 1076970 | 1558492 | 4733148 | 1974126 | 1676237 | 886634 | 425883 | 632738 |
| 33 Total receipts | 2210945344 | 18336893 | 202026897 | 161320088 | 142380847 | 165436785 | 587389609 | 301824706 | 302818191 | 141141933 | 89054237 | 99215157 |
| 34 Business receipts | 2173454305 | 17194041 | 197869662 | 159138959 | 139909469 | 162848221 | 578179742 | 297086321 | 298335350 | 138517902 | 87484384 | 96890254 |
| 35 Interest on govt. obligations | 471077 | 4282 | *383 | 4133 | 13316 | 23081 | 106217 | 53489 | 95113 | 65107 | 50909 | 55047 |
| 36 Net gain, noncapital assets | 3983530 | 651778 | 340955 | 284286 | 293101 | 242850 | 637982 | 285832 | 443328 | 238139 | 180518 | 384761 |
| 37 Other receipts | 33036432 | 486792 | 3815897 | 1892711 | 2164962 | 2322632 | 8465668 | 4399063 | 3944400 | 2320786 | 1338426 | 1885095 |
| 38 Total deductions | 2136522726 | 18422321 | 193149094 | 156205166 | 138087524 | 159762838 | 570095356 | 293239221 | 292240084 | 135520624 | 84889492 | 94911007 |
| 39 Cost of goods sold | 1437630127 | 10047207 | 78597827 | 83580500 | 77728126 | 96624970 | 402768785 | 226284450 | 224886316 | 102463482 | 64420076 | 70228387 |
| 40 Compensation of officers | 82841415 | 833283 | 19996766 | 11177527 | 7989332 | 7779188 | 18381906 | 6431246 | 5889055 | 2172894 | 1351605 | 838613 |
| 41 Salaries and wages | 191932297 | 1675728 | 26789001 | 18692832 | 16763788 | 17414216 | 47984062 | 20332119 | 19420438 | 9884555 | 5984614 | 6990944 |
| 42 Repairs | 13740949 | 142900 | 1874654 | 1452134 | 1216767 | 1355649 | 3675088 | 1237263 | 1304199 | 550629 | 380355 | 551311 |
| 43 Bad debts | 4550152 | 91424 | 371609 | 279377 | 391970 | 384226 | 1234330 | 537142 | 585767 | 299708 | 150767 | 223832 |
| 44 Rent paid on business property | 42859713 | 556174 | 9403991 | 5792668 | 4205585 | 3903072 | 9173419 | 3188899 | 3062823 | 1440072 | 1017863 | 1115147 |
| 45 Taxes paid | 46944089 | 471859 | 6460765 | 4952974 | 3879809 | 4261083 | 11865345 | 4753652 | 4983813 | 2363469 | 1388279 | 1563042 |
| 46 Interest paid | 22690239 | 223900 | 1335508 | 1341057 | 1591177 | 1830173 | 6477456 | 2908616 | 2908245 | 1518154 | 993180 | 1562774 |
| 47 Amortization | 3580368 | 45366 | 225744 | 290075 | 226605 | 264293 | 843441 | 603211 | 434163 | 221756 | 139140 | 286573 |
| 48 Depreciation | 37042527 | 278817 | 3019121 | 2902076 | 2573884 | 3072618 | 9481770 | 4159426 | 4734536 | 2516698 | 1763240 | 2540341 |
| 49 Depletion | 298279 | *398 | *1884 | *6276 | *2684 | 8660 | 48052 | 47764 | 54942 | 71034 | 12274 | 44312 |
| 50 Advertising | 21537847 | 293473 | 2486554 | 1680917 | 1530991 | 1711532 | 5131151 | 2424289 | 2673609 | 1478613 | 991697 | 1135021 |
| 51 Pension, prof sh, stock, annuity | 7160417 | 49532 | 1198511 | 517506 | 511962 | 577412 | 1718348 | 742689 | 843599 | 423184 | 230291 | 347383 |
| 52 Employee benefit programs | 16125736 | 85516 | 1035492 | 961266 | 1113647 | 1452606 | 4304125 | 2154065 | 2223255 | 1133076 | 736134 | 926555 |
| 53 Net loss, noncapital assets | 540816 | 125056 | 85743 | 40371 | 9502 | 47232 | 89770 | 46963 | 52643 | 28476 | 4981 | 10080 |
| 54 Other deductions | 207047756 | 3501688 | 40265924 | 22537609 | 18351697 | 19075909 | 46918308 | 17387425 | 18182680 | 8954827 | 5324996 | 6546693 |
| 55 Total receipts less total deducts | 74422618 | -85427 | 8877803 | 5114923 | 4293324 | 5673947 | 17294253 | 8585485 | 10578107 | 5621309 | 4164745 | 4304150 |
| Net income (less deficit) | | | | | | | | | | | | |
| 56 from a trade or business | 73951541 | -89709 | 8877420 | 5110789 | 4280007 | 5650866 | 17188036 | 8531996 | 10482994 | 5556202 | 4113836 | 4249103 |
| 57 Net income | 106971622 | 2191430 | 15702893 | 9096950 | 7338711 | 8727585 | 24421109 | 10841875 | 12394371 | 6607188 | 4644547 | 5004964 |
| 58 Deficit | 33020082 | 2281139 | 6825472 | 3986160 | 3058704 | 3076719 | 7233074 | 2309879 | 1911378 | 1050986 | 530711 | 755861 |
| 59 Income tax, total | 121051 | 10084 | *1613 | *19150 | *1020 | *2743 | 25554 | 18623 | 21099 | 7200 | 8403 | 5563 |
| 60 Built-in gains tax | 96325 | *9850 | *754 | *15092 | *1020 | *2463 | 22618 | 16805 | 16035 | 2554 | 5229 | 3906 |
| 61 Recapture of investment credit | *1322 | - | - | - | - | - | - | *358 | *260 | *643 | 61 | - |
| 62 Excess net passive income tax | 8123 | *235 | *788 | *1661 | - | *280 | *2197 | - | *1321 | *1001 | 641 | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 63 distributed to shareholders: | 15146475 | 1158006 | 1092112 | 557574 | 576546 | 838475 | 3925686 | 1764358 | 1756458 | 1206079 | 1010921 | 1260262 |
| 64 Dividend income | 782463 | 6770 | 15390 | 27570 | 45283 | 48715 | 171360 | 95060 | 86086 | 76270 | 64833 | 145126 |
| 65 Interest income | 5825278 | 46496 | 182824 | 249365 | 316057 | 448622 | 1548087 | 746320 | 781326 | 557374 | 405362 | 543445 |
| 66 Royalty income (less loss) | 458052 | *905 | 33640 | *4379 | 28028 | 29239 | 155142 | 21486 | 72495 | 48097 | 52007 | 12635 |
| 67 Net S-T capital gain (less loss) | 296849 | -45406 | 24718 | 11367 | 70156 | 32057 | 26485 | 91512 | -7594 | 27871 | 19001 | 46681 |
| 68 Net L-T capital gain (less loss) | 7691764 | 1146603 | 835299 | 264632 | 114353 | 253330 | 2002569 | 805966 | 807668 | 485945 | 464277 | 511120 |
| 69 Other portfolio income (net) | 92068 | *2638 | *241 | *260 | 2670 | *26511 | 22042 | 4013 | 16477 | 10521 | 5440 | 1254 |
| Real estate rental net income | | | | | | | | | | | | |
| 70 (less deficit) | 1815027 | -201266 | 49864 | 244897 | 164668 | 341951 | 702504 | 215389 | 106674 | 126111 | 2204 | 62032 |
| 71 Net income | 3676106 | 36198 | 160748 | 408407 | 394854 | 560085 | 1201231 | 350991 | 233709 | 185957 | 51250 | 92676 |
| 72 Deficit | 1861079 | 237464 | 110884 | 163510 | 230186 | 218135 | 498727 | 135603 | 127035 | 59846 | 49046 | 30644 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 73 other rental activity | 763400 | -3462 | 74542 | 66986 | 68929 | 89124 | 235291 | 51080 | 54993 | 26474 | 21175 | 78266 |
| 74 Net income | 1002588 | 11990 | 98393 | 91759 | 77034 | 95285 | 306966 | 82571 | 75483 | 51542 | 28227 | 83338 |
| 75 Deficit | 239188 | *15452 | *23850 | *24773 | *8105 | *6160 | 71674 | 31491 | 20491 | 25068 | 7053 | 5071 |

DIVISION 10
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 71336 | 3948 | 34877 | 12381 | 9039 | 5989 | 4628 | 249 | 160 | 47 | 13 | 5 |
| 2 Total assets | 26586848 | - | 1074990 | 2000850 | 3244807 | 4199946 | 8767070 | 1663241 | 2347525 | 1521934 | 861364 | 905120 |
| 3 Cash | 2009293 | - | 177001 | 242948 | 328008 | 281567 | 508336 | 149951 | 116534 | 110271 | 28887 | 65789 |
| 4 Notes and accounts receivable | 2238524 | - | 55633 | 131263 | 148402 | 196988 | 756253 | 289027 | 246503 | 238204 | 65731 | 110520 |
| 5 Less: Allowance for bad debts | 5696 | - | - | - | *1520 | *58 | *916 | *982 | *784 | *158 | 481 | 798 |
| 6 Inventories | 2007993 | - | 47563 | 52080 | 161818 | 352154 | 804310 | 103675 | 139277 | 155152 | 33443 | 158521 |
| 7 U.S. govt. obligations, total | 158524 | - | - | *7854 | *31465 | *12123 | *38201 | *29390 | *30583 | *1975 | 6934 | - |
| 8 Tax-exempt securities | 190831 | - | - | - | *8913 | *42403 | *82544 | - | *30680 | *26292 | - | - |
| 9 Other current assets | 680768 | - | 25775 | 47900 | 46732 | 72996 | 249207 | 47271 | 49172 | 73230 | 35108 | 33377 |
| 10 Loans to stockholders | 653560 | - | *20400 | 84678 | 102435 | 188171 | 159563 | *24193 | 27344 | *35479 | 8849 | 2448 |
| 11 Mortgage and real estate loans | 318077 | - | *5825 | *10496 | *59966 | *43453 | 131997 | *11294 | *9898 | *26012 | 187 | 18949 |
| 12 Other investments | 1885357 | - | 60143 | 63720 | 200484 | 169063 | 506714 | 201450 | 194125 | 244680 | 106279 | 138697 |
| 13 Depreciable assets | 23586628 | - | 1822090 | 2823994 | 3425017 | 3476877 | 6657625 | 1226028 | 1902755 | 952102 | 757800 | 542340 |
| 14 Less: Accumulated depreciation | 14344489 | - | 1328705 | 1905383 | 2349912 | 2264140 | 3658454 | 657069 | 983810 | 538100 | 372089 | 286828 |
| 15 Depletable assets | 216070 | - | *4223 | *42614 | *3181 | *53130 | *81478 | - | *26365 | - | 5079 | - |
| 16 Less: Accumulated depletion | 68653 | - | *1374 | *35074 | - | *8880 | *15523 | - | *6279 | - | 1524 | - |
| 17 Land | 5972649 | - | 147677 | 356337 | 960979 | 1370118 | 2189506 | 172785 | 461436 | 94942 | 141168 | 77702 |
| 18 Intangible assets (Amortizable) | 265907 | - | 25741 | 62546 | 68325 | 35354 | 38263 | *9428 | 19795 | *2361 | 1517 | 2577 |
| 19 Less: Accumulated amortization | 104082 | - | 10210 | 27933 | 35082 | 6708 | 10261 | *6205 | 5503 | *966 | 963 | 252 |
| 20 Other assets | 925586 | - | 23207 | 42808 | 85595 | 185336 | 248226 | 63005 | 89432 | 100459 | 45441 | 42077 |
| 21 Total liabilities | 26586848 | - | 1074990 | 2000850 | 3244807 | 4199946 | 8767070 | 1663241 | 2347525 | 1521934 | 861364 | 905120 |
| 22 Accounts payable | 1195387 | - | 56474 | 87660 | 71710 | 107022 | 460313 | 51732 | 167873 | 121330 | 17718 | 53554 |
| 23 Mort, notes, and bonds under 1 yr | 3711968 | - | 145098 | 343086 | 355554 | 429756 | 1127991 | 202739 | 341149 | 316193 | 238363 | 212040 |
| 24 Other current liabilities | 965964 | - | 130799 | 51740 | 91264 | 118923 | 247231 | 115546 | 105422 | 44214 | 9368 | 51455 |
| 25 Loans from stockholders | 6123024 | - | 1192565 | 790746 | 940376 | 882131 | 1706791 | 226241 | 331883 | *45592 | 1850 | 4849 |
| 26 Mort, notes, bonds, 1 yr or more | 6732176 | - | 187288 | 636566 | 820879 | 986198 | 2296971 | 381696 | 703803 | 342873 | 177207 | 198696 |
| 27 Other liabilities | 944851 | - | 69942 | 44322 | 96797 | 13231 | 334076 | *75993 | *17515 | 160402 | 58006 | 74567 |
| 28 Net worth | 6913478 | - | -707177 | 46730 | 868226 | 1662685 | 2593698 | 609295 | 679879 | 491330 | 358853 | 309960 |
| 29 Capital stock | 3986282 | - | 557944 | 469586 | 658788 | 1016553 | 1041982 | 33042 | 131281 | 13947 | 62073 | 1086 |
| 30 Paid-in or capital surplus | 6215922 | - | 305908 | 744290 | 819496 | 764589 | 2145495 | 570196 | 467923 | 191052 | 184874 | 22098 |
| 31 Retained earnings-unappropriated | -2628507 | - | -1498552 | -1100612 | -494189 | -77673 | -352411 | 45521 | 121822 | 310125 | 127802 | 289661 |
| 32 Less: Cost of treasury stock | 660220 | - | *72477 | *66534 | 115869 | *40785 | 241368 | *39463 | *41148 | *23794 | 15896 | 2886 |
| 33 Total receipts | 36139788 | 133088 | 3611399 | 3971667 | 4308708 | 4577174 | 9644175 | 1995329 | 2638298 | 1914338 | 1302646 | 2042966 |
| 34 Business receipts | 34198394 | *129385 | 3565070 | 3723491 | 4118136 | 4275816 | 8763546 | 1939605 | 2458583 | 1919743 | 1284715 | 2020303 |
| 35 Interest on govt. obligations | 15135 | *46 | - | *18 | *1013 | *4546 | *3368 | *380 | *2439 | *2544 | - | 783 |
| 36 Net gain, noncapital assets | 186862 | *4922 | *5519 | *10053 | 39039 | 30477 | 34076 | 4125 | 48355 | 2202 | 5639 | 2455 |
| 37 Other receipts | 1739397 | *-1265 | 40810 | 238105 | 150521 | 266335 | 843186 | 51219 | 128922 | -10151 | 12291 | 19425 |
| 38 Total deductions | 36271288 | 115963 | 3513552 | 3989201 | 4205902 | 4652504 | 9936889 | 1949963 | 2692548 | 1903655 | 1302349 | 2008762 |
| 39 Cost of goods sold | 17820470 | *24192 | 1033781 | 1809456 | 1821839 | 2038718 | 5257236 | 971774 | 1304430 | 1302749 | 705300 | 1550995 |
| 40 Compensation of officers | 978460 | *135 | 247394 | 104596 | 116601 | 160024 | 239442 | 40749 | 29295 | 19993 | 8049 | 12184 |
| 41 Salaries and wages | 3033742 | *8602 | 504849 | 256163 | 409822 | 371113 | 699183 | 187235 | 222884 | 155276 | 58285 | 160330 |
| 42 Repairs | 835986 | *1945 | 120723 | 117072 | 157739 | 113121 | 192024 | 31854 | 40143 | 31265 | 9385 | 20714 |
| 43 Bad debts | 40104 | - | *7991 | *89 | *3214 | 3646 | 16453 | *4958 | *2212 | *877 | 471 | 193 |
| 44 Rent paid on business property | 1172190 | *1177 | 286584 | 171586 | 156313 | 148183 | 296814 | 19476 | 22177 | 38654 | 7097 | 24129 |
| 45 Taxes paid | 847918 | *1088 | 131560 | 87988 | 121075 | 121636 | 217550 | 42459 | 53866 | 38724 | 19099 | 12874 |
| 46 Interest paid | 853341 | *197 | 71157 | 97189 | 109005 | 137602 | 246244 | 37948 | 75969 | 37817 | 16714 | 23498 |
| 47 Amortization | 34394 | *14 | 619 | 9381 | 2844 | 2150 | 3333 | 617 | 13228 | 1338 | 308 | 562 |
| 48 Depreciation | 1704540 | *667 | 151175 | 221883 | 244229 | 235921 | 461456 | 93421 | 129147 | 70732 | 60929 | 34980 |
| 49 Depletion | *10978 | - | - | - | *24 | *1424 | *1554 | - | - | *41 | - | 7934 |
| 50 Advertising | 139945 | - | 25230 | 15828 | 7931 | 12098 | 23871 | 19519 | 10070 | 3903 | 3007 | 18489 |
| 51 Pension, prof sh, stock, annuity | 57333 | *114 | - | - | *4722 | *7104 | 16395 | *14078 | 7567 | *4349 | 2434 | 570 |
| 52 Employee benefit programs | 200809 | *131 | 16177 | *14022 | 31500 | 14117 | 42971 | 5409 | 11771 | 7622 | 7829 | 49259 |
| 53 Net loss, noncapital assets | 6556 | - | *532 | *356 | *43 | *3251 | *1462 | - | *789 | *123 | - | - |
| 54 Other deductions | 8534521 | 77701 | 915779 | 1083592 | 1019002 | 1282396 | 2220901 | 480465 | 769001 | 190192 | 403442 | 92050 |
| 55 Total receipts less total deducts | -131499 | 17125 | 97847 | -17534 | 102807 | -75330 | -292714 | 45366 | -54250 | 10683 | 297 | 34204 |
| 56 Net income (less deficit) from a trade or business | -146635 | 17079 | 97847 | -17552 | 101794 | -79876 | -296082 | 44986 | -56689 | 8140 | 297 | 33421 |
| 57 Net income | 1824207 | *61342 | 367844 | 206374 | 280748 | 197700 | 331523 | 145743 | 95888 | 55924 | 33148 | 47971 |
| 58 Deficit | 1970842 | *44263 | 269998 | 223927 | 178954 | 277576 | 627605 | 100757 | 152577 | 47785 | 32852 | 14550 |
| 59 Income tax, total | *715 | *361 | - | *41 | *1 | - | *269 | - | - | - | 43 | - |
| 60 Built-in gains tax | *715 | *361 | - | *41 | *1 | - | *269 | - | - | - | 43 | - |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | 292732 | *2236 | 1344 | 16789 | 29726 | 22855 | 129597 | 21157 | 30339 | 20920 | 10940 | 6829 |
| 64 Dividend income | 21600 | - | *1 | *968 | 1198 | 2290 | 9198 | *355 | 5045 | *697 | 1794 | 54 |
| 65 Interest income | 175085 | *1415 | 5138 | 8043 | 15090 | 16691 | 59637 | 16201 | 12396 | 18942 | 17550 | 3981 |
| 66 Royalty income (less loss) | 18569 | - | - | 2448 | *7296 | *21 | 6772 | - | *1518 | *116 | 367 | 30 |
| 67 Net S-T capital gain (less loss) | 9370 | - | *519 | *4913 | *-167 | *-2297 | 6811 | *-165 | *69 | *81 | -680 | 287 |
| 68 Net L-T capital gain (less loss) | 67788 | *822 | *-4314 | *417 | 6309 | 6146 | 46149 | *4717 | 12214 | *904 | -8052 | 2477 |
| 69 Other portfolio income (net) | *320 | - | - | - | - | *5 | *1029 | *48 | *-902 | *179 | -40 | - |
| 70 Real estate rental net income (less deficit) | 55584 | *857 | *4758 | *-1713 | 4113 | 11935 | 27326 | *3690 | 2703 | *3481 | 205 | -1772 |
| 71 Net income | 78665 | *857 | *5527 | *5981 | 6626 | 13487 | 32477 | *3690 | *5956 | *3481 | 252 | 331 |
| 72 Deficit | 23081 | - | *769 | *7694 | *2513 | *1552 | *5150 | - | *3253 | - | 47 | 2103 |
| 73 Net income (less deficit) from other rental activity | 20082 | *1362 | - | *2377 | *6502 | *2736 | 2969 | 52 | *2025 | *1216 | 831 | 12 |
| 74 Net income | 20195 | *1362 | - | *2377 | *6502 | *2736 | 2969 | 52 | *2025 | *1216 | 831 | 125 |
| 75 Deficit | 113 | - | - | - | - | - | - | - | - | - | - | 113 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 20
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 14726 | *397 | 8051 | 1895 | 937 | 1573 | 1438 | 250 | 136 | *** | *** | 5 |
| 2 Total assets | 13883922 | - | 276740 | 308003 | 322732 | 1083817 | 3066506 | 1815493 | 2167668 | *** | *** | 2906966 |
| 3 Cash | 1495986 | - | 62585 | 76121 | 30493 | 154143 | 381115 | 256925 | 202683 | *** | *** | 154859 |
| 4 Notes and accounts receivable | 1806912 | - | *12988 | *18903 | *79623 | 207961 | 534903 | 317505 | 267554 | *** | *** | 175925 |
| 5 Less: Allowance for bad debts | 12629 | - | - | - | - | *893 | *332 | *429 | *34 | *** | *** | - |
| 6 Inventories | 417436 | - | *4151 | *27124 | *23422 | *19037 | 69195 | 61199 | 109688 | *** | *** | 25740 |
| 7 U.S. govt. obligations, total | 263048 | - | - | - | - | *34189 | *6832 | *476 | *159965 | *** | *** | 23969 |
| 8 Tax-exempt securities | *79478 | - | - | - | - | - | *22102 | *17025 | *16230 | *** | *** | - |
| 9 Other current assets | 453544 | - | *11156 | *2478 | *6692 | 26308 | 142516 | 84990 | 64748 | *** | *** | 14528 |
| 10 Loans to stockholders | 361307 | - | *7593 | *51694 | *13497 | *5473 | 145972 | *23616 | *36138 | *** | *** | 53182 |
| 11 Mortgage and real estate loans | *46574 | - | - | - | - | - | *3121 | - | *40353 | *** | *** | - |
| 12 Other investments | 3339463 | - | *28030 | *3438 | *20935 | *143668 | 504359 | 211975 | 424413 | *** | *** | 1580062 |
| 13 Depreciable assets | 8235685 | - | 333769 | 133651 | *306117 | 934403 | 1607854 | 1434223 | 1250775 | *** | *** | 1030138 |
| 14 Less: Accumulated depreciation | 5341946 | - | 247455 | 96813 | *240012 | 651188 | 1050728 | 941641 | 789509 | *** | *** | 546268 |
| 15 Depletable assets | 3108891 | - | *67535 | *209723 | *131747 | 281910 | 643949 | 360133 | 585493 | *** | *** | 254783 |
| 16 Less: Accumulated depletion | 1561862 | - | *31988 | *142897 | *58081 | 193030 | 212658 | 154674 | 366623 | *** | *** | 117032 |
| 17 Land | 538499 | - | *1104 | *18438 | *7970 | *31160 | 115888 | 81386 | 90599 | *** | *** | 62317 |
| 18 Intangible assets (Amortizable) | 162318 | - | *28774 | *1823 | *2727 | *1898 | 26692 | 66330 | 24103 | *** | *** | 2473 |
| 19 Less: Accumulated amortization | 78730 | - | *20493 | *1543 | *2486 | *971 | 9000 | 29209 | 13455 | *** | *** | 3 |
| 20 Other assets | 569948 | - | *18991 | *5864 | *87 | 89750 | 134728 | 25661 | 64546 | *** | *** | 192293 |
| 21 Total liabilities | 13883922 | - | 276740 | 308003 | 322732 | 1083817 | 3066506 | 1815493 | 2167668 | *** | *** | 2906966 |
| 22 Accounts payable | 1030976 | - | *25455 | *72841 | *12006 | 88482 | 185498 | 198227 | 205278 | *** | *** | 105644 |
| 23 Mort, notes, and bonds under 1 yr | 933857 | - | *20040 | *72523 | *27407 | 202282 | 292830 | 92266 | 106984 | *** | *** | 42336 |
| 24 Other current liabilities | 998329 | - | *1398 | *38626 | *30115 | 117687 | 290043 | 151014 | 130669 | *** | *** | 162018 |
| 25 Loans from stockholders | 1657751 | - | 358664 | *239553 | *72656 | *203077 | 418168 | *188309 | *68051 | *** | *** | 28707 |
| 26 Mort, notes, bonds, 1 yr or more | 2300875 | - | *134068 | *23833 | *77882 | 157287 | 364585 | 268585 | 273566 | *** | *** | 685775 |
| 27 Other liabilities | 579602 | - | *11757 | - | *44389 | *-567 | 113284 | *13987 | 177848 | *** | *** | 152333 |
| 28 Net worth | 6382533 | - | -274641 | -139373 | 58276 | 315569 | 1402097 | 903104 | 1205271 | *** | *** | 1730153 |
| 29 Capital stock | 812858 | - | 214465 | 86033 | *90237 | 94065 | 166202 | 46952 | 70179 | *** | *** | 22603 |
| 30 Paid-in or capital surplus | 3074010 | - | *359230 | *8925 | *135817 | 373787 | 1008549 | 171208 | 635960 | *** | *** | 109982 |
| 31 Retained earnings-unappropriated | 2856286 | - | -848336 | -234331 | -165425 | -10919 | 309252 | 769817 | 517412 | *** | *** | 1597568 |
| 32 Less: Cost of treasury stock | 360621 | - | - | - | *2353 | *141364 | *81906 | *84872 | *18280 | *** | *** | - |
| 33 Total receipts | 10998013 | *12980 | 746181 | 384357 | *390554 | 1700192 | 2446952 | 1840760 | 1532828 | *** | *** | 798731 |
| 34 Business receipts | 9924366 | *12962 | 623809 | *302490 | *345600 | 1647597 | 2347973 | 1601319 | 1411827 | *** | *** | 580596 |
| 35 Interest on govt. obligations | 10608 | - | - | - | - | *1009 | *2475 | *1932 | *1641 | *** | *** | 799 |
| 36 Net gain, noncapital assets | 152043 | - | *24542 | *4368 | *292 | 15850 | 18472 | 22741 | 32624 | *** | *** | 3117 |
| 37 Other receipts | 910997 | *19 | 97830 | *77499 | *44662 | 35736 | 78032 | 214766 | 86736 | *** | *** | 214219 |
| 38 Total deductions | 9890034 | *15063 | 676949 | 365457 | 322863 | 1620053 | 2204356 | 1671962 | 1393412 | *** | *** | 625950 |
| 39 Cost of goods sold | 4515597 | *5345 | *342835 | *39622 | *22640 | 877309 | 732617 | 742697 | 779568 | *** | *** | 330135 |
| 40 Compensation of officers | 302259 | 40 | *17731 | *28780 | *21707 | *42192 | 97167 | 46597 | 26761 | *** | *** | 330 |
| 41 Salaries and wages | 828046 | 393 | *34467 | *27341 | *75613 | 154596 | 220667 | 168372 | 71830 | *** | *** | 23492 |
| 42 Repairs | 188149 | 1 | *14355 | *116 | *19546 | 28104 | 72286 | 27152 | 19128 | *** | *** | 1533 |
| 43 Bad debts | 16001 | - | - | - | *169 | *1763 | 2902 | 6402 | *1012 | *** | *** | 751 |
| 44 Rent paid on business property | 145208 | - | 18348 | *18265 | *2990 | 5356 | 38515 | 16397 | 28948 | *** | *** | 1700 |
| 45 Taxes paid | 451550 | *264 | 18443 | 22204 | *25272 | 79674 | 112136 | 68468 | 81481 | *** | *** | 15077 |
| 46 Interest paid | 312860 | *4506 | *32045 | *10125 | *7616 | 34234 | 58483 | 45874 | 35457 | *** | *** | 55653 |
| 47 Amortization | 28880 | *24 | *372 | *242 | *482 | *418 | 8817 | *5951 | 2886 | *** | *** | 6816 |
| 48 Depreciation | 625056 | *536 | 13479 | *10636 | *17720 | 97595 | 145499 | 107753 | 92137 | *** | *** | 51011 |
| 49 Depletion | 137511 | 162 | - | - | *2660 | *2612 | *14369 | *24653 | 47648 | *** | *** | 29958 |
| 50 Advertising | 11567 | 1 | *1971 | *460 | *487 | 963 | 2623 | 1599 | 1169 | *** | *** | 1056 |
| 51 Pension, prof sh, stock, annuity | 46185 | 13 | - | *98 | *1072 | *8663 | 10263 | 12135 | 8607 | *** | *** | 575 |
| 52 Employee benefit programs | 226715 | 124 | - | *1733 | *12731 | 30434 | 67355 | 14163 | 27740 | *** | *** | 57301 |
| 53 Net loss, noncapital assets | *21665 | - | - | *21245 | - | - | *200 | - | *45 | *** | *** | - |
| 54 Other deductions | 2032783 | *3655 | 182902 | 184590 | *112158 | 256140 | 620458 | 383749 | 168995 | *** | *** | 50563 |
| 55 Total receipts less total deducts | 1107979 | *-2082 | 69232 | 18900 | 67691 | 80139 | 242596 | 168797 | 139416 | *** | *** | 172780 |
| 56 Net income (less deficit) from a trade or business | 1097371 | *-2082 | 69232 | 18900 | 67691 | 79130 | 240121 | 166865 | 137775 | *** | *** | 171981 |
| 57 Net income | 1575800 | *1050 | 153771 | *82249 | *72208 | 142466 | 378025 | 228276 | 177260 | *** | *** | 177129 |
| 58 Deficit | 478428 | *3133 | 84539 | *63350 | *4517 | *63337 | 137905 | *61411 | *39486 | *** | *** | 5148 |
| 59 Income tax, total | *1044 | - | - | - | - | *58 | *719 | *23 | *6 | *** | *** | - |
| 60 Built-in gains tax | *319 | - | - | - | - | *58 | - | *23 | - | *** | *** | - |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 62 Excess net passive income tax | *719 | - | - | - | - | - | *719 | - | - | *** | *** | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | 453269 | *2157 | 17189 | *1368 | *22327 | 47897 | 55601 | 22400 | 84527 | *** | *** | 139586 |
| 64 Dividend income | 34392 | - | *462 | *73 | *282 | *1738 | 3484 | *6765 | 2780 | *** | *** | 16263 |
| 65 Interest income | 140586 | *223 | *1331 | *2380 | *1116 | 9224 | 38595 | 12340 | 20563 | *** | *** | 37621 |
| 66 Royalty income (less loss) | 89499 | - | *11129 | *426 | *19014 | *26344 | 6668 | *3146 | *16581 | *** | *** | 3807 |
| 67 Net S-T capital gain (less loss) | -9904 | - | - | *-1512 | *1915 | *-155 | *-5110 | *194 | *-638 | *** | *** | -5134 |
| 68 Net L-T capital gain (less loss) | 197994 | *1934 | *4267 | - | - | *10746 | 11933 | *-160 | *44981 | *** | *** | 86976 |
| 69 Other portfolio income (net) | 702 | - | - | - | - | - | *32 | *116 | *261 | *** | *** | 53 |
| 70 Real estate rental net income (less deficit) | 13571 | -0 | - | - | *-170 | *6833 | 3626 | *2932 | 372 | *** | *** | -455 |
| 71 Net income | 20368 | -0 | - | - | - | *6833 | *8656 | *3005 | *521 | *** | *** | 390 |
| 72 Deficit | 6796 | - | - | - | *170 | - | *5030 | *74 | *149 | *** | *** | 845 |
| 73 Net income (less deficit) from other rental activity | 13625 | 60 | - | *283 | *912 | - | *10328 | *2009 | *-7 | *** | *** | 41 |
| 74 Net income | 14153 | 60 | - | *283 | *912 | - | *10328 | *2009 | *478 | *** | *** | 45 |
| 75 Deficit | *528 | - | - | - | - | - | - | - | *485 | *** | *** | 4 |

Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 201354 | 12941 | 116044 | 30449 | 14789 | 12072 | 12286 | 1786 | 796 | 131 | 48 | 12 |
| 2 Total assets | 81432123 | - | 3140103 | 4972196 | 5227904 | 8414118 | 25955838 | 12169854 | 11787522 | 4549324 | 3187383 | 2027881 |
| 3 Cash | 10775570 | - | 832111 | 829033 | 818357 | 1147385 | 3266760 | 1508972 | 1298546 | 557121 | 286062 | 231223 |
| 4 Notes and accounts receivable | 23313752 | - | 363959 | 1126678 | 1013300 | 2444668 | 7399269 | 3733105 | 4119105 | 1456356 | 1158975 | 498336 |
| 5 Less: Allowance for bad debts | 106976 | - | *3128 | *2055 | *4722 | *4162 | 36747 | 18619 | 19566 | 9998 | 7061 | 919 |
| 6 Inventories | 13893893 | - | 274391 | 590461 | 1080125 | 1691969 | 5140493 | 1955574 | 1619876 | 910811 | 401423 | 228770 |
| 7 U.S. govt. obligations, total | 424950 | - | - | *10538 | - | *2485 | 130396 | *58918 | 111046 | *49846 | 36497 | 25225 |
| 8 Tax-exempt securities | 270268 | - | - | - | - | *7259 | *55662 | *68398 | 51957 | *18802 | 54420 | 13770 |
| 9 Other current assets | 9503323 | - | 130677 | 317788 | 632431 | 859533 | 3406541 | 1749239 | 1390595 | 436834 | 328096 | 251588 |
| 10 Loans to stockholders | 1617915 | - | 240780 | 334674 | 188351 | 193917 | 363971 | 130968 | 127969 | 8767 | 25657 | 2860 |
| 11 Mortgage and real estate loans | 565814 | - | - | *11797 | *43343 | 84656 | 215998 | 129779 | 53965 | *4051 | 14974 | 7250 |
| 12 Other investments | 4192433 | - | *34159 | 125156 | 174524 | 184163 | 1130394 | 685569 | 764560 | 395321 | 234683 | 463903 |
| 13 Depreciable assets | 35809887 | - | 4401627 | 3896031 | 2523649 | 3814668 | 9572642 | 4082565 | 4465300 | 1410465 | 1264872 | 378068 |
| 14 Less: Accumulated depreciation | 23167371 | - | 3195189 | 2662539 | 1634316 | 2324419 | 6074953 | 2592366 | 2816648 | 875166 | 806939 | 184836 |
| 15 Depletable assets | 140002 | - | *1181 | - | - | - | *13460 | *22682 | *54914 | *19806 | 27959 | - |
| 16 Less: Accumulated depletion | 53803 | - | *101 | - | - | - | *2093 | *8223 | *35273 | *1429 | 6684 | - |
| 17 Land | 2599827 | - | 46022 | 162101 | 259702 | 240531 | 865088 | 424774 | 351526 | 92403 | 115074 | 42605 |
| 18 Intangible assets (Amortizable) | 392804 | - | 39533 | 99513 | 41436 | 70369 | 65734 | 35978 | 16982 | 11573 | 6588 | 5098 |
| 19 Less: Accumulated amortization | 178641 | - | 19572 | 31658 | 23565 | 29227 | 31485 | 24342 | 6567 | 6214 | 3970 | 2041 |
| 20 Other assets | 1438478 | - | -6348 | 164677 | 115287 | 30323 | 474707 | 226884 | 239234 | 69976 | 56757 | 66981 |
| 21 Total liabilities | 81432123 | - | 3140103 | 4972196 | 5227904 | 8414118 | 25955838 | 12169854 | 11787522 | 4549324 | 3187383 | 2027881 |
| 22 Accounts payable | 16603140 | - | 511489 | 807303 | 794144 | 1576078 | 4703366 | 2667030 | 2971938 | 1127469 | 812692 | 631631 |
| 23 Mort, notes, and bonds under 1 yr | 11852328 | - | 510318 | 606825 | 920532 | 1188364 | 4296119 | 1854060 | 1639246 | 487508 | 196684 | 152673 |
| 24 Other current liabilities | 10538758 | - | 408265 | 488177 | 504831 | 1203633 | 3271481 | 1800765 | 1455731 | 598924 | 496796 | 310156 |
| 25 Loans from stockholders | 6231745 | - | 1296651 | 525940 | 812010 | 604173 | 2080437 | 482593 | 352697 | 51926 | 12074 | 13243 |
| 26 Mort, notes, bonds, 1 yr or more | 10083356 | - | 837713 | 1162454 | 849008 | 1231261 | 2638468 | 987772 | 1190530 | 559869 | 328463 | 297818 |
| 27 Other liabilities | 1891814 | - | 75820 | 70213 | 72693 | 208167 | 659804 | 272943 | 308139 | 140856 | 54279 | 28900 |
| 28 Net worth | 24230982 | - | -500153 | 1311283 | 1274686 | 2402442 | 8306162 | 4104692 | 3869241 | 1582772 | 1286396 | 593461 |
| 29 Capital stock | 2122291 | - | 464276 | 331579 | 227973 | 214694 | 515773 | 162929 | 127368 | 18638 | 48275 | 10786 |
| 30 Paid-in or capital surplus | 3740049 | - | 553054 | 263816 | 319326 | 313066 | 1249492 | 320563 | 482887 | 139854 | 47483 | 50507 |
| 31 Retained earnings-unappropriated | 19443760 | - | -1434009 | 781192 | 744785 | 1980649 | 6930414 | 3782215 | 3464324 | 1454388 | 1202819 | 536982 |
| 32 Less: Cost of treasury stock | 1075117 | - | 83474 | *65304 | 17398 | 105968 | 389517 | 161016 | 205338 | 30108 | 12180 | 4815 |
| 33 Total receipts | 217455805 | 2040892 | 27025373 | 20701529 | 15552111 | 23021805 | 59680148 | 25147242 | 25513992 | 8825437 | 6527340 | 3419936 |
| 34 Business receipts | 215899647 | 1973728 | 26887713 | 20610313 | 15412947 | 22929036 | 59205627 | 24943000 | 25342207 | 8740445 | 6459453 | 3395177 |
| 35 Interest on govt. obligations | 45491 | *324 | - | *343 | *747 | *1440 | 7192 | 5253 | 12477 | 12070 | 4185 | 1460 |
| 36 Net gain, noncapital assets | 271594 | *31834 | 51412 | 22054 | 28351 | 23585 | 38465 | 21971 | 24864 | 16146 | 10177 | 2735 |
| 37 Other receipts | 1239072 | 35006 | 86248 | 68819 | 110066 | 67744 | 428863 | 177018 | 134444 | 56777 | 53524 | 20563 |
| 38 Total deductions | 210332107 | 1954985 | 25878950 | 19886516 | 15004169 | 22124099 | 57996958 | 24397391 | 24841357 | 8548127 | 6342346 | 3357210 |
| 39 Cost of goods sold | 164180187 | 1365829 | 15852363 | 12733146 | 11192982 | 17195613 | 46272525 | 21231209 | 21701824 | 7756000 | 5734868 | 3143830 |
| 40 Compensation of officers | 7347403 | 121877 | 1837973 | 1128165 | 558169 | 764492 | 1834317 | 485443 | 417435 | 108931 | 64333 | 26268 |
| 41 Salaries and wages | 10060402 | 134881 | 2224008 | 1660010 | 789368 | 940067 | 2527293 | 699083 | 682372 | 195267 | 154460 | 53591 |
| 42 Repairs | 1045184 | 13077 | 194052 | 172516 | 73511 | 140613 | 317711 | 41191 | 72234 | 11072 | 8035 | 1171 |
| 43 Bad debts | 294215 | *1211 | 26462 | 43116 | 27934 | 32212 | 94807 | 34948 | 21849 | 7462 | 2820 | 1393 |
| 44 Rent paid on business property | 1808694 | 15571 | 438700 | 332510 | 182878 | 204390 | 398733 | 80249 | 114212 | 21266 | 17223 | 2962 |
| 45 Taxes paid | 4594579 | 35898 | 846159 | 738420 | 363694 | 600074 | 1137385 | 360615 | 361893 | 85485 | 43975 | 20981 |
| 46 Interest paid | 1417115 | 9926 | 161608 | 146776 | 128076 | 163200 | 412246 | 144864 | 159695 | 48689 | 30716 | 11320 |
| 47 Amortization | 60426 | *2382 | 4246 | 5333 | 6032 | 16838 | 8807 | 9387 | 2538 | 2262 | 1672 | 929 |
| 48 Depreciation | 2979551 | 14632 | 380048 | 331508 | 188656 | 364981 | 781942 | 326651 | 380675 | 89578 | 102332 | 18548 |
| 49 Depletion | 14631 | *236 | - | - | - | *10 | *2470 | *2579 | 4955 | *1108 | 2994 | 279 |
| 50 Advertising | 616920 | 6597 | 144081 | 74571 | 62261 | 49406 | 153762 | 40362 | 47932 | 23620 | 10645 | 3682 |
| 51 Pension, prof sh, stock, annuity | 622914 | *1333 | 64887 | 44449 | 13859 | 35644 | 230182 | 96368 | 90713 | 20655 | 19728 | 5095 |
| 52 Employee benefit programs | 1477936 | *10641 | 242449 | 128936 | 103900 | 163776 | 460848 | 138473 | 150584 | 40532 | 35524 | 2272 |
| 53 Net loss, noncapital assets | 19066 | - | *9619 | *68 | *877 | *367 | 6619 | *707 | *420 | *248 | 126 | 14 |
| 54 Other deductions | 13792885 | 220895 | 3452295 | 2346992 | 1311972 | 1452417 | 3357309 | 705261 | 632025 | 135952 | 112893 | 64875 |
| 55 Total receipts less total deducts | 7123698 | 85907 | 1146423 | 815013 | 547942 | 897706 | 1683190 | 749851 | 672636 | 277311 | 184994 | 62726 |
| 56 Net income (less deficit) from a trade or business | 7078207 | 85583 | 1146423 | 814670 | 547195 | 896266 | 1675998 | 744598 | 660159 | 265241 | 180809 | 61266 |
| 57 Net income | 9602420 | 147553 | 1773079 | 1044936 | 805176 | 1139800 | 2282577 | 961321 | 857934 | 308699 | 206644 | 74700 |
| 58 Deficit | 2524213 | 61970 | 626656 | 230266 | 257981 | 243534 | 606579 | 216723 | 197776 | 43459 | 25835 | 13434 |
| 59 Income tax, total | 9795 | - | - | *2397 | - | - | *2255 | *3119 | 939 | *334 | 751 | - |
| 60 Built-in gains tax | 6993 | - | - | - | - | - | *2255 | *3119 | 736 | *131 | 751 | - |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | *89 | - | - | - | - | - | - | - | - | *89 | - | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | 543401 | 2344 | 3309 | 18640 | 23071 | 42836 | 175273 | 100247 | 91009 | 36336 | 28830 | 21509 |
| 64 Dividend income | 43483 | - | *462 | *539 | *2621 | 1678 | 18487 | 9393 | 5604 | 2722 | 1569 | 408 |
| 65 Interest income | 459626 | 1182 | 5802 | 14614 | 20821 | 40345 | 144661 | 71908 | 82892 | 32514 | 24300 | 20587 |
| 66 Royalty income (less loss) | *8140 | - | - | - | - | - | *671 | *6693 | *2 | *676 | 54 | 43 |
| 67 Net S-T capital gain (less loss) | -7918 | *-0 | *-2955 | *361 | *-25 | *-677 | 941 | -694 | -115 | -2302 | -1852 | -600 |
| 68 Net L-T capital gain (less loss) | 33205 | *1162 | - | *3126 | *-347 | *1490 | 7823 | 10639 | 2460 | 1039 | 4742 | 1071 |
| 69 Other portfolio income (net) | 6866 | - | - | - | - | - | *2689 | *2307 | *166 | *1686 | 18 | - |
| 70 Real estate rental net income (less deficit) | 58880 | *-3 | *-7693 | *1458 | -1796 | 6756 | 21314 | 10694 | 18517 | 3588 | -3003 | 9049 |
| 71 Net income | 110731 | - | *2366 | *1858 | *5037 | 7161 | 42674 | 13181 | 21247 | 5610 | 2428 | 9168 |
| 72 Deficit | 51852 | *3 | *10059 | *400 | *6834 | *405 | 21360 | *2487 | 2730 | *2023 | 5431 | 119 |
| 73 Net income (less deficit) from other rental activity | 26376 | *363 | *6852 | *6071 | - | - | 8411 | *159 | *688 | *879 | 542 | 2410 |
| 74 Net income | 27709 | *363 | *7606 | *6071 | - | - | *8714 | *306 | *688 | *1009 | 542 | 2410 |
| 75 Deficit | *1334 | - | *753 | - | - | - | *303 | *147 | - | *130 | - | - |

DIVISION 61
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 140007 | 5928 | 66108 | 19444 | 15592 | 11244 | 16637 | 2894 | 1593 | 388 | 125 | 52 |
| 2 Total assets | 132508584 | - | 2137772 | 3338563 | 5477097 | 8045526 | 37440027 | 19977577 | 24317771 | 13247312 | 8386844 | 10140096 |
| 3 Cash | 11696751 | - | 521985 | 648916 | 807967 | 923917 | 3969321 | 1783161 | 1234432 | 837508 | 416710 | 552836 |
| 4 Notes and accounts receivable | 42816879 | - | 342601 | 987705 | 1643906 | 2719140 | 12799384 | 6850217 | 8436917 | 4313981 | 2447187 | 2275841 |
| 5 Less: Allowance for bad debts | 635926 | - | *4001 | *937 | *1809 | 14881 | 137373 | 99933 | 167923 | 92947 | 50813 | 65310 |
| 6 Inventories | 43221771 | - | 517612 | 783618 | 1560866 | 2457418 | 11658676 | 6397994 | 8343585 | 4333409 | 3298454 | 3870139 |
| 7 U.S. govt. obligations, total | 630526 | - | - | *20255 | *23863 | - | 86851 | 172689 | 207079 | *68946 | 42906 | 7937 |
| 8 Tax-exempt securities | 448776 | - | - | - | *38586 | *3643 | 192837 | *43413 | 55149 | 73946 | 13146 | 28058 |
| 9 Other current assets | 4851091 | - | 51081 | 67901 | 139738 | 213363 | 1186215 | 682345 | 858944 | 767417 | 370272 | 513814 |
| 10 Loans to stockholders | 1520307 | - | 151898 | 36980 | 264199 | 104440 | 484911 | 165553 | 220978 | 45037 | 27858 | 18453 |
| 11 Mortgage and real estate loans | 256074 | - | - | *10290 | *2626 | *15856 | 49406 | 31429 | 29508 | *37958 | 12654 | 66347 |
| 12 Other investments | 6088219 | - | 58640 | 33042 | 110884 | 213560 | 1348391 | 804944 | 1169436 | 671181 | 699439 | 978701 |
| 13 Depreciable assets | 40164542 | - | 1388950 | 1342688 | 2029395 | 2906332 | 12039830 | 5861514 | 6777852 | 3362400 | 1764815 | 2690767 |
| 14 Less: Accumulated depreciation | 23754699 | - | 971004 | 851400 | 1376333 | 1859501 | 7504479 | 3474228 | 3817858 | 1759709 | 921186 | 1219001 |
| 15 Depletable assets | 87220 | - | *2043 | - | *239 | - | *310 | *329 | *494 | *43495 | 585 | 39724 |
| 16 Less: Accumulated depletion | *55618 | - | - | - | *96 | - | *310 | - | *30 | *28717 | 401 | 26064 |
| 17 Land | 1927285 | - | *6618 | *57766 | 36459 | 137825 | 630489 | 231480 | 403476 | 190584 | 83785 | 148804 |
| 18 Intangible assets (Amortizable) | 2595196 | - | 93877 | 125298 | 221656 | 233463 | 587630 | 454771 | 445127 | 248849 | 61624 | 122901 |
| 19 Less: Accumulated amortization | 1246102 | - | 40000 | 56777 | 132376 | 104442 | 309868 | 195143 | 244762 | 77270 | 23281 | 62182 |
| 20 Other assets | 1896292 | - | 17472 | 133220 | 107327 | 95394 | 357805 | 267040 | 365367 | 211245 | 143091 | 198330 |
| 21 Total liabilities | 132508584 | - | 2137772 | 3338563 | 5477097 | 8045526 | 37440027 | 19977577 | 24317771 | 13247312 | 8386844 | 10140096 |
| 22 Accounts payable | 32944352 | - | 721515 | 943061 | 1555411 | 2279106 | 9670332 | 4391227 | 5934551 | 3092587 | 1912567 | 2443996 |
| 23 Mort, notes, and bonds under 1 yr | 19918897 | - | 459468 | 227030 | 463299 | 743870 | 4442534 | 3283267 | 4270420 | 2443354 | 1416623 | 2169031 |
| 24 Other current liabilities | 8738508 | - | 210366 | 250318 | 285771 | 379480 | 2241008 | 1533954 | 1541138 | 1068536 | 618486 | 609451 |
| 25 Loans from stockholders | 9475060 | - | 1334573 | 905047 | 859361 | 896401 | 2922240 | 1029604 | 978602 | 276972 | 201867 | 70395 |
| 26 Mort, notes, bonds, 1 yr or more | 13991818 | - | 294296 | 425228 | 804213 | 921260 | 3502681 | 1937212 | 2428222 | 1487571 | 724831 | 1466304 |
| 27 Other liabilities | 1544352 | - | 16034 | 13431 | 58609 | 71049 | 295731 | 317697 | 298689 | 87591 | 105160 | 280359 |
| 28 Net worth | 45895597 | - | -898481 | 574448 | 1450433 | 2754360 | 14365499 | 7484617 | 8866149 | 4790702 | 3407310 | 3100560 |
| 29 Capital stock | 3711874 | - | 325064 | 233595 | 419049 | 508781 | 1049779 | 456980 | 345540 | 176618 | 103124 | 93344 |
| 30 Paid-in or capital surplus | 5838981 | - | 317594 | 530058 | 419426 | 749575 | 1975733 | 618429 | 516583 | 346320 | 228443 | 136820 |
| 31 Retained earnings-unappropriated | 38649262 | - | -1501422 | -137805 | 820364 | 1700500 | 12140788 | 6764166 | 8353502 | 4422142 | 3118205 | 2968823 |
| 32 Less: Cost of treasury stock | 2304520 | - | *39716 | *51400 | 208406 | 204495 | 800801 | 354957 | 349477 | 154379 | 42462 | 98426 |
| 33 Total receipts | 453863722 | 1879847 | 11968871 | 21152636 | 21772378 | 29286942 | 135313435 | 69088986 | 73760562 | 37677055 | 22581230 | 29381782 |
| 34 Business receipts | 449740512 | 1717868 | 11679682 | 21026794 | 21635710 | 28918404 | 134271351 | 68561079 | 73233635 | 37265330 | 22310502 | 29120158 |
| 35 Interest on govt. obligations | 59787 | *11 | - | - | *1633 | *1025 | 17415 | 10997 | 11419 | 7556 | 7547 | 2185 |
| 36 Net gain, noncapital assets | 198329 | *16376 | *9899 | *6265 | *1544 | 18315 | 53917 | 26909 | 19707 | 17369 | 5088 | 22940 |
| 37 Other receipts | 3865094 | 145592 | 279291 | 119576 | 133491 | 349198 | 970751 | 490001 | 495801 | 386800 | 258093 | 236499 |
| 38 Total deductions | 442144328 | 1845935 | 11546817 | 20792491 | 21363664 | 28485536 | 131954774 | 67396882 | 71487345 | 36551107 | 21729340 | 28990437 |
| 39 Cost of goods sold | 359897495 | 1218441 | 7091044 | 17037480 | 16162888 | 21390783 | 107289079 | 55602725 | 59717568 | 30426933 | 18538139 | 25422414 |
| 40 Compensation of officers | 10302771 | 29956 | 880693 | 715448 | 860360 | 1077108 | 3283077 | 1408968 | 1140701 | 485732 | 258466 | 162262 |
| 41 Salaries and wages | 24371692 | 95188 | 719223 | 812683 | 1312588 | 2042113 | 7424693 | 3971475 | 3823466 | 2085533 | 1020396 | 1064335 |
| 42 Repairs | 1475542 | 3134 | 51591 | 62734 | 73103 | 138540 | 452626 | 250860 | 209439 | 92159 | 56270 | 85086 |
| 43 Bad debts | 974268 | 4171 | 23978 | 13879 | 60322 | 74176 | 333966 | 126047 | 171785 | 72096 | 51947 | 41903 |
| 44 Rent paid on business property | 4376278 | 17293 | 332536 | 300131 | 388758 | 476664 | 1251608 | 513982 | 526060 | 250375 | 130413 | 188458 |
| 45 Taxes paid | 6050304 | 23887 | 225117 | 245646 | 319154 | 400383 | 1884251 | 916545 | 1092851 | 424894 | 260912 | 256666 |
| 46 Interest paid | 2910785 | 33196 | 56131 | 75671 | 135737 | 165575 | 804615 | 465914 | 541071 | 272430 | 153657 | 206788 |
| 47 Amortization | 302825 | *649 | 13249 | 8457 | 20502 | 27120 | 67862 | 64262 | 47006 | 28771 | 8275 | 16671 |
| 48 Depreciation | 3289913 | 12029 | 119987 | 112737 | 173331 | 217699 | 983861 | 475361 | 538102 | 306117 | 147439 | 203250 |
| 49 Depletion | *1462 | - | - | - | - | *142 | - | - | - | - | - | 1321 |
| 50 Advertising | 2274482 | 61506 | 61711 | 88547 | 89001 | 192946 | 655721 | 269361 | 369060 | 263759 | 144747 | 78122 |
| 51 Pension, prof sh, stock, annuity | 1078947 | *2558 | 64253 | 43941 | 67111 | 73897 | 373805 | 124887 | 167303 | 82852 | 39888 | 38452 |
| 52 Employee benefit programs | 1742467 | 4835 | 33402 | 39907 | 69293 | 112529 | 498173 | 272840 | 312683 | 161848 | 100751 | 136207 |
| 53 Net loss, noncapital assets | 37517 | - | *501 | *1161 | *106 | *2311 | 3155 | 23683 | 3135 | 2830 | 215 | 420 |
| 54 Other deductions | 23057579 | 339092 | 1873403 | 1234071 | 1631409 | 2093549 | 6648282 | 2909974 | 2827115 | 1594777 | 817824 | 1088082 |
| 55 Total receipts less total deducts | 11719395 | 33912 | 422055 | 360146 | 408714 | 801406 | 3358661 | 1692104 | 2273217 | 1125947 | 851890 | 391345 |
| 56 Net income (less deficit) from a trade or business | 11659608 | 33901 | 422055 | 360146 | 407081 | 800381 | 3341246 | 1681107 | 2261798 | 1118391 | 844343 | 389160 |
| 57 Net income | 14071945 | 107334 | 809621 | 647900 | 668437 | 1066067 | 3927991 | 1841438 | 2429719 | 1222464 | 897618 | 453356 |
| 58 Deficit | 2412337 | 73433 | 387566 | 287755 | 261356 | 265686 | 586745 | 160331 | 167921 | 104073 | 53275 | 64196 |
| 59 Income tax, total | 29902 | - | *70 | *13398 | - | *1986 | *4944 | *1165 | 2706 | *1201 | 1928 | 2503 |
| 60 Built-in gains tax | 26431 | - | - | *13398 | - | *1986 | *4686 | *1148 | 1540 | *70 | 1928 | 1676 |
| 61 Recapture of investment credit | *114 | - | - | - | - | - | - | - | - | *114 | - | - |
| 62 Excess net passive income tax | *356 | - | - | - | - | - | - | - | *356 | - | - | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | 1479299 | 31935 | 5652 | 177935 | 29573 | 62534 | 285490 | 332404 | 146083 | 101678 | 83071 | 222944 |
| 64 Dividend income | 90793 | *19 | *652 | *681 | 5150 | 1552 | 22907 | 8567 | 10016 | 11701 | 12476 | 17073 |
| 65 Interest income | 612445 | 820 | 5777 | 11528 | 20405 | 26388 | 166265 | 93182 | 106612 | 64724 | 58962 | 57781 |
| 66 Royalty income (less loss) | 25557 | - | - | - | *241 | - | *10171 | *90 | 4809 | *2926 | 4228 | 3092 |
| 67 Net S-T capital gain (less loss) | -25580 | *-1857 | - | *-6209 | *-839 | *-2201 | -1545 | 2056 | -2328 | -18059 | -2205 | 7607 |
| 68 Net L-T capital gain (less loss) | 777356 | *32953 | *-777 | *171980 | *4852 | *36795 | 86149 | 228457 | 24841 | 45875 | 9341 | 136891 |
| 69 Other portfolio income (net) | -1273 | - | - | *-45 | *-235 | - | *1543 | *53 | *2133 | *-5489 | 268 | 499 |
| 70 Real estate rental net income (less deficit) | 102919 | *38 | *2219 | *4048 | *-175 | 5516 | 43781 | 12077 | 16020 | 8167 | 6107 | 5121 |
| 71 Net income | 118961 | *38 | *2219 | *4048 | - | *7760 | 50498 | 14216 | 18798 | 9438 | 6496 | 5450 |
| 72 Deficit | 16042 | - | - | - | *175 | *2244 | 6717 | *2139 | 2777 | 1272 | 390 | 329 |
| 73 Net income (less deficit) from other rental activity | 85522 | - | *2218 | *323 | *474 | *8099 | 7596 | 10953 | 24152 | 2071 | 4907 | 24729 |
| 74 Net income | 93144 | - | *2218 | *323 | *474 | *8099 | 14803 | *11103 | 24158 | 2082 | 5154 | 24729 |
| 75 Deficit | *7622 | - | - | - | - | - | *7207 | *150 | *6 | *11 | 247 | - |

1994 Corporation Source Book of Statistics of Income, Manufacturing
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 129408 | 7753 | 55731 | 15834 | 13704 | 11869 | 17352 | 3845 | 2304 | 674 | 240 | 104 |
| 2 Total assets | 176284292 | - | 1416152 | 2555197 | 4847110 | 8392717 | 39876830 | 26309429 | 34973244 | 23127964 | 16352198 | 18433450 |
| 3 Cash | 13744735 | - | 218053 | 419879 | 614100 | 1087856 | 3896499 | 2003884 | 2367846 | 1350809 | 876003 | 909806 |
| 4 Notes and accounts receivable | 46223353 | - | 301747 | 726174 | 1277435 | 2181671 | 11177528 | 7244821 | 9281704 | 5966745 | 3848368 | 4217159 |
| 5 Less: Allowance for bad debts | 746161 | - | *12 | *5658 | 7850 | 12836 | 131033 | 114606 | 151758 | 121733 | 77478 | 123197 |
| 6 Inventories | 41200247 | - | 247409 | 433472 | 893247 | 1789805 | 9194422 | 6350905 | 8972857 | 5425861 | 4071202 | 3821068 |
| 7 U.S. govt. obligations, total | 1349886 | - | - | - | *42986 | *6077 | 110198 | 229423 | 331088 | 224100 | 162510 | 243503 |
| 8 Tax-exempt securities | 971790 | - | *-0 | - | *17219 | *6220 | 244945 | *66137 | 234379 | 147557 | 131258 | 124075 |
| 9 Other current assets | 6653139 | - | 81315 | 52551 | 100870 | 239951 | 1422380 | 840103 | 1271441 | 860282 | 810810 | 973436 |
| 10 Loans to stockholders | 1729897 | - | 67443 | 69286 | 96994 | 224869 | 380522 | 217453 | 336460 | 158634 | 91748 | 86489 |
| 11 Mortgage and real estate loans | 382083 | - | *19116 | *16270 | *74768 | *37131 | *59753 | *34396 | 81033 | 21593 | 27950 | 10075 |
| 12 Other investments | 9258185 | - | *4304 | *3831 | 186434 | 326326 | 1697898 | 1237964 | 1717582 | 1426952 | 1173514 | 1483379 |
| 13 Depreciable assets | 112321338 | - | 1597876 | 2406000 | 3928712 | 6025558 | 26688578 | 16332974 | 21331950 | 14258416 | 9009710 | 10741565 |
| 14 Less: Accumulated depreciation | 65836173 | - | 1191916 | 1725839 | 2643013 | 3898691 | 16525516 | 9431438 | 12226595 | 7873384 | 4809657 | 5510124 |
| 15 Depletable assets | 632397 | - | *8404 | *35813 | - | *83605 | *473 | 162596 | 59347 | *53203 | 118133 | 110824 |
| 16 Less: Accumulated depletion | 132544 | - | *3524 | *14315 | - | *44721 | *133 | *7481 | 26756 | *6637 | 26399 | 2579 |
| 17 Land | 3008014 | - | *15286 | *32126 | 59752 | 119423 | 623688 | 444725 | 626083 | 420531 | 335979 | 330421 |
| 18 Intangible assets (Amortizable) | 4081791 | - | 101554 | 153232 | 268230 | 218433 | 842153 | 612736 | 521136 | 440286 | 328531 | 595500 |
| 19 Less: Accumulated amortization | 1859477 | - | 58299 | 80970 | 145481 | 98609 | 362694 | 315784 | 235605 | 195234 | 119407 | 247394 |
| 20 Other assets | 3301793 | - | 7397 | 33345 | 82708 | 100649 | 557169 | 400622 | 481052 | 569982 | 399423 | 669445 |
| 21 Total liabilities | 176284292 | - | 1416152 | 2555197 | 4847110 | 8392717 | 39876830 | 26309429 | 34973244 | 23127964 | 16352198 | 18433450 |
| 22 Accounts payable | 25742945 | - | 316783 | 390125 | 933951 | 1578546 | 6155047 | 3989749 | 4952145 | 3145440 | 2266980 | 2014179 |
| 23 Mort, notes, and bonds under 1 yr | 18232465 | - | 189031 | 261752 | 506134 | 863617 | 4290740 | 3223610 | 3924511 | 2308598 | 1735782 | 928691 |
| 24 Other current liabilities | 14819687 | - | 369888 | 216844 | 500959 | 580877 | 3230985 | 2364865 | 2686878 | 1779863 | 1422612 | 1665917 |
| 25 Loans from stockholders | 10493041 | - | 1206613 | 550279 | 1537369 | 1000478 | 3047510 | 1162512 | 1073731 | 290830 | 288245 | 335473 |
| 26 Mort, notes, bonds, 1 yr or more | 28072136 | - | 319021 | 534136 | 950598 | 1888152 | 5904058 | 3607690 | 4681566 | 3675414 | 2684987 | 3826515 |
| 27 Other liabilities | 4241163 | - | 44974 | 100593 | 97809 | 228661 | 693899 | 569503 | 522992 | 606757 | 269415 | 1106560 |
| 28 Net worth | 74682855 | - | -1030158 | 501469 | 320291 | 2252387 | 16554591 | 11391500 | 17131421 | 11321063 | 7684176 | 8556115 |
| 29 Capital stock | 5958184 | - | 428523 | 294713 | 731118 | 462576 | 1681681 | 958252 | 657663 | 373484 | 226551 | 143622 |
| 30 Paid-in or capital surplus | 8962442 | - | 632700 | 236095 | 525878 | 562661 | 2718302 | 1255954 | 1118508 | 974567 | 441479 | 496298 |
| 31 Retained earnings-unappropriated | 63441366 | - | -2057856 | -15080 | -799157 | 1490848 | 13271206 | 9792438 | 15903050 | 10376894 | 7224823 | 8254200 |
| 32 Less: Cost of treasury stock | 3679137 | - | 33524 | *14259 | 137548 | 263698 | 1116598 | 615144 | 547800 | 403882 | 208677 | 338006 |
| 33 Total receipts | 389844284 | 2734484 | 8035292 | 9215219 | 14361927 | 21124740 | 98533082 | 55859589 | 73982524 | 45065717 | 30617566 | 30314145 |
| 34 Business receipts | 385952362 | 2558373 | 7689290 | 9132644 | 14201210 | 20956003 | 97806070 | 55231536 | 73479757 | 44611212 | 30377805 | 29908463 |
| 35 Interest on govt. obligations | 112462 | *906 | *20 | *405 | *11 | *785 | 18277 | 8928 | 25261 | 19262 | 18327 | 20279 |
| 36 Net gain, noncapital assets | 709478 | 138147 | *36748 | *65312 | 95855 | 28178 | 114619 | 61324 | 76915 | 46596 | 15993 | 29788 |
| 37 Other receipts | 3069982 | 37057 | 309234 | 16858 | 64851 | 139773 | 594116 | 557801 | 400590 | 388646 | 205441 | 355615 |
| 38 Total deductions | 369254003 | 2614562 | 7986179 | 8955888 | 13993559 | 20302415 | 94044757 | 52825347 | 69486305 | 42273678 | 28675901 | 28095411 |
| 39 Cost of goods sold | 269585344 | 1864534 | 3580110 | 5236946 | 8219860 | 13399778 | 69002853 | 39193911 | 52946005 | 32716536 | 22196056 | 21228754 |
| 40 Compensation of officers | 12488958 | 49432 | 690002 | 560626 | 926158 | 1248869 | 3955562 | 1757419 | 1823939 | 789444 | 403729 | 283779 |
| 41 Salaries and wages | 22499550 | 139590 | 977423 | 934069 | 1181166 | 1426771 | 5483954 | 3212300 | 3845211 | 2162069 | 1441330 | 1695666 |
| 42 Repairs | 1730569 | 20688 | 85882 | 80855 | 107043 | 140675 | 432841 | 198057 | 246270 | 140157 | 120657 | 157444 |
| 43 Bad debts | 881894 | 27886 | 24980 | 14616 | 42508 | 57655 | 260346 | 141387 | 128193 | 72107 | 46302 | 65914 |
| 44 Rent paid on business property | 3611395 | 53451 | 452122 | 310161 | 303894 | 328765 | 905548 | 341729 | 385207 | 183798 | 169272 | 177449 |
| 45 Taxes paid | 8035316 | 53087 | 262359 | 298473 | 400616 | 609640 | 2193985 | 1085177 | 1431452 | 720712 | 470193 | 509622 |
| 46 Interest paid | 4092257 | 18705 | 85265 | 71438 | 225710 | 256681 | 978183 | 593786 | 716408 | 466503 | 331300 | 348278 |
| 47 Amortization | 439331 | 4260 | 14413 | 17940 | 20550 | 26756 | 78789 | 70221 | 57028 | 55927 | 41455 | 51993 |
| 48 Depreciation | 8623956 | 59020 | 138847 | 193069 | 349274 | 505823 | 2023132 | 1242998 | 1604847 | 1074822 | 701952 | 730174 |
| 49 Depletion | 91100 | - | - | *4978 | - | - | *4053 | *14497 | *2227 | *56803 | 4646 | 3895 |
| 50 Advertising | 3339060 | 24610 | 97763 | 57732 | 153983 | 140591 | 601551 | 286687 | 632348 | 537097 | 425420 | 381277 |
| 51 Pension, prof sh, stock, annuity | 1680810 | 9647 | *37480 | 21393 | 76247 | 71412 | 422942 | 218894 | 344085 | 208781 | 105547 | 164382 |
| 52 Employee benefit programs | 4410908 | 15859 | 41599 | 85057 | 138158 | 280059 | 1068482 | 683349 | 880530 | 508566 | 334517 | 374731 |
| 53 Net loss, noncapital assets | 58300 | *19665 | *2585 | *290 | - | *629 | 11253 | 4801 | 12811 | 2141 | 1815 | 2310 |
| 54 Other deductions | 27685257 | 254128 | 1495347 | 1068246 | 1848393 | 1808312 | 6621283 | 3780135 | 4429746 | 2578213 | 1881711 | 1919743 |
| 55 Total receipts less total deducts | 20590281 | 119922 | 49113 | 259331 | 368368 | 822324 | 4488325 | 3034242 | 4496218 | 2792039 | 1941665 | 2218733 |
| Net income (less deficit) | | | | | | | | | | | | |
| 56 from a trade or business | 20477819 | 119016 | 49094 | 258926 | 368357 | 821539 | 4470047 | 3025314 | 4470957 | 2772777 | 1923338 | 2198454 |
| 57 Net income | 24578526 | 395264 | 517572 | 588670 | 749675 | 1245144 | 5583925 | 3407983 | 4773199 | 2967585 | 2045410 | 2304099 |
| 58 Deficit | 4100708 | 276249 | 468478 | 329744 | 381318 | 423605 | 1113878 | 382669 | 302242 | 194808 | 122072 | 105645 |
| 59 Income tax, total | 28079 | *2919 | - | - | - | - | 2762 | 1123 | 14701 | 2549 | 3087 | 939 |
| 60 Built-in gains tax | 21156 | *2797 | - | - | - | - | 2717 | *612 | 12792 | 822 | 642 | 776 |
| 61 Recapture of investment credit | *1208 | - | - | - | - | - | - | *358 | *260 | *530 | 61 | - |
| 62 Excess net passive income tax | *326 | *122 | - | - | - | - | - | - | *142 | *62 | - | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 63 distributed to shareholders: | 3005417 | 305096 | 349242 | 199705 | 30987 | 100381 | 437992 | 360006 | 332986 | 350566 | 335983 | 202473 |
| 64 Dividend income | 113447 | *993 | *232 | *776 | *1356 | 7558 | 23982 | 14813 | 27057 | 8967 | 15440 | 12273 |
| 65 Interest income | 830255 | 7740 | 3501 | 5290 | 22543 | 33543 | 163492 | 119983 | 159530 | 121846 | 86998 | 105789 |
| 66 Royalty income (less loss) | 137616 | *254 | *12612 | - | *1044 | *85 | *70201 | *9068 | 8229 | 5452 | 27822 | 2849 |
| 67 Net S-T capital gain (less loss) | -18359 | *1813 | - | *973 | *-548 | *591 | -10644 | -5085 | -251 | -1319 | 456 | -4345 |
| 68 Net L-T capital gain (less loss) | 1935044 | *292527 | *332865 | *192665 | *6589 | *58605 | 189715 | 221981 | 135791 | 213545 | 205227 | 85533 |
| 69 Other portfolio income (net) | 7413 | *1769 | *31 | - | *2 | - | *1247 | *-754 | 2629 | *2076 | 39 | 374 |
| Real estate rental net income | | | | | | | | | | | | |
| 70 (less deficit) | 88761 | *424 | - | *594 | *1046 | *3626 | 29289 | 16089 | 19781 | 6545 | 5822 | 5544 |
| 71 Net income | 109144 | *424 | - | *594 | *1369 | *5154 | 34791 | 17079 | 25715 | 9132 | 8565 | 6320 |
| 72 Deficit | 20384 | - | - | - | *323 | *1528 | 5502 | 989 | 5935 | 2587 | 2742 | 777 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 73 other rental activity | 53114 | - | - | *1071 | *1589 | *3443 | 13167 | 8617 | 6671 | 10015 | 1831 | 6710 |
| 74 Net income | 60257 | - | - | *1071 | *1589 | *3443 | 14628 | *11663 | 8904 | 10163 | 1846 | 6950 |
| 75 Deficit | *7144 | - | - | - | - | - | *1461 | *3046 | *2233 | *148 | 15 | 240 |

DIVISION 50
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 82080 | 6380 | 46982 | 11753 | 5812 | 4284 | 5496 | 777 | 418 | 108 | 53 | 17 |
| 2 Total assets | 42603946 | - | 1524487 | 2007013 | 2077614 | 3037464 | 12063817 | 5202900 | 6377660 | 3677166 | 3624758 | 3011066 |
| 3 Cash | 3922401 | - | 292703 | 293102 | 310282 | 290680 | 1064381 | 547166 | 391390 | 250376 | 371134 | 111189 |
| 4 Notes and accounts receivable | 7879897 | - | 114419 | 268252 | 376386 | 515913 | 2362313 | 1266585 | 1387068 | 646726 | 605003 | 337232 |
| 5 Less: Allowance for bad debts | 131960 | - | - | *21 | *3221 | *1966 | 36027 | 24360 | 33848 | 10053 | 11199 | 11266 |
| 6 Inventories | 681524 | - | *6866 | *35064 | *21809 | *56906 | 229275 | 195256 | 80962 | 19303 | 14991 | 21092 |
| 7 U.S. govt. obligations, total | 108387 | - | - | - | *2536 | - | *31267 | *7246 | *48053 | *9677 | 9219 | 388 |
| 8 Tax-exempt securities | 139230 | - | - | - | - | - | *1318 | *19133 | *73282 | *14023 | 31475 | - |
| 9 Other current assets | 2527802 | - | 62703 | 71135 | 241668 | 161951 | 613693 | 273430 | 425687 | 223555 | 217986 | 235993 |
| 10 Loans to stockholders | 911183 | - | 94323 | 77388 | 93814 | 58004 | 192546 | 70793 | 90051 | 74085 | 144809 | 15370 |
| 11 Mortgage and real estate loans | 126980 | - | *12106 | *7392 | *833 | *29395 | *61235 | *181 | *9173 | *986 | 5679 | - |
| 12 Other investments | 3181779 | - | *54298 | *39104 | *30651 | 192065 | 874857 | 329266 | 414889 | 306876 | 411525 | 528248 |
| 13 Depreciable assets | 39288833 | - | 2082144 | 2673471 | 1983209 | 3157108 | 12171569 | 4210146 | 5145996 | 3080885 | 2543222 | 2241082 |
| 14 Less: Accumulated depreciation | 20812958 | - | 1378571 | 1676478 | 1230997 | 1721782 | 6880851 | 2167766 | 2425006 | 1285787 | 1165488 | 880232 |
| 15 Depletable assets | 44271 | - | *2672 | - | - | *4949 | *2660 | *26135 | *7193 | *277 | 384 | - |
| 16 Less: Accumulated depletion | *22889 | - | *1903 | - | - | - | *6 | *16494 | *4203 | - | 283 | - |
| 17 Land | 1040756 | - | *27430 | *21313 | *43772 | 71280 | 359914 | 115593 | 206557 | 90253 | 54914 | 49730 |
| 18 Intangible assets (Amortizable) | 3700830 | - | 42001 | 93491 | 52137 | 165797 | 1320746 | 475259 | 516061 | 243147 | 429372 | 362818 |
| 19 Less: Accumulated amortization | 1487985 | - | 16604 | 56095 | 29376 | 85088 | 532902 | 181783 | 164264 | 134022 | 199569 | 88283 |
| 20 Other assets | 1505865 | - | 129899 | 159893 | 184111 | 142253 | 227831 | 57115 | 208618 | 146858 | 161582 | 87705 |
| 21 Total liabilities | 42603946 | - | 1524487 | 2007013 | 2077614 | 3037464 | 12063817 | 5202900 | 6377660 | 3677166 | 3624758 | 3011066 |
| 22 Accounts payable | 4942697 | - | 182018 | 276360 | 221382 | 379539 | 1540091 | 729979 | 611920 | 428730 | 445653 | 127026 |
| 23 Mort, notes, and bonds under 1 yr | 4027202 | - | 215959 | 139220 | 144096 | 273549 | 1209149 | 433911 | 655288 | 421667 | 280635 | 253729 |
| 24 Other current liabilities | 3410322 | - | 66434 | 333340 | 190157 | 223542 | 792917 | 353594 | 682562 | 234824 | 338883 | 194068 |
| 25 Loans from stockholders | 4840359 | - | 667797 | 640593 | 426741 | 519790 | 1595353 | 578996 | 290138 | *93147 | 24343 | 3462 |
| 26 Mort, notes, bonds, 1 yr or more | 14994477 | - | 555848 | 748835 | 783985 | 1085127 | 4230246 | 1505457 | 2211196 | 1404632 | 1324171 | 1144979 |
| 27 Other liabilities | 1964144 | - | 9309 | *7854 | 126522 | 107224 | 614262 | 248237 | 339400 | 153697 | 141426 | 216214 |
| 28 Net worth | 8424744 | - | -172877 | -139189 | 184732 | 448694 | 2081799 | 1352725 | 1587155 | 940470 | 1069647 | 1071588 |
| 29 Capital stock | 2157657 | - | 255597 | 290894 | 231687 | 189739 | 668600 | 249647 | 116518 | 114592 | 36945 | 3438 |
| 30 Paid-in or capital surplus | 5115311 | - | 297338 | 185973 | 363194 | 846323 | 1724858 | 759891 | 520954 | 223801 | 120647 | 72331 |
| 31 Retained earnings-unappropriated | 1842011 | - | -717926 | -512192 | -398364 | -537112 | -48082 | 416137 | 1046328 | 617836 | 912633 | 1062753 |
| 32 Less: Cost of treasury stock | 690235 | - | *7885 | *103864 | *11785 | 50257 | 263576 | *72950 | 96645 | *15759 | 578 | 66934 |
| 33 Total receipts | 86185775 | 859479 | 10146570 | 8226643 | 5151761 | 6049493 | 24390160 | 9553841 | 9360195 | 5222015 | 4892618 | 2332999 |
| 34 Business receipts | 84540682 | 661203 | 9974205 | 8162027 | 5081684 | 5940779 | 23955492 | 9428444 | 9216437 | 5080409 | 4764261 | 2275741 |
| 35 Interest on govt. obligations | 21519 | *186 | - | *307 | - | *326 | 1544 | 4390 | 6475 | *1819 | 4596 | 1876 |
| 36 Net gain, noncapital assets | 573822 | 150022 | *52985 | *33565 | 31912 | 32281 | 67490 | 37136 | 52619 | 38721 | 54649 | 22442 |
| 37 Other receipts | 1049752 | 48067 | 119380 | 30744 | 38166 | 76107 | 365634 | 83871 | 84664 | 101067 | 69112 | 32940 |
| 38 Total deductions | 83662146 | 785495 | 9831735 | 7996425 | 5035277 | 6022880 | 23737139 | 9279499 | 9085323 | 5073994 | 4655407 | 2158972 |
| 39 Cost of goods sold | 38706219 | 284207 | 5100509 | 3558152 | 2628306 | 2006732 | 11221238 | 5100736 | 3565901 | 2118177 | 2254294 | 867966 |
| 40 Compensation of officers | 2371587 | 22427 | 375388 | 394800 | 157242 | 226977 | 650969 | 191027 | 193798 | 67818 | 74922 | 16219 |
| 41 Salaries and wages | 10828020 | 76056 | 1149067 | 709658 | 590745 | 934109 | 3189595 | 1089018 | 1310396 | 753866 | 682763 | 342746 |
| 42 Repairs | 1620211 | 29991 | 228725 | 137853 | 88026 | 168023 | 474655 | 96189 | 204897 | 69183 | 59949 | 62718 |
| 43 Bad debts | 270702 | *6356 | *17319 | 6161 | 12733 | 12418 | 94065 | 22226 | 47619 | 27208 | 19862 | 4735 |
| 44 Rent paid on business property | 2620960 | 24202 | 291053 | 266922 | 104863 | 176741 | 581328 | 313635 | 354877 | 219416 | 251614 | 36309 |
| 45 Taxes paid | 2954621 | 33869 | 241745 | 379421 | 158510 | 216689 | 811458 | 283314 | 339642 | 247672 | 153336 | 88966 |
| 46 Interest paid | 1494007 | 30837 | 72369 | 93875 | 71546 | 114357 | 436846 | 180162 | 207417 | 122118 | 109315 | 55165 |
| 47 Amortization | 353267 | 3151 | 6518 | 8979 | 8619 | 16612 | 100124 | 54680 | 49591 | 53661 | 32608 | 18724 |
| 48 Depreciation | 3982427 | 35118 | 262520 | 308529 | 225685 | 283150 | 1207371 | 392397 | 505611 | 290738 | 255678 | 215630 |
| 49 Depletion | *2266 | - | - | - | - | - | - | - | - | *2266 | - | - |
| 50 Advertising | 495572 | 2252 | 61386 | 36568 | 36159 | 40071 | 113384 | 84416 | 45374 | 21375 | 42500 | 12086 |
| 51 Pension, prof sh, stock, annuity | 231024 | *315 | *11349 | *4292 | *2498 | 16680 | 73990 | 40174 | 48441 | 11063 | 10742 | 11481 |
| 52 Employee benefit programs | 950083 | 6689 | 23821 | 42251 | 27361 | 74769 | 267807 | 156216 | 159972 | 82378 | 78112 | 30707 |
| 53 Net loss, noncapital assets | 48557 | - | *12811 | *201 | *1057 | *26114 | *813 | *3698 | 1922 | *1708 | 234 | - |
| 54 Other deductions | 16732625 | 230026 | 1977153 | 2048762 | 921926 | 1709437 | 4513497 | 1271612 | 2049867 | 985347 | 629477 | 395521 |
| 55 Total receipts less total deducts | 2523628 | 73983 | 314835 | 230218 | 116484 | 26613 | 653021 | 274342 | 274872 | 148022 | 237211 | 174027 |
| 56 Net income (less deficit) from a trade or business | 2502109 | 73798 | 314835 | 229911 | 116484 | 26287 | 651476 | 269951 | 268397 | 146203 | 232615 | 172151 |
| 57 Net income | 4732215 | 209091 | 595078 | 439722 | 343054 | 318071 | 1184377 | 514515 | 444269 | 230054 | 258578 | 195407 |
| 58 Deficit | 2230106 | 135293 | 280243 | 209810 | 226570 | 291784 | 532901 | 244564 | 175872 | 83851 | 25963 | 23255 |
| 59 Income tax, total | 7120 | *3106 | *146 | - | - | - | *1676 | *1050 | *87 | *930 | 103 | 22 |
| 60 Built-in gains tax | 6362 | *3106 | *146 | - | - | - | *1676 | *1050 | *87 | *172 | 103 | 22 |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | *758 | - | - | - | - | - | - | - | - | *758 | - | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | 1843361 | 176595 | 5116 | 20275 | 14478 | 34004 | 893198 | 93747 | 190112 | 34890 | 231523 | 149423 |
| 64 Dividend income | 28176 | *5 | *332 | *46 | *28 | *1559 | 7513 | 3496 | 1484 | 4225 | 2158 | 7332 |
| 65 Interest income | 308689 | 16740 | 4499 | 6409 | 11984 | 20370 | 71383 | 44165 | 44943 | 26670 | 36638 | 24888 |
| 66 Royalty income (less loss) | *2800 | - | - | - | - | - | *654 | - | *2126 | *1 | 19 | - |
| 67 Net S-T capital gain (less loss) | -1289 | -36 | - | *796 | - | *-1344 | 64 | *-133 | -410 | *-420 | 742 | -546 |
| 68 Net L-T capital gain (less loss) | 1503908 | *159886 | *285 | *13024 | *2466 | *13420 | 813322 | 45307 | 141973 | *4493 | 191982 | 117750 |
| 69 Other portfolio income (net) | 1076 | - | - | - | - | - | *262 | *913 | *-4 | *-80 | -15 | 1 |
| 70 Real estate rental net income (less deficit) | 83565 | - | - | *-71 | *7335 | *22879 | 28372 | *2304 | 7981 | 10015 | -1132 | 5881 |
| 71 Net income | 90368 | - | - | - | *7335 | *23250 | 29072 | *2674 | 10673 | 10015 | 1426 | 5924 |
| 72 Deficit | 6804 | - | - | *71 | - | *371 | *700 | *370 | *2692 | - | 2558 | 43 |
| 73 Net income (less deficit) from other rental activity | 45124 | *1396 | *-2759 | *14136 | *6553 | *26032 | -4863 | *4939 | -622 | *-13707 | 381 | 13636 |
| 74 Net income | 110821 | *1396 | *13246 | *14137 | *6553 | *26032 | 14474 | *14129 | *1518 | *25 | 5675 | 13636 |
| 75 Deficit | 65697 | - | *16005 | *-0 | - | - | *19337 | *9190 | *2140 | *13731 | 5294 | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 517812 | 30578 | 253158 | 101125 | 54056 | 31407 | 36532 | 6794 | 3202 | 656 | 210 | 97 |
| 2 Total assets | 297397978 | - | 9246997 | 16193170 | 18957100 | 21996144 | 82094021 | 47009593 | 47522709 | 22048735 | 13910832 | 18418676 |
| 3 Cash | 27630419 | - | 1719949 | 2365758 | 2629811 | 2609276 | 8069248 | 3708287 | 2987718 | 1516810 | 737236 | 1286327 |
| 4 Notes and accounts receivable | 63623783 | - | 925296 | 2133877 | 3116584 | 4383529 | 18365188 | 10269610 | 11872376 | 5901488 | 3215737 | 3440096 |
| 5 Less: Allowance for bad debts | 931103 | - | *8058 | *11987 | 6892 | 25488 | 196074 | 146584 | 231322 | 124528 | 61353 | 118817 |
| 6 Inventories | 111117174 | - | 2818553 | 4849566 | 5743348 | 6545382 | 31986465 | 20798675 | 19281829 | 7623112 | 5279838 | 6190406 |
| 7 U.S. govt. obligations, total | 936613 | - | *2698 | *20255 | *26719 | *2143 | 171940 | 249991 | 247098 | 135367 | 72466 | 7937 |
| 8 Tax-exempt securities | 697173 | - | *2247 | *50 | *50934 | *26260 | 279152 | *89843 | 95253 | 97494 | 27882 | 28058 |
| 9 Other current assets | 9760872 | - | 208537 | 360675 | 418956 | 675054 | 2403370 | 1465479 | 1530384 | 1044729 | 581066 | 1072622 |
| 10 Loans to stockholders | 3859283 | - | 313324 | 320705 | 568387 | 384948 | 1063851 | 418324 | 479733 | 135784 | 79997 | 94231 |
| 11 Mortgage and real estate loans | 866207 | - | *5586 | *91675 | *35163 | 189705 | 194133 | 125763 | 55832 | 75170 | 20721 | 72459 |
| 12 Other investments | 11295723 | - | 109228 | 284262 | 447170 | 766668 | 2544761 | 1581928 | 1982008 | 1121681 | 1059777 | 1398241 |
| 13 Depreciable assets | 115258048 | - | 7414609 | 9488915 | 10091021 | 10094776 | 30728966 | 14149680 | 14826810 | 6731996 | 4303800 | 7427475 |
| 14 Less: Accumulated depreciation | 64219053 | - | 4903538 | 5509013 | 5916011 | 5417263 | 17910661 | 7659922 | 7788587 | 3443878 | 2110715 | 3559465 |
| 15 Depletable assets | 157079 | - | *11713 | *13378 | *23255 | *163 | *1266 | *336 | *12407 | *49000 | 4978 | 40585 |
| 16 Less: Accumulated depletion | 72723 | - | *4469 | *5477 | *134 | *107 | *1266 | *5 | *5647 | *28720 | 401 | 26496 |
| 17 Land | 7218599 | - | 86181 | 293747 | 436411 | 756232 | 2094386 | 1031760 | 1069062 | 535608 | 268513 | 646698 |
| 18 Intangible assets (Amortizable) | 9217513 | - | 662189 | 1430628 | 1077680 | 1078158 | 2338657 | 1142993 | 815447 | 339630 | 154835 | 177297 |
| 19 Less: Accumulated amortization | 4077164 | - | 287562 | 621214 | 487425 | 400100 | 1086670 | 518158 | 399445 | 113349 | 69751 | 93490 |
| 20 Other assets | 5059536 | - | 170515 | 687371 | 702122 | 326810 | 1047310 | 301593 | 691754 | 451341 | 346207 | 334512 |
| 21 Total liabilities | 297397978 | - | 9246997 | 16193170 | 18957100 | 21996144 | 82094021 | 47009593 | 47522709 | 22048735 | 13910832 | 18418676 |
| 22 Accounts payable | 55357402 | - | 1942973 | 3099790 | 3847075 | 4583070 | 15138917 | 7077251 | 8483876 | 4359928 | 2951884 | 3872639 |
| 23 Mort, notes, and bonds under 1 yr | 60690586 | - | 1103631 | 1145391 | 1419316 | 2137121 | 17146995 | 14850180 | 13350092 | 4661091 | 2001372 | 2875395 |
| 24 Other current liabilities | 20531180 | - | 756311 | 1001900 | 1255970 | 1309752 | 5289933 | 3270911 | 3412641 | 1801910 | 1168301 | 1263550 |
| 25 Loans from stockholders | 28952078 | - | 5347156 | 4931001 | 3544933 | 3048975 | 6698623 | 2429004 | 1934524 | 498594 | 269903 | 249364 |
| 26 Mort, notes, bonds, 1 yr or more | 42121061 | - | 1788795 | 3079032 | 4163324 | 4116821 | 10877206 | 5249055 | 5359957 | 2593983 | 1838159 | 3054730 |
| 27 Other liabilities | 3832734 | - | 194081 | 281668 | 170630 | 265871 | 1008205 | 551507 | 478428 | 193618 | 170141 | 518586 |
| 28 Net worth | 85912937 | - | -1885950 | 2654388 | 4555852 | 6534534 | 25934143 | 13581685 | 14503192 | 7939611 | 5511071 | 6584412 |
| 29 Capital stock | 13087830 | - | 1829859 | 2220669 | 1561765 | 1683736 | 3238450 | 1240361 | 751847 | 263645 | 146925 | 150573 |
| 30 Paid-in or capital surplus | 17173772 | - | 1595174 | 2423858 | 1417883 | 2081679 | 4830309 | 2116818 | 1360731 | 629104 | 503393 | 214823 |
| 31 Retained earnings-unappropriated | 60238609 | - | -5002912 | -1790470 | 1983633 | 3254084 | 19297793 | 10880728 | 12981266 | 7339114 | 4928476 | 6366897 |
| 32 Less: Cost of treasury stock | 4587273 | - | 308071 | 199669 | 407429 | 484965 | 1432409 | 656223 | 590651 | 292252 | 67723 | 147881 |
| 33 Total receipts | 1075844032 | 7305240 | 54239325 | 70117846 | 65102330 | 72387851 | 303342752 | 180243485 | 167452343 | 67033284 | 38849778 | 49769797 |
| 34 Business receipts | 1062856018 | 6918016 | 52933264 | 69478325 | 64651301 | 71496315 | 300138033 | 178025863 | 165489937 | 66132339 | 38358514 | 49234112 |
| 35 Interest on govt. obligations | 100480 | *11 | - | *152 | *2788 | 5810 | 25678 | 15703 | 15386 | 11486 | 10983 | 12484 |
| 36 Net gain, noncapital assets | 653104 | 117874 | 44410 | 71726 | 19083 | 35933 | 145727 | 68898 | 72217 | 29974 | 21003 | 26260 |
| 37 Other receipts | 12234430 | 269340 | 1261651 | 567644 | 429158 | 849793 | 3033315 | 2133021 | 1874804 | 859484 | 459279 | 496941 |
| 38 Total deductions | 1055225825 | 7483176 | 53771637 | 69388917 | 63914084 | 70848758 | 297568999 | 177304062 | 163703140 | 65199926 | 37492550 | 48550576 |
| 39 Cost of goods sold | 822888674 | 4837838 | 31865489 | 47943921 | 43455507 | 50084482 | 237874024 | 147648390 | 135910589 | 52893098 | 30469402 | 39905934 |
| 40 Compensation of officers | 21978713 | 152857 | 2745592 | 2507357 | 2495415 | 2217422 | 5799734 | 2639729 | 2043164 | 749600 | 389008 | 238835 |
| 41 Salaries and wages | 73390248 | 602572 | 4875396 | 5723392 | 6011291 | 6471910 | 19689104 | 10622100 | 9661156 | 4308242 | 2547914 | 2877171 |
| 42 Repairs | 4753659 | 35931 | 428784 | 493826 | 427061 | 442623 | 1256844 | 594506 | 505517 | 205353 | 148596 | 214618 |
| 43 Bad debts | 1809956 | 25531 | 60269 | 118921 | 165050 | 148395 | 500489 | 240209 | 263243 | 113325 | 66268 | 108256 |
| 44 Rent paid on business property | 18837733 | 228942 | 2880171 | 2603902 | 2101712 | 1766888 | 4267282 | 1779686 | 1630382 | 664609 | 442632 | 471527 |
| 45 Taxes paid | 15906323 | 153708 | 1453190 | 1608339 | 1320986 | 1288622 | 4213809 | 1986090 | 2009326 | 817702 | 495296 | 559255 |
| 46 Interest paid | 7564117 | 82651 | 315002 | 447557 | 545036 | 577502 | 2154996 | 1236153 | 1116840 | 451062 | 274211 | 363108 |
| 47 Amortization | 1020630 | 14760 | 80487 | 124905 | 105424 | 117500 | 248895 | 150892 | 89939 | 43390 | 20976 | 23463 |
| 48 Depreciation | 9164047 | 85320 | 677543 | 774592 | 726035 | 728279 | 2339722 | 1126426 | 1204923 | 569099 | 384767 | 547341 |
| 49 Depletion | *4565 | - | *26 | *1227 | - | *142 | *924 | - | - | - | - | 2246 |
| 50 Advertising | 11409596 | 210022 | 639328 | 859881 | 752658 | 1014302 | 2941915 | 1643463 | 1652491 | 779199 | 451186 | 465151 |
| 51 Pension, prof sh, stock, annuity | 1797798 | *6804 | 121760 | 77573 | 144802 | 125433 | 540225 | 228481 | 250469 | 116706 | 71263 | 114281 |
| 52 Employee benefit programs | 4552466 | 26308 | 142232 | 201770 | 233310 | 443451 | 1251165 | 715641 | 731060 | 316094 | 225042 | 266393 |
| 53 Net loss, noncapital assets | 153189 | 43488 | *15805 | *15283 | *5782 | *4823 | 21385 | 25392 | 14606 | 5209 | 747 | 669 |
| 54 Other deductions | 59994112 | 976446 | 7470561 | 5886472 | 5424015 | 5416985 | 14468486 | 6666905 | 6619436 | 3167237 | 1505243 | 2392326 |
| 55 Total receipts less total deducts | 20618207 | -177936 | 467688 | 728929 | 1188246 | 1539093 | 5773753 | 2939423 | 3749203 | 1833358 | 1357228 | 1219220 |
| Net income (less deficit) | | | | | | | | | | | | |
| 56 from a trade or business | 20517727 | -177947 | 467688 | 728778 | 1185458 | 1533284 | 5748076 | 2923719 | 3733818 | 1821872 | 1346245 | 1206737 |
| 57 Net income | 28957479 | 404755 | 2355859 | 2276015 | 2035845 | 2374080 | 7295471 | 3441802 | 4088682 | 1976125 | 1421789 | 1287055 |
| 58 Deficit | 8439752 | 582701 | 1888171 | 1547238 | 850387 | 840796 | 1547395 | 518082 | 354865 | 154253 | 75544 | 80319 |
| 59 Income tax, total | 40234 | - | *70 | *13398 | *84 | *2357 | 9125 | 2864 | 4800 | 2091 | 2079 | 3365 |
| 60 Built-in gains tax | 31733 | - | - | *13398 | *84 | *2077 | 8431 | *1635 | 1884 | *357 | 1997 | 1870 |
| 61 Recapture of investment credit | *114 | - | - | - | - | - | - | - | - | *114 | - | - |
| 62 Excess net passive income tax | *1428 | - | - | - | - | *280 | - | - | *1148 | - | - | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 63 distributed to shareholders: | 2877029 | 359241 | 42186 | 223065 | 44879 | 144931 | 585964 | 605728 | 310311 | 178898 | 107808 | 274019 |
| 64 Dividend income | 147360 | *48 | 1471 | 3814 | 9649 | 9898 | 41468 | 14302 | 14688 | 17588 | 14034 | 20400 |
| 65 Interest income | 1299492 | 6686 | 31687 | 40466 | 59085 | 79643 | 330433 | 204720 | 234215 | 128717 | 83123 | 100718 |
| 66 Royalty income (less loss) | 37840 | - | *626 | - | *243 | - | *13308 | *2170 | 8820 | *2959 | 4440 | 5274 |
| 67 Net S-T capital gain (less loss) | -27889 | *-4429 | *522 | *-6098 | -1227 | -5006 | 492 | 1853 | -2891 | -16746 | -1981 | 7623 |
| 68 Net L-T capital gain (less loss) | 1418870 | 356936 | *7880 | 184928 | -22649 | 60397 | 197425 | 382582 | 52287 | 51701 | 7891 | 139491 |
| 69 Other portfolio income (net) | 1355 | - | - | *-45 | *-221 | - | 2838 | *101 | 3192 | *-5321 | 301 | 512 |
| Real estate rental net income | | | | | | | | | | | | |
| 70 (less deficit) | 320555 | *1281 | 14203 | 16656 | 18062 | 19319 | 118296 | 39376 | 38046 | 29555 | 9253 | 16508 |
| 71 Net income | 357364 | *1380 | 14754 | 17631 | 22090 | 25888 | 128823 | 42580 | 43327 | 32840 | 10649 | 17403 |
| 72 Deficit | 36809 | 99 | *550 | *975 | 4027 | 6569 | 10527 | 3203 | 5281 | 3285 | 1396 | 894 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 73 other rental activity | 172433 | *2085 | *14101 | *18077 | *7862 | *8447 | 3410 | 18848 | 30272 | 11474 | 13081 | 44778 |
| 74 Net income | 203851 | *2085 | *14101 | *18077 | *7862 | *8447 | 20888 | 19125 | 36443 | 15802 | 13328 | 47694 |
| 75 Deficit | 31418 | - | - | - | - | - | 17478 | *277 | *6172 | *4328 | 247 | 2916 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 62
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | Size of Total Assets 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 Number of returns | 375863 | 24625 | 185760 | 81233 | 38460 | 20100 | 19829 | 3870 | 1595 | 264 | 83 | 45 |
| 2 Total assets | 163904022 | - | 7099259 | 12790038 | 13478237 | 13892984 | 44473702 | 26824995 | 22937113 | 8662290 | 5466825 | 8278580 |
| 3 Cash | 15847863 | - | 1191422 | 1708635 | 1821338 | 1685348 | 4093670 | 1916684 | 1707625 | 671048 | 318601 | 733491 |
| 4 Notes and accounts receivable | 20582043 | - | 582695 | 1138249 | 1472678 | 1662708 | 5507748 | 3356625 | 3398452 | 1540395 | 758237 | 1164255 |
| 5 Less: Allowance for bad debts | 293169 | - | *4057 | *11050 | 5084 | 10607 | 58506 | 45516 | 63399 | 30974 | 10469 | 53507 |
| 6 Inventories | 67572142 | - | 2299758 | 4065948 | 4182483 | 4087258 | 20252099 | 14311696 | 10831321 | 3261805 | 1959507 | 2320267 |
| 7 U.S. govt. obligations, total | 282859 | - | *2698 | - | *2856 | *2143 | 61861 | *77302 | *40019 | *66421 | 29560 | - |
| 8 Tax-exempt securities | 248397 | - | *2247 | *50 | *12349 | *22617 | 86316 | *46430 | *40104 | *23549 | 14736 | - |
| 9 Other current assets | 4870549 | - | 157456 | 277357 | 279205 | 461690 | 1214722 | 779857 | 657833 | 276751 | 206870 | 558808 |
| 10 Loans to stockholders | 2324481 | - | 161426 | 283245 | 303930 | 280508 | 578940 | 252718 | 245051 | 90747 | 52139 | 75778 |
| 11 Mortgage and real estate loans | 603665 | - | *5586 | *81385 | *32537 | 173849 | 144727 | 87867 | 26325 | *37212 | 8067 | 6111 |
| 12 Other investments | 5189311 | - | 50588 | 250982 | 336286 | 553108 | 1196046 | 774426 | 798434 | 450500 | 359402 | 419541 |
| 13 Depreciable assets | 74793860 | - | 6023043 | 8113507 | 8059819 | 7188445 | 18660148 | 8206544 | 8003117 | 3290068 | 2512461 | 4736707 |
| 14 Less: Accumulated depreciation | 40308005 | - | 3932160 | 4631749 | 4538861 | 3557761 | 10391084 | 4137772 | 3939864 | 1660524 | 1177767 | 2340464 |
| 15 Depletable assets | 69859 | - | *9670 | *13378 | *23016 | *163 | *956 | *6 | *11912 | *5505 | 4393 | 860 |
| 16 Less: Accumulated depletion | 17105 | - | *4469 | *5477 | *38 | *107 | *956 | *5 | *5617 | *3 | - | 432 |
| 17 Land | 5288886 | - | 79562 | 235981 | 399952 | 618407 | 1463815 | 799952 | 663569 | 345025 | 184729 | 497894 |
| 18 Intangible assets (Amortizable) | 6471096 | - | 568312 | 1269534 | 856024 | 770981 | 1750289 | 686232 | 332996 | 90275 | 92057 | 54396 |
| 19 Less: Accumulated amortization | 2779542 | - | 247562 | 553508 | 355048 | 277180 | 776594 | 322602 | 134240 | 35573 | 45927 | 31308 |
| 20 Other assets | 3156832 | - | 153044 | 553572 | 594795 | 231416 | 689505 | 34553 | 323474 | 240063 | 200229 | 136182 |
| 21 Total liabilities | 163904022 | - | 7099259 | 12790038 | 13478237 | 13892984 | 44473702 | 26824995 | 22937113 | 8662290 | 5466825 | 8278580 |
| 22 Accounts payable | 22198172 | - | 1221458 | 2145285 | 2291664 | 2280872 | 5450262 | 2667970 | 2453484 | 1229999 | 1028536 | 1428643 |
| 23 Mort, notes, and bonds under 1 yr | 40590589 | - | 644163 | 913668 | 956017 | 1393251 | 12647168 | 11552408 | 9021810 | 2173476 | 582265 | 706363 |
| 24 Other current liabilities | 11735259 | - | 545945 | 743114 | 970043 | 928887 | 3040007 | 1723898 | 1852049 | 729833 | 547384 | 654099 |
| 25 Loans from stockholders | 19338949 | - | 3996051 | 3972014 | 2685573 | 2152574 | 3756934 | 1382113 | 928486 | 219243 | 66993 | 178969 |
| 26 Mort, notes, bonds, 1 yr or more | 28011438 | - | 1494498 | 2653804 | 3359111 | 3173592 | 7350713 | 3298749 | 2902248 | 1086728 | 1103570 | 1588426 |
| 27 Other liabilities | 2246786 | - | 178046 | 268237 | 112021 | 194821 | 712473 | 197664 | 174289 | 106027 | 64981 | 238227 |
| 28 Net worth | 39782828 | - | -980903 | 2093917 | 3103810 | 3768986 | 11516146 | 6002193 | 5604747 | 3116984 | 2073096 | 3483852 |
| 29 Capital stock | 9243425 | - | 1501530 | 1975534 | 1142715 | 1064796 | 2185749 | 778938 | 406280 | 87023 | 43631 | 57229 |
| 30 Paid-in or capital surplus | 11295846 | - | 1277579 | 1893800 | 998457 | 1332105 | 2818996 | 1496643 | 842738 | 282575 | 274950 | 78003 |
| 31 Retained earnings-unappropriated | 21526310 | - | -3491658 | -1627148 | 1161660 | 1652556 | 7143010 | 4027878 | 4596903 | 2885260 | 1779777 | 3398074 |
| 32 Less: Cost of treasury stock | 2282753 | - | 268355 | 148269 | 199022 | 280470 | 631608 | 301266 | 241175 | 137873 | 25261 | 49455 |
| 33 Total receipts | 619749261 | 5405300 | 42244321 | 48607229 | 43284476 | 43095026 | 167416336 | 110776319 | 93275221 | 29081595 | 16175423 | 20388015 |
| 34 Business receipts | 610991461 | 5200148 | 41227450 | 48093549 | 42970115 | 42572028 | 165257212 | 109096637 | 91912248 | 28592598 | 15955522 | 20113954 |
| 35 Interest on govt. obligations | 39948 | - | - | *152 | *1156 | 4785 | 8263 | 4706 | 3222 | 3930 | 3435 | 10299 |
| 36 Net gain, noncapital assets | 454097 | 101498 | 34511 | 65460 | 17539 | 17618 | 91269 | 41858 | 52503 | 12605 | 15915 | 3320 |
| 37 Other receipts | 8263755 | 103654 | 982360 | 448068 | 295667 | 500595 | 2059592 | 1633117 | 1307249 | 472462 | 200550 | 260441 |
| 38 Total deductions | 610915181 | 5637181 | 42187223 | 48243005 | 42517412 | 42351353 | 165016146 | 109543556 | 91804116 | 28381249 | 15673801 | 19560139 |
| 39 Cost of goods sold | 461533578 | 3619397 | 24752236 | 30761691 | 27274340 | 28693699 | 130112817 | 91795917 | 75901763 | 22245311 | 11892887 | 14483520 |
| 40 Compensation of officers | 11600307 | 122901 | 1864899 | 1762660 | 1633857 | 1140314 | 2490120 | 1221518 | 899048 | 260366 | 128050 | 76573 |
| 41 Salaries and wages | 48821376 | 507384 | 4156174 | 4853317 | 4695137 | 4429797 | 12236059 | 6612813 | 5790615 | 2213214 | 1514031 | 1812836 |
| 42 Repairs | 3264373 | 32796 | 377193 | 425170 | 353928 | 304082 | 802791 | 341093 | 294351 | 111857 | 91580 | 129532 |
| 43 Bad debts | 830883 | 21300 | 36292 | 104970 | 104728 | 73274 | 164606 | 113988 | 90250 | 40926 | 14196 | 66353 |
| 44 Rent paid on business property | 14422464 | 211648 | 2547545 | 2284907 | 1712689 | 1290212 | 3012541 | 1260907 | 1103012 | 412182 | 303751 | 283070 |
| 45 Taxes paid | 9822220 | 129821 | 1226776 | 1353202 | 1001460 | 888189 | 2324478 | 1063977 | 909769 | 389219 | 232741 | 302589 |
| 46 Interest paid | 4617118 | 49455 | 258871 | 365229 | 409299 | 409612 | 1344057 | 766371 | 563673 | 175097 | 119135 | 156320 |
| 47 Amortization | 708086 | 14111 | 67238 | 116448 | 84922 | 86464 | 180942 | 86478 | 37931 | 14619 | 12142 | 6791 |
| 48 Depreciation | 5841364 | 73291 | 557183 | 659541 | 552459 | 510580 | 1352849 | 644240 | 662196 | 249812 | 235123 | 344091 |
| 49 Depletion | *3103 | - | *26 | *1227 | - | - | *924 | - | - | - | - | 926 |
| 50 Advertising | 9112686 | 148516 | 577511 | 767362 | 663609 | 821355 | 2280469 | 1367077 | 1280209 | 514281 | 305268 | 387029 |
| 51 Pension, prof sh, stock, annuity | 708450 | *4246 | 57508 | 27647 | 77606 | 51536 | 164012 | 102583 | 82961 | 33825 | 30698 | 75829 |
| 52 Employee benefit programs | 2796030 | 21473 | 108784 | 155761 | 164017 | 330922 | 751800 | 441974 | 414402 | 153964 | 122748 | 130186 |
| 53 Net loss, noncapital assets | 115646 | 43488 | *15305 | *14121 | *5676 | *2512 | 18230 | 1709 | 11472 | 2360 | 524 | 249 |
| 54 Other deductions | 36717498 | 637354 | 5583683 | 4589754 | 3783685 | 3318806 | 7779453 | 3722912 | 3762465 | 1564217 | 670926 | 1304245 |
| 55 Total receipts less total deducts | 8834080 | -231882 | 57099 | 364224 | 767064 | 743673 | 2400190 | 1232763 | 1471105 | 700346 | 501622 | 827876 |
| Net income (less deficit) | | | | | | | | | | | | |
| 56 from a trade or business | 8794132 | -231882 | 57099 | 364072 | 765908 | 738888 | 2391927 | 1228057 | 1467883 | 696417 | 498186 | 817577 |
| 57 Net income | 14793740 | 277386 | 1545749 | 1613688 | 1354939 | 1308013 | 3352578 | 1585808 | 1654827 | 746596 | 520455 | 833699 |
| 58 Deficit | 5999607 | 509268 | 1488650 | 1249616 | 589031 | 569125 | 960650 | 357751 | 186944 | 50180 | 22269 | 16123 |
| 59 Income tax, total | 10332 | - | - | - | *84 | *371 | 4181 | *1699 | 2094 | *891 | 152 | 862 |
| 60 Built-in gains tax | 5301 | - | - | - | *84 | *91 | *3745 | *487 | *343 | *287 | 69 | 195 |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | *1072 | - | - | - | - | *280 | - | - | *792 | - | - | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 63 distributed to shareholders: | 1391400 | 327306 | 36448 | 44555 | 15234 | 82397 | 299312 | 272216 | 161569 | 76622 | 24665 | 51074 |
| 64 Dividend income | 56541 | *29 | *819 | 3133 | 4499 | 8346 | 18561 | 5735 | 4646 | 5887 | 1559 | 3327 |
| 65 Interest income | 680574 | 5866 | 25825 | 28363 | 38608 | 53254 | 163005 | 110430 | 124801 | 63395 | 24089 | 42937 |
| 66 Royalty income (less loss) | 12284 | - | *626 | - | *2 | - | *3137 | *2081 | *4011 | *33 | 212 | 2182 |
| 67 Net S-T capital gain (less loss) | -2308 | *-2572 | *522 | *111 | *-388 | -2806 | 2037 | -203 | -564 | 1314 | 224 | 16 |
| 68 Net L-T capital gain (less loss) | 641682 | 323983 | *8657 | 12948 | -27501 | 23602 | 111277 | 154125 | 27616 | 5826 | -1450 | 2600 |
| 69 Other portfolio income (net) | 2628 | - | - | - | *14 | - | *1295 | *48 | *1059 | *168 | 32 | 13 |
| Real estate rental net income | | | | | | | | | | | | |
| 70 (less deficit) | 216785 | *1243 | 11984 | *12608 | 18237 | 13803 | 73664 | 27299 | 22025 | 21388 | 3146 | 11388 |
| 71 Net income | 237552 | *1342 | *12535 | *13583 | 22090 | 18129 | 77475 | 28364 | 24529 | 23402 | 4152 | 11953 |
| 72 Deficit | 20767 | 99 | *550 | *975 | *3853 | *4326 | 3811 | *1065 | 2504 | *2013 | 1007 | 565 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 73 other rental activity | 86911 | *2085 | *11882 | *17753 | *7388 | *348 | -4186 | *7896 | 6120 | 9403 | 8174 | 20049 |
| 74 Net income | 110707 | *2085 | *11882 | *17753 | *7388 | *348 | 6085 | *8022 | 12285 | *13719 | 8174 | 22965 |
| 75 Deficit | 23796 | - | - | - | - | - | *10271 | *126 | *6165 | *4317 | - | 2916 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Size of Total Assets | | | | | | |
| 1 Number of returns | 1942 | *25 | *1289 | *448 | *4 | *63 | *66 | *30 | *14 | *** | *** | - |
| 2 Total assets | 985372 | - | *9966 | *64568 | *1766 | *57634 | *180293 | *207021 | *267826 | *** | *** | - |
| 3 Cash | 85805 | - | *6542 | *8207 | *506 | *12 | *6257 | *8442 | *45661 | *** | *** | - |
| 4 Notes and accounts receivable | 224861 | - | - | *7923 | - | *1681 | *58056 | *62768 | *37007 | *** | *** | - |
| 5 Less: Allowance for bad debts | *2008 | - | - | - | - | - | *196 | *1135 | - | *** | *** | - |
| 6 Inventories | 323262 | - | *1183 | - | - | *706 | *75690 | *88985 | *106923 | *** | *** | - |
| 7 U.S. govt. obligations, total | *23227 | - | - | - | - | - | *23227 | - | - | *** | *** | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 9 Other current assets | 39232 | - | - | *15417 | *12 | - | *2433 | *3277 | *13607 | *** | *** | - |
| 10 Loans to stockholders | *14495 | - | - | *479 | *257 | - | - | *53 | *13705 | *** | *** | - |
| 11 Mortgage and real estate loans | *6468 | - | - | - | - | - | - | *6468 | - | *** | *** | - |
| 12 Other investments | *18193 | - | - | *238 | - | - | *324 | *2558 | *14138 | *** | *** | - |
| 13 Depreciable assets | 299647 | - | *2615 | *32721 | *1807 | - | *28988 | *81622 | *45842 | *** | *** | - |
| 14 Less: Accumulated depreciation | 156349 | - | *374 | *25864 | *817 | - | *15099 | *47922 | *30865 | *** | *** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 17 Land | *2428 | - | - | - | - | - | *83 | *328 | *2017 | *** | *** | - |
| 18 Intangible assets (Amortizable) | *151220 | - | - | *35796 | - | *73714 | *738 | *1989 | *37323 | *** | *** | - |
| 19 Less: Accumulated amortization | *51521 | - | - | *10928 | - | *18479 | *208 | *413 | *20443 | *** | *** | - |
| 20 Other assets | *6412 | - | *-0 | *579 | - | - | - | - | *2912 | *** | *** | - |
| 21 Total liabilities | 985372 | - | *9966 | *64568 | *1766 | *57634 | *180293 | *207021 | *267826 | *** | *** | - |
| 22 Accounts payable | 214879 | - | - | *11444 | - | *23093 | *18323 | *18055 | *95841 | *** | *** | - |
| 23 Mort, notes, and bonds under 1 yr | 181101 | - | - | *4694 | - | - | *57293 | *14505 | *57862 | *** | *** | - |
| 24 Other current liabilities | 57412 | - | - | *8468 | *157 | *1385 | *8918 | *13059 | *19454 | *** | *** | - |
| 25 Loans from stockholders | 138068 | - | *16533 | *53941 | - | - | *19449 | *17287 | *27436 | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 117805 | - | - | - | - | *21969 | *23812 | *13095 | *29486 | *** | *** | - |
| 27 Other liabilities | *41596 | - | - | - | - | - | - | *36146 | *5450 | *** | *** | - |
| 28 Net worth | 234512 | - | *-6566 | *-13978 | *1609 | *11187 | *52498 | *94875 | *32296 | *** | *** | - |
| 29 Capital stock | 132530 | - | *3265 | *11540 | *-0 | *110159 | *2922 | *4444 | *27 | *** | *** | - |
| 30 Paid-in or capital surplus | 38944 | - | - | - | - | - | *35580 | *1746 | *1409 | *** | *** | - |
| 31 Retained earnings-unappropriated | 63037 | - | *-9831 | *-25518 | *1609 | *-98972 | *13996 | *88685 | *30860 | *** | *** | - |
| 32 Less: Cost of treasury stock | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 33 Total receipts | 2231048 | *20094 | *26132 | *357981 | *45476 | *5883 | *612982 | *378180 | *416560 | *** | *** | - |
| 34 Business receipts | 2124045 | - | *26132 | *357981 | *45476 | *5883 | *609470 | *368147 | *344055 | *** | *** | - |
| 35 Interest on govt. obligations | *745 | - | - | - | - | - | - | - | *745 | *** | *** | - |
| 36 Net gain, noncapital assets | *678 | - | - | - | - | - | *541 | *130 | *7 | *** | *** | - |
| 37 Other receipts | 105581 | *20094 | - | - | - | - | *2971 | *9904 | *71754 | *** | *** | - |
| 38 Total deductions | 2166316 | *60 | *37597 | *353422 | *33008 | *11868 | *598079 | *363625 | *411679 | *** | *** | - |
| 39 Cost of goods sold | 1457601 | - | *22210 | *144750 | *18280 | - | *472128 | *249747 | *291257 | *** | *** | - |
| 40 Compensation of officers | 75635 | - | - | *29249 | *1198 | - | *26537 | *9243 | *3415 | *** | *** | - |
| 41 Salaries and wages | 197180 | - | - | *57392 | *3566 | - | *28352 | *37812 | *47075 | *** | *** | - |
| 42 Repairs | 13743 | - | - | *5923 | *30 | - | *1427 | *2553 | *1727 | *** | *** | - |
| 43 Bad debts | 4805 | *60 | - | *73 | - | *944 | *1917 | *175 | *1209 | *** | *** | - |
| 44 Rent paid on business property | 38991 | - | *89 | *18864 | *264 | *13 | *3133 | *4797 | *1310 | *** | *** | - |
| 45 Taxes paid | 33798 | - | *1298 | *9492 | *371 | *50 | *5081 | *5568 | *6705 | *** | *** | - |
| 46 Interest paid | 36214 | - | - | *6657 | - | *2315 | *6324 | *3868 | *12096 | *** | *** | - |
| 47 Amortization | *9719 | - | - | - | - | *3916 | *91 | *152 | *5001 | *** | *** | - |
| 48 Depreciation | 32771 | - | *374 | *2315 | *245 | - | *3012 | *6826 | *4626 | *** | *** | - |
| 49 Depletion | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 50 Advertising | 22428 | - | *106 | *3972 | *48 | - | *5725 | *7026 | *3222 | *** | *** | - |
| 51 Pension, prof sh, stock, annuity | 10402 | - | - | *5986 | *85 | - | *2409 | *1012 | *205 | *** | *** | - |
| 52 Employee benefit programs | 13969 | - | *46 | *6102 | - | - | *1193 | *828 | *3975 | *** | *** | - |
| 53 Net loss, noncapital assets | *26 | - | - | - | - | - | - | - | - | *** | *** | - |
| 54 Other deductions | 219034 | - | *13475 | *62646 | *8921 | *4630 | *40751 | *34020 | *29856 | *** | *** | - |
| 55 Total receipts less total deducts | 64732 | *20034 | *-11465 | *4560 | *12469 | *-5985 | *14902 | *14556 | *4881 | *** | *** | - |
| 56 Net income (less deficit) from a trade or business | 63987 | *20034 | *-11465 | *4560 | *12469 | *-5985 | *14902 | *14556 | *4137 | *** | *** | - |
| 57 Net income | 91794 | *20034 | *490 | *14426 | *12469 | - | *14902 | *14556 | *4137 | *** | *** | - |
| 58 Deficit | *27807 | - | *11955 | *9867 | - | *5985 | - | - | - | *** | *** | - |
| 59 Income tax, total | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 60 Built-in gains tax | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 62 Excess net passive income tax | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | 6331 | - | *85 | *575 | *72 | - | *1162 | *1108 | *2659 | *** | *** | - |
| 64 Dividend income | *26 | - | - | - | - | - | - | - | *26 | *** | *** | - |
| 65 Interest income | 6474 | - | *85 | *575 | *72 | - | *1162 | *1108 | *2801 | *** | *** | - |
| 66 Royalty income (less loss) | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 67 Net S-T capital gain (less loss) | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 68 Net L-T capital gain (less loss) | *-169 | - | - | - | - | - | - | - | *-169 | *** | *** | - |
| 69 Other portfolio income (net) | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 70 Real estate rental net income (less deficit) | *851 | - | - | - | - | - | *851 | - | - | *** | *** | - |
| 71 Net income | *851 | - | - | - | - | - | *851 | - | - | *** | *** | - |
| 72 Deficit | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 73 Net income (less deficit) from other rental activity | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 74 Net income | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 75 Deficit | - | - | - | - | - | - | - | - | - | *** | *** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 70
RETURNS WITH AND WITHOUT NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 314490 | 26711 | 141314 | 51128 | 36300 | 28254 | 26345 | 2735 | 1203 | 327 | 109 | 64 |
| 2 Total assets | 167295993 | - | 4034296 | 8248340 | 12933266 | 19814735 | 51958159 | 18685798 | 17404594 | 11456199 | 7404785 | 15355821 |
| 3 Cash | 12050538 | - | 1028629 | 1104012 | 1269631 | 1313280 | 3597620 | 1095033 | 1017503 | 555819 | 235018 | 833993 |
| 4 Notes and accounts receivable | 15569833 | - | 269003 | 454526 | 989322 | 1303042 | 3719958 | 1629691 | 2171336 | 1895354 | 1130801 | 2006801 |
| 5 Less: Allowance for bad debts | 290251 | - | *148 | *451 | *9200 | *148921 | 25594 | 23680 | 19168 | 22438 | 17995 | 22656 |
| 6 Inventories | 9003681 | - | *52731 | 252804 | 441616 | 958283 | 3867598 | 1102872 | 848784 | 631073 | 523958 | 323962 |
| 7 U.S. govt. obligations, total | 2837688 | - | *1067 | *52384 | *18059 | *37595 | 165480 | *108051 | 94303 | 188807 | 323708 | 1848234 |
| 8 Tax-exempt securities | 1176579 | - | *3759 | *3458 | *35047 | *2716 | 217907 | *99436 | 351907 | *121546 | 7947 | 332856 |
| 9 Other current assets | 14018334 | - | 177313 | 412949 | 639093 | 1621529 | 4072600 | 1204168 | 1792760 | 1198496 | 1140362 | 1759065 |
| 10 Loans to stockholders | 3944051 | - | 350455 | 335021 | 520181 | 552631 | 954468 | 496797 | 205989 | 339428 | 123893 | 65187 |
| 11 Mortgage and real estate loans | 8012626 | - | *80033 | 408250 | 510257 | 798064 | 1962333 | 537004 | 612316 | 477156 | 435952 | 2191261 |
| 12 Other investments | 24562279 | - | 348976 | 682983 | 1007245 | 1850727 | 6116528 | 3298221 | 3644527 | 2954576 | 1873652 | 2784844 |
| 13 Depreciable assets | 69377864 | - | 3280635 | 5207806 | 7212819 | 10710960 | 23268207 | 7902584 | 5891456 | 2654215 | 1270987 | 1978194 |
| 14 Less: Accumulated depreciation | 21990427 | - | 2114360 | 2326091 | 2467148 | 3222184 | 6356918 | 2047770 | 1671649 | 869302 | 370817 | 544188 |
| 15 Depletable assets | 401768 | - | *24730 | *33471 | *159 | *106509 | 180788 | - | *51 | *122 | 55937 | - |
| 16 Less: Accumulated depletion | 136618 | - | *5220 | *15754 | *159 | *33978 | *37394 | - | *51 | *116 | 43946 | - |
| 17 Land | 21703025 | - | 313053 | 1274043 | 2316513 | 3253551 | 8280193 | 2623150 | 1761682 | 873451 | 504884 | 502505 |
| 18 Intangible assets (Amortizable) | 2789183 | - | 213451 | 348838 | 196138 | 321231 | 623548 | 417552 | 205154 | 181055 | 39107 | 243109 |
| 19 Less: Accumulated amortization | 1168872 | - | 118853 | 191176 | 84977 | 175896 | 211127 | 145962 | 83371 | 75563 | 16652 | 65295 |
| 20 Other assets | 5434713 | - | 129043 | 211267 | 338669 | 565596 | 1561965 | 388650 | 581065 | 352520 | 187987 | 1117949 |
| 21 Total liabilities | 167295993 | - | 4034296 | 8248340 | 12933266 | 19814735 | 51958159 | 18685798 | 17404594 | 11456199 | 7404785 | 15355821 |
| 22 Accounts payable | 8556586 | - | 166136 | 338316 | 446783 | 826079 | 2249801 | 874797 | 737339 | 888519 | 433656 | 1595160 |
| 23 Mort, notes, and bonds under 1 yr | 16377570 | - | 340335 | 567181 | 801482 | 1470097 | 5213972 | 2053155 | 2136092 | 1372620 | 976410 | 1446225 |
| 24 Other current liabilities | 11813777 | - | 635083 | 382523 | 469078 | 575299 | 2831387 | 1168894 | 1360781 | 895223 | 746228 | 2749283 |
| 25 Loans from stockholders | 25242013 | - | 2454305 | 2691789 | 3517231 | 3836014 | 7919110 | 1697878 | 1708134 | 704495 | 586482 | 126576 |
| 26 Mort, notes, bonds, 1 yr or more | 59462385 | - | 796647 | 2493672 | 4586001 | 7927638 | 20727423 | 6940401 | 6074137 | 3327983 | 1967910 | 4620573 |
| 27 Other liabilities | 7701039 | - | 228115 | 329119 | 389324 | 667312 | 2103869 | 551206 | 719998 | 737753 | 272127 | 1702217 |
| 28 Net worth | 38142622 | - | -586325 | 1445740 | 2723368 | 4512296 | 10912598 | 5399467 | 4668113 | 3529606 | 2421973 | 3115787 |
| 29 Capital stock | 10327736 | - | 992905 | 952346 | 1505190 | 2110998 | 3121286 | 801740 | 488614 | 177685 | 125153 | 51819 |
| 30 Paid-in or capital surplus | 27586444 | - | 1238808 | 1500497 | 2255453 | 2696009 | 8873788 | 4175922 | 3240691 | 1940245 | 773470 | 891560 |
| 31 Retained earnings-unappropriated | 1996860 | - | -2606630 | -777984 | -846726 | -157539 | -479915 | 594452 | 1002933 | 1454281 | 1600342 | 2213645 |
| 32 Less: Cost of treasury stock | 1768419 | - | 211409 | 229119 | 190550 | 137173 | 602561 | 172648 | 64125 | 42605 | 76991 | 41238 |
| 33 Total receipts | 71621176 | 1203573 | 14578929 | 7206443 | 5832841 | 7473986 | 17775807 | 4945630 | 5060764 | 2946835 | 1706072 | 2890295 |
| 34 Business receipts | 65920962 | 1098417 | 14328294 | 7096493 | 5088082 | 7086671 | 16302632 | 4377474 | 4177297 | 2484730 | 1417570 | 2463302 |
| 35 Interest on govt. obligations | 95120 | *492 | *184 | *627 | 4641 | 3338 | 28196 | 4801 | 24026 | 14335 | 5673 | 8807 |
| 36 Net gain, noncapital assets | 314094 | *22144 | *10821 | *14694 | 4046 | 40184 | 66031 | 28304 | 50287 | 10874 | 31752 | 34956 |
| 37 Other receipts | 5291000 | 82520 | 239630 | 94629 | 736071 | 343791 | 1378948 | 535051 | 809154 | 436898 | 251078 | 383230 |
| 38 Total deductions | 67372374 | 1521199 | 13284298 | 6800825 | 5430554 | 6859909 | 16602195 | 4625659 | 4791953 | 2857315 | 1595191 | 3003276 |
| 39 Cost of goods sold | 21316063 | 470231 | 3056159 | 1573712 | 1425547 | 2089799 | 6565655 | 1905856 | 1345321 | 1087860 | 677898 | 1118025 |
| 40 Compensation of officers | 7651247 | 60568 | 1644833 | 1422936 | 560395 | 775532 | 1669376 | 268708 | 753396 | 199731 | 129308 | 166464 |
| 41 Salaries and wages | 10273886 | 80768 | 1584997 | 1091254 | 1110409 | 1186050 | 2566477 | 693463 | 771105 | 470961 | 227330 | 491071 |
| 42 Repairs | 474188 | 4808 | 90300 | 43702 | 45198 | 43013 | 146030 | 30554 | 28804 | 15758 | 10770 | 15252 |
| 43 Bad debts | 463190 | *16018 | 100987 | 14477 | 33485 | 53114 | 110558 | 16232 | 71845 | 29115 | 4235 | 13123 |
| 44 Rent paid on business property | 1896935 | 33445 | 524675 | 217758 | 176718 | 209499 | 389274 | 86764 | 109197 | 57918 | 35291 | 56396 |
| 45 Taxes paid | 1960216 | 37843 | 362931 | 240258 | 177259 | 197642 | 478866 | 138292 | 138605 | 74216 | 41068 | 73237 |
| 46 Interest paid | 2482693 | 34939 | 101694 | 101042 | 101960 | 165070 | 735661 | 234014 | 269001 | 195736 | 124266 | 419310 |
| 47 Amortization | 213871 | 5423 | 14588 | 28589 | 16098 | 29356 | 33800 | 13421 | 16721 | 21776 | 3216 | 30884 |
| 48 Depreciation | 952320 | 19223 | 134109 | 106678 | 82456 | 85383 | 242853 | 86660 | 74028 | 41230 | 33671 | 46030 |
| 49 Depletion | 30517 | 1 | *1751 | - | - | *4472 | *24181 | - | *111 | - | 1 | - |
| 50 Advertising | 1020339 | 11630 | 389385 | 110256 | 68704 | 66307 | 138172 | 91079 | 51641 | 34249 | 23551 | 35365 |
| 51 Pension, prof sh, stock, annuity | 392912 | *4288 | 102104 | 58521 | 37713 | 26359 | 106415 | 10495 | 22753 | 11679 | 3758 | 8827 |
| 52 Employee benefit programs | 534541 | *3918 | 57478 | 59123 | 67412 | 63867 | 150351 | 33394 | 40829 | 23966 | 14395 | 19806 |
| 53 Net loss, noncapital assets | 120203 | *53813 | *4839 | - | *71 | *5915 | 33389 | *8816 | *317 | *5096 | 1010 | 6936 |
| 54 Other deductions | 17589253 | 684284 | 5113469 | 1732518 | 1527129 | 1858533 | 3211137 | 1007910 | 1098277 | 588023 | 265423 | 502549 |
| 55 Total receipts less total deducts | 4248802 | -317626 | 1294631 | 405618 | 402287 | 614076 | 1173612 | 319972 | 268812 | 89521 | 110881 | -112982 |
| Net income (less deficit) | | | | | | | | | | | | |
| 56 from a trade or business | 4153682 | -318118 | 1294447 | 404991 | 397646 | 610738 | 1145417 | 315171 | 244785 | 75186 | 105209 | -121789 |
| 57 Net income | 9411766 | 325741 | 1921280 | 820437 | 763151 | 929902 | 2347503 | 709455 | 669080 | 371496 | 234100 | 319621 |
| 58 Deficit | 5258084 | 643859 | 626834 | 415446 | 365505 | 319165 | 1202086 | 394284 | 424295 | 296310 | 128891 | 441410 |
| 59 Income tax, total | 17629 | *375 | - | *1661 | - | *22 | *7629 | *4637 | *216 | *612 | 1505 | 973 |
| 60 Built-in gains tax | 13597 | *262 | - | - | - | *22 | *6344 | *4559 | *185 | *388 | 864 | 973 |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | *3823 | 113 | - | *1661 | - | - | *1285 | - | *30 | *93 | 641 | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 63 distributed to shareholders: | 3320945 | -50883 | 300897 | -149968 | 208660 | 254048 | 1058085 | 424240 | 283873 | 423504 | 180578 | 387910 |
| 64 Dividend income | 277977 | 4408 | 4262 | 8241 | 8599 | 12240 | 37228 | 38364 | 21595 | 32970 | 23630 | 86441 |
| 65 Interest income | 1538799 | -20247 | 79182 | 78482 | 99958 | 141239 | 441681 | 149073 | 144357 | 163389 | 85029 | 176656 |
| 66 Royalty income (less loss) | 38076 | - | *1253 | - | *165 | *2789 | *4005 | *94 | *26630 | *2326 | 368 | 446 |
| 67 Net S-T capital gain (less loss) | 303306 | *-41741 | 27584 | 6819 | 32115 | 49633 | 19796 | 100024 | -12252 | 47418 | 24362 | 49548 |
| 68 Net L-T capital gain (less loss) | 1109519 | 6694 | 188405 | -243510 | 67736 | 21642 | 551264 | 135983 | 94310 | 165504 | 46812 | 74678 |
| 69 Other portfolio income (net) | 53268 | *3 | *211 | - | *87 | *26506 | 4112 | *701 | 9232 | 11896 | 378 | 140 |
| Real estate rental net income | | | | | | | | | | | | |
| 70 (less deficit) | 989550 | -189893 | 21112 | 210534 | 118658 | 249325 | 400508 | 102814 | 15326 | 60378 | -13143 | 13930 |
| 71 Net income | 2619179 | 32193 | 113755 | 352300 | 326921 | 454260 | 820071 | 228897 | 117356 | 112089 | 21655 | 39681 |
| 72 Deficit | 1629628 | 222086 | 92643 | 141766 | 208264 | 204934 | 419563 | 126083 | 102030 | 51710 | 34798 | 25751 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 73 other rental activity | 112457 | *-4757 | *50726 | *2820 | *17918 | 6301 | 28613 | 12827 | -2207 | *-718 | 39 | 895 |
| 74 Net income | 148672 | *6725 | *51318 | *2820 | *18174 | *10264 | 35946 | *18758 | 1551 | *2175 | 47 | 895 |
| 75 Deficit | 36215 | *11481 | *592 | - | *256 | *3963 | *7333 | *5931 | *3758 | *2893 | 8 | - |

1994 Corporation Source Book of Statistics of Income, Services
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 687981 | 48654 | 482244 | 80257 | 33489 | 19609 | 20506 | 2070 | 833 | 215 | 63 | 39 |
| 2 Total assets | 137566662 | - | 11617493 | 12857938 | 11817514 | 13540658 | 40724404 | 14187640 | 11933277 | 7320944 | 4340544 | 9226250 |
| 3 Cash | 18549725 | - | 3084001 | 2784716 | 2023600 | 2235303 | 4382043 | 1509672 | 1063346 | 546956 | 292457 | 627630 |
| 4 Notes and accounts receivable | 21819268 | - | 938354 | 1500378 | 1705974 | 2029417 | 6782646 | 3082765 | 2547655 | 1543709 | 655104 | 1033266 |
| 5 Less: Allowance for bad debts | 401854 | - | 2739 | *5169 | 26753 | 13921 | 140347 | 73321 | 60216 | 35163 | 9994 | 34231 |
| 6 Inventories | 5026420 | - | 656401 | 386828 | 480849 | 537205 | 1348783 | 655269 | 559567 | 191881 | 46990 | 162646 |
| 7 U.S. govt. obligations, total | 441828 | - | *1588 | *14881 | *41657 | 129255 | 155304 | *22687 | 49648 | *18842 | 7965 | - |
| 8 Tax-exempt securities | 357181 | - | 1646 | *44561 | *5803 | *18520 | 118392 | *38604 | *50638 | *9485 | 39442 | 30089 |
| 9 Other current assets | 7812091 | - | 432720 | 506561 | 703994 | 787878 | 1976138 | 808094 | 965984 | 545764 | 335321 | 749636 |
| 10 Loans to stockholders | 4499847 | - | 888298 | 860114 | 626711 | 468398 | 908383 | 289352 | 113295 | 108101 | 178215 | 58979 |
| 11 Mortgage and real estate loans | 806301 | - | 29845 | *31644 | 124512 | *105282 | 285286 | *83778 | *72203 | *18681 | 47656 | 7413 |
| 12 Other investments | 10573975 | - | 301300 | 728821 | 627586 | 939371 | 3071072 | 1229821 | 900620 | 878109 | 771594 | 1125680 |
| 13 Depreciable assets | 109774854 | - | 15731267 | 12294276 | 9506357 | 9897910 | 30747900 | 9796574 | 7895422 | 4678389 | 2242186 | 6984574 |
| 14 Less: Accumulated depreciation | 57106433 | - | 11362058 | 7488039 | 5195057 | 5112997 | 14221820 | 4271144 | 3577203 | 2119809 | 859119 | 2899189 |
| 15 Depletable assets | 97629 | - | *13592 | *6342 | *3949 | *3329 | *12944 | *43641 | *12752 | *46 | - | 1034 |
| 16 Less: Accumulated depletion | 48964 | - | *3375 | *5582 | *1595 | *2716 | *7899 | *27430 | - | - | - | 367 |
| 17 Land | 6595628 | - | 133834 | 326364 | 520836 | 840458 | 2848682 | 634865 | 582100 | 211771 | 171303 | 325415 |
| 18 Intangible assets (Amortizable) | 7715880 | - | 915429 | 903096 | 576427 | 478938 | 1527761 | 2066635 | 484252 | 339169 | 249234 | 174941 |
| 19 Less: Accumulated amortization | 4364663 | - | 491769 | 410662 | 255048 | 193333 | 624887 | 1883927 | 164884 | 160730 | 122051 | 57373 |
| 20 Other assets | 5417950 | - | 349159 | 378808 | 347711 | 392361 | 1554021 | 181705 | 438098 | 545743 | 294239 | 936106 |
| 21 Total liabilities | 137566662 | - | 11617493 | 12857938 | 11817514 | 13540658 | 40724404 | 14187640 | 11933277 | 7320944 | 4340544 | 9226250 |
| 22 Accounts payable | 12651390 | - | 1322423 | 907875 | 925518 | 1061119 | 3691636 | 1680438 | 1175493 | 785886 | 450450 | 650553 |
| 23 Mort, notes, and bonds under 1 yr | 14907219 | - | 1236561 | 1094037 | 1349330 | 1164280 | 3970626 | 1625594 | 1100567 | 749334 | 469056 | 2147833 |
| 24 Other current liabilities | 14791795 | - | 1560472 | 1415486 | 1066610 | 1340993 | 3905035 | 1849181 | 1375498 | 952627 | 519698 | 806194 |
| 25 Loans from stockholders | 24194093 | - | 7445201 | 3440535 | 2737651 | 1786047 | 5836609 | 1182841 | 884201 | 506620 | 223213 | 151175 |
| 26 Mort, notes, bonds, 1 yr or more | 38572544 | - | 2355129 | 2945529 | 3211359 | 3413274 | 13377779 | 4208544 | 3139769 | 2246691 | 1230156 | 2444314 |
| 27 Other liabilities | 5359761 | - | 247408 | 331375 | 386740 | 432959 | 1636223 | 386408 | 375968 | 547602 | 270156 | 744921 |
| 28 Net worth | 27089860 | - | -2549702 | 2723102 | 2140305 | 4341986 | 8306496 | 3254634 | 3881780 | 1532184 | 1177814 | 2281259 |
| 29 Capital stock | 8579243 | - | 2241712 | 1045786 | 946935 | 959375 | 2271873 | 403422 | 240676 | 227335 | 156026 | 86102 |
| 30 Paid-in or capital surplus | 17555700 | - | 3091481 | 1503425 | 2723583 | 1024382 | 4746345 | 1504241 | 1225533 | 752043 | 481216 | 503450 |
| 31 Retained earnings-unappropriated | 3132580 | - | -7403141 | 333004 | -1336175 | 2692511 | 1893490 | 1518781 | 2527821 | 607296 | 576309 | 1722684 |
| 32 Less: Cost of treasury stock | 2177662 | - | 479754 | 159113 | 194038 | 334282 | 605212 | 171809 | 112249 | 54489 | 35737 | 30978 |
| 33 Total receipts | 322211588 | 4047157 | 83529233 | 41351691 | 31600208 | 29017172 | 71525468 | 22216089 | 17130236 | 9508509 | 4639536 | 7646290 |
| 34 Business receipts | 313521447 | 3841958 | 81753423 | 40488483 | 30930101 | 28432092 | 69612344 | 21516536 | 16613055 | 8997816 | 4323080 | 7012559 |
| 35 Interest on govt. obligations | 70223 | *2318 | *178 | 2281 | 4116 | 5826 | 19448 | 12101 | 7408 | 2553 | 5433 | 8559 |
| 36 Net gain, noncapital assets | 1121243 | 186834 | 114517 | 62513 | 74523 | 36362 | 151811 | 41333 | 85448 | 66504 | 38391 | 263009 |
| 37 Other receipts | 7498675 | 16048 | 1661115 | 798413 | 591468 | 542892 | 1741865 | 646120 | 424325 | 441635 | 272632 | 362162 |
| 38 Total deductions | 303884253 | 3931758 | 78100085 | 38666014 | 30099012 | 27248018 | 67972351 | 21159938 | 16100517 | 9133370 | 4362341 | 7110850 |
| 39 Cost of goods sold | 98265211 | 1195033 | 17709971 | 10572579 | 8918340 | 8932538 | 25833602 | 9489877 | 7202033 | 4262786 | 2065703 | 2082748 |
| 40 Compensation of officers | 29708483 | 425948 | 12437854 | 5030267 | 3150896 | 2336343 | 4133232 | 1001526 | 599204 | 224813 | 273867 | 94534 |
| 41 Salaries and wages | 60985923 | 632865 | 15432885 | 8284516 | 6592073 | 5929601 | 13604736 | 3649998 | 2852246 | 1811339 | 848788 | 1346876 |
| 42 Repairs | 3086724 | 36461 | 710664 | 405765 | 296119 | 279291 | 781334 | 217507 | 186849 | 72552 | 22322 | 77860 |
| 43 Bad debts | 774066 | 14422 | 133582 | 81997 | 106876 | 75024 | 154711 | 70773 | 49795 | 48650 | 8770 | 29468 |
| 44 Rent paid on business property | 12731225 | 199385 | 4505962 | 1861921 | 1159531 | 1062170 | 2295635 | 550817 | 416673 | 241460 | 92995 | 344675 |
| 45 Taxes paid | 12183868 | 156102 | 3143107 | 1576737 | 1310028 | 1145304 | 2698484 | 788242 | 567094 | 361401 | 154339 | 283030 |
| 46 Interest paid | 4456607 | 42139 | 493899 | 365332 | 402228 | 379925 | 1450954 | 434344 | 327324 | 178343 | 95677 | 286442 |
| 47 Amortization | 1429437 | 15352 | 104501 | 94706 | 66555 | 54641 | 360812 | 297996 | 202232 | 42742 | 36696 | 153203 |
| 48 Depreciation | 8995981 | 64301 | 1256073 | 951245 | 738688 | 770332 | 2278019 | 782578 | 742396 | 337589 | 178131 | 896628 |
| 49 Depletion | *6712 | - | *106 | *71 | - | - | *500 | *6034 | - | - | - | - |
| 50 Advertising | 4495817 | 38361 | 1126210 | 523407 | 448331 | 387793 | 1153869 | 254027 | 232585 | 78508 | 34809 | 217915 |
| 51 Pension, prof sh, stock, annuity | 2329272 | 27017 | 860930 | 311178 | 231016 | 286119 | 317846 | 120932 | 70050 | 48273 | 13739 | 42171 |
| 52 Employee benefit programs | 3771430 | 21845 | 511735 | 427981 | 499276 | 382132 | 994873 | 407235 | 220769 | 141740 | 37760 | 126084 |
| 53 Net loss, noncapital assets | 113280 | *8090 | 39552 | *2928 | *1672 | 6133 | 14650 | 3548 | 21732 | *13950 | 875 | 150 |
| 54 Other deductions | 60550217 | 1054435 | 19633054 | 8175383 | 6177381 | 5220673 | 11899093 | 3084503 | 2409535 | 1269224 | 497872 | 1129066 |
| 55 Total receipts less total deducts | 18327335 | 115399 | 5429149 | 2685677 | 1501196 | 1769155 | 3553116 | 1056152 | 1029718 | 375139 | 277195 | 535440 |
| Net income (less deficit) | | | | | | | | | | | | |
| 56 from a trade or business | 18257112 | 113081 | 5428970 | 2683396 | 1497079 | 1763328 | 3533668 | 1044050 | 1022310 | 372586 | 271762 | 526880 |
| 57 Net income | 26243712 | 646634 | 7999621 | 3638547 | 2288503 | 2379029 | 4994222 | 1432780 | 1286576 | 590118 | 388700 | 598981 |
| 58 Deficit | 7986600 | 533553 | 2570651 | 955151 | 791424 | 615701 | 1460554 | 388730 | 264266 | 217532 | 116938 | 72101 |
| 59 Income tax, total | 16387 | *3323 | *1396 | *1653 | *934 | *306 | *1070 | *5807 | *350 | *684 | 597 | 265 |
| 60 Built-in gains tax | 15401 | *3323 | *609 | *1653 | *934 | *306 | *877 | *5807 | *350 | *684 | 592 | 265 |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | *981 | - | *788 | - | - | - | *193 | - | - | - | - | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 63 distributed to shareholders: | 2779602 | 361219 | 372825 | 227687 | 202418 | 159412 | 594206 | 134179 | 433137 | 117303 | 98705 | 78512 |
| 64 Dividend income | 115914 | *1317 | 8168 | 13114 | 21549 | 11755 | 29887 | 7573 | 7834 | 7827 | 4936 | 1955 |
| 65 Interest income | 1068504 | 32757 | 51679 | 93666 | 85459 | 107508 | 296860 | 125277 | 82265 | 57061 | 62767 | 73205 |
| 66 Royalty income (less loss) | 125513 | *651 | *8020 | *1505 | *266 | *-0 | *52864 | *314 | *8587 | *34928 | 18192 | 186 |
| 67 Net S-T capital gain (less loss) | 55217 | *-1013 | *-951 | 5114 | 38093 | -8687 | 19823 | -4482 | 8896 | -15 | -1410 | -150 |
| 68 Net L-T capital gain (less loss) | 1393385 | 326641 | 305910 | 113982 | 54249 | 48835 | 184939 | 4917 | 323652 | 17500 | 9619 | 3143 |
| 69 Other portfolio income (net) | 21068 | *866 | - | *306 | *2803 | - | *9833 | *580 | *1904 | *3 | 4601 | 174 |
| Real estate rental net income | | | | | | | | | | | | |
| 70 (less deficit) | 210529 | *-13932 | 17483 | 22887 | 17421 | 21278 | 74292 | 37489 | 3947 | 12205 | 4112 | 13347 |
| 71 Net income | 290286 | *1344 | 24346 | 30041 | 25475 | 24053 | 104667 | 39885 | 8913 | 12409 | 5694 | 13459 |
| 72 Deficit | 79757 | *15275 | *6863 | *7154 | *8054 | *2775 | 30375 | 2396 | 4966 | *204 | 1582 | 112 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 73 other rental activity | 320189 | *-3971 | 5622 | 22151 | *27594 | 42165 | 173256 | 3629 | 18172 | 17302 | 4485 | 9783 |
| 74 Net income | 416929 | - | *12123 | *46924 | *35442 | 44362 | 199018 | 16529 | 23875 | 21139 | 5936 | 11581 |
| 75 Deficit | 96740 | *3971 | *6501 | *24773 | *7848 | *2197 | 25762 | *12899 | *5703 | *3837 | 1450 | 1798 |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Nature of business not allocable

DIVISION 90
RETURNS WITH AND WITHOUT NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 4566 | *797 | *2993 | *272 | *184 | *232 | *65 | *19 | *3 | - | - | - |
| 2 Total assets | 627976 | - | *50358 | *39916 | *68988 | *130786 | *168108 | *117307 | *52514 | - | - | - |
| 3 Cash | 60939 | - | *3475 | *1359 | - | *42356 | *6435 | *1443 | *5872 | - | - | - |
| 4 Notes and accounts receivable | *37082 | - | *17240 | - | - | - | *3881 | - | *15961 | - | - | - |
| 5 Less: Allowance for bad debts | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Inventories | *61377 | - | *9922 | *13648 | *28854 | - | *91 | - | *8861 | - | - | - |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | *8263 | - | *439 | - | - | *7203 | *41 | *580 | - | - | - | - |
| 10 Loans to stockholders | *5658 | - | *5658 | - | - | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | *179573 | - | *908 | - | - | *15159 | *54750 | *108756 | - | - | - | - |
| 13 Depreciable assets | 331777 | - | *24917 | *65109 | *59980 | *67486 | *99524 | *7380 | *7382 | - | - | - |
| 14 Less: Accumulated depreciation | 110211 | - | *11734 | *41764 | *23233 | *8726 | *20958 | *852 | *2945 | - | - | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | *29377 | - | *19 | - | - | *5307 | *24051 | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | *519 | - | - | - | - | *115 | *355 | *49 | - | - | - | - |
| 19 Less: Accumulated amortization | *147 | - | - | - | - | *34 | *64 | *49 | - | - | - | - |
| 20 Other assets | *23769 | - | *-486 | *1564 | *3387 | *1920 | *-0 | - | *17384 | - | - | - |
| 21 Total liabilities | 627976 | - | *50358 | *39916 | *68988 | *130786 | *168108 | *117307 | *52514 | - | - | - |
| 22 Accounts payable | 105442 | - | *2692 | *4167 | *32498 | *23238 | *1046 | *1340 | *40461 | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | *45900 | - | *4028 | - | - | *1524 | *40262 | *85 | - | - | - | - |
| 24 Other current liabilities | *6982 | - | *8 | *9 | *2299 | - | *1225 | *2404 | *1036 | - | - | - |
| 25 Loans from stockholders | 158709 | - | *23681 | *29311 | *38623 | *13777 | *53318 | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | *189865 | - | *11290 | *61243 | - | *15549 | *38236 | *63546 | - | - | - | - |
| 27 Other liabilities | *9831 | - | *903 | - | - | *-0 | *1605 | - | *7323 | - | - | - |
| 28 Net worth | 111248 | - | *7755 | *-54815 | *-4432 | *76697 | *32417 | *49932 | *3694 | - | - | - |
| 29 Capital stock | 28801 | - | *1157 | *136 | *5978 | *4661 | *15827 | *10 | *1032 | - | - | - |
| 30 Paid-in or capital surplus | *987569 | - | *893795 | *3040 | *2942 | *32365 | *5662 | *49764 | - | - | - | - |
| 31 Retained earnings-unappropriated | -905122 | - | *-887198 | *-57991 | *-13352 | *39671 | *10928 | *157 | *2662 | - | - | - |
| 32 Less: Cost of treasury stock | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 Total receipts | 644883 | - | *114595 | *144693 | *80407 | *84372 | *51065 | *22740 | *147011 | - | - | - |
| 34 Business receipts | 640426 | - | *114595 | *144693 | *80407 | *83912 | *48026 | *22545 | *146249 | - | - | - |
| 35 Interest on govt. obligations | *40 | - | - | - | - | - | *40 | - | - | - | - | - |
| 36 Net gain, noncapital assets | *1290 | - | - | - | - | - | *1290 | - | - | - | - | - |
| 37 Other receipts | *3127 | - | - | - | *-0 | *460 | *1709 | *196 | *762 | - | - | - |
| 38 Total deductions | 630695 | *118 | *105710 | *155923 | *82104 | *84201 | *31711 | *25399 | *145529 | - | - | - |
| 39 Cost of goods sold | *352362 | - | *56609 | *112967 | *43104 | - | *9036 | - | *130646 | - | - | - |
| 40 Compensation of officers | *14305 | - | - | - | *2750 | *7339 | *2105 | *47 | *2064 | - | - | - |
| 41 Salaries and wages | *32480 | - | *5908 | *6429 | *3300 | - | *3054 | *10551 | *3238 | - | - | - |
| 42 Repairs | 6278 | - | *1168 | *429 | *2523 | *187 | *1362 | *253 | *356 | - | - | - |
| 43 Bad debts | *25 | - | *18 | - | - | - | *-0 | *6 | - | - | - | - |
| 44 Rent paid on business property | 35372 | - | *6376 | *9644 | *16686 | *1081 | *291 | *146 | *1149 | - | - | - |
| 45 Taxes paid | 9699 | - | *1270 | *1135 | *2369 | *1802 | *1671 | *997 | *455 | - | - | - |
| 46 Interest paid | 17241 | - | *2470 | *7723 | - | *1600 | *3843 | *1471 | *134 | - | - | - |
| 47 Amortization | *132 | - | - | - | - | *23 | *64 | *45 | - | - | - | - |
| 48 Depreciation | 14650 | - | *5328 | *3937 | *1142 | *1153 | *1775 | *542 | *773 | - | - | - |
| 49 Depletion | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 Advertising | 9030 | - | *1199 | *2213 | *476 | - | *2005 | *3137 | - | - | - | - |
| 51 Pension, prof sh, stock, annuity | *2170 | - | - | - | *33 | - | *90 | *1132 | *914 | - | - | - |
| 52 Employee benefit programs | *850 | - | - | *391 | - | - | *272 | *186 | - | - | - | - |
| 53 Net loss, noncapital assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 54 Other deductions | 136103 | *118 | *25365 | *11054 | *9721 | *71016 | *6143 | *6885 | *5799 | - | - | - |
| 55 Total receipts less total deducts | 14188 | *-118 | *8885 | *-11230 | *-1697 | *171 | *19353 | *-2659 | *1482 | - | - | - |
| 56 Net income (less deficit) from a trade or business | 14148 | *-118 | *8885 | *-11230 | *-1697 | *171 | *19314 | *-2659 | *1482 | - | - | - |
| 57 Net income | 45498 | - | *18788 | - | *352 | *1392 | *23484 | - | *1482 | - | - | - |
| 58 Deficit | 31350 | *118 | *9903 | *11230 | *2048 | *1221 | *4170 | *2659 | - | - | - | - |
| 59 Income tax, total | *49 | - | - | - | - | - | *49 | - | - | - | - | - |
| 60 Built-in gains tax | *49 | - | - | - | - | - | *49 | - | - | - | - | - |
| 61 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 62 Excess net passive income tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 63 Portfolio income (less deficit) distributed to shareholders: | *30718 | - | *4 | *14 | - | *32110 | *-4228 | *2654 | *165 | - | - | - |
| 64 Dividend income | *113 | - | - | - | - | - | *113 | - | - | - | - | - |
| 65 Interest income | *4242 | - | *4 | *14 | - | *60 | *1346 | *2654 | *165 | - | - | - |
| 66 Royalty income (less loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Net S-T capital gain (less loss) | *-5687 | - | - | - | - | - | *-5687 | - | - | - | - | - |
| 68 Net L-T capital gain (less loss) | *32050 | - | - | - | - | *32050 | - | - | - | - | - | - |
| 69 Other portfolio income (net) | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Real estate rental net income (less deficit) | *-5968 | - | - | *-5448 | - | - | *-520 | - | - | - | - | - |
| 71 Net income | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Deficit | *5968 | - | - | *5448 | - | - | *520 | - | - | - | - | - |
| 73 Net income (less deficit) from other rental activity | - | - | - | - | - | - | - | - | - | - | - | - |
| 74 Net income | - | - | - | - | - | - | - | - | - | - | - | - |
| 75 Deficit | - | - | - | - | - | - | - | - | - | - | - | - |

# Form 1120S Returns with net income

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

U. S. Total

ALL INDUSTRIES
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 1113167 | 48218 | 629219 | 177641 | 92413 | 66725 | 76934 | 12910 | 6671 | 1602 | 567 | 267 |
| 2 Total assets | 629573476 | - | 18913316 | 28763965 | 32737705 | 46884540 | 167723290 | 88759477 | 99973900 | 54688742 | 38150464 | 52978077 |
| 3 Cash | 70157546 | - | 5321291 | 6110474 | 5849640 | 7130021 | 19445012 | 8587978 | 7788295 | 4044492 | 2445700 | 3434644 |
| 4 Notes and accounts receivable | 144010671 | - | 1720734 | 4421095 | 6060354 | 10021858 | 39243395 | 22316506 | 26822463 | 14227868 | 8573563 | 10602836 |
| 5 Less: Allowance for bad debts | 1922926 | - | 8021 | 14248 | 43371 | 47010 | 395703 | 322817 | 410613 | 241465 | 159114 | 280565 |
| 6 Inventories | 141884134 | - | 2162041 | 4229236 | 5528744 | 8569569 | 39684478 | 24857535 | 26183845 | 12258168 | 8553305 | 9857214 |
| 7 U.S. govt. obligations, total | 4153943 | - | *2115 | *46536 | 110828 | 101512 | 503387 | 440959 | 868666 | 500659 | 500507 | 1078775 |
| 8 Tax-exempt securities | 2796206 | - | *7189 | *6668 | *46697 | *63991 | 698498 | 301243 | 573733 | 310736 | 259411 | 528040 |
| 9 Other current assets | 32533013 | - | 564253 | 1066219 | 1613900 | 2483698 | 8368935 | 4535871 | 4924170 | 2919710 | 2532967 | 3523290 |
| 10 Loans to stockholders | 10852060 | - | 1479213 | 1600372 | 1301486 | 1207793 | 2443508 | 951710 | 911840 | 327736 | 314829 | 313572 |
| 11 Mortgage and real estate loans | 4261703 | - | 52010 | 170352 | 264219 | 431229 | 1279362 | 524247 | 314338 | 277818 | 268051 | 680075 |
| 12 Other investments | 39516296 | - | 473270 | 872098 | 1129453 | 2148511 | 9460073 | 4950028 | 6079185 | 4600073 | 3706331 | 6097274 |
| 13 Depreciable assets | 325291982 | - | 22173879 | 22262440 | 20573144 | 26347794 | 83553007 | 38722951 | 44595315 | 24889008 | 17334952 | 24839493 |
| 14 Less: Accumulated depreciation | 188632024 | - | 16237611 | 14610545 | 12970909 | 15806210 | 48731442 | 21332549 | 24325463 | 13156652 | 8805747 | 12654896 |
| 15 Depletable assets | 3349742 | - | 73209 | 269712 | *129521 | 338435 | 521272 | 416567 | 427238 | 306153 | 485657 | 381979 |
| 16 Less: Accumulated depletion | 1558392 | - | 35781 | 175774 | *59714 | 232243 | 164578 | 180388 | 210124 | 98360 | 280204 | 121226 |
| 17 Land | 20025816 | - | 166860 | 750183 | 1391479 | 2279783 | 6430440 | 2290386 | 2707580 | 1459708 | 997094 | 1552302 |
| 18 Intangible assets (Amortizable) | 17060737 | - | 1059687 | 1748954 | 1304074 | 1147832 | 3547781 | 3473831 | 1748981 | 1185061 | 691749 | 1152788 |
| 19 Less: Accumulated amortization | 8947293 | - | 567844 | 978477 | 688552 | 471082 | 1620302 | 2563573 | 800394 | 522868 | 272983 | 461217 |
| 20 Other assets | 14740263 | - | 506821 | 988671 | 1196711 | 1169059 | 3456167 | 788995 | 1774845 | 1400896 | 1004397 | 2453702 |
| 21 Total liabilities | 629573476 | - | 18913316 | 28763965 | 32737705 | 46884540 | 167723290 | 88759477 | 99973900 | 54688742 | 38150464 | 52978077 |
| 22 Accounts payable | 92731913 | - | 1904657 | 3640204 | 4716186 | 7059378 | 24825403 | 13196119 | 15849540 | 8466293 | 5828045 | 7246089 |
| 23 Mort, notes, and bonds under 1 yr | 85611029 | - | 1899584 | 2141963 | 2575717 | 4598521 | 24109749 | 17147030 | 16881972 | 7507134 | 4035767 | 4713591 |
| 24 Other current liabilities | 53687704 | - | 1809506 | 2396001 | 2524804 | 3551398 | 13169455 | 7952405 | 8492414 | 4822983 | 3705394 | 5263344 |
| 25 Loans from stockholders | 36325372 | - | 4417285 | 3916328 | 3990099 | 4075291 | 10629210 | 3666382 | 3160194 | 1098772 | 682820 | 688992 |
| 26 Mort, notes, bonds, 1 yr or more | 99988828 | - | 3199656 | 5010476 | 6466720 | 8575629 | 26348145 | 11337574 | 13217120 | 8069777 | 6465647 | 11298085 |
| 27 Other liabilities | 13379166 | - | 257073 | 529158 | 438753 | 739618 | 3435612 | 1472112 | 1591773 | 1234132 | 837383 | 2843552 |
| 28 Net worth | 247849465 | - | 5425556 | 11129836 | 12025426 | 18284704 | 65205715 | 33987855 | 40780888 | 23489651 | 16595408 | 20924424 |
| 29 Capital stock | 21845207 | - | 2749365 | 2314580 | 2424015 | 2590882 | 6435846 | 2036350 | 1645450 | 851253 | 489940 | 307526 |
| 30 Paid-in or capital surplus | 32429827 | - | 2335047 | 2185728 | 2410064 | 2882044 | 9608548 | 4157649 | 3938840 | 2202010 | 1339773 | 1370124 |
| 31 Retained earnings-unappropriated | 204099116 | - | 795868 | 7156958 | 7902919 | 13942349 | 52225359 | 29348059 | 36561624 | 21245422 | 15143291 | 19777267 |
| 32 Less: Cost of treasury stock | 10524685 | - | 454723 | 527430 | 711572 | 1130570 | 3064037 | 1554204 | 1365025 | 809034 | 377596 | 530493 |
| 33 Total receipts | 1786969413 | 13016283 | 144664112 | 122101216 | 105719361 | 132508934 | 475102936 | 250821626 | 261355924 | 120838812 | 74553879 | 86286330 |
| 34 Business receipts | 1756761511 | 11865290 | 141550006 | 120426840 | 103648545 | 130455317 | 467650289 | 246883260 | 257695119 | 118740805 | 73297878 | 84548161 |
| 35 Interest on govt. obligations | 326425 | *3251 | *224 | 2490 | 7881 | 11518 | 67282 | 34707 | 61896 | 49249 | 43401 | 44525 |
| 36 Net gain, noncapital assets | 2872813 | 613070 | 299845 | 159713 | 167625 | 204949 | 469248 | 191620 | 334692 | 193613 | 130077 | 108361 |
| 37 Other receipts | 27008665 | 534672 | 2814038 | 1512173 | 1895310 | 1837149 | 6916117 | 3712039 | 3264218 | 1855144 | 1082523 | 1585283 |
| 38 Total deductions | 1679671366 | 10821602 | 128960996 | 113001776 | 98372768 | 123769831 | 450614545 | 239945043 | 248899657 | 114182375 | 69865931 | 81236841 |
| 39 Cost of goods sold | 1159858276 | 6415123 | 52040712 | 61601700 | 55220356 | 76714673 | 324780617 | 187016540 | 193859328 | 87798496 | 53727832 | 60682898 |
| 40 Compensation of officers | 65175374 | 523580 | 15040886 | 8801347 | 5976635 | 5994396 | 14956579 | 5329216 | 5001467 | 1821164 | 1083132 | 646971 |
| 41 Salaries and wages | 146044387 | 1048548 | 17508204 | 13212906 | 12372356 | 13100156 | 37304777 | 16379647 | 16259225 | 8013817 | 4688022 | 6156730 |
| 42 Repairs | 10324938 | 107571 | 1264231 | 996359 | 859269 | 1011470 | 2783086 | 980066 | 1083799 | 428349 | 328477 | 482261 |
| 43 Bad debts | 2866739 | 20221 | 139081 | 164345 | 225749 | 259099 | 784981 | 394300 | 393073 | 210666 | 104377 | 170847 |
| 44 Rent paid on business property | 30863751 | 310911 | 5929155 | 3940777 | 2938822 | 2945573 | 6831801 | 2564155 | 2513721 | 1102236 | 831180 | 955421 |
| 45 Taxes paid | 35812273 | 277762 | 4373506 | 3557873 | 2763723 | 3238460 | 9181638 | 3763950 | 4244193 | 1945417 | 1093106 | 1372645 |
| 46 Interest paid | 14073608 | 85270 | 667901 | 700932 | 845614 | 1116264 | 4004585 | 1907570 | 2030227 | 1034001 | 688329 | 992917 |
| 47 Amortization | 2136211 | 15353 | 115776 | 164488 | 126210 | 132713 | 392426 | 493320 | 276274 | 148968 | 95487 | 175196 |
| 48 Depreciation | 25449083 | 136677 | 1752499 | 1736606 | 1549850 | 2015103 | 6536872 | 3034768 | 3601517 | 1964108 | 1400892 | 1720190 |
| 49 Depletion | 210002 | *397 | *1807 | *6276 | *2660 | *5787 | 12191 | 47413 | 50212 | 36224 | 10656 | 36378 |
| 50 Advertising | 16705989 | 221476 | 1503062 | 1157285 | 1071615 | 1344551 | 4026205 | 1980167 | 2215917 | 1282610 | 889474 | 1013628 |
| 51 Pension, prof sh, stock, annuity | 5843225 | 30703 | 737149 | 416005 | 405198 | 492461 | 1454495 | 625449 | 766302 | 384214 | 203508 | 327740 |
| 52 Employee benefit programs | 12683994 | 50253 | 707780 | 688286 | 883519 | 1117570 | 3352263 | 1674427 | 1862711 | 913568 | 597114 | 836503 |
| 53 Net loss, noncapital assets | 83992 | *425 | 5561 | 5917 | 3340 | 9885 | 22283 | 11027 | 11056 | 8800 | 2038 | 3660 |
| 44 Other deductions | 151539525 | 1577331 | 27173686 | 15850673 | 13127853 | 14271670 | 34189747 | 13743030 | 14730635 | 7089737 | 4122306 | 5662856 |
| 55 Total receipts less total deducts | 107298047 | 2194681 | 15703116 | 9099439 | 7346593 | 8739103 | 24488391 | 10876582 | 12456267 | 6656437 | 4687948 | 5049489 |
| 56 Net income from a trade or business | 106971622 | 2191430 | 15702893 | 9096950 | 7338711 | 8727585 | 24421109 | 10841875 | 12394371 | 6607188 | 4644547 | 5004964 |
| 57 Income tax, total | 92367 | *9589 | *826 | *17489 | *603 | *2441 | 16681 | 17197 | 8798 | 6089 | 7463 | 5191 |
| 58 Built-in gains tax | 73754 | *9589 | *754 | *15092 | *603 | *2441 | 13744 | 16122 | 4658 | 2203 | 5014 | 3534 |
| 59 Recapture of investment credit | *971 | - | - | - | - | - | - | *7 | *260 | *643 | 61 | - |
| 60 Excess net passive income tax | 2938 | - | *1 | - | - | - | *2197 | - | *498 | *242 | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 8455472 | 784357 | 379919 | 416276 | 245479 | 352229 | 2298480 | 1133452 | 860389 | 707864 | 540211 | 736816 |
| 62 Dividend income | 419431 | *1093 | 8175 | 14128 | 19710 | 29211 | 107499 | 39280 | 63778 | 37401 | 50487 | 48669 |
| 63 Interest income | 3587078 | 40833 | 81944 | 135781 | 151646 | 232223 | 957900 | 486453 | 541706 | 334608 | 262351 | 361634 |
| 64 Royalty income (less loss) | 208810 | *255 | *7361 | *1931 | *21156 | *553 | 68760 | 19837 | 27983 | 9083 | 42434 | 9457 |
| 65 Net S-T capital gain (less loss) | -117398 | *-42830 | -3381 | -326 | 2725 | -5403 | -42453 | -9826 | 10459 | -16493 | -2431 | -7439 |
| 66 Net L-T capital gain (les loss) | 4320020 | 784118 | 285789 | 264501 | 47617 | 93256 | 1191538 | 594935 | 201627 | 346756 | 186328 | 323555 |
| 67 Other portfolio income (net) | 37531 | 888 | *31 | *260 | *2626 | *2389 | 15236 | 2774 | 14837 | -3491 | 1043 | 940 |
| 68 Real estate rental net income (less deficit) | 556071 | -2157 | 23605 | 21557 | 19494 | 60557 | 129682 | 78149 | 65553 | 81951 | 16038 | 61643 |
| 69 Net income | 825251 | *4452 | 33874 | 41290 | 44452 | 94210 | 217553 | 100568 | 93002 | 92276 | 31594 | 71980 |
| 70 Deficit | 269180 | *6609 | 10269 | 19733 | 24958 | 33653 | 87871 | 22420 | 27449 | 10325 | 15556 | 10337 |
| 71 Net income (less deficit) from other rental activity | 232432 | *424 | 19637 | -7700 | *9196 | 9794 | 32405 | 44376 | 23725 | 16733 | 20028 | 63816 |
| 72 Net income | 283831 | *424 | *19663 | *3672 | *9196 | 12290 | 52527 | 45144 | 29872 | 22227 | 20043 | 68774 |
| 73 Deficit | 51400 | - | *26 | *11372 | - | *2496 | 20122 | *768 | 6147 | *5494 | 15 | 4958 |

Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 10
RETURNS WITH NET INCOME

| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Size of Total Assets | | | | | | | |
| 1 Number of returns | 34203 | *** | 17293 | 5744 | 4891 | 2904 | 1976 | 140 | 74 | 23 | 4 | *** |
| 2 Total assets | 12656322 | *** | 579929 | 893799 | 1774324 | 1996759 | 3647344 | 931915 | 1096662 | 779005 | 301569 | *** |
| 3 Cash | 1268019 | *** | 107054 | 137199 | 218068 | 187512 | 227502 | 121961 | 95328 | 88815 | 21037 | *** |
| 4 Notes and accounts receivable | 1449716 | *** | 48403 | 127651 | 97390 | 120541 | 376297 | 248816 | 182335 | 134207 | 15639 | *** |
| 5 Less: Allowance for bad debts | 3775 | *** | - | - | *1520 | - | *484 | *445 | *529 | - | - | *** |
| 6 Inventories | 1085090 | *** | *25738 | *17295 | *62328 | 160088 | 477363 | *63453 | 71152 | 91590 | 15959 | *** |
| 7 U.S. govt. obligations, total | *72574 | *** | - | - | *31465 | - | *8551 | - | *30583 | *1975 | - | *** |
| 8 Tax-exempt securities | 127307 | *** | - | - | *8821 | *42403 | *19112 | - | *30680 | *26292 | - | *** |
| 9 Other current assets | 348543 | *** | 13780 | *13356 | 30193 | 44658 | 131229 | 29387 | 26153 | 48005 | 8200 | *** |
| 10 Loans to stockholders | 328411 | *** | *15238 | *64792 | 49279 | 113616 | 59827 | *1769 | *2978 | *18464 | - | *** |
| 11 Mortgage and real estate loans | 125919 | *** | - | - | *21207 | *28864 | *55453 | *10522 | *4972 | - | - | *** |
| 12 Other investments | 859169 | *** | *29814 | *50129 | 83141 | 115623 | 227706 | 104197 | 96192 | 21483 | 58310 | *** |
| 13 Depreciable assets | 11412123 | *** | 926354 | 1355966 | 1879821 | 1680228 | 2610502 | 670048 | 920800 | 582556 | 258787 | *** |
| 14 Less: Accumulated depreciation | 7443183 | *** | 667693 | 1009557 | 1300931 | 1211196 | 1537922 | 438950 | 530737 | 330662 | 133328 | *** |
| 15 Depletable assets | *622 | *** | - | - | - | - | *622 | - | - | - | - | *** |
| 16 Less: Accumulated depletion | - | *** | - | - | - | - | - | - | - | - | - | *** |
| 17 Land | 2377763 | *** | *53338 | *92896 | 489135 | 564570 | 846284 | 70416 | 124297 | 70634 | 46740 | *** |
| 18 Intangible assets (Amortizable) | 109887 | *** | 9561 | *43940 | 26697 | 4137 | 13289 | *6874 | *2683 | *984 | 74 | *** |
| 19 Less: Accumulated amortization | 41800 | *** | *492 | *22449 | 3919 | 3368 | 3064 | *6072 | *1918 | *490 | 28 | *** |
| 20 Other assets | 579937 | *** | 18834 | 22580 | 83148 | 149082 | 135077 | 49939 | 41692 | 25153 | 10179 | *** |
| 21 Total liabilities | 12656322 | *** | 579929 | 893799 | 1774324 | 1996759 | 3647344 | 931915 | 1096662 | 779005 | 301569 | *** |
| 22 Accounts payable | 729072 | *** | 32551 | 80286 | 17029 | 75920 | 251985 | 33073 | 118986 | *69031 | 9068 | *** |
| 23 Mort, notes, and bonds under 1 yr | 1630436 | *** | 56232 | 121927 | 218101 | 157313 | 478525 | 143087 | 77463 | *140114 | 83248 | *** |
| 24 Other current liabilities | 593384 | *** | 58511 | 38279 | 33101 | 102919 | 110248 | 103734 | 67903 | 22092 | 8543 | *** |
| 25 Loans from stockholders | 997388 | *** | 128803 | 99717 | 317720 | 123632 | 175167 | *69292 | *63203 | *19700 | - | *** |
| 26 Mort, notes, bonds, 1 yr or more | 2781197 | *** | 96017 | 264660 | 463156 | 456170 | 857316 | 124815 | 240861 | *146755 | 32196 | *** |
| 27 Other liabilities | 231592 | *** | *-5914 | *3579 | 32811 | 6900 | 95683 | *11492 | *746 | *47975 | 311 | *** |
| 28 Net worth | 5693252 | *** | 213727 | 285352 | 692407 | 1073905 | 1678419 | 446422 | 527500 | 333338 | 168203 | *** |
| 29 Capital stock | 1467281 | *** | 132872 | 183388 | 333953 | 294673 | 457623 | 17464 | 35338 | 6730 | 4164 | *** |
| 30 Paid-in or capital surplus | 908025 | *** | 66490 | 175082 | 143826 | 138420 | 193350 | 64803 | *109905 | *4190 | 3504 | *** |
| 31 Retained earnings-unappropriated | 3631789 | *** | 33469 | -6651 | 270153 | 646309 | 1089388 | 403618 | 408447 | 346177 | 176431 | *** |
| 32 Less: Cost of treasury stock | 313842 | *** | *19104 | *66467 | *55525 | *5497 | 61942 | *39463 | *26190 | *23758 | 15896 | *** |
| 33 Total receipts | 23542896 | *** | 2428800 | 3190848 | 2793659 | 3343150 | 5223660 | 1503245 | 1496155 | 1306334 | 681432 | *** |
| 34 Business receipts | 22217039 | *** | 2410920 | 3066312 | 2645082 | 3186759 | 4500740 | 1470502 | 1402246 | 1342845 | 672276 | *** |
| 35 Interest on govt. obligations | 10070 | *** | - | *10 | *1013 | *3103 | *320 | *380 | *2439 | *1977 | - | *** |
| 36 Net gain, noncapital assets | 122980 | *** | *3679 | *5194 | 36806 | 18595 | 15996 | *878 | 33372 | *381 | 702 | *** |
| 37 Other receipts | 1192808 | *** | 14202 | 119331 | 110758 | 134693 | 706603 | 31485 | 58098 | -38868 | 8454 | *** |
| 38 Total deductions | 21708619 | *** | 2060956 | 2984463 | 2511899 | 3142347 | 4891816 | 1357122 | 1397829 | 1248433 | 648284 | *** |
| 39 Cost of goods sold | 11353924 | *** | 686723 | 1624055 | 922942 | 1588362 | 2843114 | *661172 | 736612 | 921455 | 388775 | *** |
| 40 Compensation of officers | 682448 | *** | 191986 | 87259 | 83280 | 120390 | 122953 | 26232 | 21342 | 15356 | 4865 | *** |
| 41 Salaries and wages | 1891385 | *** | 285114 | 185230 | 299929 | 174314 | 372318 | 158969 | 162365 | 84699 | 13276 | *** |
| 42 Repairs | 493377 | *** | 70375 | 54305 | 114855 | 64648 | 95440 | 27548 | 23280 | 18995 | 5760 | *** |
| 43 Bad debts | 21266 | *** | *6746 | - | *2084 | *274 | *4687 | *4329 | *1906 | *817 | 235 | *** |
| 44 Rent paid on business property | 719711 | *** | 130924 | 139416 | 106072 | 98479 | 187342 | 9111 | 12999 | *9431 | 3192 | *** |
| 45 Taxes paid | 511085 | *** | 88095 | 58059 | 78999 | 71324 | 110063 | 33594 | 31053 | 21491 | 8209 | *** |
| 46 Interest paid | 346532 | *** | 23736 | 38046 | 66907 | 54290 | 96840 | 16732 | 22722 | 12288 | 4566 | *** |
| 47 Amortization | 13727 | *** | *154 | *8751 | *1846 | *297 | 1000 | *118 | *103 | *1032 | 9 | *** |
| 48 Depreciation | 827385 | *** | 76961 | 99615 | 136317 | 115326 | 189384 | 41775 | 66325 | 45100 | 22543 | *** |
| 49 Depletion | *450 | *** | - | - | - | - | *450 | - | - | - | - | *** |
| 50 Advertising | 104074 | *** | 18156 | 10440 | 5163 | 8044 | 13656 | 18306 | 8656 | 2645 | 924 | *** |
| 51 Pension, prof sh, stock, annuity | 47728 | *** | - | - | *4243 | *7069 | 10294 | *14078 | *6657 | *3579 | 1124 | *** |
| 52 Employee benefit programs | 144880 | *** | *13002 | *10527 | 18675 | 9243 | 30067 | *4473 | 6407 | *4413 | 125 | *** |
| 53 Net loss, noncapital assets | *4686 | *** | *532 | - | - | *3187 | *965 | - | *3 | - | - | *** |
| 44 Other deductions | 4545961 | *** | 468451 | 668761 | 670588 | 827101 | 813243 | 340685 | 297402 | 107132 | 194681 | *** |
| 55 Total receipts less total deducts | 1834277 | *** | 367844 | 206384 | 281760 | 200803 | 331843 | 146123 | 98326 | 57901 | 33148 | *** |
| 56 Net income from a trade or business | 1824207 | *** | 367844 | 206374 | 280748 | 197700 | 331523 | 145743 | 95888 | 55924 | 33148 | *** |
| 57 Income tax, total | *715 | *** | - | *41 | *1 | - | *269 | - | - | - | 43 | *** |
| 58 Built-in gains tax | *715 | *** | - | *41 | *1 | - | *269 | - | - | - | 43 | *** |
| 59 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** |
| 60 Excess net passive income tax | - | *** | - | - | - | - | - | - | - | - | - | *** |
| 61 Portfolio income (less deficit) distributed to shareholders: | 115139 | *** | 3745 | 8403 | 8960 | 10084 | 37932 | 15679 | 10235 | 11391 | 4446 | *** |
| 62 Dividend income | 13112 | *** | *1 | *20 | *1107 | 2267 | 6187 | *217 | *2460 | *223 | 608 | *** |
| 63 Interest income | 83925 | *** | 2345 | 2815 | 7172 | 9085 | 23939 | 13760 | 6135 | 11198 | 3951 | *** |
| 64 Royalty income (less loss) | 3348 | *** | - | - | *590 | *9 | *1447 | - | *1273 | - | - | *** |
| 65 Net S-T capital gain (less loss) | 2423 | *** | *519 | *5568 | *-128 | *-2297 | *-527 | *-165 | *-0 | *-294 | -236 | *** |
| 66 Net L-T capital gain (les loss) | 11069 | *** | *880 | - | *219 | *1016 | 5858 | *1818 | *367 | *84 | 123 | *** |
| 67 Other portfolio income (net) | *1262 | *** | - | - | - | *5 | *1029 | *48 | - | *179 | - | *** |
| 68 Real estate rental net income (less deficit) | 13458 | *** | *1233 | - | *911 | *3562 | 4921 | *3613 | *-1264 | *1626 | 18 | *** |
| 69 Net income | 17856 | *** | *1233 | - | *1354 | *3562 | *5429 | *3613 | *117 | *1626 | 65 | *** |
| 70 Deficit | *4398 | *** | - | - | *443 | - | *509 | - | *1382 | - | 47 | *** |
| 71 Net income (less deficit) from other rental activity | 5939 | *** | - | - | *1514 | - | *828 | 52 | *1984 | *1161 | 124 | *** |
| 72 Net income | 5939 | *** | - | - | *1514 | - | *828 | 52 | *1984 | *1161 | 124 | *** |
| 73 Deficit | - | *** | - | - | - | - | - | - | - | - | - | *** |

DIVISION 20
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 8798 | *** | 4763 | *1088 | *619 | 1055 | 934 | 196 | 101 | *** | *** | *** |
| 2 Total assets | 10740040 | *** | 139956 | *205280 | *221948 | 726174 | 1989499 | 1462155 | 1605948 | *** | *** | *** |
| 3 Cash | 1261855 | *** | 40786 | *62019 | *30045 | 135363 | 260964 | 219083 | 189622 | *** | *** | *** |
| 4 Notes and accounts receivable | 1360349 | *** | *7570 | *10924 | *12756 | 164069 | 460224 | 237312 | 194251 | *** | *** | *** |
| 5 Less: Allowance for bad debts | 4264 | *** | - | - | - | - | *332 | *429 | - | *** | *** | *** |
| 6 Inventories | 328888 | *** | *4151 | *27124 | *23422 | *18885 | 23889 | 58617 | 83108 | *** | *** | *** |
| 7 U.S. govt. obligations, total | 217281 | *** | - | - | - | *34189 | *896 | *279 | *120331 | *** | *** | *** |
| 8 Tax-exempt securities | *33255 | *** | - | - | - | - | - | *17025 | *16230 | *** | *** | *** |
| 9 Other current assets | 307321 | *** | *2292 | *1156 | *6692 | 16909 | 101750 | 75764 | 22918 | *** | *** | *** |
| 10 Loans to stockholders | 304160 | *** | *5246 | *27670 | *13497 | *3651 | 128333 | *23616 | *36138 | *** | *** | *** |
| 11 Mortgage and real estate loans | *43453 | *** | - | - | - | - | - | - | *40353 | *** | *** | *** |
| 12 Other investments | 2676931 | *** | - | - | *19030 | *55572 | 252583 | 165964 | 330739 | *** | *** | *** |
| 13 Depreciable assets | 6120471 | *** | 133947 | *65809 | *251347 | 689992 | 1057633 | 1096701 | 872711 | *** | *** | *** |
| 14 Less: Accumulated depreciation | 3881638 | *** | 90360 | *46928 | *187373 | 503457 | 664953 | 702826 | 557374 | *** | *** | *** |
| 15 Depletable assets | 2428069 | *** | *35076 | *193232 | *102556 | *227997 | 432976 | 290840 | 320797 | *** | *** | *** |
| 16 Less: Accumulated depletion | 1219090 | *** | *25457 | *139348 | *58081 | *180260 | 147550 | 125971 | 143249 | *** | *** | *** |
| 17 Land | 307650 | *** | - | - | *7970 | *19772 | 19433 | 52033 | 47585 | *** | *** | *** |
| 18 Intangible assets (Amortizable) | 132742 | *** | *28105 | *622 | - | *13 | 13973 | *59607 | *20454 | *** | *** | *** |
| 19 Less: Accumulated amortization | 60216 | *** | *20380 | *577 | - | *13 | 2444 | *23224 | *12009 | *** | *** | *** |
| 20 Other assets | 382824 | *** | *18979 | *3577 | *87 | *43492 | 52124 | 17762 | 23343 | *** | *** | *** |
| 21 Total liabilities | 10740040 | *** | 139956 | *205280 | *221948 | 726174 | 1989499 | 1462155 | 1605948 | *** | *** | *** |
| 22 Accounts payable | 795698 | *** | *11560 | *48112 | *12006 | 67732 | 135012 | 145114 | 154379 | *** | *** | *** |
| 23 Mort, notes, and bonds under 1 yr | 756075 | *** | *19943 | *41945 | *27407 | 191781 | 234517 | 66367 | 69693 | *** | *** | *** |
| 24 Other current liabilities | 799343 | *** | *101 | *36515 | *27784 | 114088 | 259020 | 60157 | 83424 | *** | *** | *** |
| 25 Loans from stockholders | 401303 | *** | *31744 | *28937 | *20070 | *27628 | 141007 | *53810 | *14833 | *** | *** | *** |
| 26 Mort, notes, bonds, 1 yr or more | 1761508 | *** | *26845 | *11719 | *66645 | *88608 | 228107 | 231765 | 222548 | *** | *** | *** |
| 27 Other liabilities | 274454 | *** | *3312 | - | *22484 | *-567 | *11879 | *8510 | *93806 | *** | *** | *** |
| 28 Net worth | 5951659 | *** | 46451 | *38052 | *45550 | 236903 | 979957 | 896430 | 967266 | *** | *** | *** |
| 29 Capital stock | 426341 | *** | 150116 | *67839 | *13515 | 13022 | 103217 | 27704 | 10153 | *** | *** | *** |
| 30 Paid-in or capital surplus | 1389937 | *** | *75567 | *43371 | *90625 | 277614 | 316289 | 46757 | 270345 | *** | *** | *** |
| 31 Retained earnings-unappropriated | 4399837 | *** | -179232 | *-73158 | *-56238 | 66038 | 591161 | 887801 | 705048 | *** | *** | *** |
| 32 Less: Cost of treasury stock | 264457 | *** | - | - | *2353 | *119772 | *30710 | *65832 | *18280 | *** | *** | *** |
| 33 Total receipts | 9138836 | *** | 663182 | *320181 | *388192 | 1337238 | 1907428 | 1521082 | 1250339 | *** | *** | *** |
| 34 Business receipts | 8244658 | *** | 546416 | *270080 | *336048 | 1300312 | 1814410 | 1388541 | 1134782 | *** | *** | *** |
| 35 Interest on govt. obligations | 3830 | *** | - | - | - | - | *174 | *669 | *1053 | *** | *** | *** |
| 36 Net gain, noncapital assets | 138183 | *** | *24488 | *4368 | *292 | *9168 | 15360 | 18894 | 32540 | *** | *** | *** |
| 37 Other receipts | 752165 | *** | *92279 | *45734 | *51852 | 27757 | 77484 | 112978 | 81965 | *** | *** | *** |
| 38 Total deductions | 7559207 | *** | 509411 | *237932 | *315984 | 1194772 | 1529228 | 1292137 | 1072026 | *** | *** | *** |
| 39 Cost of goods sold | 3577083 | *** | *283782 | *13531 | *20729 | *647176 | 543027 | 652900 | 586341 | *** | *** | *** |
| 40 Compensation of officers | 250287 | *** | *14344 | *16568 | *21707 | *31596 | 76988 | 43726 | 26086 | *** | *** | *** |
| 41 Salaries and wages | 702684 | *** | *29777 | *13343 | *75613 | *144754 | 181155 | 132001 | 60471 | *** | *** | *** |
| 42 Repairs | 155650 | *** | *8178 | - | *19546 | *25689 | 59050 | 17557 | 18424 | *** | *** | *** |
| 43 Bad debts | 11915 | *** | - | - | *169 | *107 | *1949 | *5931 | *461 | *** | *** | *** |
| 44 Rent paid on business property | 112716 | *** | *14330 | *3342 | *2990 | *3847 | 32524 | 12423 | 27943 | *** | *** | *** |
| 45 Taxes paid | 355132 | *** | 16073 | *19086 | *24730 | 67929 | 71320 | 53815 | 65005 | *** | *** | *** |
| 46 Interest paid | 195944 | *** | *2510 | *3185 | *7096 | 22364 | 41251 | 20104 | 25438 | *** | *** | *** |
| 47 Amortization | 22401 | *** | *347 | *7 | - | *59 | 4837 | *5061 | *2442 | *** | *** | *** |
| 48 Depreciation | 488502 | *** | *12418 | *6507 | *17519 | 63871 | 115180 | 84099 | 63463 | *** | *** | *** |
| 49 Depletion | 117183 | *** | - | - | *2660 | *1163 | *3924 | *24320 | 44587 | *** | *** | *** |
| 50 Advertising | 8644 | *** | *744 | - | *487 | *645 | 2439 | 1509 | 876 | *** | *** | *** |
| 51 Pension, prof sh, stock, annuity | 38486 | *** | - | - | *1072 | *8049 | *6649 | 9497 | *8221 | *** | *** | *** |
| 52 Employee benefit programs | 199978 | *** | - | *192 | *12731 | *29556 | 66300 | 10551 | 18165 | *** | *** | *** |
| 53 Net loss, noncapital assets | *328 | *** | - | - | - | - | *108 | - | *45 | *** | *** | *** |
| 44 Other deductions | 1322274 | *** | 126910 | *162171 | *108935 | 147968 | 322527 | 218641 | 124060 | *** | *** | *** |
| 55 Total receipts less total deducts | 1579630 | *** | 153771 | *82249 | *72208 | 142466 | 378200 | 228945 | 178313 | *** | *** | *** |
| 56 Net income from a trade or business | 1575800 | *** | 153771 | *82249 | *72208 | 142466 | 378025 | 228276 | 177260 | *** | *** | *** |
| 57 Income tax, total | *1039 | *** | - | - | - | *58 | *719 | *18 | *6 | *** | *** | *** |
| 58 Built-in gains tax | *313 | *** | - | - | - | *58 | - | *18 | - | *** | *** | *** |
| 59 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | *** | *** | *** |
| 60 Excess net passive income tax | *719 | *** | - | - | - | - | *719 | - | - | *** | *** | *** |
| 61 Portfolio income (less deficit) distributed to shareholders: | 309420 | *** | *12081 | *330 | *22081 | 13824 | 33888 | 18069 | 36543 | *** | *** | *** |
| 62 Dividend income | 28173 | *** | - | *73 | *282 | *1311 | *170 | *6241 | *2390 | *** | *** | *** |
| 63 Interest income | 105782 | *** | *814 | *1342 | *870 | 5321 | 26349 | 10052 | 18189 | *** | *** | *** |
| 64 Royalty income (less loss) | 40949 | *** | *7361 | *426 | *19014 | *162 | *4345 | *1774 | *2872 | *** | *** | *** |
| 65 Net S-T capital gain (less loss) | -12307 | *** | - | *-1512 | *1915 | *279 | *-7794 | *50 | *-495 | *** | *** | *** |
| 66 Net L-T capital gain (les loss) | 146364 | *** | *3906 | - | - | *6752 | *10814 | *-167 | *13543 | *** | *** | *** |
| 67 Other portfolio income (net) | *459 | *** | - | - | - | - | *4 | *119 | *43 | *** | *** | *** |
| 68 Real estate rental net income (less deficit) | 7859 | *** | - | - | *-170 | - | *5481 | *2101 | *289 | *** | *** | *** |
| 69 Net income | 9089 | *** | - | - | - | - | *5484 | *2175 | *390 | *** | *** | *** |
| 70 Deficit | 1230 | *** | - | - | *170 | - | *3 | *74 | *100 | *** | *** | *** |
| 71 Net income (less deficit) from other rental activity | 4133 | *** | - | *283 | *912 | - | *961 | *1361 | *478 | *** | *** | *** |
| 72 Net income | 4137 | *** | - | *283 | *912 | - | *961 | *1361 | *478 | *** | *** | *** |
| 73 Deficit | 4 | *** | - | - | - | - | - | - | - | *** | *** | *** |

1994 Corporation Source Book of Statistics of Income, Construction
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 30
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 130653 | 6146 | 72447 | 22830 | 9859 | 8793 | 8581 | 1251 | 609 | 95 | 35 | 8 |
| 2 Total assets | 58446199 | - | 2104028 | 3725166 | 3468627 | 6143299 | 18433537 | 8412174 | 8976756 | 3392090 | 2327357 | 1463163 |
| 3 Cash | 8568108 | - | 643270 | 714386 | 693091 | 984920 | 2502060 | 1102358 | 1075323 | 473057 | 233606 | 146037 |
| 4 Notes and accounts receivable | 17557353 | - | 190475 | 839597 | 786754 | 1815336 | 5326095 | 2817730 | 3457950 | 1092741 | 821325 | 409350 |
| 5 Less: Allowance for bad debts | 63906 | - | *2637 | *1357 | *2371 | *2764 | 14144 | 15307 | 16913 | *1824 | 5670 | 919 |
| 6 Inventories | 9739246 | - | 195606 | 388774 | 560461 | 1117773 | 3737538 | 1411126 | 1187792 | 659386 | 265782 | 215008 |
| 7 U.S. govt. obligations, total | 307150 | - | - | - | - | *2485 | *109210 | *42665 | 79733 | *42291 | 19979 | 10788 |
| 8 Tax-exempt securities | 173581 | - | - | - | - | *7259 | *53786 | *22807 | *36626 | *16782 | 22550 | 13770 |
| 9 Other current assets | 6302856 | - | 53938 | 227641 | 440918 | 542572 | 2050713 | 1205413 | 998533 | 312705 | 241647 | 228777 |
| 10 Loans to stockholders | 1058221 | - | 168773 | 277761 | 106934 | 137930 | 219651 | 57596 | 58731 | 4356 | 23629 | 2860 |
| 11 Mortgage and real estate loans | 327497 | - | - | - | *15925 | *79672 | 146997 | 56834 | 13725 | *3519 | 10824 | - |
| 12 Other investments | 2760061 | - | *28377 | 56009 | 118941 | 123171 | 853987 | 384535 | 454713 | 273675 | 147319 | 319334 |
| 13 Depreciable assets | 26100141 | - | 2808574 | 3268292 | 1541002 | 3004337 | 7116288 | 2750645 | 3399349 | 988073 | 1034659 | 188922 |
| 14 Less: Accumulated depreciation | 17056411 | - | 2002684 | 2305420 | 976823 | 1870974 | 4596641 | 1729197 | 2173515 | 626582 | 663144 | 111432 |
| 15 Depletable assets | 119190 | - | - | - | - | - | *11912 | *16827 | *46056 | *19806 | 24589 | - |
| 16 Less: Accumulated depletion | 44464 | - | - | - | - | - | *1767 | *4962 | *31145 | *1429 | 5162 | - |
| 17 Land | 1624096 | - | *19015 | 130471 | 113926 | 174490 | 569854 | 164529 | 260636 | 79131 | 102650 | 9393 |
| 18 Intangible assets (Amortizable) | 280580 | - | 15049 | 81789 | 38151 | 42589 | 37073 | 30481 | 15230 | 9122 | 6576 | 4521 |
| 19 Less: Accumulated amortization | 142516 | - | 6500 | 25458 | 22544 | 23425 | 26380 | 21399 | 6327 | *4769 | 3957 | 1758 |
| 20 Other assets | 835416 | - | -7227 | 72680 | 54263 | 7928 | 337305 | 119492 | 120257 | 52050 | 50155 | 28512 |
| 21 Total liabilities | 58446199 | - | 2104028 | 3725166 | 3468627 | 6143299 | 18433537 | 8412174 | 8976756 | 3392090 | 2327357 | 1463163 |
| 22 Accounts payable | 11761017 | - | 202727 | 562197 | 505245 | 1146228 | 3281002 | 1940800 | 2314430 | 809759 | 518319 | 480310 |
| 23 Mort, notes, and bonds under 1 yr | 7570330 | - | 276215 | 392232 | 487827 | 850319 | 2733743 | 1087024 | 1127438 | 363684 | 154815 | 97033 |
| 24 Other current liabilities | 7265055 | - | 210003 | 346680 | 333162 | 784206 | 2109902 | 1264433 | 1160603 | 455460 | 354787 | 245821 |
| 25 Loans from stockholders | 2638454 | - | 451003 | 305624 | 242313 | 298621 | 947163 | 205347 | 134984 | 40512 | 10787 | 2100 |
| 26 Mort, notes, bonds, 1 yr or more | 6150955 | - | 364219 | 789374 | 443057 | 812236 | 1672293 | 509265 | 766427 | 315362 | 239786 | 238934 |
| 27 Other liabilities | 1055586 | - | 14535 | 63378 | 40328 | 96030 | 428851 | 165545 | 122165 | 64181 | 35817 | 24756 |
| 28 Net worth | 22004802 | - | 585326 | 1265680 | 1416695 | 2155659 | 7260584 | 3239760 | 3350710 | 1343132 | 1013045 | 374210 |
| 29 Capital stock | 1328547 | - | 229478 | 226506 | 141463 | 136107 | 382421 | 68987 | 92984 | 15442 | 24560 | 10600 |
| 30 Paid-in or capital surplus | 2056875 | - | 288799 | 147196 | 192088 | 206538 | 660294 | 207509 | 234323 | 51235 | 30506 | 38387 |
| 31 Retained earnings-unappropriated | 19358286 | - | 91179 | 897713 | 1089567 | 1907405 | 6472907 | 3073155 | 3225445 | 1302261 | 968615 | 330038 |
| 32 Less: Cost of treasury stock | 738906 | - | *24130 | *5735 | *6423 | 94392 | 255039 | 109891 | 202042 | *25806 | 10635 | 4815 |
| 33 Total receipts | 172046855 | 1127933 | 19989527 | 16653741 | 12565223 | 18511465 | 46875823 | 19335017 | 21852105 | 7192755 | 4999647 | 2943619 |
| 34 Business receipts | 170812620 | 1072211 | 19863822 | 16578533 | 12463212 | 18450535 | 46466049 | 19185069 | 21729905 | 7123174 | 4957017 | 2923094 |
| 35 Interest on govt. obligations | 32874 | - | - | - | - | *1440 | 6113 | 3105 | 7051 | 11845 | 1885 | 1435 |
| 36 Net gain, noncapital assets | 211492 | *22782 | *36730 | 16998 | 27226 | 22115 | 30096 | 17200 | 17542 | 10866 | 9180 | 759 |
| 37 Other receipts | 989870 | *32940 | 88976 | 58211 | 74786 | 37375 | 373565 | 129644 | 97607 | 46870 | 31565 | 18330 |
| 38 Total deductions | 162411562 | 980380 | 18216448 | 15608806 | 11760047 | 17370225 | 44587133 | 18370592 | 20987119 | 6872210 | 4791118 | 2867484 |
| 39 Cost of goods sold | 127282009 | 581199 | 11373872 | 9624377 | 8773481 | 13578495 | 35635450 | 16098689 | 18374235 | 6246847 | 4293185 | 2702179 |
| 40 Compensation of officers | 5659739 | 86120 | 1305346 | 937215 | 456656 | 607593 | 1364649 | 376872 | 369111 | 87344 | 48774 | 20058 |
| 41 Salaries and wages | 7654821 | 101510 | 1490498 | 1385186 | 608601 | 707286 | 1951803 | 500809 | 580048 | 151637 | 129610 | 47832 |
| 42 Repairs | 841955 | 11652 | 127484 | 158794 | 54459 | 117265 | 258426 | 30341 | 65895 | 9537 | 7073 | 1028 |
| 43 Bad debts | 174911 | *38 | 5117 | 30350 | 15885 | 25728 | 60164 | 18800 | 11801 | 3279 | 2398 | 1353 |
| 44 Rent paid on business property | 1362970 | 13267 | 324517 | 272924 | 143237 | 152318 | 275926 | 57618 | 92856 | 13424 | 14304 | 2580 |
| 45 Taxes paid | 3499632 | 24398 | 596603 | 651328 | 284316 | 442935 | 829888 | 250028 | 317515 | 56408 | 34158 | 12057 |
| 46 Interest paid | 864950 | 3631 | 80374 | 100922 | 64205 | 103869 | 249737 | 85174 | 111988 | 36232 | 26033 | 2785 |
| 47 Amortization | 49752 | *2375 | 2449 | 4505 | 5402 | 14075 | 5860 | 8087 | 2347 | *2249 | 1487 | 915 |
| 48 Depreciation | 2267946 | 11424 | 243467 | 268826 | 135439 | 291185 | 620123 | 229358 | 306954 | 70588 | 84796 | 5786 |
| 49 Depletion | 13469 | *236 | - | - | - | *10 | *2340 | *2579 | *3924 | *1107 | 2994 | 279 |
| 50 Advertising | 465396 | 3635 | 98211 | 64092 | 55162 | 41073 | 101800 | 26959 | 39896 | 21377 | 9596 | 3594 |
| 51 Pension, prof sh, stock, annuity | 466318 | *1030 | 29912 | 33802 | 13859 | 34176 | 161984 | 72118 | 77884 | 18637 | 18201 | 4714 |
| 52 Employee benefit programs | 1128586 | *2335 | 144691 | 112003 | 80845 | 120705 | 379942 | 97003 | 129252 | 36490 | 23253 | 2068 |
| 53 Net loss, noncapital assets | 5520 | - | - | *68 | *703 | *299 | 3088 | *584 | *390 | *248 | 126 | 14 |
| 44 Other deductions | 10673589 | 137528 | 2393907 | 1964413 | 1067797 | 1133213 | 2685953 | 515573 | 503024 | 116805 | 95132 | 60243 |
| 55 Total receipts less total deducts | 9635294 | 147553 | 1773079 | 1044936 | 805176 | 1141240 | 2288690 | 964426 | 864985 | 320545 | 208529 | 76135 |
| 56 Net income from a trade or business | 9602420 | 147553 | 1773079 | 1044936 | 805176 | 1139800 | 2282577 | 961321 | 857934 | 308699 | 206644 | 74700 |
| 57 Income tax, total | 9696 | - | - | *2397 | - | - | *2255 | *3021 | 939 | *334 | 751 | - |
| 58 Built-in gains tax | 6894 | - | - | - | - | - | *2255 | *3021 | 736 | *131 | 751 | - |
| 59 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Excess net passive income tax | *89 | - | - | - | - | - | - | - | - | *89 | - | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 61 distributed to shareholders: | 372215 | *738 | 707 | 11847 | 15977 | 36893 | 119520 | 63347 | 66402 | 24564 | 21278 | 10940 |
| 62 Dividend income | 27051 | - | *459 | *18 | *1276 | 1677 | 13150 | 3021 | 5053 | 1861 | 386 | 150 |
| 63 Interest income | 326403 | *265 | 3203 | 11829 | 15109 | 34402 | 104493 | 47716 | 58513 | 23162 | 17487 | 10223 |
| 64 Royalty income (less loss) | *8140 | - | - | - | - | - | *671 | *6693 | *2 | *676 | 54 | 43 |
| 65 Net S-T capital gain (less loss) | -6455 | - | *-2955 | - | *-27 | *-677 | 299 | -846 | -240 | -1263 | -98 | -649 |
| 66 Net L-T capital gain (les loss) | 11633 | *473 | - | - | *-381 | *1490 | -1634 | 4455 | 3004 | -379 | 3432 | 1174 |
| 67 Other portfolio income (net) | 5444 | - | - | - | - | - | *2541 | *2307 | *70 | *507 | 18 | - |
| Real estate rental net income | | | | | | | | | | | | |
| 68 (less deficit) | 33904 | *-3 | *-6365 | *1726 | *-220 | 3779 | 18857 | 4167 | 9861 | 520 | -3492 | 5075 |
| 69 Net income | 59511 | - | *526 | *1726 | *159 | *4185 | 28700 | 5998 | 10537 | 1582 | 904 | 5193 |
| 70 Deficit | 25607 | *3 | *6891 | - | *379 | *405 | 9843 | *1832 | *676 | *1062 | 4396 | 119 |
| Net income (less deficit) from | | | | | | | | | | | | |
| 71 other rental activity | 18060 | - | *7606 | *381 | - | - | *8097 | *284 | *639 | *878 | 173 | 4 |
| 72 Net income | 18199 | - | *7606 | *381 | - | - | *8105 | *284 | *639 | *1008 | 173 | 4 |
| 73 Deficit | *138 | - | - | - | - | - | *8 | - | - | *130 | - | - |

1994 Corporation Source Book of Statistics of Income, Manufacturing
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 40
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 78202 | 2010 | 28404 | 10705 | 9054 | 8655 | 13496 | 3089 | 1932 | 564 | 199 | 93 |
| 2 Total assets | 143844182 | - | 762939 | 1740928 | 3248940 | 6126817 | 31292009 | 21158032 | 29609852 | 19444859 | 13601794 | 16858013 |
| 3 Cash | 11922962 | - | 137218 | 352880 | 478021 | 876248 | 3270165 | 1841495 | 2133740 | 1206827 | 777294 | 849073 |
| 4 Notes and accounts receivable | 38609288 | - | 184170 | 474878 | 988990 | 1699188 | 9003563 | 5973472 | 7971047 | 4999221 | 3333634 | 3981125 |
| 5 Less: Allowance for bad debts. | 610194 | - | - | *5181 | *6812 | 8654 | 92574 | 98026 | 119076 | 95440 | 70489 | 113943 |
| 6 Inventories | 33102408 | - | 96795 | 287719 | 553858 | 1302160 | 7154630 | 5198329 | 7505318 | 4427831 | 3232520 | 3343248 |
| 7 U.S. govt. obligations, total | 1174072 | - | - | - | *11034 | *6077 | 57058 | 226723 | 264409 | 204758 | 162510 | 241503 |
| 8 Tax-exempt securities | 934740 | - | - | - | - | *6220 | 227573 | *65101 | 232957 | 147557 | 131258 | 124075 |
| 9 Other current assets | 5211099 | - | 32685 | 32605 | 77732 | 186231 | 1022177 | 590120 | 955746 | 747680 | 619228 | 946895 |
| 10 Loans to stockholders | 1339174 | - | 46481 | 40535 | 69855 | 158058 | 303062 | 156570 | 292957 | 116421 | 77905 | 77329 |
| 11 Mortgage and real estate loans | 252246 | - | *19115 | *16270 | *48604 | *23466 | *28474 | *34396 | 45015 | 10223 | 16609 | 10075 |
| 12 Other investments | 7545146 | - | *4304 | *2622 | 57105 | 179739 | 1299216 | 827634 | 1576546 | 1236822 | 1035380 | 1325778 |
| 13 Depreciable assets | 90565251 | - | 822779 | 1770101 | 2800537 | 4108779 | 20872956 | 12740045 | 18009270 | 11941012 | 7632065 | 9867707 |
| 14 Less: Accumulated depreciation | 53055374 | - | 616222 | 1311852 | 1932121 | 2681205 | 13007557 | 7335553 | 10362258 | 6654967 | 4056812 | 5096827 |
| 15 Depletable assets | 386597 | - | *3352 | *35780 | - | *83605 | *139 | *38789 | 41533 | *45399 | 27178 | 110824 |
| 16 Less: Accumulated depletion | 111751 | - | *1917 | *14308 | - | *44721 | *66 | *5527 | *26154 | *6637 | 9843 | 2579 |
| 17 Land | 2386349 | - | *2742 | *28150 | 34673 | 81936 | 493631 | 344418 | 511410 | 356098 | 232562 | 300729 |
| 18 Intangible assets (Amortizable) | 3044253 | - | 53230 | 37897 | 99606 | 169341 | 547391 | 477878 | 411929 | 415333 | 253481 | 578167 |
| 19 Less: Accumulated amortization | 1435531 | - | 33606 | 23722 | 64546 | 79687 | 279628 | 235400 | 204774 | 183569 | 96932 | 233666 |
| 20 Other assets | 2583445 | - | 11813 | 16553 | 32403 | 60037 | 391798 | 317568 | 370235 | 530289 | 304247 | 548501 |
| 21 Total liabilities | 143844182 | - | 762939 | 1740928 | 3248940 | 6126817 | 31292009 | 21158032 | 29609852 | 19444859 | 13601794 | 16858013 |
| 22 Accounts payable | 19713425 | - | 95318 | 273315 | 560958 | 1119066 | 4367081 | 3241206 | 4044330 | 2381155 | 1816751 | 1814245 |
| 23 Mort, notes, and bonds under 1 yr | 13004886 | - | 69430 | 126542 | 290257 | 510421 | 2975818 | 2218605 | 3017549 | 1780085 | 1222979 | 793202 |
| 24 Other current liabilities | 11274690 | - | 69517 | 130451 | 228363 | 356696 | 2181396 | 1856287 | 2220924 | 1495853 | 1188986 | 1546218 |
| 25 Loans from stockholders | 5127193 | - | 181352 | 167803 | 460761 | 516256 | 1647693 | 654642 | 747854 | 230418 | 209926 | 310487 |
| 26 Mort, notes, bonds, 1 yr or more. | 20655031 | - | 183067 | 201249 | 534632 | 1097693 | 4020232 | 2571553 | 3704661 | 2873074 | 2087108 | 3381762 |
| 27 Other liabilities | 2858151 | - | 13952 | 19480 | 25597 | 177317 | 363410 | 397930 | 378295 | 434926 | 253314 | 793930 |
| 28 Net worth | 71210806 | - | 150303 | 822089 | 1148372 | 2349369 | 15736378 | 10217809 | 15496240 | 10249349 | 6822729 | 8218169 |
| 29 Capital stock | 3732392 | - | 131770 | 175135 | 240819 | 288292 | 1219229 | 569713 | 501611 | 302412 | 206853 | 96558 |
| 30 Paid-in or capital surplus | 5674164 | - | 57123 | 87253 | 272130 | 269487 | 1664100 | 879381 | 836120 | 785789 | 357711 | 465069 |
| 31 Retained earnings-unappropriated | 64899870 | - | -21850 | 573959 | 761684 | 2044208 | 13629390 | 9329450 | 14605237 | 9532561 | 6451416 | 7993815 |
| 32 Less: Cost of treasury stock | 3095620 | - | *16740 | *14259 | 126262 | 252619 | 776341 | 560735 | 446728 | 371414 | 193251 | 337273 |
| 33 Total receipts | 328220270 | 2438880 | 5139589 | 6840801 | 10262774 | 16761872 | 82415985 | 47577568 | 64124464 | 38508958 | 25977886 | 28171492 |
| 34 Business receipts | 324927028 | 2259876 | 4828069 | 6827158 | 10197028 | 16608258 | 81830123 | 47042911 | 63679041 | 38098458 | 25768625 | 27787481 |
| 35 Interest on govt. obligations | 100088 | *906 | - | - | *-0 | *663 | 16671 | 4769 | 23777 | 17919 | 16943 | 18439 |
| 36 Net gain, noncapital assets | 500951 | 137846 | *26172 | *9290 | *17035 | 26374 | 91898 | 49379 | 66428 | 38017 | 11456 | 27056 |
| 37 Other receipts | 2692203 | 40252 | 285348 | 4353 | 48710 | 126577 | 477293 | 480508 | 355217 | 354564 | 180863 | 338516 |
| 38 Total deductions | 303541656 | 2042709 | 4622018 | 6252132 | 9513099 | 15516065 | 76815389 | 44164815 | 59327488 | 35523454 | 23915534 | 25848954 |
| 39 Cost of goods sold | 223988685 | 1601743 | 2054799 | 3727841 | 5498618 | 10664886 | 57051601 | 32954887 | 45262713 | 27422525 | 18371440 | 19377632 |
| 40 Compensation of officers | 10425808 | 45062 | 465118 | 400561 | 693086 | 952723 | 3376886 | 1575349 | 1591705 | 706414 | 351057 | 267848 |
| 41 Salaries and wages | 18162108 | 82099 | 678161 | 645189 | 855995 | 932748 | 4337906 | 2612474 | 3287921 | 1879037 | 1220901 | 1629677 |
| 42 Repairs | 1423347 | 17928 | 62801 | 64589 | 80471 | 101053 | 352728 | 154348 | 206646 | 123116 | 105604 | 154062 |
| 43 Bad debts | 604925 | 3389 | *1495 | 10463 | 16046 | 43630 | 158664 | 115272 | 100315 | 56228 | 37374 | 62051 |
| 44 Rent paid on business property | 2606940 | 28411 | 227655 | 237342 | 185718 | 242867 | 627521 | 274749 | 312814 | 153510 | 149555 | 166799 |
| 45 Taxes paid | 6537381 | 41167 | 161899 | 211952 | 273833 | 462868 | 1747607 | 895983 | 1227128 | 619805 | 415969 | 479169 |
| 46 Interest paid | 2903940 | 10945 | 34982 | 36668 | 92118 | 165327 | 689728 | 418021 | 559572 | 357045 | 244382 | 295151 |
| 47 Amortization | 306827 | *1180 | 9386 | 2062 | 5962 | 18578 | 54328 | 51182 | 45847 | 49598 | 34091 | 34615 |
| 48 Depreciation | 6842252 | 40805 | 57793 | 123345 | 221464 | 333984 | 1551193 | 999932 | 1362416 | 892679 | 591752 | 666890 |
| 49 Depletion | 59134 | - | - | *4978 | - | - | *4053 | *14480 | *1625 | *27075 | 3028 | 3895 |
| 50 Advertising | 2874570 | 17959 | 39645 | 42880 | 116322 | 102727 | 498956 | 260925 | 541364 | 471911 | 406704 | 375177 |
| 51 Pension, prof sh, stock, annuity. | 1509933 | 9633 | *24245 | *16164 | 62553 | 56909 | 378214 | 199005 | 318695 | 194000 | 94510 | 156006 |
| 52 Employee benefit programs | 3582977 | 12433 | 25105 | 66600 | 98598 | 226508 | 841323 | 527299 | 731784 | 423770 | 291901 | 337657 |
| 53 Net loss, noncapital assets | 16565 | *30 | - | *11 | - | *557 | 2355 | 4667 | 4352 | 1401 | 882 | 2310 |
| 44 Other deductions | 21696262 | 129927 | 778934 | 661486 | 1312315 | 1210700 | 5142326 | 3106243 | 3772592 | 2145339 | 1596385 | 1840017 |
| 55 Total receipts less total deducts | 24678614 | 396171 | 517572 | 588670 | 749675 | 1245807 | 5600596 | 3412753 | 4796976 | 2985505 | 2062352 | 2322538 |
| 56 Net income from a trade or business | 24578526 | 395264 | 517572 | 588670 | 749675 | 1245144 | 5583925 | 3407983 | 4773199 | 2967585 | 2045410 | 2304099 |
| 57 Income tax, total | 15732 | *2797 | - | - | - | - | 2688 | *353 | 3615 | 2464 | 2875 | 939 |
| 58 Built-in gains tax | 9368 | *2797 | - | - | - | - | 2643 | *194 | 1706 | 740 | 513 | 776 |
| 59 Recapture of investment credit | *857 | - | - | - | - | - | - | *7 | *260 | *530 | 61 | - |
| 60 Excess net passive income tax | *202 | - | - | - | - | - | - | - | *142 | 60 | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 1881031 | 217031 | 3057 | 3475 | 22553 | 32979 | 307757 | 329807 | 305694 | 327675 | 141107 | 189894 |
| 62 Dividend income | 91056 | *993 | *232 | *32 | *1356 | 3937 | 19389 | 9035 | 25491 | 8836 | 12699 | 9056 |
| 63 Interest income | 695436 | 6311 | 3250 | 3657 | 14573 | 24137 | 131202 | 100373 | 139471 | 102162 | 72961 | 97338 |
| 64 Royalty income (less loss) | 56255 | *254 | - | - | *1044 | *85 | *4966 | *9068 | 5396 | 5151 | 27442 | 2849 |
| 65 Net S-T capital gain (less loss) | -19885 | - | - | - | *-400 | *591 | -9433 | -4263 | -1004 | -844 | -105 | -4426 |
| 66 Net L-T capital gain (les loss) | 1053497 | *209473 | *-456 | *-214 | *5980 | *4230 | 160386 | 216362 | 133710 | 211253 | 28071 | 84703 |
| 67 Other portfolio income (net) | 4671 | -0 | *31 | - | - | - | *1247 | *-767 | 2629 | *1118 | 39 | 374 |
| 68 Real estate rental net income (less deficit) | 50344 | - | - | *594 | *-107 | *1707 | 12928 | 12241 | 8538 | 5264 | 3222 | 5956 |
| 69 Net income | 63507 | - | - | *594 | - | *1707 | 15196 | 12844 | 13590 | 7722 | 5535 | 6319 |
| 70 Deficit | 13163 | - | - | - | *107 | - | *2267 | 603 | 5052 | 2458 | 2313 | 364 |
| 71 Net income (less deficit) from other rental activity | 28728 | - | - | *1071 | *1444 | - | 3603 | *7869 | 1612 | 4606 | 1813 | 6710 |
| 72 Net income | 30601 | - | - | *1071 | *1444 | - | 5064 | *7877 | 1612 | 4755 | 1828 | 6950 |
| 73 Deficit | *1873 | - | - | - | - | - | *1461 | *9 | - | *148 | 15 | 240 |

DIVISION 50
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 45755 | 3703 | 25159 | 7301 | 3218 | 2319 | 3161 | 486 | 284 | 74 | 41 | 11 |
| 2 Total assets | 27152910 | - | 922700 | 1281821 | 1175135 | 1673172 | 7247358 | 3282761 | 4414354 | 2486953 | 2776847 | 1891808 |
| 3 Cash | 2878939 | - | 180897 | 216304 | 201269 | 209254 | 837483 | 449557 | 271989 | 191674 | 274793 | 45719 |
| 4 Notes and accounts receivable | 5987014 | - | 80785 | 195607 | 243865 | 363136 | 1856590 | 971179 | 1026755 | 507334 | 466930 | 274833 |
| 5 Less: Allowance for bad debts | 86067 | - | - | - | *1317 | *1048 | 27029 | 14370 | 17858 | 7809 | 9581 | 7055 |
| 6 Inventories | 474740 | - | *2336 | *15131 | *1280 | *43076 | 152457 | 146781 | 67887 | 19153 | 14129 | 12511 |
| 7 U.S. govt. obligations, total | 105228 | - | - | - | - | - | *31267 | *6989 | *48053 | *9677 | 8992 | 250 |
| 8 Tax-exempt securities | 84389 | - | - | - | - | - | *1318 | *19133 | *18441 | *14023 | 31475 | - |
| 9 Other current assets | 1749000 | - | 26030 | 49780 | 46859 | 89188 | 480770 | 235706 | 258511 | 148954 | 202917 | 210284 |
| 10 Loans to stockholders | 543591 | - | 64764 | 76670 | *39287 | 43104 | 113966 | 50630 | 54186 | *27764 | 61200 | 12020 |
| 11 Mortgage and real estate loans | 89899 | - | *12106 | - | *833 | - | *61021 | *115 | *9173 | *986 | 5664 | - |
| 12 Other investments | 1700872 | - | *44816 | *12839 | *20893 | 137472 | 475727 | 169645 | 187692 | 279415 | 300624 | 71749 |
| 13 Depreciable assets | 24803996 | - | 1334781 | 1466514 | 1115067 | 1739257 | 7026860 | 2510762 | 3750134 | 2026191 | 2042883 | 1791546 |
| 14 Less: Accumulated depreciation | 13854633 | - | 938928 | 926391 | 758577 | 1144962 | 4353169 | 1458015 | 1756864 | 890766 | 940979 | 685983 |
| 15 Depletable assets | *39017 | - | - | - | - | *4949 | *79 | *26135 | *7193 | *277 | 384 | - |
| 16 Less: Accumulated depletion | *20986 | - | - | - | - | - | *6 | *16494 | *4203 | - | 283 | - |
| 17 Land | 577177 | - | - | *7939 | *7764 | *37393 | 191245 | 70676 | 135405 | 58548 | 39913 | 28295 |
| 18 Intangible assets (Amortizable) | 1452847 | - | 7156 | 82825 | 37099 | 58639 | 447896 | 132946 | 261860 | 107883 | 203799 | 112743 |
| 19 Less: Accumulated amortization | 662456 | - | 4177 | 50596 | 26290 | 32150 | 245980 | 42348 | 73256 | 63979 | 72333 | 51346 |
| 20 Other assets | 1290341 | - | 112131 | 135199 | 247104 | 125864 | 196862 | 23734 | 169257 | 57628 | 146318 | 76243 |
| 21 Total liabilities | 27152910 | - | 922700 | 1281821 | 1175135 | 1673172 | 7247358 | 3282761 | 4414354 | 2486953 | 2776847 | 1891808 |
| 22 Accounts payable | 3405688 | - | 37920 | 200855 | 136782 | 200065 | 1005673 | 587233 | 468791 | 295831 | 382133 | 90406 |
| 23 Mort, notes, and bonds under 1 yr | 2583644 | - | 67061 | 79127 | 81156 | 205785 | 759834 | 210416 | 433852 | 273976 | 250816 | 221622 |
| 24 Other current liabilities | 2143281 | - | 46690 | 116237 | 91460 | 114711 | 535728 | 240187 | 439083 | 159066 | 249716 | 150403 |
| 25 Loans from stockholders | 1481237 | - | 164750 | 110065 | 169653 | 187725 | 546310 | 108169 | 127580 | *41880 | 23587 | 1517 |
| 26 Mort, notes, bonds, 1 yr or more | 7447155 | - | 311480 | 513134 | 441223 | 403054 | 1805830 | 557220 | 1165850 | 796098 | 870039 | 583225 |
| 27 Other liabilities | 925003 | - | 17627 | *4159 | *-17990 | 32682 | 235262 | 74897 | 222037 | 36700 | 122124 | 197505 |
| 28 Net worth | 9166903 | - | 277171 | 258245 | 272851 | 529151 | 2358721 | 1504640 | 1557161 | 883402 | 878432 | 647130 |
| 29 Capital stock | 1180612 | - | 129519 | 219658 | 118738 | 109434 | 298136 | 56115 | 98874 | 113702 | 33907 | 2529 |
| 30 Paid-in or capital surplus | 1423860 | - | 158141 | *64519 | *47912 | 90786 | 316406 | 299593 | 180778 | 94975 | 104923 | 65825 |
| 31 Retained earnings-unappropriated | 7147706 | - | -8298 | 77932 | 110765 | 353908 | 1959249 | 1212225 | 1365769 | 690439 | 740158 | 645558 |
| 32 Less: Cost of treasury stock | 585275 | - | *2190 | *103864 | *4565 | *24977 | 215070 | *63293 | 88260 | *15715 | 557 | 66783 |
| 33 Total receipts | 68016285 | 789794 | 6066840 | 6820881 | 4011932 | 4596157 | 19171684 | 8183700 | 7818593 | 4593056 | 3855494 | 2108156 |
| 34 Business receipts | 66627614 | 575011 | 5887624 | 6785804 | 3966892 | 4504790 | 18837011 | 8087907 | 7696156 | 4461893 | 3751136 | 2073390 |
| 35 Interest on govt. obligations | 14959 | *169 | - | *307 | - | - | *1488 | *4105 | 3028 | *1088 | 4484 | 291 |
| 36 Net gain, noncapital assets | 446381 | *141978 | *52248 | *2202 | *19930 | 26942 | 50668 | 21487 | 34021 | 31553 | 44829 | 20523 |
| 37 Other receipts | 927330 | 72637 | 126967 | 32568 | 25110 | 64425 | 282517 | 70201 | 85388 | 98522 | 55045 | 13952 |
| 38 Total deductions | 63269111 | 580534 | 5471762 | 6380852 | 3668878 | 4278086 | 17985818 | 7665080 | 7371296 | 4361914 | 3592432 | 1912458 |
| 39 Cost of goods sold | 29536531 | *212845 | 2218733 | 3220141 | 2015243 | 1468985 | 8342635 | 4670194 | 2809325 | 2022340 | 1824155 | 731935 |
| 40 Compensation of officers | 1930675 | 16091 | 287286 | 347456 | 122715 | 152066 | 518543 | 170234 | 177114 | 57440 | 68256 | 13475 |
| 41 Salaries and wages | 8085129 | 61077 | 760191 | 426737 | 427292 | 613418 | 2580641 | 764285 | 1079230 | 609858 | 437961 | 324439 |
| 42 Repairs | 1304347 | 29362 | 168675 | 94507 | 70661 | 138392 | 387426 | 65031 | 188702 | 44975 | 54655 | 61961 |
| 43 Bad debts | 166849 | *6138 | *16237 | *667 | *7279 | 7831 | 62758 | 12691 | 21473 | 8386 | 18832 | 4557 |
| 44 Rent paid on business property | 2065844 | 22123 | 142508 | 178801 | 64452 | 148164 | 490875 | 279613 | 324970 | 164068 | 216521 | 33751 |
| 45 Taxes paid | 2309491 | 28075 | 160790 | 312926 | 111395 | 160325 | 641249 | 189537 | 288839 | 220405 | 117727 | 78224 |
| 46 Interest paid | 855398 | 16397 | 49210 | 64361 | 46370 | 57980 | 233302 | 81008 | 120780 | 69103 | 75261 | 41626 |
| 47 Amortization | 177447 | 2644 | 667 | 7752 | 2856 | *4543 | 39807 | 23006 | 26994 | 32386 | 21800 | 14993 |
| 48 Depreciation | 2630877 | 17318 | 183228 | 177744 | 125922 | 159779 | 748064 | 220577 | 379669 | 198694 | 229266 | 190618 |
| 49 Depletion | *2266 | - | - | - | - | - | - | - | - | *2266 | - | - |
| 50 Advertising | 301041 | 1341 | 23978 | 13776 | 29397 | 15661 | 80940 | 55116 | 25785 | 18389 | 29714 | 6943 |
| 51 Pension, prof sh, stock, annuity | 184538 | *315 | *4406 | *4292 | *2498 | *11293 | 68068 | 20301 | 43615 | 9991 | 10019 | 9740 |
| 52 Employee benefit programs | 738834 | 6555 | 20900 | 28902 | 19441 | 58879 | 215404 | 105916 | 143949 | 72004 | 42055 | 24828 |
| 53 Net loss, noncapital assets | 5017 | - | *3078 | - | - | *610 | *335 | *371 | *608 | - | 15 | - |
| 44 Other deductions | 12974825 | 160253 | 1431876 | 1502791 | 623356 | 1280160 | 3575773 | 1007199 | 1740244 | 831609 | 446196 | 375367 |
| 55 Total receipts less total deducts | 4747174 | 209259 | 595078 | 440028 | 343054 | 318071 | 1185866 | 518620 | 447296 | 231141 | 263063 | 195698 |
| 56 Net income from a trade or business | 4732215 | 209091 | 595078 | 439722 | 343054 | 318071 | 1184377 | 514515 | 444269 | 230054 | 258578 | 195407 |
| 57 Income tax, total | 6312 | *3106 | *146 | - | - | - | *1676 | *1019 | *87 | *152 | 103 | 22 |
| 58 Built-in gains tax | 6312 | *3106 | *146 | - | - | - | *1676 | *1019 | *87 | *152 | 103 | 22 |
| 59 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Excess net passive income tax | - | - | - | - | - | - | - | - | - | - | - | - |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 61 distributed to shareholders: | 1312592 | 170641 | 2440 | 4246 | 4418 | 7562 | 849349 | 68712 | 34759 | 17892 | 142682 | 9891 |
| 62 Dividend income | 14587 | - | *332 | - | - | *735 | 5057 | *2870 | 1307 | 2095 | 2113 | 78 |
| 63 Interest income | 181836 | 14037 | 1824 | 4246 | 4418 | 8610 | 56777 | 20141 | 21543 | 16140 | 25561 | 8539 |
| 64 Royalty income (less loss) | *2800 | - | - | - | - | - | *654 | - | *2126 | *1 | 19 | - |
| 65 Net S-T capital gain (less loss) | -1808 | -36 | - | - | - | *-1344 | 64 | *-149 | *-951 | *-156 | 765 | -0 |
| 66 Net L-T capital gain (les loss) | 1115030 | *156641 | *285 | - | - | *-440 | 786552 | *45850 | 10737 | *-109 | 114239 | 1275 |
| 67 Other portfolio income (net) | 147 | - | - | - | - | - | *245 | - | *-4 | *-80 | -15 | 1 |
| Real estate rental net income | | | | | | | | | | | | |
| 68 (less deficit) | 31740 | - | - | - | - | *990 | 8681 | *1730 | 4843 | *9108 | 473 | 5915 |
| 69 Net income | 33617 | - | - | - | - | *990 | 8681 | *2100 | 5809 | *9108 | 1014 | 5915 |
| 70 Deficit | *1877 | - | - | - | - | - | - | *370 | *966 | - | 541 | - |
| Net income (less deficit) from | | | | | | | | | | | | |
| 71 other rental activity | 28054 | *31 | *-26 | - | - | *3210 | *7854 | *2881 | *607 | *-206 | 1529 | 12175 |
| 72 Net income | 28674 | *31 | - | - | - | *3210 | *7854 | *2881 | *970 | *25 | 1529 | 12175 |
| 73 Deficit | *620 | - | *26 | - | - | - | - | - | *363 | *231 | - | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 60
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 290659 | 10094 | 125500 | 60883 | 35252 | 22140 | 27863 | 5396 | 2692 | 567 | 181 | 89 |
| 2 Total assets | 231179408 | - | 4910517 | 9962302 | 12301831 | 15529342 | 63495278 | 37511423 | 40028385 | 18949633 | 11995134 | 16495562 |
| 3 Cash | 22620987 | - | 1214656 | 1828606 | 1944701 | 2095809 | 6745368 | 3082517 | 2570458 | 1249942 | 668921 | 1220010 |
| 4 Notes and accounts receivable | 52914095 | - | 449229 | 1411337 | 2295946 | 3546864 | 14838905 | 8581284 | 10491214 | 5246136 | 2820466 | 3232715 |
| 5 Less: Allowance for bad debts | 751298 | - | *4086 | *2562 | 4635 | 17725 | 130898 | 118496 | 211107 | 103955 | 51999 | 105835 |
| 6 Inventories | 88682138 | - | 1500965 | 3107917 | 3797626 | 4940480 | 25190849 | 16815688 | 16439562 | 6494666 | 4632155 | 5762230 |
| 7 U.S. govt. obligations, total | 711165 | - | *1399 | *20255 | *26672 | *2143 | 96050 | *137216 | 215331 | 133862 | 70303 | 7937 |
| 8 Tax-exempt securities | 482317 | - | *2247 | - | *9072 | *7196 | 180809 | *82927 | 48591 | 95537 | 27882 | 28058 |
| 9 Other current assets | 7366902 | - | 88837 | 195198 | 290321 | 393378 | 1747122 | 1147966 | 1217194 | 853414 | 513417 | 920054 |
| 10 Loans to stockholders | 2743909 | - | 233696 | 226202 | 368018 | 303132 | 766760 | 288329 | 284796 | 115852 | 71180 | 85945 |
| 11 Mortgage and real estate loans | 570799 | - | *5586 | *33401 | *16230 | 118737 | 87609 | 105227 | 50745 | 66643 | 16810 | 69811 |
| 12 Other investments | 8431765 | - | 67138 | 150470 | 229149 | 479008 | 1887223 | 1157489 | 1533986 | 974653 | 750428 | 1202220 |
| 13 Depreciable assets | 84773845 | - | 4092442 | 5699375 | 6316667 | 6920599 | 23098044 | 10986923 | 11948194 | 5671155 | 3734769 | 6305677 |
| 14 Less: Accumulated depreciation | 48956109 | - | 2984014 | 3612975 | 3996165 | 4129722 | 14000732 | 6035574 | 6278658 | 2928541 | 1855128 | 3134600 |
| 15 Depletable assets | 103242 | - | *3060 | *887 | *23016 | *163 | *310 | *336 | *11657 | *43498 | 4978 | 15338 |
| 16 Less: Accumulated depletion | 40048 | - | *3060 | *783 | *38 | *107 | *310 | *5 | *5373 | *28720 | 401 | 1250 |
| 17 Land | 5157511 | - | 27568 | 170565 | 233795 | 400190 | 1432567 | 759781 | 876660 | 499526 | 232083 | 524775 |
| 18 Intangible assets (Amortizable) | 5652125 | - | 315226 | 839670 | 605712 | 480036 | 1483405 | 732847 | 671913 | 221044 | 131802 | 170470 |
| 19 Less: Accumulated amortization | 2740091 | - | 155454 | 462439 | 334271 | 181384 | 680206 | 349015 | 361214 | 72178 | 54728 | 89202 |
| 20 Other assets | 3456153 | - | 55083 | 357178 | 480016 | 170544 | 752405 | 135985 | 524436 | 417100 | 282196 | 281210 |
| 21 Total liabilities | 231179408 | - | 4910517 | 9962302 | 12301831 | 15529342 | 63495278 | 37511423 | 40028385 | 18949633 | 11995134 | 16495562 |
| 22 Accounts payable | 42976545 | - | 903682 | 1785126 | 2585708 | 3259128 | 11789320 | 5463384 | 7432158 | 3763375 | 2530674 | 3463989 |
| 23 Mort, notes, and bonds under 1 yr | 46435581 | - | 657478 | 573014 | 785075 | 1531416 | 12674518 | 11638396 | 10398544 | 3908801 | 1591100 | 2677240 |
| 24 Other current liabilities | 15995243 | - | 357738 | 601746 | 798474 | 906800 | 4073056 | 2592522 | 2917597 | 1540167 | 1038879 | 1168264 |
| 25 Loans from stockholders | 13311572 | - | 1281337 | 1743754 | 1346831 | 1302971 | 3714530 | 1710982 | 1425632 | 331459 | 216198 | 237879 |
| 26 Mort, notes, bonds, 1 yr or more | 27564090 | - | 582549 | 1319003 | 2116411 | 2365521 | 7369076 | 3672982 | 4081226 | 2047460 | 1550574 | 2459288 |
| 27 Other liabilities | 2388859 | - | 70385 | 143580 | 104118 | 119887 | 580370 | 411564 | 378542 | 149115 | 145100 | 286198 |
| 28 Net worth | 82507517 | - | 1057349 | 3796081 | 4565214 | 6043619 | 23294408 | 12021592 | 13394685 | 7209256 | 4922609 | 6202704 |
| 29 Capital stock | 7517207 | - | 718418 | 697730 | 1018038 | 833617 | 2266018 | 938231 | 620051 | 219989 | 104392 | 100724 |
| 30 Paid-in or capital surplus | 8293386 | - | 372551 | 819091 | 690594 | 974496 | 2315553 | 1132590 | 962255 | 387019 | 462971 | 176267 |
| 31 Retained earnings-unappropriated | 70018387 | - | 14749 | 2407042 | 3159235 | 4565951 | 19809524 | 10460591 | 12295803 | 6876279 | 4412850 | 6016364 |
| 32 Less: Cost of treasury stock | 3321463 | - | 48369 | 127782 | 302652 | 330445 | 1096686 | 509819 | 483423 | 274031 | 57605 | 90651 |
| 33 Total receipts | 879689937 | 5073785 | 34389541 | 50570916 | 47575563 | 58604116 | 248806490 | 150175444 | 146769930 | 59839433 | 34094242 | 43790475 |
| 34 Business receipts | 869775526 | 4834182 | 33800305 | 50152622 | 47250583 | 57922577 | 246297658 | 148301055 | 145094394 | 59115918 | 33667139 | 43339093 |
| 35 Interest on govt. obligations | 75460 | *11 | - | *147 | *1010 | 2471 | 17847 | 11486 | 9903 | 9123 | 10979 | 12484 |
| 36 Net gain, noncapital assets | 488085 | 111150 | 39776 | 49401 | 8216 | 28542 | 103819 | 46450 | 46357 | 26246 | 10010 | 18117 |
| 37 Other receipts | 9350865 | 128441 | 549460 | 368745 | 315754 | 650527 | 2387166 | 1816453 | 1619277 | 688146 | 406115 | 420781 |
| 38 Total deductions | 850656998 | 4669019 | 32033682 | 48294754 | 45538709 | 56227566 | 241493172 | 146722156 | 142671345 | 57854185 | 32661474 | 42490936 |
| 39 Cost of goods sold | 673911286 | 3189675 | 19951970 | 34844694 | 31117838 | 40318071 | 194520246 | 122628127 | 118768280 | 47271421 | 26514800 | 34786164 |
| 40 Compensation of officers | 17181676 | 94722 | 1653859 | 1813643 | 1768443 | 1884365 | 4750166 | 2200930 | 1773384 | 680849 | 360940 | 200376 |
| 41 Salaries and wages | 57390779 | 379529 | 2703046 | 3578395 | 4413063 | 5022348 | 15574256 | 8734377 | 8322311 | 3751066 | 2261648 | 2650739 |
| 42 Repairs | 3565073 | 25101 | 233936 | 299802 | 275927 | 328777 | 1008849 | 493963 | 430758 | 176460 | 132149 | 159351 |
| 43 Bad debts | 1262596 | 8327 | 28056 | 48447 | 126695 | 101767 | 369969 | 173549 | 202520 | 95398 | 38565 | 69301 |
| 44 Rent paid on business property | 13704649 | 110468 | 1613764 | 1661657 | 1497894 | 1312496 | 3351971 | 1413817 | 1372336 | 567719 | 382529 | 419997 |
| 45 Taxes paid | 12254753 | 80589 | 861545 | 973892 | 925595 | 988559 | 3432270 | 1628644 | 1770743 | 699295 | 377314 | 516308 |
| 46 Interest paid | 5222773 | 34905 | 122375 | 212523 | 307931 | 368806 | 1497492 | 923006 | 887787 | 362609 | 217366 | 287972 |
| 47 Amortization | 610408 | 2444 | 31649 | 57815 | 56571 | 56256 | 149222 | 114804 | 80462 | 21404 | 17527 | 22254 |
| 48 Depreciation | 6582378 | 27529 | 337673 | 411936 | 450927 | 476397 | 1711733 | 903067 | 978182 | 487711 | 320818 | 476405 |
| 49 Depletion | *4539 | - | - | *1227 | - | *142 | *924 | - | - | - | - | 2246 |
| 50 Advertising | 9065650 | 176395 | 329282 | 537807 | 525457 | 828650 | 2372763 | 1348040 | 1401890 | 697610 | 405706 | 442051 |
| 51 Pension, prof sh, stock, annuity | 1570210 | *4201 | 98282 | 71609 | 106293 | 111233 | 466968 | 191286 | 233994 | 109006 | 67139 | 110200 |
| 52 Employee benefit programs | 3645971 | 18590 | 80799 | 116386 | 177626 | 363119 | 953975 | 583642 | 636969 | 271710 | 201090 | 242064 |
| 53 Net loss, noncapital assets | 25978 | - | *874 | *3510 | *2219 | *3288 | 5263 | 3199 | 4077 | 2341 | 573 | 635 |
| 44 Other deductions | 44658279 | 516546 | 3986572 | 3661410 | 3786230 | 4063291 | 11327104 | 5381705 | 5807653 | 2659585 | 1363310 | 2104874 |
| 55 Total receipts less total deducts | 29032939 | 404765 | 2355859 | 2276163 | 2036855 | 2376550 | 7313318 | 3453288 | 4098585 | 1985248 | 1432768 | 1299539 |
| 56 Net income from a trade or business | 28957479 | 404755 | 2355859 | 2276015 | 2035845 | 2374080 | 7295471 | 3441802 | 4088682 | 1976125 | 1421789 | 1287055 |
| 57 Income tax, total | 33042 | - | *70 | *13398 | *84 | *2077 | 3811 | 2473 | 3844 | 1847 | 2073 | 3365 |
| 58 Built-in gains tax | 26106 | - | - | *13398 | *84 | *2077 | 3117 | *1635 | 1822 | *113 | 1990 | 1870 |
| 59 Recapture of investment credit | *114 | - | - | - | - | - | - | - | - | *114 | - | - |
| 60 Excess net passive income tax | *356 | - | - | - | - | - | - | - | *356 | - | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 2076029 | 293816 | 21443 | 213703 | 36611 | 93333 | 327279 | 397524 | 219850 | 125069 | 89321 | 258080 |
| 62 Dividend income | 112671 | *19 | *1171 | 2842 | 6862 | 8149 | 29877 | 9962 | 11165 | 13790 | 13564 | 15270 |
| 63 Interest income | 960314 | 5017 | 20325 | 22828 | 29843 | 47100 | 231394 | 152071 | 183863 | 108724 | 66057 | 93092 |
| 64 Royalty income (less loss) | 33293 | - | - | - | *243 | - | *13305 | *2170 | 8104 | *2761 | 4430 | 2280 |
| 65 Net S-T capital gain (less loss) | -22449 | *-0 | - | *-8432 | *-104 | -4166 | -649 | 2608 | -1795 | -16783 | -651 | 7525 |
| 66 Net L-T capital gain (les loss) | 992919 | *288781 | *-53 | *196511 | -12 | 42251 | 51448 | 230612 | 16460 | 21898 | 5621 | 139401 |
| 67 Other portfolio income (net) | -718 | - | - | *-45 | *-221 | - | *1904 | *101 | 2054 | *-5323 | 301 | 512 |
| 68 Real estate rental net income (less deficit) | 199061 | *364 | *3255 | *4887 | 11064 | 12497 | 68824 | 23786 | 31982 | 20200 | 6420 | 15782 |
| 69 Net income | 225714 | *462 | *3304 | *4887 | *12613 | 18720 | 75388 | 26193 | 36700 | 23087 | 7683 | 16676 |
| 70 Deficit | 26653 | 99 | *48 | - | *1550 | *6224 | 6563 | 2408 | 4717 | 2887 | 1263 | 894 |
| 71 Net income (less deficit) from other rental activity | 89442 | - | *2219 | *414 | *565 | *706 | -855 | 12439 | 16406 | 2372 | 10399 | 44778 |
| 72 Net income | 113911 | - | *2219 | *414 | *565 | *706 | 14098 | 12589 | 18526 | 6699 | 10400 | 47694 |
| 73 Deficit | 24468 | - | - | - | - | - | *14953 | *150 | *2121 | *4328 | -0 | 2916 |

DIVISION 61
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 89984 | 3137 | 35908 | 13761 | 10894 | 8623 | 13385 | 2423 | 1367 | 335 | 106 | 46 |
| 2 Total assets | 108728199 | - | 1281210 | 2383043 | 3799236 | 6225317 | 30199152 | 16760252 | 20938010 | 11364547 | 7104005 | 8673427 |
| 3 Cash | 9593222 | - | 383221 | 486745 | 556326 | 752050 | 3291865 | 1467019 | 1084194 | 702094 | 373111 | 496597 |
| 4 Notes and accounts receivable | 36261679 | - | 186456 | 739779 | 1218666 | 2200234 | 10564929 | 5846852 | 7420955 | 3868987 | 2129150 | 2085672 |
| 5 Less: Allowance for bad debts | 506311 | - | *2650 | *937 | *1522 | 11421 | 83413 | 83210 | 151952 | 75510 | 42872 | 52825 |
| 6 Inventories | 36283401 | - | 275513 | 574175 | 1071743 | 1866100 | 9647781 | 5463410 | 7409041 | 3641489 | 2856768 | 3477380 |
| 7 U.S. govt. obligations, total | 482328 | - | - | *20255 | *23863 | - | *22915 | *108148 | 189522 | *68946 | 40743 | 7937 |
| 8 Tax-exempt securities | 290791 | - | - | - | - | *1976 | 97702 | *43413 | *34508 | *71988 | 13146 | 28058 |
| 9 Other current assets | 3779282 | - | 35692 | 41153 | 111190 | 155001 | 800727 | 579428 | 712645 | 620326 | 315891 | 407228 |
| 10 Loans to stockholders | 1038877 | - | 102886 | 32676 | 178148 | 74070 | 343193 | 137939 | 107762 | 26604 | 25434 | 10167 |
| 11 Mortgage and real estate loans | 229742 | - | - | *10290 | *2626 | *12643 | 32946 | 30693 | 28451 | *37750 | 8743 | 65600 |
| 12 Other investments | 4840859 | - | *35602 | *24255 | 34411 | 186909 | 1016262 | 617674 | 984471 | 622239 | 511319 | 807717 |
| 13 Depreciable assets | 31464284 | - | 835253 | 993304 | 1336876 | 2279958 | 9439718 | 4938941 | 5486586 | 2735521 | 1466477 | 1951650 |
| 14 Less: Accumulated depreciation | 18744542 | - | 591668 | 649233 | 917870 | 1505224 | 5897927 | 2929068 | 3090532 | 1439316 | 778748 | 944955 |
| 15 Depletable assets | *59691 | - | - | - | - | - | *310 | *329 | *494 | *43495 | 585 | 14478 |
| 16 Less: Accumulated depletion | *30275 | - | - | - | - | - | *310 | - | *30 | *28717 | 401 | 817 |
| 17 Land | 1495801 | - | *1168 | *15748 | 18179 | 73420 | 512366 | 201910 | 318349 | 178364 | 65630 | 110668 |
| 18 Intangible assets (Amortizable) | 1904792 | - | 9856 | 84981 | 170947 | 157748 | 431696 | 360819 | 385240 | 142534 | 44896 | 116074 |
| 19 Less: Accumulated amortization | 983659 | - | 4605 | 52826 | 108439 | 76054 | 238271 | 167735 | 225184 | 42591 | 10060 | 57894 |
| 20 Other assets | 1268237 | - | 14486 | 62678 | 104093 | 57909 | 216662 | 143690 | 243491 | 190344 | 84192 | 150693 |
| 21 Total liabilities | 108728199 | - | 1281210 | 2383043 | 3799236 | 6225317 | 30199152 | 16760252 | 20938010 | 11364547 | 7104005 | 8673427 |
| 22 Accounts payable | 26847496 | - | 366241 | 699455 | 1134264 | 1638021 | 7858284 | 3502507 | 5216914 | 2756080 | 1612916 | 2062814 |
| 23 Mort, notes, and bonds under 1 yr | 15399461 | - | 397450 | 126531 | 167740 | 537072 | 3237906 | 2661027 | 3205973 | 1965022 | 1102496 | 1998244 |
| 24 Other current liabilities | 7051838 | - | 103179 | 178655 | 205595 | 284676 | 1741488 | 1210889 | 1365325 | 902280 | 517618 | 542133 |
| 25 Loans from stockholders | 5543116 | - | 310210 | 310114 | 436644 | 505950 | 2075432 | 805606 | 681560 | 191126 | 167563 | 58911 |
| 26 Mort, notes, bonds, 1 yr or more | 10404891 | - | 160409 | 182109 | 454166 | 650131 | 2547161 | 1585316 | 1930697 | 1073437 | 587190 | 1234276 |
| 27 Other liabilities | 1074526 | - | *15189 | 7450 | 42143 | 34830 | 200339 | 304511 | 246671 | 83076 | 83096 | 57220 |
| 28 Net worth | 42406871 | - | -71469 | 878730 | 1358682 | 2574639 | 12538541 | 6690398 | 8290869 | 4393525 | 3033126 | 2719830 |
| 29 Capital stock | 2562058 | - | 112816 | 130372 | 303165 | 338493 | 762344 | 369990 | 284260 | 153694 | 63297 | 43628 |
| 30 Paid-in or capital surplus | 3400555 | - | 91156 | 152984 | 136886 | 441499 | 1183148 | 506767 | 382611 | 199676 | 198929 | 106900 |
| 31 Retained earnings-unappropriated | 38166998 | - | -259921 | 642643 | 1087041 | 1876557 | 11208545 | 6109340 | 7912133 | 4176449 | 2803715 | 2610497 |
| 32 Less: Cost of treasury stock | 1722740 | - | *15519 | *47268 | 168410 | 81910 | 615496 | 295698 | 288135 | 136293 | 32815 | 41196 |
| 33 Total receipts | 386161407 | 1510012 | 8901481 | 17844340 | 16225590 | 23640233 | 114835577 | 59497146 | 66387809 | 33503665 | 19186198 | 24629358 |
| 34 Business receipts | 382759913 | 1469892 | 8644805 | 17751015 | 16112082 | 23299744 | 113987023 | 59017171 | 65917465 | 33186532 | 18955576 | 24418609 |
| 35 Interest on govt. obligations | 44105 | *11 | - | - | *87 | *945 | 10405 | 7736 | 7763 | 7427 | 7547 | 2184 |
| 36 Net gain, noncapital assets | 149646 | *16376 | *9050 | *6265 | *813 | 17368 | 33737 | 25495 | 7495 | 14208 | 4017 | 14823 |
| 37 Other receipts | 3207743 | 23733 | 247625 | 87059 | 112609 | 322176 | 804411 | 446744 | 455086 | 295499 | 219058 | 193742 |
| 38 Total deductions | 372045357 | 1402667 | 8091860 | 17196440 | 15557066 | 22573221 | 110897180 | 57647972 | 63950327 | 32273774 | 18281033 | 24173817 |
| 39 Cost of goods sold | 304830021 | 1026889 | 5029625 | 14468100 | 11787690 | 16952750 | 90624505 | 47537537 | 53589515 | 26990245 | 15611140 | 21212024 |
| 40 Compensation of officers | 8395828 | *8287 | 619163 | 512231 | 582951 | 916586 | 2708645 | 1232288 | 1017149 | 435995 | 237250 | 125284 |
| 41 Salaries and wages | 20327757 | 55014 | 506514 | 618619 | 975643 | 1623252 | 6118877 | 3411047 | 3389284 | 1804754 | 869025 | 955729 |
| 42 Repairs | 1196624 | 2675 | 38667 | 52186 | 49718 | 99355 | 374881 | 216578 | 186168 | 75771 | 46519 | 54107 |
| 43 Bad debts | 696889 | *3221 | 7979 | 7632 | 51801 | 47162 | 240059 | 106083 | 126900 | 58527 | 25979 | 21547 |
| 44 Rent paid on business property | 3541271 | 12605 | 237488 | 237966 | 283405 | 363633 | 1033427 | 436186 | 468105 | 211844 | 108313 | 148298 |
| 45 Taxes paid | 5093877 | 17338 | 164687 | 171467 | 238187 | 323135 | 1650937 | 785256 | 995319 | 354560 | 159241 | 233751 |
| 46 Interest paid | 2185795 | *19787 | 32762 | 46278 | 75810 | 111752 | 608338 | 369035 | 437508 | 212723 | 116431 | 155371 |
| 47 Amortization | 210396 | *629 | 2119 | 3726 | 16680 | 16766 | 44593 | 49818 | 41629 | 13185 | 5324 | 15927 |
| 48 Depreciation | 2553616 | *5068 | 70785 | 84711 | 109094 | 165734 | 734691 | 403641 | 435324 | 263297 | 123679 | 157591 |
| 49 Depletion | *1462 | - | - | - | - | *142 | - | - | - | - | - | 1321 |
| 50 Advertising | 1967064 | *60486 | 33394 | 76043 | 66187 | 163393 | 549082 | 245360 | 338731 | 242197 | 132223 | 59967 |
| 51 Pension, prof sh, stock, annuity | 946857 | *205 | 60808 | 39495 | 41948 | 65352 | 325211 | 106552 | 157605 | 78094 | 36117 | 35470 |
| 52 Employee benefit programs | 1466547 | *3358 | 24160 | 30535 | 51729 | 91351 | 400993 | 231784 | 278428 | 145066 | 88782 | 120361 |
| 53 Net loss, noncapital assets | 9446 | - | *501 | *413 | *52 | *776 | *2406 | 1537 | 3011 | 315 | 41 | 395 |
| 44 Other deductions | 18621907 | 187105 | 1263209 | 847037 | 1226172 | 1632082 | 5480535 | 2515269 | 2485653 | 1387199 | 720969 | 876676 |
| 55 Total receipts less total deducts | 14116050 | 107345 | 809621 | 647900 | 668524 | 1067012 | 3938396 | 1849174 | 2437482 | 1229891 | 905165 | 455540 |
| 56 Net income from a trade or business | 14071945 | 107334 | 809621 | 647900 | 668437 | 1066067 | 3927991 | 1841438 | 2429719 | 1222464 | 897618 | 453356 |
| 57 Income tax, total | 25659 | - | *70 | *13398 | - | *1986 | *871 | *1165 | 2543 | *1201 | 1921 | 2503 |
| 58 Built-in gains tax | 22290 | - | - | *13398 | - | *1986 | *613 | *1148 | 1479 | *70 | 1921 | 1676 |
| 59 Recapture of investment credit | *114 | - | - | - | - | - | - | - | - | *114 | - | - |
| 60 Excess net passive income tax | *356 | - | - | - | - | - | - | - | *356 | - | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 1175357 | *8314 | 5237 | 170328 | 13557 | 55133 | 176514 | 308507 | 106639 | 59995 | 63356 | 207778 |
| 62 Dividend income | 66396 | *19 | *492 | *681 | *2579 | 1387 | 14162 | 4676 | 6711 | 11447 | 12299 | 11943 |
| 63 Interest income | 472193 | *492 | 4692 | 6234 | 13108 | 19328 | 117671 | 73064 | 86865 | 54986 | 45054 | 50700 |
| 64 Royalty income (less loss) | 22089 | - | - | - | *241 | - | *10171 | *90 | *4513 | *2748 | 4228 | 99 |
| 65 Net S-T capital gain (less loss) | -21293 | *-0 | - | *-8522 | *10 | *-2201 | -217 | 2465 | -1302 | -18190 | -943 | 7607 |
| 66 Net L-T capital gain (les loss) | 638745 | *7804 | *53 | *171980 | *-2146 | *36619 | 33545 | 228159 | 8856 | 14494 | 2450 | 136931 |
| 67 Other portfolio income (net) | -2773 | - | - | *-45 | *-235 | - | *1182 | *53 | *995 | *-5490 | 268 | 499 |
| 68 Real estate rental net income (less deficit) | 74897 | *38 | *2219 | *209 | *-158 | *4725 | 34871 | 2552 | 14855 | 7204 | 3988 | 4394 |
| 69 Net income | 87244 | *38 | *2219 | *209 | - | *6925 | 38787 | 4691 | 17086 | 8247 | 4317 | 4724 |
| 70 Deficit | 12347 | - | - | - | *158 | *2200 | 3916 | *2139 | 2231 | 1044 | 329 | 329 |
| 71 Net income (less deficit) from other rental activity | 55453 | - | *2218 | - | *474 | *358 | 1697 | *10645 | 11191 | *1050 | 3092 | 24729 |
| 72 Net income | 62828 | - | *2218 | - | *474 | *358 | 8904 | *10796 | 11197 | *1061 | 3092 | 24729 |
| 73 Deficit | *7375 | - | - | - | - | - | *7207 | *150 | *6 | *11 | -0 | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 62
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 199782 | *** | 89198 | 46764 | 24355 | 13517 | 14413 | 2943 | 1312 | 229 | 74 | *** |
| 2 Total assets | 121538048 | *** | 3623114 | 7525495 | 8500830 | 9304025 | 33115834 | 20544149 | 18822549 | 7445952 | 4833965 | *** |
| 3 Cash | 12942910 | *** | 825832 | 1333654 | 1387869 | 1343759 | 3447245 | 1607055 | 1440604 | 539594 | 293885 | *** |
| 4 Notes and accounts receivable | 16437158 | *** | 262773 | 671557 | 1077280 | 1346630 | 4215920 | 2671664 | 3033252 | 1330037 | 681002 | *** |
| 5 Less: Allowance for bad debts | 242978 | *** | *1436 | *1625 | *3112 | *6304 | 47289 | 34151 | 59155 | 27839 | 9056 | *** |
| 6 Inventories | 52076774 | *** | 1224862 | 2533742 | 2725883 | 3074380 | 15467378 | 11263293 | 8923598 | 2825279 | 1753510 | *** |
| 7 U.S. govt. obligations, total | 205609 | *** | *1399 | - | *2809 | *2143 | 49907 | *29068 | *25809 | *64915 | 29560 | *** |
| 8 Tax-exempt securities | 191526 | *** | *2247 | - | *9072 | *5220 | *83106 | *39514 | *14083 | *23549 | 14736 | *** |
| 9 Other current assets | 3548388 | *** | 53145 | 138628 | 179118 | 238377 | 943962 | 565261 | 490942 | 232527 | 193602 | *** |
| 10 Loans to stockholders | 1690537 | *** | 130810 | 193047 | 189613 | 229062 | 423567 | 150337 | 163329 | 89248 | 45746 | *** |
| 11 Mortgage and real estate loans | 334588 | *** | *5586 | *23110 | *13604 | *106094 | 54663 | *68066 | 22294 | *28893 | 8067 | *** |
| 12 Other investments | 3572951 | *** | 31536 | 126214 | 194738 | 292099 | 870637 | 537258 | 535378 | 352414 | 238174 | *** |
| 13 Depreciable assets | 53027297 | *** | 3257189 | 4688118 | 4977984 | 4640641 | 13629338 | 5966360 | 6415766 | 2856106 | 2241767 | *** |
| 14 Less: Accumulated depreciation | 30067925 | *** | 2392346 | 2950211 | 3077478 | 2624498 | 8087707 | 3058584 | 3157261 | 1465578 | 1064617 | *** |
| 15 Depletable assets | 43552 | *** | *3060 | *887 | *23016 | *163 | - | *6 | *11163 | *3 | 4393 | *** |
| 16 Less: Accumulated depletion | 9773 | *** | *3060 | *783 | *38 | *107 | - | *5 | *5343 | *3 | - | *** |
| 17 Land | 3659282 | *** | 26400 | 154817 | 215616 | 326771 | 920119 | 557542 | 556293 | 321163 | 166453 | *** |
| 18 Intangible assets (Amortizable) | 3669886 | *** | 305370 | 718951 | 434765 | 322289 | 1050971 | 370039 | 249350 | 78003 | 85752 | *** |
| 19 Less: Accumulated amortization | 1723448 | *** | 150849 | 398743 | 225832 | 105330 | 441728 | 180867 | 115586 | 29081 | 44125 | *** |
| 20 Other assets | 2181714 | *** | 40597 | 294130 | 375923 | 112635 | 535744 | -7705 | 278033 | 226724 | 195117 | *** |
| 21 Total liabilities | 121538048 | *** | 3623114 | 7525495 | 8500830 | 9304025 | 33115834 | 20544149 | 18822549 | 7445952 | 4833965 | *** |
| 22 Accounts payable | 15948707 | *** | 537441 | 1085671 | 1451444 | 1621107 | 3912713 | 1942823 | 2119403 | 969953 | 906977 | *** |
| 23 Mort, notes, and bonds under 1 yr | 30859712 | *** | 260028 | 446483 | 617334 | 994344 | 9379318 | 8962864 | 7134709 | 1899516 | 486119 | *** |
| 24 Other current liabilities | 8893836 | *** | 254559 | 421081 | 592722 | 622124 | 2322650 | 1368575 | 1532818 | 634346 | 518830 | *** |
| 25 Loans from stockholders | 7650800 | *** | 971127 | 1383578 | 910186 | 797021 | 1619649 | 888089 | 716635 | 137954 | 47592 | *** |
| 26 Mort, notes, bonds, 1 yr or more | 17063363 | *** | 422140 | 1136894 | 1662245 | 1715391 | 4798103 | 2074571 | 2121043 | 954339 | 953626 | *** |
| 27 Other liabilities | 1272738 | *** | 55196 | 136129 | 61975 | 85057 | 380031 | 70908 | 126422 | 66039 | 62004 | *** |
| 28 Net worth | 39848892 | *** | 1122624 | 2915658 | 3204923 | 3468980 | 10703368 | 5236320 | 5071520 | 2783805 | 1858818 | *** |
| 29 Capital stock | 4936967 | *** | 604815 | 557530 | 714873 | 495124 | 1500751 | 563798 | 335763 | 66291 | 40926 | *** |
| 30 Paid-in or capital surplus | 4853886 | *** | 281395 | 666107 | 553708 | 532997 | 1096824 | 624076 | 578235 | 187135 | 264042 | *** |
| 31 Retained earnings-unappropriated | 31656761 | *** | 269264 | 1772534 | 2070585 | 2689394 | 8586983 | 4262567 | 4352810 | 2668117 | 1578640 | *** |
| 32 Less: Cost of treasury stock | 1598722 | *** | *32850 | 80514 | 134242 | 248535 | 481190 | 214121 | 195289 | 137738 | 24790 | *** |
| 33 Total receipts | 491379463 | *** | 25464575 | 32442048 | 31304497 | 34963884 | 133357932 | 90300117 | 79965561 | 26061135 | 14814918 | *** |
| 34 Business receipts | 484973550 | *** | 25132014 | 32117079 | 31093025 | 34622833 | 131701165 | 88915737 | 78832875 | 25654975 | 14619072 | *** |
| 35 Interest on govt. obligations | 30610 | *** | - | *147 | *923 | *1526 | 7442 | 3750 | 1395 | 1696 | 3431 | *** |
| 36 Net gain, noncapital assets | 337762 | *** | 30726 | 43136 | 7403 | 11174 | 69541 | 20825 | 38856 | 12039 | 5993 | *** |
| 37 Other receipts | 6037542 | *** | 301835 | 281686 | 203145 | 328350 | 1579784 | 1359805 | 1092436 | 392425 | 186421 | *** |
| 38 Total deductions | 476555114 | *** | 23918827 | 30828212 | 29948635 | 33654346 | 129997912 | 88710559 | 78309339 | 25312842 | 14291031 | *** |
| 39 Cost of goods sold | 367657060 | *** | 14901587 | 20263786 | 19311869 | 23365322 | 103423614 | 74840843 | 64887508 | 20060322 | 10865284 | *** |
| 40 Compensation of officers | 8714735 | *** | 1034696 | 1276685 | 1184294 | 967779 | 2014985 | 959398 | 752821 | 241352 | 121199 | *** |
| 41 Salaries and wages | 36890230 | *** | 2196532 | 2926773 | 3433855 | 3399096 | 9427027 | 5285518 | 4885953 | 1936816 | 1379135 | *** |
| 42 Repairs | 2359781 | *** | 195269 | 246769 | 226179 | 229422 | 632541 | 274832 | 242863 | 99352 | 84883 | *** |
| 43 Bad debts | 561846 | *** | 20077 | 40742 | 74895 | 54606 | 127994 | 67291 | 74411 | 36568 | 12462 | *** |
| 44 Rent paid on business property | 10128567 | *** | 1376276 | 1408904 | 1214225 | 948863 | 2315410 | 972835 | 902921 | 353822 | 265748 | *** |
| 45 Taxes paid | 7130626 | *** | 695652 | 796339 | 687037 | 665425 | 1776252 | 837819 | 768718 | 341146 | 216429 | *** |
| 46 Interest paid | 3003487 | *** | 89613 | 159997 | 232121 | 257053 | 882830 | 550103 | 438184 | 146352 | 99516 | *** |
| 47 Amortization | 394209 | *** | 29530 | 54089 | 39890 | 39491 | 104537 | 64835 | 33832 | 8219 | 11644 | *** |
| 48 Depreciation | 3997726 | *** | 266888 | 326271 | 341588 | 310662 | 974030 | 492601 | 538233 | 211244 | 194935 | *** |
| 49 Depletion | *3077 | *** | - | *1227 | - | - | *924 | - | - | - | - | *** |
| 50 Advertising | 7076759 | *** | 295888 | 458286 | 459222 | 665256 | 1817956 | 1095655 | 1059937 | 454254 | 272312 | *** |
| 51 Pension, prof sh, stock, annuity | 612952 | *** | 37474 | 26129 | 64260 | 45881 | 139348 | 83722 | 76184 | 30883 | 30346 | *** |
| 52 Employee benefit programs | 2167525 | *** | 56639 | 81774 | 125897 | 271768 | 551788 | 351030 | 354565 | 126362 | 110766 | *** |
| 53 Net loss, noncapital assets | 16505 | *** | *373 | *3097 | *2167 | *2512 | 2857 | 1662 | 1066 | *2007 | 524 | *** |
| 44 Other deductions | 25840030 | *** | 2722331 | 2757345 | 2551136 | 2431209 | 5805818 | 2832416 | 3292145 | 1264143 | 625848 | *** |
| 55 Total receipts less total deducts | 14824349 | *** | 1545749 | 1613836 | 1355862 | 1309538 | 3360020 | 1589558 | 1656222 | 748292 | 523887 | *** |
| 56 Net income from a trade or business | 14793740 | *** | 1545749 | 1613688 | 1354939 | 1308013 | 3352578 | 1585808 | 1654827 | 746596 | 520455 | *** |
| 57 Income tax, total | 7383 | *** | - | - | *84 | *91 | *2940 | *1307 | *1302 | *646 | 152 | *** |
| 58 Built-in gains tax | 3816 | *** | - | - | *84 | *91 | *2505 | *487 | *343 | *43 | 69 | *** |
| 59 Recapture of investment credit | - | *** | - | - | - | - | - | - | - | - | - | *** |
| 60 Excess net passive income tax | - | *** | - | - | - | - | - | - | - | - | - | *** |
| Portfolio income (less deficit) | | | | | | | | | | | | |
| 61 distributed to shareholders: | 894426 | *** | 16206 | 42800 | 22982 | 38200 | 149603 | 87910 | 110553 | 64476 | 25892 | *** |
| 62 Dividend income | 46248 | *** | *679 | *2160 | 4283 | 6762 | 15716 | 5286 | 4428 | 2343 | 1265 | *** |
| 63 Interest income | 481733 | *** | 15633 | 16019 | 16663 | 27772 | 112561 | 77899 | 94196 | 53140 | 20931 | *** |
| 64 Royalty income (less loss) | 11204 | *** | - | - | *2 | - | *3134 | *2081 | *3590 | *13 | 202 | *** |
| 65 Net S-T capital gain (less loss) | -1156 | *** | - | *90 | *-114 | *-1966 | -432 | 142 | -493 | 1407 | 291 | *** |
| 66 Net L-T capital gain (les loss) | 354343 | *** | *-106 | *24531 | *2133 | 5632 | 17903 | 2453 | 7772 | 7405 | 3171 | *** |
| 67 Other portfolio income (net) | 2055 | *** | - | - | *14 | - | *721 | *48 | *1059 | *168 | 32 | *** |
| Real estate rental net income | | | | | | | | | | | | |
| 68 (less deficit) | 123313 | *** | *1036 | *4678 | *11222 | 7772 | 33102 | 21234 | 17127 | 12996 | 2432 | *** |
| 69 Net income | 137619 | *** | *1085 | *4678 | *12613 | *11795 | 35749 | 21503 | 19614 | 14840 | 3366 | *** |
| 70 Deficit | 14306 | *** | *48 | - | *1391 | *4023 | 2647 | *269 | 2486 | *1843 | 934 | *** |
| Net income (less deficit) from | | | | | | | | | | | | |
| 71 other rental activity | 33989 | *** | *1 | *414 | *91 | *348 | -2552 | *1793 | 5215 | *1322 | 7308 | *** |
| 72 Net income | 51082 | *** | *1 | *414 | *91 | *348 | 5194 | *1793 | 7329 | *5639 | 7308 | *** |
| 73 Deficit | 17093 | *** | - | - | - | - | *7746 | - | *2114 | *4317 | - | *** |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

Wholesale and retail trade not allocable

DIVISION 63
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 893 | *25 | *393 | *357 | *4 | - | *66 | *30 | *14 | *** | *** | - |
| 2 Total assets | 913160 | - | *6193 | *53764 | *1766 | - | *180293 | *207021 | *267826 | *** | *** | - |
| 3 Cash | 84855 | - | *5603 | *8207 | *506 | - | *6257 | *8442 | *45661 | *** | *** | - |
| 4 Notes and accounts receivable | 215257 | - | - | - | - | - | *58056 | *62768 | *37007 | *** | *** | - |
| 5 Less: Allowance for bad debts | *2008 | - | - | - | - | - | *196 | *1135 | - | *** | *** | - |
| 6 Inventories | 321963 | - | *590 | - | - | - | *75690 | *88985 | *106923 | *** | *** | - |
| 7 U.S. govt. obligations, total | *23227 | - | - | - | - | - | *23227 | - | - | *** | *** | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 9 Other current assets | 39232 | - | - | *15417 | *12 | - | *2433 | *3277 | *13607 | *** | *** | - |
| 10 Loans to stockholders | *14495 | - | - | *479 | *257 | - | - | *53 | *13705 | *** | *** | - |
| 11 Mortgage and real estate loans | *6468 | - | - | - | - | - | - | *6468 | - | *** | *** | - |
| 12 Other investments | *17955 | - | - | - | - | - | *324 | *2558 | *14138 | *** | *** | - |
| 13 Depreciable assets | 282264 | - | - | *17953 | *1807 | - | *28988 | *81622 | *45842 | *** | *** | - |
| 14 Less: Accumulated depreciation | 143642 | - | - | *13531 | *817 | - | *15099 | *47922 | *30865 | *** | *** | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 17 Land | *2428 | - | - | - | - | - | *83 | *328 | *2017 | *** | *** | - |
| 18 Intangible assets (Amortizable) | *77448 | - | - | *35738 | - | - | *738 | *1989 | *37323 | *** | *** | - |
| 19 Less: Accumulated amortization | *32984 | - | - | *10870 | - | - | *208 | *413 | *20443 | *** | *** | - |
| 20 Other assets | *6203 | - | - | *371 | - | - | - | - | *2912 | *** | *** | - |
| 21 Total liabilities | 913160 | - | *6193 | *53764 | *1766 | - | *180293 | *207021 | *267826 | *** | *** | - |
| 22 Accounts payable | 180342 | - | - | - | - | - | *18323 | *18055 | *95841 | *** | *** | - |
| 23 Mort, notes, and bonds under 1 yr | 176407 | - | - | - | - | - | *57293 | *14505 | *57862 | *** | *** | - |
| 24 Other current liabilities | 49569 | - | - | *2010 | *157 | - | *8918 | *13059 | *19454 | *** | *** | - |
| 25 Loans from stockholders | 117657 | - | - | *50062 | - | - | *19449 | *17287 | *27436 | *** | *** | - |
| 26 Mort, notes, bonds, 1 yr or more | 95836 | - | - | - | - | - | *23812 | *13095 | *29486 | *** | *** | - |
| 27 Other liabilities | *41596 | - | - | - | - | - | - | *36146 | *5450 | *** | *** | - |
| 28 Net worth | 251754 | - | *6193 | *1692 | *1609 | - | *52498 | *94875 | *32296 | *** | *** | - |
| 29 Capital stock | 18181 | - | *787 | *9828 | *-0 | - | *2922 | *4444 | *27 | *** | *** | - |
| 30 Paid-in or capital surplus | 38944 | - | - | - | - | - | *35580 | *1746 | *1409 | *** | *** | - |
| 31 Retained earnings-unappropriated | 194628 | - | *5407 | *-8135 | *1609 | - | *13996 | *88685 | *30860 | *** | *** | - |
| 32 Less: Cost of treasury stock | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 33 Total receipts | 2149066 | *20094 | *23485 | *284528 | *45476 | - | *612982 | *378180 | *416560 | *** | *** | - |
| 34 Business receipts | 2042063 | - | *23485 | *284528 | *45476 | - | *609470 | *368147 | *344055 | *** | *** | - |
| 35 Interest on govt. obligations | *745 | - | - | - | - | - | - | - | *745 | *** | *** | - |
| 36 Net gain, noncapital assets | *678 | - | - | - | - | - | *541 | *130 | *7 | *** | *** | - |
| 37 Other receipts | 105581 | *20094 | - | - | - | - | *2971 | *9904 | *71754 | *** | *** | - |
| 38 Total deductions | 2056527 | *60 | *22996 | *270102 | *33008 | - | *598079 | *363625 | *411679 | *** | *** | - |
| 39 Cost of goods sold | 1424206 | - | *20757 | *112808 | *18280 | - | *472128 | *249747 | *291257 | *** | *** | - |
| 40 Compensation of officers | 71113 | - | - | *24727 | *1198 | - | *26537 | *9243 | *3415 | *** | *** | - |
| 41 Salaries and wages | 172791 | - | - | *33003 | *3566 | - | *28352 | *37812 | *47075 | *** | *** | - |
| 42 Repairs | 8669 | - | - | *848 | *30 | - | *1427 | *2553 | *1727 | *** | *** | - |
| 43 Bad debts | 3861 | *60 | - | *73 | - | - | *1917 | *175 | *1209 | *** | *** | - |
| 44 Rent paid on business property | 34811 | - | - | *14786 | *264 | - | *3133 | *4797 | *1310 | *** | *** | - |
| 45 Taxes paid | 30250 | - | *1206 | *6086 | *371 | - | *5081 | *5568 | *6705 | *** | *** | - |
| 46 Interest paid | 33491 | - | - | *6249 | - | - | *6324 | *3868 | *12096 | *** | *** | - |
| 47 Amortization | *5803 | - | - | - | - | - | *91 | *152 | *5001 | *** | *** | - |
| 48 Depreciation | 31036 | - | - | *954 | *245 | - | *3012 | *6826 | *4626 | *** | *** | - |
| 49 Depletion | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 50 Advertising | 21828 | - | - | *3477 | *48 | - | *5725 | *7026 | *3222 | *** | *** | - |
| 51 Pension, prof sh, stock, annuity | 10402 | - | - | *5986 | *85 | - | *2409 | *1012 | *205 | *** | *** | - |
| 52 Employee benefit programs | 11899 | - | - | *4078 | - | - | *1193 | *828 | *3975 | *** | *** | - |
| 53 Net loss, noncapital assets | *26 | - | - | - | - | - | - | - | - | *** | *** | - |
| 44 Other deductions | 196343 | - | *1032 | *57028 | *8921 | - | *40751 | *34020 | *29856 | *** | *** | - |
| 55 Total receipts less total deducts | 92539 | *20034 | *490 | *14426 | *12469 | - | *14902 | *14556 | *4881 | *** | *** | - |
| 56 Net income from a trade or business | 91794 | *20034 | *490 | *14426 | *12469 | - | *14902 | *14556 | *4137 | *** | *** | - |
| 57 Income tax, total | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 58 Built-in gains tax | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 59 Recapture of investment credit | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 60 Excess net passive income tax | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 6246 | - | - | *575 | *72 | - | *1162 | *1108 | *2659 | *** | *** | - |
| 62 Dividend income | *26 | - | - | - | - | - | - | - | *26 | *** | *** | - |
| 63 Interest income | 6388 | - | - | *575 | *72 | - | *1162 | *1108 | *2801 | *** | *** | - |
| 64 Royalty income (less loss) | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 65 Net S-T capital gain (less loss) | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 66 Net L-T capital gain (les loss) | *-169 | - | - | - | - | - | - | - | *-169 | *** | *** | - |
| 67 Other portfolio income (net) | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 68 Real estate rental net income (less deficit) | *851 | - | - | - | - | - | *851 | - | - | *** | *** | - |
| 69 Net income | *851 | - | - | - | - | - | *851 | - | - | *** | *** | - |
| 70 Deficit | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 71 Net income (less deficit) from other rental activity | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 72 Net income | - | - | - | - | - | - | - | - | - | *** | *** | - |
| 73 Deficit | - | - | - | - | - | - | - | - | - | *** | *** | - |

1994 Corporation Source Book of Statistics of Income,
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)



DIVISION 70
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 114929 | 6754 | 65653 | 16317 | 8752 | 7790 | 8080 | 920 | 435 | 138 | 58 | 31 |
| 2 Total assets | 57922760 | - | 1669987 | 2536917 | 3139673 | 5616036 | 16163441 | 6126203 | 6444630 | 4861125 | 3874760 | 7489986 |
| 3 Cash | 6915142 | - | 597537 | 649142 | 728573 | 787489 | 2033331 | 535753 | 551410 | 397744 | 150568 | 483595 |
| 4 Notes and accounts receivable | 9824423 | - | 118828 | 185630 | 422645 | 817865 | 2326320 | 863740 | 1450825 | 1260349 | 678310 | 1699912 |
| 5 Less: Allowance for bad debts | 126413 | - | *143 | *378 | *8968 | *3852 | 21127 | 22932 | 15047 | 18019 | 13769 | 22178 |
| 6 Inventories | 5030374 | - | *24689 | *127720 | 199242 | 627042 | 1989482 | 597173 | 415632 | 384531 | 342609 | 322256 |
| 7 U.S. govt. obligations, total | 1280391 | - | - | *26282 | - | *19655 | *92513 | *4400 | *60710 | *79986 | 202516 | 794328 |
| 8 Tax-exempt securities | 739639 | - | *3752 | *3299 | *23001 | *913 | 145679 | *55646 | *161800 | *5554 | 7947 | 332047 |
| 9 Other current assets | 6341650 | - | 71983 | 246809 | 272614 | 710843 | 1582161 | 677367 | 825786 | 453780 | 769141 | 731166 |
| 10 Loans to stockholders | 1348381 | - | 202534 | 153247 | 176971 | 138155 | 344139 | 187204 | 76428 | 22069 | 15721 | 31914 |
| 11 Mortgage and real estate loans | 2526215 | - | *11913 | *111149 | *91312 | 112983 | 772051 | 307786 | 143344 | 190343 | 193531 | 591804 |
| 12 Other investments | 9156416 | - | 132365 | 153173 | 320159 | 558842 | 2651772 | 1259194 | 1320336 | 1099305 | 796641 | 864628 |
| 13 Depreciable assets | 13281773 | - | 1206810 | 1123356 | 966889 | 1562158 | 3335635 | 1518351 | 1201384 | 938275 | 659382 | 769532 |
| 14 Less: Accumulated depreciation | 5621245 | - | 838296 | 583803 | 459697 | 623743 | 1318005 | 457237 | 413075 | 385118 | 222506 | 319766 |
| 15 Depletable assets | 191986 | - | *21545 | *33471 | - | *18535 | *62545 | - | - | *122 | 55767 | - |
| 16 Less: Accumulated depletion | 74663 | - | *3310 | *15754 | - | *4455 | *7200 | - | - | *116 | 43830 | - |
| 17 Land | 3918167 | - | *7666 | 137290 | 204137 | 491232 | 1368779 | 540028 | 439944 | 230918 | 191772 | 306400 |
| 18 Intangible assets (Amortizable) | 1199591 | - | 124723 | 152978 | 141111 | 100215 | 248367 | 112057 | 47478 | 138477 | 22592 | 111593 |
| 19 Less: Accumulated amortization | 540986 | - | 59742 | 100771 | 59757 | 47611 | 81721 | 70623 | 26682 | 55965 | 8965 | 29149 |
| 20 Other assets | 2531921 | - | 47132 | 134076 | 121442 | 349771 | 638718 | 18297 | 204359 | 118890 | 77331 | 821904 |
| 21 Total liabilities | 57922760 | - | 1669987 | 2536917 | 3139673 | 5616036 | 16163441 | 6126203 | 6444630 | 4861125 | 3874760 | 7489986 |
| 22 Accounts payable | 5449060 | - | 68009 | 187532 | 329797 | 496330 | 1588804 | 495905 | 401801 | 713788 | 294005 | 873089 |
| 23 Mort, notes, and bonds under 1 yr | 6580840 | - | 82738 | 249256 | 175923 | 466793 | 2144994 | 904899 | 1002049 | 608146 | 464031 | 482010 |
| 24 Other current liabilities | 5746072 | - | 189804 | 143727 | 285650 | 363480 | 1347352 | 487078 | 617135 | 414999 | 518678 | 1378169 |
| 25 Loans from stockholders | 4903575 | - | 433827 | 406744 | 340155 | 980124 | 1494096 | 424785 | 452936 | 163529 | 155461 | 51918 |
| 26 Mort, notes, bonds, 1 yr or more | 12243966 | - | 225074 | 394036 | 632497 | 1285065 | 3397724 | 1286353 | 1318163 | 863377 | 855211 | 1986466 |
| 27 Other liabilities | 3072166 | - | 30023 | 148740 | 83747 | 158355 | 708073 | 185698 | 246169 | 276749 | 177698 | 1056915 |
| 28 Net worth | 19927081 | - | 640512 | 1006882 | 1291903 | 1865890 | 5482399 | 2341485 | 2406378 | 1820537 | 1409677 | 1661418 |
| 29 Capital stock | 2504726 | - | 294268 | 267057 | 243280 | 382431 | 843938 | 173366 | 149519 | 109930 | 25947 | 14990 |
| 30 Paid-in or capital surplus | 6598849 | - | 287188 | 248519 | 475307 | 476715 | 2321165 | 933793 | 926962 | 463661 | 236530 | 229010 |
| 31 Retained earnings-unappropriated | 11392287 | - | 78543 | 581605 | 645513 | 1037369 | 2542027 | 1276708 | 1335574 | 1274049 | 1203480 | 1417417 |
| 32 Less: Cost of treasury stock | 568781 | - | *19487 | *90298 | 72197 | *30626 | 224732 | 42381 | *5677 | *27103 | 56280 | - |
| 33 Total receipts | 55977129 | 908183 | 11857613 | 6339642 | 4563114 | 6233686 | 13095106 | 3487516 | 3978733 | 2319719 | 1335393 | 1858425 |
| 34 Business receipts | 51066450 | 735209 | 11624096 | 6167475 | 3776937 | 5858474 | 11943175 | 2983649 | 3292614 | 1972391 | 1090508 | 1621920 |
| 35 Interest on govt. obligations | 33128 | *284 | *53 | *470 | *2132 | *951 | 9312 | *1905 | 8564 | 4048 | 3672 | 1736 |
| 36 Net gain, noncapital assets | 260777 | *21568 | *9660 | *14615 | 2448 | 38991 | 60843 | *23907 | 49618 | 5427 | 31469 | 2231 |
| 37 Other receipts | 4616774 | 151123 | 223803 | 157081 | 781597 | 335269 | 1081775 | 478054 | 627937 | 337853 | 209743 | 232538 |
| 38 Total deductions | 46532235 | 582158 | 9936279 | 5518734 | 3797832 | 5302832 | 10738290 | 2776155 | 3301089 | 1944175 | 1097621 | 1537068 |
| 39 Cost of goods sold | 15469516 | 294032 | 2322713 | 1376033 | 1059834 | 1621795 | 4546038 | 1128945 | 1101079 | 839046 | 527320 | 652681 |
| 40 Compensation of officers | 5856519 | *49431 | 1259499 | 1301180 | 424228 | 656422 | 1169932 | 187151 | 513672 | 136640 | 101115 | 57248 |
| 41 Salaries and wages | 7130656 | *36991 | 1190816 | 851237 | 778496 | 976540 | 1719840 | 383753 | 496706 | 313810 | 148916 | 233550 |
| 42 Repairs | 307536 | 2527 | 70467 | 35808 | 30212 | 36186 | 69003 | 17480 | 17686 | 8700 | 7404 | 12062 |
| 43 Bad debts | 136527 | - | *325 | 8373 | 16674 | 30063 | 24961 | 11912 | 21238 | 11914 | 3307 | 7760 |
| 44 Rent paid on business property | 1278311 | 22340 | 374330 | 150627 | 113317 | 174050 | 227124 | 53224 | 73820 | 39444 | 23986 | 26047 |
| 45 Taxes paid | 1300417 | 15379 | 258999 | 180242 | 111651 | 140496 | 301001 | 72095 | 88284 | 54298 | 30013 | 47959 |
| 46 Interest paid | 1165088 | 3778 | 69767 | 46435 | 44726 | 91800 | 366718 | 112265 | 130350 | 83838 | 61723 | 153687 |
| 47 Amortization | 129667 | *3243 | 5794 | 22502 | 10581 | 12837 | 17339 | 6832 | 12234 | 9884 | 1501 | 26920 |
| 48 Depreciation | 519683 | 6289 | 79880 | 53272 | 42011 | 65931 | 125096 | 43113 | 44990 | 22520 | 16287 | 20295 |
| 49 Depletion | *6300 | - | *1751 | - | - | *4472 | - | - | *77 | - | - | - |
| 50 Advertising | 800372 | 4147 | 330362 | 90802 | 54328 | 56725 | 101415 | 55767 | 33802 | 29752 | 20927 | 22344 |
| 51 Pension, prof sh, stock, annuity | 333140 | *4195 | 78380 | 49648 | 34434 | 25863 | 95577 | 8375 | 15949 | 9513 | 3245 | 7961 |
| 52 Employee benefit programs | 358460 | *1918 | 30887 | 47873 | 53490 | 50022 | 91960 | 20981 | 25388 | 15240 | 9213 | 11489 |
| 53 Net loss, noncapital assets | 4280 | 1 | *385 | - | - | - | 2978 | *25 | *222 | *97 | 22 | 551 |
| 44 Other deductions | 11735762 | 137887 | 3861923 | 1304702 | 1023850 | 1359630 | 1879309 | 674237 | 725590 | 369479 | 142643 | 256512 |
| 55 Total receipts less total deducts | 9444894 | 326025 | 1921334 | 820907 | 765283 | 930854 | 2356815 | 711360 | 677644 | 375544 | 237772 | 321357 |
| 56 Net income from a trade or business | 9411766 | 325741 | 1921280 | 820437 | 763151 | 929902 | 2347503 | 709455 | 669080 | 371496 | 234100 | 319621 |
| 57 Income tax, total | 10766 | *1 | - | - | - | - | *4143 | *4545 | - | *608 | 784 | 685 |
| 58 Built-in gains tax | 9179 | *1 | - | - | - | - | *2858 | *4467 | - | *384 | 784 | 685 |
| 59 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Excess net passive income tax | *1378 | - | - | - | - | - | *1285 | - | - | *93 | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 899456 | -49459 | 11758 | 63404 | 35996 | 49347 | 249021 | 143255 | 107120 | 125654 | 90801 | 72558 |
| 62 Dividend income | 71984 | *1 | *1163 | 2429 | 3705 | 5370 | 16069 | 2681 | 12052 | 4104 | 18190 | 6221 |
| 63 Interest income | 559298 | 3258 | 15982 | 32920 | 29173 | 36077 | 187000 | 49485 | 54996 | 38771 | 48085 | 63551 |
| 64 Royalty income (less loss) | 1679 | - | - | - | - | *297 | *-0 | *20 | *607 | *51 | 258 | 446 |
| 65 Net S-T capital gain (less loss) | -46501 | *-42799 | *177 | *-343 | *2668 | *5021 | -14114 | -3204 | 11232 | 2102 | -2656 | -4585 |
| 66 Net L-T capital gain (les loss) | 300363 | *-9919 | *-5563 | *28398 | *406 | 199 | 58978 | 93888 | 19832 | 80604 | 26616 | 6925 |
| 67 Other portfolio income (net) | 12633 | - | - | - | *44 | *2384 | *1088 | *384 | *8401 | *23 | 308 | -0 |
| 68 Real estate rental net income (less deficit) | 121825 | -4719 | *10815 | 10590 | 4329 | 21858 | -15501 | 12032 | 6336 | 42978 | 5415 | 27692 |
| 69 Net income | 292164 | *1788 | *11510 | *27133 | 20105 | 46830 | 47436 | 26974 | 19146 | 46739 | 10828 | 33677 |
| 70 Deficit | 170340 | *6507 | *695 | *16542 | 15776 | 24972 | 62937 | 14942 | 12810 | *3761 | 5413 | 5985 |
| 71 Net income (less deficit) from other rental activity | 17764 | *183 | - | - | *4761 | *2986 | 940 | *5844 | *1121 | *1040 | 31 | 858 |
| 72 Net income | 22671 | *183 | - | - | *4761 | *5482 | *2549 | *5844 | *1282 | *1681 | 31 | 858 |
| 73 Deficit | *4906 | - | - | - | - | *2496 | *1609 | - | *161 | *640 | - | - |

Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 80
RETURNS WITH NET INCOME

| | | Size of Total Assets | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 409127 | 18357 | 289418 | 52774 | 20676 | 12951 | 12798 | 1432 | 541 | 116 | 37 | 28 |
| 2 Total assets | 87323472 | - | 7789269 | 8417752 | 7370361 | 9004607 | 25338343 | 9874814 | 7744799 | 3935586 | 2530247 | 5317693 |
| 3 Cash | 14675264 | - | 2398843 | 2149937 | 1555873 | 1820063 | 3562134 | 1235254 | 894554 | 363654 | 223128 | 471825 |
| 4 Notes and accounts receivable | 16272159 | - | 624841 | 1175470 | 1212010 | 1494859 | 5051522 | 2622973 | 2032125 | 915899 | 369805 | 772656 |
| 5 Less: Allowance for bad debts | 277009 | - | *1155 | *4771 | *17748 | 12967 | 109116 | 52813 | 30083 | 14045 | 4475 | 29837 |
| 6 Inventories | 3399942 | - | 308261 | 257555 | 301673 | 360066 | 958178 | 566367 | 404535 | 150359 | 16852 | 76097 |
| 7 U.S. govt. obligations, total | 286083 | - | *716 | - | *41657 | *36963 | 107842 | *22687 | 49515 | *18842 | 7859 | - |
| 8 Tax-exempt securities | 220978 | - | *1191 | *3369 | *5803 | - | 70222 | *38604 | *28408 | 4993 | 38299 | 30089 |
| 9 Other current assets | 4905599 | - | 274709 | 299672 | 448572 | 499919 | 1252972 | 574148 | 619330 | 326200 | 141810 | 468268 |
| 10 Loans to stockholders | 3180554 | - | 736822 | 733496 | 477644 | 310148 | 507770 | 185996 | 105626 | 22459 | 41614 | 58979 |
| 11 Mortgage and real estate loans | 325675 | - | *3290 | *9533 | *70108 | *67508 | 127756 | *9367 | *7012 | *3004 | 24612 | 3485 |
| 12 Other investments | 6382057 | - | 166455 | 446857 | 281035 | 498765 | 1808299 | 881369 | 578981 | 464902 | 547844 | 707551 |
| 13 Depreciable assets | 68066153 | - | 10832247 | 7513028 | 5690397 | 6608481 | 18335564 | 6449475 | 4486091 | 2370165 | 1421796 | 4358908 |
| 14 Less: Accumulated depreciation | 38718102 | - | 8090610 | 4813621 | 3352788 | 3634764 | 9231505 | 3175197 | 2250037 | 1136420 | 555348 | 2477813 |
| 15 Depletable assets | 81018 | - | *10176 | *6342 | *3949 | *3187 | *12688 | *43641 | *1 | *-0 | - | 1034 |
| 16 Less: Accumulated depletion | 47390 | - | *2038 | *5582 | *1595 | *2700 | *7679 | *27430 | - | - | - | 367 |
| 17 Land | 3648077 | - | 56512 | 182871 | 300079 | 505241 | 1484597 | 288504 | 311643 | 112534 | 105153 | 300942 |
| 18 Intangible assets (Amortizable) | 5188364 | - | 506637 | 509233 | 355698 | 292861 | 756038 | 1921141 | 317433 | 290926 | 67220 | 171176 |
| 19 Less: Accumulated amortization | 3323634 | - | 287494 | 292464 | 177224 | 103445 | 300817 | 1815491 | 114214 | 141274 | 35117 | 56094 |
| 20 Other assets | 3057685 | - | 249865 | 246828 | 175219 | 260421 | 951878 | 106217 | 303881 | 183388 | 119193 | 460794 |
| 21 Total liabilities | 87323472 | - | 7789269 | 8417752 | 7370361 | 9004607 | 25338343 | 9874814 | 7744799 | 3935586 | 2530247 | 5317693 |
| 22 Accounts payable | 7813308 | - | 551338 | 502782 | 546113 | 671670 | 2406226 | 1289403 | 874204 | 364540 | 226361 | 380672 |
| 23 Mort, notes, and bonds under 1 yr | 7003421 | - | 666459 | 557921 | 509971 | 683171 | 2067537 | 878235 | 755386 | 395680 | 243340 | 245721 |
| 24 Other current liabilities | 9867181 | - | 877142 | 982366 | 724512 | 808499 | 2552634 | 1348007 | 984708 | 698215 | 326449 | 564650 |
| 25 Loans from stockholders | 7428964 | - | 1742509 | 1053684 | 1084606 | 624557 | 1951282 | 439356 | 193171 | 193916 | 63653 | 82229 |
| 26 Mort, notes, bonds, 1 yr or more | 21319853 | - | 1399113 | 1517301 | 1769099 | 2051733 | 6959332 | 2383620 | 1717385 | 862156 | 737385 | 1922729 |
| 27 Other liabilities | 2564427 | - | 113151 | 146243 | 147658 | 149014 | 1010480 | 216476 | 142690 | 219165 | 84150 | 335400 |
| 28 Net worth | 31326318 | - | 2439556 | 3657456 | 2588403 | 4015964 | 8390853 | 3319716 | 3077255 | 1201915 | 848908 | 1786292 |
| 29 Capital stock | 3676360 | - | 962393 | 477268 | 310530 | 529829 | 862241 | 184770 | 135889 | 75737 | 79166 | 58535 |
| 30 Paid-in or capital surplus | 6079069 | - | 1029188 | 600697 | 497580 | 447987 | 1815728 | 593223 | 418153 | 283436 | 115794 | 277283 |
| 31 Retained earnings-unappropriated | 23207230 | - | 772678 | 2698516 | 1921888 | 3310391 | 6116401 | 2704512 | 2617638 | 894541 | 689219 | 1481447 |
| 32 Less: Cost of treasury stock | 1636341 | - | 324704 | 119025 | 141595 | 272243 | 403517 | 162789 | 94426 | 51799 | 35271 | 30972 |
| 33 Total receipts | 249910013 | 2532262 | 64026123 | 31364206 | 23500406 | 23053526 | 57555697 | 19038054 | 13918595 | 6561582 | 3179336 | 5180227 |
| 34 Business receipts | 242667645 | 2278306 | 62485857 | 30578856 | 22954265 | 22556348 | 55913098 | 18423625 | 13519733 | 6180803 | 2971803 | 4804950 |
| 35 Interest on govt. obligations | 55977 | *1835 | *170 | *1555 | 3727 | 2890 | 15317 | 8287 | 6082 | 2243 | 5309 | 8559 |
| 36 Net gain, noncapital assets | 702673 | 172824 | 107091 | 57645 | 55672 | 34222 | 99279 | 13425 | 54813 | 54069 | 19531 | 34103 |
| 37 Other receipts | 6483719 | 79297 | 1433003 | 726150 | 486743 | 460066 | 1528004 | 592716 | 337967 | 324467 | 182692 | 332614 |
| 38 Total deductions | 223610324 | 1883793 | 56026331 | 27724103 | 21208176 | 20671607 | 52546158 | 17596986 | 12625936 | 5969221 | 2785326 | 4572687 |
| 39 Cost of goods sold | 74518462 | 534469 | 13097411 | 7171028 | 5781284 | 6826903 | 21289470 | 8221626 | 6090098 | 2831138 | 1553579 | 1121457 |
| 40 Compensation of officers | 23181304 | 231979 | 9863449 | 3897466 | 2403771 | 1589241 | 3574357 | 748724 | 526990 | 125459 | 140884 | 78986 |
| 41 Salaries and wages | 45011325 | 384918 | 10364692 | 6127588 | 4910067 | 4528748 | 10583803 | 3092979 | 2266935 | 1199897 | 457838 | 1093861 |
| 42 Repairs | 2230579 | 20937 | 521147 | 288554 | 213138 | 199272 | 550802 | 173798 | 132053 | 41350 | 15376 | 74153 |
| 43 Bad debts | 487732 | *2329 | 81087 | 66045 | 40917 | 49700 | 101828 | 51817 | 33360 | 33995 | 1766 | 24887 |
| 44 Rent paid on business property | 8987294 | 114137 | 3094752 | 1296669 | 808456 | 812539 | 1638226 | 463599 | 294834 | 142017 | 40098 | 281967 |
| 45 Taxes paid | 9039888 | 87520 | 2229299 | 1150390 | 952073 | 902992 | 2046568 | 640254 | 455171 | 260135 | 101289 | 214197 |
| 46 Interest paid | 2513630 | 13824 | 282476 | 198790 | 216260 | 250228 | 828368 | 251259 | 171455 | 96980 | 49408 | 154581 |
| 47 Amortization | 825919 | *3436 | 65332 | 61095 | 42992 | 26068 | 119972 | 284229 | 105847 | 31816 | 16862 | 68271 |
| 48 Depreciation | 5280789 | 32224 | 756650 | 595362 | 419109 | 507478 | 1474324 | 512847 | 398746 | 212634 | 95716 | 275698 |
| 49 Depletion | *6661 | - | *56 | *71 | - | - | *500 | *6034 | - | - | - | - |
| 50 Advertising | 3083268 | 17997 | 661808 | 397488 | 285206 | 291025 | 852231 | 213543 | 163649 | 40437 | 15504 | 144379 |
| 51 Pension, prof sh, stock, annuity | 1691868 | 11202 | 501925 | 240491 | 180246 | 237869 | 266652 | 110788 | 60372 | 38036 | 6313 | 37975 |
| 52 Employee benefit programs | 2884036 | 8167 | 392396 | 305803 | 422113 | 259538 | 773021 | 324561 | 170797 | 86759 | 27602 | 113278 |
| 53 Net loss, noncapital assets | 21618 | *394 | *692 | *2328 | *418 | *1945 | 7191 | 2181 | 1359 | *4712 | 247 | 150 |
| 44 Other deductions | 43845950 | 420258 | 14113160 | 5924937 | 4532124 | 4188061 | 8438843 | 2498748 | 1754271 | 823856 | 262844 | 888848 |
| 55 Total receipts less total deducts | 26299689 | 648469 | 7999792 | 3640102 | 2292230 | 2381919 | 5009539 | 1441068 | 1292659 | 592361 | 394010 | 607540 |
| 56 Net income from a trade or business | 26243712 | 646634 | 7999621 | 3638547 | 2288503 | 2379029 | 4994222 | 1432780 | 1286576 | 590118 | 388700 | 598981 |
| 57 Income tax, total | 15016 | *3323 | *610 | *1653 | *518 | *306 | *1070 | *5768 | *307 | *684 | 597 | 180 |
| 58 Built-in gains tax | 14818 | *3323 | *609 | *1653 | *518 | *306 | *877 | *5768 | *307 | *684 | 592 | 180 |
| 59 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Excess net passive income tax | *194 | - | *1 | - | - | - | *193 | - | - | - | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | 1489323 | 150427 | 324682 | 110867 | 98883 | 108206 | 373634 | 97059 | 79622 | 45944 | 40502 | 59497 |
| 62 Dividend income | 60756 | *80 | 4817 | 8714 | 5120 | 5765 | 17559 | 5254 | 3860 | 5560 | 2416 | 1611 |
| 63 Interest income | 673859 | 11452 | 34197 | 56144 | 50488 | 67491 | 196688 | 92854 | 58831 | 29671 | 21075 | 54968 |
| 64 Royalty income (less loss) | 62345 | 1 | - | *1505 | *266 | *-0 | *43373 | *111 | *7602 | *-0 | 9487 | 1 |
| 65 Net S-T capital gain (less loss) | -10416 | *6 | *-1122 | 4392 | -1199 | -2808 | -10299 | -3857 | 3712 | 258 | 652 | -150 |
| 66 Net L-T capital gain (les loss) | 689145 | *137999 | 286789 | 39806 | 41406 | 37758 | 119135 | 2117 | 3975 | 10453 | 6638 | 3068 |
| 67 Other portfolio income (net) | 13633 | 888 | - | *306 | *2803 | - | *7179 | *580 | *1643 | 2 | 234 | -1 |
| 68 Real estate rental net income (less deficit) | 98400 | *1344 | 14667 | 3759 | 3687 | 16164 | 26010 | 18480 | 4968 | 2219 | 3406 | 3697 |
| 69 Net income | 123792 | *1344 | *17301 | *6950 | *10221 | 18216 | 31239 | 20671 | 6713 | *2339 | 4989 | 3809 |
| 70 Deficit | 25392 | - | *2635 | *3191 | *6534 | *2052 | 5229 | 2191 | *1746 | *120 | 1582 | 112 |
| 71 Net income (less deficit) from other rental activity | 40311 | - | *9839 | *-9850 | - | *2892 | 10978 | 13646 | 877 | *6868 | 5936 | -874 |
| 72 Net income | 59700 | - | *9839 | *1523 | - | *2892 | 13069 | *14255 | *4379 | *6885 | 5936 | 923 |
| 73 Deficit | 19389 | - | - | *11372 | - | - | *2091 | *609 | *3502 | *16 | - | 1798 |

1994 Corporation Source Book of Statistics of Income, Nature of business not allocable
Income Tax Returns of Active 1120S Corporations with Accounting Periods Ended July 1994 Through June 1995--
Balance Sheet, Income Statement, and Selected Items, by Minor Industry, by Size of Total Assets
(All figures are estimates based on samples--money amounts and size of total assets are in thousands of dollars)

DIVISION 90
RETURNS WITH NET INCOME

| | | | Size of Total Assets | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Total | Zero Assets | 1 under 100 | 100 under 250 | 250 under 500 | 500 under 1,000 | 1,000 under 5,000 | 5,000 under 10,000 | 10,000 under 25,000 | 25,000 under 50,000 | 50,000 under 100,000 | 100,000 or more |
| 1 Number of returns | 841 | - | *582 | - | *92 | *117 | *47 | - | *3 | - | - | - |
| 2 Total assets | 308185 | - | *33991 | - | *36866 | *68334 | *116481 | - | *52514 | - | - | - |
| 3 Cash | *46271 | - | *1031 | - | - | *33364 | *6004 | - | *5872 | - | - | - |
| 4 Notes and accounts receivable | *36275 | - | *16433 | - | - | - | *3881 | - | *15961 | - | - | - |
| 5 Less: Allowance for bad debts | - | - | - | - | - | - | - | - | - | - | - | - |
| 6 Inventories | *41307 | - | *3501 | - | *28854 | - | *91 | - | *8861 | - | - | - |
| 7 U.S. govt. obligations, total | - | - | - | - | - | - | - | - | - | - | - | - |
| 8 Tax-exempt securities | - | - | - | - | - | - | - | - | - | - | - | - |
| 9 Other current assets | *41 | - | - | - | - | - | *41 | - | - | - | - | - |
| 10 Loans to stockholders | *5658 | - | *5658 | - | - | - | - | - | - | - | - | - |
| 11 Mortgage and real estate loans | - | - | - | - | - | - | - | - | - | - | - | - |
| 12 Other investments | *3878 | - | - | - | - | *318 | *3560 | - | - | - | - | - |
| 13 Depreciable assets | *168230 | - | *15944 | - | *11417 | *33962 | *99524 | - | *7382 | - | - | - |
| 14 Less: Accumulated depreciation | *45329 | - | *8805 | - | *6434 | *6187 | *20958 | - | *2945 | - | - | - |
| 15 Depletable assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 16 Less: Accumulated depletion | - | - | - | - | - | - | - | - | - | - | - | - |
| 17 Land | *29027 | - | *19 | - | - | *4957 | *24051 | - | - | - | - | - |
| 18 Intangible assets (Amortizable) | *348 | - | - | - | - | - | *348 | - | - | - | - | - |
| 19 Less: Accumulated amortization | *63 | - | - | - | - | - | *63 | - | - | - | - | - |
| 20 Other assets | *22542 | - | *210 | - | *3029 | *1920 | *-0 | - | *17384 | - | - | - |
| 21 Total liabilities | 308185 | - | *33991 | - | *36866 | *68334 | *116481 | - | *52514 | - | - | - |
| 22 Accounts payable | *88100 | - | *1553 | - | *22547 | *23238 | *300 | - | *40461 | - | - | - |
| 23 Mort, notes, and bonds under 1 yr | *45815 | - | *4028 | - | - | *1524 | *40262 | - | - | - | - | - |
| 24 Other current liabilities | *3454 | - | - | - | *2299 | - | *119 | - | *1036 | - | - | - |
| 25 Loans from stockholders | *35686 | - | *1959 | - | *7989 | *13777 | *11962 | - | - | - | - | - |
| 26 Mort, notes, bonds, 1 yr or more | *65075 | - | *11290 | - | - | *15549 | *38236 | - | - | - | - | - |
| 27 Other liabilities | *8927 | - | - | - | - | *-0 | *1605 | - | *7323 | - | - | - |
| 28 Net worth | 61127 | - | *15161 | - | *4030 | *14245 | *23997 | - | *3694 | - | - | - |
| 29 Capital stock | 11741 | - | *531 | - | *3679 | *3476 | *3023 | - | *1032 | - | - | - |
| 30 Paid-in or capital surplus | *5662 | - | - | - | - | - | *5662 | - | - | - | - | - |
| 31 Retained earnings-unappropriated | 43724 | - | *14629 | - | *352 | *10769 | *15312 | - | *2662 | - | - | - |
| 32 Less: Cost of treasury stock | - | - | - | - | - | - | - | - | - | - | - | - |
| 33 Total receipts | 427193 | - | *102897 | - | *58498 | *67723 | *51065 | - | *147011 | - | - | - |
| 34 Business receipts | *422932 | - | *102897 | - | *58498 | *67263 | *48026 | - | *146249 | - | - | - |
| 35 Interest on govt. obligations | *40 | - | - | - | - | - | *40 | - | - | - | - | - |
| 36 Net gain, noncapital assets | *1290 | - | - | - | - | - | *1290 | - | - | - | - | - |
| 37 Other receipts | *2932 | - | - | - | - | *460 | *1709 | - | *762 | - | - | - |
| 38 Total deductions | *381655 | - | *84109 | - | *58146 | *66330 | *27541 | - | *145529 | - | - | - |
| 39 Cost of goods sold | *220778 | - | *50709 | - | *30387 | - | *9036 | - | *130646 | - | - | - |
| 40 Compensation of officers | *6919 | - | - | - | *2750 | - | *2105 | - | *2064 | - | - | - |
| 41 Salaries and wages | *15500 | - | *5908 | - | *3300 | - | *3054 | - | *3238 | - | - | - |
| 42 Repairs | *3074 | - | *1168 | - | - | *187 | *1362 | - | *356 | - | - | - |
| 43 Bad debts | *18 | - | *18 | - | - | - | *-0 | - | - | - | - | - |
| 44 Rent paid on business property | *25316 | - | *6376 | - | *16686 | *814 | *291 | - | *1149 | - | - | - |
| 45 Taxes paid | *4491 | - | *203 | - | *1131 | *1032 | *1671 | - | *455 | - | - | - |
| 46 Interest paid | *5353 | - | *2470 | - | - | *1600 | *1149 | - | *134 | - | - | - |
| 47 Amortization | *63 | - | - | - | - | - | *63 | - | - | - | - | - |
| 48 Depreciation | *9272 | - | *4430 | - | *1142 | *1153 | *1775 | - | *773 | - | - | - |
| 49 Depletion | - | - | - | - | - | - | - | - | - | - | - | - |
| 50 Advertising | *2973 | - | *874 | - | *94 | - | *2005 | - | - | - | - | - |
| 51 Pension, prof sh, stock, annuity | *1004 | - | - | - | - | - | *90 | - | *914 | - | - | - |
| 52 Employee benefit programs | *272 | - | - | - | - | - | *272 | - | - | - | - | - |
| 53 Net loss, noncapital assets | - | - | - | - | - | - | - | - | - | - | - | - |
| 44 Other deductions | *86622 | - | *11952 | - | *2658 | *61545 | *4668 | - | *5799 | - | - | - |
| 55 Total receipts less total deducts | 45538 | - | *18788 | - | *352 | *1392 | *23524 | - | *1482 | - | - | - |
| 56 Net income from a trade or business | 45498 | - | *18788 | - | *352 | *1392 | *23484 | - | *1482 | - | - | - |
| 57 Income tax, total | *49 | - | - | - | - | - | *49 | - | - | - | - | - |
| 58 Built-in gains tax | *49 | - | - | - | - | - | *49 | - | - | - | - | - |
| 59 Recapture of investment credit | - | - | - | - | - | - | - | - | - | - | - | - |
| 60 Excess net passive income tax | - | - | - | - | - | - | - | - | - | - | - | - |
| 61 Portfolio income (less deficit) distributed to shareholders: | *267 | - | *4 | - | - | - | *99 | - | *165 | - | - | - |
| 62 Dividend income | *41 | - | - | - | - | - | *41 | - | - | - | - | - |
| 63 Interest income | *226 | - | *4 | - | - | - | *58 | - | *165 | - | - | - |
| 64 Royalty income (less loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| 65 Net S-T capital gain (less loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| 66 Net L-T capital gain (les loss) | - | - | - | - | - | - | - | - | - | - | - | - |
| 67 Other portfolio income (net) | - | - | - | - | - | - | - | - | - | - | - | - |
| 68 Real estate rental net income (less deficit) | *-520 | - | - | - | - | - | *-520 | - | - | - | - | - |
| 69 Net income | - | - | - | - | - | - | - | - | - | - | - | - |
| 70 Deficit | *520 | - | - | - | - | - | *520 | - | - | - | - | - |
| 71 Net income (less deficit) from other rental activity | - | - | - | - | - | - | - | - | - | - | - | - |
| 72 Net income | - | - | - | - | - | - | - | - | - | - | - | - |
| 73 Deficit | - | - | - | - | - | - | - | - | - | - | - | - |

Form **1120**
Department of the Treasury
Internal Revenue Service

# U.S. Corporation Income Tax Return

**For calendar year 1994 or tax year beginning ..... , 1994, ending ..... , 19 ...**
**▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.**

OMB No. 1545-0123

**1994**

A Check if a:
1 Consolidated return (attach Form 851) ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T—see instructions) ☐

**Use IRS label. Otherwise, please print or type.**

Name

Number, street, and room or suite no. (If a P.O. box, see page 6 of instructions.)

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see Specific Instructions) $

E Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change of address

**Income**

| | | | | |
|---|---|---|---|---|
| 1a | Gross receipts or sales | b Less returns and allowances | c Bal ▶ | 1c (36) |
| 2 | Cost of goods sold (Schedule A, line 8) | | | 2 (48) |
| 3 | Gross profit. Subtract line 2 from line 1c | | | 3 |
| 4 | Dividends (Schedule C, line 19) | | | 4 (44+45+66)* |
| 5 | Interest | | | 5 (37) |
| 6 | Gross rents | | | 6 (39) |
| 7 | Gross royalties | | | 7 (40) |
| 8 | Capital gain net income (attach Schedule D (Form 1120)) | | | 8 (41+42) |
| 9 | Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797) | | | 9 (43 or 63) |
| 10 | Other income (see instructions—attach schedule) | | | 10 * |
| 11 | **Total income.** Add lines 3 through 10 | | ▶ | 11 |

**Deductions (See instructions for limitations on deductions.)**

| | | | | |
|---|---|---|---|---|
| 12 | Compensation of officers (Schedule E, line 4) | | | 12 (49) |
| 13 | Salaries and wages (less employment credits) | | | 13 (50) |
| 14 | Repairs and maintenance | | | 14 (51) |
| 15 | Bad debts | | | 15 (52) |
| 16 | Rents | | | 16 (53) |
| 17 | Taxes and licenses | | | 17 (54) |
| 18 | Interest | | | 18 (55) |
| 19 | Charitable contributions (see instructions for 10% limitation) | | | 19 (56) |
| 20 | Depreciation (attach Form 4562) | 20 | | |
| 21 | Less depreciation claimed on Schedule A and elsewhere on return | 21a | | 21b (58) |
| 22 | Depletion | | | 22 (59) |
| 23 | Advertising | | | 23 (60) |
| 24 | Pension, profit-sharing, etc., plans | | | 24 (61) |
| 25 | Employee benefit programs | | | 25 (62) |
| 26 | Other deductions (attach schedule) | | | 26 (57+64) |
| 27 | **Total deductions.** Add lines 12 through 26 | | ▶ | 27 |
| 28 | Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 | | | 28 (68 or 69) |
| 29 | **Less:** a Net operating loss deduction (see instructions) | 29a (74) | | |
| | b Special deductions (Schedule C, line 20) | 29b (75+76) | | 29c (73) |

**Tax and Payments**

| | | | | |
|---|---|---|---|---|
| 30 | **Taxable income.** Subtract line 29c from line 28 | | | 30 (77) |
| 31 | **Total tax** (Schedule J, line 10) | | | 31 |
| 32 | **Payments:** a 1993 overpayment credited to 1994 | 32a | | |
| b | 1994 estimated tax payments | 32b | | |
| c | Less 1994 refund applied for on Form 4466 | 32c ( ) | d Bal ▶ 32d | |
| e | Tax deposited with Form 7004 | | 32e | |
| f | Credit from regulated investment companies (attach Form 2439) | | 32f | |
| g | Credit for Federal tax on fuels (attach Form 4136). See instructions | | 32g | 32h |
| 33 | Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐ | | | 33 |
| 34 | **Tax due.** If line 32h is smaller than the total of lines 31 and 33, enter amount owed | | | 34 |
| 35 | **Overpayment.** If line 32h is larger than the total of lines 31 and 33, enter amount overpaid | | | 35 |
| 36 | Enter amount of line 35 you want: **Credited to 1995 estimated tax** ▶ **Refunded** ▶ | | | 36 |

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

**Paid Preparer's Use Only**

Preparer's signature | Date | Check if self-employed ☐ | Preparer's social security number

Firm's name (or yours if self-employed) and address | E.I. No. ▶ | ZIP code ▶

Cat. No. 11450Q

*Other receipts, (46), includes other dividends on Schedule C and other income on line 10.

## Schedule A Cost of Goods Sold (See instructions.)

| | | | |
|---|---|---|---|
| 1 | Inventory at beginning of year | 1 | |
| 2 | Purchases | 2 | |
| 3 | Cost of labor | 3 | |
| 4 | Additional section 263A costs (attach schedule) | 4 | |
| 5 | Other costs (attach schedule) | 5 | |
| 6 | **Total.** Add lines 1 through 5 | 6 | |
| 7 | Inventory at end of year | 7 | |
| 8 | **Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2 | 8 | (48) |

9a Check all methods used for valuing closing inventory:

☐ Cost ☐ Lower of cost or market as described in Regulations section 1.471-4

☐ Writedown of subnormal goods as described in Regulations section 1.471-2(c)

☐ Other (Specify method used and attach explanation.) ▶

b Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

c If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9c

d Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? ☐ Yes ☐ No

e Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

## Schedule C Dividends and Special Deductions (See instructions.)

| | | (a) Dividends received | (b) % | (c) Special deductions (a) × (b) |
|---|---|---|---|---|
| 1 | Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock) | | 70 | |
| 2 | Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock) | | 80 | |
| 3 | Dividends on debt-financed stock of domestic and foreign corporations (section 246A) | | see instructions | |
| 4 | Dividends on certain preferred stock of less-than-20%-owned public utilities | | 42 | |
| 5 | Dividends on certain preferred stock of 20%-or-more-owned public utilities | | 48 | |
| 6 | Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction | | 70 | |
| 7 | Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction | | 80 | |
| 8 | Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b)) | | 100 | |
| 9 | **Total.** Add lines 1 through 8. See instructions for limitation | | | |
| 10 | Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 | | 100 | |
| 11 | Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1)) | | 100 | |
| 12 | Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3)) | | 100 | |
| 13 | Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11 | | | |
| 14 | Income from controlled foreign corporations under subpart F (attach Form(s) 5471) | | | |
| 15 | Foreign dividend gross-up (section 78) | | | |
| 16 | IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d)) | | | |
| 17 | Other dividends | | | |
| 18 | Deduction for dividends paid on certain preferred stock of public utilities | | | (76) |
| 19 | **Total dividends.** Add lines 1 through 17. Enter here and on line 4, page 1 ▶ | | | |
| 20 | **Total special deductions.** Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1 ▶ | | | (75+76) |

## Schedule E Compensation of Officers (See instructions for line 12, page 1.)

*Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are $500,000 or more.*

| | (a) Name of officer | (b) Social security number | (c) Percent of time devoted to business | Percent of corporation stock owned (d) Common | Percent of corporation stock owned (e) Preferred | (f) Amount of compensation |
|---|---|---|---|---|---|---|
| 1 | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| | | | % | % | % | |
| 2 | Total compensation of officers | | | | | |
| 3 | Compensation of officers claimed on Schedule A and elsewhere on return | | | | | |
| 4 | Subtract line 3 from line 2. Enter the result here and on line 12, page 1 | | | | | |

## Schedule J Tax Computation (See instructions.)

| | | | | | |
|---|---|---|---|---|---|
| 1 | Check if the corporation is a member of a controlled group (see sections 1561 and 1563) . . . . ▶ ☐ | | | | |
| 2a | If the box on line 1 is checked, enter the corporation's share of the $50,000, $25,000, and $9,925,000 taxable income brackets (in that order): (1) $ (2) $ (3) $ | | | | |
| b | Enter the corporation's share of: (1) Additional 5% tax (not more than $11,750) $ (2) Additional 3% tax (not more than $100,000) $ | | | | |
| 3 | Income tax. Check this box if the corporation is a qualified personal service corporation as defined in section 448(d)(2) (see instructions on page 14) . . . . ▶ ☐ | | | 3 | (79) |
| 4a | Foreign tax credit (attach Form 1118) . . . | 4a | (85) | | |
| b | Possessions tax credit (attach Form 5735) . . . | 4b | (86) | | |
| c | Orphan drug credit (attach Form 6765) . . . | 4c | (87) | | |
| (88) d | Check: ☐ Nonconventional source fuel credit ☐ QEV credit (attach Form 8834) | 4d | | | |
| e | General business credit. Enter here and check which forms are attached: ☐ 3800 ☐ 3468 ☐ 5884 ☐ 6478 ☐ 6765 ☐ 8586 ☐ 8830 ☐ 8826 ☐ 8835 ☐ 8844 ☐ 8845 ☐ 8846 ☐ 8847 . . . | 4e | (89) | | |
| f | Credit for prior year minimum tax (attach Form 8827) . . . | 4f | (90) | | |
| 5 | **Total credits.** Add lines 4a through 4f . . . | | | 5 | |
| 6 | Subtract line 5 from line 3 . . . | | | 6 | |
| 7 | Personal holding company tax (attach Schedule PH (Form 1120)) . . . | | | 7 | (80) |
| 8 | Recapture taxes. Check if from: ☐ Form 4255 ☐ Form 8611 . (81+82) . . . | | | 8 | |
| 9a | Alternative minimum tax (attach Form 4626) . . . | | | 9a | (83) |
| b | Environmental tax (attach Form 4626) . . . | | | 9b | (84) |
| 10 | **Total tax.** Add lines 6 through 9b. Enter here and on line 31, page 1 . . . | | | 10 | (91) |

## Schedule K Other Information (See pages 17 and 18 of instructions.)

| | | Yes | No |
|---|---|---|---|
| 1 | Check method of accounting: a ☐ Cash b ☐ Accrual c ☐ Other (specify) ▶ ..... | | |
| 2 | Refer to page 19 of the instructions and state the principal: | | |
| a | Business activity code no. ▶ ..... | | |
| b | Business activity ▶ ..... | | |
| c | Product or service ▶ ..... | | |
| 3 | Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) . . . . If "Yes," attach a schedule showing: (a) name and identifying number, (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year. | | |
| 4 | Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? . . . . If "Yes," enter employer identification number and name of the parent corporation ▶ ..... ..... | | |
| 5 | Did any individual, partnership, corporation, estate or trust at the end of the tax year own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) . . . . If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶ ..... | | |
| 6 | During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See secs. 301 and 316.) . . . . If "Yes," file Form 5452. If this is a consolidated return, answer here for the parent corporation and on **Form 851,** Affiliations Schedule, for each subsidiary. | | |

| | | Yes | No |
|---|---|---|---|
| 7 | Was the corporation a U.S. shareholder of any controlled foreign corporation? (See sections 951 and 957.) . . . If "Yes," attach Form 5471 for each such corporation. Enter number of Forms 5471 attached ▶ ..... | | |
| 8 | At any time during the 1994 calendar year, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . If "Yes," the corporation may have to file Form TD F 90-22.1. If "Yes," enter name of foreign country ▶ ..... | | |
| 9 | Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 926, 3520, or 3520-A | | |
| 10 | Did one foreign person at any time during the tax year own, directly or indirectly, at least 25% of: **(a)** the total voting power of all classes of stock of the corporation entitled to vote, or **(b)** the total value of all classes of stock of the corporation? If "Yes," | | |
| a | Enter percentage owned ▶ ..... | | |
| b | Enter owner's country ▶ ..... | | |
| c | The corporation may have to file Form 5472. Enter number of Forms 5472 attached ▶ ..... | | |
| 11 | Check this box if the corporation issued publicly offered debt instruments with original issue discount . ▶ ☐ If so, the corporation may have to file Form 8281. | | |
| 12 | Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $ ..... | | |
| 13 | If there were 35 or fewer shareholders at the end of the tax year, enter the number ▶ ..... | | |
| 14 | If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐ | | |
| 15 | Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ $ | | |

## Schedule L Balance Sheets

| | Assets | Beginning of tax year (a) | Beginning of tax year (b) | End of tax year (c) | End of tax year (d) |
|---|---|---|---|---|---|
| 1 | Cash | | | | (3) |
| 2a | Trade notes and accounts receivable | | | (4) | |
| b | Less allowance for bad debts | ( ) | | ( (5) ) | |
| 3 | Inventories | | | | (6) |
| 4 | U.S. government obligations | | | | (7) |
| 5 | Tax-exempt securities (see instructions) | | | | (8) |
| 6 | Other current assets (attach schedule) | | | | (9) |
| 7 | Loans to stockholders | | | | (10) |
| 8 | Mortgage and real estate loans | | | | (11) |
| 9 | Other investments (attach schedule) | | | | (12) |
| 10a | Buildings and other depreciable assets | | | (13) | |
| b | Less accumulated depreciation | ( ) | | ( (14) ) | |
| 11a | Depletable assets | | | (15) | |
| b | Less accumulated depletion | ( ) | | ( (16) ) | |
| 12 | Land (net of any amortization) | | | | (17) |
| 13a | Intangible assets (amortizable only) | | | (18) | |
| b | Less accumulated amortization | ( ) | | ( (19) ) | |
| 14 | Other assets (attach schedule) | | | | (20) |
| 15 | Total assets | | | | (2) |
| | **Liabilities and Stockholders' Equity** | | | | |
| 16 | Accounts payable | | | | (22) |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | (23) |
| 18 | Other current liabilities (attach schedule) | | | | (24) |
| 19 | Loans from stockholders | | | | (25) |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | (26) |
| 21 | Other liabilities (attach schedule) | | | | (27) |
| 22 | Capital stock: a Preferred stock | | | | |
| | b Common stock | | | | (29) |
| 23 | Paid-in or capital surplus | | | | (30) |
| 24 | Retained earnings—Appropriated (attach schedule) | | | | (31) |
| 25 | Retained earnings—Unappropriated | | | | (32) |
| 26 | Less cost of treasury stock | | ( ) | | ( (34) ) |
| 27 | Total liabilities and stockholders' equity | | | | (21) |

**Note:** *You are not required to complete Schedules M-1 and M-2 below if the total assets on line 15, column (d) of Schedule L are less than $25,000.*

## Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (See instructions.)

| | | | |
|---|---|---|---|
| 1 | Net income (loss) per books | 7 | Income recorded on books this year not included on this return (itemize): Tax-exempt interest $ (38) |
| 2 | Federal income tax | | |
| 3 | Excess of capital losses over capital gains | | |
| 4 | Income subject to tax not recorded on books this year (itemize): | 8 | Deductions on this return not charged against book income this year (itemize): |
| | | a | Depreciation $ |
| 5 | Expenses recorded on books this year not deducted on this return (itemize): | b | Contributions carryover $ |
| a | Depreciation $ | | |
| b | Contributions carryover $ | | |
| c | Travel and entertainment $ | | |
| | | 9 | Add lines 7 and 8 |
| 6 | Add lines 1 through 5 | 10 | Income (line 28, page 1)—line 6 less line 9 |

## Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

| | | | |
|---|---|---|---|
| 1 | Balance at beginning of year | 5 | Distributions: a Cash |
| 2 | Net income (loss) per books | | b Stock |
| 3 | Other increases (itemize): | | c Property |
| | | 6 | Other decreases (itemize): |
| | | 7 | Add lines 5 and 6 |
| 4 | Add lines 1, 2, and 3 | 8 | Balance at end of year (line 4 less line 7) |

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Form **1120S**

Department of the Treasury
Internal Revenue Service

# U.S. Income Tax Return for an S Corporation

► **Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.**

► **See separate instructions.**

OMB No. 1545-0130

**1994**

For calendar year 1994, or tax year beginning , 1994, and ending , 19

| | | | |
|---|---|---|---|
| **A** Date of election as an S corporation | **Use IRS label. Other-wise, please print or type.** | Name | **C Employer identification number** |
| | | Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.) | **D** Date incorporated |
| **B** Business code no. (see Specific Instructions) | | City or town, state, and ZIP code | **E** Total assets (see Specific Instructions) $ |

**F** Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Change in address (4) ☐ Amended return

**G** Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box) . ► ☐

**H** Enter number of shareholders in the corporation at end of the tax year . . . . . ►

**Caution:** *Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.*

| | | | | | |
|---|---|---|---|---|---|
| **Income** | **1a** Gross receipts or sales | | **b** Less returns and allowances | **c** Bal ► | **1c** (34) |
| | **2** Cost of goods sold (Schedule A, line 8) | | | | **2** (39) |
| | **3** Gross profit. Subtract line 2 from line 1c | | | | **3** |
| | **4** Net gain (loss) from Form 4797, Part II, line 20 *(attach Form 4797)* | | | | **4** (36 or 53) |
| | **5** Other income (loss) (see instructions) *(attach schedule)* | | | | **5** (37) |
| | **6** **Total income (loss).** Combine lines 3 through 5 ► | | | | **6** |
| **Deductions** (See instructions for limitations.) | **7** Compensation of officers | | | | **7** (40) |
| | **8** Salaries and wages (less employment credits) | | | | **8** (41) |
| | **9** Repairs and maintenance | | | | **9** (42) |
| | **10** Bad debts | | | | **10** (43) |
| | **11** Rents | | | | **11** (44) |
| | **12** Taxes and licenses | | | | **12** (45) |
| | **13** Interest | | | | **13** (46) |
| | **14a** Depreciation (see instructions) | **14a** | | | |
| | **b** Depreciation claimed on Schedule A and elsewhere on return | **14b** | | | |
| | **c** Subtract line 14b from line 14a | | | | **14c** (48) |
| | **15** Depletion **(Do not deduct oil and gas depletion.)** | | | | **15** (49) |
| | **16** Advertising | | | | **16** (50) |
| | **17** Pension, profit-sharing, etc., plans | | | | **17** (51) |
| | **18** Employee benefit programs | | | | **18** (52) |
| | **19** Other deductions (see instructions) *(attach schedule)* | | | | **19** (54+47) |
| | **20** **Total deductions.** Add the amounts shown in the far right column for lines 7 through 19 ► | | | | **20** |
| | **21** Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6 | | | | **21** (57 or 58) |
| **Tax and Payments** | **22** **Tax:** **a** Excess net passive income tax *(attach schedule)* | **22a** (62) | | | |
| | **b** Tax from Schedule D (Form 1120S) (61-margin entry) | **22b** (60) | | | |
| | **c** Add lines 22a and 22b (see instructions for additional taxes) | | | | **22c** |
| | **23** **Payments:** **a** 1994 estimated tax payments and amount applied from 1993 return | **23a** | | | |
| | **b** Tax deposited with Form 7004 | **23b** | | | |
| | **c** Credit for Federal tax paid on fuels *(attach Form 4136)* | **23c** | | | |
| | **d** Add lines 23a through 23c | | | | **23d** |
| | **24** Estimated tax penalty (see instructions). Check if Form 2220 is attached ► ☐ | | | | **24** |
| | **25** **Tax due.** If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depositary method of payment ► | | | | **25** |
| | **26** **Overpayment.** If line 23d is larger than the total of lines 22c and 24, enter amount overpaid ► | | | | **26** |
| | **27** Enter amount of line 26 you want: **Credited to 1995 estimated tax** ► | | **Refunded** ► | | **27** |

**Please Sign Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer | Date | Title

**Paid Preparer's Use Only**

| | | | |
|---|---|---|---|
| Preparer's signature | Date | Check if self-employed ► ☐ | Preparer's social security number |
| Firm's name (or yours if self-employed) and address | | E.I. No. ► | |
| | | ZIP code ► | |

## Schedule A Cost of Goods Sold (See instructions.)

| | | | | |
|---|---|---|---|---|
| 1 | Inventory at beginning of year | 1 | | |
| 2 | Purchases | 2 | | |
| 3 | Cost of labor | 3 | | |
| 4 | Additional section 263A costs (see instructions) *(attach schedule)* | 4 | | |
| 5 | Other costs *(attach schedule)* | 5 | | |
| 6 | **Total.** Add lines 1 through 5 | 6 | | |
| 7 | Inventory at end of year | 7 | | |
| 8 | **Cost of goods sold.** Subtract line 7 from line 6. Enter here and on page 1, line 2 | 8 | (39) | |

**9a** Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

(iv) ☐ Other (specify method used and attach explanation) ▶ .....

**b** Check if the LIFO inventory method was adopted this tax year for any goods *(if checked, attach Form 970)* ▶ ☐

**c** If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO | 9c |

**d** Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? ☐ Yes ☐ No

**e** Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No
If "Yes," attach explanation.

## Schedule B Other Information

| | | Yes | No |
|---|---|---|---|
| 1 | Check method of accounting: **(a)** ☐ Cash **(b)** ☐ Accrual **(c)** ☐ Other (specify) ▶ ..... | | |
| 2 | Refer to the list in the instructions and state the corporation's principal: **(a)** Business activity ▶ ..... **(b)** Product or service ▶ ..... | | |
| 3 | Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: **(a)** name, address, and employer identification number and **(b)** percentage owned. | | |
| 4 | Was the corporation a member of a controlled group subject to the provisions of section 1561? | | |
| 5 | At any time during calendar year 1994, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for Form TD F 90-22.1.) If "Yes," enter the name of the foreign country ▶ ..... | | |
| 6 | Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 926 | | |
| 7 | Check this box if the corporation has filed or is required to file **Form 8264,** Application for Registration of a Tax Shelter ▶ ☐ | | |
| 8 | Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐ If so, the corporation may have to file **Form 8281,** Information Return for Publicly Offered Original Issue Discount Instruments. | | |
| 9 | If the corporation: **(a)** filed its election to be an S corporation after 1986, **(b)** was a C corporation before it elected to be an S corporation **or** the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and **(c)** has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ $ ..... | | |
| 10 | Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see instructions) ▶ ☐ | | |

## Designation of Tax Matters Person (See instructions.)

Enter below the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Name of designated TMP ▶ Identifying number of TMP ▶

Address of designated TMP ▶

## Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

| | | (a) Pro rata share items | | (b) Total amount |
|---|---|---|---|---|
| Income (Loss) | 1 | Ordinary income (loss) from trade or business activities (page 1, line 21) | 1 | |
| | 2 | Net income (loss) from rental real estate activities *(attach Form 8825)* | 2 | (71 or 72) |
| | 3a | Gross income from other rental activities — 3a | | |
| | b | Expenses from other rental activities *(attach schedule)* — 3b | | |
| | c | Net income (loss) from other rental activities. Subtract line 3b from line 3a | 3c | (74 or 75) |
| | 4 | Portfolio income (loss): | | |
| | a | Interest income | 4a | (65) |
| | b | Dividend income | 4b | (64) |
| | c | Royalty income | 4c | (66) |
| | d | Net short-term capital gain (loss) *(attach Schedule D (Form 1120S))* | 4d | (67) |
| | e | Net long-term capital gain (loss) *(attach Schedule D (Form 1120S))* | 4e | (68) |
| | f | Other portfolio income (loss) *(attach schedule)* | 4f | (69) |
| | 5 | Net gain (loss) under section 1231 (other than due to casualty or theft) *(attach Form 4797)* | 5 | |
| | 6 | Other income (loss) *(attach schedule)* | 6 | |
| Deductions | 7 | Charitable contributions (see instructions) *(attach schedule)* | 7 | |
| | 8 | Section 179 expense deduction *(attach Form 4562)* | 8 | |
| | 9 | Deductions related to portfolio income (loss) (see instructions) (itemize) | 9 | |
| | 10 | Other deductions *(attach schedule)* | 10 | |
| Investment Interest | 11a | Interest expense on investment debts | 11a | |
| | b (1) | Investment income included on lines 4a, 4b, 4c, and 4f above | 11b(1) | |
| | (2) | Investment expenses included on line 9 above | 11b(2) | |
| Credits | 12a | Credit for alcohol used as a fuel *(attach Form 6478)* | 12a | |
| | b | Low-income housing credit (see instructions): | | |
| | (1) | From partnerships to which section 42(j)(5) applies for property placed in service before 1990 | 12b(1) | |
| | (2) | Other than on line 12b(1) for property placed in service before 1990 | 12b(2) | |
| | (3) | From partnerships to which section 42(j)(5) applies for property placed in service after 1989 | 12b(3) | |
| | (4) | Other than on line 12b(3) for property placed in service after 1989 | 12b(4) | |
| | c | Qualified rehabilitation expenditures related to rental real estate activities *(attach Form 3468)* | 12c | |
| | d | Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions) | 12d | |
| | e | Credits related to other rental activities (see instructions) | 12e | |
| | 13 | Other credits (see instructions) | 13 | |
| Adjustments and Tax Preference Items | 14a | Depreciation adjustment on property placed in service after 1986 | 14a | |
| | b | Adjusted gain or loss | 14b | |
| | c | Depletion (other than oil and gas) | 14c | |
| | d (1) | Gross income from oil, gas, or geothermal properties | 14d(1) | |
| | (2) | Deductions allocable to oil, gas, or geothermal properties | 14d(2) | |
| | e | Other adjustments and tax preference items *(attach schedule)* | 14e | |
| Foreign Taxes | 15a | Type of income ▶ | | |
| | b | Name of foreign country or U.S. possession ▶ | | |
| | c | Total gross income from sources outside the United States *(attach schedule)* | 15c | |
| | d | Total applicable deductions and losses *(attach schedule)* | 15d | |
| | e | Total foreign taxes (check one): ▶ ☐ Paid ☐ Accrued | 15e | |
| | f | Reduction in taxes available for credit *(attach schedule)* | 15f | |
| | g | Other foreign tax information *(attach schedule)* | 15g | |
| Other | 16a | Total expenditures to which a section 59(e) election may apply | 16a | |
| | b | Type of expenditures ▶ | | |
| | 17 | Tax-exempt interest income | 17 | |
| | 18 | Other tax-exempt income | 18 | |
| | 19 | Nondeductible expenses | 19 | |
| | 20 | Total property distributions (including cash) other than dividends reported on line 22 below | 20 | |
| | 21 | Other items and amounts required to be reported separately to shareholders (see instructions) *(attach schedule)* | | |
| | 22 | Total dividend distributions paid from accumulated earnings and profits | 22 | |
| | 23 | **Income (loss).** (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16a | 23 | |

**Schedule L Balance Sheets**

| | Assets | Beginning of tax year (a) | Beginning of tax year (b) | End of tax year (c) | End of tax year (d) |
|---|---|---|---|---|---|
| 1 | Cash | | | | (3) |
| 2a | Trade notes and accounts receivable | | | (4) | |
| b | Less allowance for bad debts | | | (5) | |
| 3 | Inventories | | | | (6) |
| 4 | U.S. Government obligations | | | | (7) |
| 5 | Tax-exempt securities | | | | (8) |
| 6 | Other current assets *(attach schedule)* | | | | (9) |
| 7 | Loans to shareholders | | | | (10) |
| 8 | Mortgage and real estate loans | | | | (11) |
| 9 | Other investments *(attach schedule)* | | | | (12) |
| 10a | Buildings and other depreciable assets | | | (13) | |
| b | Less accumulated depreciation | | | (14) | |
| 11a | Depletable assets | | | (15) | |
| b | Less accumulated depletion | | | (16) | |
| 12 | Land (net of any amortization) | | | | (17) |
| 13a | Intangible assets (amortizable only) | | | (18) | |
| b | Less accumulated amortization | | | (19) | |
| 14 | Other assets *(attach schedule)* | | | | (20) |
| 15 | Total assets | | | | (2) |
| | **Liabilities and Shareholders' Equity** | | | | |
| 16 | Accounts payable | | | | (22) |
| 17 | Mortgages, notes, bonds payable in less than 1 year | | | | (23) |
| 18 | Other current liabilities *(attach schedule)* | | | | (24) |
| 19 | Loans from shareholders | | | | (25) |
| 20 | Mortgages, notes, bonds payable in 1 year or more | | | | (26) |
| 21 | Other liabilities *(attach schedule)* | | | | (27) |
| 22 | Capital stock | | | | (29) |
| 23 | Paid-in or capital surplus | | | | (30) |
| 24 | Retained earnings | | | | (31) |
| 25 | Less cost of treasury stock | | ( ) | | ( ) (32) |
| 26 | Total liabilities and shareholders' equity | | | | (21) |

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return** (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than $25,000.)

| | | | |
|---|---|---|---|
| 1 | Net income (loss) per books | 5 | Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize): |
| 2 | Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize): | a | Tax-exempt interest $ (35) |
| 3 | Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16a (itemize): | 6 | Deductions included on Schedule K, lines 1 through 11a, 15e, and 16a, not charged against book income this year (itemize): |
| a | Depreciation $ | a | Depreciation $ |
| b | Travel and entertainment $ | 7 | Add lines 5 and 6 |
| 4 | Add lines 1 through 3 | 8 | Income (loss) (Schedule K, line 23). Line 4 less line 7 |

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (See instructions.)

| | | (a) Accumulated adjustments account | (b) Other adjustments account | (c) Shareholders' undistributed taxable income previously taxed |
|---|---|---|---|---|
| 1 | Balance at beginning of tax year | | | |
| 2 | Ordinary income from page 1, line 21 | | | |
| 3 | Other additions | | | |
| 4 | Loss from page 1, line 21 | ( ) | | |
| 5 | Other reductions | ( ) | ( ) | |
| 6 | Combine lines 1 through 5 | | | |
| 7 | Distributions other than dividend distributions | | | |
| 8 | Balance at end of tax year. Subtract line 7 from line 6 | | | |