

2009 Statistics of Income

Department of the Treasury
Internal Revenue Service

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Corporation Income Tax Returns

This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, tax, and credits. Data are also classified by size of total assets, by size of business receipts, and by size of income tax after credits. Other classifications include returns with net income, return types and other selected subjects. More detailed statistics for the industries shown in Table 1 of this report are available in Publication 1053, ***Source Book of Statistics of Income - 2009***. A general description of the Source Book, including ordering information, is available from the Director, Statistics of Income Division, Internal Revenue Service, P.O. Box 2608, Washington, DC 20013-2608.

In addition, special Statistics of Income tabulations based on corporation income tax returns for 2009 can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

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This report presents statistical estimates based on a stratified sample of more than 102,700 unaudited returns selected from the nearly 5.8 million active corporate returns filed for Tax Year 2009 (defined to include accounting periods ending July 2009 through June 2010).

The report is divided into 6 sections. Section 1 provides statistics summarizing overall corporate activity for Tax Year 2009. Section 2 discusses changes in laws and regulations between this report and that for Tax Year 2008. Section 3 describes in detail the sample of income tax returns upon which the statistics are based, as well as the method of estimation used, the sampling variability of the data, and other limitations. Section 4 presents tables containing detailed statistics on assets, liabilities, receipts, deductions, net income, income tax liability, tax credits, and other financial data for 2009. This section also includes data on Form 1120S returns, unless specifically excluded by table. Form 1120S data are also shown separately toward the end of the section. These statistics are presented by industry, asset size, business receipts size, tax form type, accounting period ended, and other selected classifiers. Section 5 contains detailed explanations of the terms used in this report. In most instances, the explanations include definitions of terms used, as well as adjustments made in preparing the statistics and any limitations inherent in the data. Section 6 consists of the key corporation tax return forms.

The industry classification used in this report is based on the North American Industry Classification System (NAICS), which replaced the Standard Industrial Classification (SIC) system used in years prior to 1998. For this Statistics of Income report, the data are listed under 22 industrial sectors, 81 major industries, and 196 minor industries. Table 1 which begins on page 19, presents selected financial data for all minor industries.

The statistics in this publication present data primarily by major industries, sectors, return types, and specific categories. The statistics in the *2009 Corporation Source Book of Statistics of Income* differ from this report by providing data by minor industry and size of total assets for balance sheet, income statement, tax, and selected other items.

William Rush, Kimberly Stockton and Caitlin Bokulic were responsible for the overall production of the report, which was prepared under the direction of Marty Harris, Chief, Corporation Returns Analysis Section. Melissa Schottler, Kathleen Walker, Kim Doan and Maxine Li produced the table data in this report under the direction of Kelly Luttrell, Chief, Corporation Operations Section.

Overall Corporate Summary

Figure A presents corporation summary statistics for Tax Years 2008 and 2009 for number of returns, total assets, total receipts, net income (less deficit), income subject to tax, total income tax before credits, and total income tax after credits.

The number of active corporate tax returns filed for Tax Year 2009 decreased by approximately 0.3 percent over the previous tax year. In Tax Year 2008, approximately 1,713,000 corporations filed their taxes electronically. The number of electronically filed corporate returns reached an all-time high of 2,170,000 for Tax Year 2009, an increase of 27 percent.

The **total assets** reported for active corporations decreased approximately 1.1 percent from Tax Year 2008 to \$75.9 trillion. The largest net decrease was in the Construction sector, which decreased from \$763 billion to \$679.2 billion, or 10.9 percent. The largest percent change of 32.4 percent was in the Educational Service Sector, which recorded an increase in total assets of \$12.8 million [1].

The **total receipts** from operations and investments decreased from \$28.6 trillion to \$24.8 trillion, a decrease of 13.4 percent. There were also large decreases in investment income. Interest received decreased from \$2.1 trillion to \$1.5 trillion, a reduction of 29.0 percent. Likewise, net capital gains decreased from \$131.3 billion to \$84.1 billion, a reduction of 35.0 percent. The Manufacturing sector experienced the largest decrease in total receipts, falling \$1.7 trillion, or 20.4 percent.

Overall **total deductions** dropped from \$27.7 trillion to \$23.9 trillion, a decrease of 13.7 percent. Cost of goods sold, a component of total deductions decreased from \$16.1 trillion to \$13.3 trillion in 2009, a decrease of 17.4 percent.

Corporate **pre-tax profits**, also known as, net income (less deficit), decreased by 6.6 percent, from \$984.3 billion to \$919 billion (Figure B). When excluding pass-through entities from the total, pre-tax profits increased from \$388.7 billion to \$443.2 billion, an increase of 30.8 percent.

2009 Corporation Returns- Introduction

Income subject to tax (the tax base), shrank from \$978.2 billion in 2008 to \$894.9 billion in 2009, a decrease of 8.5 percent. Total income tax before credits decreased \$342.4 billion to \$313.5 billion, a decrease of 8.4 percent. Income tax decreased 21.6 percent from Tax Year 2008 to 2009, a decrease from \$339.7 billion to \$310.1 billion. Total income tax after credits, the amount paid to the U.S. Government, decreased by \$23.5 billion or 10.3 percent from \$228.5 billion to \$205.0 billion.

Of the 5.8 million active corporations for Tax Year 2009, approximately 4.1 million were pass-through entities. These pass-through entities include: regulated investment companies (RICs), real estate investment trust (REITs) and S corporations [2]. These entities pay little or no Federal income tax at the corporate level. Instead, they are required by law to pass any profits or losses to their shareholders, where they are taxed at the individual rate. Pass-through entities showed a decrease in pretax profits of 20.1 percent or \$119.8 billion during 2009.

Figure A. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, Total Income Tax After Credits, by Size of Total Assets, Tax Years 2008 and 2009

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

Year and size of total assets	Number of returns	Total assets	Total receipts	Net income (less deficit) [1]	Income subject to tax [2]	Total income tax before credits [3]	Total income tax after credits [4]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
2008							
Total.....	5,847,221	76,799,143,905	28,589,771,221	984,342,037	978,152,640	342,380,874	228,522,752
Zero assets.....	1,018,193	-	414,392,604	-56,034,859	13,372,615	4,566,580	3,869,521
\$1 under \$500,000.....	3,857,014	386,755,782	1,887,020,613	72,034,206	7,413,676	1,438,909	1,406,292
\$500,000 under \$1,000,000.....	379,165	266,298,395	647,987,277	15,695,452	3,777,723	925,796	889,230
\$1,000,000 under \$5,000,000.....	425,523	904,463,356	1,901,621,923	35,013,523	12,785,010	3,917,946	3,782,846
\$5,000,000 under \$10,000,000.....	69,873	484,420,349	955,888,408	13,324,477	7,845,619	2,664,062	2,569,279
\$10,000,000 under \$25,000,000.....	45,781	707,506,699	1,283,009,748	17,400,322	11,898,352	4,087,687	3,893,161
\$25,000,000 under \$50,000,000.....	16,928	593,044,185	857,522,956	13,763,958	10,343,012	3,580,869	3,366,340
\$50,000,000 under \$100,000,000.....	10,899	771,190,115	801,650,331	11,566,452	12,766,442	4,456,892	4,099,804
\$100,000,000 under \$250,000,000.....	9,903	1,578,763,807	1,096,062,135	20,636,563	23,043,201	8,183,736	7,444,825
\$250,000,000 under \$500,000,000.....	5,125	1,847,844,726	962,600,459	30,604,975	30,685,008	10,824,675	9,179,637
\$500,000,000 under \$2,500,000,000...	6,235	7,017,405,281	3,162,833,808	139,801,079	107,714,630	38,094,550	31,934,897
\$2,500,000,000 or more.....	2,582	62,241,451,211	14,619,180,959	670,535,888	736,507,352	259,639,171	156,086,921
2009							
Total.....	5,824,545	75,965,019,409	24,772,531,137	918,953,413	894,850,255	313,464,460	204,995,622
Zero assets.....	994,788	-	447,152,272	33,115,892	45,444,229	15,828,263	13,839,827
\$1 under \$500,000.....	3,889,921	375,361,001	1,717,680,635	65,341,768	6,280,017	1,139,696	1,088,201
\$500,000 under \$1,000,000.....	370,940	260,582,744	576,662,988	13,130,283	3,273,469	775,404	734,254
\$1,000,000 under \$5,000,000.....	409,100	867,428,626	1,706,916,678	27,165,772	11,116,234	3,154,905	3,042,897
\$5,000,000 under \$10,000,000.....	67,655	471,963,089	851,829,266	9,933,923	6,206,239	2,088,647	2,002,226
\$10,000,000 under \$25,000,000.....	42,016	647,860,693	1,048,295,114	14,253,228	9,865,465	3,400,714	3,237,222
\$25,000,000 under \$50,000,000.....	15,965	560,423,177	723,251,528	4,750,386	8,968,021	3,101,501	2,883,171
\$50,000,000 under \$100,000,000.....	10,398	737,471,326	691,981,529	5,439,102	12,208,736	4,257,076	3,925,114
\$100,000,000 under \$250,000,000.....	9,651	1,547,193,276	915,709,462	16,803,572	20,444,964	7,170,448	6,429,727
\$250,000,000 under \$500,000,000.....	5,120	1,852,957,407	882,848,142	14,228,970	24,838,282	8,748,596	7,491,953
\$500,000,000 under \$2,500,000,000...	6,386	7,181,228,635	2,708,327,325	80,772,564	91,989,958	32,514,819	26,347,220
\$2,500,000,000 or more.....	2,604	61,462,549,435	12,501,876,197	634,017,953	654,214,641	231,284,389	133,973,809

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

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

[3] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Parts II, III, IV, and sections 856 & 857 (Form 1120-REIT), tax from Schedule J, line 2b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

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

2009 Corporation Returns- Introduction

Figure B.-- Corporate Pretax Profits by North American Industry Classification System (NAICS) Sector, Tax Years 2008 and 2009

[Money amounts are in thousands of dollars]

Industrial sector	Pre-tax Profits [1],[2]			
	2008	2009	Difference	Percentage Change
	(1)	(2)	(3)	(4)
All industries.....	984,342,037	918,953,413	-65,388,624	-6.64%
Agriculture, forestry, fishing, and hunting.....	797,400	1,371,793	574,393	72.03%
Mining.....	49,623,083	8,879,260	-40,743,823	-82.11%
Utilities.....	6,519,453	-3,580,990	-10,100,443	-154.93%
Construction.....	26,617,383	15,557,288	-11,060,095	-41.55%
Manufacturing.....	396,595,721	300,585,906	-96,009,815	-24.21%
Wholesale and retail trade.....	137,427,787	143,312,385	5,884,700	4.28%
Wholesale trade.....	79,137,385	64,621,912	-14,515,473	-18.34%
Retail trade.....	58,290,402	78,690,575	20,400,173	35.00%
Wholesale and retail trade not allocable.....	-199	-102	97	-48.74%
Transportation and warehousing.....	12,639,284	5,878,577	-6,760,707	-53.49%
Information.....	55,770,265	46,707,585	-9,062,680	-16.25%
Finance and insurance.....	158,541,501	330,140,794	171,599,293	108.24%
Real estate and rental and leasing.....	18,992,947	6,662,217	-12,330,730	-64.92%
Professional, scientific, and technical services.....	35,881,845	40,237,495	4,355,650	12.14%
Management of companies (holding companies).....	18,954,841	-45,704,645	-64,659,486	-341.12%
Administrative and support, and waste management and remediation services.....	15,776,146	11,944,492	-3,831,654	-24.29%
Educational services.....	3,075,643	5,761,297	2,685,654	87.32%
Health care and social assistance.....	30,158,021	37,315,716	7,157,695	23.73%
Arts, entertainment, and recreation.....	2,183,692	1,583,688	-600,004	-27.48%
Accommodation and food services.....	10,811,816	7,377,643	-3,434,173	-31.76%
Other services.....	4,009,713	4,952,582	942,869	23.51%
Not allocable.....	-34,305	-29,672	4,633	-13.51%

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

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

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

The remaining 1.7 million corporate returns reported total receipts of \$19.0 trillion, a decrease of 13.2 percent from 2008 to 2009. Income subject to tax decreased from \$976.7 billion to \$894.4 billion, an 8.4 percent decrease; while total income tax after credits decreased 10.0 percent from \$227.8 billion to \$205.0 billion. Excluding the pass-through entities [3], approximately 0.79 million corporations reported net income for Tax Year 2009 and 60.8 percent of those corporations had a tax liability, compared to 15.2 percent of all corporations with net income.

The number of returns with total assets of \$2.5 billion or more represented only 0.04 percent of the total number of returns, but 81.0 percent of total assets (Figure A). These 2,604 returns for 2009 accounted for 50.5 percent of the total receipts; 69.0 percent of net income (less deficit); 73.1 percent of income subject to tax; 73.8 percent of total income tax before credits; and 65.4 percent of total income tax after credits. Approximately 46.6 percent of all returns with net income and total assets greater than \$2.5 billion had a tax liability for 2009. Excluding pass-through entities, this percentage increased to 89.3 percent.

2009 Corporation Returns- Introduction

Activities Covered

The estimates in this report encompass corporate business activities in the United States, as well as certain foreign activities as reported on returns of domestic corporations, and foreign corporations with U.S. business activities. The term domestic corporation refers to companies incorporated in the United States, but does not necessarily imply that all their activities are domestic. For instance, data for a U.S. corporation conducting business abroad through foreign subsidiaries may include dividends remitted from those subsidiaries and, to a certain extent, their undistributed earnings. The effect of foreign activity on the statistics varies by type of industry and by size of assets [4]. For foreign corporations (defined as those incorporated abroad) engaged in trade or business in the United States, only income that was considered effectively connected with the conduct of a trade or business in the United States was included in the statistics; any investment income from U.S. sources was excluded from the data. Most foreign corporations are concentrated in the "Finance and Insurance" and "Real Estate and Rental and Leasing" sectors. Other foreign corporations, incorporated abroad and not engaged in trade or business in the U.S., were liable for tax only on investment income from U.S. sources, and these returns were excluded from this report.

Section 6012 of the Internal Revenue Code requires that all corporations in existence at any time during the tax year file returns, regardless of whether they had income or not. This applied to active and inactive domestic corporations, unless they were expressly exempt from filing, as well as to active foreign corporations with insufficient taxes withheld at the source to satisfy their U.S. tax liability on income earned in the United States. However, inactive corporations have been excluded from these statistics. See Section 3 for more information on the

sample.

In addition to legally defined corporations, the Internal Revenue Code recognized many types of businesses as corporations including: joint stock companies and unincorporated associations (such as business trusts, savings and loan associations, certain partnerships, mutual savings banks, and cooperative banks). These organizations possess characteristics typical of the corporate form, such as continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership.

Time Period Employed

The estimates in this report are based on data from returns with accounting periods that coincided with the calendar year and returns with accounting periods that were for noncalendar years ending during the span of months July 2009 through June 2010. This span, in effect, defines the tax year in such a way that the noncalendar year accounting periods are centered at the calendar year ended in December.

There are 12 accounting periods covered in this report. Code section 441 specified that, in general, a taxpayer's accounting period ends on the last day of the month. There is a span of 23 months between the first-included accounting period, which began on August 1, 2008, and closed on July 31, 2009, and the end of the last-included accounting period, which began on July 1, 2009, and closed on June 30, 2010.

This report, therefore, shows income received or expenses incurred during any or all of the months in the 23-month span. For balance sheet items, the report shows a corporation's position only at the end of its accounting period. Corporations were required by Code section 441 to file returns for the accounting period customarily used in keeping their books.

Figure C. -- Pretax profits and Pretax profits with certain inclusions for All Corporations, Regulated Investment Companies, and S Corporations, Tax Years 2008 and 2009

[Money amounts are in thousands of dollars]

Item	Tax Year	All Corporations	Regulated Investment Companies	S Corporations
Pretax profits [1].....	2009	918,953,413	230,934,026	220,889,166
	2008	984,342,037	310,028,820	240,026,386
Pretax profits with certain inclusions [2].....	2009	976,748,817	237,152,270	272,466,326
	2008	1,136,462,357	385,084,989	317,090,537

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

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

2009 Corporation Returns- Introduction

Figure D shows that calendar year returns made up 89.2 percent of the number of returns and 59.7 percent of net income (less deficit) for 2009. In addition, these returns accounted for 79.3 percent of the total assets, 75.7 percent of the total receipts, 70.2 percent of the income subject to tax, 70.5 percent of the total income tax before credits, and 64.6 percent of total income tax after credits. Corporations were usually required to file within two-and-one-half months after the close of the corporate accounting period. However, in accordance with

Code section 6081, most corporations could receive filing extensions of an additional 6 months. In addition to returns with accounting periods that spanned 12 months, the total number of active corporations includes returns with accounting periods of shorter duration. Such returns are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, to include corporations in existence less than 12 months, merging corporations, and liquidating corporations.

Figure D. --Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), Income Subject to Tax, Total Income Tax Before Credits, and Total Income Tax After Credits, by Ending Accounting Period for Tax Year 2009

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

Ending Accounting Period [1]	Number of returns	Total assets	Total receipts	Net income (less deficit) [2]	Income subject to tax [3]	Total income tax before credits [4]	Total income tax after credit [5]
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total.....	5,824,538	75,965,019,409	24,772,531,137	918,953,415	894,850,255	313,464,460	204,995,622
December.....	5,194,493	60,244,012,256	18,744,778,108	548,793,522	628,599,298	220,927,492	132,509,226
Non-calendar year total.....	630,045	15,721,007,153	6,027,753,029	370,159,893	266,250,957	92,536,968	72,486,396
July.....	37,241	863,311,201	222,410,580	660,859	9,174,933	3,166,557	2,594,976
August.....	42,364	1,751,440,732	331,358,374	28,445,357	12,310,015	4,251,098	3,895,878
September.....	128,072	2,191,350,041	1,046,141,552	46,323,638	37,095,255	12,839,317	10,496,192
October.....	59,086	2,529,055,434	433,326,823	47,457,113	12,388,709	4,306,882	2,034,877
November.....	30,698	814,308,360	215,284,754	48,016,879	41,540,678	14,508,260	12,224,846
January.....	34,870	1,254,905,255	1,199,710,010	57,751,261	51,300,837	17,922,376	14,886,996
February.....	27,634	1,094,751,137	257,000,248	14,254,447	6,381,759	2,190,031	2,058,652
March.....	78,355	2,791,568,389	965,957,382	43,800,632	22,595,007	7,834,679	6,935,543
April.....	35,052	534,936,779	211,085,564	9,939,683	5,780,544	1,979,251	1,516,932
May.....	38,415	666,433,157	300,044,017	22,687,715	16,407,036	5,756,360	3,764,383
June.....	118,258	1,228,946,668	845,433,727	50,822,309	51,276,182	17,782,156	12,077,119

[1] Includes full and part-year returns.

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

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

[4] The amount of the total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Part II, III, IV, and sections 856 & 857 (Form 1120-REIT), tax from Schedule J, line 2b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.

[5] Credits include foreign tax, credit to holders of tax credit bonds, qualified electric vehicle, general business, and prior year minimum tax. Credit may or may not be shown separately.

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

Notes and References

[1] Excludes sectors "Wholesale and Retail Trade Not Allocable" and "Not Allocable."

[2] For more detailed information on S corporations, see Parisi, Heather, "S Corporation Returns, 2006," *Statistics of Income Bulletin*, Volume 29, Number 1, Summer 2009, pp. 92 - 100.

[3] Includes returns filed on Forms 1120, 1120-F, 1120-L and 1120-PC.

[4] For more detailed information, see Masters and Oh, "Controlled Foreign Corporations, 2002," *Statistics of Income Bulletin*, Volume 25, Number 4, Spring 2006, pp. 193-232.

Section 2

Changes in Law and Regulations

The statistics in this report reflect, in general, changes in law and regulations that became effective during the 2009 accounting periods covered. Depending on the accounting period used and effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

The information that follows highlights the major changes that substantially affected the comparability of the statistics in this report with those of prior years. More detail on the specific provisions that were changed is contained in Section 5, Explanation of Terms.

Alternative Fuel Vehicle Refueling Property Credit

For vehicles placed in service after 2008 and before 2011, the credit claimed is increased. For property that relates to hydrogen, the maximum credit per location is increased to \$200,000. For all other property, the credit is increased to 50% and to the maximum credit per location is increased to \$50,000 (\$2,000 for nondepreciable property). See Form 8911, Alternative Fuel Vehicle Refueling Property Credit.

New Plug-In Conversion Credit

A new plug in credit of 10% of the cost of converting any motor vehicle (new or used) to a qualified plug-in electric drive motor vehicle. The maximum credit is \$4,000 per vehicle. This credit applies to property placed in service after February 17, 2009. See Form 8910, Alternative Motor Vehicle Credit.

New Plug-In Electric Drive Motor Vehicle Credit

A new plug-in electric drive motor vehicle credit can be claimed on new Form 8936. You may be able to claim this credit if you place in service a plug-in electric drive motor vehicle for business use. The amount of the credit varies depending on the battery capacity and the date the vehicle is acquired.

See Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit.

New Plug-In Electric Vehicle Credit

A new credit of 10% of the cost of a new plug in electric vehicle can be claimed on form 8834. The maximum credit is \$2,500. Generally no credit is allowed if the vehicle is used predominately outside the United States. This credit applies to vehicles acquired after February 17, 2009. See Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit.

Biodiesel and Renewable Diesel Fuels Credit

The following changes apply to the biodiesel and renewable diesel fuels credit for 2009:

- Fuel produced after 2008, biodiesel and renewable diesel do not include any liquid eligible for the alcohol and cellulosic biofuel fuels credit.
- The credit rate for the biodiesel and biodiesel mixture credits increased to \$1.00 per gallon.

See Form 8864, Biodiesel and Renewable Diesel Fuels Credit.

Investment Credit

The energy credit from the following properties is scheduled to expire after 2008 and will be extended through 2016.

- Qualified fuel cell property
- Qualified microturbine property
- Solar energy property

Changes that apply to 2009:

- Tax years beginning after October 8, 2008, the energy credit can offset the alternative minimum tax.
- For periods after February 17 2009, the credit includes the qualifying advanced energy project credit.
- For periods after 2008, the \$4,000 limit on the energy credit for qualified small wind energy is repealed.

See Form 3468, Investment Credit.

S Corporation Built-in Gains Tax

For tax years beginning in 2009 or 2010, no tax is imposed on the net recognized built-in gain of an S Corporation after the 7th tax year in recognition period.

Work Opportunity Credit

Two new targeted groups, disconnected youth and unemployed veterans, have been added to the work opportunity credit:

See Form 5884, Work Opportunity Credit.

Section 3

Description of the Sample and Limitations of the Data

This section describes the 2009 Corporate sample design, sample selection, data capture, data cleaning, and data completion. The techniques used to produce estimates as well as an assessment of the data limitations, including sampling and non-sampling errors, are also discussed.

Background

From Tax Year 1916 through Tax Year 1950, data were extracted for the Statistics of Income (SOI) program from each corporate return filed. Stratified probability sampling was introduced for Tax Year 1951. Since that time, the sample size has generally decreased while the population has increased. For example, for Tax Year 1951 the sample comprised 41.5 percent of the entire population, or 285,000 of the 687,000 total returns filed. In comparison, for 2009, the sample proportion was about 1.7 percent of the total population of just over 6.3 million. This population count differs from the estimated population count cited elsewhere in this publication because the sampling frame includes out-of-scope and duplicate returns.

For 1951, stratification was by size of total assets and industry. From 1952 through 1967, the stratification was by a measure of size only. The size was measured by volume of business (1953-1958) or total assets (1952 and 1959-1967). Since 1968, returns have been stratified by both total assets and, for Form 1120 and 1120S returns, a measure of income [1].

Target Population

The target population consists of all returns of active corporations organized for profit that are required to file one of the 1120 forms that are part of the SOI study.

Survey Population

The survey population includes the returns that filed one of the 1120 forms selected for the SOI study and posted to the IRS Business Master File (BMF). Amended returns and returns for which the tax liabilities changed because of a tax audit are excluded. Figure E gives the number of corporate returns by form type that were subject to sampling during Tax Years 2006 through 2009.

Bertrand Überall and Richard Collins were responsible for the sample design and estimation of the SOI 2009 Corporation Program under the direction of Tamara Rib, Chief, Mathematical Statistics Section, Statistical Computing Branch.

Figure E.--Population Counts by Corporate Form Type, Tax Years 2006-2009

Form Type	Tax Year			
	2006	2007	2008	2009
1120	2,036,881	2,151,182	2,001,930	1,927,971
1120-A	187,180	-	-	-
1120S	4,164,612	4,292,077	4,293,544	4,332,077
1120-L	1,089	1,001	891	825
1120-PC	6,458	7,254	7,828	8,104
1120-RIC	11,571	12,192	13,221	13,106
1120-REIT	1,437	1,664	1,679	1,672
1120-F	31,016	30,532	30,620	30,295
Total	6,440,244	6,495,902	6,349,713	6,314,050

Note: Beginning in SOI 2007, 1120-A returns are included in the counts for Form Type 1120. Also, beginning in SOI 2008, older returns with very early accounting periods are excluded from the sampling frame.

Sample Design

The current sample design is a stratified probability sample, with stratification by form type, and either size of total assets alone, or both size of total assets and a measure of income. Form 1120 is stratified by size of total assets and size of "proceeds". Size of "proceeds", the measure of income, is the larger of the absolute value of net income (or deficit) or the absolute value of "cash flow", which is the sum of net income, several depreciation amounts, and depletion. Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, and 1120-REIT are each stratified by size of total assets only. Form 1120S is stratified by size of total assets and size of ordinary income.

The design process began with projected population totals that were derived from IRS administrative workload estimates, adjusted according to the distribution by strata of the population from several previous survey years. Using projected population totals by sample strata, an optimal allocation, based on stratum standard errors, was carried out to assign sample sizes to each stratum such that the overall targeted sample size was approximately 114,000. A Bernoulli sample was selected independently from each stratum with sampling rates ranging from 0.25 percent to 100 percent. Figure F on the following page shows the stratum boundaries, sampling rates, and frame population and sample counts from the BMF for each form type. This table also shows the population and sample counts after adjustments for missing returns, outliers, and weight trimming. The total realized sample for Tax Year 2009, including inactive and non-eligible corporations, is 109,444 returns.

2009 Corporation Returns – Description of the Sample and Limitations of the Data

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

Sample class number	Description of sample selection classes		Sampling Rates (%)	Number of returns			
				BMF counts		After adjustments**	
	Size of total assets	Size of proceeds*		Population	Sample	Population	Sample
	All Returns, Total			6,314,050	109,444	6,314,047	109,256
	Form 1120 (no Form 5735 attached), Total ***			1,922,311	50,998	1,922,312	50,895
1	Under \$50,000	Under \$25,000	0.40	813,784	3,295	813,784	3,282
2	\$50,000 - \$100,000	\$25,000 - \$50,000	0.40	210,961	839	210,961	839
3	\$100,000 - \$250,000	\$50,000 - \$100,000	0.40	279,703	1,079	279,702	1,078
4	\$250,000 - \$500,000	\$100,000 - \$250,000	1.09	207,633	2,280	207,633	2,279
5	\$500,000 - \$1,000,000	\$250,000 - \$500,000	1.81	154,355	2,786	154,356	2,783
6	\$1,000,000 - \$2,500,000	\$500,000 - \$1,000,000	3.48	123,794	4,351	123,794	4,344
7	\$2,500,000 - \$5,000,000	\$1,000,000 - \$1,500,000	5.94	50,627	3,038	50,627	3,036
8	\$5,000,000 - \$10,000,000	\$1,500,000 - \$2,500,000	10.55	30,457	3,289	30,457	3,280
9	\$10,000,000 - \$25,000,000	\$2,500,000 - \$5,000,000	27.00	21,797	5,940	21,797	5,932
10	\$25,000,000 - \$50,000,000	\$5,000,000 - \$10,000,000	50.00	10,117	5,018	10,117	5,007
11	\$50,000,000 - \$100,000,000	\$10,000,000 - \$15,000,000	100.00	6,164	6,164	6,184	6,154
12	\$100,000,000 - \$250,000,000	\$15,000,000 or more	100.00	6,469	6,469	6,468	6,449
13	\$250,000,000 - \$500,000,000		100.00	2,685	2,685	2,681	2,681
14	\$500,000,000 or more		100.00	3,765	3,765	3,751	3,751
	Form 1120S, Total ***			4,330,982	33,521	4,330,982	33,496
15	Under \$50,000	Under \$25,000	0.25	1,723,924	4,304	1,723,924	4,299
16	\$50,000 - \$100,000	\$25,000 - \$50,000	0.25	634,576	1,509	634,576	1,506
17	\$100,000 - \$250,000	\$50,000 - \$100,000	0.25	729,080	1,885	729,080	1,884
18	\$250,000 - \$500,000	\$100,000 - \$250,000	0.31	528,063	1,650	528,063	1,648
19	\$500,000 - \$1,000,000	\$250,000 - \$500,000	0.56	308,408	1,715	308,408	1,713
20	\$1,000,000 - \$2,500,000	\$500,000 - \$1,000,000	0.99	219,925	2,180	219,925	2,179
21	\$2,500,000 - \$5,000,000	\$1,000,000 - \$1,500,000	1.56	86,438	1,267	86,438	1,267
22	\$5,000,000 - \$10,000,000	\$1,500,000 - \$2,500,000	2.52	50,891	1,229	50,891	1,228
23	\$10,000,000 - \$25,000,000	\$2,500,000 - \$5,000,000	20.00	31,147	6,241	31,147	6,238
24	\$25,000,000 - \$50,000,000	\$5,000,000 - \$10,000,000	30.00	9,967	2,978	9,967	2,977
25	\$50,000,000 - \$100,000,000	\$10,000,000 - \$15,000,000	100.00	4,267	4,267	4,268	4,262
26	\$100,000,000 - \$250,000,000	\$15,000,000 or more	100.00	3,110	3,110	3,110	3,110
27	\$250,000,000 or more		100.00	1,186	1,186	1,185	1,185
	Form 1120-L, Total			657	358	656	357
28	Under \$10,000,000		43.00	480	181	479	179
29	\$10,000,000 - \$50,000,000		100.00	104	104	103	103
30	\$50,000,000 - \$250,000,000		100.00	32	32	32	32
31	\$250,000,000 or more		100.00	41	41	42	43
	Form 1120-F, Total			30,256	4,788	30,255	4,763
32	Under \$10,000,000		13.00	28,291	3,710	28,289	3,690
33	\$10,000,000 - \$50,000,000		13.00	998	111	997	109
34	\$50,000,000 - \$250,000,000		100.00	552	552	557	552
35	\$250,000,000 or more		100.00	415	415	412	412
	Form 1120-PC, Total			7,699	1,793	7,699	1,787
36	Under \$2,500,000		10.00	5,398	519	5,398	517
37	\$2,500,000 - \$10,000,000		25.00	1,361	334	1,361	333
38	\$10,000,000 - \$50,000,000		100.00	739	739	739	739
39	\$50,000,000 - \$250,000,000		100.00	191	191	191	188
40	\$250,000,000 or more		100.00	10	10	10	10
	Form 1120-REIT, Total			1,658	1,357	1,658	1,351
41	Under \$10,000,000		25.00	419	118	411	106
42	\$10,000,000 - \$50,000,000		100.00	347	347	348	347
43	\$50,000,000 - \$250,000,000		100.00	391	391	391	390
44	\$250,000,000 or more		100.00	501	501	508	508
	Form 1120-RIC, Total			13,097	9,239	13,097	9,231
45	Under \$10,000,000		15.00	2,788	457	2,788	453
46	\$10,000,000 - \$50,000,000		30.00	2,149	622	2,148	620
47	\$50,000,000 - \$100,000,000		100.00	1,228	1,228	1,225	1,222
48	\$100,000,000 - \$250,000,000		100.00	2,067	2,067	2,063	2,063
49	\$250,000,000 - \$500,000,000		100.00	1,541	1,541	1,538	1,538
50	\$500,000,000 or more		100.00	3,324	3,324	3,335	3,335
51	Special Studies (All Form Types)****		100.00	7,390	7,390	7,388	7,376†

* Proceeds is defined as the larger of absolute value of net income (deficit) or absolute value of cash flow (net income + depreciation + depletion).

** Includes adjustments for missing returns, undercoverage, outliers, and weight trimming.

*** Returns were classified according to either size of total assets or size of proceeds, whichever corresponded to the higher sample class.
Example: A Form 1120 return with total assets of \$750,000 and proceeds of \$75,000 is in sample class 8 (based on total assets), rather than in sample class 6 (based on proceeds).

**** Includes Form 1120 returns with Form 5735 (Possessions) attached.

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

Sample Selection

Corporation income tax returns are filed at the Cincinnati and Ogden IRS Submission Processing Centers. All corporate returns are processed initially to determine tax liability. Then, the tax data are transmitted and updated on a weekly basis to the IRS Business Master File (BMF) system located in Martinsburg, West Virginia. These returns are said to "post" to the BMF. This BMF database serves as the SOI sampling frame. The SOI sample is also selected on a weekly basis.

Sample selection for Tax Year 2009 occurred over the period of July 2009 through June 2011. A 24-month sampling period is needed for two reasons. First, approximately 10.8 percent of all corporations had noncalendar year accounting periods. In order to take these filings into consideration, the 2009 statistics represent all corporations filing returns with accounting periods ending between July 2009 and June 2010. Also, many corporations, including some of the largest, request six-month filing extensions. The combination of noncalendar year filing and filing extensions means that the last Tax Year 2009 returns that the IRS received (those with accounting periods ending in June 2010, which must therefore be filed by October 2010) could be timely filed as late as March 2011, taking into account the six-month extension of the October 2010 due date. Normal administrative processing time lags required that the sample selection process remain open for the 2009 study until the end of June, 2011. However, a few very large returns for Tax Year 2009 were added to the sample as late as August 2011.

Each tax return posted to the BMF and in the survey population (as defined above) is assigned to a stratum and subjected to sampling. Each filing corporation has a unique Employer Identification Number (EIN). An integer function of the EIN, called the Transformed Taxpayer Identification Number (TTIN), is computed. The number formed by the last four digits of the TTIN is a pseudo-random number. A return for which this pseudo-random number is less than the sampling rate multiplied by 10,000 is selected in the sample.

The algorithm for generating the TTIN does not change from year to year, so any corporation selected into the sample in a given year will be selected again the next year, providing that the corporation files a return using the same EIN in the two years and that it falls into a stratum with the same or higher sampling rate. If the corporation falls into a stratum with a lower rate, the probability of selection will be the ratio of the second year sampling rate to the first year sampling rate. If the corporation files with a new EIN, the probability of

selection will be independent from the prior year selection [2].

Data Capture

Data processing for SOI begins with information already extracted for IRS administrative purposes; over 100 items available from the BMF system are checked and corrected as necessary. Some 1,630 additional data items are extracted from the tax returns during SOI processing. The SOI data capture process can take as little time as fifteen minutes for a small, single entity corporation filing on Form 1120, or up to several weeks for a large consolidated corporation filing several hundred attachments and schedules with the return. The process is further complicated by several factors:

- Over 1,630 separate data items may be extracted from any given tax return, and often require totals to be constructed from various other items on other parts of the return.
- Each 1120 form type has a different layout with different types of schedules and attachments, making data extraction less than uniform for the various form types.
- There is no legal requirement that a corporation meet its tax return filing requirements by filling in, line by line, the entire U.S. tax return form. Therefore, many corporate taxpayers report many of their financial details in schedules of their own design, or using commercial tax-preparation software packages.
- There is no single accepted method of corporate tax accounting used throughout the country, but rather several accepted accounting "guidelines," many of which are unique to geographic locations. SOI staff attempt to standardize these differences during data abstraction and editing.
- Different companies may report the same data item, such as other current liabilities, on different lines of the tax form. Again, SOI staff attempt to standardize these differences.

To help SOI editors overcome these complexities and differences due to taxpayer reporting, SOI staff prepares detailed editing instructions for the SOI editing units at the IRS Submission Processing Centers each tax year. For Tax Year 2009, these instructions consisted of almost 1,000 pages covering standard and straightforward procedures and instructions for exceptions that might be encountered.

2009 Corporation Returns – Description of the Sample and Limitations of the Data

Data Cleaning

Statistical processing of the corporate returns is performed in an online computer environment, where the data from returns selected for the corporate sample are entered directly into the SOI corporation database. In this context, the term "editing" refers to the combined interactive processes of data extraction, consistency testing, and error resolution. There are over 860 of these tests, which look for such inconsistencies as:

- Impossible conditions, such as incorrect tax data for a particular form type;
- Internal inconsistencies, such as items not adding to totals;
- Questionable values, such as a bank with an unusually large amount reported for cost of goods sold and/or operations; and
- Improper sample class codes, such as when a return has \$100 million in total assets, but was selected as though it had \$1 million because the last two digits of the total assets were mistakenly keyed in as cents.

Data Completion

In addition to the tests mentioned above, missing data problems must be addressed and returns that are to be excluded from the tabulations must be identified. The data completion process focuses on these issues.

If the missing data items are from the balance sheet, then imputation procedures are used. If data for a whole return are missing because the return is unavailable to SOI during the data capture process, imputation procedures are also used in certain cases.

A ratio-based imputation procedure is used to estimate missing balance sheet items for all 1120 forms except those with less than 12-month accounting periods. The ratios are determined using the most recent data available, either the corporation's Tax Year 2008 return if the corporation filed a return for 2008 and the balance sheet was not already imputed for 2008, or the Tax Year 2007 aggregate data for the corporation's minor industrial group, which are the most recent aggregate data available at the time that editing for Tax Year 2009 begins (which is in mid-June of Calendar Year 2009). If the reported balance sheet items do not balance (i.e., the sum of asset items does not equal the sum of liability and shareholders' equity items), then the missing items are imputed. If the total assets amount is among the missing items, this item is imputed first based on the ratio of total assets to

business receipts (or total receipts) from either the corporation's Tax Year 2008 return, or the Tax Year 2007 aggregate data for the corporation's minor industry. The other missing items are then imputed based on the ratios so that the total of all asset items and the total of all liability items are both equal to the total assets amount, whether this amount was reported or imputed. A description of the balance sheet imputation process is given in reference [3]. The following chart shows the number of sampled returns that had balance sheet items imputed, as well as the percentages they represent of the total sample sizes, for Tax Years 2006 through 2009.

Returns with imputations	Tax Year			
	2006	2007	2008	2009
Number of imputed returns	56	42	52	63
Percent imputed	0.05	0.04	0.05	0.06

For Tax Year 2009, the total assets from returns which had imputed total assets represent only a negligible fraction of the total estimated assets for all active returns in the Tax Year 2009 sample.

Data for unavailable critical corporations are imputed in various ways, depending on what information is available at the time the SOI database is produced. Critical corporations are identified from the previous year's sample using a combination of assets and receipts. Supplementary critical corporations may be identified to ensure industry coverage. For critical corporations selected for the sample but unavailable for statistical processing through the regular procedures, electronically filed data are used. For Tax Year 2009, there are 81 returns that meet these criteria. For critical corporations not selected for the sample, if the current tax return is not located and no other current tax data are available, data from the previous year's return are used, with adjustments for tax law changes if needed. There are no returns derived from prior year returns in the Tax Year 2009 data.

Another part of the data cleaning process is identifying sampled returns that are not eligible for the sample. The BMF system used for sample selection can include duplicate tax returns and other out-of-scope returns, such as returns of nonprofit corporations, returns having neither current income nor deductions, prior-year tax returns, amended or tentative returns, returns of nonresident foreign corporations having no effectively connected income with a trade or business located within the United States, fraudulent returns, and returns of corporations that are exempt from taxation.

2009 Corporation Returns – Description of the Sample and Limitations of the Data

Figure G below displays the number of inactive sampled returns that were excluded from tabulations, as well as the percentages they represent of the total sample sizes, for Tax Years 2006 through 2009.

Figure G.--Number of Inactive Sampled Returns for Tax Years 2006-2009

Type of inactive return	Tax Year			
	2006	2007	2008	2009
No Income or Deductions	1,580	1,603	1,480	1,360
Other*	5,834	6,562	5,367	5,145
Total	7,414	8,165	6,847	6,505
Percent of sample	6.66	7.12	6.09	5.95

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

Estimates of the number of active corporations by form type for Tax Years 2006 through 2009 are provided in Figure H below. For Forms 1120-L and 1120-PC, these estimates may be different than the population counts in Figure E due to changes made during the data capture and data cleaning processes.

Figure H.--Estimated Number of Active Returns for Tax Years 2006-2009

Form Type	Tax Year			
	2006	2007	2008	2009
1120	1,791,344	1,846,134	1,762,483	1,694,869
1120-A	145,220	-	-	-
1120S	3,872,766	3,989,893	4,049,943	4,094,562
1120-L	1,128	1,027	945	866
1120-PC	6,314	7,174	7,670	7,890
1120-RIC	11,477	12,083	13,140	13,043
1120-REIT	1,409	1,641	1,660	1,635
1120-F*	11,140	10,896	11,379	11,680
Total	5,840,799	5,868,849	5,847,221	5,824,545

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

Note: Beginning in SOI 2007, 1120-A returns are included in the counts for Form Type 1120 because Form Type 1120-A is becoming obsolete. Detail may not add to total due to rounding.

Estimation

Estimates of the total number of corporations and associated variables produced in this report are based on weighted sample data. Either a one-step process or a two-step process is used to determine the weights, depending on the return's form type.

Under the one-step process, the weights are assigned as the reciprocal of the realized sampling rate, adjusted for unavailable returns, outliers, weight trimming, as well as any other adjustments

that might be needed. These weights, referred to as the "national weights", are used to produce the estimates published in this report for Forms 1120-F, 1120-L, 1120-PC, 1120-RIC, 1120-REIT and Form 1120 with Form 5735 attached, as well as for Form 1120 and 1120S returns that were sampled with certainty.

The two-step process is used to improve the estimates by industry for returns filed on either Form 1120 or 1120S that are not selected in self-representing strata. The first stage is the one-step process described above, which provides an initial weight for the return. The second stage involves post-stratification by industry and sample selection class. A bounded raking ratio estimation approach is applied in order to determine the final weight, because certain post-stratification cells may have small sample sizes [4]. These final weights are used to produce the aggregated frequency and money amount estimates that are published in this report for these forms.

Data Limitations and Measures of Variability

Several extensive quality review processes are used to improve data quality, beginning at the sample selection stage with weekly monitoring to ensure that the proper number of returns is being selected, especially in the certainty strata. They continue through the data collection, data cleaning, and data completion procedures with consistency testing. Part of the review process includes extensive comparisons between the 2009 and 2008 data. A great amount of effort is made at every stage of processing to ensure data integrity.

Sampling Error

Since the corporation estimates are based on a sample, they may differ from the population aggregates that would have been obtained if a complete census of all income tax returns had been taken. The particular sample used to produce the results in this report is one of a large number of possible samples that could have been selected under the same sample design. Estimates derived from one of the possible samples could differ from those derived from other samples and from the population aggregates. The deviation of a sample estimate from the average of all possible similarly selected samples is called the sampling error.

The standard error (SE), a measure of the average magnitude of the sampling errors over all possible samples, can be estimated from the realized sample. The estimated standard error is usually expressed as a percentage of the value being estimated. This is called the estimated coefficient of variation (CV) of the estimate, and it can be used to assess the reliability of an estimate. The smaller the CV, the more reliable the estimate is judged to be.

2009 Corporation Returns – Description of the Sample and Limitations of the Data

The estimated coefficient of variation of an estimate is calculated by dividing the estimated standard error by the estimate itself and taking the absolute value of this ratio. Estimated coefficients of variation by industrial groupings for the estimated number of returns, as well as for selected money amount estimates, are shown in Table 1 of this report. For the estimated number of returns by asset size and sector, estimated coefficients of variation are given in Figure I on page 15. The corresponding estimates are in Table 4.

The estimated coefficient of variation, $CV(X)$, can be used to construct confidence intervals for the estimate X . The estimated standard error, which is required for the confidence interval, must first be calculated. For example, the estimated number of companies in the manufacturing sector with net income and the corresponding estimated coefficient of variation can be found in Table 1 and used to calculate the estimated standard error:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= 131,704 \times 3.80/100 \\ &= 5,005 \end{aligned}$$

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

$$\begin{aligned} X \pm 2 \cdot SE(X) &= 131,704 \pm (2 \times 5,005) \\ &= 131,704 \pm 10,010 \end{aligned}$$

The interval estimate is 121,694 returns to 141,714 returns. This means that if all possible samples were selected under the same general conditions and sample design, and if an estimate and its estimated standard error were calculated from each sample, then approximately 95 percent of the intervals from two standard errors below the estimate to two standard errors above the estimate would include the average estimate derived from all possible samples. Thus, for a particular sample, it can be said with 95-percent confidence that the average of all possible samples is included in the constructed interval. This average of the estimates derived from all possible samples would be equal to or near the value obtained from a census.

Nonsampling Error

In addition to sampling error, nonsampling error can also affect the estimates. Nonsampling errors can be classified into two groups: random errors, whose effects may cancel out, and systematic errors, whose effects tend to remain somewhat fixed and result in bias.

Nonsampling errors include coverage errors, nonresponse errors, processing errors, or response errors. These errors can be the result of the inability

to obtain information about all returns in the sample, differing interpretations of tax concepts or instructions by the taxpayer, inability to provide accurate information at the time of filing (data are collected before auditing), inability to obtain all tax schedules and attachments, errors in recording or coding the data, errors in collecting or cleaning the data, errors made in estimating for missing data, and failure to represent all population units.

Coverage Errors: Coverage errors in the SOI Corporation data can result from the difference between the time frame for sampling and the actual time needed for filing and processing the returns. Since many of the largest corporations receive extensions to their filing periods, they may file their returns after sample selection has ended for that tax year. However, any of the largest returns found are added into the file until the final file is produced.

Coverage problems within industrial groupings in the SOI Corporation study result from the way consolidated returns may be filed. The Internal Revenue Code permits a parent corporation to file a single return, which includes the combined financial data of the parent and all its subsidiaries. These data are not separated into the different industries but are entered into the industry with the largest receipts. Thus, there is undercoverage of financial data within certain industries and overcoverage in others. Coverage problems within industries present a limitation on any analysis of the sample results.

Nonresponse Errors: Unit nonresponse occurs when a sampled return is unavailable for SOI processing. For example, other areas of the IRS may have the return at the time it is needed for statistical processing. These returns are termed "unavailable returns." In 2009, there were 141 such unavailable returns in the corporation study, which constituted about 0.13 percent of the total sample. The number of unavailable returns and their percentages of the total sample size for Tax Years 2006 through 2009 are shown in the following chart.

Unavailable returns	Tax Year			
	2006	2007	2008	2009
Number of unavailable returns	385	530	293	141
Percent unavailable	0.34	0.46	0.26	0.13

Item nonresponse occurs when certain items are unavailable for a return selected for SOI processing, even if the return itself is available. An example of item nonresponse would be when items are missing on the balance sheet, even though other items are reported.

2009 Corporation Returns – Description of the Sample and Limitations of the Data

Figure I.--Coefficients of Variation (CVs) for Number of Returns, by Asset Size and Sector, for Tax Year 2009

Sector	All asset sizes	Size of total assets			
		Zero Assets	\$1 under \$ 500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000
	(1)	(2)	(3)	(4)	(5)
All industries¹	0.19	1.62	0.46	1.13	0.62
Agriculture, forestry, fishing, and hunting	3.05	13.55	4.76	5.43	3.72
Mining	7.59	26.26	11.07	17.46	10.64
Utilities	18.00	52.88	29.60	34.08	21.63
Construction	1.01	4.58	1.69	4.04	2.31
Manufacturing	2.60	9.93	4.20	6.34	2.89
Wholesale and retail trade	1.01	4.49	1.59	2.52	1.48
Transportation and warehousing	2.67	8.12	4.03	10.42	6.39
Information	4.23	12.12	5.75	15.20	8.46
Finance and insurance	2.24	8.07	3.64	7.72	4.57
Real estate and rental and leasing	1.13	4.99	1.92	2.85	1.86
Professional, scientific, and technical services	1.14	4.21	1.61	5.96	4.23
Management of companies (holding companies)	6.25	15.62	11.38	17.61	9.43
Administrative and support and waste management and remediation services	2.65	6.85	3.51	10.23	6.42
Educational services	6.54	16.00	8.25	37.05	18.18
Health care and social assistance	1.31	7.05	1.76	7.11	6.71
Arts, entertainment, and recreation	4.11	11.69	5.37	14.23	10.82
Accommodation and food services	1.67	7.71	2.40	7.06	4.72
Other services	2.04	6.78	2.69	6.60	6.01
Size of total assets – continued					
Sector	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000
	(6)	(7)	(8)	(9)	(10)
All Industries¹	1.19	0.52	0.60	0.06	0.07
Agriculture, forestry, fishing, and hunting	11.93	4.47	6.58	0.47	0.46
Mining	10.63	4.68	4.65	0.39	0.33
Utilities	34.56	13.73	9.02	0.93	0.72
Construction	3.66	1.81	2.65	0.18	0.18
Manufacturing	3.87	1.47	1.56	0.13	0.11
Wholesale and retail trade	3.00	1.17	1.51	0.13	0.13
Transportation and warehousing	10.93	3.96	5.59	0.38	0.35
Information	10.07	3.98	4.24	0.33	0.29
Finance and insurance	5.70	1.92	1.91	0.09	0.10
Real estate and rental and leasing	4.45	1.76	2.29	0.65	1.06
Professional, scientific, and technical services	5.70	2.67	3.15	0.26	0.25
Management of companies (holding companies)	11.61	4.17	3.12	0.15	0.09
Administrative and support and waste management and remediation services	12.52	5.92	6.22	0.46	0.43
Educational services	36.69	13.41	12.25	1.03	0.85
Health care and social assistance	12.47	5.87	6.32	0.49	0.47
Arts, entertainment, and recreation	16.44	6.59	7.28	0.65	0.52
Accommodation and food services	9.57	3.93	6.09	0.46	0.49
Other services	14.78	7.70	9.91	0.82	1.05

¹Includes returns not allocable by sector.

Note: Returns with assets of \$250,000,000 or more are self-representing and thus are not subject to sampling error.

Processing Errors: Errors in recording, coding, or processing the data can cause a return to be sampled in the wrong sampling class. This type of error is called a mis-stratification error. One example of how a return might be mis-stratified is the following: a corporation files a return with total assets of \$100,000,023 and net income of \$5,000. A processing error causes the last two digits of the

total assets to be keyed in as cents, so that the return is classified according to total assets of \$1,000,000.23 and net income of \$5,000.00. The return would be mis-stratified according to the incorrect value of the total assets stratifier. To adjust for mis-stratification errors, only returns selected in a non-certainty stratum which really belonged in a certainty stratum were moved to this stratum.

2009 Corporation Returns – Description of the Sample and Limitations of the Data

Response errors: Response errors are due to data being captured before audit. Some purely arithmetical errors made by the taxpayer are corrected during the data capture and cleaning processes. Because of time constraints, adjustments to a return during audit are not incorporated into the SOI file.

References

[1] Jones, H. W., and McMahon, P. B. (1984), "Sampling Corporation Income Tax Returns for Statistics of Income, 1951 to Present," *1984 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 437-442.

[2] Harte, J. M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *1986 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 603-608.

[3] Überall, B. (1995), "Imputation of Balance Sheets for the 1992 SOI Corporate Program," *1995 Proceedings of the Section on Survey Research Methods*, American Statistical Association, pp. 275-280.

[4] Oh, H. L. and Scheuren, F. J. (1987), "Modified Raking Ratio Estimation," *Survey Methodology*, Statistics Canada, Vol. 13, No. 2, pp. 209-219.

Section 4

Basic Tables

Income and Financial Data by Industry and Selected Tables by Size Category

- Table 1 -** Returns of active corporations: Number of returns, selected receipts, cost of goods sold, net income, deficit, income subject to tax, total income tax before credits, selected credits, total income tax after credits, total assets, net worth, depreciable assets, depreciation deduction, and coefficients of variation, by minor industry, **page 19**
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- Table 11 -** Returns with net income, Form 1120-F: Income statement and selected tax items, by selected sectors, **page 109**
- Table 12 -** Returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC: Balance sheet, income statement, tax, and selected other items, by major industry, **page 111**
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- Table 19 -** Returns of active corporations, Consolidated returns: Balance sheet, income statement, tax, and selected other items, by selected sectors, **page 160**
- Table 20 -** Returns of active corporations: Tax items: Number of returns by selected types of tax, dividend items, net income or deficit, statutory special deductions, income subject to tax, taxes, credits, and payments, by selected sectors, **page 163**

2009 Corporation Returns - Basic Tables

Table 21 - Returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC: Number of returns, selected income, tax, credits, and general business credit items, by selected sectors, **page 166**

Table 22 - Returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC: Number of returns and selected tax items, by size of total income tax after credits, **page 169**

Table 23 - Returns of active corporations: Alternative minimum tax: Number of returns, adjustments, tax preferences, and related items, by selected sectors, **page 170**

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Selected Subjects

Accounting periods (figure D, table 18)
 Alternative minimum tax (table 23)
 Consolidated returns (table 19)
 Cost of goods sold (table 26)
 Dividend items (table 20)
 Form 1120 only (tables 16,17)
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 General business credit (table 21)
 Investment data including Form 1120S and Form 1120-RIC (table 27).

Returns other than Forms 1120S, 1120-REIT, and 1120-RIC (tables 12,13)
 Returns with 50% or more foreign ownership (tables 24,25)
 Sample selections (figures E, F)
 Size of income tax after credits (table 22)

Notes

All money amounts and frequencies in the tables in the following sections are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts under \$500 were entered as zero and noted to indicate that an amount was present and greater than zero, but less than \$500.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific corporations. A double asterisk (**) or a (d) indicates combinations or deletions respectively. In other cases, an estimate based on fewer than ten returns, not selected at the 100 percent rate, is indicated by an asterisk (*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100 percent rate. The amount would receive an asterisk. However, a major group within the sector may include all of the four returns sampled at the 100 percent rate and not receive an asterisk.

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Total returns of active corporations.....	5,824,545	3,148,768	24,772,531,137	17,946,295,437	21,584,886,008	13,286,300,393	1,614,866,575
Agriculture, forestry, fishing and hunting.....	138,792	70,003	157,203,773	100,489,394	140,706,381	74,794,983	8,282,464
Agricultural production.....	100,645	50,259	117,357,048	73,049,917	102,607,632	51,353,789	6,051,551
Forestry and logging.....	10,393	4,490	10,050,128	6,106,932	9,653,771	5,292,049	418,575
Support activities and fishing, hunting, and trapping.....	27,755	15,255	29,796,597	21,332,545	28,444,978	18,149,145	1,812,338
Mining.....	38,348	21,224	355,442,321	222,288,444	315,107,700	165,264,843	34,580,764
Oil and gas extraction.....	21,383	12,063	178,152,900	105,150,945	152,811,669	78,234,873	14,499,514
Coal mining.....	1,150	466	33,304,062	22,729,845	30,461,943	19,307,124	2,103,892
Metal ore mining.....	1,560	980	44,947,753	35,368,282	40,435,619	19,835,032	10,168,727
Nonmetallic mineral mining and quarrying.....	3,939	2,042	23,766,059	15,550,863	22,979,684	14,561,045	1,186,701
Support activities for mining.....	10,316	5,673	75,271,548	43,488,508	68,418,785	33,326,770	6,621,930
Utilities.....	6,072	2,579	605,048,450	298,384,897	570,638,816	324,957,989	19,216,592
Electric power generation, transmission, and distribution.....	1,092	575	323,522,443	135,155,948	304,106,339	166,627,898	8,359,265
Natural gas distribution.....	856	584	75,006,639	57,038,823	71,496,639	52,342,859	1,271,576
Water, sewage, and other systems.....	4,086	1,402	8,549,716	4,036,532	8,201,254	2,566,034	441,810
Combination gas and electric.....	37	18	197,969,652	102,153,593	186,834,583	103,421,198	9,143,940
Construction.....	742,436	421,531	1,175,201,756	873,430,823	1,157,122,208	872,325,328	54,522,361
Construction of buildings.....	221,037	114,237	449,754,745	315,842,447	442,404,266	382,879,403	14,879,186
Heavy and civil engineering construction and land subdivision.....	63,487	22,968	218,937,086	173,497,835	212,456,396	165,227,144	12,350,241
Heavy and civil engineering construction.....	25,559	13,481	197,930,333	164,365,260	192,818,494	148,867,326	11,257,107
Land subdivision.....	37,928	9,486	21,006,752	9,132,576	19,637,902	16,359,817	1,093,134
Specialty trade contractors.....	457,912	284,326	506,509,924	384,090,541	502,261,547	324,218,781	27,292,934
Electrical contractors.....	55,921	33,713	83,892,683	65,325,716	82,832,395	55,101,137	5,288,734
Plumbing, heating, and air-conditioning contractors.....	79,643	47,240	107,568,189	89,778,088	107,059,187	70,581,708	5,211,437
Other specialty trade contractors.....	322,344	203,374	315,049,052	228,986,736	312,369,965	198,535,935	16,792,764
Manufacturing.....	259,859	131,704	6,513,315,590	4,735,781,171	5,956,916,276	4,336,071,388	456,634,230
Food manufacturing.....	15,280	6,964	551,892,151	487,558,875	538,950,693	391,634,713	26,667,298
Animal food manufacturing, grain and oilseed milling.....	1,851	910	120,701,141	111,312,911	117,809,850	94,242,825	5,513,426
Sugar and confectionery product.....	1,096	681	56,736,638	51,328,388	55,604,824	30,115,572	4,222,581
Fruit and vegetable preserving, and specialty food.....	890	401	51,080,066	46,728,634	49,006,400	32,060,592	3,383,916
Dairy product.....	1,193	560	40,503,716	30,881,008	40,169,945	30,009,850	1,096,507
Meat and seafood processing.....	3,220	1,709	115,530,630	93,961,044	114,523,892	98,103,846	2,755,530
Bakeries and tortilla manufacturing.....	3,956	1,198	46,858,242	40,119,947	45,985,669	28,699,060	3,219,812
Other food.....	3,075	1,506	120,481,719	113,226,943	115,850,113	78,402,968	6,475,527
Beverage and tobacco product manufacturing.....	2,005	790	159,884,464	141,856,929	146,654,398	68,028,556	21,613,574
Soft drink and ice.....	284	139	60,613,652	44,631,560	55,143,130	28,374,176	6,824,808
Breweries.....	348	133	24,040,457	23,582,009	21,109,001	8,196,942	4,202,239
Wineries and distilleries.....	1,339	490	24,054,481	22,832,309	22,641,889	12,357,574	1,816,455
Tobacco manufacturing.....	33	28	51,175,874	50,811,051	47,760,378	19,099,864	8,770,072
Textile mills and textile product mills.....	3,970	1,098	29,492,431	15,660,269	28,847,833	20,358,456	771,649
Textile mills.....	1,514	614	9,982,470	4,841,233	9,726,351	7,138,540	324,433
Textile product mills.....	2,457	484	19,509,961	10,819,036	19,121,482	13,219,916	447,216
Apparel manufacturing.....	10,265	4,268	52,922,967	39,680,366	51,184,428	33,132,497	2,838,488
Apparel knitting mills.....	175	74	7,241,374	2,528,258	7,097,799	5,372,274	131,447
Cut and sew apparel contractors and manufacturers.....	6,148	2,372	35,841,079	30,077,202	34,319,228	21,571,522	2,303,236
Apparel accessories and other apparel.....	3,942	1,822	9,840,515	7,074,906	9,767,400	6,188,701	403,805
Leather and allied product manufacturing.....	1,351	979	7,423,442	6,377,158	6,996,433	4,424,835	561,062
Wood product manufacturing.....	11,552	6,012	61,590,136	29,645,521	59,679,713	46,049,584	1,439,819
Paper manufacturing.....	2,839	1,722	165,258,436	118,755,542	157,031,263	109,944,490	10,044,249
Pulp, paper, and paperboard mills.....	390	223	75,322,808	42,701,959	72,333,591	52,172,658	2,493,775
Converted paper product.....	2,449	1,498	89,935,628	76,053,583	84,697,672	57,771,832	7,550,474
Printing and related support activities.....	29,444	14,273	74,927,840	48,567,362	73,980,225	45,334,802	2,909,996
Petroleum and coal products manufacturing.....	1,435	441	1,481,594,144	1,022,861,372	1,393,457,201	1,249,934,141	105,006,734
Petroleum refineries (including integrated).....	241	159	1,467,910,148	1,010,993,626	1,379,953,840	1,240,923,740	103,847,446
Asphalt paving, roofing, other petroleum and coal products.....	1,195	282	13,683,995	11,867,746	13,503,361	9,010,401	1,159,288
Chemical manufacturing.....	8,662	4,566	870,631,807	756,069,797	725,534,562	422,268,299	127,152,123
Basic chemical.....	1,376	620	156,549,178	125,838,867	143,444,007	105,888,483	7,678,027
Resin, synthetic rubber, and fibers and filaments.....	618	252	41,925,326	15,588,837	38,950,313	28,172,674	790,586
Pharmaceutical and medicine.....	1,264	732	443,538,090	424,705,487	332,210,280	169,884,511	89,873,826
Paint, coating, and adhesive.....	1,445	987	47,297,714	32,838,072	45,387,905	28,469,409	2,057,531
Soap, cleaning compound, and toilet preparation.....	2,205	571	103,185,828	91,924,399	90,606,563	38,808,860	21,024,479
Other chemical product and preparation.....	1,754	1,403	78,135,670	65,174,137	74,935,495	51,044,363	5,727,674
Plastics and rubber products manufacturing.....	10,354	6,104	145,989,929	99,699,657	142,770,333	100,560,927	5,849,589
Plastics product.....	9,438	5,761	100,096,365	69,134,310	98,413,876	69,969,221	4,520,452
Rubber product.....	916	343	45,893,564	30,565,347	44,356,456	30,591,707	1,329,138
Nonmetallic mineral product manufacturing.....	8,392	4,111	93,210,353	43,210,196	89,348,615	61,586,381	2,622,055
Clay, refractory, and other nonmetallic mineral product.....	2,132	1,005	15,594,965	10,621,875	15,052,652	10,131,275	780,879
Glass and glass product.....	1,903	1,099	22,248,855	16,754,688	20,630,264	13,963,132	875,010
Cement, concrete, lime and gypsum product.....	4,357	2,006	55,366,533	15,833,633	53,666,699	37,491,974	966,165
Primary metal manufacturing.....	6,007	3,093	185,468,886	80,301,443	179,977,083	149,923,422	3,813,883
Iron, steel mills and steel product.....	4,172	1,815	90,000,435	26,831,796	87,881,164	73,867,707	1,362,769
Nonferrous metal production and processing.....	6,722	484	76,186,684	38,498,273	73,177,511	62,274,343	1,241,782

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Manufacturing--continued							
Foundries	1,158	794	19,281,767	14,971,373	18,918,407	13,781,371	1,209,332
Fabricated metal product manufacturing.....	52,200	28,248	259,300,625	183,736,502	250,720,364	171,651,059	13,740,036
Forging and stamping.....	1,899	1,140	14,504,581	9,326,226	14,270,861	10,413,609	675,994
Cutlery, hardware, spring, and wire: machine shops, nut, bolt.....	21,498	11,572	61,177,042	45,179,112	57,979,020	36,984,755	3,298,002
Architectural and structural metals.....	7,569	3,713	41,525,983	23,789,289	40,823,108	28,854,267	1,793,031
Boiler, tank, and shipping container.....	587	435	23,558,801	18,141,670	23,067,540	17,903,871	960,767
Coating, engraving, heat treating, and allied activities.....	3,999	2,639	11,917,165	6,649,518	11,647,794	7,282,088	684,775
Other fabricated metal product.....	16,648	8,749	106,617,054	80,650,688	102,932,042	70,212,469	6,327,466
Machinery manufacturing	23,279	13,357	331,507,044	212,235,831	313,278,922	215,267,752	14,674,193
Agriculture, construction, and mining machinery.....	3,324	2,483	117,068,898	75,720,571	108,689,146	79,031,398	5,005,092
Industrial machinery.....	3,667	1,666	42,166,170	26,775,603	40,870,245	27,141,653	2,087,102
Commercial and service industry machinery.....	2,719	1,282	34,491,123	22,873,442	30,880,632	18,052,124	1,413,226
Ventilation, heating, air-conditioning, and commercial refrigeration equipment.....	1,185	674	31,893,200	18,373,264	31,081,391	21,964,534	1,132,676
Metalworking machinery	6,564	3,221	19,376,634	12,788,824	18,904,548	12,008,381	1,006,297
Engine, turbine and power transmission equipment.....	584	409	27,871,807	20,060,036	26,430,680	18,815,128	1,083,964
Other general purpose machinery.....	5,239	3,622	58,639,213	35,644,091	56,422,281	38,254,535	2,945,837
Computer and electronic product manufacturing	13,281	6,528	634,677,365	494,221,464	574,019,239	367,188,046	57,336,610
Computer and peripheral equipment.....	2,775	962	213,939,016	186,778,311	178,888,461	112,884,993	23,424,802
Communications equipment.....	1,311	716	117,182,509	94,562,808	112,924,783	73,325,965	12,254,744
Audio and video equipment mfg and reproducing magnetic and optical media.....	1,405	1,287	28,988,078	12,358,251	27,641,699	18,316,365	803,378
Semiconductor and other electronic component.....	4,500	2,322	176,985,968	118,316,562	161,585,765	106,763,594	14,233,865
Navigational, measuring, electromedical, and control instruments.....	3,291	1,241	97,581,793	82,205,532	92,978,530	55,897,129	6,619,822
Electrical equipment, appliance, and component manufacturing	5,623	4,078	331,019,157	283,149,112	224,231,535	153,284,318	15,044,639
Electrical lighting equipment and household appliance.....	926	761	231,599,874	212,528,561	128,310,864	87,379,562	9,702,765
Electrical equipment.....	651	508	41,580,957	29,708,168	39,567,995	27,111,079	2,546,998
Other electrical equipment and component.....	4,047	2,810	57,838,326	40,912,383	56,352,676	38,793,677	2,794,876
Transportation equipment manufacturing.....	9,868	3,834	781,883,264	444,454,497	721,361,148	559,594,439	22,877,328
Motor vehicles and parts.....	5,525	2,612	425,528,296	133,084,595	376,153,316	309,414,996	4,248,512
Aerospace product and parts	1,275	679	298,347,018	265,229,552	288,711,277	209,214,834	14,811,364
Ship and boat building.....	1,472	129	33,226,658	29,423,241	32,907,903	24,365,055	2,904,147
Other transportation equipment and railroad rolling stock	1,595	414	24,781,292	16,717,108	23,588,653	16,599,554	913,305
Furniture and related product manufacturing.....	13,149	5,136	50,144,105	29,419,902	49,397,689	33,051,536	1,609,719
Miscellaneous manufacturing.....	30,902	16,104	244,497,046	198,319,377	229,494,599	132,853,134	20,061,187
Medical equipment and supplies	8,265	5,733	163,061,221	142,480,391	151,205,981	84,148,956	15,528,683
Other miscellaneous manufacturing	22,638	10,371	81,435,824	55,838,986	78,288,618	48,704,178	4,532,504
Wholesale and retail trade.....	973,378	520,687	6,691,719,304	5,323,160,652	6,556,095,155	5,090,483,952	201,314,404
Wholesale trade.....	375,922	216,798	3,424,412,150	2,713,359,854	3,361,297,529	2,744,095,173	96,118,409
Merchant wholesalers, durable goods.....	238,829	138,720	1,472,991,071	1,022,329,113	1,446,464,331	1,139,926,056	39,377,293
Motor vehicle and motor vehicle parts and supplies.....	17,153	9,579	232,787,923	99,249,690	226,050,426	186,225,173	3,323,044
Lumber and other construction materials.....	17,440	9,202	92,589,710	58,201,449	91,710,683	71,192,630	2,504,798
Professional and commercial equipment and supplies.....	35,634	23,752	216,853,914	161,590,062	213,514,226	158,509,722	7,264,003
Metal and mineral (except petroleum)	5,314	3,279	87,016,248	47,129,969	86,105,000	75,488,006	1,605,068
Electrical and electronic goods	28,235	15,205	304,459,032	258,573,217	298,153,268	245,258,060	6,391,168
Hardware, plumbing, and heating equipment and supplies.....	15,862	9,337	84,318,761	55,873,701	82,163,416	58,666,016	2,531,149
Machinery, equipment, and supplies	47,406	29,049	227,265,001	164,651,790	223,492,385	167,203,544	8,239,897
Furniture, sports, toys, recycle, jewelry, and other durable goods.....	71,785	39,317	227,700,482	177,059,235	225,274,926	177,382,905	7,518,168
Merchant wholesalers, nondurable goods.....	122,075	68,924	1,945,904,455	1,688,388,451	1,909,327,548	1,604,154,276	56,371,919
Paper and paper product	10,394	6,980	49,393,319	39,072,350	49,115,597	39,991,519	1,439,935
Drugs and druggists' sundries	7,224	3,547	394,174,157	387,408,908	386,285,002	328,605,279	15,070,674
Apparel, piece goods, and notions	17,846	11,010	85,079,953	66,758,276	82,336,643	54,362,345	5,480,320
Grocery and related product	33,754	20,086	547,904,532	468,972,288	535,096,629	431,012,029	14,854,584
Farm product raw material.....	4,629	3,258	147,453,049	141,855,890	143,423,567	131,855,503	3,793,229
Chemical and allied products.....	7,438	4,189	66,734,861	57,558,296	65,776,373	50,586,684	2,890,029
Petroleum and petroleum products	7,967	5,506	418,014,298	324,757,948	414,892,590	382,687,365	4,706,463
Beer, wine, and distilled alcoholic beverage.....	3,103	2,160	81,117,316	72,958,645	79,295,119	59,578,666	3,215,997
Miscellaneous nondurable goods	29,720	12,188	156,032,970	129,045,850	153,106,028	125,474,886	4,920,686
Wholesale electronic markets and agents and brokers	15,018	9,154	5,516,625	2,642,290	5,505,650	14,841	369,198
Retail trade.....	596,710	303,889	3,267,307,153	2,609,800,798	3,194,797,626	2,346,388,779	105,195,995
Motor vehicle dealers and parts dealers.....	85,190	43,744	607,315,879	420,714,148	594,967,371	493,200,519	9,712,084
New and used car dealers.....	44,509	25,123	486,734,107	337,326,076	476,088,475	410,950,781	6,314,229
Other motor vehicle and parts dealers.....	40,681	18,622	120,581,773	83,388,072	118,878,896	82,249,739	3,397,854
Furniture and home furnishings stores.....	37,218	17,162	76,362,794	48,554,239	75,329,916	43,757,257	2,416,801
Electronics and appliance stores.....	28,031	14,265	97,680,133	86,056,862	96,122,910	67,786,938	4,089,922
Building material and garden equipment and supplies dealers.....	38,201	18,372	207,437,311	168,561,386	202,675,031	136,761,780	11,045,198
Homes centers; paint and wallpaper stores.....	3,043	2,156	126,593,333	124,721,114	123,236,839	81,291,297	9,222,205
Hardware stores.....	7,622	4,292	16,635,780	11,343,352	16,432,330	10,283,455	397,640
Other building material dealers.....	20,529	9,341	48,884,706	23,607,895	47,851,321	34,512,764	1,152,453
Lawn and garden equipment and supplies stores.....	7,007	2,583	15,323,492	8,889,026	15,154,540	10,674,263	272,901

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Wholesale and retail trade--continued							
Retail trade--continued							
Food, beverage and liquor stores.....	99,813	58,817	521,288,609	444,854,533	512,799,814	378,459,220	11,475,853
Food and beverage stores.....	79,207	46,835	493,523,167	423,733,304	485,494,327	356,956,701	10,909,701
Beer, wine, and liquor stores.....	20,607	11,982	27,765,443	21,121,229	27,305,488	21,502,520	566,152
Health and personal care stores.....	42,782	27,088	326,989,689	282,727,009	320,840,628	233,526,981	12,810,407
Gasoline stations.....	40,306	20,310	255,581,773	167,853,905	253,312,956	225,121,305	2,117,739
Clothing and clothing accessories stores.....	53,722	26,375	178,526,630	130,180,784	173,729,565	92,801,401	9,426,767
Sporting goods, hobby, book, and music stores.....	29,559	15,441	82,636,727	61,889,054	80,429,498	49,147,988	2,217,511
General merchandise stores.....	9,453	4,140	633,970,565	581,954,516	614,028,670	447,940,473	27,749,519
Miscellaneous store retailers.....	80,542	36,138	109,690,122	72,749,432	107,675,079	67,117,068	4,237,778
Nonstore retailers.....	51,893	22,035	169,826,919	143,704,930	162,886,189	110,767,847	7,896,418
Wholesale and retail trade not allocable.....	*746	-	-	-	-	-	-
Transportation and warehousing.....	195,594	107,445	678,635,895	392,612,994	655,972,988	196,538,965	21,859,203
Air, rail, and water transportation.....	11,979	3,425	227,107,788	85,668,384	220,358,593	46,037,175	5,751,249
Air transportation.....	7,084	1,803	138,234,463	16,765,806	135,314,205	23,384,762	934,836
Rail transportation.....	514	93	59,238,157	51,558,530	56,987,789	11,485,835	3,704,112
Water transportation.....	4,382	1,529	29,635,168	17,344,048	28,056,599	11,166,578	1,112,301
Truck transportation.....	107,748	63,230	198,482,551	113,659,801	192,069,221	61,558,336	5,962,707
Transit and ground passenger transportation.....	29,668	16,920	22,608,429	15,532,882	22,001,880	6,352,125	792,439
Pipeline transportation.....	248	224	12,722,742	11,937,196	10,810,058	4,941,690	1,065,936
Other transportation and support activities.....	40,499	20,360	196,834,320	151,046,290	190,534,107	71,179,852	6,974,218
Warehousing and storage.....	5,452	3,285	20,880,065	14,768,440	20,199,130	6,469,787	1,312,653
Information.....	116,514	57,134	1,047,033,553	786,335,038	924,228,270	225,729,368	81,938,370
Publishing industries (except Internet).....	30,264	12,457	258,815,288	201,409,446	220,057,900	66,737,193	29,436,149
Newspaper publishers.....	5,429	2,763	30,281,850	13,993,575	28,723,326	8,406,155	1,010,930
Periodical publishers.....	7,478	2,675	30,350,014	17,815,381	27,262,908	9,386,723	1,590,167
Book publishers.....	4,828	2,122	29,317,166	25,008,156	27,962,568	9,049,399	2,114,614
Database directory and other publishers.....	4,305	2,100	21,039,025	15,791,182	19,794,838	5,787,428	1,150,352
Software publishers.....	8,225	2,797	147,827,233	128,801,152	116,314,261	34,107,489	23,570,087
Motion picture and sound recording industries.....	32,477	15,977	85,913,822	67,555,424	75,682,067	20,739,112	6,695,232
Motion picture and video industries (except video rental).....	26,853	13,037	76,474,016	62,242,099	69,650,327	18,635,232	6,324,433
Sound recording industries.....	5,624	2,940	9,439,806	5,313,325	6,031,740	2,103,880	370,799
Broadcasting (except Internet).....	6,748	2,974	102,165,334	77,227,353	88,908,660	11,489,642	7,002,461
Telecommunications (including paging, cellular, satellite, cable and Internet service providers).....	17,348	8,679	509,856,561	367,866,152	455,878,368	102,768,004	29,697,356
Data Processing, Hosting, and Related Services.....	8,212	3,786	29,013,459	19,251,615	26,900,369	7,222,410	1,969,844
Other information services.....	21,465	13,261	61,269,089	53,025,048	56,800,905	16,773,007	7,137,327
Finance and insurance.....	239,864	156,069	3,379,016,570	2,571,436,695	2,048,457,108	1,137,147,012	441,462,094
Credit intermediation.....	47,542	25,320	507,596,109	200,802,635	131,886,409	3,048,278	32,577,263
Depository credit intermediation.....	3,101	1,657	152,627,204	72,193,800	18,357,397	88,720	15,020,492
Commercial banking.....	1,615	914	70,312,960	37,469,706	10,291,398	24,164	8,284,721
Savings institutions, credit unions, and other depository credit intermediation.....	1,486	743	82,314,244	34,724,094	8,065,999	64,555	6,735,771
Nondepository credit intermediation.....	44,441	23,664	354,968,905	128,608,834	113,529,012	2,959,558	17,556,771
Credit card issuing and other consumer credit.....	7,403	3,073	91,515,713	71,363,442	55,113,484	1,170,284	6,500,738
Real estate credit (including mortgage bankers and originators).....	9,735	5,916	14,945,614	10,243,868	10,456,599	*103,795	1,945,915
International, secondary financing, and other nondepository credit intermediation.....	5,573	3,713	202,230,760	9,596,902	6,839,348	604,430	2,061,113
Activities related to credit intermediation (loan brokers, check clearing, etc.).....	21,731	10,963	46,276,818	37,404,623	41,119,581	1,081,050	7,049,005
Securities, commodity contracts, other financial investments and related activities.....	55,615	29,152	336,319,324	287,596,106	198,791,696	10,728,361	58,309,948
Investment banking and securities dealing.....	2,882	985	122,787,114	121,928,026	59,161,681	8,109,117	27,091,036
Securities brokerage.....	7,338	4,520	93,388,313	75,807,677	43,211,849	*202,866	11,846,278
Commodity contracts dealing and brokerage.....	2,109	771	4,753,842	1,920,548	3,475,330	309,975	489,505
Securities, commodity exchanges, and other financial investment activities.....	43,285	22,877	115,390,055	87,939,855	92,942,836	2,106,403	18,883,130
Insurance carriers and related activities.....	113,906	87,625	2,155,605,232	1,725,449,822	1,716,332,422	1,122,997,902	95,810,416
Life insurance.....	866	628	1,097,834,761	881,099,126	783,307,172	522,823,567	35,244,009
Mutual property and casualty companies (Form 1120-PC).....	1,473	902	237,999,942	104,866,987	211,511,871	148,191,727	7,424,548
Stock property and casualty companies (Form 1120-PC).....	6,417	4,851	700,546,141	645,545,305	607,840,243	443,117,133	40,954,143
Insurance agencies and brokerages.....	92,638	72,779	69,843,144	51,536,714	65,855,536	1,363,850	7,516,004
Other insurance related activities (including third-party admin. of Ins., etc.).....	12,512	8,466	49,381,245	42,401,690	47,817,599	7,501,630	4,671,712
Funds, trusts, and other financial vehicles.....	22,801	13,971	379,495,905	357,588,134	1,446,581	*372,471	254,764,466
Open-end investment funds (Form 1120-RIC).....	13,043	10,567	330,598,377	321,987,137	-	-	234,161,808
Other financial vehicles (including mortgage REITS).....	9,758	3,404	48,897,528	35,600,996	1,446,581	*372,471	20,602,658

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2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income
	Total	With net income	All returns	Returns with net income			
	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Finance and insurance--continued							
Real estate and rental and leasing.....	647,037	225,878	301,664,776	182,351,707	207,396,107	28,561,374	38,784,830
Real estate.....	601,870	206,173	188,011,478	125,721,530	110,331,976	4,524,540	32,336,054
Lessors of buildings (including Equity REITs).....	220,753	43,136	63,943,898	44,949,910	24,764,435	2,975,758	14,072,406
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs).....	84,810	23,034	37,348,433	27,190,158	10,009,921	270,668	9,974,854
Offices of real estate agents and brokers.....	130,556	69,892	39,654,417	24,449,495	37,263,053	281,479	3,436,337
Other real estate activities.....	165,750	70,112	47,064,730	29,131,968	38,294,567	996,635	4,852,457
Rental and leasing services.....	42,987	18,729	107,974,822	52,054,102	94,322,307	23,748,069	4,683,111
Automotive equipment rental and leasing.....	7,581	3,530	47,090,221	25,458,239	39,018,405	7,602,184	1,317,375
Other consumer goods and general rental centers.....	9,861	5,082	18,899,607	12,004,769	18,351,142	4,547,496	964,681
Commercial and industrial machinery and equipment rental and leasing.....	25,545	10,117	41,984,994	14,591,094	36,952,760	11,598,389	2,401,055
Lessors of nonfinancial intangible assets (except copyrighted works).....	2,181	975	5,678,476	4,576,075	2,741,824	288,765	1,765,666
Professional, scientific, and technical services.....	864,803	537,151	1,059,370,841	796,955,847	1,026,717,955	343,414,604	82,290,430
Legal services.....	111,536	84,092	94,825,711	77,813,518	92,305,297	5,397,388	10,833,948
Accounting, tax preparation, bookkeeping, and payroll services.....	80,702	58,721	100,751,109	46,519,638	98,225,121	57,483,890	5,112,158
Architectural, engineering, and related services.....	103,611	66,916	215,184,010	182,971,571	211,916,650	93,962,234	13,014,300
Specialized design services.....	38,315	19,946	16,633,209	11,764,075	16,404,799	7,329,307	1,165,055
Computer systems design and related services.....	135,467	80,142	226,061,413	177,609,873	220,809,159	64,147,163	16,191,444
Management, scientific, and technical consulting services.....	233,894	134,644	190,616,370	150,605,821	185,202,316	48,826,359	17,935,649
Scientific research and development services.....	16,735	6,761	46,245,967	32,555,189	37,850,956	9,535,598	6,635,922
Advertising and related services.....	52,234	26,977	81,354,266	51,736,383	78,172,755	31,566,936	4,243,845
Other professional, scientific, and technical services.....	92,310	58,950	87,698,786	65,379,779	85,830,903	25,165,728	7,158,110
Management of companies (holding companies).....	47,729	13,582	913,393,756	340,822,246	215,313,771	6,526,272	62,246,391
Offices of bank holding companies.....	4,948	3,238	887,669,885	316,850,335	213,373,855	5,913,164	40,228,255
Offices of other holding companies.....	42,781	10,344	25,723,871	23,971,912	1,939,915	613,108	22,018,136
Administrative and support and waste management and remediation services.....	273,900	164,704	441,831,693	310,018,782	429,622,382	178,367,552	22,094,631
Administrative and support services.....	256,843	153,003	375,465,819	256,361,230	364,730,218	153,087,894	16,929,802
Employment services.....	30,132	13,097	129,269,117	78,404,370	127,350,478	62,168,180	2,917,369
Travel arrangement and reservation services.....	17,735	8,913	34,109,011	25,022,813	31,706,392	14,444,815	1,326,531
Other administrative and support services.....	208,976	130,992	212,087,691	152,934,047	205,673,349	76,474,899	12,685,902
Waste management and remediation services.....	17,057	11,702	66,365,874	53,657,552	64,892,164	25,279,658	5,164,829
Educational services.....	55,309	26,914	57,225,766	48,609,346	55,914,157	7,158,029	6,658,620
Health care and social assistance.....	429,339	294,597	667,440,770	483,170,827	641,664,925	56,923,758	45,042,527
Offices of health practitioners and outpatient care centers.....	345,874	244,122	428,292,371	299,883,237	414,884,306	35,910,680	31,232,958
Offices of physicians.....	154,471	103,658	254,341,012	159,659,942	246,899,994	12,477,014	16,264,188
Offices of dentists.....	74,120	54,249	64,989,459	51,258,593	63,290,802	3,589,542	6,692,408
Offices of other health practitioners.....	109,835	81,644	72,051,711	58,465,102	70,126,625	11,241,179	5,835,723
Outpatient care centers.....	7,448	4,571	36,910,189	30,499,600	34,566,885	8,602,945	2,440,638
Miscellaneous health care and social assistance.....	65,466	41,054	104,181,211	82,679,372	101,613,667	15,791,863	7,550,800
Hospitals, nursing, and residential care facilities.....	18,000	9,421	134,967,189	100,608,218	125,166,953	5,221,215	6,258,769
Arts, entertainment, and recreation.....	122,225	57,747	94,614,583	53,340,736	87,054,526	17,883,101	6,756,018
Other arts, entertainment, and recreation.....	72,240	35,274	45,235,508	32,959,114	41,873,868	8,035,840	4,444,470
Amusement, gambling, and recreation industries.....	49,985	22,472	49,379,075	20,381,621	45,180,658	9,847,260	2,311,548
Accommodation and food services.....	297,986	140,086	444,255,869	295,860,617	412,900,300	151,442,479	21,907,659
Accommodation.....	34,347	10,806	92,792,732	31,586,312	78,250,277	12,076,132	2,566,799
Food services and drinking places.....	263,639	129,280	351,463,137	264,274,305	334,650,023	139,366,348	19,340,859
Other services.....	375,059	199,726	190,098,960	131,240,532	183,044,761	72,709,396	9,271,006
Repair and maintenance.....	167,277	94,389	101,980,940	71,042,556	100,631,611	50,571,374	4,905,195
Automotive repair and maintenance.....	108,317	63,267	64,298,389	43,582,649	63,677,172	31,342,712	2,855,262
Other repair and maintenance.....	58,959	31,122	37,682,550	27,459,907	36,954,439	19,228,662	2,049,932
Personal and laundry services.....	160,308	82,487	74,754,488	52,416,327	72,510,568	20,922,433	4,078,754
Religious, grantmaking, civic, professional, and similar organizations.....	47,474	22,850	13,363,532	7,781,648	9,902,582	1,215,588	287,057
Not allocable.....	*300	*8	*16,911	*4,689	*12,223	-	*3,981

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Deficit	Income subject to tax	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Total returns of active corporations.....	695,913,162	894,850,255	313,464,460	93,565,021	13,333,942	1,384,446	204,995,622
Agriculture, forestry, fishing and hunting.....	6,910,671	2,237,165	660,943	10,687	17,964	3,022	629,198
Agricultural production.....	5,646,288	1,857,754	534,440	9,832	16,173	2,289	506,074
Forestry and logging.....	613,930	141,468	47,185	*853	225	*371	45,735
Support activities and fishing, hunting, and trapping.....	650,454	237,943	79,318	1	1,566	*361	77,389
Mining.....	25,701,503	24,126,394	8,707,927	4,726,012	46,154	104,942	3,830,820
Oil and gas extraction.....	15,737,769	8,360,252	2,969,761	1,482,635	22,843	40,751	1,423,533
Coal mining.....	833,886	563,419	254,038	2,701	13,402	*30,572	207,362
Metal ore mining.....	2,854,235	9,744,242	3,558,746	2,672,377	6,704	13,956	865,709
Nonmetallic mineral mining and quarrying.....	506,739	564,661	209,217	10,299	1,002	16,692	181,224
Support activities for mining.....	5,768,874	4,893,820	1,716,165	558,000	2,202	2,971	1,152,992
Utilities.....	22,797,581	16,760,242	5,960,423	*133,033	411,353	46,805	5,369,232
Electric power generation, transmission, and distribution.....	16,844,016	6,755,847	2,395,017	*97,936	187,406	35,935	2,073,740
Natural gas distribution.....	1,631,629	1,072,525	437,849	1,402	7,997	*10,477	417,973
Water, sewage, and other systems.....	524,905	190,134	65,835	-	*1,899	*393	63,542
Combination gas and electric.....	3,797,032	8,741,737	3,061,722	33,695	214,050	-	2,813,977
Construction.....	38,965,073	9,786,276	3,132,973	160,639	49,297	18,411	2,904,626
Construction of buildings.....	21,199,443	2,264,655	743,474	5,811	10,134	4,001	723,527
Heavy and civil engineering construction and land subdivision.....	8,869,076	3,570,255	1,235,408	146,618	24,414	7,540	1,056,836
Heavy and civil engineering construction.....	2,651,894	3,427,538	1,188,282	146,617	22,895	5,687	1,013,084
Land subdivision.....	6,217,182	142,718	47,126	1	*1,519	*1,854	43,752
Specialty trade contractors.....	8,896,553	3,951,366	1,154,091	8,210	14,748	6,870	1,124,263
Electrical contractors.....	1,140,578	987,115	318,778	*520	6,715	*2,418	309,125
Plumbing, heating, and air-conditioning contractors.....	1,068,020	950,211	275,528	2,045	2,667	*320	270,495
Other specialty trade contractors.....	6,687,955	2,014,039	559,785	5,645	5,366	4,132	544,642
Manufacturing.....	156,048,323	383,493,963	135,088,814	64,432,417	5,933,727	380,452	64,315,407
Food manufacturing.....	2,559,313	19,413,023	6,791,444	1,079,165	128,530	11,462	5,572,286
Animal food manufacturing, grain and oilseed milling.....	244,815	4,466,499	1,559,220	134,251	29,563	*554	1,394,852
Sugar and confectionery product.....	262,174	3,941,405	1,378,744	*596,681	9,838	-	772,225
Fruit and vegetable preserving, and specialty food.....	200,858	2,574,854	900,693	118,569	11,028	*1,246	769,850
Dairy product.....	469,877	297,436	106,487	10	2,383	*2,795	101,299
Meat and seafood processing.....	504,660	1,037,375	365,335	7,514	44,832	*2,594	310,395
Bakeries and tortilla manufacturing.....	430,993	2,163,518	758,919	200,193	5,258	*1,551	551,917
Other food.....	445,937	4,931,937	1,722,046	21,947	25,628	2,723	1,671,749
Beverage and tobacco product manufacturing.....	681,785	19,922,834	6,974,544	1,485,405	16,913	*6,672	5,465,553
Soft drink and ice.....	432,628	6,380,069	2,231,451	1,286,936	8,630	*994	934,891
Breweries.....	*43,284	*3,784,364	*1,328,538	10,071	2,323	-	*1,316,144
Wineries and distilleries.....	165,544	1,440,375	503,290	30,199	*2,448	11	470,632
Tobacco manufacturing.....	*40,329	*8,318,026	*2,911,265	158,200	*3,511	5,667	*2,743,887
Textile mills and textile product mills.....	986,629	261,747	89,594	*1,402	2,966	*1,103	84,122
Textile mills.....	334,440	87,472	30,163	1,371	192	761	27,839
Textile product mills.....	652,190	174,275	59,431	*31	2,775	*342	56,283
Apparel manufacturing.....	704,615	1,502,511	522,784	194,483	7,880	-	320,422
Apparel knitting mills.....	*80,298	*76,346	26,601	1,733	117	-	24,751
Cut and sew apparel contractors and manufacturers.....	387,755	1,339,495	466,688	192,695	7,390	-	266,603
Apparel accessories and other apparel.....	236,562	86,670	29,496	55	*373	-	29,067
Leather and allied product manufacturing.....	59,433	276,947	96,353	47,872	1,336	72	47,073
Wood product manufacturing.....	4,293,954	288,926	96,036	*55	3,189	*451	92,341
Paper manufacturing.....	4,199,224	7,659,001	2,699,841	1,398,547	304,329	70,268	926,640
Pulp, paper, and paperboard mills.....	3,693,172	1,580,051	553,032	2,332	200,528	*65,898	284,274
Converted paper product.....	506,052	6,078,950	2,146,809	1,396,215	103,802	4,370	642,365
Printing and related support activities.....	2,431,063	1,349,936	462,956	*33,135	4,400	*2,531	422,891
Petroleum and coal products manufacturing.....	7,300,042	99,684,049	35,725,733	32,627,688	1,190,354	*16,769	1,896,549
Petroleum refineries (including integrated).....	7,185,025	99,283,786	35,588,945	32,626,365	1,186,373	9,381	1,772,453
Asphalt paving, roofing, other petroleum and coal products.....	115,017	400,263	136,788	*1,323	3,981	*7,388	124,096
Chemical manufacturing.....	10,199,325	117,589,932	41,224,255	13,351,434	1,541,606	52,026	26,281,027
Basic chemical.....	4,153,708	5,559,184	1,959,123	967,845	40,616	27,375	925,282
Resin, synthetic rubber, and fibers and filaments.....	881,859	568,369	203,661	24,950	3,730	4,493	170,316
Pharmaceutical and medicine.....	2,909,919	85,004,129	29,761,833	8,885,133	1,332,033	13,292	19,531,375
Paint, coating, and adhesive.....	508,462	1,206,420	420,119	176,172	68,417	13	175,517
Soap, cleaning compound, and toilet preparation.....	621,460	20,307,453	7,107,836	2,871,529	46,650	*1,261	4,188,409
Other chemical product and preparation.....	1,123,918	4,944,377	1,771,683	425,804	50,160	5,592	1,290,127
Plastics and rubber products manufacturing.....	2,975,262	2,041,406	714,381	112,468	27,026	2,692	572,184
Plastics product.....	2,200,684	1,581,153	545,977	87,853	20,024	2,522	435,567
Rubber product.....	774,578	460,253	168,404	24,615	7,001	170	136,617
Nonmetallic mineral product manufacturing.....	6,060,548	1,025,111	362,818	63,814	9,691	3,687	285,627
Clay, refractory, and other nonmetallic mineral product.....	504,448	300,657	105,463	*36,791	2,555	3,279	62,839
Glass and glass product.....	473,278	254,288	89,463	12,888	*3,588	11	72,976
Cement, concrete, lime and gypsum product.....	5,082,821	470,166	167,892	14,135	3,548	397	149,812
Primary metal manufacturing.....	10,064,827	2,143,465	765,479	39,211	14,043	*4,846	707,273
Iron, steel mills and steel product.....	6,996,380	706,699	255,316	*14,789	2,177	*2,331	236,019
Nonferrous metal production and processing.....	2,628,462	568,574	207,493	16,574	5,790	2,515	182,507

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

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Minor industry	Deficit	Income subject to tax	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Manufacturing--continued							
Foundries	439,984	868,192	302,671	*7,848	6,076	-	288,747
Fabricated metal product manufacturing.....	6,963,826	6,538,453	2,249,973	600,266	72,986	9,462	1,568,213
Forging and stamping.....	434,912	131,041	43,111	*1,840	*1,780	-	39,490
Cutlery, hardware, spring, and wire: machine shops, nut, bolt.....	1,165,732	1,466,608	501,840	151,829	11,350	4,285	334,376
Architectural and structural metals.....	1,468,377	633,554	212,809	58,381	2,809	*229	151,389
Boiler, tank, and shipping container.....	329,274	541,427	188,579	*6,829	3,336	*540	178,828
Coating, engraving, heat treating, and allied activities.....	1,191,261	97,780	33,313	615	640	30	32,029
Other fabricated metal product.....	2,374,270	3,668,043	1,270,322	380,771	53,071	4,378	832,102
Machinery manufacturing	8,623,425	10,238,774	3,562,159	1,130,392	146,529	7,300	2,277,895
Agriculture, construction, and mining machinery.....	2,312,306	4,116,087	1,438,296	358,017	72,705	*1,823	1,005,751
Industrial machinery.....	1,263,619	1,205,753	419,374	157,044	11,103	159	251,067
Commercial and service industry machinery.....	985,896	912,200	316,179	*100,943	10,486	-	204,736
Ventilation, heating, air-conditioning, and commercial refrigeration equipment.....	1,047,380	724,077	250,141	24,971	8,651	8	216,512
Metalworking machinery	547,713	277,587	94,368	19,403	10,029	*18	64,890
Engine, turbine and power transmission equipment.....	1,091,672	953,708	332,784	192,247	11,617	1,620	127,300
Other general purpose machinery.....	1,374,838	2,049,362	711,017	277,768	21,939	*3,672	407,638
Computer and electronic product manufacturing	15,586,528	46,645,642	16,338,410	6,869,090	1,230,433	24,604	8,179,270
Computer and peripheral equipment.....	2,150,461	20,606,189	7,217,256	4,701,444	304,713	*5,357	2,205,721
Communications equipment.....	1,415,865	9,311,556	3,260,112	813,237	205,307	1,999	2,204,246
Audio and video equipment mfg and reproducing magnetic and optical media.....	1,435,685	495,136	171,344	28,931	12,353	-	130,060
Semiconductor and other electronic component.....	8,868,942	10,665,841	3,740,964	886,740	598,584	*2,956	2,252,684
Navigational, measuring, electromedical, and control instruments.....	1,715,575	5,566,919	1,948,735	438,738	109,477	14,292	1,386,559
Electrical equipment, appliance, and component manufacturing	3,482,221	12,219,872	4,272,501	2,757,746	492,760	*147,425	874,571
Electrical lighting equipment and household appliance.....	1,232,429	8,850,928	3,102,042	2,361,975	447,058	*146,787	146,222
Electrical equipment.....	513,007	1,871,869	655,382	278,687	13,089	-	363,606
Other electrical equipment and component.....	1,736,785	1,497,075	515,076	117,083	32,612	*639	364,742
Transportation equipment manufacturing.....	62,108,544	19,660,218	6,885,751	1,137,484	497,296	2,469	5,248,502
Motor vehicles and parts.....	59,913,007	2,588,265	903,897	243,617	43,586	*150	616,544
Aerospace product and parts	1,043,645	13,761,220	4,822,903	784,346	407,982	*402	3,630,173
Ship and boat building.....	618,473	2,639,974	924,549	98,651	*31,842	453	793,603
Other transportation equipment and railroad rolling stock	533,419	670,759	234,402	10,870	13,887	*1,463	208,182
Furniture and related product manufacturing.....	1,458,495	409,926	142,259	8,609	5,217	6,850	121,583
Miscellaneous manufacturing.....	5,309,265	14,622,189	5,111,541	1,494,150	236,242	9,762	3,371,387
Medical equipment and supplies	3,054,952	12,210,381	4,276,039	1,308,601	213,826	9,082	2,744,529
Other miscellaneous manufacturing	2,254,313	2,411,808	835,502	185,549	22,416	*680	626,857
Wholesale and retail trade.....	58,002,019	128,580,331	44,546,217	4,698,329	1,030,092	117,578	38,697,436
Wholesale trade.....	31,496,497	51,991,719	17,960,789	2,001,257	584,867	73,698	15,299,303
Merchant wholesalers, durable goods.....	22,920,394	16,924,466	5,772,495	281,232	97,294	32,182	5,359,974
Motor vehicle and motor vehicle parts and supplies.....	5,739,278	1,769,174	607,184	15,564	5,899	*16,310	569,410
Lumber and other construction materials.....	2,258,068	590,997	194,746	*2,943	1,040	*257	190,507
Professional and commercial equipment and supplies.....	2,331,584	4,008,927	1,383,171	79,659	40,248	*4,238	1,259,026
Metal and mineral (except petroleum)	1,777,710	676,098	230,883	7,834	*615	*5,339	217,094
Electrical and electronic goods	2,205,818	2,480,304	855,549	57,408	37,587	1,230	757,510
Hardware, plumbing, and heating equipment and supplies.....	1,836,453	978,480	324,507	*1,379	967	*569	321,593
Machinery, equipment, and supplies	3,180,141	3,844,853	1,301,302	63,175	7,098	2,074	1,228,956
Furniture, sports, toys, recycle, jewelry, and other durable goods.....	3,591,343	2,575,634	875,152	53,270	3,840	*2,164	815,878
Merchant wholesalers, nondurable goods.....	8,313,441	35,011,093	12,175,288	1,720,025	487,405	41,516	9,926,491
Paper and paper product	264,650	362,762	122,553	*1,339	*139	*846	120,229
Drugs and druggists' sundries	1,096,515	12,278,734	4,291,640	320,786	255,165	*306	3,715,382
Apparel, piece goods, and notions	1,540,665	3,912,621	1,361,964	592,999	12,309	*861	755,795
Grocery and related product	1,318,731	10,562,479	3,672,314	342,422	177,627	3,864	3,148,400
Farm product raw material.....	382,362	2,136,670	740,947	335,587	13,751	*6,096	385,514
Chemical and allied products.....	500,773	989,606	337,469	23,073	1,986	*4,126	308,285
Petroleum and petroleum products	1,295,020	2,409,442	840,381	*39,270	4,056	22,852	774,202
Beer, wine, and distilled alcoholic beverage.....	697,707	650,110	227,577	*5,356	6,131	*1,056	215,184
Miscellaneous nondurable goods	1,217,017	1,708,667	580,442	59,195	16,240	*1,508	503,500
Wholesale electronic markets and agents and brokers	262,662	56,160	13,006	-	168	-	12,838
Retail trade.....	26,505,420	76,588,612	26,585,428	2,697,072	445,225	43,880	23,398,133
Motor vehicle dealers and parts dealers.....	5,228,040	2,881,801	975,262	*1,423	14,143	7,375	952,320
New and used car dealers.....	3,587,155	1,053,148	354,112	*8	1,607	6,644	345,853
Other motor vehicle and parts dealers.....	1,640,886	1,828,654	621,150	*1,415	12,536	731	606,467
Furniture and home furnishings stores.....	1,971,731	1,382,017	470,814	1,255	2,939	450	466,169
Electronics and appliance stores.....	1,444,306	3,001,538	1,039,985	*39,658	12,851	*432	987,043
Building material and garden equipment and supplies dealers.....	2,826,495	8,744,151	3,032,665	*629,604	24,145	*99	2,378,817
Homes centers; paint and wallpaper stores.....	138,642	8,316,390	2,908,831	*629,604	22,135	-	2,257,091
Hardware stores.....	176,039	166,604	48,506	-	395	-	48,111
Other building material dealers.....	2,145,843	199,682	59,062	-	1,588	*96	57,378
Lawn and garden equipment and supplies stores.....	365,971	61,475	16,267	-	*27	*3	16,237

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	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade--continued							
Retail trade--continued							
Food, beverage and liquor stores.....	2,451,149	6,794,710	2,343,749	*10,392	61,445	*12,237	2,259,417
Food and beverage stores.....	2,159,642	6,714,818	2,323,338	*10,392	61,385	*11,955	2,239,348
Beer, wine, and liquor stores.....	291,507	79,892	20,411	-	60	*282	20,069
Health and personal care stores.....	1,185,017	10,142,600	3,520,264	*22,730	18,390	606	3,478,538
Gasoline stations.....	1,626,861	428,172	137,811	409	9,966	*2,852	124,585
Clothing and clothing accessories stores.....	3,610,833	7,995,179	2,789,377	205,734	34,672	*2,284	2,546,623
Sporting goods, hobby, book, and music stores.....	1,186,033	1,139,042	390,066	58,069	11,951	*2,491	317,555
General merchandise stores.....	862,337	27,307,142	9,549,689	*1,134,274	234,827	13,944	8,166,643
Miscellaneous store retailers.....	2,069,399	2,290,793	779,474	*214,944	5,453	276	558,801
Nonstore retailers.....	2,043,218	4,481,467	1,556,271	378,578	14,442	*833	1,161,622
Wholesale and retail trade not allocable.....	*102	-	-	-	-	-	-
Transportation and warehousing.....	15,980,626	12,093,302	4,165,758	354,702	119,404	14,421	3,677,126
Air, rail, and water transportation.....	9,017,537	4,245,933	1,487,169	24,822	40,197	*4,325	1,417,721
Air transportation.....	7,098,822	250,563	90,685	1,329	393	*4,325	84,639
Rail transportation.....	760,684	3,529,048	1,235,105	2,036	38,799	-	1,194,270
Water transportation.....	1,158,031	466,322	161,380	21,457	*1,006	-	138,811
Truck transportation.....	3,149,280	1,343,964	429,027	*206	4,348	4,225	420,247
Transit and ground passenger transportation.....	426,658	154,753	47,529	2,553	1,571	*390	43,015
Pipeline transportation.....	*67,322	794,374	277,207	-	289	854	276,065
Other transportation and support activities.....	2,795,571	4,887,075	1,696,110	322,230	70,448	*763	1,302,670
Warehousing and storage.....	524,257	667,203	228,716	*4,892	2,552	*3,865	217,408
Information.....	35,230,784	63,265,201	22,271,023	4,215,920	875,575	199,317	16,980,213
Publishing industries (except Internet).....	9,907,225	23,562,877	8,252,876	2,552,995	526,306	5,537	5,168,038
Newspaper publishers.....	1,847,114	567,099	197,181	*64	2,231	*513	194,373
Periodical publishers.....	1,628,584	658,081	229,236	22,574	1,897	-	204,765
Book publishers.....	724,009	1,316,508	460,203	*90,857	*1,435	-	367,910
Database directory and other publishers.....	1,455,154	728,570	255,775	*42,755	2,228	*65	210,727
Software publishers.....	4,252,364	20,292,618	7,110,482	2,396,744	518,515	4,960	4,190,263
Motion picture and sound recording industries.....	2,786,583	4,127,750	1,516,732	442,928	*4,868	*526	1,068,410
Motion picture and video industries (except video rental).....	2,511,533	4,071,486	1,497,198	440,278	*4,868	*526	1,051,525
Sound recording industries.....	275,050	*56,264	19,534	*2,650	-	-	16,885
Broadcasting (except Internet).....	5,974,612	6,082,846	2,137,254	262,140	6,250	*504	1,868,360
Telecommunications (including paging, cellular, satellite, cable and Internet service providers).....	12,367,481	22,614,255	7,958,283	749,084	169,283	181,358	6,858,558
Data Processing, Hosting, and Related Services.....	1,821,773	1,262,084	441,355	37,963	24,485	3,846	375,061
Other information services.....	2,373,110	5,615,390	1,964,523	170,810	144,383	7,545	1,641,785
Finance and insurance.....	111,321,300	132,293,926	46,755,871	5,545,645	777,132	357,233	40,007,035
Credit intermediation.....	51,196,009	22,481,313	8,068,177	540,207	96,072	11,192	7,415,821
Depository credit intermediation.....	26,178,719	9,681,383	3,467,889	13,142	54,032	9,803	3,386,027
Commercial banking.....	9,307,963	3,763,564	1,365,962	13,104	7,418	6,957	1,334,496
Savings institutions, credit unions, and other depository credit intermediation.....	16,870,756	5,917,819	2,101,928	38	46,615	2,846	2,051,532
Nondepository credit intermediation.....	25,017,290	12,799,930	4,600,288	527,065	42,039	1,389	4,029,794
Credit card issuing and other consumer credit.....	6,056,178	5,333,343	1,992,801	*181,909	9,698	445	1,800,748
Real estate credit (including mortgage bankers and originators).....	4,126,628	560,087	193,669	-	1,117	493	192,059
International, secondary financing, and other nondepository credit intermediation.....	13,319,367	1,192,456	415,154	*70,162	536	123	344,333
Activities related to credit intermediation (loan brokers, check clearing, etc.).....	1,515,117	5,714,044	1,998,663	274,994	30,688	327	1,692,654
Securities, commodity contracts, other financial investments and related activities.....	15,074,036	30,230,557	10,547,756	1,110,881	121,377	17,815	9,296,127
Investment banking and securities dealing.....	2,787,652	13,760,662	4,775,489	*737,961	96,376	581	3,940,433
Securities brokerage.....	1,959,222	5,324,983	1,888,471	35,833	13,784	12,111	1,826,743
Commodity contracts dealing and brokerage.....	912,909	160,478	55,542	*2,282	189	40	53,030
Securities, commodity exchanges, and other financial investment activities.....	9,414,252	10,984,434	3,828,255	334,805	11,029	5,083	3,475,921
Insurance carriers and related activities.....	33,110,577	76,123,848	26,929,172	3,892,873	559,460	327,832	22,134,931
Life insurance.....	9,785,892	25,232,285	8,800,416	2,992,987	460,946	67,288	5,268,034
Mutual property and casualty companies (Form 1120-PC).....	2,362,610	7,655,316	2,847,477	56,795	29,992	177,691	2,582,630
Stock property and casualty companies (Form 1120-PC).....	14,922,238	37,768,040	13,411,383	572,444	45,880	81,644	12,708,869
Insurance agencies and brokerages.....	1,879,927	1,956,767	646,934	*253,307	18,724	*182	374,720
Other insurance-related activities (including third-party admin. of Ins., etc.).....	4,159,911	3,511,440	1,222,962	17,340	3,917	1,027	1,200,678
Funds, trusts, and other financial vehicles.....	11,940,678	3,458,208	1,210,765	*1,684	*223	394	1,160,155
Open-end investment funds (Form 1120-RIC).....	3,227,782	10,808	3,764	-	-	-	3,764
Other financial vehicles (including mortgage REITS).....	8,712,896	3,447,400	1,207,002	*1,684	*223	394	1,156,392

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Deficit	Income subject to tax	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance and insurance--continued							
Real estate and rental and leasing.....	32,122,613	6,354,596	2,066,012	138,243	41,533	43,861	1,842,286
Real estate.....	25,305,916	3,989,601	1,247,070	39,295	6,380	38,403	1,162,904
Lessors of buildings (including Equity REITs).....	6,531,437	1,729,730	526,868	6,880	1,564	1,734	516,602
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs).....	7,974,364	932,221	314,116	*4,400	767	*2,034	306,914
Offices of real estate agents and brokers.....	2,744,982	207,048	55,042	-	*236	*41	54,765
Other real estate activities.....	8,055,134	1,120,603	351,044	28,015	3,812	34,594	284,623
Rental and leasing services.....	6,543,187	1,187,827	408,196	12,899	8,195	4,642	382,460
Automotive equipment rental and leasing.....	2,257,665	97,786	38,662	1,219	*336	347	36,759
Other consumer goods and general rental centers.....	550,925	463,976	162,067	3,442	5,673	-	152,952
Commercial and industrial machinery and equipment rental and leasing.....	3,734,597	626,065	207,467	8,237	*2,185	4,295	192,749
Lessors of nonfinancial intangible assets (except copyrighted works).....	273,509	1,177,167	410,746	86,049	*26,958	816	296,922
Professional, scientific, and technical services.....	42,052,935	26,076,807	8,952,369	1,206,515	360,199	44,178	7,341,365
Legal services.....	599,238	904,478	305,542	107	5,373	*154	299,907
Accounting, tax preparation, bookkeeping, and payroll services.....	671,421	2,425,526	833,195	*35,492	4,640	*37	793,027
Architectural, engineering, and related services.....	4,849,728	5,042,429	1,739,963	205,425	96,591	13,699	1,424,209
Specialized design services.....	551,607	42,972	9,811	-	*81	-	9,730
Computer systems design and related services.....	8,314,073	6,225,893	2,159,122	221,241	136,888	7,784	1,793,185
Management, scientific, and technical consulting services.....	7,924,485	5,124,822	1,719,731	405,624	17,627	3,719	1,292,701
Scientific research and development services.....	14,243,441	3,421,537	1,210,584	139,182	90,124	*6,862	974,425
Advertising and related services.....	2,539,728	1,651,603	567,307	*187,060	2,541	*530	377,176
Other professional, scientific, and technical services.....	2,359,213	1,237,546	407,112	12,384	6,334	*11,393	377,004
Management of companies (holding companies).....	107,951,036	52,517,540	18,561,158	5,995,304	3,044,486	12,461	9,416,566
Offices of bank holding companies.....	90,967,032	37,893,337	13,437,443	3,131,485	3,028,832	9,430	7,175,707
Offices of other holding companies.....	16,984,004	14,624,202	5,123,715	2,863,819	15,654	3,031	2,240,859
Administrative and support and waste management and remediation services.....	10,150,140	7,907,800	2,689,129	233,427	70,583	16,341	2,368,778
Administrative and support services.....	9,131,735	5,385,714	1,806,346	233,387	50,143	15,359	1,507,457
Employment services.....	1,932,075	1,180,033	406,006	36,145	11,231	995	357,635
Travel arrangement and reservation services.....	480,873	718,805	245,447	15,118	2,706	*3,140	224,482
Other administrative and support services.....	6,718,787	3,486,876	1,154,894	182,123	36,206	11,224	925,340
Waste management and remediation services.....	1,018,405	2,522,086	882,783	41	20,440	*982	861,321
Educational services.....	897,323	3,987,996	1,385,976	39,205	3,392	*1,338	1,342,041
Health care and social assistance.....	7,726,812	10,387,337	3,527,557	13,904	89,282	7,933	3,416,437
Offices of health practitioners and outpatient care centers.....	4,337,387	3,134,235	1,066,322	*393	8,150	1,777	1,056,001
Offices of physicians.....	2,533,182	876,666	282,511	*384	3,520	*894	277,713
Offices of dentists.....	628,723	180,008	61,033	-	251	31	60,752
Offices of other health practitioners.....	684,808	485,092	167,147	-	*338	393	166,416
Outpatient care centers.....	490,674	1,592,469	555,630	9	4,042	*459	551,120
Miscellaneous health care and social assistance.....	2,149,233	3,318,786	1,140,078	13,511	19,078	2,584	1,104,905
Hospitals, nursing, and residential care facilities.....	1,240,192	3,934,315	1,321,157	[1]	62,054	*3,572	1,255,531
Arts, entertainment, and recreation.....	5,172,330	1,218,514	378,493	19,511	3,803	280	354,899
Other arts, entertainment, and recreation.....	2,168,510	664,524	191,846	18,488	*1,859	102	171,397
Amusement, gambling, and recreation industries.....	3,003,820	553,990	186,647	*1,023	1,945	177	183,502
Accommodation and food services.....	14,530,016	11,867,506	4,055,424	1,605,692	448,859	14,916	1,991,663
Accommodation.....	8,779,017	1,228,917	431,353	204,233	36,489	*13,789	176,843
Food services and drinking places.....	5,750,998	10,638,590	3,624,071	1,401,459	412,371	*1,127	1,814,820
Other services.....	4,318,424	1,891,378	557,038	35,835	11,106	*956	509,141
Repair and maintenance.....	2,016,554	670,406	182,240	*12,373	1,333	88	168,446
Automotive repair and maintenance.....	1,350,419	237,726	64,100	4,194	200	74	59,632
Other repair and maintenance.....	666,134	432,680	118,140	*8,179	1,132	15	108,814
Personal and laundry services.....	1,978,317	1,033,624	335,888	*23,441	9,716	*868	301,863
Religious, grantmaking, civic, professional, and similar organizations.....	323,553	187,347	38,911	*22	*57	-	38,832
Not allocable.....	*33,653	*3,981	*1,354	-	-	-	*1,354

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Total returns of active corporations.....	75,965,019,409	27,283,586,993	9,613,451,456	712,240,224
Agriculture, forestry, fishing and hunting.....	138,562,878	43,384,692	116,459,732	8,164,354
Agricultural production.....	109,581,343	31,607,445	92,371,054	6,565,361
Forestry and logging.....	13,771,102	6,314,205	8,387,152	645,910
Support activities and fishing, hunting, and trapping.....	15,210,433	5,463,043	15,701,525	953,083
Mining.....	894,303,401	397,855,129	299,627,463	32,621,743
Oil and gas extraction.....	490,108,460	225,011,308	118,844,466	15,586,124
Coal mining.....	71,737,680	17,384,017	22,249,177	1,928,728
Metal ore mining.....	150,068,333	70,378,763	45,307,029	2,454,972
Nonmetallic mineral mining and quarrying.....	39,437,400	17,903,338	28,762,557	1,823,014
Support activities for mining.....	142,951,529	67,177,703	84,464,233	10,828,906
Utilities.....	1,554,187,609	378,410,250	1,252,578,357	64,974,397
Electric power generation, transmission, and distribution.....	915,374,351	230,225,147	749,336,804	36,802,458
Natural gas distribution.....	167,975,992	23,758,867	105,486,432	5,291,242
Water, sewage, and other systems.....	35,735,166	11,017,121	35,147,084	1,418,401
Combination gas and electric.....	435,102,101	113,409,114	362,608,037	21,462,296
Construction.....	679,234,441	215,775,992	278,325,579	19,207,244
Construction of buildings.....	290,001,047	69,957,225	52,962,587	2,909,413
Heavy and civil engineering construction and land subdivision.....	200,551,151	71,732,568	96,774,755	7,126,167
Heavy and civil engineering construction.....	118,373,074	56,288,547	79,774,755	6,525,872
Land subdivision.....	82,178,077	15,444,021	17,000,212	600,294
Specialty trade contractors.....	188,682,244	74,086,199	128,588,024	9,171,664
Electrical contractors.....	34,747,478	16,692,642	14,791,643	1,117,227
Plumbing, heating, and air-conditioning contractors.....	35,567,224	13,283,671	18,442,993	1,173,808
Other specialty trade contractors.....	118,367,541	44,109,886	95,353,389	6,880,629
Manufacturing.....	10,497,317,882	3,469,130,610	2,696,426,989	195,734,423
Food manufacturing.....	826,264,589	229,262,381	186,417,719	13,269,140
Animal food manufacturing, grain and oilseed milling.....	78,240,443	23,510,480	39,971,261	2,289,945
Sugar and confectionery product.....	89,822,798	18,529,884	22,070,819	1,738,737
Fruit and vegetable preserving, and specialty food.....	64,933,203	35,366,404	19,675,830	1,344,558
Dairy product.....	23,154,313	7,078,834	14,737,485	1,360,080
Meat and seafood processing.....	50,245,791	21,964,524	31,238,890	2,246,629
Bakeries and tortilla manufacturing.....	34,806,078	14,028,598	20,060,342	1,497,971
Other food.....	485,061,963	108,783,657	38,663,091	2,791,220
Beverage and tobacco product manufacturing.....	263,556,982	75,856,868	59,697,806	4,888,220
Soft drink and ice.....	72,729,539	18,079,048	29,613,788	2,500,100
Breweries.....	93,933,200	34,370,212	9,730,465	841,261
Wineries and distilleries.....	34,728,456	10,646,905	10,511,700	787,231
Tobacco manufacturing.....	62,165,787	12,760,703	9,841,853	759,628
Textile mills and textile product mills.....	26,962,212	10,285,039	16,846,674	973,365
Textile mills.....	10,066,152	4,498,416	6,675,438	332,633
Textile product mills.....	16,896,060	5,786,623	10,171,235	640,732
Apparel manufacturing.....	34,759,534	11,553,434	10,100,967	616,022
Apparel knitting mills.....	4,878,388	369,365	1,808,890	76,959
Cut and sew apparel contractors and manufacturers.....	24,486,789	9,755,068	6,539,573	452,382
Apparel accessories and other apparel.....	5,394,357	1,429,001	1,752,505	86,681
Leather and allied product manufacturing.....	6,137,180	3,029,691	1,855,405	123,698
Wood product manufacturing.....	58,162,592	23,078,433	43,151,734	2,464,288
Paper manufacturing.....	256,589,323	91,105,499	133,658,506	8,091,329
Pulp, paper, and paperboard mills.....	120,171,868	33,205,755	78,481,132	4,460,289
Converted paper product.....	136,417,455	57,899,744	55,177,374	3,631,041
Printing and related support activities.....	56,022,667	16,264,258	44,469,530	2,894,686
Petroleum and coal products manufacturing.....	1,875,892,759	813,917,705	390,910,125	18,286,984
Petroleum refineries (including integrated).....	1,864,424,669	810,988,090	385,666,004	17,901,367
Asphalt paving, roofing, other petroleum and coal products.....	11,468,089	2,929,615	5,244,121	385,617
Chemical manufacturing.....	1,835,810,191	674,645,903	401,083,353	25,921,419
Basic chemical.....	403,063,482	125,732,200	122,338,142	6,560,960
Resin, synthetic rubber, and fibers and filaments.....	83,504,229	17,410,395	42,681,014	2,730,859
Pharmaceutical and medicine.....	942,058,014	352,079,791	139,972,027	10,259,973
Paint, coating, and adhesive.....	51,366,012	13,791,557	22,015,899	1,128,620
Soap, cleaning compound, and toilet preparation.....	246,003,059	121,068,319	36,426,570	2,464,069
Other chemical product and preparation.....	109,815,396	44,563,640	37,649,701	2,776,937
Plastics and rubber products manufacturing.....	136,647,089	43,986,506	82,977,887	5,824,871
Plastics product.....	95,258,021	34,584,158	57,071,353	4,193,108
Rubber product.....	41,389,068	9,402,348	25,906,534	1,631,763
Nonmetallic mineral product manufacturing.....	198,088,969	77,326,811	95,539,715	6,105,420
Clay, refractory, and other nonmetallic mineral product.....	19,393,374	6,648,861	10,886,313	771,806
Glass and glass product.....	63,120,212	40,850,336	21,307,936	913,099
Cement, concrete, lime and gypsum product.....	115,575,383	29,827,614	63,345,466	4,420,515
Primary metal manufacturing.....	292,651,930	109,128,548	118,165,275	7,544,801
Iron, steel mills and steel product.....	114,310,905	41,143,930	67,071,460	4,459,384
Nonferrous metal production and processing.....	159,287,864	57,016,829	39,989,553	2,324,685

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Manufacturing--continued				
Foundries	19,053,161	10,967,788	11,104,262	760,733
Fabricated metal product manufacturing.....	461,061,407	180,017,452	131,192,500	7,851,673
Forging and stamping.....	12,777,935	5,746,144	9,607,529	569,852
Cutlery, hardware, spring, and wire: machine shops, nut, bolt.....	119,541,391	29,616,682	34,100,176	1,932,444
Architectural and structural metals.....	32,751,575	12,977,210	18,230,523	1,165,863
Boiler, tank, and shipping container.....	25,221,054	7,355,751	10,428,217	835,845
Coating, engraving, heat treating, and allied activities.....	11,227,092	3,598,808	7,985,125	451,611
Other fabricated metal product.....	259,542,360	120,722,857	50,840,931	2,896,057
Machinery manufacturing	485,167,818	151,997,182	133,551,989	11,686,058
Agriculture, construction, and mining machinery.....	192,253,147	51,421,330	45,644,019	5,021,307
Industrial machinery.....	64,070,692	30,302,336	17,414,856	1,144,538
Commercial and service industry machinery.....	53,201,091	11,253,834	15,266,405	1,784,815
Ventilation, heating, air-conditioning, and commercial refrigeration equipment.....	39,487,521	9,598,952	8,890,941	649,895
Metalworking machinery	21,408,175	8,664,891	13,529,276	737,420
Engine, turbine and power transmission equipment.....	32,741,258	9,749,098	11,235,607	833,780
Other general purpose machinery.....	82,005,934	31,006,741	21,570,885	1,514,302
Computer and electronic product manufacturing	1,036,559,072	455,830,054	231,363,266	21,931,659
Computer and peripheral equipment.....	355,367,004	160,925,640	52,051,146	6,124,425
Communications equipment.....	145,804,366	38,512,701	29,468,408	2,958,274
Audio and video equipment mfg and reproducing magnetic and optical media.....	43,788,133	15,299,657	9,306,293	651,221
Semiconductor and other electronic component.....	293,421,541	142,599,716	114,617,222	10,087,193
Navigational, measuring, electromedical, and control instruments.....	198,178,028	98,492,339	25,920,198	2,110,546
Electrical equipment, appliance, and component manufacturing	1,032,122,717	209,948,441	142,119,118	11,797,871
Electrical lighting equipment and household appliance.....	878,666,940	132,533,480	109,651,487	9,584,887
Electrical equipment.....	57,264,824	32,652,790	13,654,423	893,404
Other electrical equipment and component.....	96,190,952	44,762,172	18,813,209	1,319,581
Transportation equipment manufacturing.....	1,266,779,825	166,126,173	373,448,354	37,185,886
Motor vehicles and parts.....	847,853,738	38,197,533	259,257,618	27,448,799
Aerospace product and parts	357,042,467	105,438,713	92,402,338	7,770,429
Ship and boat building.....	34,028,146	14,471,563	9,141,511	878,565
Other transportation equipment and railroad rolling stock	27,855,475	8,018,364	12,646,886	1,088,093
Furniture and related product manufacturing.....	31,439,434	11,265,422	20,916,476	1,098,195
Miscellaneous manufacturing.....	316,641,592	114,504,810	78,960,589	7,178,839
Medical equipment and supplies	247,227,136	94,214,663	49,799,312	5,171,793
Other miscellaneous manufacturing	69,414,456	20,290,147	29,161,277	2,007,046
Wholesale and retail trade.....	3,816,815,215	1,467,631,182	1,148,450,584	95,660,942
Wholesale trade.....	1,994,732,235	820,726,615	486,518,378	45,197,940
Merchant wholesalers, durable goods.....	816,149,773	284,875,574	227,512,923	25,048,742
Motor vehicle and motor vehicle parts and supplies.....	166,204,323	38,881,201	72,467,139	10,686,266
Lumber and other construction materials.....	38,362,995	15,829,890	17,160,612	1,099,847
Professional and commercial equipment and supplies.....	123,704,942	47,905,152	24,584,419	3,184,309
Metal and mineral (except petroleum)	43,127,558	17,746,432	11,138,522	761,687
Electrical and electronic goods	168,854,474	62,222,303	28,506,667	2,600,067
Hardware, plumbing, and heating equipment and supplies.....	38,955,302	17,914,407	10,436,557	702,107
Machinery, equipment, and supplies	132,547,382	49,499,040	40,676,596	4,329,072
Furniture, sports, toys, recycle, jewelry, and other durable goods.....	104,392,797	34,877,150	22,542,412	1,685,388
Merchant wholesalers, nondurable goods.....	1,176,961,790	535,513,159	258,387,785	20,103,157
Paper and paper product	15,699,428	4,588,478	4,399,237	392,863
Drugs and druggists' sundries	184,346,756	73,532,183	22,257,986	1,804,924
Apparel, piece goods, and notions	69,513,108	40,436,774	13,339,603	1,022,480
Grocery and related product	516,518,884	279,492,927	108,033,674	8,105,802
Farm product raw material.....	79,035,576	30,431,948	20,030,889	1,388,129
Chemical and allied products.....	42,089,466	16,425,676	13,184,166	1,087,823
Petroleum and petroleum products	149,595,473	49,272,657	51,335,221	4,418,537
Beer, wine, and distilled alcoholic beverage.....	50,799,329	22,705,597	8,790,249	561,849
Miscellaneous nondurable goods	69,363,770	18,626,919	17,016,762	1,320,751
Wholesale electronic markets and agents and brokers	1,620,672	337,881	617,670	46,041
Retail trade.....	1,822,065,645	646,905,196	661,932,205	50,463,001
Motor vehicle dealers and parts dealers.....	204,980,022	55,651,577	58,341,462	4,465,726
New and used car dealers.....	143,719,054	38,644,052	34,745,939	2,525,897
Other motor vehicle and parts dealers.....	61,260,968	17,007,525	23,595,523	1,939,829
Furniture and home furnishings stores.....	39,815,806	12,452,204	19,835,664	1,117,461
Electronics and appliance stores.....	44,114,452	13,454,203	13,525,334	970,721
Building material and garden equipment and supplies dealers.....	158,832,303	52,133,996	71,781,365	4,269,914
Homes centers; paint and wallpaper stores.....	112,505,286	36,592,196	52,078,697	3,243,905
Hardware stores.....	8,427,936	3,851,483	4,324,409	214,064
Other building material dealers.....	30,865,620	9,876,812	11,785,061	600,698
Lawn and garden equipment and supplies stores.....	7,033,461	1,813,506	3,593,197	211,248

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Wholesale and retail trade--continued				
Retail trade--continued				
Food, beverage and liquor stores.....	180,022,639	51,271,262	140,754,989	9,835,806
Food and beverage stores.....	171,419,433	48,614,334	137,843,449	9,641,565
Beer, wine, and liquor stores.....	8,603,206	2,656,927	2,911,540	194,242
Health and personal care stores.....	158,139,328	68,560,760	37,030,964	3,806,234
Gasoline stations.....	48,353,992	13,052,031	38,021,858	2,986,880
Clothing and clothing accessories stores.....	110,026,795	44,886,306	58,612,003	4,823,880
Sporting goods, hobby, book, and music stores.....	47,455,253	7,989,432	25,120,440	1,675,135
General merchandise stores.....	342,866,623	138,426,111	148,162,237	12,603,970
Miscellaneous store retailers.....	59,016,523	17,510,981	24,983,512	1,744,990
Nonstore retailers.....	428,441,911	171,516,332	25,762,378	2,162,283
Wholesale and retail trade not allocable.....	*17,335	*-629	-	-
Transportation and warehousing.....	694,410,245	174,599,119	615,165,448	39,037,014
Air, rail, and water transportation.....	387,849,027	88,083,808	354,771,269	19,393,200
Air transportation.....	171,489,615	10,152,486	131,688,733	8,655,011
Rail transportation.....	178,572,004	64,508,006	190,282,503	7,843,982
Water transportation.....	37,787,408	13,423,316	32,800,033	2,894,208
Truck transportation.....	89,793,874	24,546,625	94,501,377	9,057,495
Transit and ground passenger transportation.....	17,575,239	3,678,272	11,889,586	1,322,885
Pipeline transportation.....	40,570,363	8,439,430	48,092,518	1,276,009
Other transportation and support activities.....	128,012,062	37,395,893	88,377,317	6,862,877
Warehousing and storage.....	30,609,680	12,455,092	17,533,381	1,124,547
Information.....	2,419,797,814	798,781,445	911,200,847	78,727,200
Publishing industries (except Internet).....	458,721,042	127,821,022	78,624,047	7,755,806
Newspaper publishers.....	50,517,882	3,925,814	23,415,004	1,248,856
Periodical publishers.....	52,027,005	8,492,677	9,376,978	681,882
Book publishers.....	60,004,626	9,282,175	6,129,513	1,409,734
Database directory and other publishers.....	34,200,776	-3,273,264	5,553,259	481,885
Software publishers.....	261,970,753	109,393,620	34,149,293	3,933,449
Motion picture and sound recording industries.....	155,577,954	58,177,191	30,593,720	6,849,018
Motion picture and video industries (except video rental).....	131,184,650	44,798,112	28,978,178	6,449,991
Sound recording industries.....	24,393,304	13,379,079	1,615,543	399,026
Broadcasting (except Internet).....	246,131,309	69,015,027	66,564,103	4,460,503
Telecommunications (including paging, cellular, satellite, cable and Internet service providers).....	1,406,534,555	465,179,859	696,099,704	55,515,375
Data Processing, Hosting, and Related Services.....	47,318,065	15,337,190	18,864,609	1,980,784
Other information services.....	105,514,889	63,251,157	20,454,664	2,165,714
Finance and insurance.....	33,656,369,101	15,933,446,408	321,812,521	36,171,841
Credit intermediation.....	4,371,945,665	276,424,354	97,402,821	13,276,945
Depository credit intermediation.....	1,366,107,367	113,903,553	23,613,123	2,347,181
Commercial banking.....	291,363,458	30,291,293	6,107,801	989,950
Savings institutions, credit unions, and other depository credit intermediation.....	1,074,743,909	83,612,260	17,505,322	1,357,231
Nondepository credit intermediation.....	3,005,838,298	162,520,802	73,789,698	10,929,765
Credit card issuing and other consumer credit.....	696,275,648	102,403,038	56,861,475	9,082,402
Real estate credit (including mortgage bankers and originators).....	83,501,166	9,690,175	2,572,277	232,956
International, secondary financing, and other nondepository credit intermediation.....	2,077,365,927	11,146,847	4,651,415	438,926
Activities related to credit intermediation (loan brokers, check clearing, etc.).....	148,695,557	39,280,741	9,704,531	1,175,480
Securities, commodity contracts, other financial investments and related activities.....	6,435,262,424	673,972,359	61,065,731	4,775,058
Investment banking and securities dealing.....	4,107,585,299	347,027,004	18,583,430	1,370,477
Securities brokerage.....	1,566,955,610	92,480,265	9,065,407	995,197
Commodity contracts dealing and brokerage.....	114,610,820	5,377,591	842,740	146,883
Securities, commodity exchanges, and other financial investment activities.....	646,110,696	229,087,499	32,574,154	2,262,502
Insurance carriers and related activities.....	8,712,486,828	1,737,526,516	139,700,676	17,493,853
Life insurance.....	6,020,883,265	764,428,243	76,197,563	7,332,063
Mutual property and casualty companies (Form 1120-PC).....	575,990,865	237,590,410	10,156,763	2,870,453
Stock property and casualty companies (Form 1120-PC).....	1,921,362,941	664,536,647	36,051,669	5,799,688
Insurance agencies and brokerages.....	116,151,021	45,660,189	12,166,457	891,599
Other insurance related activities (including third-party admin. of Ins., etc.).....	78,098,736	25,311,027	5,128,224	600,050
Funds, trusts, and other financial vehicles.....	14,136,674,183	13,245,523,179	23,643,294	625,984
Open-end investment funds (Form 1120-RIC).....	13,236,212,731	12,708,015,237	19,055	2,270
Other financial vehicles (including mortgage REITS).....	900,461,452	537,507,942	23,624,239	623,715

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2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(15)	(16)	(17)	(18)
Finance and insurance--continued				
Real estate and rental and leasing.....	1,437,757,936	587,489,850	860,850,806	44,981,803
Real estate.....	1,234,592,783	543,668,574	692,930,777	15,103,805
Lessors of buildings (including Equity REITs).....	647,529,044	283,743,978	453,391,842	9,096,831
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REITs).....	405,483,841	221,121,745	187,905,270	4,110,698
Offices of real estate agents and brokers.....	44,338,911	6,505,423	13,283,282	608,783
Other real estate activities.....	137,240,986	32,297,428	38,350,383	1,287,493
Rental and leasing services.....	181,787,822	33,246,512	166,555,231	29,718,766
Automotive equipment rental and leasing.....	70,657,340	13,068,843	66,285,604	15,871,267
Other consumer goods and general rental centers.....	13,342,147	2,496,365	15,806,044	2,727,465
Commercial and industrial machinery and equipment rental and leasing.....	97,788,335	17,681,304	84,463,583	11,120,034
Lessors of nonfinancial intangible assets (except copyrighted works).....	21,377,331	10,574,764	1,364,798	159,232
Professional, scientific, and technical services.....	835,674,884	286,455,207	170,629,550	16,187,491
Legal services.....	23,532,827	4,979,852	12,878,164	810,642
Accounting, tax preparation, bookkeeping, and payroll services.....	77,779,454	16,175,680	7,004,760	606,528
Architectural, engineering, and related services.....	117,341,345	47,493,765	37,574,937	3,601,807
Specialized design services.....	5,559,051	1,069,867	2,875,222	182,126
Computer systems design and related services.....	217,541,957	71,481,993	32,543,159	4,110,557
Management, scientific, and technical consulting services.....	126,919,003	42,070,939	26,045,002	2,454,254
Scientific research and development services.....	86,273,146	36,521,885	18,474,437	1,777,985
Advertising and related services.....	121,503,496	52,173,674	15,979,246	1,251,804
Other professional, scientific, and technical services.....	59,224,607	14,487,552	17,254,623	1,391,789
Management of companies (holding companies).....	17,981,037,571	3,204,738,699	200,076,072	31,207,861
Offices of bank holding companies.....	17,651,646,092	2,997,651,324	194,420,626	31,008,841
Offices of other holding companies.....	329,391,479	207,087,375	5,655,446	199,020
Administrative and support and waste management and remediation services.....	297,884,549	89,761,472	132,941,631	9,835,228
Administrative and support services.....	213,638,185	62,814,786	72,994,803	5,551,597
Employment services.....	43,697,698	17,532,274	7,736,044	494,740
Travel arrangement and reservation services.....	29,537,565	8,029,794	5,308,473	424,791
Other administrative and support services.....	140,402,923	37,252,718	59,950,285	4,632,066
Waste management and remediation services.....	84,246,363	26,946,686	59,946,828	4,283,631
Educational services.....	52,161,587	20,191,808	17,380,975	1,657,872
Health care and social assistance.....	315,092,768	58,578,298	170,477,399	11,616,818
Offices of health practitioners and outpatient care centers.....	123,393,060	20,554,210	77,870,596	5,362,087
Offices of physicians.....	41,623,876	3,999,151	35,806,331	2,520,081
Offices of dentists.....	17,018,018	1,656,040	21,224,718	1,259,058
Offices of other health practitioners.....	18,053,550	5,076,583	11,713,944	756,959
Outpatient care centers.....	46,697,616	9,822,436	9,125,602	825,989
Miscellaneous health care and social assistance.....	62,464,986	21,385,139	25,190,920	2,428,488
Hospitals, nursing, and residential care facilities.....	129,234,722	16,638,949	67,415,883	3,826,244
Arts, entertainment, and recreation.....	104,136,142	17,713,365	77,199,144	4,802,916
Other arts, entertainment, and recreation.....	36,729,540	7,018,342	17,621,329	1,264,958
Amusement, gambling, and recreation industries.....	67,406,602	10,695,023	59,577,815	3,537,958
Accommodation and food services.....	474,252,014	107,370,639	274,551,510	17,005,704
Accommodation.....	260,630,228	54,141,550	127,558,995	6,596,068
Food services and drinking places.....	213,621,786	53,229,088	146,992,515	10,409,636
Other services.....	115,939,166	32,189,140	69,296,849	4,645,373
Repair and maintenance.....	45,873,696	9,340,304	28,906,010	1,965,278
Automotive repair and maintenance.....	23,286,883	3,408,816	20,292,540	1,260,006
Other repair and maintenance.....	22,586,813	5,931,488	8,613,470	705,271
Personal and laundry services.....	54,909,006	13,093,292	34,843,493	2,488,136
Religious, grantmaking, civic, professional, and similar organizations.....	15,156,464	9,755,544	5,547,346	191,959
Not allocable.....	*84,206	*83,688	-	-

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

Minor industry	Coefficient of variation (Percent)								
	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
	Total	With net income	All returns	Returns with net income					
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Total returns of active corporations.....	0.19	0.65	0.26	0.23	0.30	0.43	0.16	0.25	0.10
Agriculture, forestry, fishing and hunting.....	3.05	4.99	3.37	4.35	3.66	4.85	4.79	5.47	3.63
Agricultural production.....	3.04	5.33	3.33	4.92	3.65	4.32	5.10	6.11	3.80
Forestry and logging.....	16.22	25.75	13.91	18.21	14.28	14.33	21.15	14.81	6.51
Support activities and fishing, hunting, and trapping.....	9.22	12.90	11.07	10.44	11.45	15.24	12.89	19.24	16.43
Mining.....	7.59	10.49	0.97	1.17	1.09	1.72	1.16	0.82	0.26
Oil and gas extraction.....	10.62	14.64	1.55	1.50	1.80	3.19	2.03	1.10	0.51
Coal mining.....	44.37	48.81	3.44	4.26	3.74	3.92	6.19	11.98	4.45
Metal ore mining.....	43.26	63.18	0.75	0.94	0.82	1.61	0.17	1.89	0.13
Nonmetallic mineral mining and quarrying.....	22.63	30.26	6.20	9.21	6.37	6.81	11.12	8.70	2.33
Support activities for mining.....	15.74	20.33	1.94	3.18	2.12	2.15	3.88	0.89	0.80
Utilities.....	18.00	28.83	0.24	0.22	0.24	0.17	0.53	0.84	0.11
Electric power generation, transmission, and distribution.....	40.12	69.17	0.41	0.20	0.39	0.25	0.33	1.11	0.10
Natural gas distribution.....	43.75	61.50	0.31	0.24	0.32	0.35	0.94	1.20	0.94
Water, sewage, and other systems.....	22.92	36.81	6.17	11.85	6.32	6.76	22.05	5.10	7.60
Combination gas and electric.....	4.15	8.49	0.17	0.34	0.18	0.23	0.06	[4]	[4]
Construction.....	1.01	1.97	1.09	1.44	1.11	1.14	1.63	1.66	1.84
Construction of buildings.....	3.19	4.78	2.05	2.67	2.08	2.05	3.37	1.77	3.36
Heavy and civil engineering construction and land subdivision.....	5.67	9.11	2.61	2.93	2.67	2.61	3.08	4.11	2.15
Heavy and civil engineering construction.....	8.53	11.43	2.73	2.95	2.78	2.73	3.23	8.97	2.13
Land subdivision.....	7.63	15.04	9.24	16.98	9.76	9.09	10.38	4.48	17.13
Specialty trade contractors.....	1.87	2.76	2.11	2.60	2.12	2.30	2.77	4.78	3.88
Electrical contractors.....	7.26	9.42	5.10	5.56	5.15	5.33	6.70	13.79	6.96
Plumbing, heating, and air-conditioning contractors.....	6.01	7.90	4.99	5.70	5.00	5.17	6.75	12.06	7.73
Other specialty trade contractors.....	2.53	3.51	2.91	3.68	2.93	3.19	3.72	5.68	5.99
Manufacturing.....	2.60	3.80	0.17	0.20	0.19	0.19	0.18	0.37	0.05
Food manufacturing.....	12.14	15.59	1.11	0.76	1.14	1.27	0.89	5.56	0.27
Animal food manufacturing, grain and oilseed milling.....	34.15	32.67	2.53	2.15	2.59	2.70	2.03	13.52	0.58
Sugar and confectionery product.....	47.53	59.61	1.69	1.24	1.72	2.34	0.93	13.72	0.42
Fruit and vegetable preserving, and specialty food.....	45.15	27.33	2.22	2.33	2.31	2.77	2.37	15.28	0.68
Dairy product.....	43.99	57.89	2.64	3.20	2.65	2.79	5.06	9.56	5.29
Meat and seafood processing.....	26.95	34.73	4.34	2.36	4.37	4.18	4.53	13.80	2.10
Bakeries and tortilla manufacturing.....	25.66	42.58	2.36	2.48	2.40	2.57	3.32	21.44	1.12
Other food.....	26.90	30.67	1.21	1.25	1.25	1.34	1.92	9.58	0.52
Beverage and tobacco product manufacturing.....	25.99	30.90	0.66	0.68	0.71	0.99	0.46	8.87	0.08
Soft drink and ice.....	29.52	40.47	1.14	1.39	1.23	1.80	0.48	9.18	0.22
Breweries.....	49.12	76.73	1.93	1.76	2.19	2.70	2.06	64.66	0.11
Wineries and distilleries.....	36.24	43.76	1.35	1.27	1.39	1.24	2.05	21.39	0.44
Tobacco manufacturing.....	24.15	26.99	1.20	1.12	1.29	1.91	0.16	19.58	0.05
Textile mills and textile product mills.....	23.68	41.77	4.16	6.63	4.23	4.11	7.04	5.59	8.48
Textile mills.....	38.78	69.78	5.63	9.58	5.75	5.75	12.28	8.91	13.04
Textile product mills.....	29.91	34.00	5.67	8.66	5.75	5.61	8.45	7.23	11.04
Apparel manufacturing.....	16.44	24.10	4.72	5.50	4.84	5.12	5.16	14.33	1.69
Apparel knitting mills.....	44.25	50.00	5.53	15.14	5.62	5.65	26.80	26.51	27.64
Cut and sew apparel contractors and manufacturers.....	22.02	32.37	5.73	5.47	5.93	6.61	5.16	22.75	0.82
Apparel accessories and other apparel.....	27.79	38.64	15.28	20.58	15.32	15.70	21.05	18.96	11.07
Leather and allied product manufacturing.....	44.13	55.42	7.03	6.77	7.43	7.31	4.11	17.56	4.01
Wood product manufacturing.....	12.94	18.16	4.41	8.54	4.54	4.37	10.62	3.52	8.24
Paper manufacturing.....	19.51	24.79	1.47	1.92	1.54	1.62	1.64	1.74	0.28
Pulp, paper, and paperboard mills.....	38.44	50.12	0.80	1.22	0.83	0.91	1.01	0.41	0.25
Converted paper product.....	21.86	27.58	2.64	2.94	2.79	3.00	2.17	14.18	0.35
Printing and related support activities.....	9.22	13.65	4.81	5.98	4.85	5.24	6.98	5.84	2.19
Petroleum and coal products manufacturing.....	36.45	33.07	0.06	0.08	0.06	0.05	0.07	0.50	0.03
Petroleum refineries (including integrated).....	50.50	73.44	0.02	0.02	0.02	0.01	0.05	0.34	0.02
Asphalt paving, roofing, other petroleum and coal products.....	42.66	31.06	6.40	6.79	6.45	6.86	4.21	24.22	6.95
Chemical manufacturing.....	13.01	16.09	0.33	0.36	0.40	0.44	0.17	1.37	0.06
Basic chemical.....	36.18	34.97	0.65	0.72	0.71	0.74	1.25	1.10	0.52
Resin, synthetic rubber, and fibers and filaments.....	44.22	43.27	1.59	4.14	1.70	1.61	4.04	2.10	2.20
Pharmaceutical and medicine.....	26.39	41.20	0.25	0.24	0.33	0.46	0.10	2.90	0.04
Paint, coating, and adhesive.....	26.39	34.48	3.46	4.88	3.59	3.62	6.56	14.68	1.35
Soap, cleaning compound, and toilet preparation.....	30.27	29.52	1.62	1.61	1.83	2.30	0.45	9.60	0.15
Other chemical product and preparation.....	29.50	35.83	1.48	1.67	1.52	1.46	1.43	3.63	0.83
Plastics and rubber products manufacturing.....	12.08	14.78	2.03	2.13	2.07	2.34	3.42	4.12	2.20
Plastics product.....	12.87	15.59	2.87	2.90	2.91	3.30	4.35	5.35	2.53
Rubber product.....	34.79	26.98	1.97	2.64	2.02	2.04	3.26	4.64	4.72
Nonmetallic mineral product manufacturing.....	15.22	20.12	2.14	4.16	2.21	2.13	4.99	1.37	2.26
Clay, refractory, and other nonmetallic mineral product.....	31.75	38.09	6.25	8.23	6.45	6.37	7.40	4.95	2.45
Glass and glass product.....	36.48	48.69	4.56	5.53	4.90	4.83	3.32	1.87	6.24
Cement, concrete, lime and gypsum product.....	19.52	25.51	2.70	8.37	2.76	2.60	11.92	1.55	3.36
Primary metal manufacturing.....	17.90	24.03	1.43	3.00	1.47	1.44	3.80	1.01	1.41
Iron, steel mills and steel product.....	23	34.33	1.84	5.04	1.87	1.56	5.92	1.2	3.74
Nonferrous metal production and processing.....	22.83	31.15	2.52	4.67	2.63	2.85	7.44	1.63	2.28

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
	Total	With net income	All returns	Returns with net income					
(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
Manufacturing--continued									
Foundries.....	40.94	47.91	5.16	6.46	5.16	4.73	6.87	9.20	1.15
Fabricated metal product manufacturing.....	5.51	8.27	1.45	1.90	1.49	1.57	2.70	3.50	1.26
Forging and stamping.....	25.97	37.90	7.11	9.14	7.20	7.17	8.02	8.70	13.74
Cutlery, hardware, spring and wire: machine shops, nut, bolt.....	10.19	14.34	3.91	4.68	4.11	4.46	6.74	11.02	3.57
Architectural and structural metals.....	15.43	22.49	5.40	7.05	5.43	5.81	9.45	8.16	5.66
Boiler, tank, and shipping container.....	38.80	49.29	3.02	3.73	3.08	2.94	4.25	22.81	3.64
Coating, engraving, heat treating, and allied activities.....	21.35	29.25	11.52	18.48	11.72	12.38	22.57	5.56	9.62
Other fabricated metal product.....	10.97	15.63	2.52	3.00	2.60	2.59	3.80	6.51	1.50
Machinery manufacturing.....	9.38	12.46	0.92	1.35	0.96	0.94	2.15	1.88	0.71
Agriculture, construction, and mining machinery.....	23.77	30.44	1.39	1.97	1.48	1.52	2.21	4.31	0.77
Industrial machinery.....	23.08	26.19	3.84	5.67	3.92	3.84	7.97	5.98	2.25
Commercial and service industry machinery.....	29.28	40.13	2.98	3.86	3.27	3.49	9.22	5.57	2.80
Ventilation, heating, air-conditioning, and commercial refrigeration equipment.....	31.36	33.54	3.00	5.10	3.07	3.13	7.11	3.55	5.12
Metalworking machinery.....	18.67	27.21	6.70	8.74	6.79	6.20	13.81	8.78	8.06
Engine, turbine and power transmission equipment.....	49.90	66.82	1.12	1.45	1.18	1.03	3.43	2.27	1.97
Other general purpose machinery.....	21.35	26.19	2.14	3.20	2.21	2.12	5.03	4.92	1.68
Computer and electronic product manufacturing.....	11.35	17.10	0.38	0.42	0.42	0.42	0.40	1.32	0.14
Computer and peripheral equipment.....	27.11	41.89	0.38	0.32	0.45	0.49	0.23	5.33	0.15
Communications equipment.....	39.35	60.30	0.83	0.98	0.86	0.72	0.37	4.26	0.20
Audio and video equipment manufacturing, and reproducing magnetic and optical media.....	43.10	46.99	1.89	4.19	1.97	1.66	8.36	3.57	5.55
Semiconductor and other electronic component.....	17.49	26.73	0.94	1.27	1.03	1.00	1.38	1.37	0.35
Navigational, measuring, electromedical, and control instruments.....	22.35	32.59	1.40	1.21	1.46	1.56	1.40	6.24	0.53
Electrical equipment, appliance, and component manufacturing.....	17.40	20.94	0.57	0.63	0.84	0.81	1.10	2.80	0.42
Electrical lighting equipment and household appliance.....	44.75	53.87	0.41	0.42	0.72	0.66	0.69	2.70	0.19
Electrical equipment.....	22.91	27.86	1.95	2.60	2.04	1.82	3.16	6.75	0.79
Other electrical equipment and component.....	21.66	26.25	2.59	3.39	2.65	2.62	4.82	4.94	3.11
Transportation equipment manufacturing.....	14.52	21.77	0.27	0.45	0.30	0.27	0.79	0.30	0.21
Motor vehicles and parts.....	19.55	29.88	0.42	1.23	0.47	0.38	3.90	0.20	0.96
Aerospace product and parts.....	33.63	38.54	0.26	0.27	0.27	0.26	0.38	7.62	0.19
Ship and boat building.....	40.36	23.79	1.92	1.32	1.93	2.03	1.44	18.42	0.28
Other transportation equipment and railroad rolling stock.....	38.09	36.97	3.99	5.41	4.18	4.72	3.59	9.09	3.19
Furniture and related product manufacturing.....	14.41	24.03	4.79	6.46	4.85	4.98	7.05	8.16	4.26
Miscellaneous manufacturing.....	8.80	12.16	1.26	1.41	1.34	1.47	1.22	3.44	0.37
Medical equipment and supplies.....	17.55	21.12	1.17	1.29	1.25	1.42	1.00	3.01	0.35
Other miscellaneous manufacturing.....	10.36	15.12	3.06	3.85	3.19	3.23	4.29	7.09	1.38
Wholesale and retail trade.....	1.01	1.79	0.49	0.60	0.50	0.58	0.53	1.32	0.17
Wholesale trade.....	1.69	2.74	0.71	0.86	0.72	0.81	0.88	1.55	0.36
Merchant wholesalers, durable goods.....	2.59	3.73	1.09	1.50	1.11	1.23	1.72	1.85	0.93
Motor vehicle and motor vehicle parts and supplies.....	11.12	14.96	2.20	4.64	2.25	2.43	4.47	1.66	2.48
Lumber and other construction materials.....	11.07	15.20	6.17	9.01	6.21	6.53	11.43	9.06	5.30
Professional and commercial equipment and supplies.....	8.53	10.70	2.89	3.13	2.93	3.23	4.00	7.27	1.45
Metal and mineral (except petroleum).....	18.81	24.22	6.39	11.31	6.44	7.09	8.13	5.56	4.25
Electrical and electronic goods.....	9.07	12.23	1.82	2.04	1.85	1.78	4.03	7.58	2.50
Hardware, plumbing, heating equipment and supplies.....	12.04	15.21	4.49	5.94	4.55	4.66	7.20	4.13	5.94
Machinery, equipment, and supplies.....	6.63	8.54	2.67	3.50	2.69	2.75	3.92	5.24	2.25
Furniture, sports, toys, recycle, jewelry, and other durable goods.....	5.69	7.84	4.43	5.52	4.47	5.15	4.72	5.51	2.75
Merchant wholesalers, nondurable goods.....	3.94	5.40	1.11	1.18	1.13	1.23	1.11	2.99	0.32
Paper and paper product.....	16.54	20.69	5.58	6.74	5.59	5.48	12.63	10.43	6.64
Drugs and druggists' sundries.....	18.64	24.61	0.65	0.64	0.65	0.54	1.30	8.26	0.32
Apparel, piece goods, and notions.....	12.04	15.39	3.87	4.64	3.98	4.63	2.88	6.60	0.63
Grocery and related product.....	8.20	10.73	2.10	2.25	2.14	2.35	2.25	9.64	0.59
Farm product raw material.....	20.20	22.13	2.87	2.94	2.92	2.88	4.49	17.71	0.97
Chemical and allied products.....	17.37	19.40	5.10	5.63	5.19	5.18	7.91	6.76	4.94
Petroleum and petroleum products.....	14.16	16.88	3.54	4.16	3.55	3.60	3.96	5.77	1.23
Beer, wine, and distilled alcoholic beverage.....	19.82	22.03	5.46	5.63	5.56	5.52	6.72	3.49	5.10
Miscellaneous nondurable goods.....	8.90	13.45	6.48	7.02	6.56	7.52	5.38	10.21	2.51
Wholesale electronic markets and agents and brokers.....	14.87	19.89	42.01	31.34	42.09	[4]	28.07	33.62	36.11
Retail trade.....	1.43	2.48	0.70	0.86	0.71	0.85	0.66	2.23	0.15
Motor vehicle dealers and parts dealers.....	3.71	6.03	1.88	2.96	1.90	2.15	3.16	5.48	1.67
New and used car dealers.....	5.76	8.11	2.45	3.65	2.49	2.69	4.37	7.21	3.69
Other motor vehicle and parts dealers.....	6.69	10.40	4.01	4.89	4.03	4.41	4.72	8.97	1.66
Furniture and home furnishings stores.....	7.51	12.58	4.93	6.55	4.96	5.34	6.62	10.18	1.85
Electronics and appliance stores.....	9.80	13.79	3.18	3.30	3.23	3.11	3.66	8.13	0.78
Building material and garden equipment and supplies dealers.....	6.74	9.91	1.98	2.13	2.02	2.09	1.83	7.74	0.37
Homes centers; paint and wallpaper stores.....	28.40	35.19	1.27	1.26	1.30	1.26	0.55	29.84	0.13
Hardware stores.....	13.79	17.28	11.64	14.39	11.63	11.71	16.67	23.95	13.39
Other building material dealers.....	10.54	15.81	6.77	11.87	6.87	7.08	15.64	8.42	9.21
Lawn and garden equipment and supplies stores.....	16.54	23.69	13.74	15.04	13.81	12.80	22.58	31.98	22.25

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2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Number of returns		Total receipts		Business receipts	Cost of goods sold	Net income	Deficit	Income subject to tax
	Total	With net income	All returns	Returns with net income					
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Wholesale and retail trade--continued									
Retail trade--continued									
Food, beverage and liquor stores.....	3.09	5.34	1.80	2.06	1.82	2.06	2.48	6.57	0.70
Food and beverage stores.....	4.19	6.55	1.91	2.14	1.92	2.17	2.54	6.79	0.68
Beer, wine, and liquor stores.....	10.59	14.35	10.37	12.53	10.42	10.66	18.53	24.69	20.22
Health and personal care stores.....	6.78	8.82	1.67	1.73	1.70	1.88	2.26	11.41	0.39
Gasoline stations.....	6.38	9.94	5.86	8.32	5.90	6.13	7.68	10.95	4.74
Clothing and clothing accessories stores.....	5.43	9.30	1.30	1.54	1.32	1.57	1.24	4.35	0.34
Sporting goods, hobby, book, and music stores.....	8.74	12.76	2.64	3.07	2.66	2.93	4.99	8.75	1.82
General merchandise stores.....	15.38	24.71	0.27	0.28	0.28	0.24	0.24	6.28	0.06
Miscellaneous store retailers.....	4.74	8.40	3.18	4.26	3.22	3.63	4.02	8.77	1.36
Nonstore retailers.....	6.21	10.96	2.83	2.96	2.93	3.41	3.25	7.92	0.86
Wholesale and retail trade not allocable.....	57.63	-	-	-	-	-	-	66.47	-
Transportation and warehousing.....	2.67	4.37	1.46	1.88	1.50	3.04	2.25	2.15	0.79
Air, rail, and water transportation.....	14.61	28.45	0.91	1.73	0.93	3.36	2.27	2.02	0.69
Air transportation.....	20.04	42.94	0.88	5.53	0.89	4.12	6.28	2.31	10.29
Rail transportation.....	58.39	30.34	1.19	1.36	1.22	5.40	0.53	0.98	0.23
Water transportation.....	23.42	39.16	5.29	5.49	5.52	9.38	10.58	7.27	2.55
Truck transportation.....	3.06	5.50	3.93	4.46	4.02	6.44	5.88	6.75	4.00
Transit and ground passenger transportation.....	7.82	11.80	8.65	10.68	8.83	14.18	16.07	17.95	19.41
Pipeline transportation.....	46.39	51.09	2.51	2.33	2.92	3.31	3.95	9.93	3.50
Other transportation and support activities.....	7.60	11.32	2.66	3.18	2.74	5.56	3.78	6.13	1.07
Warehousing and storage.....	19.21	24.22	7.82	8.81	8.03	17.70	9.99	12.56	4.78
Information.....	4.23	6.73	0.91	0.80	1.02	3.35	0.54	1.00	0.13
Publishing industries (except Internet).....	9.15	14.48	1.14	1.34	1.33	2.46	0.80	1.90	0.19
Newspaper publishers.....	22.43	31.37	4.67	8.35	4.87	10.49	4.67	3.02	2.35
Periodical publishers.....	20.12	33.81	5.15	8.04	5.67	11.03	7.25	6.92	1.53
Book publishers.....	24.38	33.82	3.32	3.84	3.47	3.38	3.46	6.32	0.94
Database directory and other publishers.....	26.28	37.29	6.77	8.89	7.18	13.67	8.22	2.19	3.08
Software publishers.....	17.85	29.29	0.90	0.85	1.13	1.25	0.69	3.20	0.16
Motion picture and sound recording industries.....	7.85	13.49	2.54	2.26	2.78	4.68	3.29	6.60	0.75
Motion picture and video industries (except video rental).....	8.59	14.97	2.78	2.32	2.94	5.16	3.07	7.24	0.74
Sound recording industries.....	25.04	34.61	5.48	9.36	8.25	5.98	28.88	10.35	12.65
Broadcasting (except Internet).....	20.28	29.22	0.89	0.99	1.00	3.37	1.27	1.11	0.43
Telecommunications (including paging, cellular, satellite, cable and Internet service providers).....	11.48	16.56	1.51	1.02	1.69	6.60	0.72	1.13	0.24
Data Processing, Hosting, and Related Services.....	19.09	28.57	7.33	10.30	7.90	9.08	5.00	6.41	1.71
Other information services.....	11.49	15.31	6.00	6.68	6.46	15.78	2.65	6.91	0.36
Finance and insurance.....	2.24	3.11	0.13	0.14	0.20	0.06	0.26	0.31	0.56
Credit intermediation.....	5.97	8.69	0.31	0.72	1.19	5.06	0.69	0.30	0.17
Depository credit intermediation.....	11.84	2.01	0.06	0.07	0.29	[4]	0.05	0.11	0.04
Commercial banking.....	1.49	2.04	0.09	0.08	0.16	[4]	0.07	0.26	0.09
Savings institutions, credit unions, and other depository credit intermediation.....	24.65	3.83	0.07	0.12	0.63	[4]	0.07	0.08	0.04
Nondepository credit intermediation.....	6.33	9.30	0.45	1.13	1.39	5.22	1.28	0.61	0.30
Credit card issuing and other consumer credit.....	16.48	21.29	0.49	0.60	0.78	0.56	1.40	1.57	0.36
Real estate credit (including mortgage bankers and originators).....	15.02	20.81	4.76	6.02	6.54	6.26	4.55	1.75	3.33
International, secondary financing, and other nondepository credit intermediation.....	18.69	22.02	0.32	6.52	9.25	20.48	4.94	0.44	1.89
Activities related to credit intermediation (loan brokers, check clearing, etc.).....	10.56	15.37	2.70	3.00	3.02	8.49	2.39	5.13	0.33
Securities, commodity contracts and other financial investments and related activities.....	6.21	9.08	0.84	0.69	1.33	1.50	1.38	1.39	2.43
Investment banking and securities dealing.....	28.79	38.64	0.62	0.62	0.35	[4]	2.72	1.63	5.30
Securities brokerage.....	18.12	23.74	1.49	1.32	3.07	78.79	1.35	5.46	0.51
Commodity contracts dealing and brokerage.....	37.03	55.12	3.14	6.16	4.01	[4]	11.15	4.07	2.99
Securities, commodity exchanges, and other financial investment activities.....	7.36	10.66	2.05	1.79	2.48	0.89	1.52	1.85	0.73
Insurance carriers and related activities.....	2.93	3.93	0.13	0.15	0.16	0.05	0.42	0.53	0.10
Life insurance.....	0.91	2.21	0.01	0.01	0.01	0.01	0.10	0.09	0.14
Mutual property and casualty companies (Form 1120-PC).....	4.58	5.98	0.09	0.15	0.10	0.11	0.16	1.36	0.14
Stock property and casualty companies (Form 1120-PC).....	1.40	2.33	0.06	0.05	0.07	0.08	0.10	0.66	0.08
Insurance agencies and brokerages.....	3.72	4.79	3.65	4.67	3.79	32.63	5.10	6.97	2.77
Other insurance related activities (including third-party admin. of Ins., etc.).....	15.40	19.26	2.85	2.23	2.85	1.70	3.31	1.38	0.88
Funds, trusts, and other financial vehicles.....	6.22	5.76	0.28	0.27	36.71	70.84	0.27	1.29	1.08
Open-end investment funds (Form 1120-RIC).....	0.12	0.60	0.24	0.25	-	-	0.22	1.54	2.25
Other financial vehicles (including mortgage REIT's).....	14.54	23.58	1.44	1.52	36.71	70.84	2.12	1.68	1.08

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	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)
Finance and insurance--continued									
Real estate and rental and leasing.....	1.13	3.07	1.98	2.25	2.73	5.60	1.46	1.83	2.06
Real estate.....	1.13	3.21	2.86	2.96	4.60	13.20	1.54	2.19	3.13
Lessors of buildings (including Equity REIT's).....	2.67	6.20	1.95	1.83	4.77	10.13	1.46	3.64	4.83
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REIT's).....	5.20	9.77	4.05	4.46	12.60	9.09	1.90	4.03	7.03
Offices of real estate agents and brokers.....	4.49	6.56	8.78	10.32	9.28	36.28	8.46	6.15	12.94
Other real estate activities.....	3.78	6.45	7.98	8.29	8.98	50.71	6.65	4.49	5.89
Rental and leasing services.....	6.66	11.20	2.39	3.27	2.67	6.25	5.22	2.83	3.18
Automotive equipment rental and leasing.....	17.94	27.41	1.85	2.62	2.11	6.64	4.17	2.11	9.59
Other consumer goods and general rental centers.....	16.17	23.55	6.49	9.42	6.59	7.94	10.44	11.52	0.72
Commercial and industrial machinery and equipment rental and leasing.....	8.94	14.95	5.19	7.82	5.76	11.72	9.18	4.56	5.84
Lessors of nonfinancial intangible assets (except copyrighted works).....	36.69	50.17	5.87	6.19	11.24	6.72	6.53	23.03	1.15
Professional, scientific, and technical services.....	1.14	1.84	4.45	1.58	4.59	13.17	1.33	1.55	0.75
Legal services.....	5.13	5.99	5.68	6.33	5.80	22.03	5.96	15.05	6.13
Accounting, tax preparation, bookkeeping, and payroll services.....	6.32	7.55	44.87	6.76	46.03	77.63	5.86	50.58	1.43
Architectural, engineering, and related services.....	5.41	6.85	3.38	3.78	3.42	2.71	4.18	4.25	1.96
Specialized design services.....	9.47	13.20	11.92	14.58	12.04	17.64	16.17	19.08	37.34
Computer systems design and related services.....	4.62	6.24	2.78	3.02	2.84	5.96	3.30	3.56	1.61
Management, scientific, and technical consulting services.....	3.53	4.83	3.78	4.27	3.86	8.39	3.63	3.61	1.92
Scientific research and development services.....	12.12	20.01	4.37	5.72	5.27	6.82	2.75	1.56	1.33
Advertising and related services.....	7.83	11.11	6.30	8.68	6.52	10.78	7.12	7.88	2.70
Other professional, scientific, and technical services.....	5.69	7.30	5.41	5.74	5.51	9.54	6.70	7.15	4.69
Management of companies (holding companies).....	6.25	8.59	0.05	0.13	0.15	3.33	0.39	0.23	0.19
Offices of bank holding companies.....	1.27	1.78	0.02	0.05	0.07	[4]	0.21	0.03	0.04
Offices of other holding companies.....	6.97	11.27	1.78	1.77	15.02	35.43	1.04	1.45	0.69
Administrative and support and waste management and remediation services.....	2.65	3.83	3.20	3.99	3.29	4.17	2.62	3.49	1.01
Administrative and support services.....	2.81	4.06	3.75	4.78	3.86	4.81	3.15	3.79	1.35
Employment services.....	9.97	15.09	9.21	12.77	9.35	8.23	7.31	9.11	2.06
Travel arrangement and reservation services.....	13.48	18.69	8.38	10.87	8.97	15.75	7.27	15.68	3.81
Other administrative and support services.....	3.29	4.49	3.52	4.48	3.62	6.41	3.92	4.37	1.84
Waste management and remediation services.....	12.04	14.81	4.13	4.47	4.20	5.84	5.68	8.98	1.38
Educational services.....	6.54	10.26	4.05	4.23	4.08	11.35	3.31	11.65	0.84
Health care and social assistance.....	1.31	2.10	2.44	2.48	2.54	5.83	1.97	4.21	1.85
Offices of health practitioners and outpatient care centers.....	1.25	2.17	3.63	3.71	3.74	8.77	2.49	6.00	2.59
Offices of physicians.....	3.36	4.54	5.67	5.93	5.81	16.53	4.65	7.74	7.23
Offices of dentists.....	5.56	6.73	6.61	7.78	6.74	15.41	7.97	22.67	16.29
Offices of other health practitioners.....	4.62	5.68	8.91	9.82	9.13	19.75	7.17	12.22	7.48
Outpatient care centers.....	19.22	25.33	7.81	7.53	8.32	8.71	7.14	13.91	1.63
Miscellaneous health care and social assistance.....	5.51	7.67	3.74	4.34	3.81	5.54	4.52	7.81	1.80
Hospitals, nursing, and residential care facilities.....	10.98	15.40	2.57	2.92	2.76	11.46	4.51	8.09	4.16
Arts, entertainment, and recreation.....	4.11	6.71	3.72	5.79	3.94	5.78	5.53	4.76	8.58
Other arts, entertainment, and recreation.....	5.10	8.52	6.09	7.96	6.44	6.63	7.16	8.48	15.43
Amusement, gambling, and recreation industries.....	7.14	11.12	4.50	8.09	4.77	9.03	8.55	5.50	3.73
Accommodation and food services.....	1.67	3.67	1.53	2.19	1.64	2.08	2.29	2.82	0.70
Accommodation.....	6.96	13.17	1.78	3.93	2.08	5.59	5.70	2.97	1.72
Food services and drinking places.....	1.66	3.83	1.89	2.41	1.97	2.21	2.49	5.48	0.75
Other services.....	2.04	3.37	3.32	4.32	3.42	4.89	4.86	6.23	4.45
Repair and maintenance.....	2.80	4.77	4.47	5.92	4.50	5.38	7.37	8.93	10.38
Automotive repair and maintenance.....	4.15	6.25	5.99	7.90	6.03	7.37	9.32	11.37	14.44
Other repair and maintenance.....	6.79	9.79	8.09	10.13	8.18	8.90	13.04	15.13	14.27
Personal and laundry services.....	3.49	5.65	5.72	7.18	5.87	10.91	6.58	9.80	4.20
Religious, grantmaking, civic, professional, and similar organizations.....	6.03	8.67	7.73	7.40	9.19	18.10	10.58	16.31	10.30
Not allocable.....	82.30	93.22	76.62	93.25	99.80	-	93.25	62.03	93.25

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Total returns of active corporations.....	0.05	0.02	0.11	0.39	0.07	0.01	0.05	0.12	0.14
Agriculture, forestry, fishing and hunting.....	4.09	1.35	8.90	23.94	4.26	1.58	6.19	3.04	3.36
Agricultural production.....	4.34	1.04	8.22	27.20	4.56	1.63	7.80	2.77	3.35
Forestry and logging.....	6.35	11.99	[4]	69.93	6.49	5.96	9.66	18.56	19.51
Support activities and fishing, hunting, and trapping.....	17.23	[4]	56.73	72.32	17.24	6.83	16.20	12.06	11.33
Mining.....	0.24	0.01	0.18	1.65	0.55	0.17	0.32	0.58	0.47
Oil and gas extraction.....	0.48	0.04	0.35	4.20	0.99	0.27	0.47	0.70	0.60
Coal mining.....	3.36	[4]	[4]	0.32	4.09	0.82	2.90	3.45	2.27
Metal ore mining.....	0.12	[4]	[4]	[4]	0.50	0.19	0.36	0.16	0.26
Nonmetallic mineral mining and quarrying.....	2.20	[4]	0.45	1.53	2.50	2.37	3.21	4.35	4.53
Support activities for mining.....	0.76	0.03	[4]	[4]	1.13	0.46	0.76	1.02	0.94
Utilities.....	0.10	1.45	0.03	0.58	0.11	0.04	0.30	0.06	0.24
Electric power generation, transmission, and distribution.....	0.09	1.96	[4]	0.65	0.05	0.03	0.19	0.03	0.39
Natural gas distribution.....	0.72	[4]	[4]	1.00	0.74	0.16	4.26	0.16	0.30
Water, sewage, and other systems.....	7.27	-	3.67	24.41	7.50	1.71	2.56	2.00	3.21
Combination gas and electric.....	0.01	[4]	[4]	-	0.01	0.02	0.01	[23]	[23]
Construction.....	1.64	0.21	7.52	15.37	1.74	0.56	1.33	1.58	1.96
Construction of buildings.....	3.29	4.63	30.16	37.06	3.30	1.10	2.29	2.93	3.28
Heavy and civil engineering construction and land subdivision.....	2.08	0.03	4.06	8.08	2.42	1.60	2.56	3.02	3.71
Heavy and civil engineering construction.....	2.05	0.03	1.84	10.48	2.39	1.73	2.10	3.40	3.89
Land subdivision.....	17.43	[4]	59.04	6.81	18.57	3.13	9.21	6.65	12.60
Specialty trade contractors.....	3.53	2.48	12.63	34.01	3.58	1.65	2.69	2.76	3.05
Electrical contractors.....	6.91	4.62	18.08	58.97	6.93	4.08	5.27	6.24	9.50
Plumbing, heating, and air-conditioning contractors.....	6.91	[4]	35.95	66.60	7.00	4.39	6.59	5.87	6.80
Other specialty trade contractors.....	5.38	2.53	19.59	44.56	5.48	2.26	3.78	3.58	3.69
Manufacturing.....	0.05	0.01	0.14	0.68	0.09	0.04	0.12	0.19	0.19
Food manufacturing.....	0.25	0.03	1.26	9.59	0.31	0.16	0.39	0.82	0.85
Animal food manufacturing, grain and oilseed milling.....	0.53	[4]	0.52	24.24	0.59	0.93	1.66	2.07	2.53
Sugar and confectionery product.....	0.40	[23]	[4]	-	0.71	0.32	0.82	1.69	0.92
Fruit and vegetable preserving, and specialty food.....	0.67	[4]	[4]	7.66	0.79	0.79	0.76	2.08	2.04
Dairy product.....	4.99	[4]	12.70	1.54	5.11	1.61	3.04	2.59	2.71
Meat and seafood processing.....	2.01	[4]	3.38	41.41	2.27	1.62	2.85	2.70	3.02
Bakeries and tortilla manufacturing.....	1.08	[4]	4.07	9.80	1.48	1.45	2.28	3.44	3.56
Other food.....	0.48	[4]	1.86	3.95	0.49	0.13	0.32	1.65	1.41
Beverage and tobacco product manufacturing.....	0.07	[4]	0.72	1.88	0.09	0.26	0.50	1.09	1.77
Soft drink and ice.....	0.20	[4]	0.65	12.59	0.47	0.42	1.20	0.99	0.76
Breweries.....	0.11	[4]	[4]	-	0.11	0.34	0.30	3.66	9.61
Wineries and distilleries.....	0.39	[4]	2.48	[4]	0.42	1.55	2.72	4.42	3.21
Tobacco manufacturing.....	0.04	[4]	2.52	[4]	0.04	0.24	0.70	0.63	0.77
Textile mills and textile product mills.....	8.13	1.23	[4]	21.24	8.63	2.34	9.91	3.49	3.89
Textile mills.....	12.63	[4]	[4]	[4]	13.68	3.65	5.37	5.26	6.90
Textile product mills.....	10.55	11.55	[4]	67.46	11.09	3.13	17.11	4.73	4.79
Apparel manufacturing.....	1.64	[4]	1.05	-	2.66	2.90	4.71	4.62	3.26
Apparel knitting mills.....	26.97	[4]	[4]	-	28.98	3.79	39.50	10.01	5.79
Cut and sew apparel contractors and manufacturers.....	0.78	[4]	0.76	-	1.36	3.46	4.60	4.98	3.50
Apparel accessories and other apparel.....	10.51	[4]	16.27	-	10.59	10.88	20.17	16.57	14.03
Leather and allied product manufacturing.....	3.89	[4]	[4]	[4]	7.96	3.74	4.42	7.20	7.60
Wood product manufacturing.....	8.05	4.49	31.75	5.54	8.29	1.88	3.30	3.21	3.35
Paper manufacturing.....	0.27	0.04	0.06	1.10	0.76	0.32	0.52	0.80	0.75
Pulp, paper, and paperboard mills.....	0.20	[4]	0.09	0.08	0.34	0.22	0.58	0.35	0.25
Converted paper product.....	0.33	0.04	[4]	17.74	1.09	0.58	0.77	1.91	1.65
Printing and related support activities.....	1.97	0.51	25.56	28.46	2.03	2.27	5.17	4.25	4.75
Petroleum and coal products manufacturing.....	0.03	[23]	0.02	0.98	0.59	0.03	0.13	0.10	0.17
Petroleum refineries (including integrated).....	0.02	[4]	[4]	[4]	0.34	0.02	0.03	0.05	0.04
Asphalt paving, roofing, other petroleum and coal products.....	6.88	3.90	6.92	2.22	7.55	3.33	33.29	6.14	8.11
Chemical manufacturing.....	0.05	0.02	0.17	0.39	0.08	0.07	0.14	0.30	0.28
Basic chemical.....	0.50	0.14	2.41	[4]	0.99	0.12	0.24	0.33	0.39
Resin, synthetic rubber, and fibers and filaments.....	2.09	[4]	3.76	[4]	2.46	0.45	1.50	1.73	0.89
Pharmaceutical and medicine.....	0.04	[23]	0.15	1.36	0.05	0.08	0.16	0.39	0.39
Paint, coating, and adhesive.....	1.32	[4]	1.87	[4]	2.79	1.24	3.03	2.23	1.79
Soap, cleaning compound, and toilet preparation.....	0.15	0.08	1.24	6.21	0.21	0.26	0.35	1.32	1.79
Other chemical product and preparation.....	0.79	0.12	1.42	[4]	1.06	0.57	1.02	1.13	1.08
Plastics and rubber products manufacturing.....	2.13	1.55	3.21	3.26	2.59	0.88	2.29	1.76	2.19
Plastics product.....	2.45	1.98	4.26	3.46	2.97	1.24	2.88	2.55	2.95
Rubber product.....	4.56	[4]	2.43	[4]	5.62	0.82	2.18	1.03	2.04
Nonmetallic mineral product manufacturing.....	2.15	0.18	2.37	[4]	2.72	0.51	0.80	1.39	1.39
Clay, refractory, and other nonmetallic mineral product.....	2.29	0.31	3.33	[4]	3.77	2.16	2.98	4.88	3.69
Glass and glass product.....	6.02	[4]	0.83	[4]	7.37	0.74	0.74	3.19	4.03
Cement, concrete, lime and gypsum product.....	3.15	[4]	5.99	[4]	3.53	0.74	1.69	1.70	1.68
Primary metal manufacturing.....	1.33	2.71	1.98	2.75	1.43	0.34	0.54	0.92	0.96
Iron, steel mills and steel product.....	3.51	6.95	8.76	5.68	3.74	0.64	1.17	1.27	1.45
Nonferrous metal production and processing.....	2.13	[4]	3.41	[4]	2.4	0.32	0.44	1.08	1.11

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Manufacturing--continued									
Foundries.....	1.08	3.47	1.11	-	1.12	2.85	2.42	4.97	3.08
Fabricated metal product manufacturing.....	1.20	0.25	3.45	19.31	1.68	0.40	0.87	1.87	2.01
Forging and stamping.....	13.79	38.77	18.89	-	13.56	5.16	6.88	7.24	7.53
Cutlery, hardware, spring and wire: machine shops, nut, bolt.....	3.41	[4]	12.38	19.51	5.00	1.11	3.29	5.42	5.98
Architectural and structural metals.....	5.59	[4]	9.54	5.27	7.84	3.24	5.37	5.70	4.43
Boiler, tank, and shipping container.....	3.55	2.38	[4]	63.88	3.67	1.48	7.33	2.10	1.68
Coating, engraving, heat treating, and allied activities.....	9.18	[4]	35.48	[4]	9.46	5.96	13.21	10.91	8.73
Other fabricated metal product.....	1.42	0.35	3.87	36.30	2.06	0.54	0.81	3.16	3.52
Machinery manufacturing.....	0.68	0.28	1.75	12.37	1.01	0.34	0.78	1.21	1.33
Agriculture, construction, and mining machinery.....	0.72	0.10	0.73	48.86	1.01	0.40	1.03	1.37	2.28
Industrial machinery.....	2.18	0.71	3.78	[4]	3.47	1.49	2.03	4.21	4.61
Commercial and service industry machinery.....	2.65	2.28	1.94	-	3.65	1.10	3.82	1.78	0.82
Ventilation, heating, air-conditioning, and commercial refrigeration equipment.....	5.01	4.14	21.42	[4]	5.47	1.17	2.76	3.07	2.20
Metalworking machinery.....	7.91	[4]	3.73	85.64	11.31	3.70	6.86	8.61	11.26
Engine, turbine and power transmission equipment.....	1.91	[4]	4.95	[4]	4.74	0.72	1.21	1.53	1.09
Other general purpose machinery.....	1.58	0.53	6.76	3.25	2.57	0.90	1.69	3.04	2.77
Computer and electronic product manufacturing.....	0.13	0.02	0.32	0.75	0.23	0.13	0.48	0.52	0.29
Computer and peripheral equipment.....	0.14	0.02	0.43	0.21	0.43	0.13	0.25	0.44	0.50
Communications equipment.....	0.19	0.01	0.68	[4]	0.23	0.32	0.92	0.69	0.44
Audio and video equipment manufacturing, and reproducing magnetic and optical media.....	5.39	[4]	18.55	-	6.28	0.64	12.32	7.65	1.23
Semiconductor and other electronic component.....	0.33	0.04	0.27	6.23	0.53	0.33	0.48	0.78	0.48
Navigational, measuring, electromedical, and control instruments.....	0.48	0.07	1.91	[4]	0.58	0.44	0.68	1.41	1.34
Electrical equipment, appliance, and component manufacturing.....	0.40	0.05	0.87	0.08	1.79	0.10	0.44	0.47	0.30
Electrical lighting equipment and household appliance.....	0.19	[4]	0.16	0.06	3.82	0.05	0.17	0.25	0.12
Electrical equipment.....	0.71	0.23	1.38	-	1.21	0.88	0.84	1.53	1.64
Other electrical equipment and component.....	3.02	1.03	12.99	12.75	3.87	0.83	1.92	3.10	2.33
Transportation equipment manufacturing.....	0.21	0.08	0.21	7.33	0.26	0.09	0.52	0.25	0.18
Motor vehicles and parts.....	0.89	0.37	1.72	49.99	1.26	0.11	1.99	0.27	0.21
Aerospace product and parts.....	0.18	[23]	0.13	29.64	0.24	0.13	0.22	0.45	0.36
Ship and boat building.....	0.27	[4]	0.56	[4]	0.31	1.18	1.60	4.30	2.24
Other transportation equipment and railroad rolling stock.....	3.18	[4]	3.52	7.84	3.51	1.82	3.43	2.83	1.71
Furniture and related product manufacturing.....	3.98	[4]	10.61	[4]	4.45	2.86	7.34	4.95	6.69
Miscellaneous manufacturing.....	0.34	0.11	1.26	2.55	0.47	0.42	0.85	1.37	0.92
Medical equipment and supplies.....	0.32	0.02	1.33	1.80	0.44	0.28	0.49	0.99	0.62
Other miscellaneous manufacturing.....	1.30	0.87	4.21	27.61	1.64	1.68	4.23	3.37	2.94
Wholesale and retail trade.....	0.15	0.10	0.36	1.87	0.18	0.14	0.33	0.35	0.34
Wholesale trade.....	0.34	0.21	0.40	1.90	0.39	0.19	0.41	0.60	0.55
Merchant wholesalers, durable goods.....	0.90	1.46	1.97	3.28	0.95	0.47	1.00	0.98	0.75
Motor vehicle and motor vehicle parts and supplies.....	2.37	17.26	9.36	3.74	2.41	0.75	1.81	0.57	0.29
Lumber and other construction materials.....	5.24	2.88	51.98	45.95	5.32	4.49	6.17	6.37	6.52
Professional and commercial equipment and supplies.....	1.38	0.05	1.87	9.22	1.51	1.17	1.86	2.92	2.28
Metal and mineral (except petroleum).....	4.09	[4]	1.54	10.77	4.34	2.23	3.59	3.01	4.24
Electrical and electronic goods.....	2.37	1.19	4.02	10.06	2.59	1.00	2.55	2.53	2.07
Hardware, plumbing, heating equipment and supplies.....	5.95	49.66	19.23	77.26	5.98	3.50	5.01	7.67	8.65
Machinery, equipment, and supplies.....	2.18	4.11	6.03	7.42	2.28	1.63	2.33	2.80	2.60
Furniture, sports, toys, recycle, jewelry, and other durable goods.....	2.68	2.73	1.37	4.75	2.83	2.09	3.92	4.53	4.48
Merchant wholesalers, nondurable goods.....	0.30	0.05	0.28	2.21	0.36	0.28	0.39	0.83	0.87
Paper and paper product.....	6.45	4.63	2.13	28.84	6.50	4.36	8.23	6.62	7.74
Drugs and druggists' sundries.....	0.25	0.18	0.11	49.70	0.28	0.50	1.09	0.97	0.81
Apparel, piece goods, and notions.....	0.55	0.03	[4]	7.36	0.99	1.55	1.35	2.30	2.20
Grocery and related product.....	0.56	0.05	0.09	10.56	0.65	0.35	0.38	1.04	1.49
Farm product raw material.....	0.88	[4]	0.66	1.91	1.68	1.21	1.67	3.47	3.53
Chemical and allied products.....	4.83	0.44	20.37	14.49	5.24	2.37	3.25	4.27	3.36
Petroleum and petroleum products.....	1.14	0.09	9.02	1.16	1.22	1.01	1.66	2.60	1.80
Beer, wine, and distilled alcoholic beverage.....	4.88	2.47	5.28	15.61	5.15	2.10	2.88	6.55	8.77
Miscellaneous nondurable goods.....	2.41	0.99	7.13	23.60	2.73	2.17	5.09	4.47	4.35
Wholesale electronic markets and agents and brokers.....	26.83	-	[4]	-	27.18	15.32	51.16	35.82	35.27
Retail trade.....	0.13	0.06	0.65	3.86	0.14	0.23	0.54	0.44	0.44
Motor vehicle dealers and parts dealers.....	1.64	2.74	3.05	20.09	1.66	1.14	3.68	1.72	2.18
New and used car dealers.....	3.77	45.28	23.50	22.23	3.81	1.72	4.80	2.04	2.55
Other motor vehicle and parts dealers.....	1.49	2.75	1.68	18.40	1.52	2.86	5.76	3.67	4.16
Furniture and home furnishings stores.....	1.60	[4]	5.22	[4]	1.61	3.21	9.40	3.72	3.56
Electronics and appliance stores.....	0.65	0.32	18.34	41.92	0.50	1.99	4.02	3.10	3.15
Building material and garden equipment and supplies dealers.....	0.33	[23]	5.43	83.05	0.42	0.97	2.11	1.49	1.38
Homes centers; paint and wallpaper stores.....	0.12	[23]	[4]	-	0.15	0.41	0.80	0.51	0.37
Hardware stores.....	14.42	-	[4]	-	14.53	10.15	14.95	11.20	14.92
Other building material dealers.....	8.97	-	82.52	85.70	8.91	4.15	9.22	7.19	6.74
Lawn and garden equipment and supplies stores.....	25.49	-	24.30	94.53	25.52	11.84	19.81	16.40	16.26

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Wholesale and retail trade--continued									
Retail trade--continued									
Food, beverage and liquor stores.....	0.59	13.53	1.09	2.25	0.60	0.81	2.06	0.98	1.13
Food and beverage stores.....	0.57	13.53	1.09	0.29	0.58	0.85	1.94	1.00	1.14
Beer, wine, and liquor stores.....	22.05	-	[4]	96.92	22.04	9.41	20.38	12.62	15.15
Health and personal care stores.....	0.34	0.02	0.57	[4]	0.34	0.64	1.39	1.31	1.18
Gasoline stations.....	3.45	[4]	1.34	3.19	3.79	2.75	7.40	3.48	3.07
Clothing and clothing accessories stores.....	0.31	[4]	0.43	32.24	0.33	0.87	1.64	0.70	0.71
Sporting goods, hobby, book, and music stores.....	1.67	[4]	0.48	0.49	2.05	2.07	8.58	2.35	2.25
General merchandise stores.....	0.03	[23]	0.03	[4]	0.04	0.13	0.21	0.16	0.09
Miscellaneous store retailers.....	1.13	0.01	5.44	[4]	1.57	2.27	5.04	3.75	2.72
Nonstore retailers.....	0.73	0.17	4.23	8.61	0.97	0.26	0.40	3.72	3.92
Wholesale and retail trade not allocable.....	-	-	-	-	-	96.60	75.35	-	-
Transportation and warehousing.....	0.72	0.16	1.68	8.26	0.81	0.37	0.99	0.63	1.04
Air, rail, and water transportation.....	0.67	[4]	4.45	4.78	0.68	0.29	1.25	0.41	0.81
Air transportation.....	9.65	[4]	[4]	4.78	10.30	0.49	8.50	0.93	1.42
Rail transportation.....	0.22	[4]	4.54	-	0.13	0.14	0.25	0.15	0.27
Water transportation.....	2.43	[4]	30.85	-	2.77	2.31	4.87	2.67	3.55
Truck transportation.....	3.63	1.85	3.48	27.53	3.67	1.62	3.62	3.02	3.66
Transit and ground passenger transportation.....	20.12	[4]	30.83	38.71	22.18	4.90	10.89	8.22	9.49
Pipeline transportation.....	3.41	-	[4]	[4]	3.42	0.76	2.15	0.42	0.72
Other transportation and support activities.....	0.97	0.17	0.93	4.61	1.26	1.03	2.09	2.02	1.71
Warehousing and storage.....	4.55	0.35	14.74	0.29	4.77	2.79	3.59	5.31	4.89
Information.....	0.12	0.15	0.34	0.13	0.15	0.08	0.43	0.22	0.26
Publishing industries (except Internet).....	0.18	0.04	0.47	4.14	0.28	0.26	1.57	1.41	0.90
Newspaper publishers.....	2.15	4.56	[4]	43.27	2.15	1.25	14.79	3.46	2.07
Periodical publishers.....	1.47	[4]	[4]	-	1.65	1.03	7.63	5.88	3.18
Book publishers.....	0.90	0.29	18.42	-	1.12	0.82	6.08	3.83	0.67
Database directory and other publishers.....	2.97	1.97	[4]	72.66	3.58	1.27	6.38	8.03	11.85
Software publishers.....	0.15	0.01	0.48	0.66	0.25	0.27	1.57	0.71	0.61
Motion picture and sound recording industries.....	0.53	0.29	2.54	17.97	0.73	0.55	3.61	3.45	2.13
Motion picture and video industries (except video rental).....	0.51	0.01	2.54	17.97	0.73	0.58	4.65	3.53	2.25
Sound recording industries.....	11.47	47.64	-	-	10.68	1.73	1.89	17.10	4.17
Broadcasting (except Internet).....	0.41	1.68	[4]	3.87	0.41	0.28	1.16	0.88	1.16
Telecommunications (including paging, cellular, satellite, cable and Internet service providers).....	0.22	0.57	0.98	0.03	0.24	0.07	0.30	0.13	0.14
Data Processing, Hosting, and Related Services.....	1.64	[4]	[4]	[4]	1.92	0.99	2.30	2.38	2.39
Other information services.....	0.32	0.02	0.08	[4]	0.38	0.68	1.24	2.65	3.27
Finance and insurance.....	0.09	0.08	0.24	0.13	0.10	0.01	0.03	0.30	0.32
Credit intermediation.....	0.16	0.64	0.11	0.16	0.17	0.04	1.17	0.35	0.25
Depository credit intermediation.....	0.04	[4]	[4]	0.15	0.04	0.04	2.70	0.10	0.10
Commercial banking.....	0.08	[4]	[4]	0.13	0.08	0.19	1.89	0.32	0.15
Savings institutions, credit unions, and other depository credit intermediation.....	0.04	[4]	[4]	[4]	0.04	0.04	3.61	0.10	0.14
Nondepository credit intermediation.....	0.28	0.66	0.24	[4]	0.30	0.05	0.63	0.47	0.30
Credit card issuing and other consumer credit.....	0.32	[23]	0.57	[4]	0.36	0.12	0.52	0.12	0.10
Real estate credit (including mortgage bankers and originators).....	3.24	-	[4]	[4]	3.27	1.07	5.48	5.69	7.22
International, secondary financing, and other nondepository credit intermediation.....	1.75	[23]	[4]	[4]	2.11	0.04	4.84	3.19	4.84
Activities related to credit intermediation (loan brokers, check clearing, etc.).....	0.31	[4]	0.26	[4]	0.31	0.62	1.23	2.82	1.46
Securities, commodity contracts and other financial investments and related activities.....	0.25	0.26	0.96	2.33	0.28	0.03	0.21	1.08	1.96
Investment banking and securities dealing.....	0.07	0.16	[4]	[4]	0.08	0.02	0.22	0.20	0.48
Securities brokerage.....	0.49	0.13	2.54	[4]	0.51	0.05	0.54	1.92	1.39
Commodity contracts dealing and brokerage.....	2.19	33.23	[4]	[4]	1.78	0.34	5.57	11.94	8.13
Securities, commodity exchanges, and other financial investment activities.....	0.65	0.74	10.04	8.12	0.70	0.23	0.47	1.94	4.04
Insurance carriers and related activities.....	0.09	0.02	0.26	0.06	0.11	0.02	0.10	0.46	0.33
Life insurance.....	0.14	[23]	[4]	0.06	0.24	[23]	0.01	[23]	[23]
Mutual property and casualty companies (Form 1120-PC).....	0.13	0.01	[4]	0.09	0.14	0.06	0.08	0.19	0.10
Stock property and casualty companies (Form 1120-PC).....	0.07	0.02	[4]	0.11	0.08	0.04	0.22	0.10	0.06
Insurance agencies and brokerages.....	2.58	[23]	0.93	33.74	4.45	1.10	1.70	4.88	6.02
Other insurance related activities (including third-party admin. of Ins., etc.).....	0.84	4.34	36.74	[4]	0.82	0.81	1.61	4.87	3.73
Funds, trusts, and other financial vehicles.....	1.03	1.51	59.13	[4]	1.07	0.01	0.01	0.55	0.53
Open-end investment funds (Form 1120-RIC).....	2.31	-	-	-	2.31	0.01	0.01	1.81	3.53
Other financial vehicles (including mortgage REIT's).....	1.04	1.51	59.13	[4]	1.08	0.08	0.16	0.55	0.53

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

Minor industry	Coefficient of variation (Percent)								
	Total income tax before credits [7]	Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]	Total assets	Net worth	Depreciable assets	Depreciation deduction
	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
Finance and insurance--continued									
Real estate and rental and leasing.....	1.93	4.80	3.66	2.38	2.12	0.33	0.94	0.65	0.98
Real estate.....	3.04	16.66	22.57	1.98	3.20	0.37	0.98	0.63	1.03
Lessors of buildings (including Equity REIT's).....	4.91	61.82	41.73	17.33	4.94	0.61	1.58	0.88	0.98
Lessors of miniwarehouses, self-storage units, and other real estate (including Equity REIT's).....	6.67	6.36	40.74	10.89	6.82	0.67	0.91	1.08	2.45
Offices of real estate agents and brokers.....	11.74	-	48.44	94.63	11.78	2.63	14.97	5.74	6.70
Other real estate activities.....	5.30	17.73	32.53	1.92	6.18	2.47	6.44	4.93	5.73
Rental and leasing services.....	2.79	8.21	0.66	15.36	2.92	0.89	3.98	2.14	1.39
Automotive equipment rental and leasing.....	6.03	[4]	5.18	[4]	6.34	1.24	3.72	2.00	1.27
Other consumer goods and general rental centers.....	0.50	[4]	[4]	-	0.52	4.72	17.99	7.23	9.42
Commercial and industrial machinery and equipment rental and leasing.....	5.37	12.86	2.35	16.60	5.67	1.41	6.56	3.88	2.52
Lessors of nonfinancial intangible assets (except copyrighted works).....	1.10	0.42	1.81	[4]	1.36	1.32	1.81	3.86	3.74
Professional, scientific, and technical services.....	0.67	0.61	1.68	2.08	0.80	0.39	1.30	1.35	1.22
Legal services.....	6.05	[4]	25.67	79.57	6.11	4.83	13.46	6.51	9.71
Accounting, tax preparation, bookkeeping, and payroll services.....	1.12	0.07	7.56	63.68	1.17	1.23	2.84	6.60	4.75
Architectural, engineering, and related services.....	1.85	1.99	3.18	1.36	2.19	1.36	2.37	3.79	2.89
Specialized design services.....	35.70	-	90.57	-	35.98	11.18	45.54	10.54	11.26
Computer systems design and related services.....	1.40	1.17	1.95	10.88	1.64	0.83	2.16	2.29	2.07
Management, scientific, and technical consulting services.....	1.63	0.71	14.54	3.61	2.14	1.44	5.54	3.82	3.67
Scientific research and development services.....	1.19	2.94	3.39	3.01	1.30	1.17	2.71	3.02	2.75
Advertising and related services.....	2.48	0.16	1.26	12.60	3.73	0.99	2.87	4.38	4.55
Other professional, scientific, and technical services.....	4.48	19.33	25.48	1.04	4.60	2.29	7.32	5.90	4.71
Management of companies (holding companies).....	0.18	0.18	0.03	2.62	0.33	0.01	0.06	0.11	0.05
Offices of bank holding companies.....	0.04	[4]	[23]	[4]	0.07	0.01	0.01	0.06	0.01
Offices of other holding companies.....	0.66	0.39	6.33	10.75	1.39	0.58	0.88	3.57	7.25
Administrative and support and waste management and remediation services.....	0.87	1.30	1.48	8.85	0.96	0.68	1.89	1.96	2.16
Administrative and support services.....	1.15	1.30	2.08	8.35	1.34	0.89	2.58	2.84	2.83
Employment services.....	1.73	7.19	[4]	[4]	1.82	2.02	3.45	5.29	5.79
Travel arrangement and reservation services.....	3.51	2.24	12.64	2.81	3.77	1.52	3.73	5.64	8.01
Other administrative and support services.....	1.54	0.84	2.72	11.40	1.89	1.25	3.97	3.40	3.29
Waste management and remediation services.....	1.28	[4]	0.36	68.17	1.31	1.36	2.11	2.91	3.59
Educational services.....	0.79	2.53	18.96	10.49	0.81	1.76	4.79	3.69	3.27
Health care and social assistance.....	0.92	1.86	2.44	7.74	0.94	0.63	4.27	1.43	1.94
Offices of health practitioners and outpatient care centers.....	2.29	64.13	20.85	24.52	2.31	1.18	8.12	2.69	3.73
Offices of physicians.....	6.13	65.62	47.89	14.06	6.20	2.69	24.69	4.56	6.00
Offices of dentists.....	16.27	-	56.73	[4]	16.27	5.93	72.23	6.86	10.07
Offices of other health practitioners.....	7.35	-	49.42	[4]	7.38	4.82	11.15	7.77	9.44
Outpatient care centers.....	1.57	[4]	[4]	90.76	1.58	1.06	3.42	4.09	2.97
Miscellaneous health care and social assistance.....	1.65	[4]	5.06	16.54	1.68	1.54	3.76	3.72	3.58
Hospitals, nursing, and residential care facilities.....	0.78	[4]	1.55	1.82	0.81	0.76	10.10	1.28	1.55
Arts, entertainment, and recreation.....	3.67	27.30	9.06	[4]	3.59	1.62	19.72	2.97	3.32
Other arts, entertainment, and recreation.....	6.54	28.81	15.77	[4]	6.56	2.77	20.64	5.13	6.22
Amusement, gambling, and recreation industries.....	3.26	2.60	9.33	[4]	3.31	2.04	29.71	3.60	3.94
Accommodation and food services.....	0.54	0.01	1.85	3.14	0.98	0.49	1.79	1.16	1.44
Accommodation.....	1.46	[4]	1.55	0.99	3.55	0.60	1.94	1.54	1.57
Food services and drinking places.....	0.58	0.01	2.01	39.71	1.02	0.83	3.03	1.72	2.13
Other services.....	3.88	0.86	2.31	15.87	4.23	1.75	4.90	3.29	3.73
Repair and maintenance.....	9.00	1.39	16.73	[4]	9.69	2.85	10.76	4.60	5.34
Automotive repair and maintenance.....	14.29	[4]	32.91	[4]	15.36	5.04	24.44	5.93	6.97
Other repair and maintenance.....	11.75	0.08	18.81	[4]	12.67	3.68	9.86	8.58	9.38
Personal and laundry services.....	3.99	1.09	1.28	17.47	4.43	2.59	7.70	5.17	5.54
Religious, grantmaking, civic, professional, and similar organizations.....	10.85	8.36	46.96	-	10.87	4.87	7.02	9.51	9.98
Not allocable.....	93.25	-	-	-	93.25	94.34	94.34	-	-

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Item	Total returns of active corporations	Size of total assets				
		Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns.....	5,824,545	994,788	3,889,921	370,940	409,100	67,655
Total assets.....	75,965,019,409	-	375,361,001	260,582,744	867,428,626	471,963,089
Cash.....	4,852,747,568	-	90,335,042	45,489,920	127,765,957	64,868,742
Notes and accounts receivable.....	12,544,481,793	-	35,071,128	34,297,423	150,209,292	88,130,058
Less: Allowance for bad debts.....	314,476,351	-	420,573	486,582	2,326,964	1,860,148
Inventories.....	1,473,962,805	-	41,331,413	32,923,986	124,861,029	79,630,422
Investments in Government obligations.....	2,500,549,942	-	61,607	86,235	1,295,485	1,557,811
Tax-exempt securities.....	1,737,692,798	-	441,056	207,831	936,909	1,483,473
Other current assets.....	5,107,369,654	-	21,102,620	17,121,106	62,537,808	33,419,304
Loans to shareholders.....	716,671,253	-	26,212,810	11,368,800	21,642,482	7,710,803
Mortgage and real estate loans.....	4,846,875,344	-	2,218,566	2,163,230	7,667,414	2,821,751
Other investments.....	27,573,505,524	-	17,359,991	17,291,939	75,727,593	51,665,503
Depreciable assets.....	9,613,451,456	-	419,191,271	194,893,028	526,514,758	229,479,213
Less: Accumulated depreciation.....	4,711,042,846	-	317,337,320	129,833,356	325,344,091	134,504,446
Depletable assets.....	628,841,094	-	923,686	417,649	1,967,932	1,924,463
Less: Accumulated depletion.....	278,707,723	-	400,443	211,636	1,015,524	814,969
Land.....	516,544,666	-	13,686,366	18,456,603	54,611,324	22,929,490
Intangible assets (amortizable).....	4,463,116,772	-	36,375,092	16,407,585	36,205,265	19,103,553
Less: Accumulated amortization.....	761,500,570	-	18,016,368	6,098,093	14,547,288	6,502,765
Other assets.....	5,454,936,230	-	7,225,146	6,087,076	18,719,244	10,920,832
Total liabilities.....	75,965,019,409	-	375,361,001	260,582,744	867,428,626	471,963,089
Accounts payable.....	5,694,185,385	-	40,327,951	26,492,914	108,078,372	58,725,965
Mortgages, notes, and bonds payable in less than one year.....	4,541,556,442	-	39,039,510	23,226,822	85,149,202	55,840,069
Other current liabilities.....	17,929,481,011	-	44,301,995	22,541,105	83,836,487	43,727,393
Loans from shareholders.....	1,114,438,693	-	127,875,919	40,981,255	91,717,098	28,721,117
Mortgages, notes, and bonds payable in one year or more.....	10,718,334,953	-	100,639,763	69,231,475	219,457,669	102,437,837
Other liabilities.....	8,683,435,932	-	13,553,957	8,379,441	33,984,241	21,629,456
Capital stock.....	3,018,667,754	-	49,044,716	21,540,995	70,336,902	43,688,553
Additional paid-in capital.....	24,109,655,430	-	116,196,307	51,858,904	171,851,443	109,435,259
Retained earnings, appropriated.....	198,497,968	-	1,542,420	1,902,804	3,372,184	926,653
Retained earnings, unappropriated [26].....	1,825,587,125	-	-140,849,610	2,678,175	21,754,096	17,561,496
Less: Cost of treasury stock.....	1,868,821,284	-	16,311,927	8,251,147	22,109,069	10,730,708
Total receipts.....	24,772,531,137	447,152,272	1,717,680,635	576,662,988	1,706,916,678	851,829,266
Business receipts.....	21,584,886,008	334,755,994	1,686,483,550	562,959,961	1,673,145,859	833,920,733
Interest.....	1,478,717,150	41,650,081	892,780	523,168	2,022,124	1,288,484
Interest on Government obligations: State and local.....	61,095,733	981,586	36,292	30,318	187,563	135,158
Rents.....	134,670,520	1,702,270	868,381	721,988	1,447,210	731,708
Royalties.....	161,592,002	3,146,265	211,005	77,858	365,829	278,880
Net short-term capital gain reduced by net long-term capital loss.....	23,413,217	354,541	72,779	10,336	193,768	60,425
Net long-term capital gain reduced by net short-term capital loss.....	60,691,991	2,227,070	983,136	623,455	1,681,543	736,466
Net gain, noncapital assets.....	69,991,196	4,239,811	2,256,438	844,833	2,679,812	1,130,701
Dividends received from domestic corporations.....	23,565,823	186,886	121,048	70,492	320,864	85,894
Dividends received from foreign corporations.....	137,247,458	31,512,417	22,991	33,418	44,488	50,131
Other receipts.....	1,036,660,040	26,395,351	25,732,236	10,767,160	24,827,617	13,410,685
Total deductions.....	23,943,764,728	415,009,728	1,652,302,883	563,514,826	1,679,584,094	841,787,745
Cost of goods sold [19].....	13,286,300,393	126,909,146	629,827,472	296,173,011	1,041,124,048	573,227,932
Inventory, beginning of year.....	1,528,458,060	20,922,722	46,923,756	35,449,925	140,535,744	91,326,297
Purchases.....	8,969,406,471	68,139,152	431,105,171	202,721,446	714,026,921	413,505,053
Cost of labor.....	846,231,413	8,701,947	71,500,350	35,727,617	107,167,997	47,250,262
Additional inventory costs (section 263A).....	86,760,618	744,638	4,337,553	1,800,770	7,796,316	4,526,226
Other costs.....	2,120,658,242	41,220,320	117,433,605	52,281,670	193,619,623	94,811,856
Less: Inventory, end of year.....	1,373,089,456	14,676,237	41,579,504	31,876,722	122,603,255	78,946,731
Compensation of officers.....	428,085,257	15,174,929	180,648,543	36,687,684	65,071,951	22,552,957
Salaries and wages.....	2,430,417,317	33,401,062	266,729,306	77,338,665	198,969,201	86,200,840
Repairs.....	162,600,239	2,228,603	15,929,845	5,902,029	12,214,692	4,547,130
Bad debts.....	379,381,535	7,480,369	2,504,231	1,575,755	6,142,142	3,140,827
Rent paid on business property.....	476,296,427	9,375,427	85,135,884	22,638,887	49,678,508	19,330,177
Taxes paid.....	473,161,532	7,226,364	51,374,541	15,495,448	35,995,237	15,583,191
Interest paid.....	1,069,664,294	25,616,649	11,341,524	5,155,363	15,647,765	8,111,360
Charitable contributions.....	13,067,133	213,413	218,569	69,914	220,050	102,310
Amortization.....	191,332,857	2,294,810	2,614,825	1,058,075	2,745,410	1,479,189
Depreciation.....	712,240,224	6,800,110	23,965,431	9,983,446	28,794,662	14,599,873
Depletion.....	21,521,952	119,167	100,333	35,446	97,893	64,591
Advertising.....	241,468,941	3,465,959	18,535,814	5,266,467	13,296,140	6,587,517
Pension, profit-sharing, etc., plans.....	166,270,002	2,125,750	13,869,745	3,080,510	6,553,377	2,893,266
Employee benefit programs.....	336,333,981	2,634,959	19,064,135	6,720,591	19,371,470	9,901,453
Domestic production activities deduction.....	14,228,154	115,199	29,796	27,711	175,490	118,078
Net loss, noncapital assets.....	102,001,864	5,515,706	1,270,686	392,583	2,187,485	1,030,187
Other deductions.....	3,439,392,627	164,312,107	329,142,203	75,913,241	181,298,572	72,316,868
Total receipts less total deductions.....	828,766,410	32,142,544	65,377,752	13,148,162	27,332,584	10,041,521
Constructive taxable income from related foreign corporations.....	151,282,736	1,954,933	*307	12,438	20,750	27,560
Net income (less deficit).....	918,953,413	33,115,892	65,341,768	13,130,283	27,165,772	9,933,923
Income subject to tax.....	894,850,255	45,444,229	6,280,017	3,273,469	11,116,234	6,206,239
Total income tax before credits [7].....	313,464,460	15,828,263	1,139,696	775,404	3,154,905	2,088,647
Income tax.....	310,112,420	15,707,623	1,190,071	774,375	3,125,133	2,063,836
Alternative minimum tax.....	3,118,447	44,988	5,972	1,198	16,837	21,458
Foreign tax credit.....	93,565,021	1,940,502	18,663	10,321	23,252	27,056
General business credit.....	13,333,942	33,776	32,002	30,486	72,637	47,717
Prior year minimum tax credit.....	1,384,446	10,617	*742	343	14,699	11,650
Total income tax after credits [2].....	204,995,622	13,839,827	1,088,201	734,254	3,042,897	2,002,226
Distributions, except Form 1120S:						
Cash and property except own stock.....	579,901,764	8,020,688	2,784,031	933,968	4,114,394	1,795,451
Corporation's own stock.....	2,617,398	*22,140	*27,875	*776	*103,177	311,238

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Item	Size of total assets--continued						
	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns.....	42,016	15,965	10,398	9,651	5,120	6,386	2,604
Total assets.....	647,860,693	560,423,177	737,471,326	1,547,193,276	1,852,957,407	7,181,228,635	61,462,549,435
Cash.....	84,709,668	61,388,297	71,010,118	109,459,235	107,621,257	310,465,440	3,779,633,891
Notes and accounts receivable.....	126,898,297	108,012,400	153,108,831	342,976,448	359,715,798	940,472,235	10,205,589,883
Less: Allowance for bad debts.....	3,709,301	3,839,819	4,759,855	9,157,609	9,172,057	26,544,330	252,199,113
Inventories.....	96,084,944	66,153,038	60,034,803	79,700,867	68,876,533	201,666,703	622,699,067
Investments in Government obligations.....	3,235,514	7,328,451	18,095,257	50,620,495	63,197,771	234,946,936	2,120,124,378
Tax-exempt securities.....	3,275,723	6,139,244	16,640,792	59,578,321	83,586,556	329,965,894	1,235,436,999
Other current assets.....	45,613,668	38,144,418	45,009,733	74,123,204	76,351,305	292,105,292	4,401,841,195
Loans to shareholders.....	7,732,281	4,872,133	3,481,802	2,791,613	2,964,615	14,692,319	613,201,594
Mortgage and real estate loans.....	5,460,371	6,390,168	16,126,154	51,464,403	78,022,616	259,560,831	4,414,979,840
Other investments.....	91,554,171	109,937,649	171,760,682	460,475,867	674,180,353	3,089,969,502	22,813,582,366
Depreciable assets.....	283,681,664	209,618,725	217,911,306	327,114,882	305,160,603	1,146,072,581	5,216,813,425
Less: Accumulated depreciation.....	163,348,634	115,404,305	115,203,182	166,621,033	150,204,710	529,545,623	2,563,696,145
Depletable assets.....	3,586,257	4,641,907	5,121,599	16,896,671	15,089,013	86,339,969	491,931,948
Less: Accumulated depletion.....	1,413,500	1,731,362	2,383,250	8,946,873	6,964,561	35,667,624	219,157,980
Land.....	24,511,528	16,094,873	16,329,507	22,446,774	20,880,286	75,874,226	230,723,689
Intangible assets (amortizable).....	31,074,334	34,767,227	55,996,949	112,302,786	140,063,015	658,252,243	3,322,568,725
Less: Accumulated amortization.....	10,492,700	9,769,911	13,144,168	23,348,476	26,267,296	129,185,113	504,128,393
Other assets.....	19,406,408	17,680,044	22,334,247	45,315,702	49,856,310	261,787,156	4,995,604,064
Total liabilities.....	647,860,693	560,423,177	737,471,326	1,547,193,276	1,852,957,407	7,181,228,635	61,462,549,435
Accounts payable.....	79,052,921	61,055,120	71,903,407	132,349,309	133,592,489	443,469,554	4,539,137,384
Mortgages, notes, and bonds payable in less than one year.....	71,743,865	48,780,162	47,603,335	64,704,507	60,409,047	223,639,693	3,821,420,229
Other current liabilities.....	71,076,321	80,293,806	149,369,463	365,935,047	429,155,816	1,191,729,649	15,447,513,929
Loans from shareholders.....	31,332,287	18,256,134	14,623,215	18,360,022	16,248,506	46,380,600	679,942,539
Mortgages, notes, and bonds payable in one year or more.....	120,806,600	96,328,414	113,273,531	198,414,695	218,900,836	919,804,790	8,559,039,344
Other liabilities.....	28,656,270	28,690,562	60,206,638	80,335,212	98,997,569	445,075,796	7,863,926,790
Capital stock.....	62,343,180	53,147,774	61,875,009	113,370,208	133,505,481	509,044,665	1,900,770,271
Additional paid-in capital.....	169,508,431	203,228,756	276,503,018	663,383,433	906,010,834	3,849,907,535	17,591,771,511
Retained earnings, appropriated.....	1,433,554	1,307,267	1,518,130	3,328,630	4,105,244	19,779,308	159,281,773
Retained earnings, unappropriated [26].....	24,049,835	-22,304,266	-48,164,475	-73,305,811	-122,472,725	-310,381,692	2,477,022,101
Less: Cost of treasury stock.....	12,142,571	8,360,553	11,239,946	19,681,976	25,495,690	157,221,261	1,577,276,435
Total receipts.....	1,048,295,114	723,251,528	691,981,529	915,709,462	882,848,142	2,708,327,325	12,501,687,197
Business receipts.....	1,024,924,103	702,665,422	658,745,126	850,661,973	803,280,934	2,419,732,143	10,033,610,211
Interest.....	2,031,086	2,934,995	7,086,642	19,326,834	27,555,315	102,248,513	1,271,157,126
Interest on Government obligations: State and local.....	258,219	394,252	919,084	2,933,604	3,750,309	13,426,140	38,043,209
Rents.....	1,378,531	1,240,698	1,775,496	4,521,315	4,508,329	15,877,346	99,897,248
Royalties.....	448,143	524,640	1,096,433	2,138,644	2,973,662	19,921,941	130,408,703
Net short-term capital gain reduced by net long-term capital loss..	202,328	481,669	332,187	806,962	1,140,504	4,228,906	15,528,811
Net long-term capital gain reduced by net short-term capital loss..	1,231,833	1,016,699	1,158,876	1,874,700	1,960,245	6,893,582	40,304,385
Net gain, noncapital assets.....	1,538,125	1,081,680	1,230,657	1,836,182	1,869,893	7,172,637	44,110,427
Dividends received from domestic corporations.....	172,476	155,405	157,889	392,321	342,468	1,098,426	20,461,654
Dividends received from foreign corporations.....	139,338	233,219	405,817	965,959	2,238,199	7,719,732	93,881,748
Other receipts.....	15,970,933	12,522,848	19,073,321	30,250,968	33,228,285	110,007,960	714,472,676
Total deductions.....	1,033,941,430	718,265,075	685,961,756	896,702,797	866,038,460	2,623,222,135	11,967,433,799
Cost of goods sold [19].....	718,410,560	493,945,983	438,049,978	554,143,067	524,982,827	1,516,954,757	6,372,541,611
Inventory, beginning of year.....	110,899,619	75,316,748	68,213,018	88,525,318	79,310,173	218,500,582	552,534,159
Purchases.....	513,376,407	354,966,545	303,313,957	390,441,448	362,162,139	1,023,745,292	4,191,902,940
Cost of labor.....	63,419,762	42,836,871	37,897,030	44,253,845	51,519,030	119,783,896	216,172,034
Additional inventory costs (section 263A).....	6,175,346	3,062,247	2,824,207	2,711,414	2,099,065	4,621,871	46,060,964
Other costs.....	116,867,271	80,160,834	79,608,279	94,822,162	79,599,666	249,470,812	920,762,146
Less: Inventory, end of year.....	95,331,290	66,125,259	60,141,497	79,811,214	67,314,925	196,815,750	517,867,071
Compensation of officers.....	20,273,563	10,897,959	9,574,363	10,428,400	7,383,703	17,320,862	32,070,344
Salaries and wages.....	103,003,636	69,300,187	72,696,807	98,567,817	89,415,744	299,247,582	1,035,546,470
Repairs.....	5,141,896	3,387,279	3,763,846	5,444,525	5,266,839	17,856,867	80,916,687
Bad debts.....	3,896,045	3,310,825	5,115,195	7,681,996	9,479,035	30,754,077	298,301,037
Rent paid on business property.....	21,563,594	14,248,336	13,558,430	18,464,718	18,389,323	53,746,774	150,166,368
Taxes paid.....	18,948,958	12,220,996	12,533,622	16,508,868	15,717,701	52,731,381	218,825,224
Interest paid.....	9,593,368	8,808,975	11,673,261	22,154,101	25,888,075	91,570,684	834,103,167
Charitable contributions.....	121,347	106,029	141,745	259,634	248,532	1,253,646	10,111,944
Amortization.....	2,508,542	2,722,320	4,086,064	7,040,441	8,997,797	29,562,974	126,222,411
Depreciation.....	19,434,206	15,864,819	17,309,856	25,697,089	24,506,282	93,214,576	432,069,873
Depletion.....	298,507	189,322	277,953	557,028	616,779	3,290,027	15,874,905
Advertising.....	7,490,780	5,707,755	6,160,291	8,842,565	8,308,932	27,617,279	130,189,442
Pension, profit-sharing, etc., plans.....	3,428,335	2,264,749	2,510,951	3,490,983	3,810,009	16,086,411	106,155,915
Employee benefit programs.....	13,206,943	9,049,921	9,964,601	13,546,959	13,234,870	44,693,372	174,944,708
Domestic production activities deduction.....	181,307	158,116	231,339	415,784	486,695	1,541,864	10,746,775
Net loss, noncapital assets.....	1,852,515	4,529,072	3,419,582	3,320,778	9,109,581	15,692,741	53,680,948
Other deductions.....	84,587,328	61,552,433	74,893,872	100,138,044	100,185,734	310,086,259	1,884,965,969
Total receipts less total deductions.....	14,353,685	4,985,453	6,019,773	16,809,682	85,105,191	534,442,398	3,821,420,229
Constructive taxable income from related foreign corporations.....	157,762	158,186	338,413	730,511	1,169,597	9,093,514	137,618,764
Net income (less deficit).....	14,253,228	4,750,386	5,439,102	16,803,572	14,228,970	80,772,564	634,017,953
Income subject to tax.....	9,865,465	8,968,021	12,208,736	20,444,964	24,838,282	91,989,958	654,214,641
Total income tax before credits [7].....	3,400,714	3,101,501	4,257,076	7,170,448	8,748,596	32,514,819	231,284,389
Income tax.....	3,349,240	3,058,487	4,200,437	7,073,408	8,654,179	32,139,264	228,776,366
Alternative minimum tax.....	39,063	34,372	48,222	89,016	80,605	322,677	2,414,039
Foreign tax credit.....	77,849	99,732	203,993	482,595	935,277	4,605,461	85,140,320
General business credit.....	66,118	95,959	99,150	201,483	258,032	1,328,782	11,067,801
Prior year minimum tax credit.....	19,514	22,405	28,365	55,175	61,626	225,892	933,418
Total income tax after credits [2].....	3,237,222	2,883,171	3,925,114	6,429,727	7,491,953	26,347,220	133,973,809
Distributions, except Form 1120S:							
Cash and property except own stock.....	4,167,142	4,145,279	5,829,255	15,802,745	15,958,473	71,769,379	444,580,959
Corporation's own stock.....	55,752	59,596	111,620	246,796	78,906	644,036	1,011,236

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Item	Total returns with net income	Size of total assets				
		Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns.....	3,148,768	442,672	2,182,773	202,668	224,424	39,365
Total assets.....	50,635,842,314	-	214,870,350	142,646,219	480,730,259	274,518,276
Cash.....	2,789,529,990	-	64,259,671	32,221,049	89,518,479	45,063,104
Notes and accounts receivable.....	7,465,368,946	-	19,998,454	21,323,880	99,555,449	60,473,391
Less: Allowance for bad debts.....	140,524,048	-	172,585	357,248	1,355,272	961,614
Inventories.....	1,025,550,974	-	21,677,549	17,960,955	77,242,904	50,212,096
Investments in Government obligations.....	1,851,530,971	-	48,024	44,357	868,787	642,513
Tax-exempt securities.....	1,371,309,371	-	208,536	138,586	519,083	799,461
Other current assets.....	3,469,305,969	-	11,134,341	8,709,601	30,987,387	18,720,973
Loans to shareholders.....	163,392,305	-	18,311,365	7,523,078	11,989,806	4,537,066
Mortgage and real estate loans.....	1,621,591,205	-	760,981	662,107	3,348,996	1,536,533
Other investments.....	21,303,373,322	-	8,582,079	8,969,149	36,891,303	25,609,230
Depreciable assets.....	5,948,682,496	-	236,157,538	104,227,727	275,485,026	127,200,907
Less: Accumulated depreciation.....	3,017,793,515	-	185,771,499	74,857,405	186,485,791	81,411,817
Depletable assets.....	288,056,973	-	529,720	241,869	1,142,873	1,070,621
Less: Accumulated depletion.....	125,576,937	-	202,084	135,585	703,399	525,408
Land.....	289,811,352	-	4,762,832	7,385,409	22,112,304	9,298,019
Intangible assets (amortizable).....	3,104,631,795	-	21,327,633	8,467,688	19,025,691	9,510,948
Less: Accumulated amortization.....	518,958,552	-	10,443,232	3,171,408	8,486,637	3,240,419
Other assets.....	3,746,559,698	-	3,701,027	3,292,409	9,073,270	5,982,672
Total liabilities.....	50,635,842,314	-	214,870,350	142,646,219	480,730,259	274,518,276
Accounts payable.....	3,642,868,632	-	19,463,125	14,059,342	65,078,493	37,801,129
Mortgages, notes, and bonds payable in less than one year.....	1,538,507,799	-	16,435,903	12,577,019	41,048,911	29,146,710
Other current liabilities.....	11,518,807,999	-	23,688,196	12,693,452	44,807,579	25,603,905
Loans from shareholders.....	312,539,673	-	35,880,243	12,054,719	29,367,838	10,104,531
Mortgages, notes, and bonds payable in one year or more.....	5,714,017,647	-	45,974,918	30,177,822	86,525,023	41,551,678
Other liabilities.....	5,588,687,225	-	4,658,606	2,743,686	14,270,644	8,081,012
Capital stock.....	2,033,269,052	-	18,909,057	8,389,411	19,926,767	12,764,472
Additional paid-in capital.....	18,592,765,790	-	28,983,766	13,703,235	47,337,328	30,696,592
Retained earnings, appropriated.....	127,641,790	-	977,785	1,438,912	2,744,997	642,265
Retained earnings, unappropriated [26].....	3,205,292,512	-	29,565,387	39,236,896	144,286,587	85,357,418
Less: Cost of treasury stock.....	1,638,555,805	-	9,666,635	4,428,274	14,663,908	7,231,435
Total receipts.....	17,946,295,437	330,791,869	1,181,058,177	403,185,530	1,191,220,323	631,790,075
Business receipts.....	15,839,436,683	248,110,972	1,157,421,918	394,040,573	1,167,277,421	618,434,639
Interest.....	808,906,739	23,872,224	596,913	342,806	1,188,911	659,687
Interest on Government obligations: State, local.....	44,750,692	492,167	12,139	11,710	73,477	64,583
Rents.....	93,165,818	704,153	447,249	569,961	714,336	416,812
Royalties.....	138,585,517	2,738,346	170,360	12,768	254,483	155,459
Net short-term capital gain reduced by net long-term capital loss.....	20,869,238	308,185	32,781	4,995	133,258	43,501
Net long-term capital gain reduced by net short-term capital loss.....	50,748,894	1,848,555	674,473	489,935	1,416,104	594,762
Net gain, noncapital assets.....	40,785,448	3,272,514	1,641,752	617,163	1,932,440	820,855
Dividends received from domestic corporations.....	16,836,290	69,037	98,491	54,726	279,523	64,039
Dividends received from foreign corporations.....	128,381,058	31,017,032	22,578	*28,154	38,543	42,743
Other receipts.....	763,829,061	18,358,684	19,939,524	7,012,739	17,911,828	10,492,996
Total deductions.....	16,428,307,762	265,492,139	1,068,131,314	373,738,658	1,118,406,587	598,380,561
Cost of goods sold [19].....	9,668,903,394	84,765,322	407,087,803	200,857,964	707,158,409	428,172,378
Inventory, beginning of year.....	1,003,944,669	11,041,508	23,264,797	18,036,711	81,806,671	55,715,625
Purchases.....	6,668,696,653	44,528,409	284,776,564	142,420,481	518,138,626	313,807,674
Cost of labor.....	599,779,848	4,682,938	44,436,370	23,608,506	74,268,790	34,736,398
Additional inventory costs (section 263A).....	71,396,935	380,350	2,764,440	673,123	5,340,526	3,603,404
Other costs.....	1,442,820,402	32,254,618	73,599,203	33,429,513	103,632,718	70,239,257
Less: Inventory, end of year.....	948,133,858	9,211,275	21,760,412	17,367,432	76,220,798	50,287,246
Compensation of officers.....	296,777,832	6,428,005	120,786,025	26,796,459	46,730,853	16,268,951
Salaries and wages.....	1,684,321,130	18,895,610	172,764,016	51,272,616	132,245,929	57,262,901
Repairs.....	99,119,933	1,169,134	10,129,827	3,663,909	8,024,548	2,959,321
Bad debts.....	130,427,776	3,627,758	1,061,911	708,072	2,505,907	1,382,563
Rent paid on business property.....	301,310,486	4,519,141	52,898,458	14,323,689	31,140,656	12,395,652
Taxes paid.....	338,875,646	4,567,827	33,840,839	10,001,735	24,349,672	10,833,882
Interest paid.....	526,090,447	12,457,736	5,952,636	2,576,809	7,583,089	3,448,240
Charitable contributions.....	12,705,597	208,215	179,698	67,425	191,119	99,990
Amortization.....	118,005,681	979,870	1,489,431	511,929	1,249,363	630,608
Depreciation.....	430,675,800	2,923,721	13,053,209	5,556,795	16,236,816	8,297,780
Depletion.....	13,486,264	22,071	31,529	25,343	77,393	40,695
Advertising.....	177,468,545	2,448,198	11,504,876	3,403,053	8,875,941	4,205,154
Pension, profit-sharing, etc., plans.....	113,117,367	1,468,541	8,819,034	2,362,528	4,889,496	2,102,409
Employee benefit programs.....	219,366,080	1,446,685	11,738,128	4,144,386	12,424,084	6,676,136
Domestic production activities deduction.....	14,198,249	114,060	28,026	26,235	159,363	117,790
Net loss, noncapital assets.....	19,020,683	1,692,116	134,250	37,096	142,145	115,747
Other deductions.....	2,264,436,853	117,758,129	216,631,619	47,442,614	114,421,804	43,370,363
Total receipts less total deductions.....	1,517,987,675	65,299,730	112,926,863	29,406,873	72,813,737	33,409,514
Constructive taxable income from related foreign corporations.....	141,629,591	1,870,752	*307	12,438	*16,441	26,224
Net income.....	1,614,866,575	66,678,315	112,915,032	29,407,601	72,756,701	33,371,155
Income subject to tax.....	891,882,387	45,440,895	6,279,956	3,272,848	11,098,387	6,198,058
Total income tax before credits [7].....	311,851,284	1,129,061	1,129,061	775,073	3,132,460	2,081,470
Income tax.....	308,901,850	15,702,735	1,179,535	774,070	3,116,173	2,060,003
Alternative minimum tax.....	2,786,226	43,621	5,972	1,198	12,668	18,598
Foreign tax credit.....	93,052,411	1,938,614	18,663	10,321	23,252	27,056
General business credit.....	13,077,780	33,521	31,992	30,510	72,624	47,695
Prior year minimum tax credit.....	1,267,044	10,617	*742	343	14,699	11,650
Total income tax after credits [2].....	204,289,207	13,825,654	1,077,665	733,899	3,020,466	1,995,070
Distributions, except Form 1120S:						
Cash and property except own stock.....	512,710,616	6,944,200	1,474,312	709,241	3,300,898	1,423,600
Corporation's own stock.....	1,583,991	*3,169	*58,434	*10	*30,956	*297,792

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

Table 3--Balance Sheet, Income Statement, and Selected Other Items, by Size of Total Assets -- Continued

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Item	Size of total assets--continued						
	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns.....	24,729	9,450	6,363	6,349	3,438	4,594	1,942
Total assets.....	382,839,209	333,288,590	452,629,515	1,045,631,493	1,273,637,404	5,560,161,189	40,474,889,810
Cash.....	58,137,178	40,658,592	46,287,927	72,019,214	69,818,046	221,500,243	2,050,046,485
Notes and accounts receivable.....	89,077,874	74,078,769	102,403,674	232,770,802	230,392,118	654,696,427	5,880,598,108
Less: Allowance for bad debts.....	1,756,449	2,250,978	2,470,411	5,034,395	5,410,504	16,318,416	104,436,176
Inventories.....	63,243,825	45,637,314	38,476,226	52,073,391	43,373,641	146,516,288	469,136,787
Investments in Government obligations.....	2,200,404	5,256,861	14,231,093	39,903,378	50,336,561	201,842,172	1,536,156,821
Tax-exempt securities.....	2,054,609	4,108,207	11,889,846	47,003,272	66,841,594	257,492,386	980,253,790
Other current assets.....	24,639,590	20,786,906	26,287,970	45,992,427	48,836,770	207,566,308	3,025,643,696
Loans to shareholders.....	4,178,034	2,540,603	1,861,229	1,545,626	2,443,454	14,765,693	93,696,352
Mortgage and real estate loans.....	2,950,239	3,754,582	10,681,403	33,337,735	56,164,731	185,460,444	1,322,933,454
Other investments.....	47,138,897	62,103,991	106,076,397	337,253,207	516,262,150	2,608,738,871	17,545,748,047
Depreciable assets.....	161,940,698	117,856,729	125,711,918	203,891,702	173,391,858	834,004,591	3,588,813,802
Less: Accumulated depreciation.....	100,620,245	69,614,535	70,645,279	109,645,960	90,926,673	412,904,749	1,634,909,563
Depletable assets.....	1,440,074	1,863,883	961,475	5,258,038	6,549,484	30,966,466	238,032,470
Less: Accumulated depletion.....	688,126	900,265	440,143	2,515,438	3,615,726	13,671,799	102,178,964
Land.....	9,429,799	6,308,759	7,304,073	12,236,702	10,295,778	46,703,553	153,974,122
Intangible assets (amortizable).....	16,691,837	16,703,812	28,511,685	70,179,895	85,516,938	481,055,244	2,347,640,424
Less: Accumulated amortization.....	6,099,959	4,562,768	6,182,654	14,314,929	14,125,066	95,444,453	352,887,028
Other assets.....	8,880,930	8,958,126	11,683,086	23,676,825	27,492,250	207,191,920	3,436,627,184
Total liabilities.....	382,839,209	333,288,590	452,629,515	1,045,631,493	1,273,637,404	5,560,161,189	40,474,889,810
Accounts payable.....	51,559,264	39,201,398	47,009,986	93,451,374	89,768,216	331,494,639	2,853,981,666
Mortgages, notes, and bonds payable in less than one year.....	40,187,692	26,982,350	25,941,849	37,044,475	29,956,259	127,496,963	1,151,689,671
Other current liabilities.....	44,159,988	48,786,820	91,992,963	240,144,972	219,190,884	814,993,035	9,892,746,206
Loans from shareholders.....	10,779,297	7,078,678	5,488,572	12,264,418	5,245,243	25,070,844	159,205,291
Mortgages, notes, and bonds payable in one year or more.....	48,564,045	39,757,549	47,952,376	97,486,150	99,900,828	557,303,299	4,618,823,960
Other liabilities.....	12,161,416	12,334,210	19,835,933	39,993,883	55,323,752	341,411,082	5,077,872,999
Capital stock.....	18,293,755	21,222,163	27,464,845	66,735,416	82,253,940	374,072,705	1,383,236,522
Additional paid-in capital.....	58,024,780	74,439,264	131,806,267	420,484,029	626,554,219	3,066,457,260	14,094,279,050
Retained earnings, appropriated.....	961,066	951,407	978,222	2,202,372	2,960,464	18,463,427	95,330,872
Retained earnings, unappropriated [26].....	106,547,227	67,931,818	61,732,050	50,114,320	22,173,943	55,449,229	2,542,897,638
Less: Cost of treasury stock.....	8,389,323	5,397,065	7,573,547	14,289,916	19,690,345	152,051,292	1,395,174,066
Total receipts.....	787,720,719	533,701,454	508,763,086	679,287,495	629,867,135	2,139,398,648	8,929,510,926
Business receipts.....	771,055,234	518,797,232	485,695,177	631,281,867	571,461,380	1,909,640,115	7,366,220,157
Interest.....	1,132,222	1,521,584	3,876,547	12,901,896	18,721,998	76,353,255	667,738,696
Interest on Government obligations: State, local.....	152,014	252,696	664,711	2,301,235	2,916,255	10,154,339	27,655,366
Rents.....	854,393	596,991	960,549	1,974,379	2,660,238	10,793,782	72,472,976
Royalties.....	362,819	257,191	789,201	2,104,038	1,977,224	16,284,143	113,479,484
Net short-term capital gain reduced by net long-term capital loss.....	174,735	465,711	318,307	729,793	1,075,225	4,083,158	13,499,588
Net long-term capital gain reduced by net short-term capital loss.....	861,022	699,494	810,655	1,462,925	1,599,866	5,299,782	34,991,321
Net gain, noncapital assets.....	1,066,809	726,809	780,402	1,219,157	1,152,331	5,124,348	22,430,867
Dividends received from domestic corporations.....	143,698	133,139	113,264	385,212	236,155	1,590,557	13,668,448
Dividends received from foreign corporations.....	124,915	186,623	336,366	862,912	1,273,992	8,565,128	85,882,073
Other receipts.....	11,792,858	10,063,985	14,417,907	24,064,082	26,792,470	91,510,040	511,471,948
Total deductions.....	744,217,434	503,651,308	475,240,064	628,563,115	577,748,308	1,946,745,266	8,127,953,009
Cost of goods sold [19].....	541,938,330	366,709,694	324,900,426	412,027,919	376,353,100	1,125,988,072	4,692,943,976
Inventory, beginning of year.....	69,702,750	49,466,600	42,262,668	54,523,499	45,102,459	152,078,620	400,942,763
Purchases.....	397,567,892	271,513,137	229,170,051	293,490,771	272,269,843	782,761,322	3,118,251,883
Cost of labor.....	44,859,346	31,268,169	27,396,597	37,895,507	33,163,671	89,944,250	153,519,306
Additional inventory costs (section 263A).....	4,539,653	2,236,677	2,054,146	1,903,608	1,568,915	3,898,781	42,433,676
Other costs.....	86,999,722	55,742,845	58,425,700	66,682,582	54,380,614	181,078,384	626,375,247
Less: Inventory, end of year.....	62,959,754	45,666,681	38,909,530	51,410,904	43,033,984	143,575,447	387,730,395
Compensation of officers.....	15,343,357	8,106,122	6,898,411	7,649,534	5,104,709	12,794,680	23,870,727
Salaries and wages.....	69,020,438	45,899,228	48,252,263	66,489,852	56,942,689	246,111,073	719,164,514
Repairs.....	3,432,727	2,138,655	2,287,837	3,540,531	3,101,444	15,946,221	42,725,779
Bad debts.....	1,592,295	1,232,869	1,339,522	2,674,700	3,381,468	11,411,274	98,509,436
Rent paid on business property.....	14,215,706	8,642,689	7,753,596	10,542,258	11,840,932	39,581,812	93,455,898
Taxes paid.....	13,318,525	8,331,051	8,645,919	11,993,194	10,119,845	43,205,729	159,667,428
Interest paid.....	4,534,712	3,924,870	5,304,036	11,719,972	12,045,761	52,970,534	403,572,053
Charitable contributions.....	119,371	101,471	138,340	252,359	243,692	1,351,551	9,752,366
Amortization.....	1,060,665	1,100,495	1,783,828	3,484,833	4,229,661	17,923,012	83,561,986
Depreciation.....	11,423,451	8,733,949	9,665,803	15,696,925	13,500,114	62,459,452	263,127,784
Depletion.....	193,273	96,327	132,582	266,018	317,789	1,313,271	10,969,973
Advertising.....	5,294,346	3,981,255	4,292,991	6,062,837	5,634,487	20,929,872	100,835,535
Pension, profit-sharing, etc., plans.....	2,645,870	1,638,728	1,914,192	2,698,557	2,676,481	15,948,472	65,953,058
Employee benefit programs.....	8,552,984	6,216,018	6,480,340	9,536,444	8,052,454	38,879,788	105,218,633
Domestic production activities deduction.....	176,923	157,864	230,476	423,551	497,359	1,736,098	10,530,507
Net loss, noncapital assets.....	123,249	164,217	238,272	697,621	536,049	2,480,971	12,658,949
Other deductions.....	51,231,211	36,475,807	44,981,230	62,806,009	62,170,274	235,713,384	1,231,434,407
Total receipts less total deductions.....	43,503,285	30,050,146	33,523,022	50,724,379	52,118,827	192,653,382	801,557,917
Constructive taxable income from related foreign corporations.....	121,629	122,863	246,021	643,311	961,570	9,480,410	128,127,626
Net income.....	43,472,900	29,920,312	33,104,332	49,066,456	50,164,142	191,979,453	902,030,177
Income subject to tax.....	9,870,148	8,977,256	12,192,067	20,697,233	24,995,594	103,429,315	639,430,628
Total income tax before credits [7].....	3,394,055	3,101,950	4,244,312	7,249,665	8,793,601	36,487,290	225,650,485
Income tax.....	3,349,472	3,061,810	4,193,308	7,160,866	8,709,439	36,142,590	223,451,847
Alternative minimum tax.....	35,143	32,153	44,530	84,219	70,149	293,006	2,144,968
Foreign tax credit.....	78,668	99,653	203,253	490,669	948,046	5,681,534	83,532,683
General business credit.....	66,116	95,987	99,401	206,162	258,021	1,490,763	10,644,990
Prior year minimum tax credit.....	19,514	22,405	28,344	55,448	66,716	289,443	747,122
Total income tax after credits [2].....	3,229,746	2,883,671	3,912,861	6,496,012	7,519,252	29,019,315	130,575,597
Distributions, except Form 1120S:							
Cash and property except own stock.....	3,289,246	3,057,749	4,878,768	14,204,148	15,130,025	70,453,273	387,845,157
Corporation's own stock.....	30,559	43,966	47,816	117,810	93,242	320,507	656,597

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries													
Number of returns.....	5,824,545	994,788	3,889,921	370,940	409,100	67,655	42,016	15,965	10,398	9,651	5,120	6,386	2,604
Total assets.....	75,965,019,409	-	375,361,001	260,582,744	867,428,626	471,963,089	647,860,693	560,423,177	737,471,326	1,547,193,276	1,852,957,407	7,181,228,635	61,462,549,435
Cash.....	4,852,747,568	-	90,335,042	45,489,920	127,765,957	64,868,742	84,709,668	61,388,297	71,010,118	109,459,235	107,621,257	310,465,440	3,779,633,891
Notes and accounts receivable.....	12,544,481,793	-	35,071,128	34,297,423	150,209,292	88,130,058	126,898,297	108,012,400	153,108,831	342,976,448	359,715,798	940,472,235	10,205,589,883
Less: Allowance for bad debts.....	314,476,351	-	420,573	486,582	2,326,964	1,860,148	3,709,301	3,839,819	4,759,855	9,157,609	9,172,057	26,544,330	252,199,113
Inventories.....	1,473,962,805	-	41,331,413	32,923,986	124,861,029	79,630,422	96,084,944	66,153,038	60,034,803	79,700,867	68,876,533	201,666,703	622,699,067
U.S. govt. obligations, total.....	2,500,549,942	-	61,607	86,235	1,295,485	1,557,811	3,235,514	7,328,451	18,095,257	50,620,495	63,197,771	234,946,936	2,120,124,378
Tax-exempt securities.....	1,737,692,798	-	441,056	207,831	936,909	1,483,473	3,275,723	6,139,244	16,640,792	59,578,321	83,586,556	329,965,894	1,235,436,999
Other current assets.....	5,107,369,654	-	21,102,620	17,121,106	62,537,808	33,419,304	45,613,668	38,144,418	45,009,733	74,123,204	76,351,305	292,105,292	4,401,841,195
Loans to shareholders.....	716,671,253	-	26,212,810	11,368,800	21,642,482	7,710,803	7,732,281	4,872,133	3,481,802	2,791,613	2,964,615	14,692,319	613,201,594
Mortgage and real estate loans.....	4,846,875,344	-	2,218,566	2,163,230	7,667,414	2,821,751	5,460,371	6,390,168	16,126,154	51,464,403	78,022,616	259,560,831	4,414,979,890
Other investments.....	27,573,505,524	-	17,359,901	17,291,939	75,727,593	51,665,503	91,554,171	109,937,649	171,760,682	460,475,867	674,180,353	3,089,969,502	22,813,582,366
Depreciable assets.....	9,613,451,456	-	419,191,271	194,893,028	526,514,758	229,479,213	283,681,664	209,618,725	217,911,306	327,114,882	305,160,603	1,146,072,581	5,753,813,425
Less: Accumulated depreciation.....	4,711,042,846	-	317,337,320	129,833,356	325,344,091	134,504,446	163,348,634	115,404,305	115,203,182	166,621,033	150,204,710	529,545,623	2,563,696,145
Depletable assets.....	628,841,094	-	923,686	417,649	1,967,932	1,924,463	3,586,257	4,641,907	5,121,599	16,896,671	15,089,013	86,339,969	491,931,948
Less: Accumulated depletion.....	278,707,723	-	400,443	211,636	1,015,524	814,969	1,413,500	1,731,362	2,383,250	8,946,873	6,964,561	35,667,624	219,157,980
Land.....	516,544,666	-	13,686,366	18,456,603	54,611,324	22,929,490	24,511,528	16,094,873	16,329,507	22,446,774	20,880,286	75,874,226	230,723,689
Intangible assets (Amortizable).....	4,463,116,772	-	36,375,092	16,407,585	36,205,265	19,103,553	31,074,334	34,767,227	55,996,949	112,302,786	140,063,015	658,252,243	3,322,568,725
Less: Accumulated amortization.....	761,500,570	-	18,016,368	6,098,093	14,547,288	6,502,765	10,492,700	9,769,911	13,144,168	23,348,476	26,267,296	129,185,113	504,128,393
Other assets.....	5,454,936,230	-	7,225,146	6,087,076	18,719,244	10,920,832	19,406,408	17,680,044	22,334,247	45,315,702	49,856,310	261,787,156	4,995,604,064
Total liabilities.....	75,965,019,409	-	375,361,001	260,582,744	867,428,626	471,963,089	647,860,693	560,423,177	737,471,326	1,547,193,276	1,852,957,407	7,181,228,635	61,462,549,435
Accounts payable.....	5,694,185,385	-	40,327,951	26,492,914	108,078,372	58,725,965	79,052,921	61,055,120	71,903,407	132,349,309	133,592,489	443,469,554	4,539,137,384
Mortgages, notes, and bonds under one year.....	4,541,556,442	-	39,039,510	23,226,822	85,149,202	55,840,069	71,743,865	48,780,162	47,603,335	64,704,507	60,409,447	223,639,693	3,821,420,229
Other current liabilities.....	17,929,481,011	-	44,301,995	22,541,105	83,836,487	43,727,393	71,076,321	80,293,806	149,369,463	365,935,047	429,155,816	1,191,729,649	15,447,513,929
Loans from shareholders.....	1,114,438,693	-	127,875,919	40,981,255	91,717,098	28,721,117	31,332,287	18,256,134	14,623,215	18,360,022	16,248,506	46,380,601	679,942,539
Mortgages, notes, bonds, one year or more.....	10,718,334,953	-	100,639,763	69,231,475	219,457,669	102,437,837	120,806,600	96,328,414	113,273,531	198,414,695	218,900,836	919,804,790	8,559,039,344
Other liabilities.....	8,683,435,932	-	13,553,957	8,379,441	33,984,241	21,629,456	28,656,270	28,690,562	60,206,638	80,335,212	98,997,569	445,075,796	7,863,926,790
Net worth.....	27,283,586,993	-	9,621,907	69,729,731	245,205,556	160,881,253	245,192,430	227,018,978	280,491,737	687,094,484	895,653,144	3,911,128,554	20,551,569,220
Total receipts.....	24,772,531,137	447,152,272	1,717,680,635	576,662,988	1,706,916,678	851,829,266	1,048,295,114	723,251,528	691,981,529	915,709,462	882,848,142	2,708,327,325	12,501,876,197
Business receipts.....	21,584,886,008	334,755,994	1,686,483,550	562,959,961	1,673,145,859	833,920,733	1,024,924,103	702,665,422	658,745,126	850,661,973	803,288,934	2,419,732,143	10,033,610,211
Interest.....	1,478,717,150	41,650,081	892,780	523,168	2,022,124	1,288,484	2,031,086	2,934,995	7,086,642	19,326,834	27,555,315	102,248,513	1,271,157,126
Interest on govt. obligations, total.....	61,095,733	981,586	36,292	30,318	187,563	135,158	258,219	394,252	919,084	2,933,604	3,750,309	13,426,140	38,043,209
Rents.....	134,670,520	1,702,270	868,381	721,988	1,447,210	1,378,531	1,240,698	1,775,496	4,521,315	4,508,329	15,877,346	99,897,248	99,897,248
Royalties.....	161,592,002	3,146,265	211,005	77,858	365,829	278,880	448,143	524,640	1,096,433	2,138,644	2,973,662	19,921,941	130,408,703
Net S-T capital gain less net LT loss.....	23,413,217	354,541	12,779	10,336	193,768	60,425	202,328	481,669	332,187	806,962	1,140,504	4,228,906	15,528,811
Net L-T capital gain less net ST loss.....	60,691,991	2,227,070	983,136	623,455	1,681,543	736,466	1,231,833	1,016,699	1,158,876	1,874,700	1,960,245	6,893,582	40,304,385
Net gain, noncapital assets.....	69,991,196	4,239,811	2,256,438	844,833	2,679,812	1,130,701	1,538,125	1,081,680	1,230,657	1,836,182	1,869,893	7,172,637	44,110,427
Other receipts.....	1,036,660,040	26,395,351	25,732,236	10,767,160	24,827,617	13,410,685	15,970,933	12,522,848	19,073,321	30,250,968	33,228,285	110,007,960	714,472,676
Total deductions.....	23,943,764,728	415,009,728	1,652,302,883	563,514,826	1,679,584,094	841,787,745	1,033,941,430	718,265,075	685,961,756	896,702,797	866,038,460	2,623,222,135	11,967,433,799
Cost of goods [19].....	13,286,300,393	126,909,146	629,827,472	296,173,011	1,041,124,048	573,227,932	718,410,560	493,945,983	438,049,978	554,143,067	524,992,827	1,516,954,757	6,372,541,611
Compensation of officers.....	428,085,257	15,174,929	180,648,543	36,687,684	65,071,951	22,552,957	20,273,563	10,897,959	9,574,363	10,428,400	7,383,703	17,320,862	32,070,344
Salaries and wages.....	2,430,417,317	33,401,062	266,729,306	77,338,665	198,969,201	86,200,840	103,003,636	69,300,187	72,696,807	98,567,817	89,415,744	299,247,582	1,035,546,470
Rent paid on business property.....	476,296,427	9,375,427	85,135,884	22,638,887	49,678,508	19,330,177	21,563,594	14,248,336	13,558,430	18,464,718	18,389,323	53,746,774	150,166,368
Taxes paid.....	473,161,532	7,226,364	51,374,541	15,495,448	35,995,237	15,583,191	18,948,958	12,220,996	12,533,622	16,508,868	15,717,701	52,731,381	218,825,224
Interest paid.....	1,069,664,294	25,616,649	11,341,524	5,155,363	15,647,765	8,111,360	9,593,368	8,808,975	11,673,261	22,154,101	25,888,075	91,570,684	834,103,167
Amortization.....	191,332,857	2,294,810	2,614,825	1,058,075	2,745,410	1,479,189	2,508,542	2,722,320	4,086,064	7,040,441	8,997,797	29,562,974	126,222,411
Depreciation.....	712,240,224	6,800,110	23,965,431	9,983,446	28,794,662	14,599,873	19,434,206	15,864,819	17,309,856	25,697,089	24,506,282	93,214,576	432,069,873
Advertising.....	241,468,941	3,465,959	18,535,814	5,266,467	13,296,140	6,587,517	7,490,780	5,707,755	6,160,291	8,842,565	8,308,932	27,617,	

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and Hunting													
Number of returns.....	138,792	16,785	81,494	19,575	18,118	1,572	792	251	104	67	17	17	**
Total assets.....	138,562,878	-	12,441,831	13,759,933	35,752,266	10,820,400	11,670,739	8,635,143	7,395,873	11,089,999	5,665,147	21,331,548	**
Cash.....	12,033,946	-	2,353,015	1,760,997	3,583,017	1,027,640	822,998	527,872	446,023	629,237	146,340	736,808	**
Notes and accounts receivable.....	12,519,627	-	307,766	422,358	1,679,532	892,254	1,358,964	1,382,861	928,720	1,518,579	884,468	3,144,124	**
Less: Allowance for bad debts.....	100,467	-	-	-	9,813	*2,178	12,507	14,365	8,559	16,657	14,266	22,121	**
Inventories.....	13,484,957	-	545,123	753,330	3,008,087	760,186	1,713,261	973,713	995,093	1,913,568	996,089	1,826,507	**
U.S. govt. obligations, total.....	212,041	-	-	-	*7,474	-	*36,383	*21	3,009	165,110	45	-	-
Tax-exempt securities.....	319,503	-	-	-	*1,601	-	*31,508	*81,797	53	203,809	-	734	**
Other current assets.....	6,469,675	-	396,845	588,302	1,494,268	362,991	494,652	544,201	462,845	727,450	265,521	1,132,601	**
Loans to shareholders.....	5,469,600	-	1,189,443	932,425	2,072,262	140,980	349,577	246,730	243,996	30,109	7,499	256,578	-
Mortgage and real estate loans.....	797,210	-	*52,085	*127,222	264,635	128,067	*67,028	*59,045	78,678	20,450	-	-	-
Other investments.....	15,274,733	-	858,985	795,800	3,308,865	1,248,100	1,465,731	1,344,756	1,008,477	1,420,808	681,628	3,141,585	**
Depreciable assets.....	116,459,732	-	24,297,740	17,893,335	33,361,068	9,606,361	6,907,179	4,100,348	4,196,331	6,878,103	3,142,003	6,077,263	**
Less: Accumulated depreciation.....	81,398,599	-	20,026,996	13,682,595	24,381,781	6,008,174	4,260,581	2,353,375	2,311,650	3,897,496	1,631,464	2,844,488	**
Depletable assets.....	4,323,344	-	*14,414	*6,704	*201,790	*54,388	257,593	490,510	296,523	440	327,402	2,673,579	**
Less: Accumulated depletion.....	384,232	-	*2,602	*5,044	*91,490	*3,326	*42,901	*28,834	79,097	39	125,760	5,140	-
Land.....	24,142,418	-	1,803,060	3,512,367	9,217,537	2,385,306	1,886,473	1,057,294	862,357	1,065,409	773,655	1,578,961	**
Intangible assets (Amortizable).....	3,609,934	-	308,664	129,919	315,177	134,151	115,422	100,832	193,117	249,897	36,050	2,026,704	**
Less: Accumulated amortization.....	598,197	-	80,483	52,004	122,743	50,770	31,396	41,859	23,208	52,463	14,601	128,670	**
Other assets.....	5,927,654	-	424,771	576,818	1,842,781	144,425	511,354	163,594	103,165	233,686	190,539	1,736,521	**
Total liabilities.....	138,562,878	-	12,441,831	13,759,933	35,752,266	10,820,400	11,670,739	8,635,143	7,395,873	11,089,999	5,665,147	21,331,548	**
Accounts payable.....	9,449,411	-	254,639	317,042	1,118,374	559,380	915,036	741,953	475,234	1,106,040	411,914	3,549,798	**
Mortgages, notes, and bonds under one year.....	16,751,879	-	2,295,849	1,459,753	4,280,278	1,623,463	1,498,052	820,103	875,130	1,163,275	618,065	2,117,912	**
Other current liabilities.....	6,526,167	-	351,898	369,247	1,106,320	646,439	721,170	576,339	392,817	866,401	219,617	1,275,919	**
Loans from shareholders.....	18,224,525	-	6,400,527	1,616,678	6,837,710	778,605	1,078,867	695,444	271,083	472,018	24,557	49,037	**
Mortgages, notes, bonds, one year or more.....	39,533,631	-	3,699,654	4,394,932	11,000,877	3,756,150	2,486,556	2,007,715	1,759,600	2,248,788	1,109,833	7,069,526	**
Other liabilities.....	4,692,573	-	772,722	247,453	1,493,651	239,542	340,507	175,025	227,322	65,871	487,908	642,571	**
Net worth.....	43,384,692	-	-1,333,458	5,354,828	9,915,056	3,216,821	4,630,551	3,618,564	3,394,687	5,167,606	2,793,253	6,626,784	**
Total receipts.....	157,203,773	3,147,831	24,549,485	16,048,154	37,901,973	12,138,091	12,197,824	7,696,022	7,874,479	13,118,708	5,890,710	16,640,496	**
Business receipts.....	140,706,381	2,828,018	20,453,922	12,555,437	33,124,009	11,180,867	11,273,017	7,158,735	7,639,385	12,585,433	5,720,250	16,187,309	**
Interest.....	336,186	4,777	29,186	37,732	96,279	23,814	21,439	13,680	14,251	12,577	10,993	71,459	**
Interest on govt. obligations, total.....	48,354	*1,217	*583	*6,091	13,324	*494	1,553	6,792	265	14,743	721	2,572	**
Rents.....	946,377	49,301	170,978	207,971	293,778	49,176	27,469	14,770	13,390	54,734	17,398	47,412	**
Royalties.....	80,131	1	*2,705	*12,422	20,441	*4,836	*922	*6,062	-	20,777	1,973	9,991	**
Net S-T capital gain less net LT loss.....	27,551	*1,461	*2,899	-	*18,142	*577	*3,772	*588	-	112	[1]	-	-
Net L-T capital gain less net ST loss.....	678,434	*19,195	85,879	71,615	178,139	17,001	98,943	*31,827	17,378	67,709	32,255	58,495	**
Net gain, noncapital assets.....	815,655	105,847	219,832	102,695	143,696	26,251	78,474	7,360	48,548	36,609	10,554	35,790	**
Other receipts.....	13,514,812	136,630	3,582,579	3,051,154	3,999,179	831,350	681,044	454,874	140,573	322,350	95,509	219,570	**
Total deductions.....	155,897,929	3,314,724	24,336,328	15,561,376	37,441,332	12,172,613	12,044,107	7,735,206	7,832,016	12,789,844	5,824,130	16,846,255	**
Cost of goods [19].....	74,794,983	1,673,553	5,402,206	3,146,116	14,836,105	5,213,346	7,650,007	5,477,885	5,078,962	9,599,991	4,275,269	12,441,543	**
Compensation of officers.....	2,957,035	56,092	1,042,504	434,808	733,160	154,821	196,202	87,470	73,945	81,881	30,232	65,919	**
Salaries and wages.....	11,516,160	110,353	2,110,992	1,400,847	3,333,330	1,353,992	829,157	402,369	457,030	593,590	245,510	678,990	**
Rent paid on business property.....	7,819,897	132,515	2,341,705	1,301,902	2,571,554	507,956	329,678	122,739	141,235	87,217	99,458	183,940	**
Taxes paid.....	2,885,743	34,403	571,166	357,824	860,986	242,754	194,522	101,773	101,652	181,199	91,711	147,753	**
Interest paid.....	3,226,686	99,304	539,876	310,914	855,486	241,026	178,923	131,413	131,147	155,142	63,142	520,312	**
Amortization.....	360,102	*3,534	20,589	5,518	23,562	12,265	12,609	12,445	63,728	19,867	57,284	128,702	**
Depreciation.....	8,164,354	127,360	1,568,300	1,340,720	2,443,182	602,204	450,426	250,804	266,759	408,992	226,274	479,331	**
Advertising.....	435,486	1,359	116,086	25,488	56,723	25,860	33,862	21,867	17,955	34,755	8,932	92,598	**
Pension, profit-sharing, stock, annuity.....	253,368	*1,091	28,579	13,654	46,541	13,520	19,883	12,721	22,036	26,681	54,577	-	**
Employee benefit programs.....	1,438,035	30,457	259,437	135,658	298,115	96,964	86,737	35,661	48,797	116,046	53,135	277,028	**
Net income (less deficit).....	1,371,793	-168,109	427,574	480,687	447,317	-35,016	152,165	-45,976	42,198	315,984	65,859	-95,891	**
Income subject to tax.....	2,237,165	104,262	283,325	252,582	454,369	136,597	191,294	75,292	80,258	334,180	81,191	243,815	-
Total income tax before credits [7].....	660,943	30,065	68,906	48,844	119,739	45,185	64,983	25,694	27,820	116,814	27,557	85,335	-
Income tax.....	653,843	30,062	63,796	48,945	119,506	44,791	64,286	25,633	27,495	116,486	27,508	85,335	-
Alternative minimum tax.....	1,935	-	203	-	*200	*394	697	*61	3	328	49	-	-
Foreign tax credit.....	10,687	*891	-	*4	*8	-	*133	-	728	25	440	8,458	-
General business credit.....	17,964	193	1,582	487	2,060	*155	*892	*1,300	919	7,644	14	2,719	-
Prior year minimum tax credit.....	3,022	-	*94	*31	*4	*686	*761	*730	-	716	-	-	-
Total income tax after credits [2].....	629,198	28,982	67,230	48,322	117,666	44,344	63,197	23,664	26,174	108,429	27,103	74,086	-

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$2,500,000,000 or more
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(13)
Mining													
Number of returns.....	38,348	5,005	23,397	3,142	3,822	1,201	802	359	195	176	73	108	70
Total assets.....	894,303,401	-	2,838,780	2,260,940	8,781,325	8,465,660	12,943,771	12,758,915	13,560,437	28,450,919	25,974,318	137,511,582	640,756,753
Cash.....	38,406,577	-	1,103,031	617,896	2,032,011	1,616,405	2,077,574	1,417,649	1,823,148	2,502,814	1,913,343	6,357,692	16,945,013
Notes and accounts receivable.....	125,478,637	-	319,721	226,861	1,254,933	1,320,276	1,485,832	1,470,514	1,183,203	2,722,215	3,056,454	9,306,721	103,131,909
Less: Allowance for bad debts.....	836,610	-	12,074	-	*5,339	10,805	21,198	11,937	30,924	23,612	44,585	225,631	450,505
Inventories.....	23,309,163	-	*58,858	*98,869	213,744	282,574	465,208	357,877	461,655	883,051	1,171,058	3,931,431	15,384,838
U.S. govt. obligations, total.....	2,666,345	-	-	-	*3,281	*63,068	*17,837	*1,367	71,542	86,637	79,623	53,357	2,289,633
Tax-exempt securities.....	350,306	-	*21,684	-	*30,135	*7,690	*131,216	*15,376	3,268	104,345	36,535	-	57
Other current assets.....	29,534,422	-	160,796	275,337	627,365	609,658	1,065,082	498,106	733,260	1,548,012	1,126,888	5,315,771	17,574,148
Loans to shareholders.....	3,030,539	-	89,364	36,195	414,240	126,419	335,491	276,063	109,945	57,852	9,680	96,366	1,478,924
Mortgage and real estate loans.....	98,532	-	-	*10,609	451	*38,007	*9,409	281	38,440	114	1,220	-	-
Other investments.....	144,192,211	-	124,993	233,043	1,156,500	1,213,855	2,263,252	2,168,283	2,367,744	4,092,376	4,275,983	19,231,008	107,065,173
Depreciable assets.....	299,627,463	-	3,883,105	1,838,105	7,254,070	4,817,964	6,808,500	5,557,821	6,332,623	10,534,097	9,061,612	59,977,049	183,562,516
Less: Accumulated depreciation.....	134,317,280	-	3,284,970	1,392,309	5,520,169	3,616,778	4,376,707	3,222,260	3,449,691	5,233,354	4,508,042	27,531,507	72,181,492
Depletable assets.....	414,904,341	-	619,213	196,820	1,087,699	1,764,513	2,837,877	3,543,311	4,108,912	15,340,959	13,860,316	73,658,295	297,886,426
Less: Accumulated depletion.....	197,254,791	-	265,322	*98,177	697,207	782,711	1,140,978	1,285,637	2,071,916	8,395,758	6,643,950	34,611,866	141,261,268
Land.....	9,352,316	-	*13,550	28,532	452,566	200,211	409,570	271,724	455,547	677,264	646,455	1,554,215	4,642,682
Intangible assets (Amortizable).....	57,664,578	-	86,078	218,394	264,420	789,238	563,154	1,250,598	1,169,453	2,108,451	1,205,827	15,997,834	34,011,131
Less: Accumulated amortization.....	16,392,497	-	82,304	60,149	142,563	508,972	311,645	372,136	446,935	563,459	166,899	3,314,795	10,422,639
Other assets.....	94,489,151	-	3,058	30,914	355,191	535,047	324,298	821,915	701,162	2,008,914	892,802	7,715,642	81,100,207
Total liabilities.....	894,303,401	-	2,838,780	2,260,940	8,781,325	8,465,660	12,943,771	12,758,915	13,560,437	28,450,919	25,974,318	137,511,582	640,756,753
Accounts payable.....	76,452,480	-	188,506	152,879	1,371,546	1,143,705	1,353,491	1,115,677	967,074	1,745,305	1,735,817	5,188,128	61,790,352
Mortgages, notes, and bonds under one year.....	17,903,144	-	275,445	128,085	526,385	541,538	695,967	1,115,491	540,371	1,584,889	267,444	4,002,457	138,451,965
Other current liabilities.....	48,740,155	-	221,763	239,388	961,403	620,550	775,047	775,129	757,545	1,633,683	1,510,999	6,757,854	34,486,794
Loans from shareholders.....	9,758,875	-	600,466	*560,679	355,136	347,547	517,946	683,380	782,252	1,346,336	601,345	1,867,099	2,096,690
Mortgages, notes, bonds, one year or more.....	194,492,147	-	520,743	293,141	1,673,248	1,107,785	1,638,305	2,413,165	2,791,213	5,900,964	5,813,047	33,888,570	108,451,965
Other liabilities.....	149,101,471	-	117,645	219,316	228,977	364,231	619,894	722,749	1,116,122	2,931,395	2,131,497	21,037,310	119,612,334
Net worth.....	397,855,129	-	914,212	667,452	3,664,630	4,340,303	7,343,121	6,233,324	6,605,861	13,308,347	13,914,169	64,770,164	276,093,545
Total receipts.....	355,442,321	5,310,252	9,367,795	3,422,982	9,743,757	8,246,511	7,658,219	7,426,579	6,819,322	12,871,540	9,571,782	50,034,535	224,969,047
Business receipts.....	315,107,700	4,580,144	9,008,845	3,229,996	9,071,689	7,686,481	6,934,376	6,843,631	6,255,034	11,461,833	8,323,287	44,668,405	197,043,980
Interest.....	3,452,681	66,519	5,518	4,683	29,942	45,405	32,697	28,676	17,056	58,605	58,858	332,788	2,771,935
Interest on govt. obligations, total.....	55,295	6	*1,522	*116	*780	1,449	9,962	1,331	5,472	11,240	1,455	18,891	3,072
Rents.....	2,869,221	2,777	*20,309	*130,249	59,999	60,332	45,564	8,193	17,818	7,564	27,308	182,609	2,306,499
Royalties.....	1,879,292	21,246	*69,552	*4,101	51,451	68,351	100,596	22,265	22,250	38,540	7,619	176,395	1,296,925
Net S-T capital gain less net LT loss.....	55,089	-	-	*312	*27	-	*11,124	*2,053	2,041	4,138	27,513	730	7,151
Net L-T capital gain less net ST loss.....	2,406,981	*97,089	*4,930	*16,679	79,548	*17,874	78,009	203,342	35,190	117,773	454,834	254,538	1,047,174
Net gain, noncapital assets.....	3,009,937	131,959	19,389	*8,723	164,770	29,356	73,639	93,885	21,895	180,996	171,542	179,364	1,934,419
Other receipts.....	21,709,614	408,118	237,535	26,079	266,867	333,637	367,035	211,344	427,947	978,730	472,689	4,064,055	13,915,580
Total deductions.....	349,477,983	4,889,681	8,709,801	3,003,173	9,540,650	7,755,365	7,622,338	8,025,580	7,055,946	13,716,965	9,091,226	52,078,348	217,988,909
Cost of goods [19].....	165,264,843	1,926,479	3,870,626	798,489	4,488,739	3,986,795	3,777,806	3,381,487	3,265,675	6,230,388	4,079,833	22,384,853	107,073,673
Compensation of officers.....	3,947,706	53,281	621,087	230,332	504,183	236,384	188,592	130,777	120,993	208,389	115,269	340,629	1,197,791
Salaries and wages.....	18,570,089	465,087	1,119,201	379,731	877,989	613,786	630,075	634,815	546,681	908,706	460,622	2,808,481	9,124,916
Rent paid on business property.....	7,230,339	154,641	146,037	173,751	332,676	176,672	212,350	191,503	126,757	280,026	129,537	1,012,913	4,293,477
Taxes paid.....	8,496,592	155,799	278,774	102,619	323,540	328,249	276,172	234,479	228,488	329,463	188,896	1,401,266	4,648,847
Interest paid.....	15,651,813	163,262	63,869	42,486	181,475	87,388	134,161	287,105	234,807	470,008	437,222	2,738,059	10,811,970
Amortization.....	7,345,204	56,999	*3,452	*13,886	80,978	44,907	74,727	168,164	109,851	471,160	388,135	2,406,711	3,526,233
Depreciation.....	32,621,743	718,845	283,632	138,423	600,704	373,946	619,414	668,015	742,035	1,278,581	1,077,874	6,620,207	19,500,070
Advertising.....	235,147	2,501	23,169	6,768	21,759	16,505	12,796	11,904	7,199	11,734	7,722	35,523	77,566
Pension, profit-sharing, stock, annuity.....	2,376,963	48,700	64,566	33,468	50,944	41,871	27,276	33,403	21,219	75,139	37,448	322,161	1,620,770
Employee benefit programs.....	4,536,737	74,922	39,583	37,013	135,339	116,680	112,835	147,515	117,287	202,597	144,772	835,723	2,572,473
Net income (less deficit).....	8,879,260	421,310	656,473	419,693	202,327	489,697	25,920	-600,304	-233,872	-856,665	499,067	-1,895,075	9,750,691
Income subject to tax.....	24,126,394	855,036	61,895	182,268	192,478	98,927	163,105	129,056	463,171	980,598	1,393,405	19,662,791	19,662,791
Total income tax before credits [7].....	8,707,927	300,222	15,138	3,076	62,561	34,696	56,505	45,823	38,939	167,477	349,467	546,884	7,087,139
Income tax.....	8,420,561	298,177	15,138	3,076	61,060	33,257	55,220	44,050	36,879	160,742	342,792	487,603	6,882,568
Alternative minimum tax.....	287,208	*1,476	-	-	*1,502	*1,439	*1,182	*1,752	1,966	7,557	6,635	59,281	204,418
Foreign tax credit.....	4,726,012	-	[1]	-	*13	-	*2	*7,555	10,204	19,783	214,533	178,794	4,295,122
General business credit.....	46,154	[1]	-	-	233	59	28	*311	144	281	1,087	1,508	42,494
Prior year minimum tax credit.....	104,942	2,200	-	-	*1,872	-	*292	*278	805	3,654	13,266	24,902	57,674
Total income tax after credits [2].....	3,830,820	298,022	15,132	3,076	60,443	34,634	56,180	37,679	27,786	143,758	120,581	341,680	2,691,950

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities													
Number of returns.....	6,072	1,008	3,096	755	606	184	99	53	47	45	34	53	91
Total assets.....	1,554,187,609	-	402,401	509,513	1,604,968	1,221,197	1,650,361	1,846,285	3,386,435	7,065,923	12,779,651	63,284,259	1,460,436,615
Cash.....	36,507,304	-	68,701	200,143	399,845	79,702	176,487	133,229	343,050	544,146	1,061,868	2,656,994	30,843,139
Notes and accounts receivable.....	104,973,184	-	*38,385	*40,865	143,149	87,992	162,195	320,154	680,756	601,536	1,136,946	4,270,937	97,490,269
Less: Allowance for bad debts.....	4,031,879	-	-	-	*3,362	*24	*8,869	*7,111	29,308	28,268	167,783	179,475	3,607,680
Inventories.....	32,497,417	-	*6,273	*24,860	*6,745	*16,507	84,414	34,789	54,731	96,212	657,626	2,077,766	29,437,493
U.S. govt. obligations, total.....	2,819,584	-	-	-	-	-	-	-	210	7,418	-	176,473	2,635,483
Tax-exempt securities.....	*569,861	-	-	-	-	-	*186	-	100	-	-	556,283	13,292
Other current assets.....	74,469,900	-	*5,134	*42,497	60,956	38,579	67,849	139,046	303,281	279,433	728,832	3,625,386	69,178,907
Loans to shareholders.....	70,374	-	*4,174	*688	*42,704	*491	*962	*756	2,580	-	12,045	5,400	575
Mortgage and real estate loans.....	*2,867,433	-	-	-	-	*4,274	-	-	-	4,019	81,756	-	2,777,384
Other investments.....	149,900,999	-	*2,949	*14,761	*43,197	*71,990	236,940	274,604	606,714	1,371,388	1,646,875	5,970,145	138,661,435
Depreciable assets.....	1,252,578,357	-	711,791	416,596	1,234,952	1,220,975	1,282,218	1,195,122	2,037,346	4,641,742	8,167,594	48,725,838	1,182,944,182
Less: Accumulated depreciation.....	402,456,054	-	437,911	267,336	618,748	506,596	499,000	459,718	870,496	1,501,066	3,080,512	14,808,598	379,406,075
Depletable assets.....	12,366,640	-	-	[1]	-	*1,491	*54,523	-	1,185	106,031	6,512	51,166	12,145,729
Less: Accumulated depletion.....	4,173,539	-	*3	-	-	*1,444	-	-	663	1,529	4,620	13,271	4,152,010
Land.....	4,298,055	-	*2,556	*35,976	33,268	*78,503	32,113	49,311	26,029	126,648	96,253	459,759	3,357,639
Intangible assets (Amortizable).....	64,514,206	-	*295	*279	*22,110	*120,292	20,369	90,506	402,735	343,252	748,860	3,090,512	59,674,997
Less: Accumulated amortization.....	7,219,907	-	*235	-	*2,878	*6,719	7,008	22,975	95,556	67,619	132,483	606,300	6,278,135
Other assets.....	233,635,675	-	*289	*184	243,030	*15,182	46,982	98,572	-76,259	542,579	1,819,881	7,225,244	223,719,991
Total liabilities.....	1,554,187,609	-	402,401	509,513	1,604,968	1,221,197	1,650,361	1,846,285	3,386,435	7,065,923	12,779,651	63,284,259	1,460,436,615
Accounts payable.....	64,653,075	-	*55,648	*11,658	72,878	40,739	101,364	259,227	292,888	421,241	1,428,509	3,984,442	57,984,481
Mortgages, notes, and bonds under one year.....	70,124,440	-	*12,633	*549	*80,776	94,632	65,426	63,345	159,853	171,516	469,535	3,861,485	65,144,690
Other current liabilities.....	94,415,241	-	94,172	*36,690	80,338	31,170	106,857	580,564	362,067	360,072	1,188,705	4,221,248	87,353,357
Loans from shareholders.....	2,494,723	-	*49,606	*101,537	*18,029	*133,263	42,200	76,899	42,200	[1]	170,033	1,887,434	1,887,434
Mortgages, notes, bonds, one year or more.....	542,049,327	-	*162,383	*57,129	673,234	405,447	281,578	544,425	1,444,474	2,398,052	5,382,431	21,871,569	508,828,605
Other liabilities.....	402,040,553	-	*28,888	*9,209	178,996	363,637	370,260	337,567	14,950,577	936,813	2,703,117	11,260,784	370,900,706
Net worth.....	378,410,250	-	40,050	344,671	417,208	267,544	591,613	54,062	-13,865,624	2,701,331	1,607,353	17,914,698	368,337,342
Total receipts.....	605,048,450	2,074,283	965,825	555,227	657,455	682,791	839,815	3,255,960	2,830,825	5,449,330	8,037,176	39,186,350	540,513,413
Business receipts.....	570,638,816	1,889,879	677,104	546,594	644,985	649,957	751,088	3,118,667	2,607,622	5,146,918	7,743,790	37,434,856	509,427,356
Interest.....	5,811,149	4,803	*239,849	*2,610	2,258	460	11,783	9,040	39,728	39,030	54,167	243,688	5,163,731
Interest on govt. obligations, total.....	101,245	202	-	-	-	-	*450	*156	47	491	4,043	13,937	81,919
Rents.....	2,208,103	*11,809	*391	*3,062	*1,931	*1,483	*390	*3,046	3,621	3,652	18,939	30,598	2,129,182
Royalties.....	53,192	-	-	[1]	-	-	-	*48	100	3,854	721	23,834	24,633
Net S-T capital gain less net LT loss.....	215,502	-	-	-	-	-	-	*6,586	*[1]	[1]	43	64,582	144,291
Net L-T capital gain less net ST loss.....	2,809,087	*12,496	*36,865	44	-	-	*32,134	*44,314	8,523	85,022	4,254	74,622	2,510,813
Net gain, noncapital assets.....	3,162,515	*19,445	*3,653	[1]	*303	*5	*30,544	*9,993	82	869	1,067	62,838	3,033,716
Other receipts.....	19,580,533	135,648	*7,962	*2,917	7,978	30,882	6,346	69,987	142,836	169,260	208,290	1,228,566	17,569,860
Total deductions.....	608,882,998	2,367,433	931,929	502,128	772,369	743,891	849,007	3,184,561	2,814,078	5,219,568	8,579,190	40,442,770	542,476,074
Cost of goods [19].....	324,957,989	583,463	*202,610	*103,522	274,950	314,162	477,832	2,637,893	1,533,812	3,956,256	6,238,078	28,105,813	280,529,598
Compensation of officers.....	1,938,703	*72,875	*37,678	*43,507	*30,315	*20,126	13,130	24,108	23,763	24,863	37,577	152,931	1,457,831
Salaries and wages.....	25,427,931	44,317	*63,829	*106,734	63,584	51,647	56,553	94,769	154,495	122,456	262,153	1,055,116	23,352,278
Rent paid on business property.....	4,509,640	6,161	17,494	*20,995	14,077	26,468	5,412	22,560	14,904	44,917	38,602	249,390	4,048,659
Taxes paid.....	21,907,661	44,060	18,459	34,826	15,527	34,481	22,500	41,896	40,600	62,112	115,146	717,603	20,760,452
Interest paid.....	34,042,977	511,117	*238,923	3,871	25,630	20,469	45,453	34,155	64,970	132,756	363,465	1,159,026	31,443,142
Amortization.....	6,501,141	169,541	*393	-	*1,650	*3,102	6,982	4,599	24,065	22,398	57,183	246,480	5,964,748
Depreciation.....	64,974,397	301,392	36,006	25,243	66,562	79,252	68,735	45,197	99,091	254,260	345,241	2,596,888	61,056,529
Advertising.....	593,035	*2,591	*507	*1,106	*836	*920	2,650	3,872	1,446	5,810	6,945	36,845	529,508
Pension, profit-sharing, stock, annuity.....	7,653,625	*2,475	*13,094	*797	*4,812	*2,151	6,810	*2,423	35,041	18,068	17,433	222,983	7,327,537
Employee benefit programs.....	7,977,892	4,631	*13,278	*3,245	5,676	13,197	18,788	16,996	36,671	28,754	50,447	249,172	7,537,036
Net income (less deficit).....	-3,580,990	-293,352	33,896	53,099	-114,914	-61,101	-9,643	71,243	16,701	229,271	-546,057	-1,270,110	-1,690,023
Income subject to tax.....	16,760,242	*33,834	*1,585	310	*9,915	77	*20,471	52,376	86,462	88,500	46,510	600,607	15,819,595
Total income tax before credits [7].....	5,960,423	10,729	*454	100	*2,714	27	*7,547	18,538	29,701	32,512	17,481	212,264	5,628,357
Income tax.....	5,859,516	*10,553	*238	100	*2,541	27	*6,868	18,024	29,682	30,131	15,856	209,799	5,535,698
Alternative minimum tax.....	98,835	-	*216	-	*173	-	679	*282	19	2,381	1,624	2,161	91,299
Foreign tax credit.....	*133,033	-	-	-	-	-	-	*2,720	-	-	-	1,233	129,080
General business credit.....	411,353	-	-	32	*71	-	695	-	39	1,835	-	9,283	399,398
Prior year minimum tax credit.....	46,805	-	-	-	-	-	*323	*135	1,104	3,813	139	2,528	38,764
Total income tax after credits [2].....	5,369,232	10,729	*454	68	*2,643	27	*6,529	15,683	28,558	26,864	16,109	200,452	5,061,116

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction													
Number of returns.....	742,436	135,939	487,508	46,649	55,115	9,619	5,249	1,305	580	284	96	76	16
Total assets.....	679,234,441	-	45,548,649	33,119,686	119,217,458	65,773,650	79,622,226	44,600,365	40,332,538	42,661,015	39,720,773	73,798,069	94,840,013
Cash.....	112,228,620	-	10,830,254	6,848,873	17,966,103	11,056,478	14,038,575	7,979,410	7,762,048	7,387,799	5,745,453	10,641,217	11,972,408
Notes and accounts receivable.....	156,609,493	-	7,007,818	6,423,864	28,495,975	17,775,473	23,703,437	12,022,334	11,026,041	9,961,108	9,396,776	10,834,982	19,961,684
Less: Allowance for bad debts.....	1,463,114	-	58,594	22,654	172,701	152,275	208,581	122,025	114,577	110,167	218,419	166,532	116,591
Inventories.....	84,343,967	-	4,022,548	4,733,329	16,571,815	10,012,309	9,979,135	4,998,958	4,598,294	4,390,533	3,283,951	9,270,177	12,482,919
U.S. govt. obligations, total.....	2,328,601	-	*480	*9,066	*51,900	*55,286	*42,387	*40,988	104,668	172,365	32,934	106,334	1,712,194
Tax-exempt securities.....	1,277,926	-	*420	*83,536	90,513	244,020	167,733	230,804	18,986	165,574	227,863	48,198	48,198
Other current assets.....	70,941,349	-	3,375,159	3,346,721	17,108,731	8,752,733	8,975,467	4,321,801	4,338,303	4,559,122	4,229,422	6,573,724	5,360,165
Loans to shareholders.....	10,633,354	-	4,256,728	1,405,680	2,455,923	973,630	532,136	276,989	283,160	232,407	109,927	104,851	1,923
Mortgage and real estate loans.....	4,079,938	-	257,783	226,217	724,848	283,295	301,027	319,450	196,158	237,276	211,726	397,206	924,952
Other investments.....	73,400,033	-	1,086,986	1,279,766	7,698,954	3,992,899	5,600,595	4,388,427	3,419,908	4,884,782	3,363,940	11,807,904	25,875,872
Depreciable assets.....	278,325,579	-	68,577,639	25,491,023	55,754,666	23,675,672	27,353,186	15,672,207	11,900,230	13,114,665	10,274,678	16,056,227	10,455,386
Less: Accumulated depreciation.....	185,333,384	-	56,796,954	19,181,456	38,598,410	15,107,306	17,108,569	8,967,607	6,699,092	6,690,524	4,576,490	6,314,625	5,292,350
Depletable assets.....	1,744,137	-	*25,847	*24,574	137,588	*4,747	*70,282	56,838	28,236	189,251	83,668	642,300	480,807
Less: Accumulated depletion.....	516,103	-	*9,699	*19,683	*13,745	*1,967	*22,861	10,634	12,516	51,848	13,366	242,596	117,187
Land.....	29,453,691	-	1,905,916	1,605,183	6,825,999	3,139,015	3,629,494	1,685,940	1,362,213	1,631,288	1,618,353	4,718,736	1,331,554
Intangible assets (Amortizable).....	22,798,566	-	1,153,530	415,706	935,658	204,039	557,727	613,311	684,399	1,871,023	4,535,100	5,834,038	5,994,035
Less: Accumulated amortization.....	4,452,438	-	576,876	97,195	296,515	69,324	168,892	199,697	140,845	316,273	569,437	700,937	1,316,446
Other assets.....	22,834,226	-	489,664	630,392	3,487,131	1,088,432	2,103,661	1,355,944	1,365,106	1,179,222	2,046,985	4,007,198	5,080,491
Total liabilities.....	679,234,441	-	45,548,649	33,119,686	119,217,458	65,773,650	79,622,226	44,600,365	40,332,538	42,661,015	39,720,773	73,798,069	94,840,013
Accounts payable.....	100,951,379	-	5,382,851	4,616,480	16,473,016	11,490,703	14,505,116	7,014,134	7,833,645	6,821,169	4,742,113	8,787,649	13,284,504
Mortgages, notes, and bonds under one year.....	60,735,361	-	5,661,623	3,399,956	15,209,919	6,611,484	7,665,905	4,260,668	3,110,788	3,247,824	1,450,504	7,668,959	2,447,731
Other current liabilities.....	94,239,663	-	4,956,012	3,202,827	13,893,171	8,307,515	11,409,105	7,124,920	6,203,229	6,712,120	6,127,590	7,866,949	18,436,226
Loans from shareholders.....	39,324,598	-	11,291,824	4,983,710	10,923,390	4,286,455	3,612,764	1,769,243	1,025,359	426,274	596,993	405,609	2,975
Mortgages, notes, bonds, one year or more.....	140,022,029	-	10,772,683	5,624,953	20,524,437	11,710,646	13,526,313	7,765,673	6,573,226	8,805,960	8,789,140	17,609,715	28,319,283
Other liabilities.....	28,185,420	-	1,171,479	780,645	4,361,643	1,720,844	1,707,213	1,545,510	1,543,717	2,284,133	2,315,001	6,777,661	3,977,573
Net worth.....	215,775,992	-	6,312,177	10,511,116	37,831,881	21,646,002	27,195,810	15,120,217	14,042,575	14,363,534	15,699,432	24,681,527	28,371,721
Total receipts.....	1,175,201,756	21,983,956	224,609,696	80,964,641	217,783,362	116,123,699	134,959,606	71,045,687	64,753,522	58,531,002	46,166,318	66,881,823	71,398,442
Business receipts.....	1,157,122,208	21,335,915	222,789,666	80,201,693	215,405,485	114,978,626	134,054,644	70,271,346	64,003,939	57,183,976	44,515,767	64,127,108	68,254,043
Interest.....	1,573,632	16,269	50,629	49,379	157,713	67,059	70,290	45,769	46,884	54,492	128,804	516,539	369,804
Interest on govt. obligations, total.....	214,475	32,609	*919	4,178	26,132	8,829	25,488	21,414	22,007	22,093	13,850	57,719	1,236
Rents.....	1,259,039	44,274	90,171	52,675	122,461	79,688	121,912	66,595	82,949	104,119	66,902	385,619	41,672
Royalties.....	124,286	-	*936	*274	*2,114	*635	*16,020	*3,939	17,586	7,455	1,892	34,105	39,331
Net S-T capital gain less net LT loss.....	24,282	44	*364	*495	8,483	*1,546	3,522	*1,815	413	3,610	1,789	1,677	523
Net L-T capital gain less net ST loss.....	718,363	125,119	17,779	57,775	51,678	43,561	10,971	52,547	24,788	14,795	5,037	268,878	45,434
Net gain, noncapital assets.....	1,981,210	185,561	371,759	156,003	448,856	160,103	142,547	103,444	67,512	83,963	57,655	149,468	54,339
Other receipts.....	12,103,357	241,487	1,285,733	440,764	1,549,206	779,596	509,605	473,520	480,719	1,050,824	1,373,672	1,351,802	2,566,431
Total deductions.....	1,159,655,313	22,692,724	217,733,908	80,263,227	214,463,621	113,472,494	131,635,105	69,497,157	63,150,552	57,066,785	44,711,878	68,804,052	76,163,811
Cost of goods [19].....	872,325,328	12,439,874	125,187,239	54,291,251	163,415,910	92,055,208	109,575,401	58,265,741	54,031,667	48,066,795	35,816,406	55,763,683	63,416,153
Compensation of officers.....	38,596,212	914,246	15,661,992	3,919,801	7,740,538	2,945,270	2,906,627	1,241,400	931,171	734,077	591,951	505,285	503,855
Salaries and wages.....	66,495,175	1,117,792	22,602,302	6,259,203	11,255,207	5,085,222	5,035,264	2,485,638	2,236,482	2,258,867	2,285,344	3,038,894	2,834,960
Rent paid on business property.....	21,832,072	500,520	5,497,294	2,151,673	4,265,179	2,188,595	2,073,378	1,148,888	817,320	811,003	711,266	838,418	828,539
Taxes paid.....	19,882,523	416,041	5,964,180	1,752,338	3,863,058	1,564,648	1,764,985	826,086	711,995	664,039	727,751	1,010,182	617,219
Interest paid.....	9,583,602	267,982	1,513,234	592,739	1,511,532	667,227	759,022	450,527	347,850	476,744	559,875	1,572,795	864,074
Amortization.....	1,458,734	48,307	149,848	32,795	52,444	35,180	53,587	34,020	64,893	103,143	194,754	316,453	373,309
Depreciation.....	19,207,244	316,183	3,972,176	1,285,569	3,692,471	1,824,177	1,985,634	1,264,266	913,052	1,102,309	942,481	1,215,510	693,415
Advertising.....	4,002,668	114,426	1,691,732	444,324	672,394	196,392	212,945	113,429	86,679	76,949	69,382	152,699	171,317
Pension, profit-sharing, stock, annuity.....	4,062,420	21,696	682,158	274,244	844,985	609,554	563,305	194,332	200,067	183,765	128,131	218,815	141,367
Employee benefit programs.....	14,529,237	89,127	3,216,781	1,071,449	3,097,523	1,643,000	2,122,779	896,372	631,887	416,976	488,876	552,417	302,051
Net income (less deficit).....	15,557,288	-741,377	6,875,177	697,236	3,293,609	2,642,428	3,299,814	1,528,008	1,582,399	1,443,965	1,441,971	-1,952,770	-4,553,172
Income subject to tax.....	9,786,276	430,042	798,460	460,150	1,371,580	845,131	781,204	454,112	529,812	581,422	819,978	1,124,546	1,589,839
Total income tax before credits [7].....	3,132,973	136,296	121,998	95,103	421,092	287,462	268,549	159,681	187,173	204,696	291,895	398,198	560,831
Income tax.....	3,085,131	134,776	127,286	94,523	416,271	280,594	264,099	154,532	182,402	201,570	286,148	386,487	556,444
Alternative minimum tax.....	17,986	*167	3,133	-	4,642	1,745	4,642	1,557	3,043	1,228	692	1,779	-
Foreign tax credit.....	160,639	3,272	*1	-	*289	*8	*272	*540	4,837	2,734	1,765	27,391	119,530
General business credit.....	49,297	85	768	4,906	3,564	1,944	4,295	5,556	1,632	3,124	1,255	17,993	4,175
Prior year minimum tax credit.....	18,411	-	*206	*150	5,970	1,695	*996	1,163	1,811	3,427	51	-	-
Total income tax after credits [2].....	2,904,626	132,939	121,023	90,047	411,269	283,814	261,040	152,589	179,541	197,026	285,448	352,763	437,126

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$25,000,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of returns.....	259,859	31,784	143,644	20,926	39,348	9,366	7,021	2,947	1,775	1,310	606	749	382
Total assets.....	10,497,317,882	-	18,689,180	14,981,505	88,628,757	66,417,782	108,480,449	103,533,831	126,194,100	211,205,356	242,778,069	892,847,212	8,623,561,639
Cash.....	416,869,494	-	3,343,220	2,549,482	13,238,309	8,357,256	13,975,722	10,954,277	13,330,514	19,457,443	18,792,204	61,561,300	251,309,766
Notes and accounts receivable.....	2,168,961,905	-	3,836,620	3,744,214	20,566,124	14,081,243	23,536,344	21,362,401	22,915,441	34,566,380	37,619,884	119,548,454	1,867,184,801
Less: Allowance for bad debts.....	28,613,284	-	22,896	15,326	224,325	240,453	558,761	728,744	650,431	1,196,617	1,146,124	3,866,521	19,963,086
Inventories.....	547,716,069	-	3,234,633	2,995,954	19,712,394	16,456,610	24,553,694	21,454,050	22,567,469	33,835,649	32,023,962	85,347,843	285,533,812
U.S. govt. obligations, total.....	6,285,450	-	*12,869	-	*16,747	*39,386	127,763	194,025	77,408	399,621	351,046	871,953	4,194,631
Tax-exempt securities.....	8,893,568	-	-	*562	*34,971	*18,043	160,906	194,620	192,417	316,053	452,541	2,651,959	4,871,497
Other current assets.....	522,321,983	-	938,675	548,295	3,625,251	2,589,132	4,789,064	5,613,687	7,062,717	12,882,790	16,835,147	57,008,903	410,428,323
Loans to shareholders.....	85,513,613	-	1,004,896	476,615	1,503,252	646,805	896,017	578,574	336,778	548,920	768,891	2,334,044	76,418,822
Mortgage and real estate loans.....	3,816,368	-	*92,888	*40,123	337,012	*4,330	58,897	81,289	100,093	21,884	33,621	26,917	3,019,313
Other investments.....	3,336,121,860	-	442,649	666,002	3,854,333	4,040,132	5,999,681	6,989,853	11,382,616	22,957,383	34,452,481	162,311,959	3,083,024,772
Depreciable assets.....	2,696,426,989	-	26,304,779	16,550,539	79,895,356	48,998,554	77,144,842	68,232,751	73,657,655	116,329,248	105,424,914	380,179,958	1,703,708,394
Less: Accumulated depreciation.....	1,545,325,951	-	21,978,340	13,670,704	59,930,127	33,201,957	51,196,525	42,726,108	44,587,538	68,844,851	60,880,831	213,860,712	934,448,258
Depletable assets.....	140,127,082	-	*7,651	-	*9,081	*4,187	85,160	390,778	284,124	929,077	710,521	8,023,741	129,682,763
Less: Accumulated depletion.....	64,958,666	-	*5,322	-	*2,649	51	24,391	347,311	72,961	330,581	120,108	496,027	63,559,265
Land.....	59,726,811	-	223,513	346,775	1,644,551	1,018,608	1,730,636	1,752,787	2,073,590	3,090,698	2,569,034	10,003,267	35,273,152
Intangible assets (Amortizable).....	1,529,788,286	-	1,605,360	682,863	4,302,368	2,895,216	6,303,262	8,656,531	16,983,048	33,792,137	52,316,445	189,474,064	1,212,776,992
Less: Accumulated amortization.....	280,561,346	-	701,285	282,057	1,819,478	955,852	2,048,789	2,300,430	4,097,798	6,897,660	9,981,668	31,906,075	219,660,253
Other assets.....	894,207,648	-	349,271	348,167	1,865,587	1,666,594	2,946,728	3,180,802	4,638,957	9,347,782	12,466,112	63,632,186	793,765,463
Total liabilities.....	10,497,317,882	-	18,689,180	14,981,505	88,628,757	66,417,782	108,480,449	103,533,831	126,194,100	211,205,356	242,778,069	892,847,212	8,623,561,639
Accounts payable.....	1,354,651,669	-	3,910,061	1,996,171	13,625,085	8,728,577	14,277,278	13,177,911	13,860,736	23,141,055	22,674,497	83,631,634	1,155,628,666
Mortgages, notes, and bonds under one year.....	733,540,861	-	2,696,526	1,630,563	9,480,158	6,316,360	10,538,854	9,582,269	10,192,964	12,859,587	11,399,966	42,687,165	616,156,450
Other current liabilities.....	1,000,481,234	-	2,085,200	974,843	8,823,191	5,463,699	9,812,047	9,802,067	12,466,610	19,994,623	25,262,001	78,481,886	827,315,067
Loans from shareholders.....	157,740,435	-	5,709,402	1,988,775	8,582,484	4,496,986	5,923,531	3,433,110	3,015,186	4,542,807	6,035,909	14,272,858	99,739,387
Mortgages, notes, bonds, one year or more.....	2,472,253,261	-	5,915,581	3,443,863	18,644,244	11,235,072	17,406,353	18,471,572	24,593,262	43,690,739	53,191,503	230,547,589	2,045,113,481
Other liabilities.....	1,309,519,812	-	323,823	242,803	1,887,113	2,009,700	3,909,438	4,813,757	8,641,247	16,026,330	26,378,751	102,967,942	1,142,318,910
Net worth.....	3,469,130,610	-	-1,951,413	4,704,488	27,586,482	28,167,389	46,612,948	44,253,146	53,424,095	90,950,216	97,835,444	340,258,138	2,737,289,677
Total receipts.....	6,513,315,590	84,138,897	64,190,264	34,089,968	177,427,221	117,026,436	181,620,007	153,830,364	168,146,651	248,125,507	252,769,560	738,400,120	4,293,550,596
Business receipts.....	5,956,916,276	44,026,011	63,423,797	33,655,009	175,504,717	115,936,262	179,480,047	151,851,412	165,615,392	242,821,585	245,150,189	709,884,942	3,829,566,914
Interest.....	118,594,765	598,042	21,246	13,820	127,076	68,086	172,469	145,365	253,921	507,964	929,180	4,133,699	111,623,897
Interest on govt. obligations, total.....	787,694	1,542	*904	*1,263	11,304	9,451	16,301	21,710	29,960	41,466	27,813	140,648	485,331
Rents.....	26,282,138	40,765	5,024	20,800	51,899	35,959	62,888	48,503	66,236	130,816	266,310	557,126	24,995,813
Royalties.....	100,831,253	2,586,559	*2,507	*895	21,080	7,799	54,635	131,418	360,936	540,449	946,482	5,201,852	90,976,642
Net S-T capital gain less net LT loss.....	613,461	*130,027	-	*1,617	*2,383	*3,830	13,374	2,223	30,053	3,490	5,247	43,384	377,833
Net L-T capital gain less net ST loss.....	21,914,532	571,023	109,482	34,463	167,077	102,701	89,821	122,789	250,278	369,603	643,365	2,096,385	17,357,545
Net gain, noncapital assets.....	17,604,488	515,830	237,994	128,217	309,662	124,315	311,197	96,576	129,143	165,803	228,731	929,489	14,427,531
Other receipts.....	158,673,751	4,625,986	387,281	232,060	1,219,914	720,253	1,376,494	1,294,046	1,245,584	2,988,178	3,012,070	11,535,958	130,035,929
Total deductions.....	6,302,927,006	51,547,493	64,991,485	33,651,698	175,621,755	115,390,834	178,161,877	150,919,233	166,689,682	244,149,900	253,843,738	726,158,628	4,141,800,681
Cost of goods [19].....	4,336,071,388	26,117,890	33,567,114	19,636,465	114,651,728	80,051,800	127,824,573	108,801,869	118,279,929	175,468,089	175,671,176	492,617,916	2,863,382,838
Compensation of officers.....	45,301,390	886,723	5,067,571	2,398,658	8,503,506	3,501,290	4,169,320	2,453,322	2,258,919	2,334,902	1,907,589	4,749,265	7,070,324
Salaries and wages.....	414,498,592	5,821,954	7,469,453	3,476,376	15,782,911	9,880,931	13,738,122	11,502,877	13,549,446	18,021,744	19,318,968	57,013,493	238,922,318
Rent paid on business property.....	62,172,290	593,768	3,411,955	1,422,098	5,025,104	2,467,413	3,029,625	2,215,313	2,116,665	2,977,864	2,993,794	8,602,818	27,315,873
Taxes paid.....	106,207,999	937,973	1,852,552	921,191	3,953,064	2,154,182	3,437,289	2,505,703	2,708,210	3,542,033	3,450,581	11,883,851	68,861,368
Interest paid.....	222,907,693	1,692,580	588,067	345,543	1,852,183	1,685,472	1,936,360	1,908,023	2,494,400	4,378,876	5,737,178	20,600,021	179,688,990
Amortization.....	56,603,140	800,059	136,532	46,993	348,069	260,441	451,182	680,426	1,296,601	1,650,427	3,455,085	7,982,130	39,495,196
Depreciation.....	195,734,423	1,314,818	1,255,503	763,465	4,273,017	2,947,125	5,018,959	4,701,625	5,565,471	8,450,321	8,390,819	28,708,572	124,344,729
Advertising.....	75,397,110	1,564,083	538,262	239,118	1,186,643	715,693	1,113,591	1,225,190	1,547,910	2,296,820	2,315,458	7,892,860	54,761,480
Pension, profit-sharing, stock, annuity.....	63,027,461	1,042,556	225,775	135,461	704,751	435,194	680,996	616,650	834,173	1,210,609	1,707,524	6,985,627	48,448,145
Employee benefit programs.....	108,173,781	572,867	878,398	649,219	3,043,905	1,955,791	2,950,432	2,450,251	3,020,183	4,289,103	4,723,692	14,219,178	69,420,761
Net income (less deficit).....	300,585,906	34,464,044	-802,126	437,007	1,794,461	1,626,332	3,497,126	2,932,673	1,582,257	4,313,027	-467,913	17,593,233	233,615,786
Income subject to tax.....	383,493,963	36,301,010	229,588	238,215	1,340,332	1,168,664	2,247,881	2,280,427	3,613,683	5,800,968	8,366,720	26,937,458	294,968,746
Total income tax before credits [7].....	135,088,814	12,703,891	43,558	55,565	410,411	393,230	768,342	785,355	1,257,604	2,030,288	2,944,390	9,495,732	104,200,509
Income tax.....	133,938,728	12,697,500	42,634	55,506	408,713	389,854	762,265	774,977	1,239,561	2,007,802	2,921,451	9,415,107	103,223,359
Alternative minimum tax.....	1,095,618	3,915	*925	*60	1,673	3,282	6,621	9,664	14,473	19,011	20,426	79,979	935,591
Foreign tax credit.....	64,432,417	*1,876,791	-	*97	*4,125	*1,044	12,699	18,360	69,893	184,101	354,015	1,956,426	59,954,865
General business credit.....	5,933,727	17,788	170	2,964	25,178	23,835	25,742	36,774	52,171	77,440	132,557	626,058	4,913,049
Prior year minimum tax credit.....	380,452	*97	-	*[1]	*1,030	2,581	3,991	7,420	8,219	17,083	17,318	30,241	292,472
Total income tax after credits [2].....	64,315,407	10,809,215	43,388	52,503	380,078	365,770	725,898	722,801	1,127,264	1,751,665	2,440,499	6,882,930	39,013,395

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade													
Number of returns.....	973,378	138,696	610,175	88,095	101,037	18,473	10,411	3,240	1,495	882	344	388	141
Total assets.....	3,816,815,215	-	76,368,896	62,414,225	219,414,846	128,990,652	158,846,580	111,402,440	104,158,194	134,372,103	120,230,266	464,725,340	2,235,891,673
Cash.....	327,963,704	-	14,302,101	9,784,243	29,517,905	15,676,732	18,544,976	11,499,952	9,913,805	11,622,242	9,912,759	39,612,304	157,576,684
Notes and accounts receivable.....	575,136,886	-	8,538,691	10,619,688	47,469,988	28,052,728	36,059,999	25,829,747	23,590,144	29,310,727	25,251,366	70,836,106	269,578,791
Less: Allowance for bad debts.....	16,641,674	-	101,165	94,779	669,332	649,179	967,920	751,114	826,730	1,012,920	870,068	2,117,456	8,581,011
Inventories.....	692,864,820	-	27,827,202	21,644,181	79,411,365	49,338,400	55,338,747	35,660,702	28,544,656	34,659,105	27,849,619	86,686,862	245,903,981
U.S. govt. obligations, total.....	12,805,709	-	*6,714	*8,271	*88,317	*8,724	57,476	38,331	62,990	63,591	-	499,158	11,972,137
Tax-exempt securities.....	8,935,876	-	*11,671	*78,019	36,963	*166,592	168,619	*75,769	336,328	378,730	42,535	925,454	6,715,197
Other current assets.....	219,709,597	-	2,255,947	2,427,534	9,392,989	5,508,727	7,034,844	6,427,587	5,936,738	7,749,173	7,312,854	28,757,847	136,905,356
Loans to shareholders.....	20,044,816	-	2,862,131	1,567,798	3,683,305	1,669,471	1,441,009	800,783	798,514	409,149	751,518	2,791,632	3,269,505
Mortgage and real estate loans.....	2,679,254	-	97,844	161,095	636,529	144,170	222,804	171,038	74,226	34,773	78,860	35,434	1,022,481
Other investments.....	680,100,073	-	2,182,150	2,549,042	8,921,312	6,076,018	8,576,509	6,206,238	8,102,304	12,104,225	12,388,463	51,163,009	561,830,803
Depreciable assets.....	1,148,450,584	-	45,197,930	29,585,670	85,250,245	40,860,206	51,623,624	35,785,037	33,850,722	42,479,996	38,775,817	170,686,860	574,354,477
Less: Accumulated depreciation.....	601,902,567	-	33,643,730	20,642,287	56,891,112	26,262,248	30,957,475	20,299,602	18,640,373	22,502,569	21,093,413	86,758,769	264,210,987
Depletable assets.....	47,584,521	-	*37,145	*93,824	*397,727	*35,305	57,373	*30,624	60,594	155,371	74,292	68,256	46,574,008
Less: Accumulated depletion.....	7,682,306	-	*9,808	*45,735	*176,620	*15,244	*3,614	*8,010	34,706	120,977	49,156	9,312	7,180,125
Land.....	87,867,948	-	1,153,318	1,445,671	5,057,995	2,924,444	2,851,647	2,370,962	2,173,206	2,573,332	2,277,499	11,634,151	53,405,722
Intangible assets (Amortizable).....	536,463,468	-	7,549,149	3,400,845	7,467,658	4,610,456	7,561,340	6,337,330	9,216,435	14,205,700	15,400,052	77,079,665	383,634,838
Less: Accumulated amortization.....	77,317,304	-	3,532,660	1,216,115	3,102,027	1,294,175	2,029,214	1,620,424	2,065,035	2,220,497	3,118,132	9,295,822	47,823,203
Other assets.....	159,751,811	-	1,634,267	1,047,258	2,922,228	2,139,524	3,295,335	2,847,489	3,064,375	4,482,954	5,245,401	22,129,961	110,943,020
Total liabilities.....	3,816,815,215	-	76,368,896	62,414,225	219,414,846	128,990,652	158,846,580	111,402,440	104,158,194	134,372,103	120,230,266	464,725,340	2,235,891,673
Accounts payable.....	547,669,487	-	14,278,864	11,243,245	46,824,746	22,364,219	30,410,094	21,920,025	18,847,839	24,721,283	22,368,011	69,418,592	265,272,568
Mortgages, notes, and bonds under one year.....	281,509,938	-	6,171,941	4,468,521	29,248,497	27,809,326	32,195,299	18,578,817	13,915,578	13,733,151	9,292,763	24,452,630	101,643,415
Other current liabilities.....	421,460,587	-	6,686,966	3,706,940	17,003,817	9,754,402	12,186,561	10,400,602	9,888,442	12,849,764	12,990,563	52,171,356	273,821,174
Loans from shareholders.....	90,213,614	-	25,993,576	10,519,713	17,369,935	7,055,701	6,779,376	3,863,747	2,688,728	3,327,686	934,046	3,931,687	7,749,418
Mortgages, notes, bonds, one year or more.....	717,796,798	-	15,768,235	12,219,321	33,946,207	16,537,627	19,658,334	14,188,260	16,854,906	23,976,622	20,501,778	103,113,905	441,031,602
Other liabilities.....	290,533,609	-	1,978,263	793,540	4,026,785	2,019,006	3,897,776	3,288,963	3,827,237	6,358,626	7,027,712	42,991,302	214,324,400
Net worth.....	1,467,631,182	-	5,491,052	19,462,944	70,994,859	43,450,371	53,719,139	39,162,026	38,135,464	49,404,970	47,115,392	168,645,868	932,049,097
Total receipts.....	6,691,719,304	75,536,397	368,566,278	207,511,166	707,370,504	406,431,810	486,805,984	318,141,901	256,541,989	307,671,441	271,999,830	862,826,145	2,422,315,860
Business receipts.....	6,556,095,155	74,050,859	365,296,826	205,319,130	700,317,280	401,260,176	480,357,149	314,542,597	252,489,091	302,439,526	267,728,083	844,828,110	2,347,466,330
Interest.....	18,568,488	27,927	87,231	117,649	432,007	246,257	269,089	184,668	186,770	273,805	541,988	2,500,957	13,700,139
Interest on govt. obligations, total.....	522,410	*10	*18	5,659	29,737	12,512	16,614	18,460	21,335	25,914	17,874	72,544	301,733
Rents.....	5,957,591	11,057	25,894	56,699	189,620	124,422	191,235	123,082	119,065	179,941	202,575	1,008,464	3,725,536
Royalties.....	13,781,651	*11,948	*14,043	*52,494	43,584	25,209	52,384	48,506	234,482	219,992	325,777	1,758,701	10,994,533
Net S-T capital gain less net LT loss.....	341,495	*22,959	*25,597	*638	17,335	11,952	12,142	18,721	18,641	20,665	4,670	5,514	182,662
Net L-T capital gain less net ST loss.....	2,621,424	145,113	86,677	55,706	268,077	134,226	157,085	58,924	175,122	120,850	68,570	145,502	1,205,571
Net gain, noncapital assets.....	5,723,492	375,243	339,746	83,528	589,941	289,192	358,167	221,180	301,506	379,855	479,919	806,078	1,499,135
Other receipts.....	78,189,789	887,632	2,686,196	1,784,754	5,424,657	4,316,200	5,359,984	2,898,517	2,880,561	3,819,439	2,495,533	10,841,218	34,795,097
Total deductions.....	6,556,769,695	76,155,079	364,903,491	205,497,183	700,054,754	401,942,802	479,705,172	313,636,443	252,058,729	302,750,343	269,099,196	851,094,538	2,339,871,965
Cost of goods [19].....	5,090,483,952	63,642,784	251,416,940	152,358,585	546,275,459	326,926,656	393,371,366	259,406,246	202,324,733	239,857,099	218,187,997	649,288,647	1,787,427,440
Compensation of officers.....	66,220,294	963,980	17,601,744	7,292,157	15,471,143	5,991,544	5,382,408	2,690,873	1,964,618	1,746,992	1,119,126	2,570,856	3,424,851
Salaries and wages.....	486,513,852	2,749,273	27,042,052	15,699,323	50,123,052	26,418,963	31,557,187	19,293,866	17,224,092	21,143,753	17,025,833	66,776,835	191,459,622
Rent paid on business property.....	119,494,695	1,511,102	15,625,180	5,470,849	13,410,161	5,756,865	6,999,144	4,179,897	3,670,753	4,875,228	4,874,047	20,037,274	33,084,197
Taxes paid.....	84,465,439	675,717	6,857,006	3,618,976	9,323,413	5,187,739	5,769,162	3,203,469	2,843,466	3,710,400	2,481,825	10,934,727	29,859,539
Interest paid.....	56,793,443	427,064	1,866,931	1,149,151	4,049,912	2,131,042	2,267,956	1,735,019	1,697,001	2,471,235	1,901,203	9,035,430	28,061,499
Amortization.....	17,611,829	123,944	504,786	211,762	549,956	343,638	518,872	484,879	579,925	840,867	788,176	3,349,868	9,315,606
Depreciation.....	95,660,942	408,626	2,586,153	1,463,805	4,893,745	2,578,604	3,825,931	3,097,646	3,151,185	3,992,283	3,427,905	14,819,705	51,405,352
Advertising.....	66,271,467	394,720	3,352,940	1,726,152	5,102,459	3,238,350	3,594,722	2,199,867	2,342,085	3,398,756	3,084,598	9,572,778	28,264,038
Pension, profit-sharing, stock, annuity.....	16,844,442	45,606	734,545	386,654	1,219,672	610,072	655,419	466,205	497,426	610,464	424,158	2,127,427	9,066,774
Employee benefit programs.....	47,687,979	226,670	1,596,856	1,161,993	3,844,105	2,247,392	2,795,668	1,811,182	1,766,293	2,383,465	1,957,280	7,677,154	20,219,921
Net income (less deficit).....	143,312,385	-617,957	3,662,769	2,020,762	7,298,374	4,479,327	7,120,414	4,499,831	4,546,071	4,999,886	3,065,629	12,722,461	89,514,818
Income subject to tax.....	128,580,331	481,403	859,813	791,402	2,776,780	1,564,943	2,242,364	1,951,680	2,267,714	3,657,097	3,601,280	18,446,639	89,939,215
Total income tax before credits [7].....	44,546,217	145,245	146,615	178,636	818,904	515,473	772,009	672,091	789,979	1,271,653	1,271,378	6,467,747	31,496,486
Income tax.....	44,430,279	134,943	144,750	178,187	805,481	510,556	757,512	664,648	781,035	1,264,329	1,264,224	6,453,985	31,478,629
Alternative minimum tax.....	85,316	2,403	*747	*408	5,169	5,307	10,436	6,472	8,408	7,828	9,858	9,443	18,837
Foreign tax credit.....	4,698,329	*108	-	*9,350	*3,503	*90	10,195	8,504	57,190	54,885	52,478	625,926	3,876,099
General business credit.....	1,030,092	*153	980	3,064	10,024	3,729	8,505	11,375	8,329	22,141	23,479	140,363	797,950
Prior year minimum tax credit.....	117,578	*1,197	*437	2	3,085	2,296	6,411	4,046	7,423	7,074	7,423	31,019	47,168
Total income tax after credits [2].....	38,697,436	143,787	145,198	166,220	802,293	509,358	746,899	648,167	716,857	1,186,698	1,187,999	5,670,525	26,773,436

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns.....	195,594	41,838	126,137	11,817	11,931	1,847	1,121	370	206	140	65	92	29
Total assets.....	694,410,245	-	10,267,558	8,439,470	25,544,644	12,691,300	17,061,040	12,686,891	14,284,431	21,440,112	23,032,722	117,517,948	431,444,129
Cash.....	49,215,099	-	1,897,425	910,374	3,030,592	1,862,945	1,588,299	1,303,698	1,219,875	1,279,643	1,977,825	7,098,296	27,046,126
Notes and accounts receivable.....	69,410,963	-	1,308,860	1,320,768	6,145,202	3,825,683	3,828,886	2,509,335	2,685,699	4,214,219	3,226,147	13,193,952	27,152,213
Less: Allowance for bad debts.....	1,860,756	-	*18,438	*2,154	38,099	36,879	68,537	52,356	60,958	82,786	126,466	701,904	672,178
Inventories.....	8,655,462	-	192,445	174,190	661,554	119,266	429,941	210,927	369,685	504,429	255,235	1,541,308	4,196,483
U.S. govt. obligations, total.....	5,476,577	-	-	-	19	-	*21,495	*2,098	45,077	-	306	12,605	5,394,977
Tax-exempt securities.....	764,301	-	*31,561	100	*1,997	*96	*8,233	1,020	2,211	19,271	-	212,651	487,162
Other current assets.....	28,931,904	-	863,831	410,793	1,689,338	949,587	1,159,783	750,443	1,050,598	1,373,682	1,195,843	5,353,301	14,134,704
Loans to shareholders.....	7,098,952	-	742,952	1,101,535	697,917	211,282	267,891	113,588	84,653	94,635	84,008	302,585	3,397,905
Mortgage and real estate loans.....	296,587	-	*116,377	*44,388	*23,942	*7,071	*38,489	*890	19,509	1,982	-	6,933	37,006
Other investments.....	62,823,717	-	335,621	474,329	1,435,521	530,039	1,432,392	1,041,976	1,398,742	2,498,822	2,500,938	19,442,860	31,732,476
Depreciable assets.....	615,165,448	-	19,095,609	9,843,175	31,626,837	12,058,209	16,475,044	11,225,989	11,692,040	17,370,898	17,761,088	69,076,420	398,940,138
Less: Accumulated depreciation.....	250,985,222	-	15,241,980	6,978,125	22,030,245	7,707,579	9,251,466	5,867,990	5,929,803	8,387,658	6,998,578	26,113,302	136,478,495
Depletable assets.....	*7,719	-	-	-	*2,282	*2,485	*591	*816	-	739	805	-	-
Less: Accumulated depletion.....	*3,992	-	-	-	*616	*2,135	*558	-	-	683	[1]	-	-
Land.....	10,520,903	-	132,375	128,419	706,004	243,704	377,012	187,555	346,413	464,787	566,686	2,794,475	4,573,474
Intangible assets (Amortizable).....	63,353,232	-	542,801	804,621	1,317,183	377,330	602,503	837,450	947,773	1,875,676	2,369,711	17,691,250	35,986,934
Less: Accumulated amortization.....	8,749,146	-	228,273	279,677	406,968	160,312	121,017	206,977	144,156	375,593	446,457	2,050,250	4,329,467
Other assets.....	34,288,497	-	496,394	486,734	682,185	410,510	272,057	628,428	557,074	588,048	658,695	9,626,694	19,881,677
Total liabilities.....	694,410,245	-	10,267,558	8,439,470	25,544,644	12,691,300	17,061,040	12,686,891	14,284,431	21,440,112	23,032,722	117,517,948	431,444,129
Accounts payable.....	49,078,110	-	1,365,457	1,183,970	3,470,100	1,956,174	2,015,514	1,397,839	1,439,015	1,919,506	1,639,978	5,849,085	26,841,473
Mortgages, notes, and bonds under one year.....	28,184,215	-	1,074,441	755,816	2,918,317	1,457,453	2,178,927	1,256,672	1,525,483	1,918,269	878,492	3,410,913	10,809,433
Other current liabilities.....	73,801,459	-	733,834	565,659	1,865,439	1,024,985	1,397,359	983,207	1,343,800	2,121,253	2,280,184	11,015,866	50,469,874
Loans from shareholders.....	17,817,166	-	2,827,652	923,429	3,094,010	615,875	650,058	1,088,476	455,942	245,812	1,266,166	5,791,865	857,878
Mortgages, notes, bonds, one year or more.....	204,656,643	-	3,836,808	3,810,806	7,911,978	2,919,043	4,221,676	3,055,291	3,660,932	6,108,934	8,093,041	33,054,748	127,983,385
Other liabilities.....	146,273,532	-	637,085	84,879	541,798	314,323	868,146	834,707	1,371,036	1,541,639	2,601,709	14,573,068	122,905,141
Net worth.....	174,599,119	-	-207,720	1,114,911	5,743,002	4,403,447	5,729,360	4,070,699	4,488,223	7,584,699	6,273,150	43,822,403	91,576,946
Total receipts.....	678,635,895	18,097,821	61,481,123	19,263,749	66,529,630	28,102,578	29,395,746	20,589,198	19,456,416	22,099,939	23,697,446	81,796,085	288,126,162
Business receipts.....	655,972,988	16,907,035	60,500,801	19,077,615	65,532,815	27,377,017	28,712,134	20,219,597	18,995,501	21,567,703	22,260,682	78,464,760	276,357,328
Interest.....	2,281,787	13,855	5,936	9,225	27,374	9,910	20,496	12,015	21,240	23,239	58,544	532,233	1,547,721
Interest on govt. obligations, total.....	47,209	*262	*1,892	*2,917	626	655	4,214	1,725	1,531	1,908	439	21,193	9,846
Rents.....	1,447,357	31,728	*721	*7,457	15,594	14,636	45,908	28,384	22,227	83,119	79,574	273,459	844,551
Royalties.....	1,684,620	1,397	*40	*40	*713	*938	6	*3,407	1,390	3,205	251	37,651	1,635,581
Net S-T capital gain less net LT loss.....	7,160	-	-	-	-	*32	*12	*3,833	284	-	12	76	2,912
Net L-T capital gain less net ST loss.....	783,878	*54,452	28,258	*11,259	57,491	2,077	110,381	12,619	7,692	13,684	23,012	244,829	218,124
Net gain, noncapital assets.....	3,112,387	561,033	288,072	52,577	259,775	186,154	149,006	132,603	63,598	98,073	103,933	332,756	884,806
Other receipts.....	12,540,136	521,869	655,378	102,643	630,474	510,796	347,594	171,713	340,990	296,481	1,144,345	1,531,923	6,285,929
Total deductions.....	673,014,177	17,571,574	59,890,286	19,100,560	65,649,997	27,781,241	28,821,900	20,292,328	19,598,942	21,990,583	23,821,572	80,855,295	287,639,899
Cost of goods [19].....	196,538,965	3,831,308	21,018,092	8,733,381	31,457,624	12,362,046	13,489,788	10,382,032	8,032,259	7,476,328	5,950,399	23,426,938	50,378,771
Compensation of officers.....	12,930,890	4,925,323	2,917,757	721,165	1,538,987	540,582	508,795	211,569	174,137	180,169	142,335	428,532	641,539
Salaries and wages.....	120,758,216	1,452,966	8,142,743	2,423,122	9,212,687	4,309,674	4,139,064	2,707,919	3,396,885	4,377,725	4,777,735	15,469,098	60,328,598
Rent paid on business property.....	36,285,104	690,194	3,291,164	800,365	3,540,727	2,060,746	1,841,410	1,377,436	938,749	1,283,466	1,611,516	3,798,577	15,050,754
Taxes paid.....	22,100,128	334,448	1,755,438	915,124	2,372,633	797,120	855,320	578,664	717,614	688,818	827,248	2,823,538	9,434,163
Interest paid.....	16,479,640	480,999	492,506	256,170	698,276	294,970	358,110	263,084	325,545	452,103	582,784	2,897,075	9,378,019
Amortization.....	2,757,631	67,592	39,461	72,241	47,736	41,123	48,076	66,396	112,318	144,221	559,167	1,520,898	5,591,671
Depreciation.....	39,037,014	699,267	1,840,581	718,903	2,678,328	1,080,204	1,419,173	950,613	973,348	1,289,983	1,779,785	5,964,032	19,642,798
Advertising.....	2,582,765	56,418	262,953	86,525	201,651	44,495	59,972	39,516	32,425	42,660	97,204	214,017	1,444,928
Pension, profit-sharing, stock, annuity.....	8,133,756	39,461	74,635	28,812	88,934	86,345	59,772	54,636	69,643	88,245	113,470	694,575	6,594,679
Employee benefit programs.....	21,112,628	183,166	526,747	241,067	1,041,682	520,153	521,454	350,726	514,573	612,950	666,715	2,730,506	13,202,889
Net income (less deficit).....	5,878,577	525,984	1,588,945	160,273	880,988	320,683	571,259	295,966	-142,740	130,421	-109,666	1,055,350	601,115
Income subject to tax.....	12,093,302	307,310	229,072	93,146	370,878	88,275	335,558	280,390	254,375	451,398	523,629	2,808,270	6,351,000
Total income tax before credits [7].....	4,165,758	99,005	45,257	22,555	116,603	29,366	116,226	96,396	88,256	158,412	184,187	986,240	2,223,256
Income tax.....	4,139,955	84,548	45,366	22,554	115,825	29,057	114,251	96,185	87,411	156,730	182,784	982,395	2,222,850
Alternative minimum tax.....	10,359	765	-	1	*46	*309	1,975	*199	834	1,316	1,307	3,201	406
Foreign tax credit.....	354,702	-	-	-	*307	-	*607	*2,621	893	13,554	9,004	124,493	203,223
General business credit.....	119,404	268	137	*288	1,767	*421	3,618	3,012	1,709	2,581	5,718	21,904	77,980
Prior year minimum tax credit.....	14,421	*274	-	-	*1,013	*786	*566	*389	622	1,039	1,071	8,661	-
Total income tax after credits [2].....	3,677,126	98,463	45,121	22,267	113,516	28,159	111,434	90,374	85,032	141,237	168,288	831,182	1,942,053

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$2,500,000,000	\$2,500,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Information													
Number of returns.....	116,514	21,564	79,806	4,429	6,643	1,496	1,109	473	336	255	124	190	89
Total assets.....	2,419,797,814	-	5,338,169	3,062,857	14,587,150	10,680,001	17,359,852	16,685,182	23,300,944	40,520,452	43,158,844	244,455,575	2,000,648,788
Cash.....	109,100,925	-	1,630,439	635,818	3,135,385	2,364,382	3,717,721	2,457,682	3,004,391	5,097,835	5,794,980	18,209,169	63,053,122
Notes and accounts receivable.....	243,438,468	-	837,557	512,512	3,377,940	1,774,910	2,972,314	2,662,470	2,967,487	5,637,206	6,398,627	26,895,613	189,401,832
Less: Allowance for bad debts.....	11,848,119	-	*8,519	6,488	108,690	187,159	116,106	178,526	219,456	394,423	253,335	1,863,559	8,511,859
Inventories.....	26,099,687	-	359,967	148,878	661,087	257,528	457,997	485,163	456,467	881,487	452,805	2,613,738	19,324,571
U.S. govt. obligations, total.....	966,088	-	-	*2,764	*12,367	*67,301	105,446	*18,755	89,248	134,264	174,950	304,316	56,677
Tax-exempt securities.....	1,977,098	-	*42,043	-	*35,533	*336,742	67,108	*33,038	60,097	22,579	277,411	1,090,003	12,543
Other current assets.....	102,726,570	-	432,250	130,938	1,168,248	1,212,662	1,148,913	1,513,170	2,028,332	2,925,110	3,191,869	11,864,523	77,110,557
Loans to shareholders.....	6,568,833	-	260,756	88,604	690,978	63,841	146,506	152,449	90,483	203,565	27,860	918,009	3,925,782
Mortgage and real estate loans.....	829,986	-	*90,594	-	*44,219	*269,567	*32,955	*5,845	4,859	12,113	10,156	475	359,201
Other investments.....	628,530,822	-	217,445	240,382	1,269,852	977,474	2,291,990	2,506,483	3,025,443	5,240,921	5,973,653	45,489,503	561,297,675
Depreciable assets.....	911,200,847	-	5,440,406	2,168,126	8,742,802	5,270,932	10,206,860	9,101,546	12,948,415	18,555,061	19,273,382	73,421,377	746,071,941
Less: Accumulated depreciation.....	537,872,151	-	4,628,549	1,593,627	6,163,661	3,468,859	6,618,603	5,526,536	7,498,646	11,271,411	12,130,495	41,142,023	437,829,743
Depletable assets.....	*330,830	-	*22,685	-	-	-	-	-	-	4,073	-	30,444	273,629
Less: Accumulated depletion.....	*120,391	-	*22,685	-	-	-	-	-	-	1,135	-	19,379	77,192
Land.....	13,249,781	-	46,471	*59,113	339,050	150,898	194,921	174,662	198,069	331,667	402,256	1,504,255	9,848,418
Intangible assets (Amortizable).....	823,752,517	-	914,114	1,061,906	1,762,803	1,896,352	2,712,788	4,014,816	6,470,664	13,864,196	15,558,985	102,458,081	673,037,811
Less: Accumulated amortization.....	162,182,388	-	419,889	709,133	935,772	824,877	931,194	1,637,013	1,828,558	3,687,768	3,925,620	23,927,874	123,354,691
Other assets.....	263,048,411	-	123,084	323,063	555,008	518,307	970,234	901,179	1,503,650	2,965,111	1,931,361	26,608,902	226,648,513
Total liabilities.....	2,419,797,814	-	5,338,169	3,062,857	14,587,150	10,680,001	17,359,852	16,685,182	23,300,944	40,520,452	43,158,844	244,455,575	2,000,648,788
Accounts payable.....	129,432,384	-	1,196,483	504,985	3,721,481	1,896,200	1,667,221	1,385,118	1,777,148	2,344,289	3,214,435	14,559,163	97,165,860
Mortgages, notes, and bonds under one year.....	129,613,018	-	698,871	342,501	2,067,257	449,418	834,243	1,306,597	2,642,614	1,928,732	1,664,978	9,592,615	108,085,191
Other current liabilities.....	261,627,916	-	1,808,944	1,099,824	2,817,699	1,490,033	3,355,491	2,667,211	3,283,038	5,264,070	7,295,670	28,673,466	203,872,470
Loans from shareholders.....	46,877,052	-	5,111,306	2,275,296	2,196,775	452,877	832,062	293,836	1,042,405	317,090	14,248	300,221	34,040,936
Mortgages, notes, bonds, one year or more.....	622,408,405	-	2,071,975	752,214	3,645,965	2,283,805	3,101,807	3,917,106	5,906,545	10,744,962	15,037,726	80,697,302	494,248,999
Other liabilities.....	431,057,595	-	988,068	196,802	369,219	617,466	933,080	1,757,816	2,488,171	5,956,325	3,752,911	31,414,320	382,563,416
Net worth.....	798,781,445	-	-6,537,479	-2,108,766	-231,246	3,490,202	6,615,947	5,357,498	6,161,023	13,964,985	12,178,877	79,218,488	680,671,916
Total receipts.....	1,047,033,553	6,825,501	33,071,300	6,119,816	31,363,371	17,546,402	18,829,697	14,812,165	17,838,156	26,324,587	31,136,134	111,497,045	731,669,378
Business receipts.....	924,228,270	4,906,170	32,649,591	5,992,149	30,552,837	17,040,590	18,215,562	13,639,651	16,749,162	25,005,237	30,020,735	98,600,552	630,856,034
Interest.....	16,748,818	10,685	10,093	6,676	28,728	30,849	49,302	40,304	59,775	139,779	113,215	670,096	15,589,318
Interest on govt. obligations, total.....	240,753	*11	*78	*2	2,048	1,582	5,376	2,301	9,712	7,691	23,172	73,474	115,307
Rents.....	10,521,060	*2,772	*14,015	-	10,001	5,604	30,674	19,904	19,326	39,415	57,606	203,864	10,117,878
Royalties.....	26,900,268	*280,991	*9,563	*2,131	121,281	*6,269	6,315	108,930	124,351	339,794	179,087	6,920,222	18,801,334
Net S-T capital gain less net LT loss.....	96,136	*6,357	[1]	-	*137	*4	*300	*1,548	1,262	1,800	1,477	12,265	70,986
Net L-T capital gain less net ST loss.....	3,819,351	*74,674	*1,070	*30,374	*45,625	*102,210	143,793	15,926	87,377	158,204	21,741	590,255	2,548,102
Net gain, noncapital assets.....	1,018,338	*30,083	*23,676	*2,774	118,040	17,882	39,744	8,208	15,395	40,830	46,213	185,168	490,325
Other receipts.....	58,841,345	1,502,728	359,996	85,711	450,451	338,402	314,317	904,765	744,402	471,481	581,923	3,748,249	49,338,920
Total deductions.....	1,004,152,999	7,462,991	32,716,015	6,391,575	32,044,474	17,769,392	19,604,839	15,323,373	18,004,053	26,211,991	30,833,326	112,017,497	685,773,471
Cost of goods [19].....	225,729,368	1,609,926	14,260,313	2,401,003	12,835,598	9,221,649	7,344,261	5,121,725	5,557,561	7,786,486	11,042,544	31,595,724	116,952,578
Compensation of officers.....	12,876,095	416,337	3,236,873	505,120	1,892,303	573,081	586,357	307,530	432,049	431,728	500,012	1,153,879	2,840,828
Salaries and wages.....	164,678,256	1,123,996	3,993,350	1,101,269	6,368,239	2,669,299	3,650,207	2,911,653	3,350,922	4,904,460	5,998,051	22,651,830	105,954,981
Rent paid on business property.....	26,419,327	278,679	907,643	255,970	1,678,926	400,640	587,133	409,215	537,171	749,729	671,733	2,663,336	17,279,152
Taxes paid.....	27,441,212	165,614	872,732	182,844	755,640	358,798	528,769	367,728	436,990	712,087	839,161	2,725,319	19,495,530
Interest paid.....	58,605,839	200,677	189,201	111,882	322,419	200,664	363,308	332,080	584,800	954,797	1,260,393	6,969,469	47,116,148
Amortization.....	39,284,681	174,875	175,965	75,303	201,492	212,059	275,429	335,837	505,487	1,203,026	1,041,200	5,399,617	29,684,392
Depreciation.....	78,727,200	348,495	333,256	145,146	562,510	510,023	904,883	762,480	1,119,247	1,593,536	1,916,793	7,872,001	62,658,831
Advertising.....	26,210,165	78,707	460,744	43,099	408,682	514,686	333,809	369,133	287,788	697,370	572,952	2,047,926	20,395,268
Pension, profit-sharing, stock, annuity.....	6,730,003	78,106	231,899	69,206	129,117	62,597	86,590	52,447	90,295	110,084	149,753	740,818	4,929,091
Employee benefit programs.....	24,147,973	126,899	370,967	96,928	433,016	257,946	390,437	282,674	396,804	537,532	699,416	2,444,543	18,111,172
Net income (less deficit).....	46,707,585	-633,400	355,207	-271,761	-682,663	-224,572	-775,509	-468,698	-164,037	127,973	328,897	-55,539	49,171,687
Income subject to tax.....	63,265,202	373,273	126,177	40,432	243,160	215,131	368,898	391,625	605,884	1,280,917	1,209,872	4,358,109	54,051,723
Total income tax before credits [7].....	22,271,023	129,112	28,545	10,948	77,857	73,343	127,693	136,721	211,720	450,580	425,514	1,576,471	19,022,519
Income tax.....	22,123,303	128,085	28,382	10,432	77,726	72,429	125,341	134,301	208,837	444,497	422,227	1,524,949	18,946,096
Alternative minimum tax.....	133,332	*302	-	*516	*133	*914	2,219	2,420	2,883	6,019	3,256	48,231	66,438
Foreign tax credit.....	4,215,920	4,710	*6	-	*5,701	*347	*4,136	27,728	3,094	59,839	19,936	294,687	3,795,736
General business credit.....	875,575	4,372	56	*971	*2,851	*3,980	*178	*518	4,866	14,133	13,892	76,365	753,392
Prior year minimum tax credit.....	199,317	-	-	-	-	*16	*231	*391	974	3,025	160	19,334	175,185
Total income tax after credits [2].....	16,980,213	120,030	28,483	9,978	69,305	68,999	123,148	108,084	202,786	373,583	391,526	1,186,085	14,298,205

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$10,000,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns.....	239,864	43,395	143,025	13,859	16,468	3,816	3,757	2,536	2,597	3,441	2,258	3,286	1,426
Total assets.....	33,656,369,101	-	11,981,186	9,646,236	36,892,807	26,531,531	59,933,498	91,945,260	187,259,204	563,673,033	806,820,453	3,614,088,716	28,247,597,177
Cash.....	1,073,167,854	-	4,008,399	2,764,685	9,059,314	4,826,985	7,352,180	7,424,451	12,212,407	22,141,957	24,699,799	73,795,495	904,882,180
Notes and accounts receivable.....	2,588,035,366	-	898,172	1,501,608	6,517,568	3,453,879	9,197,367	11,877,961	28,192,678	71,996,502	59,462,800	185,480,504	2,209,456,326
Less: Allowance for bad debts.....	33,695,656	-	*13,665	*95,765	66,185	47,637	186,778	269,216	670,135	1,783,120	1,305,863	3,842,190	25,415,103
Inventories.....	2,536,553	-	-	-	*3,705	*15,664	58,724	*846	12,238	25,279	54,987	626,405	1,738,706
U.S. govt. obligations, total.....	1,711,427,982	-	14,175	15,968	359,725	1,157,240	2,237,768	4,390,094	9,519,771	25,482,312	35,638,759	175,695,680	1,456,916,490
Tax-exempt securities.....	1,523,210,929	-	*65,874	*3,624	196,190	555,352	1,867,314	3,898,924	12,034,663	47,186,967	70,750,611	301,305,337	1,085,346,072
Other current assets.....	2,807,443,882	-	1,133,155	1,152,757	3,501,308	1,882,353	5,147,289	5,613,414	8,762,012	20,109,249	20,446,106	98,628,624	2,641,067,616
Loans to shareholders.....	42,681,196	-	1,140,230	636,836	535,730	301,936	386,870	258,302	444,840	260,433	464,580	5,766,469	32,484,970
Mortgage and real estate loans.....	2,989,731,159	-	*276,704	249,965	1,303,141	976,943	2,837,842	4,502,533	13,220,212	39,303,772	60,933,260	198,592,909	2,667,533,879
Other investments.....	17,518,374,517	-	1,062,367	1,310,994	11,240,818	10,920,024	26,340,196	50,072,799	95,294,188	320,087,779	514,972,483	2,476,544,626	14,010,528,244
Depreciable assets.....	321,812,521	-	6,451,411	2,255,973	3,801,524	3,162,161	3,023,810	2,571,080	4,160,636	8,255,663	7,729,373	29,037,238	251,363,651
Less: Accumulated depreciation.....	118,454,210	-	4,778,864	1,406,064	2,486,453	1,771,133	1,597,044	1,360,314	1,819,954	3,741,849	3,591,375	10,597,001	85,304,159
Depletable assets.....	3,496,844	-	*79,925	*50,640	-	*6,364	*12,170	-	155,495	1,746	23,956	9,271	3,157,275
Less: Accumulated depletion.....	2,301,236	-	*71,959	*25,622	-	*5,379	*805	-	77,884	1,224	7,273	-	2,111,090
Land.....	14,434,400	-	188,162	82,698	266,827	201,601	330,239	201,345	477,960	903,294	671,343	2,590,868	8,520,063
Intangible assets (Amortizable).....	371,068,021	-	2,533,031	1,383,268	2,363,741	1,181,071	1,472,838	1,207,598	2,781,082	6,194,567	5,962,209	32,759,751	313,228,866
Less: Accumulated amortization.....	47,200,817	-	1,303,408	534,338	945,807	335,835	466,372	237,764	796,109	1,504,029	948,599	5,414,501	34,714,055
Other assets.....	2,890,599,794	-	297,478	299,007	1,241,659	49,942	1,919,891	1,793,206	3,355,102	8,753,732	10,863,299	53,109,232	2,808,917,247
Total liabilities.....	33,656,369,101	-	11,981,186	9,646,236	36,892,807	26,531,531	59,933,498	91,945,260	187,259,204	563,673,033	806,820,453	3,614,088,716	28,247,597,177
Accounts payable.....	1,923,516,642	-	930,695	702,273	3,549,713	1,888,033	3,256,213	3,468,049	7,889,928	20,899,959	28,500,898	139,530,719	1,712,900,160
Mortgages, notes, and bonds under one year.....	1,252,432,841	-	979,957	606,871	2,278,732	1,928,615	4,151,207	3,656,935	5,643,390	11,388,717	17,751,899	77,124,324	1,126,922,285
Other current liabilities.....	6,819,233,732	-	1,943,009	1,164,966	9,379,483	4,010,179	10,836,879	19,133,257	51,668,146	122,679,371	135,234,957	416,770,964	6,046,412,521
Loans from shareholders.....	62,821,534	-	2,657,507	1,050,781	3,342,978	1,138,648	2,493,995	917,873	1,351,577	2,230,509	7,240,972	39,333,430	39,333,430
Mortgages, notes, bonds, one year or more.....	2,857,092,923	-	2,442,215	1,226,870	4,934,309	4,036,999	6,037,269	5,571,702	8,516,053	17,981,634	22,489,452	89,284,702	2,694,571,717
Other liabilities.....	4,807,825,020	-	959,062	477,013	4,639,158	4,416,471	3,341,566	4,138,014	11,438,566	22,172,895	16,171,111	4,622,272,618	12,005,184,447
Net worth.....	15,933,446,408	-	2,068,741	4,417,461	8,768,433	9,112,586	29,816,368	55,059,429	101,039,858	371,573,228	578,439,933	2,767,965,923	12,005,184,447
Total receipts.....	3,379,016,570	151,938,404	38,661,010	10,356,907	24,974,635	16,064,195	22,405,884	19,959,642	31,184,788	60,468,793	72,028,813	299,010,861	2,631,962,638
Business receipts.....	2,048,457,108	94,614,211	37,586,733	10,072,609	21,567,150	14,045,645	18,695,238	15,252,192	21,106,646	36,514,416	39,389,434	168,008,336	1,571,604,497
Interest.....	783,773,851	39,647,873	139,736	81,525	434,198	441,457	800,180	1,556,598	3,809,377	10,498,820	15,030,808	61,060,343	650,272,935
Interest on govt. obligations, total.....	48,930,258	909,603	2,580	1,142	29,917	61,396	94,061	229,642	646,127	2,283,825	3,091,093	11,898,394	29,682,478
Rents.....	15,229,839	388,202	11,201	*240	281,818	28,066	41,549	46,757	50,724	161,000	381,863	1,001,751	12,836,667
Royalties.....	961,689	28,768	*5,689	*147	*12,360	*8,217	12,866	*933	17,145	7,892	19,862	42,129	805,681
Net S-T capital gain less net LT loss.....	19,464,086	153,614	6,202	5,269	37,990	34,786	122,225	428,870	232,408	697,400	1,070,779	3,901,177	12,773,367
Net L-T capital gain less net ST loss.....	12,399,707	218,628	69,076	12,324	118,068	30,635	189,543	139,875	130,235	148,242	319,977	908,723	10,114,382
Net gain, noncapital assets.....	8,599,008	1,003,170	7,657	*9,997	38,915	20,640	50,583	48,079	207,129	178,775	227,320	1,255,594	5,551,147
Other receipts.....	425,380,969	14,944,247	823,551	169,956	2,413,667	1,381,719	2,361,188	2,201,751	4,936,789	9,748,696	12,356,423	50,308,657	323,734,324
Total deductions.....	3,030,453,677	148,267,304	34,628,032	9,633,565	22,541,414	16,061,091	21,309,030	22,353,422	28,594,734	51,627,249	58,936,222	241,808,640	2,374,692,976
Cost of goods [19].....	1,137,147,012	2,244,709	169,563	68,306	1,042,550	1,110,871	3,738,151	3,791,547	7,073,954	13,448,500	18,210,757	98,061,069	988,187,037
Compensation of officers.....	31,713,462	926,182	7,031,623	1,689,886	2,745,251	1,977,384	1,327,800	1,232,329	1,263,806	1,496,256	669,847	2,363,970	8,989,128
Salaries and wages.....	276,058,456	4,925,846	8,794,792	7,336,696	5,372,671	5,371,292	4,585,991	5,508,491	8,980,236	39,389,434	8,437,960	31,447,392	182,366,318
Rent paid on business property.....	27,330,661	1,015,853	2,414,582	509,650	1,265,539	562,301	649,899	426,203	469,564	935,136	749,096	2,304,015	16,028,824
Taxes paid.....	46,043,008	1,624,586	1,303,598	379,633	746,301	513,571	636,511	544,084	783,255	1,268,130	1,366,822	4,871,727	32,004,791
Interest paid.....	356,269,235	19,449,700	356,585	138,847	536,331	421,321	736,863	984,620	1,624,909	3,736,240	4,725,930	14,050,754	309,507,134
Amortization.....	22,960,011	328,083	163,975	80,049	180,102	86,056	133,075	109,925	257,143	423,823	573,725	2,148,995	18,475,058
Depreciation.....	36,171,841	587,387	368,496	98,214	230,229	271,243	244,037	244,222	442,605	832,172	756,745	2,998,818	29,097,672
Advertising.....	16,155,489	141,090	794,081	149,638	249,172	107,065	168,736	169,093	273,269	385,042	442,071	1,302,918	11,973,313
Pension, profit-sharing, stock, annuity.....	16,701,198	261,059	437,299	269,883	214,390	88,847	158,106	115,309	257,666	315,511	1,228,254	13,178,430	13,178,430
Employee benefit programs.....	25,473,457	464,609	614,394	243,790	502,591	296,147	351,254	435,864	694,287	845,537	804,223	3,327,127	16,893,635
Net income (less deficit).....	330,140,794	2,772,705	4,030,399	722,200	2,403,986	-55,304	1,012,372	-2,619,357	1,943,999	6,631,241	10,022,847	45,530,122	257,745,584
Income subject to tax.....	132,293,926	4,320,670	238,933	133,396	1,272,433	375,680	1,059,969	1,258,145	1,739,175	2,483,929	2,992,631	12,540,430	103,878,534
Total income tax before credits [7].....	46,755,871	1,552,271	41,496	30,105	160,101	126,214	370,945	436,399	606,513	870,922	1,056,216	4,436,519	37,068,170
Income tax.....	45,522,470	1,494,706	41,840	29,847	159,243	125,013	363,147	430,569	600,212	857,381	1,038,057	4,376,225	36,006,230
Alternative minimum tax.....	1,177,570	30,340	*403	*70	733	1,105	3,423	3,458	5,873	12,535	18,227	56,898	1,044,504
Foreign tax credit.....	5,545,645	*13,486	*15	-	2,446	*8	5,321	2,993	322	69,533	23,164	155,591	5,272,766
General business credit.....	777,132	1,968	39	32	554	*1,822	275	1,397	1,848	4,630	6,282	46,187	712,098
Prior year minimum tax credit.....	357,233	5,680	*6	*9	168	*115	1,179	1,959	1,877	6,522	5,739	43,236	290,744
Total income tax after credits [2].....	40,007,035	1,527,681	41,436	30,064	155,514	124,269	364,170	429,970	602,376	790,112	1,020,701	4,190,193	30,730,550

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$20,000,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns.....	647,037	105,437	392,905	62,146	69,410	9,147	4,725	1,418	755	550	206	260	78
Total assets.....	1,437,757,936	-	44,836,611	43,533,858	143,813,270	64,082,654	71,843,564	49,168,834	52,132,148	84,990,515	73,584,354	318,089,429	491,682,699
Cash.....	74,625,146	-	7,645,491	4,276,711	11,367,552	3,585,762	5,088,957	3,559,577	3,036,143	4,710,598	3,035,128	12,337,479	15,981,747
Notes and accounts receivable.....	72,145,357	-	1,511,014	1,663,730	5,971,495	3,801,184	3,777,389	2,293,456	2,532,830	4,444,658	4,170,795	20,336,529	21,642,277
Less: Allowance for bad debts.....	2,400,029	-	*7,416	*18,695	32,208	54,273	72,915	64,896	127,412	221,571	113,415	987,849	699,379
Inventories.....	4,469,329	-	175,648	147,716	211,164	367,136	376,241	403,757	235,464	371,470	357,598	1,034,875	788,260
U.S. govt. obligations, total.....	793,135	-	*4,841	*23	195,313	*99,278	68,920	*77,762	79,871	116,984	61,678	60,231	28,235
Tax-exempt securities.....	1,812,532	-	119,456	*79,549	382,390	*200,171	*115,546	180,885	124,378	105,544	-	373,453	131,162
Other current assets.....	71,923,085	-	2,770,162	3,226,005	11,641,350	5,148,943	6,703,720	4,251,413	3,557,809	4,198,094	2,575,954	21,133,074	6,716,562
Loans to shareholders.....	15,823,139	-	3,079,921	1,190,630	4,431,375	2,072,801	1,900,516	1,021,293	511,732	351,571	175,789	183,227	904,283
Mortgage and real estate loans.....	27,342,424	-	604,700	873,683	3,350,428	599,059	1,531,299	759,039	736,101	1,894,333	607,057	4,248,771	12,137,957
Other investments.....	307,000,832	-	3,675,486	4,130,468	17,788,200	9,758,199	13,658,116	11,900,024	14,932,218	26,540,608	26,076,063	95,521,654	83,019,796
Depreciable assets.....	860,850,806	-	44,180,359	35,769,723	108,285,702	41,745,996	40,822,110	24,911,014	25,784,024	38,922,352	32,884,172	138,518,183	329,027,171
Less: Accumulated depreciation.....	264,996,885	-	25,825,608	17,127,962	44,212,220	15,741,722	15,284,929	8,467,402	7,901,184	9,876,255	7,795,462	33,212,149	79,551,992
Depletable assets.....	818,156	-	*87,220	*10,257	*93,642	*45,469	*45,316	*28,382	37,701	96,272	-	373,895	-
Less: Accumulated depletion.....	84,008	-	-	-	*1,469	*3,440	*783	*28,756	*1,344	27,167	-	19,066	-
Land.....	173,699,549	-	5,915,114	7,866,625	22,266,283	9,573,003	9,636,384	5,815,511	5,730,612	8,045,111	7,144,891	24,085,205	67,620,810
Intangible assets (Amortizable).....	62,215,613	-	983,080	1,226,503	2,122,093	1,560,422	1,197,989	871,931	1,396,534	2,975,694	3,122,807	29,596,369	17,162,191
Less: Accumulated amortization.....	16,798,998	-	555,360	615,310	954,477	441,327	511,008	304,186	493,244	755,442	803,032	7,378,826	3,986,786
Other assets.....	48,518,753	-	472,502	835,669	908,631	1,763,337	2,818,669	1,932,620	1,960,553	3,097,662	2,084,330	11,884,373	20,760,405
Total liabilities.....	1,437,757,936	-	44,836,611	43,533,858	143,813,270	64,082,654	71,843,564	49,168,834	52,132,148	84,990,515	73,584,354	318,089,429	491,682,699
Accounts payable.....	33,825,873	-	1,274,964	572,582	2,710,374	1,329,005	1,258,924	1,072,426	1,371,069	1,487,294	1,277,884	15,708,823	5,762,528
Mortgages, notes, and bonds under one year.....	62,362,652	-	2,696,974	5,659,818	6,932,052	4,138,711	4,653,218	2,461,673	2,640,646	4,513,031	2,360,406	14,360,071	11,946,051
Other current liabilities.....	58,795,482	-	2,543,984	1,848,933	4,316,977	1,539,048	3,180,655	2,188,444	1,699,844	3,300,696	2,272,825	12,153,844	23,750,232
Loans from shareholders.....	66,139,707	-	13,513,600	8,628,678	21,041,077	4,806,412	5,111,330	2,751,091	2,420,920	2,398,894	1,596,363	10,339,019	1,832,322
Mortgages, notes, bonds, one year or more.....	549,661,017	-	14,790,745	16,464,282	66,305,986	30,474,162	31,170,796	19,725,007	19,997,902	32,856,567	26,730,058	117,759,010	173,386,502
Other liabilities.....	79,483,355	-	1,310,276	2,137,522	7,499,169	3,961,222	4,658,771	3,244,823	2,931,664	5,810,995	5,266,677	21,772,357	20,889,879
Net worth.....	587,489,850	-	8,706,068	8,222,044	35,007,635	17,834,093	21,809,869	17,725,369	21,070,103	34,623,036	34,080,142	134,296,305	254,115,185
Total receipts.....	301,664,776	10,560,734	50,627,235	14,081,900	25,329,971	11,351,821	12,559,425	9,282,840	9,702,807	14,394,900	12,478,650	53,633,625	77,660,866
Business receipts.....	207,396,107	8,384,862	47,246,590	12,010,243	22,232,259	10,127,550	10,476,217	7,292,672	7,368,857	8,557,145	7,816,449	29,782,700	36,100,563
Interest.....	8,961,649	110,106	72,537	69,703	230,174	121,558	121,055	185,002	204,827	656,442	365,113	2,679,875	4,145,256
Interest on govt. obligations, total.....	171,851	2,306	3,799	2,585	40,164	13,452	32,425	11,256	13,406	11,427	2,426	20,040	18,565
Rents.....	46,212,585	681,984	307,913	180,240	290,860	241,151	741,178	787,258	1,246,493	3,527,211	3,063,165	11,181,595	23,963,537
Royalties.....	3,751,682	*2,323	*64,774	*1,713	26,648	*105,924	85,336	*5,208	40,495	340,084	36,723	2,798,033	244,420
Net S-T capital gain less net LT loss.....	164,819	*1,760	21,509	*1,286	13,368	*3,189	6,681	12,327	4,741	12,671	5,099	9,443	72,754
Net L-T capital gain less net ST loss.....	4,753,937	469,431	92,094	203,561	334,353	125,232	153,316	119,158	101,540	302,707	252,862	1,229,865	1,369,818
Net gain, noncapital assets.....	6,382,460	173,030	183,005	211,634	287,543	181,869	216,910	144,966	246,108	158,910	120,681	2,118,868	2,338,937
Other receipts.....	23,601,516	724,467	2,616,694	1,392,458	1,841,349	417,165	712,273	713,103	467,376	807,767	815,095	3,687,703	9,406,067
Total deductions.....	294,885,975	11,632,057	49,027,514	13,913,132	25,714,359	11,811,039	12,997,319	9,869,420	10,421,184	16,210,193	13,397,271	52,347,545	67,544,943
Cost of goods [19].....	28,561,374	1,020,668	2,465,624	1,865,024	1,775,452	2,103,072	2,141,005	2,079,596	1,392,800	1,438,654	1,560,331	4,827,214	5,891,935
Compensation of officers.....	11,981,649	476,809	6,182,111	1,410,053	1,291,061	575,209	417,594	257,960	225,562	295,130	110,475	498,512	241,173
Salaries and wages.....	51,508,741	2,556,578	12,918,110	3,812,549	6,634,219	1,928,909	2,476,206	1,290,452	1,323,448	1,767,822	1,538,567	8,749,034	6,512,847
Rent paid on business property.....	17,129,288	616,311	3,235,308	645,338	1,372,270	509,953	637,254	368,357	744,234	1,008,814	2,048,078	2,306,654	3,636,717
Taxes paid.....	13,361,494	430,925	1,931,007	726,361	1,639,121	680,755	621,432	439,607	463,013	738,232	544,600	2,126,259	3,020,182
Interest paid.....	25,887,966	870,436	684,586	453,780	1,709,809	910,503	1,048,625	851,412	972,930	1,957,553	1,398,962	6,463,546	8,565,823
Amortization.....	2,840,805	36,905	51,588	42,602	97,917	82,213	59,252	82,949	64,758	377,026	210,079	927,209	808,308
Depreciation.....	44,981,803	513,580	1,449,311	734,127	2,773,860	1,544,447	1,654,026	1,361,291	1,553,754	2,333,401	1,416,795	9,622,842	20,024,369
Advertising.....	4,036,228	187,402	1,289,992	192,284	346,223	130,349	127,226	117,165	117,180	78,046	96,732	770,933	582,697
Pension, profit-sharing, stock, annuity.....	1,356,901	53,047	435,880	96,393	171,117	95,569	38,354	27,731	34,102	54,317	17,861	96,327	272,205
Employee benefit programs.....	3,685,097	60,442	620,688	385,853	329,630	171,239	165,957	122,103	137,396	141,118	126,017	722,773	701,881
Net income (less deficit).....	6,662,217	-1,073,628	1,595,922	166,184	-424,358	-472,669	-470,319	-597,697	-731,371	-1,815,538	-920,126	1,299,837	10,105,980
Income subject to tax.....	6,354,596	503,654	556,622	275,239	700,817	357,981	404,100	316,120	303,392	666,480	204,404	2,010,595	55,191
Total income tax before credits [7].....	2,066,012	158,365	96,343	66,693	207,813	120,199	138,911	109,384	106,642	232,267	72,159	729,837	27,398
Income tax.....	2,017,650	153,857	102,070	66,413	206,684	118,399	136,844	107,639	103,600	228,447	71,078	703,334	19,286
Alternative minimum tax.....	17,320	580	-	*15	*254	*1,256	1,159	1,167	1,630	3,304	514	1,340	6,101
Foreign tax credit.....	138,243	*9,299	[1]	*41	1,626	*119	751	*7,026	5,097	3,321	1,226	108,520	1,218
General business credit.....	41,533	*436	1,149	*198	457	1,467	1,075	*482	141	17,476	34	18,312	306
Prior year minimum tax credit.....	43,861	*271	-	-	*294	*739	1,109	*2,469	2,590	2,015	917	33,459	-
Total income tax after credits [2].....	1,842,286	148,360	95,105	66,454	205,436	117,875	135,977	99,407	98,815	209,455	69,982	569,546	25,875

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$10,000,000,000
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical Services													
Number of returns.....	864,803	171,992	632,499	25,895	25,830	3,857	2,619	900	527	367	136	147	34
Total assets.....	835,674,884	-	40,051,309	17,776,789	54,296,170	27,578,097	41,389,911	31,885,550	36,239,537	57,104,920	50,784,825	166,783,826	311,783,950
Cash.....	114,570,300	-	14,796,521	4,936,143	15,030,817	7,409,836	9,680,870	6,796,326	7,187,549	9,135,171	6,281,005	15,430,697	17,885,364
Notes and accounts receivable.....	160,914,519	-	4,253,039	3,175,367	14,203,878	7,198,806	10,717,637	7,579,698	7,605,032	10,948,996	9,048,709	23,525,524	62,657,832
Less: Allowance for bad debts.....	3,107,240	-	19,444	22,495	258,399	178,365	290,139	221,356	213,707	332,060	271,523	613,101	686,651
Inventories.....	14,479,345	-	817,955	497,808	1,503,534	1,029,557	1,165,779	612,138	703,337	1,233,758	727,978	3,386,528	2,800,973
U.S. govt. obligations, total.....	986,680	-	[1]	*4,404	*269,222	*10,328	*1,795	48,724	137,960	56,743	39,816	417,688	-
Tax-exempt securities.....	452,312	-	*33,450	*2,801	*43,508	*9,931	*76,632	9,311	33,304	11,182	93,445	-	138,748
Other current assets.....	78,288,876	-	2,923,541	1,943,104	4,571,414	2,758,317	4,488,669	3,388,586	4,674,936	6,162,640	5,800,221	17,862,750	23,714,697
Loans to shareholders.....	8,146,930	-	3,677,763	1,215,818	1,418,220	266,648	411,978	387,823	97,196	73,794	20,501	52,295	524,895
Mortgage and real estate loans.....	1,451,634	-	140,236	*203,203	*124,719	*230,808	*70,097	*3,799	25,723	20	5,180	-	647,848
Other investments.....	166,851,206	-	2,815,756	1,606,840	5,777,528	3,244,737	5,096,631	4,071,965	5,137,312	8,037,103	9,988,302	28,717,600	92,357,432
Depreciable assets.....	170,629,550	-	38,190,821	8,450,156	18,686,209	7,675,729	11,160,060	8,162,825	6,682,444	10,856,016	7,963,234	25,617,341	27,184,715
Less: Accumulated depreciation.....	106,583,972	-	30,401,688	6,053,861	12,215,931	4,926,368	6,446,422	4,703,486	3,858,240	6,109,746	4,450,799	11,939,601	15,477,829
Depletable assets.....	227,961	-	*19,720	*30,647	*2,183	1,730	*1,364	*73,839	38,335	54,909	-	5,236	-
Less: Accumulated depletion.....	78,751	-	*6,685	*11,954	*1,725	-	*135	*30,827	17,124	5,260	-	5,041	-
Land.....	4,300,381	-	315,447	495,296	533,625	279,131	250,753	333,563	179,420	280,402	155,994	731,364	745,388
Intangible assets (Amortizable).....	216,816,262	-	3,821,985	1,198,022	4,776,126	2,320,826	4,063,022	5,443,642	7,548,371	16,890,635	15,041,542	81,854,788	73,857,304
Less: Accumulated amortization.....	55,524,439	-	1,975,833	256,248	1,742,904	773,368	1,130,541	1,488,967	1,534,858	4,036,556	2,879,336	30,260,099	9,445,728
Other assets.....	62,853,330	-	648,725	361,738	1,574,147	1,019,816	2,071,861	1,417,948	1,812,549	3,847,172	3,220,555	11,999,857	34,878,962
Total liabilities.....	835,674,884	-	40,051,309	17,776,789	54,296,170	27,578,097	41,389,911	31,885,550	36,239,537	57,104,920	50,784,825	166,783,826	311,783,950
Accounts payable.....	91,866,108	-	3,915,261	1,699,592	7,102,793	3,938,355	4,392,223	3,103,079	3,406,335	5,207,568	2,789,106	8,486,692	47,825,105
Mortgages, notes, and bonds under one year.....	45,491,839	-	4,929,645	1,820,565	4,117,726	1,741,025	3,170,951	2,134,154	2,184,846	3,020,066	2,228,722	4,384,538	15,759,601
Other current liabilities.....	141,786,371	-	7,522,456	3,418,735	10,556,968	5,450,291	8,662,148	7,029,977	7,494,454	9,612,478	9,610,245	22,089,277	50,339,343
Loans from shareholders.....	31,451,448	-	15,678,932	2,880,234	3,865,911	2,778,401	1,105,430	834,318	515,551	1,108,514	691,699	995,160	997,300
Mortgages, notes, bonds, one year or more.....	138,345,520	-	10,095,353	2,987,883	8,237,536	3,486,871	4,874,750	4,642,208	5,093,469	8,232,187	9,266,955	44,554,301	36,874,007
Other liabilities.....	100,278,392	-	1,785,427	729,661	3,636,275	2,350,198	3,217,984	2,649,517	3,583,009	5,726,414	5,577,818	19,786,851	51,235,239
Net worth.....	286,455,207	-	-3,875,765	4,240,120	16,778,962	7,832,956	15,966,426	11,492,298	13,961,872	24,197,695	20,620,280	66,487,008	108,753,356
Total receipts.....	1,059,370,841	30,495,388	241,058,175	59,575,250	167,998,629	52,024,587	64,435,763	43,393,707	41,111,055	51,334,330	45,567,419	104,563,241	157,813,298
Business receipts.....	1,026,717,955	29,541,645	236,654,933	58,566,019	165,939,833	50,637,473	63,118,768	42,048,921	39,261,422	49,526,217	44,151,279	97,324,338	149,947,006
Interest.....	4,070,762	32,537	90,885	37,705	101,989	60,901	107,705	91,646	111,105	152,118	174,143	693,184	2,416,843
Interest on govt. obligations, total.....	95,240	*1,280	3,345	*368	7,301	14,252	12,497	2,232	5,341	8,291	10,337	10,900	19,095
Rents.....	608,152	*8,106	25,287	30,055	31,189	11,710	10,690	20,286	16,490	44,957	36,673	40,908	331,802
Royalties.....	3,768,033	146,222	*8,052	*756	60,466	16,608	56,466	118,492	139,247	273,550	297,302	1,599,438	1,051,436
Net S-T capital gain less net LT loss.....	183,391	*6,090	*1,785	*188	*15,596	*472	4,521	*828	483	1,043	2,324	148,379	1,681
Net L-T capital gain less net ST loss.....	1,409,997	72,196	108,440	30,484	129,990	38,653	31,176	52,910	145,271	313,296	16,075	437,878	33,628
Net gain, noncapital assets.....	924,252	248,451	134,107	12,304	86,739	32,660	23,022	165,363	11,585	55,337	24,315	73,083	57,285
Other receipts.....	19,884,221	387,606	4,024,610	896,914	1,614,719	1,185,810	1,062,385	877,582	1,389,886	909,637	767,281	3,842,190	2,925,602
Total deductions.....	1,020,474,449	29,008,001	221,190,520	57,137,375	164,385,143	52,485,548	65,127,818	43,577,537	41,089,019	51,097,140	44,297,217	101,502,275	149,576,855
Cost of goods [19].....	343,414,604	5,606,313	44,287,087	17,486,792	83,753,620	17,955,077	24,073,167	15,946,693	14,119,166	17,841,945	20,391,833	30,468,637	51,484,274
Compensation of officers.....	72,365,136	2,326,010	39,353,605	6,656,590	10,600,674	3,773,868	2,952,335	1,404,568	1,081,373	1,028,783	481,733	1,406,596	1,298,999
Salaries and wages.....	234,809,310	6,777,747	49,187,264	14,763,027	28,308,202	14,000,456	16,650,148	11,468,142	10,469,818	12,598,818	7,572,303	24,344,273	38,669,112
Rent paid on business property.....	35,258,851	1,030,459	10,909,824	2,955,067	4,462,720	1,715,347	2,129,318	1,260,081	1,084,104	1,403,265	969,249	2,385,179	4,954,239
Taxes paid.....	31,643,970	1,105,741	7,818,341	1,945,533	3,670,545	1,545,951	1,872,628	1,446,302	1,171,566	1,354,300	1,342,288	2,597,553	5,773,223
Interest paid.....	14,986,003	254,366	1,288,854	303,457	858,713	401,166	562,687	457,804	549,274	825,287	762,786	3,388,836	5,332,774
Amortization.....	8,780,777	227,502	298,152	88,440	427,920	158,242	428,505	414,864	518,743	749,518	770,297	1,978,496	2,720,098
Depreciation.....	16,187,491	506,390	2,124,524	577,600	1,249,680	704,954	1,185,774	847,127	704,954	1,280,045	922,899	3,047,696	3,038,305
Advertising.....	10,172,671	298,193	3,400,977	443,543	2,098,995	608,610	579,067	677,333	338,468	426,243	184,602	743,807	372,833
Pension, profit-sharing, stock, annuity.....	11,239,822	364,198	3,087,159	677,201	1,064,412	503,596	666,601	385,957	278,077	353,880	270,888	1,322,200	2,265,654
Employee benefit programs.....	23,531,597	463,199	3,947,899	986,360	2,397,110	1,331,150	1,428,706	1,080,033	825,367	1,311,853	1,285,887	3,637,765	4,836,269
Net income (less deficit).....	40,237,495	1,504,944	19,864,309	2,437,508	3,606,245	-473,339	-692,530	-159,006	54,492	276,391	1,315,492	3,468,969	9,034,019
Income subject to tax.....	26,076,807	808,762	1,018,474	290,925	993,598	751,394	1,009,587	885,377	1,148,858	1,642,551	1,884,132	6,606,822	9,036,325
Total income tax before credits [7].....	8,952,369	275,059	194,082	85,675	328,352	257,617	348,886	307,092	402,348	580,638	661,844	2,338,798	3,171,977
Income tax.....	8,874,910	260,357	198,574	85,675	326,943	255,721	345,586	303,518	396,892	570,035	657,890	2,311,048	3,162,671
Alternative minimum tax.....	68,783	2,513	*674	[1]	1,343	1,351	3,066	3,574	5,456	10,432	3,953	27,573	8,848
Foreign tax credit.....	1,206,515	*16,804	-	-	*4,846	*10,175	13,621	12,618	17,561	39,152	47,445	352,477	691,818
General business credit.....	360,199	6,484	4,704	4,489	5,486	5,492	11,656	23,840	12,422	26,964	30,163	142,607	85,892
Prior year minimum tax credit.....	44,178	-	-	*151	*101	*1,256	*597	1,030	1,621	2,143	5,401	19,729	12,150
Total income tax after credits [2].....	7,341,365	251,772	189,378	81,036	317,919	240,694	323,012	269,608	370,745	512,380	578,835	1,823,969	2,382,018

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$2,500,000,000	\$2,500,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Management of Companies (Holding Companies)													
Number of returns.....	47,729	9,229	22,644	2,433	4,964	1,290	1,333	1,012	1,177	1,728	945	789	185
Total assets.....	17,981,037,571	-	2,297,636	1,666,996	10,820,415	9,170,641	21,845,907	36,826,886	86,613,268	280,359,515	330,995,984	790,137,721	16,410,302,601
Cash.....	2,359,939,442	-	595,161	205,948	1,457,424	608,185	1,805,029	2,673,233	6,390,287	18,460,001	21,719,072	46,374,322	2,259,650,779
Notes and accounts receivable.....	6,127,826,878	-	156,239	61,083	476,608	195,200	2,179,486	12,009,331	40,741,778	157,333,820	189,750,424	425,919,814	5,299,003,094
Less: Allowance for bad debts.....	190,492,801	-	*28	-	*368	-	22,146	156,161	630,984	2,600,960	3,365,915	8,889,788	174,826,452
Inventories.....	295,637	-	-	-	*16,991	*4,475	*27,689	*63	14,468	168,456	1,381	21,632	40,482
U.S. govt. obligations, total.....	753,009,253	-	-	15	*237,118	*33,568	490,862	2,480,966	7,824,333	23,866,545	26,539,197	56,623,608	634,913,040
Tax-exempt securities.....	187,380,670	-	*70,595	*11,145	*75,090	*88,412	316,102	1,350,907	3,569,575	11,071,669	11,639,662	21,525,739	137,661,774
Other current assets.....	1,031,356,270	-	812,735	201,594	879,015	1,336,289	1,367,685	1,978,246	2,865,096	7,429,951	7,884,281	21,025,124	985,576,252
Loans to shareholders.....	482,842,439	-	*61,525	76,370	277,408	327,444	497,686	538,307	170,053	285,777	377,170	1,416,088	478,814,610
Mortgage and real estate loans.....	1,810,608,373	-	*38,607	*81,988	*130,353	*10,436	94,843	456,667	1,577,054	9,914,503	15,997,863	55,775,145	1,726,530,912
Other investments.....	4,257,230,927	-	1,061,369	977,089	6,386,159	5,801,357	14,283,261	13,890,535	20,313,763	43,527,078	47,487,389	126,906,294	3,976,596,634
Depreciable assets.....	200,076,072	-	6,555	21,510	443,500	172,030	460,495	1,086,418	2,676,356	8,954,184	10,184,841	21,660,499	154,409,684
Less: Accumulated depreciation.....	98,875,298	-	3,204	7,432	194,215	98,530	195,176	457,206	1,224,215	4,069,807	4,305,136	9,686,262	78,634,115
Depletable assets.....	334,191	-	-	-	*1,393	*3,718	*142,286	*25,128	95,441	5,981	1,224	58,699	320
Less: Accumulated depletion.....	141,030	-	-	-	*433	*1,864	*103,261	*18,570	2,505	1,184	12	12,880	320
Land.....	19,980,710	-	11	-	160,882	140,989	86,907	133,838	356,409	1,009,621	1,352,286	2,980,007	13,759,759
Intangible assets (Amortizable).....	404,300,002	-	3,681	*133	145,583	172,159	290,522	157,072	819,290	1,459,178	1,319,465	8,931,331	391,001,588
Less: Accumulated amortization.....	28,596,262	-	2,837	*123	32,387	7,021	91,730	25,358	90,477	245,574	157,449	680,534	27,262,772
Other assets.....	663,962,099	-	-502,774	*37,676	360,294	383,792	215,366	703,470	1,147,545	3,790,276	4,570,240	20,188,882	633,067,331
Total liabilities.....	17,981,037,571	-	2,297,636	1,666,996	10,820,415	9,170,641	21,845,907	36,826,886	86,613,268	280,359,515	330,995,984	790,137,721	16,410,302,601
Accounts payable.....	1,243,437,551	-	48,589	4,254	113,726	77,876	1,338,064	3,583,442	10,253,325	38,158,831	38,327,536	74,178,809	1,077,353,099
Mortgages, notes, and bonds under one year.....	1,773,280,515	-	555,171	*53,446	363,743	123,976	641,379	720,356	1,347,597	5,554,662	7,946,620	20,413,896	1,735,559,668
Other current liabilities.....	8,768,644,209	-	193,877	64,876	940,407	729,703	2,736,677	13,717,122	46,749,442	171,282,997	214,957,199	519,749,390	7,797,522,519
Loans from shareholders.....	485,580,914	-	473,068	*348,080	1,366,521	313,799	689,245	685,353	586,709	902,813	1,496,544	4,396,713	474,322,069
Mortgages, notes, bonds, one year or more.....	1,729,332,264	-	157,596	*79,060	688,860	843,496	1,744,074	2,437,259	4,067,650	16,152,649	15,214,034	45,031,785	1,642,915,802
Other liabilities.....	776,023,419	-	62,238	*765,888	700,759	1,344,773	1,352,041	1,417,028	3,639,720	7,712,929	10,330,860	14,450,534	734,246,649
Net worth.....	3,204,738,699	-	807,097	351,392	6,646,400	5,737,019	13,344,427	14,266,326	19,968,825	40,594,634	42,723,191	111,916,594	2,948,382,795
Total receipts.....	913,393,756	3,316,823	336,840	495,189	1,754,000	1,131,243	2,225,991	2,030,486	6,712,779	17,364,198	19,849,635	50,010,210	808,166,362
Business receipts.....	215,313,771	246,660	*7,080	43,937	176,985	162,375	515,568	328,088	1,225,064	4,066,170	3,730,596	8,355,909	196,455,339
Interest.....	508,641,762	1,100,704	19,329	13,327	188,085	119,859	276,708	535,594	2,199,643	6,754,606	9,789,143	27,137,154	460,507,608
Interest on govt. obligations, total.....	9,697,700	31,714	8,675	5,092	15,811	6,863	29,776	57,469	156,237	484,777	537,090	1,087,503	7,276,694
Rents.....	18,047,908	372,082	*116	*1,433	23,774	*28,664	12,437	6,668	38,367	35,802	61,858	249,691	17,217,015
Royalties.....	411,248	15,125	*1,312	*9	3,562	*7,921	*524	10,115	10,817	29,891	8,871	18,617	304,484
Net S-T capital gain less net LT loss.....	2,105,349	17,484	*697	*440	*51,926	*3,886	13,905	6,031	23,739	56,678	15,420	30,693	1,884,449
Net L-T capital gain less net ST loss.....	4,245,938	217,231	*64,318	64,747	127,250	46,433	56,763	129,632	104,918	60,725	60,318	278,151	3,035,452
Net gain, noncapital assets.....	14,890,045	135,857	*148	*587	*14,138	*649	29,387	21,285	42,305	257,374	260,722	904,556	13,223,036
Other receipts.....	132,180,594	642,911	145,471	325,201	1,062,641	729,384	1,188,250	887,511	2,821,795	5,502,662	4,949,166	10,930,027	102,995,575
Total deductions.....	958,419,022	6,391,108	519,931	685,220	1,812,603	1,298,739	2,810,822	2,577,542	10,636,067	16,947,093	21,608,637	51,778,156	841,353,103
Cost of goods [19].....	6,526,272	*1,720	-	-	*203	*142,241	*220,378	-	3,522	117,486	23,816	19,525	5,997,382
Compensation of officers.....	8,052,488	24,245	*14,019	*7,284	85,874	24,724	94,571	148,988	397,035	1,093,481	1,007,552	1,706,141	3,448,574
Salaries and wages.....	128,003,851	142,922	10,056	*9,632	176,369	34,915	257,620	916,790	2,849,166	7,319,836	2,849,166	7,319,836	113,727,150
Rent paid on business property.....	15,067,696	30,652	*582	*1,348	19,091	6,668	15,597	13,757	95,069	140,801	214,715	703,092	13,826,325
Taxes paid.....	15,788,454	64,915	11,468	7,340	45,276	18,749	69,416	69,108	483,951	498,159	1,209,803	13,135,853	13,135,853
Interest paid.....	213,681,329	767,628	39,244	49,418	177,562	108,824	241,099	486,342	1,649,839	4,502,156	5,665,461	13,936,060	186,057,695
Amortization.....	11,333,774	83,945	*44	*879	4,619	*401	71,266	11,218	88,859	84,508	87,999	616,831	10,283,205
Depreciation.....	31,207,861	31,876	*1,228	2,428	14,749	8,536	37,913	37,350	169,521	433,474	508,611	1,360,652	28,601,522
Advertising.....	8,015,815	3,300	*577	2,428	*4,133	*3,660	12,534	41,237	150,325	139,955	391,220	7,266,409	7,266,409
Pension, profit-sharing, stock, annuity.....	11,811,693	4,916	*1,548	*135	4,390	*2,227	6,940	11,488	36,883	137,310	165,512	411,767	11,028,576
Employee benefit programs.....	14,172,940	12,801	*22,903	*1,576	39,239	6,517	23,228	39,893	144,305	401,108	428,503	917,673	12,135,195
Net income (less deficit).....	-45,704,645	-3,060,875	-191,766	-195,122	-74,347	-158,536	-591,229	-583,927	-4,063,160	-35,935	-2,124,262	-2,412,430	-32,213,056
Income subject to tax.....	52,517,540	609,279	115,799	135,621	327,893	327,893	340,867	302,018	480,691	1,456,757	1,796,370	5,016,607	41,802,660
Total income tax before credits [7].....	18,561,158	216,033	33,931	44,975	108,874	45,219	119,623	104,527	165,960	515,983	629,683	1,766,512	14,809,838
Income tax.....	18,453,186	209,003	32,131	44,746	107,472	44,629	115,645	102,963	164,845	502,161	619,683	1,738,230	14,771,880
Alternative minimum tax.....	82,332	2,109	*1,743	-	*264	*374	*3,952	1,412	937	12,004	10,113	23,379	26,046
Foreign tax credit.....	5,995,304	14,840	*11,814	*828	*96	*11,955	*20,050	4,559	19,621	11,247	187,485	424,937	5,287,872
General business credit.....	3,044,486	1,991	*363	5	*144	*968	1,232	*90	646	2,495	4,854	28,632	3,003,067
Prior year minimum tax credit.....	12,461	*899	-	-	*42	*33	*68	*116	256	2,712	1,991	2,593	3,751
Total income tax after credits [2].....	9,416,566	198,219	21,754	44,143	108,592	32,263	98,274	99,604	145,311	499,040	434,079	1,304,216	6,431,071

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste Management and Remediation Services													
Number of returns.....	273,900	64,031	188,272	9,078	9,963	1,217	660	265	149	112	62	74	15
Total assets.....	297,884,549	-	14,488,392	6,098,626	20,202,189	8,172,153	10,225,212	9,316,385	10,184,667	17,518,335	21,184,928	81,945,592	98,548,069
Cash.....	26,982,000	-	4,367,105	1,406,427	3,711,565	1,525,488	1,481,411	1,333,393	1,141,275	1,551,208	1,949,785	5,569,928	2,944,416
Notes and accounts receivable.....	45,865,599	-	2,035,857	955,556	4,937,374	2,383,084	2,901,239	1,943,924	2,593,681	3,324,909	3,804,290	11,728,469	9,257,216
Less: Allowance for bad debts.....	1,398,449	-	7,459	*7,628	125,904	40,194	90,333	126,428	101,016	51,342	114,228	466,970	266,947
Inventories.....	3,064,356	-	341,928	268,047	470,442	164,737	340,012	161,050	256,854	157,420	136,621	419,080	348,166
U.S. govt. obligations, total.....	203,571	-	3	-	*8,614	-	-	*5,442	*107	31,011	43,172	24,336	80,038
Tax-exempt securities.....	479,165	-	*40	-	-	-	*29,242	14,178	37,748	84,218	8,257	294,185	11,298
Other current assets.....	17,985,149	-	752,559	516,621	1,939,183	942,417	762,899	970,811	964,058	1,693,681	1,588,589	4,659,542	3,194,790
Loans to shareholders.....	3,812,703	-	1,548,198	241,801	823,850	176,149	133,683	103,867	143,654	110,756	114,301	416,445	-
Mortgage and real estate loans.....	162,824	-	*131,179	*4,910	*16,654	*463	*6,649	*658	2,311	-	-	-	-
Other investments.....	48,633,076	-	510,179	650,333	1,519,327	726,893	1,069,673	1,560,186	1,124,859	2,406,900	4,161,781	15,438,299	19,464,646
Depreciable assets.....	132,941,631	-	20,985,924	5,039,075	15,642,039	3,975,591	5,158,575	2,777,153	3,383,290	5,615,789	5,515,173	17,532,711	47,316,312
Less: Accumulated depreciation.....	77,692,520	-	17,404,801	3,458,220	10,629,110	2,443,224	3,137,584	1,619,791	1,817,971	3,229,798	2,770,129	8,948,327	22,233,556
Depletable assets.....	2,518,919	-	1	-	*12,586	-	*21,008	*1,627	13,947	-	-	738,760	1,730,991
Less: Accumulated depletion.....	966,199	-	1	-	*5,637	-	*16,169	*179	11,642	-	-	233,048	699,523
Land.....	4,629,966	-	167,349	249,089	659,728	135,733	229,741	233,526	270,791	372,609	341,878	655,174	1,314,348
Intangible assets (Amortizable).....	97,661,428	-	1,697,726	318,293	1,204,202	564,240	1,294,694	1,698,951	2,153,880	5,163,011	7,223,547	36,840,310	39,502,573
Less: Accumulated amortization.....	20,826,477	-	906,559	146,821	439,698	134,773	444,427	449,756	499,842	971,362	1,375,098	8,263,093	7,195,050
Other assets.....	13,827,805	-	269,164	61,143	456,975	195,550	479,466	713,109	497,779	1,247,163	575,825	5,484,090	3,847,542
Total liabilities.....	297,884,549	-	14,488,392	6,098,626	20,202,189	8,172,153	10,225,212	9,316,385	10,184,667	17,518,335	21,184,928	81,945,592	98,548,069
Accounts payable.....	20,775,531	-	1,372,667	617,541	2,567,959	1,066,483	1,343,085	908,322	951,197	1,182,452	1,143,982	3,682,565	5,939,279
Mortgages, notes, and bonds under one year.....	18,731,731	-	2,815,959	573,508	2,657,104	760,854	1,067,799	972,411	883,790	986,047	1,364,527	3,606,726	3,043,005
Other current liabilities.....	36,659,176	-	1,953,153	603,085	2,671,288	1,431,951	1,845,723	1,733,738	1,935,814	3,022,302	3,149,932	11,846,120	6,466,068
Loans from shareholders.....	11,253,801	-	3,687,249	639,570	2,012,453	323,024	356,934	293,709	317,242	32,380	3,024,231	831	831
Mortgages, notes, bonds, one year or more.....	90,448,067	-	4,107,858	1,633,436	5,108,962	1,535,648	2,656,091	2,315,506	2,694,972	3,970,678	5,329,974	20,556,616	40,538,325
Other liabilities.....	30,254,771	-	460,147	60,624	697,647	281,730	788,334	959,740	1,163,439	1,381,176	2,630,303	7,443,205	14,388,427
Net worth.....	89,761,472	-	91,359	1,970,862	4,486,776	2,772,463	2,167,246	2,132,958	2,238,214	6,409,502	7,533,830	31,786,129	28,172,133
Total receipts.....	441,831,693	6,552,473	100,247,540	19,994,903	60,722,645	18,494,382	25,183,927	14,526,931	15,569,477	23,158,241	23,386,208	89,270,928	44,724,039
Business receipts.....	429,622,382	6,064,310	99,766,937	19,907,091	60,137,924	18,022,009	24,622,572	14,104,050	14,699,873	22,465,802	21,721,276	86,203,510	41,707,027
Interest.....	1,118,052	864	14,843	9,871	24,439	10,351	19,393	14,801	33,525	43,783	44,650	543,443	358,091
Interest on govt. obligations, total.....	46,650	2	*371	*48	*2,151	*27	1,751	11,283	2,562	12,300	7,037	8,907	208
Rents.....	216,062	-	10,049	*5,245	8,757	*128	7,063	*3,261	15,596	10,669	13,332	78,006	63,955
Royalties.....	549,016	-	*178	*[1]	[1]	-	*199	-	7,082	852	115,478	170,408	254,818
Net S-T capital gain less net LT loss.....	72,325	*14,744	*5,010	-	*26,237	-	*952	-	16,814	1,919	5,042	1,567	40
Net L-T capital gain less net ST loss.....	411,589	*4,091	*5,518	*868	*6,917	*3,670	8,891	*10,918	23,057	6,924	28,624	41,199	270,913
Net gain, noncapital assets.....	745,174	173,206	142,375	10,449	137,927	16,544	12,081	3,183	33,029	2,940	19,240	13,624	180,574
Other receipts.....	8,554,757	295,255	300,277	61,038	369,593	431,361	308,178	369,630	735,866	601,415	1,414,116	1,983,883	1,684,143
Total deductions.....	430,270,396	6,487,276	96,455,171	19,638,277	58,965,521	17,911,196	24,831,475	14,363,433	15,360,682	22,835,392	23,013,384	88,483,173	41,925,417
Cost of goods [19].....	178,367,552	1,868,461	33,171,453	10,137,000	27,258,358	9,478,892	10,984,174	8,080,063	6,960,502	9,100,805	9,750,263	39,284,202	12,293,379
Compensation of officers.....	12,699,599	495,029	6,771,826	971,382	1,896,884	621,361	479,874	210,261	212,345	232,576	215,338	459,072	133,651
Salaries and wages.....	89,937,621	1,007,142	19,233,620	3,147,283	14,260,277	3,216,013	5,974,880	2,198,400	3,250,186	6,148,656	4,903,909	17,517,127	9,080,128
Rent paid on business property.....	10,343,062	279,060	2,808,494	525,871	1,714,075	508,851	575,762	313,777	284,740	355,883	732,635	1,522,629	721,283
Taxes paid.....	16,677,861	222,757	4,616,792	748,140	1,561,755	442,834	1,120,111	470,101	620,052	782,734	839,988	3,598,044	1,654,552
Interest paid.....	8,098,266	86,723	545,510	112,428	435,070	177,568	211,184	219,975	283,962	392,520	552,766	2,176,314	2,904,245
Amortization.....	4,466,582	51,585	101,977	19,445	112,000	35,925	101,724	119,615	153,850	302,422	384,656	1,425,754	1,657,629
Depreciation.....	9,835,228	225,028	1,268,193	340,735	1,135,807	368,433	479,351	267,053	342,641	516,264	542,822	1,639,890	2,709,009
Advertising.....	5,112,776	176,884	1,167,528	166,782	410,636	137,457	499,132	144,708	255,947	161,011	260,080	1,491,677	240,935
Pension, profit-sharing, stock, annuity.....	1,711,007	4,604	324,452	116,458	154,292	80,062	91,305	42,435	34,947	81,612	172,859	431,810	176,171
Employee benefit programs.....	9,091,633	104,339	1,071,482	266,920	1,212,955	403,051	540,494	277,488	327,970	502,262	589,240	2,652,038	1,143,394
Net income (less deficit).....	11,944,492	65,195	3,791,998	356,577	1,759,593	586,969	364,478	155,905	219,169	314,805	370,544	896,097	3,063,162
Income subject to tax.....	7,907,800	124,157	289,683	70,301	279,115	122,149	126,638	147,178	211,167	323,999	444,824	2,717,005	3,051,584
Total income tax before credits [7].....	2,689,129	29,008	54,394	14,696	85,346	40,806	43,607	50,993	73,694	112,900	156,013	951,044	1,076,628
Income tax.....	2,675,750	29,412	54,709	14,696	85,340	40,685	42,836	50,115	72,916	111,743	154,739	950,505	1,068,054
Alternative minimum tax.....	14,270	*385	*14	-	6	*97	*772	*878	779	1,157	1,185	520	8,479
Foreign tax credit.....	233,427	300	*1,457	-	*3	3,136	*4,257	*3,440	7,779	7,449	4,786	96,640	104,181
General business credit.....	70,583	1	1,128	224	1,561	*874	*1,024	*766	2,417	5,611	3,728	26,371	26,877
Prior year minimum tax credit.....	16,341	-	-	-	*477	*1,292	*145	*937	98	646	3,970	8,776	-
Total income tax after credits [2].....	2,368,778	28,707	51,808	14,473	83,304	35,504	38,181	45,851	63,400	99,194	143,528	819,257	945,569

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$2,500,000,000	\$2,500,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Educational Services													
Number of returns.....	55,309	12,430	39,769	956	1,722	159	124	56	31	33	13	10	5
Total assets.....	52,161,587	-	2,380,176	600,754	3,573,287	1,090,817	1,932,952	1,935,035	2,108,526	4,885,493	4,258,324	8,074,479	21,321,743
Cash.....	8,041,968	-	660,680	204,547	1,076,938	214,056	522,533	432,888	365,527	844,483	370,425	1,119,079	2,230,813
Notes and accounts receivable.....	6,196,036	-	204,626	*78,384	783,295	241,707	367,491	385,135	308,381	754,637	787,464	843,792	1,441,126
Less: Allowance for bad debts.....	994,047	-	*3,489	*6,260	39,665	*19,749	36,271	46,369	44,445	114,507	88,009	221,919	373,364
Inventories.....	567,222	-	101,145	*4,365	86,303	*33,958	17,060	89,070	34,659	51,436	45,366	26,093	77,766
U.S. govt. obligations, total.....	*8,179	-	-	-	-	-	*3,148	-	-	4,998	-	-	33
Tax-exempt securities.....	*93,265	-	*[1]	-	-	-	-	-	-	25,215	68,050	-	-
Other current assets.....	4,678,649	-	180,418	*58,372	177,722	84,555	148,653	80,041	153,755	259,385	225,101	614,742	2,695,904
Loans to shareholders.....	397,598	-	247,928	*13,190	*70,752	*10,810	*21,341	*4,003	10,426	612	-	18,536	-
Mortgage and real estate loans.....	*64,250	-	*22,397	-	*8,516	-	-	-	32,551	787	-	-	-
Other investments.....	7,220,446	-	*43,289	*4,271	285,295	*35,518	145,568	200,867	131,076	482,957	132,569	890,657	4,868,378
Depreciable assets.....	17,380,975	-	1,979,623	391,991	2,023,131	331,831	518,722	815,649	896,319	1,916,551	1,362,802	2,245,110	4,899,245
Less: Accumulated depreciation.....	9,148,362	-	1,409,452	170,295	1,112,090	143,565	186,577	416,598	425,041	937,879	466,738	1,235,682	2,644,446
Depletable assets.....	*4,183	-	-	*4,183	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion.....	*3,953	-	-	*3,953	-	-	-	-	-	-	-	-	-
Land.....	490,982	-	*63,446	*27,964	*14,164	*546	*19,195	34,875	37,480	59,826	52,230	88,930	92,325
Intangible assets (Amortizable).....	14,644,154	-	395,459	*5,600	153,947	38,262	424,055	395,229	723,773	1,343,968	1,527,192	2,292,143	7,344,525
Less: Accumulated amortization.....	1,744,563	-	181,333	*4,426	17,512	*3,910	71,853	70,120	159,394	208,540	64,536	199,786	763,153
Other assets.....	4,264,606	-	75,441	*7,179	62,491	266,799	39,886	30,363	43,460	401,563	306,407	1,592,784	1,452,591
Total liabilities.....	52,161,587	-	2,380,176	600,754	3,573,287	1,090,817	1,932,952	1,935,035	2,108,526	4,885,493	4,258,324	8,074,479	21,321,743
Accounts payable.....	2,333,813	-	282,450	*32,694	207,020	71,064	67,995	160,551	130,092	269,099	205,795	480,594	426,459
Mortgages, notes, and bonds under one year.....	3,440,534	-	97,147	*9,056	177,117	47,506	85,123	113,629	40,400	346,849	108,426	44,004	2,371,277
Other current liabilities.....	8,242,224	-	646,734	176,935	957,708	344,402	508,210	416,669	470,256	884,785	784,129	1,155,614	1,896,783
Loans from shareholders.....	1,652,721	-	1,227,134	*95,442	*282,720	*4,986	*18,701	153	-	85	-	23,499	-
Mortgages, notes, bonds, one year or more.....	10,659,692	-	474,334	*48,138	1,136,836	132,230	239,478	763,680	407,606	1,044,490	918,719	1,259,305	4,234,875
Other liabilities.....	5,640,794	-	147,252	*14,963	145,693	*317,749	184,060	139,042	145,589	281,043	240,211	305,498	3,719,693
Net worth.....	20,191,808	-	494,876	223,525	666,194	172,881	829,384	341,310	914,584	2,059,141	2,001,043	4,805,965	8,672,656
Total receipts.....	57,225,766	1,415,248	10,532,840	1,481,078	6,247,163	1,422,942	2,225,593	2,835,186	2,591,963	5,337,205	3,781,650	7,404,973	11,949,925
Business receipts.....	55,914,157	1,405,851	10,415,117	1,456,386	6,072,624	1,411,519	2,106,443	2,762,478	2,548,099	5,217,582	3,647,818	7,159,819	11,710,422
Interest.....	139,206	*564	3,548	*137	3,684	*2,604	4,024	7,862	4,380	8,276	2,430	16,007	85,689
Interest on govt. obligations, total.....	12,627	-	-	-	6	*211	-	*1,008	213	3,710	1,351	1,017	5,110
Rents.....	37,782	-	*1,176	-	*1,608	*1,663	*3	*1,682	1,692	13,637	29	4,228	12,065
Royalties.....	95,638	-	-	-	-	-	806	*1,448	106	2,725	30,730	36,036	23,786
Net S-T capital gain less net LT loss.....	262	-	-	-	-	-	-	-	87	-	-	174	-
Net L-T capital gain less net ST loss.....	45,610	39	*4,183	-	*18,851	-	*123	*12,394	138	2,469	7,413	-	-
Net gain, noncapital assets.....	10,329	*255	*6,767	-	*1,894	*24	*5	*31	758	489	107	-	-
Other receipts.....	858,022	*8,539	100,805	*24,555	147,612	6,922	114,185	48,201	32,244	71,348	49,853	180,585	73,173
Total deductions.....	51,495,314	1,464,669	10,132,070	1,334,525	5,710,211	1,300,597	2,054,250	2,578,478	2,238,336	4,938,180	3,214,108	6,149,371	10,380,519
Cost of goods [19].....	7,158,029	465,039	1,543,806	333,205	771,087	*169,974	346,439	633,157	226,762	826,617	248,554	716,581	876,809
Compensation of officers.....	2,245,207	34,226	1,206,409	*77,070	366,569	70,474	83,166	49,433	28,226	86,528	41,730	57,501	143,876
Salaries and wages.....	16,221,579	179,479	2,464,174	*389,212	1,910,274	443,519	711,451	712,840	788,516	1,613,662	1,031,801	1,910,697	4,065,954
Rent paid on business property.....	3,585,441	164,128	1,024,327	92,402	481,030	106,976	109,388	132,522	168,915	250,721	161,585	369,096	524,350
Taxes paid.....	1,782,259	33,086	352,096	56,122	252,025	59,020	76,435	81,536	98,700	169,599	148,900	184,763	269,975
Interest paid.....	800,641	18,768	81,565	*4,903	29,039	9,146	18,639	69,668	32,341	92,629	53,046	29,930	360,967
Amortization.....	498,805	*7,736	28,960	*372	6,940	*3,024	17,847	29,513	34,532	96,743	40,742	63,626	168,770
Depreciation.....	1,657,872	34,579	135,842	10,768	105,998	36,862	51,335	112,212	107,028	162,462	138,926	217,082	544,776
Advertising.....	3,254,127	57,592	161,692	26,902	204,762	58,239	105,032	159,281	152,865	290,219	201,105	817,158	1,019,280
Pension, profit-sharing, stock, annuity.....	223,202	*121	67,113	*3,552	22,161	10,151	4,484	9,965	14,442	19,914	15,953	33,307	22,040
Employee benefit programs.....	1,285,393	9,319	155,854	*31,580	79,633	29,235	38,123	81,501	51,981	125,783	88,683	323,263	270,439
Net income (less deficit).....	5,761,297	-49,422	400,770	146,553	536,946	122,134	171,343	255,699	356,100	403,655	577,592	1,259,556	1,580,379
Income subject to tax.....	3,987,996	22,008	33,489	*17,277	34,730	*8,340	*42,594	*212,535	278,898	413,842	1,264,240	1,589,090	1,589,090
Total income tax before credits [7].....	1,385,976	7,223	5,197	*5,779	11,161	*2,615	*14,465	24,304	73,725	97,997	144,846	442,484	556,181
Income tax.....	1,383,474	5,837	5,197	*5,779	10,891	*2,611	*14,465	24,281	73,723	97,273	144,751	442,484	556,181
Alternative minimum tax.....	1,116	*1	-	-	*270	*4	-	*22	-	724	95	-	-
Foreign tax credit.....	39,205	-	-	-	*1	-	*1,039	*58	2,634	8,517	5,225	4,621	17,111
General business credit.....	3,392	11	3	6	*113	*653	*157	*152	28	416	52	313	1,488
Prior year minimum tax credit.....	*1,338	-	-	-	-	-	*138	*78	983	139	-	-	-
Total income tax after credits [2].....	1,342,041	*7,212	5,194	*5,773	*11,047	*1,962	*13,131	24,015	70,080	88,924	139,569	437,550	537,583

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	\$5,000,000,000	\$2,500,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance													
Number of returns.....	429,339	58,890	339,713	18,451	10,326	796	560	233	151	109	48	51	12
Total assets.....	315,092,768	-	31,942,584	12,654,875	19,697,264	5,584,923	8,394,987	8,176,723	10,388,464	17,414,851	19,081,334	72,095,244	109,661,518
Cash.....	32,667,027	-	11,048,471	2,727,713	3,873,710	1,038,540	1,321,090	1,101,662	1,098,242	1,914,887	1,574,665	3,878,442	3,089,604
Notes and accounts receivable.....	48,564,299	-	1,364,114	1,592,435	3,890,526	1,456,118	2,629,246	2,738,744	3,292,451	4,064,144	3,615,038	8,637,319	15,284,165
Less: Allowance for bad debts.....	14,730,876	-	29,798	107,627	417,420	186,139	1,015,105	1,004,378	955,799	1,121,346	970,768	1,920,381	7,002,115
Inventories.....	2,047,161	-	315,903	151,535	96,438	91,663	117,418	81,771	116,863	162,318	184,144	356,996	372,112
U.S. govt. obligations, total.....	175,901	-	[1]	-	-	23	3,212	*2,095	11,666	19,157	139,748	-	-
Tax-exempt securities.....	661,245	-	*17,422	-	*991	-	*4,328	223	1,948	29,753	5,633	600,947	-
Other current assets.....	15,672,285	-	1,354,885	734,064	1,519,599	369,466	771,253	734,144	980,772	867,056	1,378,218	2,961,102	4,001,727
Loans to shareholders.....	15,957,979	-	3,413,881	1,347,549	646,843	133,013	155,122	*13,992	27,659	7,618	368	-	10,211,933
Mortgage and real estate loans.....	209,051	-	*55,411	*17,901	*35,626	*63,401	*924	*76	1,050	-	-	9,663	25,000
Other investments.....	47,439,032	-	1,290,249	680,944	1,538,148	403,819	1,021,293	1,209,486	1,038,527	2,711,579	2,867,199	8,056,025	26,621,762
Depreciable assets.....	170,477,399	-	46,162,377	10,322,375	16,394,989	3,613,622	5,111,515	3,742,160	3,956,936	6,583,253	6,617,975	23,340,784	44,631,413
Less: Accumulated depreciation.....	95,496,386	-	35,845,966	7,132,412	9,810,691	2,040,501	2,808,234	1,826,266	1,887,265	3,103,943	2,739,182	9,938,621	18,363,303
Depletable assets.....	*620	-	*620	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion.....	[1]	-	[1]	-	-	-	-	-	-	-	-	-	-
Land.....	5,995,135	-	250,153	226,104	389,445	134,954	95,017	146,819	182,593	294,419	297,250	1,517,193	2,461,189
Intangible assets (Amortizable).....	80,179,180	-	4,424,369	2,491,850	1,556,534	350,641	881,367	908,382	2,187,582	4,874,848	5,819,006	31,387,081	25,297,521
Less: Accumulated amortization.....	10,905,646	-	2,453,038	784,725	450,488	95,388	164,960	159,992	301,678	668,233	496,224	2,544,267	2,786,652
Other assets.....	16,179,361	-	573,531	387,170	433,013	251,691	271,502	487,807	636,916	779,343	788,264	5,752,961	5,817,163
Total liabilities.....	315,092,768	-	31,942,584	12,654,875	19,697,264	5,584,923	8,394,987	8,176,723	10,388,464	17,414,851	19,081,334	72,095,244	109,661,518
Accounts payable.....	14,713,367	-	1,402,567	941,735	1,412,468	575,335	705,906	830,242	957,388	1,316,082	702,469	2,105,774	3,763,402
Mortgages, notes, and bonds under one year.....	13,834,601	-	3,804,886	968,960	2,060,917	621,667	1,006,874	702,337	916,567	1,096,180	558,580	1,197,532	960,101
Other current liabilities.....	37,583,397	-	6,621,598	2,726,876	3,428,288	1,153,165	1,674,439	1,242,704	1,766,512	2,484,870	2,299,280	6,799,631	7,386,035
Loans from shareholders.....	21,898,755	-	7,557,509	840,063	1,338,794	174,027	536,939	265,794	11,154	511,994	169,482	-	10,490,158
Mortgages, notes, bonds, one year or more.....	134,573,084	-	9,319,658	5,490,815	6,387,462	1,383,276	2,913,288	1,984,797	2,982,008	5,245,876	7,906,974	28,633,065	62,325,865
Other liabilities.....	33,911,266	-	748,113	759,620	904,903	73,853	775,723	515,322	1,023,679	2,615,597	1,606,492	13,313,907	11,574,057
Net worth.....	58,578,298	-	2,488,255	926,805	4,164,431	1,603,600	781,819	2,635,526	2,731,156	4,144,252	5,838,058	20,042,495	13,221,900
Total receipts.....	667,440,770	11,711,705	274,227,790	44,722,597	80,621,464	15,142,628	21,139,866	15,906,114	18,130,247	24,086,070	24,734,790	66,468,367	70,549,132
Business receipts.....	641,664,925	10,726,598	268,040,214	43,883,486	78,802,571	14,690,578	20,801,500	15,475,822	17,464,073	22,269,729	22,223,145	64,042,846	63,044,365
Interest.....	1,353,442	2,154	36,002	8,099	26,665	8,891	16,261	21,019	20,714	50,241	110,956	390,945	661,497
Interest on govt. obligations, total.....	68,690	-	*832	*408	*270	*177	1,244	*385	2,251	2,641	6,672	14,563	39,246
Rents.....	828,237	*1,135	121,139	*4,688	31,555	11,510	12,270	36,518	20,228	72,010	44,355	171,627	301,202
Royalties.....	116,711	-	*9,689	4	-	-	330	*191	36,757	29,008	35,953	4,778	-
Net S-T capital gain less net LT loss.....	16,039	-	*3,694	-	-	151	*1,055	*161	45	267	349	6,999	3,318
Net L-T capital gain less net ST loss.....	579,552	*46,965	215,589	*23,614	57,904	*55,283	29,154	7,145	15,609	11,242	6,240	66,500	44,308
Net gain, noncapital assets.....	642,477	53,760	108,025	39,891	28,716	24,980	10,507	3,649	20,865	188,499	101,936	24,550	37,100
Other receipts.....	22,072,284	881,094	5,689,945	761,099	1,672,039	350,583	256,530	360,529	543,304	1,458,894	2,002,801	1,684,524	6,410,941
Total deductions.....	630,064,507	10,891,524	254,978,301	40,624,570	76,825,739	14,683,030	20,996,271	15,707,064	17,776,652	23,366,195	24,101,295	63,901,725	66,212,140
Cost of goods [19].....	56,923,758	485,428	16,090,219	4,613,951	5,504,701	1,560,504	3,623,667	3,806,305	2,934,949	4,142,359	2,812,053	7,004,458	4,345,163
Compensation of officers.....	78,441,057	1,904,076	59,047,615	6,794,194	8,385,245	730,434	452,253	204,699	156,284	175,061	133,691	321,612	135,894
Salaries and wages.....	192,364,945	2,706,541	66,883,732	11,598,528	27,156,298	5,475,719	7,190,985	5,270,157	5,702,011	7,733,015	6,576,359	23,820,306	22,251,294
Rent paid on business property.....	30,003,878	651,934	14,511,670	2,476,478	3,745,267	614,899	879,684	416,465	604,195	832,880	711,888	2,838,902	1,719,615
Taxes paid.....	23,085,148	365,620	8,965,321	1,584,295	2,918,249	500,798	734,243	573,506	589,898	921,117	720,232	2,738,406	2,473,463
Interest paid.....	11,424,644	65,611	1,174,468	468,333	493,931	104,116	187,145	159,551	230,764	476,237	662,596	2,655,641	4,746,250
Amortization.....	3,038,731	11,728	313,018	175,626	101,055	40,542	69,700	54,278	130,238	257,391	232,756	893,710	758,688
Depreciation.....	11,616,818	128,514	2,619,969	615,429	1,173,438	334,594	415,216	259,800	344,648	582,473	596,160	1,944,628	2,601,948
Advertising.....	3,960,819	163,767	2,094,972	268,824	416,553	84,319	93,342	49,955	74,347	171,709	110,859	220,349	211,822
Pension, profit-sharing, stock, annuity.....	11,802,073	138,892	6,883,010	831,621	1,584,894	211,547	268,618	185,981	118,883	140,192	80,031	925,416	432,989
Employee benefit programs.....	18,924,741	130,638	4,209,208	765,362	1,904,332	480,580	1,273,974	703,290	858,699	1,206,943	548,509	2,981,698	3,861,509
Net income (less deficit).....	37,315,716	820,180	19,248,657	4,097,619	3,795,455	459,421	142,407	198,666	353,645	717,234	627,780	2,555,606	4,299,046
Income subject to tax.....	10,387,337	68,666	261,597	150,097	262,757	156,850	225,652	148,413	337,479	713,942	691,512	2,814,756	4,195,563
Total income tax before credits [7].....	3,527,557	13,048	124,072	48,025	87,495	55,940	78,146	51,773	117,769	249,871	243,701	987,484	1,470,233
Income tax.....	3,519,983	13,126	129,603	47,897	86,325	55,590	77,250	50,708	116,755	248,156	241,341	984,784	1,468,447
Alternative minimum tax.....	13,137	*19	*585	*128	1,170	*350	*485	1,065	883	1,715	2,253	2,700	1,786
Foreign tax credit.....	13,904	-	-	-	[1]	-	[1]	*360	747	733	1,744	10,319	-
General business credit.....	89,282	19	3,202	879	3,531	*866	*1,640	*2,405	1,291	8,361	2,071	43,543	21,475
Prior year minimum tax credit.....	7,933	-	-	-	*580	*155	*521	92	263	2,240	652	1,363	2,067
Total income tax after credits [2].....	3,416,437	13,029	120,870	47,146	83,383	54,919	75,985	48,916	115,469	238,537	239,234	932,258	1,446,691

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$25,000,000	\$25,000,000 under \$50,000,000	\$50,000,000 under \$100,000,000	\$100,000,000 under \$250,000,000	\$250,000,000 under \$500,000,000	\$500,000,000 under \$2,500,000,000	\$2,500,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Arts, Entertainment, and Recreation													
Number of returns.....	122,225	22,435	87,740	5,927	4,583	754	419	182	74	50	32	24	4
Total assets.....	104,136,142	-	5,942,690	4,210,213	9,420,444	5,482,789	6,359,976	6,478,807	5,169,628	7,587,370	11,329,969	28,795,928	13,358,327
Cash.....	11,317,499	-	1,721,456	775,800	1,594,543	1,186,911	744,608	497,629	494,611	737,990	1,173,090	1,395,302	995,559
Notes and accounts receivable.....	5,207,462	-	151,602	222,553	469,289	360,135	446,822	449,222	373,005	470,367	750,450	1,224,150	289,867
Less: Allowance for bad debts.....	370,460	-	7	-	10,465	22,006	8,470	26,175	13,251	15,175	54,700	213,252	6,960
Inventories.....	1,617,873	-	217,966	100,552	507,965	43,215	89,136	138,689	162,669	83,851	74,306	123,136	76,388
U.S. govt. obligations, total.....	*91,413	-	-	-	302	-	*15,581	-	35,533	-	39,997	-	-
Tax-exempt securities.....	189,820	-	*11,179	*31,752	26	*4,100	-	*106,572	1,008	-	2,671	32,513	-
Other current assets.....	6,712,185	-	548,562	152,998	481,439	124,789	512,696	453,227	196,642	450,195	832,899	2,662,017	296,720
Loans to shareholders.....	1,340,361	-	347,776	258,098	420,293	*102,071	60,257	*35,505	39,261	60,224	10,363	6,272	243
Mortgage and real estate loans.....	649,984	-	*46,792	-	*523,456	*1,632	*18,059	*27,357	406	18,375	13,906	-	-
Other investments.....	11,352,112	-	175,077	310,620	671,526	542,634	489,772	883,841	814,438	548,736	1,570,446	2,883,485	2,461,537
Depreciable assets.....	77,199,144	-	8,029,090	4,838,142	8,929,681	5,293,469	5,349,219	5,000,089	3,164,333	4,958,010	6,964,878	17,184,892	7,487,340
Less: Accumulated depreciation.....	37,310,198	-	5,910,461	3,328,212	5,440,740	3,148,415	2,587,791	2,431,034	1,322,606	2,240,455	2,695,858	5,421,678	2,782,948
Depletable assets.....	*1,912	-	-	-	-	*66	-	*53	-	1,475	317	-	-
Less: Accumulated depletion.....	*1,872	-	-	-	-	*66	-	*16	-	1,475	316	-	-
Land.....	7,997,223	-	266,664	579,985	828,025	642,281	960,860	704,364	488,795	556,512	560,820	1,907,393	501,524
Intangible assets (Amortizable).....	17,181,294	-	1,378,487	200,524	435,294	264,028	1,474,571	469,540	534,967	1,448,758	1,969,620	5,697,495	3,308,010
Less: Accumulated amortization.....	4,795,165	-	1,154,181	81,049	151,470	165,797	1,387,738	177,146	115,420	304,232	352,660	571,178	334,294
Other assets.....	5,755,555	-	112,688	148,449	161,279	253,742	182,392	347,089	315,237	814,214	469,742	1,885,381	1,065,341
Total liabilities.....	104,136,142	-	5,942,690	4,210,213	9,420,444	5,482,789	6,359,976	6,478,807	5,169,628	7,587,370	11,329,969	28,795,928	13,358,327
Accounts payable.....	5,120,597	-	202,946	158,598	417,663	383,254	191,366	313,031	189,055	373,555	1,094,539	1,461,740	334,848
Mortgages, notes, and bonds under one year.....	7,560,620	-	753,937	123,192	596,257	383,933	371,534	296,198	231,911	279,660	1,591,843	2,375,001	557,152
Other current liabilities.....	11,127,419	-	940,018	479,500	1,029,754	411,338	544,750	669,993	690,947	795,657	1,750,425	3,237,685	577,350
Loans from shareholders.....	12,193,184	-	6,983,745	303,906	2,389,969	465,674	417,014	321,129	131,521	644,076	297,685	164,560	73,904
Mortgages, notes, bonds, one year or more.....	40,183,357	-	1,476,874	1,410,878	3,258,021	1,867,256	2,021,070	1,825,861	1,230,618	3,043,773	3,974,092	13,060,613	7,014,299
Other liabilities.....	10,237,600	-	331,270	22,356	490,400	221,344	563,460	826,902	984,173	1,155,896	1,533,180	3,275,286	833,332
Net worth.....	17,713,365	-	-4,746,100	1,711,782	1,238,381	1,749,990	2,250,781	2,225,692	1,711,403	1,294,753	1,088,203	5,221,041	3,967,441
Total receipts.....	94,614,583	1,458,704	22,174,902	8,094,339	10,354,492	5,398,370	4,552,413	3,719,214	3,465,891	5,774,286	9,646,887	15,681,513	4,293,572
Business receipts.....	87,054,526	1,445,992	21,350,754	7,537,242	9,956,622	4,867,984	4,163,179	3,383,127	2,922,483	5,265,193	8,118,933	14,250,239	3,792,778
Interest.....	629,978	3,445	4,487	6,058	10,220	7,324	10,727	10,026	18,683	20,036	88,947	146,749	303,273
Interest on govt. obligations, total.....	15,915	732	*975	*239	*1,379	*726	*253	*5,704	952	210	4,373	305	67
Rents.....	272,112	1,911	*6,703	4,455	*8,703	*21,282	*4,120	12,935	3,530	75,442	98,039	25,508	25,508
Royalties.....	310,921	20,438	*11,143	*34	*498	*1,999	*4	*1,800	399	55,180	127,260	17,173	74,992
Net S-T capital gain less net LT loss.....	17,918	-	*5,018	*91	*103	-	*815	*362	1,176	2,972	783	-	6,598
Net L-T capital gain less net ST loss.....	138,488	*5,301	*19,386	*119	*11,944	*415	*5,539	*738	5,901	55,359	1,973	31,812	-
Net gain, noncapital assets.....	74,475	*12,090	*27,571	*8,508	4,711	897	4,540	3,206	2,969	645	8,008	1,330	-
Other receipts.....	5,856,968	-31,203	746,997	530,428	361,973	497,489	363,236	303,602	494,367	369,109	1,214,752	994,231	11,988
Total deductions.....	93,164,891	1,619,071	21,259,122	7,787,963	9,775,705	5,310,659	4,324,196	3,827,661	3,323,196	5,852,710	9,940,476	15,634,171	4,509,961
Cost of goods [19].....	17,883,101	239,752	2,744,220	1,287,555	2,517,368	836,106	1,067,519	587,166	596,009	1,626,957	2,442,796	3,184,925	752,728
Compensation of officers.....	6,412,336	108,645	3,174,418	1,181,903	789,903	438,229	194,123	70,928	59,014	115,637	80,368	172,111	27,057
Salaries and wages.....	17,644,618	245,228	2,943,461	1,531,654	1,767,633	1,257,794	1,016,948	1,040,998	902,661	1,342,503	2,142,189	2,850,392	603,155
Rent paid on business property.....	5,683,286	109,363	1,892,220	483,120	780,632	157,857	119,811	186,687	160,223	381,434	393,211	895,506	123,220
Taxes paid.....	5,441,647	39,596	629,258	293,891	537,528	319,138	212,582	160,676	232,062	220,675	722,474	1,246,312	827,455
Interest paid.....	3,014,492	31,845	127,845	89,432	212,991	108,557	117,676	108,908	77,433	204,044	446,487	885,399	603,875
Amortization.....	1,047,677	7,205	28,661	13,436	28,798	16,571	104,112	33,562	33,739	127,032	247,889	325,136	81,537
Depreciation.....	4,802,916	27,101	569,518	248,663	413,151	316,950	255,469	311,627	183,436	369,396	573,607	1,051,388	482,612
Advertising.....	2,156,248	50,962	278,054	268,735	172,013	117,910	87,684	72,265	87,966	207,705	169,086	494,774	149,094
Pension, profit-sharing, stock, annuity.....	708,019	*10,851	295,972	42,551	42,413	11,140	14,813	9,968	25,229	98,831	85,439	61,803	9,010
Employee benefit programs.....	1,298,532	18,405	164,854	54,157	148,888	53,774	80,385	56,885	74,646	109,176	217,769	223,835	95,757
Net income (less deficit).....	1,583,688	-161,098	914,805	306,137	577,409	86,985	227,964	-114,150	142,753	-72,578	-297,703	165,534	-192,369
Income subject to tax.....	1,218,514	16,123	139,374	47,323	90,521	*30,540	*47,190	55,022	37,100	43,783	269,974	251,372	190,192
Total income tax before credits [7].....	378,493	4,912	10,118	11,957	27,724	10,078	*16,434	18,958	13,453	15,459	94,140	88,691	66,567
Income tax.....	414,002	4,880	48,036	11,957	27,688	*10,045	*16,265	18,700	12,698	15,094	94,140	87,932	66,567
Alternative minimum tax.....	2,802	-	*461	-	*36	*33	*169	*258	756	329	-	759	-
Foreign tax credit.....	19,511	-	*5,370	-	[1]	283	*5	4,411	*19	575	3,039	1,646	-
General business credit.....	3,803	-	16	*143	*423	*53	*34	*101	124	353	963	563	1,031
Prior year minimum tax credit.....	280	-	-	-	-	-	42	-	87	-	152	-	-
Total income tax after credits [2].....	354,899	4,912	4,733	11,814	27,019	*10,020	*11,948	18,839	12,667	12,067	88,861	86,482	65,536

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Number of returns.....	297,986	44,948	214,004	17,668	17,954	1,996	803	257	141	79	52	57	27
Total assets.....	474,252,014	-	27,703,474	12,362,975	34,786,559	13,405,134	11,938,130	8,892,181	10,277,402	12,653,957	17,723,838	53,794,625	270,713,740
Cash.....	31,157,806	-	4,004,202	1,599,006	3,081,145	1,252,149	1,052,228	865,461	990,642	1,134,247	1,340,250	2,611,305	13,227,171
Notes and accounts receivable.....	21,625,891	-	550,590	472,684	1,424,413	350,666	632,215	497,264	704,376	524,789	1,053,916	2,758,496	12,656,481
Less: Allowance for bad debts.....	1,329,789	-	*59	*847	*1,883	10,177	6,202	18,563	42,845	27,088	31,345	171,545	1,019,234
Inventories.....	9,197,159	-	1,423,320	370,927	571,949	219,339	217,172	150,987	204,377	202,827	344,897	1,299,243	4,192,119
U.S. govt. obligations, total.....	*124,714	-	*1,285	40	20	-	-	-	960	1,578	75,337	45,494	-
Tax-exempt securities.....	211,418	-	*14,774	-	-	-	*45,558	*8,891	197	-	43,632	98,366	-
Other current assets.....	12,619,513	-	1,466,636	627,534	1,649,490	487,715	594,485	529,127	512,613	523,489	566,686	1,776,971	3,884,766
Loans to shareholders.....	4,670,446	-	1,008,911	266,425	984,557	356,260	124,587	46,411	62,827	22,785	30,114	345	1,767,225
Mortgage and real estate loans.....	-	-	*124,873	*121,527	*124,798	*53,225	*141,394	*1,650	18,104	-	41,078	437,305	913
Other investments.....	106,553,505	-	780,078	732,240	1,632,479	1,480,047	918,645	989,296	1,065,304	1,113,941	1,582,159	9,083,585	87,175,731
Depreciable assets.....	274,551,510	-	35,468,117	13,790,138	36,792,566	12,848,515	10,349,622	7,684,674	8,462,640	10,087,616	12,340,410	39,270,352	87,456,861
Less: Accumulated depreciation.....	119,859,511	-	21,893,390	7,563,325	18,567,930	5,584,178	4,644,546	3,678,475	3,845,776	4,400,547	5,579,519	15,245,430	28,856,395
Depletable assets.....	*39,738	-	-	-	*21,962	-	-	-	1,104	10,346	-	6,326	-
Less: Accumulated depletion.....	*30,228	-	-	-	*21,962	-	-	-	253	8,014	-	-	-
Land.....	39,622,504	-	673,584	983,953	3,585,806	1,274,106	1,348,788	848,913	844,498	857,893	1,252,808	4,676,512	23,275,643
Intangible assets (Amortizable).....	75,355,467	-	5,371,631	1,501,657	4,923,139	1,127,780	1,075,968	1,236,791	967,178	1,960,370	4,126,732	6,314,810	46,749,410
Less: Accumulated amortization.....	13,013,728	-	2,204,918	590,829	2,290,160	500,403	405,252	375,094	154,289	260,448	727,120	1,050,145	4,455,071
Other assets.....	31,690,732	-	913,839	51,845	876,171	50,091	493,467	104,848	485,741	910,174	1,263,801	1,882,633	24,658,120
Total liabilities.....	474,252,014	-	27,703,474	12,362,975	34,786,559	13,405,134	11,938,130	8,892,181	10,277,402	12,653,957	17,723,838	53,794,625	270,713,740
Accounts payable.....	17,511,581	-	1,881,252	852,179	1,855,110	573,477	727,250	378,370	792,110	898,863	1,013,256	1,675,112	6,864,601
Mortgages, notes, and bonds under one year.....	21,277,353	-	1,961,417	589,559	1,382,815	762,936	539,928	560,399	489,324	795,232	402,062	1,944,572	11,849,108
Other current liabilities.....	34,909,720	-	2,489,209	777,240	2,215,116	807,975	719,726	758,238	1,236,687	1,690,229	1,758,239	5,048,943	17,408,117
Loans from shareholders.....	28,693,404	-	11,541,667	1,994,013	4,572,347	599,892	885,983	315,957	199,886	120,889	260,577	1,684,388	6,517,805
Mortgages, notes, bonds, one year or more.....	199,914,612	-	8,417,080	5,084,443	19,418,331	7,674,561	5,683,505	3,971,253	3,896,809	4,568,055	7,778,653	20,221,293	113,200,631
Other liabilities.....	64,574,707	-	891,518	337,073	994,498	712,643	699,215	859,009	699,163	1,098,610	1,823,374	8,295,188	48,164,416
Net worth.....	107,370,639	-	521,330	2,728,468	4,348,342	2,273,650	2,682,522	2,048,956	2,963,423	3,482,079	4,687,676	14,925,130	66,709,063
Total receipts.....	444,255,869	6,471,814	108,180,820	27,085,455	51,664,861	16,189,783	13,815,842	10,349,687	13,507,768	15,918,858	18,625,910	40,231,605	122,213,466
Business receipts.....	412,900,300	5,952,663	107,259,581	26,886,893	50,916,315	15,890,125	13,290,164	10,046,109	13,206,901	15,068,654	17,461,038	36,645,628	100,276,229
Interest.....	2,227,594	3,718	9,677	6,071	24,025	8,170	15,443	20,203	31,548	27,836	42,456	399,059	1,639,388
Interest on govt. obligations, total.....	11,397	*89	*393	*1	*350	*477	2,638	*506	1,173	266	562	1,640	3,301
Rents.....	1,589,726	*53,794	17,441	*5,525	11,748	3,615	13,527	13,939	24,774	44,256	85,306	331,437	984,364
Royalties.....	5,980,116	*31,247	*10,819	311	*1,629	*23,859	57,755	61,876	78,671	178,353	785,143	870,342	3,880,110
Net S-T capital gain less net LT loss.....	*2,987	-	-	-	*341	-	-	-	-	155	-	2,246	246
Net L-T capital gain less net ST loss.....	804,465	*46,700	*15,836	*2,567	14,188	*6,371	*18,603	*1,305	10,477	13,760	12,770	158,768	503,120
Net gain, noncapital assets.....	1,081,760	440,907	73,446	*115	31,723	6,821	6,518	7,529	14,269	4,872	2,381	95,104	398,077
Other receipts.....	17,425,177	-57,306	793,388	183,841	662,961	248,487	410,702	192,073	139,899	577,251	233,376	1,317,389	12,723,116
Total deductions.....	438,549,269	6,946,184	107,318,664	26,370,354	50,560,539	16,023,953	13,867,245	10,488,867	13,668,649	16,331,466	18,259,626	39,190,648	119,523,073
Cost of goods [19].....	151,442,479	1,734,378	43,358,997	9,704,616	19,170,015	5,707,436	5,360,174	3,390,769	4,462,285	5,365,268	6,718,106	12,918,582	33,551,853
Compensation of officers.....	9,115,806	211,534	5,004,505	921,455	1,301,564	207,778	178,859	99,083	107,288	112,708	173,786	282,273	514,973
Salaries and wages.....	85,929,375	1,100,063	18,736,511	5,278,465	9,403,725	3,009,774	2,474,068	1,774,249	2,128,912	3,191,048	3,451,103	9,088,617	26,292,840
Rent paid on business property.....	33,680,599	902,652	10,628,420	2,132,108	3,344,365	1,279,984	1,015,701	1,148,048	1,367,358	1,756,961	1,179,918	2,193,939	6,731,143
Taxes paid.....	19,737,560	358,107	4,787,818	1,175,007	2,088,839	634,089	557,449	454,824	481,089	574,253	731,523	1,905,951	5,988,611
Interest paid.....	15,053,317	161,657	717,510	383,731	1,281,860	448,708	348,087	261,856	283,957	353,173	594,509	1,557,707	8,660,561
Amortization.....	3,006,360	51,750	354,396	113,303	312,290	82,868	67,221	60,946	49,780	110,149	154,868	260,053	1,388,736
Depreciation.....	17,005,704	308,944	2,104,720	866,625	1,829,544	738,414	545,439	512,615	479,275	722,139	819,219	2,410,834	5,667,935
Advertising.....	10,254,230	100,042	1,747,325	730,340	1,426,049	508,139	383,992	261,631	433,021	393,439	446,625	1,094,673	2,728,954
Pension, profit-sharing, stock, annuity.....	1,035,749	*7,008	70,451	32,135	18,764	19,988	32,452	12,496	16,040	20,588	56,528	106,822	642,476
Employee benefit programs.....	6,695,844	23,752	568,139	211,030	440,924	191,513	152,599	130,279	190,776	215,002	287,814	643,691	3,640,326
Net income (less deficit).....	7,377,643	-474,458	861,763	715,101	1,103,972	165,352	-54,042	-139,686	-162,044	-408,201	-39,448	1,219,849	4,184,315
Income subject to tax.....	11,867,506	47,261	399,514	134,071	184,634	36,967	119,816	97,678	111,156	113,910	461,194	2,128,714	8,032,592
Total income tax before credits [7].....	4,055,424	10,238	71,587	27,293	53,508	12,137	40,916	33,204	38,061	40,274	160,758	749,147	2,818,299
Income tax.....	4,042,685	10,181	71,425	28,666	52,861	12,073	40,677	33,147	37,825	39,320	160,342	744,762	2,811,407
Alternative minimum tax.....	8,156	*14	-	-	*647	*65	*240	*57	236	954	416	4,240	1,288
Foreign tax credit.....	1,605,692	*1	-	-	-	*166	[1]	462	700	1,074	6,635	204,956	1,391,698
General business credit.....	448,859	*8	17,557	11,679	13,692	*1,041	4,922	7,640	10,352	4,467	31,881	118,493	227,127
Prior year minimum tax credit.....	14,916	-	-	-	*62	-	*199	*1,107	104	-	-	-	13,443
Total income tax after credits [2].....	1,991,663	10,229	54,030	15,614	39,754	10,930	35,795	23,996	26,905	34,733	122,242	425,698	1,191,737

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
			\$500,000	\$1,000,000	\$5,000,000	\$10,000,000	\$25,000,000	\$50,000,000	\$100,000,000	\$250,000,000	\$500,000,000	\$2,500,000,000	more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
Number of returns.....	375,059	69,090	274,093	19,139	11,259	855	412	107	57	23	9	15	**
Total assets.....	115,939,166	-	21,841,479	13,483,293	20,394,806	5,719,500	6,361,539	3,648,464	4,485,529	4,199,407	3,853,608	31,951,541	**
Cash.....	17,952,857	-	5,959,369	3,285,113	4,609,781	1,179,289	718,409	429,908	250,578	307,533	133,265	1,079,611	**
Notes and accounts receivable.....	11,571,224	-	1,750,458	1,262,893	2,402,592	878,720	941,933	677,851	787,129	581,654	301,243	1,986,750	**
Less: Allowance for bad debts.....	561,099	-	117,523	85,863	142,804	22,655	18,463	40,100	19,319	24,991	15,246	74,136	**
Inventories.....	6,716,631	-	1,690,500	809,445	1,145,748	417,298	653,315	338,489	245,823	80,018	258,911	1,077,085	**
U.S. govt. obligations, total.....	168,719	-	*21,240	*45,682	*23,608	-	-	*33,120	-	-	-	-	-
Tax-exempt securities.....	113,003	-	*888	-	*13,979	*5,831	*9,205	-	12,693	-	-	70,407	**
Other current assets.....	5,584,360	-	731,330	737,641	1,010,142	260,392	380,664	337,368	425,968	384,693	166,876	1,149,288	**
Loans to shareholders.....	2,568,381	-	1,276,234	512,543	472,874	130,753	70,653	*16,698	24,044	41,405	-	23,177	**
Mortgage and real estate loans.....	125,467	-	*70,095	*398	*18,086	*7,003	*28,654	*553	678	-	-	-	-
Other investments.....	12,421,218	-	694,270	635,017	1,199,579	517,564	663,926	238,030	597,048	448,482	58,000	7,369,303	**
Depreciable assets.....	69,296,849	-	24,227,997	10,227,375	12,395,421	4,151,395	3,926,083	1,996,841	2,128,965	1,061,637	1,716,657	7,464,479	**
Less: Accumulated depreciation.....	43,034,296	-	17,824,456	6,177,135	6,540,457	2,727,314	2,191,396	1,020,537	1,113,640	581,825	910,685	3,946,852	**
Depletable assets.....	*9,955	-	*9,241	-	-	-	*714	-	-	-	-	-	-
Less: Accumulated depletion.....	*6,427	-	*6,355	-	-	-	*72	-	-	-	-	-	-
Land.....	6,781,891	-	565,677	782,850	1,629,570	406,455	441,577	91,884	263,524	105,996	100,597	2,393,760	**
Intangible assets (Amortizable).....	21,750,565	-	3,605,652	1,367,202	2,137,227	497,050	462,743	476,717	816,667	1,681,424	1,779,864	8,926,019	**
Less: Accumulated amortization.....	4,621,253	-	1,656,894	387,894	693,442	173,941	169,664	80,016	156,766	212,727	197,947	891,961	**
Other assets.....	9,101,123	-	843,755	468,027	691,444	168,051	443,260	151,659	222,135	326,108	462,072	5,324,612	**
Total liabilities.....	115,939,166	-	21,841,479	13,483,293	20,394,806	5,719,500	6,361,539	3,648,464	4,485,529	4,199,407	3,853,608	31,951,541	**
Accounts payable.....	8,745,810	-	2,384,051	885,036	1,464,321	642,867	526,781	525,724	469,329	335,717	321,749	1,190,235	**
Mortgages, notes, and bonds under one year.....	4,780,902	-	1,557,087	636,103	771,151	427,172	383,180	178,107	262,082	116,821	54,306	394,893	**
Other current liabilities.....	11,206,859	-	2,509,167	1,084,540	1,789,117	510,549	603,477	493,627	959,814	379,676	463,256	2,413,638	**
Loans from shareholders.....	10,302,237	-	6,612,127	1,282,602	2,043,352	64,178	188,849	36,428	53,815	81	-	20,804	**
Mortgages, notes, bonds, one year or more.....	34,912,175	-	6,609,989	4,209,310	5,961,176	1,047,761	1,145,355	727,931	802,287	1,443,763	1,373,425	11,591,177	**
Other liabilities.....	13,802,043	-	840,682	500,073	1,187,559	300,726	408,799	465,069	432,207	652,874	417,153	8,596,901	**
Net worth.....	32,189,140	-	1,328,376	4,885,628	7,178,130	2,726,248	3,105,099	1,221,577	1,505,995	1,270,475	1,223,718	7,743,893	**
Total receipts.....	190,098,960	6,099,130	84,831,717	22,799,665	28,471,543	8,310,998	7,443,514	4,449,844	5,743,395	3,680,526	3,479,223	14,789,405	**
Business receipts.....	183,044,761	5,836,952	83,355,061	22,018,431	27,189,658	7,955,498	7,156,439	4,326,327	4,586,581	3,498,852	3,358,184	13,762,777	**
Interest.....	433,346	5,238	52,048	48,896	77,269	15,529	12,026	12,728	13,214	5,184	10,920	180,294	**
Interest on govt. obligations, total.....	27,972	-	*9,406	*210	6,263	*2,606	3,615	*877	493	611	-	3,891	**
Rents.....	137,233	*573	39,881	6,946	16,162	12,620	9,655	2,342	3,565	4,883	9,693	30,913	**
Royalties.....	312,258	-	*3	*2,526	1	*312	*2,979	*2	4,617	47,043	52,538	202,238	**
Net S-T capital gain less net LT loss.....	5,366	-	*5	-	*1,710	-	*1,341	*2,310	-	-	-	-	**
Net L-T capital gain less net ST loss.....	145,970	*42,639	*17,756	*7,254	14,446	*10,125	*17,589	*337	15,381	12,335	926	7,181	**
Net gain, noncapital assets.....	213,194	*74,084	69,214	16,831	12,464	12,360	1,254	11,139	3,961	1,343	5,567	4,977	**
Other receipts.....	5,692,195	139,644	1,287,839	695,588	1,132,337	300,648	231,588	90,100	1,108,184	107,446	41,390	557,431	**
Total deductions.....	185,162,545	6,257,525	82,580,315	22,418,926	27,703,907	7,869,990	7,178,659	4,307,770	5,649,239	3,601,199	3,465,968	14,129,047	**
Cost of goods [19].....	72,709,396	1,417,400	31,071,364	9,207,751	11,094,580	4,032,096	3,344,853	2,155,810	2,175,431	1,793,047	1,572,617	4,844,447	**
Compensation of officers.....	10,285,284	374,410	6,675,206	1,432,320	1,194,792	170,398	141,559	72,661	63,835	49,236	25,091	85,777	**
Salaries and wages.....	29,480,547	873,775	13,013,664	3,030,938	4,998,509	1,077,555	1,244,408	733,603	789,939	492,813	518,173	2,707,169	**
Rent paid on business property.....	12,450,300	707,434	6,471,986	1,219,903	1,655,115	281,983	353,050	314,888	216,475	289,374	98,995	841,098	**
Taxes paid.....	6,212,113	216,255	2,788,536	693,383	1,067,736	200,314	199,432	122,751	129,258	105,727	80,395	608,325	**
Interest paid.....	3,156,709	66,929	832,751	338,276	415,545	93,193	78,070	67,433	72,601	122,601	120,271	934,309	**
Amortization.....	1,420,922	28,019	244,086	98,204	143,379	14,017	21,330	37,004	43,477	88,623	168,749	534,034	**
Depreciation.....	4,645,373	201,725	1,438,021	607,585	657,757	282,286	272,493	170,876	151,807	94,996	123,327	644,500	**
Advertising.....	2,622,696	71,922	1,154,763	446,263	318,160	78,393	78,563	59,011	62,503	13,973	94,623	244,523	**
Pension, profit-sharing, stock, annuity.....	598,299	*1,361	211,611	68,286	75,402	42,246	25,836	23,441	15,300	8,265	24,831	101,721	**
Employee benefit programs.....	2,570,483	38,626	786,667	377,391	416,809	87,574	153,095	131,209	126,681	100,752	73,891	277,789	**
Net income (less deficit).....	4,952,582	-158,394	2,241,996	380,529	761,373	438,403	261,239	141,197	96,544	88,635	13,297	687,765	**
Income subject to tax.....	1,891,378	33,497	276,293	124,714	210,245	115,611	138,278	72,158	81,330	63,061	49,622	726,569	**
Total income tax before credits [7].....	557,038	6,186	38,004	25,377	54,651	39,041	46,928	24,568	27,716	21,707	17,368	255,492	**
Income tax.....	555,641	6,268	38,897	25,376	54,564	38,506	46,685	24,496	27,672	21,512	17,368	254,299	**
Alternative minimum tax.....	2,373	-	2	1	*86	*536	*244	*72	44	195	-	1,193	**
Foreign tax credit.....	35,835	-	-	-	*7	-	*354	*168	2,117	3,609	-	29,579	-
General business credit.....	11,106	[1]	141	121	927	*357	*152	*240	72	1,529	-	7,566	**
Prior year minimum tax credit.....	*956	-	-	-	-	-	-	*234	178	544	-	-	-
Total income tax after credits [2].....	509,141	6,186	37,863	25,256	53,716	38,684	46,422	23,925	25,349	16,025	17,368	218,347	**

2009 Corporation Returns - Basic Tables

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

RETURNS OF ACTIVE CORPORATIONS

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

[All figures are estimates based on samples--money amounts are in thousands of dollars and size of total assets is in whole dollars]

Sector and Item	Total returns of active corporations	Size of Total Assets											
		Zero assets	\$1 under	\$500,000 under	\$1,000,000 under	\$5,000,000 under	\$10,000,000 under	\$25,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 under	\$500,000,000 under	\$2,500,000,000 or more
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable													
Number of returns.....	*300	*291	-	-	-	-	-	-	-	-	-	-	-
Total assets.....	*84,206	-	-	-	-	*84,206	-	-	-	-	-	-	-
Cash.....	*1	-	-	-	-	*1	-	-	-	-	-	-	-
Notes and accounts receivable.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Allowance for bad debts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans to shareholders.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgage and real estate loans.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other investments.....	*84,205	-	-	-	-	*84,205	-	-	-	-	-	-	-
Depreciable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Land.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets (Amortizable).....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities.....	*84,206	-	-	-	-	*84,206	-	-	-	-	-	-	-
Accounts payable.....	*518	-	-	-	-	*518	-	-	-	-	-	-	-
Mortgages, notes, and bonds under one year.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans from shareholders.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, bonds, one year or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net worth.....	*83,688	-	-	-	-	*83,688	-	-	-	-	-	-	-
Total receipts.....	*16,911	-	-	-	-	-	-	-	-	-	-	-	-
Business receipts.....	*12,223	*12,223	-	-	-	-	-	-	-	-	-	-	-
Interest.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net S-T capital gain less net LT loss.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net L-T capital gain less net ST loss.....	*4,689	*4,689	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deductions.....	*46,583	*43,312	-	-	-	*3,272	-	-	-	-	-	-	-
Cost of goods [19].....	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensation of officers.....	*4,906	*4,906	-	-	-	-	-	-	-	-	-	-	-
Salaries and wages.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent paid on business property.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes paid.....	*722	*722	-	-	-	-	-	-	-	-	-	-	-
Interest paid.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization.....	*15,951	*15,951	-	-	-	-	-	-	-	-	-	-	-
Depreciation.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension, profit-sharing, stock, annuity.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit programs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income (less deficit).....	*-29,672	*-26,400	-	-	-	*-3,272	-	-	-	-	-	-	-
Income subject to tax.....	*3,981	*3,981	-	-	-	-	-	-	-	-	-	-	-
Total income tax before credits [7].....	*1,354	-	-	-	-	-	-	-	-	-	-	-	-
Income tax.....	*1,354	*1,354	-	-	-	-	-	-	-	-	-	-	-
Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax after credits [2].....	-	-	-	-	-	-	-	-	-	-	-	-	-

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000 under	\$100,000 under	\$250,000 under	\$500,000 under	\$1,000,000 under	\$2,500,000 under	\$5,000,000 under	\$10,000,000 under	\$50,000,000 under	\$100,000,000 under	\$250,000,000 or more
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All Industries													
Number of returns.....	5,824,545	1,501,084	974,937	979,176	734,369	641,178	514,386	219,682	118,927	111,384	14,265	8,690	6,468
Total assets.....	75,965,019,409	1,534,057,323	131,518,893	169,014,345	195,480,798	307,147,435	924,850,314	775,570,516	1,236,719,780	5,065,268,407	3,016,346,405	4,364,029,838	58,245,015,354
Cash.....	4,852,747,568	84,351,553	13,905,331	32,522,709	29,219,641	40,737,675	115,724,666	68,810,771	81,786,297	244,823,148	130,249,292	167,857,653	3,842,758,832
Notes and accounts receivable.....	12,544,481,793	51,574,199	8,135,633	8,387,895	13,738,706	27,701,983	121,485,689	115,649,721	213,426,039	785,034,465	405,713,637	528,419,077	10,265,214,751
Less: Allowance for bad debts.....	314,476,351	1,115,356	124,228	79,936	381,057	369,815	2,875,004	1,613,340	3,423,014	15,989,756	9,826,538	13,811,524	264,866,783
Inventories.....	1,473,962,805	14,243,820	3,977,196	8,708,087	13,772,400	24,614,697	79,632,402	48,777,346	58,244,658	171,865,556	74,434,254	92,604,812	883,087,577
U.S. govt. obligations, total.....	2,500,549,942	2,380,802	910,013	990,108	2,429,580	4,304,866	18,300,771	30,610,803	59,064,980	266,281,121	220,655,787	204,619,353	1,690,001,760
Tax-exempt securities.....	1,737,692,798	15,328,462	10,277,409	7,791,252	2,076,143	3,335,713	15,865,725	28,410,961	59,100,190	317,204,920	124,176,913	220,010,548	934,114,561
Other current assets.....	5,107,369,654	69,795,875	9,181,163	8,919,475	10,621,330	19,862,743	61,186,254	31,680,755	45,424,805	145,662,150	80,778,688	131,383,106	4,492,873,310
Loans to shareholders.....	716,671,253	17,867,672	11,219,353	5,569,692	8,338,342	10,526,638	13,862,626	8,126,658	6,664,825	19,100,421	2,772,488	9,089,694	603,532,844
Mortgage and real estate loans.....	4,846,875,344	29,278,141	3,396,029	1,556,081	1,901,838	2,487,741	6,225,048	11,830,276	28,760,106	194,859,365	99,939,019	166,761,648	4,299,880,051
Other investments.....	27,573,505,524	569,588,376	35,335,820	44,226,912	49,291,281	80,718,363	228,103,987	325,941,331	555,003,327	2,524,698,045	1,642,195,656	2,382,355,629	19,136,046,797
Depreciable assets.....	9,613,451,456	605,858,804	46,603,849	78,029,115	119,668,992	179,746,008	276,070,389	213,375,074	224,222,839	550,928,902	249,782,136	395,016,766	6,674,148,580
Less: Accumulated depreciation.....	4,711,042,846	171,010,912	25,871,321	47,398,998	78,881,135	120,439,461	187,914,137	143,473,863	144,541,992	327,098,564	134,115,534	195,760,948	3,134,535,981
Depletable assets.....	628,841,094	6,417,411	428,712	502,724	571,346	1,632,711	2,511,777	3,268,333	4,191,203	18,068,540	15,101,350	22,977,843	553,169,145
Less: Accumulated depletion.....	278,707,723	534,260	92,696	256,324	283,782	699,736	779,357	1,123,299	1,415,309	8,021,110	7,373,038	11,157,215	246,971,597
Land.....	516,544,666	155,397,031	7,873,942	10,128,338	10,816,045	14,498,144	19,485,794	12,077,541	14,664,227	28,213,663	13,948,469	19,311,329	210,130,143
Intangible assets (Amortizable).....	4,463,116,772	31,454,178	4,007,184	7,742,219	12,323,786	18,809,379	155,128,365	17,932,103	23,733,639	103,317,671	75,392,661	178,237,504	3,835,038,082
Less: Accumulated amortization.....	761,500,570	10,267,237	1,412,784	3,105,311	4,569,700	7,386,865	27,512,660	6,751,927	7,973,659	24,039,659	15,757,930	37,970,458	614,752,380
Other assets.....	5,454,936,230	63,448,764	3,768,290	4,780,306	4,827,043	7,066,652	30,347,978	12,041,270	19,786,620	70,359,531	48,279,095	104,085,020	5,086,145,661
Total liabilities.....	75,965,019,409	1,534,057,323	131,518,893	169,014,345	195,480,798	307,147,435	924,850,314	775,570,516	1,236,719,780	5,065,268,407	3,016,346,405	4,364,029,838	58,245,015,354
Accounts payable.....	5,694,185,385	42,850,954	4,746,545	5,020,086	11,894,782	20,640,652	73,935,212	65,264,784	100,402,386	333,759,164	167,154,645	217,859,169	4,650,657,006
Mortgages, notes, and bonds under one year.....	4,541,556,442	63,311,357	16,461,042	9,449,277	11,901,404	19,490,643	57,435,015	36,409,593	47,616,253	210,433,792	141,207,528	147,177,711	3,780,662,826
Other current liabilities.....	17,929,481,011	63,363,093	19,925,656	10,432,678	14,292,573	22,049,708	101,835,666	112,094,662	207,099,820	864,839,283	433,387,682	607,189,708	15,472,970,482
Loans from shareholders.....	1,114,438,693	126,896,185	25,590,553	28,930,783	34,108,763	35,721,743	49,034,648	25,357,571	23,491,658	41,922,356	16,043,719	27,637,960	679,702,733
Mortgages, notes, bonds, one year or more.....	10,718,334,953	401,226,962	23,545,872	31,612,883	45,932,527	79,161,446	158,678,193	86,861,764	94,985,524	292,402,684	174,848,369	331,739,240	8,997,339,488
Other liabilities.....	8,683,435,932	101,564,565	6,652,927	6,859,765	8,980,394	11,188,807	45,572,059	19,245,863	28,001,395	127,009,174	81,477,134	190,364,353	8,056,519,497
Net worth.....	27,283,586,993	734,844,208	34,596,298	76,708,873	68,370,336	118,894,436	438,359,521	430,336,278	735,122,744	3,194,901,954	2,002,227,327	2,842,061,697	16,607,163,321
Total receipts.....	24,772,531,137	112,607,001	61,915,185	166,960,399	267,554,496	462,593,656	821,188,743	775,975,009	841,412,366	2,307,578,365	1,007,601,185	1,353,797,676	16,593,347,057
Business receipts.....	21,584,886,008	8,073,335	56,421,781	160,308,587	260,133,576	450,839,192	799,007,962	752,120,695	805,965,819	2,146,573,316	912,382,479	1,202,860,560	14,030,198,705
Interest.....	1,478,717,150	9,283,514	327,161	396,450	521,678	862,349	2,333,376	5,037,018	10,914,725	62,134,024	41,794,377	66,267,481	1,278,844,997
Interest on govt. obligations, total.....	61,095,733	347,372	34,453	66,925	59,057	127,179	445,176	992,726	2,165,105	10,763,141	5,328,523	6,038,708	34,727,367
Rents.....	134,670,520	45,105,773	298,765	442,756	251,361	617,823	648,982	759,061	1,598,520	1,331,079	2,155,569	80,981,028	
Royalties.....	161,592,002	2,910,235	116,241	99,584	149,587	910,385	310,723	428,783	242,235	2,218,530	1,257,508	3,864,487	149,083,703
Net S-T capital gain less net LT loss.....	23,413,217	157,976	22,116	50,418	78,368	68,957	239,879	235,673	451,760	2,139,480	1,699,803	2,331,296	15,937,492
Net L-T capital gain less net ST loss.....	60,691,991	5,100,110	285,526	429,983	390,574	527,686	1,000,591	851,969	865,514	3,659,097	1,414,571	2,052,411	44,113,961
Net gain, noncapital assets.....	69,991,196	1,559,138	766,467	586,958	635,387	1,099,658	1,485,891	1,027,328	1,502,287	4,934,467	2,007,180	3,041,062	51,345,373
Other receipts.....	1,036,660,040	39,397,246	3,578,938	4,451,554	5,206,409	7,462,183	15,497,512	14,548,135	18,296,411	72,028,488	39,213,677	61,194,139	755,785,347
Total deductions.....	23,943,764,728	137,984,393	63,829,573	160,672,185	258,467,209	450,199,793	803,024,619	755,536,732	820,591,414	2,230,925,222	960,427,599	1,284,854,689	16,017,251,299
Cost of goods [19].....	13,286,300,393	3,927,054	10,652,674	39,403,360	78,135,653	159,995,299	339,769,207	385,119,235	471,542,109	1,363,643,473	620,369,713	804,269,213	9,009,473,403
Compensation of officers.....	428,085,257	6,499,863	7,881,622	21,945,740	30,621,270	47,112,429	63,911,274	46,752,795	38,724,580	78,520,527	16,171,123	15,174,896	54,769,138
Salaries and wages.....	2,430,417,317	10,861,627	5,013,264	17,599,307	38,268,137	72,989,308	132,130,737	116,494,393	103,240,614	259,778,748	100,190,074	134,250,882	1,439,600,227
Rent paid on business property.....	476,296,427	4,774,118	5,161,769	11,538,634	17,551,199	26,159,243	37,573,959	26,794,648	23,861,524	51,702,171	19,057,447	23,726,228	228,395,487
Taxes paid.....	473,161,532	6,530,888	2,362,300	5,946,253	9,321,017	15,609,697	24,393,309	19,471,744	18,504,506	44,200,987	16,816,691	23,000,626	287,003,516
Interest paid.....	1,069,664,294	18,437,417	1,781,428	3,110,581	4,096,730	6,154,578	9,662,112	8,510,563	11,966,610	41,387,276	22,650,010	36,833,916	905,073,072
Amortization.....	191,332,857	2,070,868	379,993	551,818	941,040	1,294,906	1,775,105	1,362,475	1,775,937	7,123,322	5,287,353	10,230,866	158,539,174
Depreciation.....	712,240,224	13,880,151	2,882,214	4,958,486	6,928,812	9,962,709	15,945,102	13,151,957	14,876,786</				

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Agriculture, Forestry, Fishing, and Hunting													
Number of returns.....	138,792	53,017	18,576	18,578	16,027	15,349	10,668	3,478	1,635	1,232	94	99	39
Total assets.....	138,562,878	29,542,413	4,220,881	6,994,476	7,466,257	9,941,137	14,250,375	6,646,013	9,228,306	16,081,737	6,140,552	9,533,884	18,516,848
Cash.....	12,033,946	2,075,538	389,451	952,341	977,512	1,354,763	1,319,654	920,287	710,555	1,592,136	232,454	616,721	892,535
Notes and accounts receivable.....	12,519,627	831,948	102,074	155,042	232,202	188,229	1,025,583	471,786	820,223	2,202,272	1,092,277	1,821,139	3,576,852
Less: Allowance for bad debts.....	100,467	-	-	-	*219	*1,518	*5,012	*4,159	3,340	23,282	16,079	15,427	31,430
Inventories.....	13,484,957	604,476	*129,684	256,354	353,097	547,408	1,616,844	859,847	1,266,356	2,309,873	740,413	1,655,336	3,145,269
U.S. govt. obligations, total.....	212,041	*164,249	*37,334	*162	-	-	*852	*3,898	5,501	45	-	-	-
Tax-exempt securities.....	319,503	*602	*16,293	*349	-	*650	-	53	*81,797	*42,532	12,480	164,013	734
Other current assets.....	6,469,675	1,116,837	140,881	107,070	202,087	303,423	429,816	378,029	400,083	1,093,969	266,701	879,299	1,151,480
Loans to shareholders.....	5,469,600	1,778,170	189,908	345,757	488,285	735,035	866,579	332,657	313,172	250,428	112,780	*39,719	17,111
Mortgage and real estate loans.....	797,210	216,693	*66,829	*38,973	*107,757	*125,525	*28,345	*16,489	*30,444	*37,162	36,308	-	-
Other investments.....	15,274,733	5,094,799	369,818	445,925	719,192	869,529	1,175,533	553,339	581,135	2,323,179	831,688	551,405	1,759,191
Depreciable assets.....	116,459,732	18,552,711	3,535,932	6,986,780	9,256,029	12,977,478	18,929,280	8,878,625	7,869,673	11,063,837	3,378,712	4,780,094	10,250,580
Less: Accumulated depreciation.....	81,398,599	13,210,262	2,455,580	5,219,132	7,130,248	9,701,302	14,839,009	6,653,655	5,096,428	7,141,863	1,644,506	2,644,311	5,662,304
Depletable assets.....	4,323,344	2,700,481	*2,825	*18,071	*8,530	*13,772	*84,948	*36,678	*155,823	196,635	484,340	*621,242	-
Less: Accumulated depletion.....	384,232	110,040	*493	*1,096	*3,986	-	*28,847	22,494	*19,451	*20,804	173,099	3,921	-
Land.....	24,142,418	7,805,483	1,515,685	2,370,333	1,961,831	2,108,631	3,205,913	791,541	1,018,938	1,507,957	441,266	545,184	869,655
Intangible assets (Amortizable).....	3,609,934	197,281	20,892	102,198	76,814	262,258	78,363	12,596	145,841	370,081	106,200	197,273	2,040,135
Less: Accumulated amortization.....	598,197	73,232	12,741	19,404	31,808	62,731	38,099	8,526	59,918	111,442	25,035	34,426	120,835
Other assets.....	5,927,654	1,796,677	172,088	401,042	317,967	237,756	302,452	67,166	1,027,358	390,283	262,753	324,239	627,874
Total liabilities.....	138,562,878	29,542,413	4,220,881	6,994,476	7,466,257	9,941,137	14,250,375	6,646,013	9,228,306	16,081,737	6,140,552	9,533,884	18,516,848
Accounts payable.....	9,449,411	132,629	29,138	51,505	89,575	289,807	287,939	494,638	1,588,570	556,536	1,236,701	3,207,243	3,207,243
Mortgages, notes, and bonds under one year.....	16,751,879	3,549,795	703,614	412,535	947,651	1,119,534	1,533,524	1,123,083	1,715,055	2,687,293	618,476	1,070,727	1,270,591
Other current liabilities.....	6,526,167	703,430	104,636	100,521	305,275	220,630	338,612	368,094	350,632	1,254,029	445,780	894,619	1,439,908
Loans from shareholders.....	18,224,525	6,523,289	2,352,289	1,287,271	3,150,100	1,172,770	1,640,056	465,283	527,270	488,171	80,050	364,235	173,311
Mortgages, notes, bonds, one year or more.....	39,533,631	7,298,645	734,891	1,642,038	1,709,124	4,376,934	5,594,217	2,730,919	2,932,794	3,440,755	1,358,073	1,580,028	6,135,213
Other liabilities.....	4,692,573	1,711,810	50,566	159,914	64,249	256,207	668,262	69,127	*221,679	399,500	203,324	-17,770	1,349,063
Net worth.....	43,384,692	9,622,383	245,746	3,340,692	1,200,283	2,505,256	4,187,765	1,394,870	2,378,153	6,223,418	2,939,313	4,405,296	4,941,518
Total receipts.....	157,203,773	7,691,148	1,431,520	4,187,528	7,066,287	11,974,934	19,048,868	12,768,915	12,237,859	26,447,543	6,638,594	17,138,957	30,571,620
Business receipts.....	140,706,381	141,558	1,047,377	3,054,016	5,844,482	10,708,677	17,225,073	11,998,085	11,742,490	25,822,859	6,359,201	16,672,775	30,089,787
Interest.....	336,186	104,450	9,118	16,309	16,358	36,933	29,978	13,062	35,983	17,779	17,601	13,097	25,517
Interest on govt. obligations, total.....	48,354	14,197	*2,192	*5,129	*78	*646	2,188	*14	*3,008	7,292	771	11,720	1,119
Rents.....	946,377	264,833	34,761	72,150	118,010	140,864	119,753	26,678	58,874	11,378	16,072	24,879	5,307
Royalties.....	80,131	30,297	*1,062	*11,058	*3,680	*871	*3,514	*1,547	*1,395	*7,484	4,957	8,958	5,307
Net S-T capital gain less net LT loss.....	27,551	*3,713	-	*1,564	*2,899	*1,047	-	*17,629	*189	*120	391	-	-
Net L-T capital gain less net ST loss.....	678,434	145,693	53,328	44,419	36,681	50,253	105,266	21,859	28,276	34,147	44,903	64,791	48,819
Net gain, noncapital assets.....	815,655	124,587	77,076	43,863	74,713	50,642	172,308	47,217	66,440	78,173	19,385	16,769	44,482
Other receipts.....	13,514,812	6,846,350	203,597	936,218	963,651	981,910	1,387,404	635,104	323,150	401,277	179,321	333,327	323,504
Total deductions.....	155,897,929	8,670,915	1,603,530	4,334,311	6,661,328	11,447,764	18,664,844	12,734,686	11,929,623	25,999,786	6,648,722	16,874,280	30,328,140
Cost of goods [19].....	74,794,983	29,731	104,849	501,460	694,749	2,244,303	4,815,289	5,922,680	4,825,707	14,202,595	4,597,710	13,620,467	23,235,442
Compensation of officers.....	2,957,035	300,817	78,878	171,835	263,779	370,651	670,277	233,540	205,895	351,872	81,486	93,186	134,818
Salaries and wages.....	11,516,160	628,662	98,828	412,029	502,387	956,129	1,897,082	1,075,335	1,231,093	2,486,628	486,621	658,995	1,082,372
Rent paid on business property.....	7,819,897	624,093	91,744	450,508	1,013,249	1,197,564	1,549,867	597,879	640,581	1,079,452	112,379	147,385	315,197
Taxes paid.....	2,885,743	264,718	69,495	166,522	159,977	264,160	492,910	222,843	281,642	430,265	83,258	174,305	275,650
Interest paid.....	3,226,686	360,746	108,036	211,758	192,507	319,266	461,875	256,293	244,278	316,530	96,885	149,204	509,306
Amortization.....	360,102	5,846	*988	9,704	4,246	17,285	8,101	1,419	12,907	29,014	17,249	44,776	208,567
Depreciation.....	8,164,354	1,032,752	251,431	466,676	552,205	1,037,951	1,382,556	720,922	623,296	735,275	248,796	377,829	734,665
Advertising.....	435,486	11,753	3,520	20,446	19,010	37,818	66,975	15,222	20,059	78,683	12,519	44,208	105,272
Pension, profit-sharing, stock, annuity.....	253,368	14,162	-	*1,850	6,087	7,190	34,279	14,615	12,352	46,466	17,532	27,695	71,138
Employee benefit programs.....	1,438,035	87,379	17,236	69,068	84,193	99,550	147,808	95,472	123,513	191,686	43,542	105,464	373,126
Net income (less deficit).....	1,371,793	-993,964	-174,203	-151,912	404,881	526,524	381,835	34,215	305,227	440,466	-10,898	254,816	354,806
Income subject to tax.....	2,237,165	414,008	89,223	121,843	106,524	198,321	201,447	50,425	56,201	273,342	81,123	224,756	419,953
Total income tax before credits [7].....	660,943	120,418	18,072	25,037	18,998	44,445	58,110	12,748	17,475	93,255	27,325	78,398	146,664
Income tax.....	653,843	115,181	18,072	24,892	19,098	44,445	57,975	12,748	17,286	92,451	27,163	77,869	146,664
Alternative minimum tax.....	1,935	*379	-	*143	-	-	*52	-	*189	803	*163	206	-
Foreign tax credit.....	10,687	*1,000	*8	-	-	*4	-	-	*25	728	-	13	8,910
General business credit.....	17,964	1,636	*479	*338	*135	1,418	649	*241	*899	1,227	377	605	9,961
Prior year minimum tax credit.....	3,022	21	-	-	-	*472	*699	-	-	*567	*3	*553	706
Total income tax after credits [2].....	629,198	117,762	17,585	24,699	18,863	42,550	56,761	12,506	16,551	90,733	26,945	77,227	127,015

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Mining													
Number of returns.....	38,348	12,292	5,457	5,431	4,310	3,059	3,417	1,824	1,223	967	123	96	151
Total assets.....	894,303,401	30,703,199	2,046,547	2,063,123	3,622,438	4,511,996	8,031,453	8,027,770	11,378,863	34,862,582	23,368,650	36,818,809	728,867,971
Cash.....	38,406,577	1,730,534	294,060	329,031	792,157	1,174,941	2,089,316	1,103,239	1,612,251	3,652,640	1,716,184	3,159,494	20,752,730
Notes and accounts receivable.....	125,478,637	1,190,014	299,144	180,303	342,871	303,137	921,651	1,116,867	1,462,978	3,754,571	2,500,739	4,094,664	109,311,698
Less: Allowance for bad debts.....	836,610	*16,786	-	-	*317	*1,580	*21,862	*1,801	14,872	31,599	24,414	38,579	684,799
Inventories.....	23,309,163	830,644	*42,092	*14,760	*22,486	110,356	124,538	204,759	259,755	1,149,026	545,027	885,543	19,120,176
U.S. govt. obligations, total.....	2,666,345	*7,818	-	*142	*63,068	-	*589	*6,978	91,308	*34,253	69,937	95,510	2,296,742
Tax-exempt securities.....	350,306	*37,513	-	*7,450	*20,324	-	*73,690	*57,765	39,820	*107,856	5,776	56	57
Other current assets.....	29,534,422	1,299,443	140,011	314,240	365,397	163,750	806,801	513,953	451,070	1,730,436	1,404,011	1,338,362	21,006,948
Loans to shareholders.....	3,030,539	213,530	*8,431	*57,869	*83,577	*19,382	182,018	279,321	279,482	268,017	11,724	24,218	1,602,971
Mortgage and real estate loans.....	98,532	*15,397	451	*238	-	*6,311	*10,609	31,382	*748	*32,061	114	1,220	-
Other investments.....	144,192,211	13,553,579	104,158	727,503	778,762	989,434	703,931	983,172	1,844,147	4,297,595	4,383,043	5,183,497	110,643,389
Depreciable assets.....	299,627,463	2,733,176	425,062	807,911	1,594,263	2,048,306	4,299,128	4,829,236	5,544,622	15,431,095	8,994,260	12,338,332	240,582,069
Less: Accumulated depreciation.....	134,317,280	1,382,906	236,429	620,530	1,133,059	1,487,229	3,256,091	3,312,767	9,245,457	4,725,842	5,962,743	5,962,743	98,971,518
Depletable assets.....	414,904,341	3,417,824	393,827	394,811	445,814	1,380,699	1,876,221	2,525,447	3,663,984	16,833,432	13,515,816	21,317,979	349,138,487
Less: Accumulated depletion.....	197,254,791	415,359	87,207	238,007	180,642	531,993	574,374	859,667	1,235,264	7,430,541	6,951,815	10,759,642	167,990,281
Land.....	9,352,316	172,687	*477,579	40,362	31,463	219,454	158,346	148,346	517,454	738,355	438,420	6,201,947	6,201,947
Intangible assets (Amortizable).....	57,664,578	550,026	*36,488	36,488	339,585	86,786	980,401	391,868	692,503	2,599,413	1,183,051	3,275,763	47,492,045
Less: Accumulated amortization.....	16,392,497	365,643	*33,951	22,555	87,159	43,122	436,510	229,651	202,149	836,263	288,199	1,087,190	12,760,104
Other assets.....	94,489,151	7,131,710	182,670	33,104	143,848	73,364	95,745	239,323	353,734	1,777,694	818,641	2,513,903	81,125,414
Total liabilities.....	894,303,401	30,703,199	2,046,547	2,063,123	3,622,438	4,511,996	8,031,453	8,027,770	11,378,863	34,862,582	23,368,650	36,818,809	728,867,971
Accounts payable.....	76,452,480	439,485	204,094	101,369	880,829	211,510	854,276	769,172	881,367	2,809,583	1,364,603	1,987,955	65,948,597
Mortgages, notes, and bonds under one year.....	17,903,144	989,800	*157,988	120,142	128,799	112,463	694,536	627,628	386,818	1,616,008	608,704	1,011,763	11,448,498
Other current liabilities.....	48,740,155	2,038,949	87,265	162,017	307,875	140,372	630,384	489,172	679,523	1,926,739	1,449,248	1,774,878	39,053,732
Loans from shareholders.....	9,758,875	1,441,817	*327,210	127,008	*575,550	*79,587	241,508	596,476	395,571	1,272,244	388,207	324,230	3,989,463
Mortgages, notes, bonds, one year or more.....	194,492,147	3,038,065	166,378	202,297	541,952	739,752	933,648	1,030,838	2,327,563	5,281,082	7,552,462	165,080,545	165,080,545
Other liabilities.....	149,101,471	4,776,965	98,792	50,135	447,607	139,012	212,400	320,771	676,262	2,246,686	1,878,625	4,241,848	134,012,369
Net worth.....	397,855,129	17,978,118	1,004,821	1,300,155	739,826	3,089,301	4,464,699	4,193,714	6,031,760	17,393,754	12,398,182	19,926,032	309,334,768
Total receipts.....	355,442,321	2,380,485	572,044	859,179	1,724,730	2,847,744	6,098,863	6,997,341	8,291,688	21,407,078	9,807,660	16,165,070	278,290,440
Business receipts.....	315,107,700	23,148	359,964	787,699	1,513,167	2,198,056	5,636,990	6,470,829	7,890,585	19,499,575	8,800,785	14,877,992	247,048,911
Interest.....	3,452,681	69,471	697	8,451	10,399	11,658	23,777	49,418	17,923	66,841	29,199	105,115	3,059,732
Interest on govt. obligations, total.....	55,295	6,636	-	*1,192	*2,253	*536	*3,272	3,014	2,267	9,465	17,704	2,554	6,403
Rents.....	2,869,221	116,932	*120,069	*7,643	*1,779	*1,055	15,713	39,288	25,168	17,422	6,570	69,989	2,447,592
Royalties.....	1,879,292	241,642	*5,081	*24,817	29,068	149,789	37,272	12,427	54,388	39,081	12,785	51,424	1,221,517
Net S-T capital gain less net LT loss.....	55,089	*490	6	-	-	-	*10,534	*2,070	*606	*26,741	3,883	2,872	7,887
Net L-T capital gain less net ST loss.....	2,406,981	124,174	*12,103	*2,658	*16,467	*34,173	47,426	93,635	5,707	622,796	276,213	19,819	1,151,811
Net gain, noncapital assets.....	3,009,937	49,122	*16,551	*2,138	36,988	114,594	106,745	65,435	39,106	251,626	129,032	106,374	2,092,227
Other receipts.....	21,709,614	1,743,301	57,441	14,077	93,379	336,841	214,703	242,683	255,593	858,390	528,903	876,035	16,488,269
Total deductions.....	349,477,983	3,322,536	691,571	838,171	1,803,067	2,647,573	5,490,407	6,576,301	8,294,923	21,635,540	10,147,283	16,585,303	271,445,308
Cost of goods [19].....	165,264,843	15,667	96,206	128,674	201,906	668,038	1,203,051	2,224,943	4,639,617	10,179,872	4,078,245	7,293,366	134,535,259
Compensation of officers.....	3,947,706	131,354	*16,028	65,818	267,580	198,468	521,147	284,665	254,022	382,925	139,011	173,725	1,512,962
Salaries and wages.....	18,570,089	419,276	94,657	65,005	275,045	288,865	814,784	1,054,183	427,630	1,567,690	800,294	907,742	11,854,917
Rent paid on business property.....	7,230,339	28,580	136,022	30,824	37,474	58,896	146,377	215,110	207,006	478,558	266,351	354,157	5,270,985
Taxes paid.....	8,496,592	66,587	24,158	46,892	83,406	114,279	241,840	238,028	269,077	670,242	279,500	411,384	6,051,647
Interest paid.....	15,651,813	229,622	7,249	20,144	61,108	41,877	112,667	107,360	152,973	596,252	521,280	618,674	13,182,608
Amortization.....	7,345,204	121,549	*27,195	6,641	28,937	9,061	40,282	43,044	96,570	641,927	565,816	720,425	5,043,757
Depreciation.....	32,621,743	98,103	40,519	36,372	141,652	154,041	350,869	470,671	477,861	1,905,528	1,083,419	1,861,540	26,001,168
Advertising.....	235,147	2,174	*1,711	4,812	3,115	9,403	14,429	14,537	18,616	26,972	13,300	10,688	115,390
Pension, profit-sharing, stock, annuity.....	2,376,963	23,469	*142	*220	*24,576	*1,037	97,854	18,557	37,921	99,963	47,073	63,764	1,962,389
Employee benefit programs.....	4,536,737	24,901	*2,369	6,871	15,344	41,956	52,945	92,997	113,666	231,284	171,760	298,351	3,484,293
Net income (less deficit).....	8,879,260	-930,292	-119,527	19,816	-80,590	199,634	605,184	424,521	-5,502	-237,927	-318,035	-281,283	9,603,261
Income subject to tax.....	24,126,394	304,407	*9,686	24,468	33,881	99,894	99,137	162,396	57,533	491,815	248,006	899,147	21,696,026
Total income tax before credits [7].....	8,707,927	106,000	*2,868	5,351	9,779	32,148	29,398	56,772	19,605	177,426	90,811	321,571	7,856,198
Income tax.....	8,420,561	104,475	*2,868	5,351	9,779	32,147	29,398	54,244	19,248	169,442	85,800	313,749	7,594,058
Alternative minimum tax.....	287,208	*1,143	-	-	-	-	-	*2,527	*357	7,983	4,998	7,649	262,549
Foreign tax credit.....	4,726,012	*5,412	-	*13	-	-	-	*10,210	*11	*19,469	42,470	164,139	4,484,288
General business credit.....	46,154	13,756	-	5	-	3	12	148	*274	*262	156	766	30,772
Prior year minimum tax credit.....	104,942	3,125	-	-	-	*2,069	*112	3,237	*110	6,068	266	4,755	85,201
Total income tax after credits [2].....	3,830,820	83,706	*2,868	5,333	9,779	30,076	29,274	43,177	19,210	151,627	47,920	151,910	3,255,938

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Utilities													
Number of returns.....	6,072	1,020	1,191	978	1,514	477	330	186	80	95	21	40	138
Total assets.....	1,554,187,609	4,715,012	*326,823	*380,888	617,130	943,476	2,959,937	2,135,719	3,225,182	13,939,687	8,438,885	13,345,337	1,503,159,531
Cash.....	36,507,304	709,486	*47,300	*33,242	118,935	99,219	313,978	372,979	93,493	777,003	269,541	752,745	32,919,383
Notes and accounts receivable.....	104,973,184	1,228,442	*28,437	270,398	*22,037	14,140	215,492	120,074	132,430	285,186	277,994	748,443	101,630,113
Less: Allowance for bad debts.....	4,031,879	*104,451	67	-	-	*194	*75	*1,295	*512	13,784	2,483	37,244	3,871,774
Inventories.....	32,497,417	*58,333	*786	-	*26,321	*1,962	*9,267	20,679	*98,868	154,694	57,571	257,503	31,811,432
U.S. govt. obligations, total.....	2,819,584	25,901	-	-	-	-	-	-	-	42,846	7,418	-	2,743,418
Tax-exempt securities.....	*569,861	*186	-	-	-	-	-	-	-	556,283	100	-	13,292
Other current assets.....	74,469,900	330,823	*5,052	*258	*3,312	64,315	30,771	28,265	139,906	661,683	203,535	290,548	72,711,431
Loans to shareholders.....	70,374	51	-	-	*4,611	-	*536	*42,957	*461	*13,428	2,054	5,703	575
Mortgage and real estate loans.....	*2,867,433	162	-	-	-	509	-	-	-	*7,784	-	81,594	2,777,384
Other investments.....	149,900,999	1,493,654	*70,718	-	*64,113	*179,056	262,126	375,472	447,223	2,936,007	991,132	1,794,578	141,286,920
Depreciable assets.....	1,252,578,357	755,523	*182,166	*382,630	676,314	988,705	1,647,082	1,272,462	1,964,315	8,111,513	6,806,141	10,908,743	1,218,882,763
Less: Accumulated depreciation.....	402,456,054	153,933	*69,784	*109,083	348,188	447,148	449,392	505,635	647,816	2,300,356	1,206,138	3,389,560	392,829,021
Depletable assets.....	12,366,640	*54,523	*3	-	-	-	101,606	[1]	-	*8,003	609	4,425	12,197,472
Less: Accumulated depletion.....	4,173,539	-	*3	-	-	-	1,159	-	-	*6,063	465	370	4,165,479
Land.....	4,298,055	*23,537	*879	*48	*49,109	*19,586	93,767	84,947	53,315	130,895	65,039	111,080	3,665,854
Intangible assets (Amortizable).....	64,514,206	*17,132	*36,591	*241	*279	*7,628	225,368	198,021	126,626	1,544,031	258,129	1,019,909	61,080,251
Less: Accumulated amortization.....	7,219,907	*66	*34	*217	-	*5,414	6,705	*10,693	26,783	159,399	57,421	388,164	6,565,009
Other assets.....	233,635,675	275,710	*24,780	-196,630	*288	*21,623	516,766	137,487	843,656	1,189,936	766,128	1,185,405	228,870,526
Total liabilities.....	1,554,187,609	4,715,012	*326,823	*380,888	617,130	943,476	2,959,937	2,135,719	3,225,182	13,939,687	8,438,885	13,345,337	1,503,159,531
Accounts payable.....	64,653,075	661,564	*25,420	*663	27,628	12,421	89,038	113,890	93,454	1,386,742	3,329,037	645,920	58,267,299
Mortgages, notes, and bonds under one year.....	70,124,440	*9,413	*24,117	19	*14,844	*55,392	159,412	64,437	194,949	1,046,620	199,254	1,018,453	67,337,531
Other current liabilities.....	94,415,241	616,170	*44,414	*32,740	55,765	19,650	114,994	118,029	69,618	779,939	238,941	779,033	91,748,899
Loans from shareholders.....	2,494,723	*127,331	*2,186	-	*43,345	*29,436	*200	*119,317	*20,080	*245	59	*188,249	1,964,274
Mortgages, notes, bonds, one year or more.....	542,049,327	*985,077	*118,899	*190,311	*181,062	*171,972	1,094,446	986,498	1,284,995	5,007,518	1,486,629	5,289,985	525,251,935
Other liabilities.....	402,040,553	14,777,627	317	*3,521	*1,753	*278,782	480,667	22,873	766,364	4,305,295	642,765	2,355,894	378,411,736
Net worth.....	378,410,250	-12,462,171	*111,471	*160,677	292,732	375,823	1,021,182	710,676	795,722	1,616,279	2,542,200	3,067,804	380,177,856
Total receipts.....	605,048,450	528,151	83,103	199,598	622,532	327,507	696,050	792,931	674,565	2,944,691	1,707,285	7,045,108	589,426,929
Business receipts.....	570,638,816	*8,872	80,125	167,337	565,150	305,617	599,385	591,086	602,092	2,370,406	1,576,985	6,728,372	557,043,391
Interest.....	5,811,149	327,922	*1,015	*23,998	*252	1,647	1,562	5,507	12,468	50,424	22,590	52,921	5,310,843
Interest on govt. obligations, total.....	101,245	[1]	-	-	-	-	[1]	-	*3,487	*12,317	88	482	84,870
Rents.....	2,208,103	-	-	*391	*3,062	*2,081	*1,962	*1,174	8,633	4,128	37,634	2,149,039	2,149,039
Royalties.....	53,192	-	-	-	-	*51	-	[1]	-	24,630	24	3,854	24,633
Net S-T capital gain less net LT loss.....	215,502	*6,586	-	-	-	-	-	-	*[1]	46,653	-	43	162,220
Net L-T capital gain less net ST loss.....	2,809,087	*511	-	-	*40,928	-	46,238	*84,564	*2,103	76,183	2,202	15,503	2,540,855
Net gain, noncapital assets.....	3,162,515	*8,358	5	-	*11,911	-	8,643	401	*24	34,614	24,054	10,696	3,063,809
Other receipts.....	19,580,533	143,800	*1,958	*8,263	*3,899	*16,819	38,096	109,411	51,354	320,234	76,999	193,805	18,615,895
Total deductions.....	608,882,998	738,626	136,776	228,588	574,700	304,060	684,503	757,970	712,533	4,193,800	1,888,756	7,624,747	591,037,938
Cost of goods [19].....	324,957,989	*6,684	*27,319	*9,896	*71,633	*51,531	138,945	253,144	228,367	1,086,723	768,728	3,550,292	318,764,730
Compensation of officers.....	1,938,703	*5,346	93	*10,044	*124,804	*6,284	34,504	32,053	20,407	42,539	25,921	27,786	1,608,921
Salaries and wages.....	25,427,931	50,870	*23,872	*3,025	64,167	*16,041	142,501	63,134	62,117	169,242	126,377	263,572	24,443,014
Rent paid on business property.....	4,509,640	5,849	*3,752	*97	21,822	*11,069	14,829	8,736	27,071	56,451	39,598	47,099	4,273,267
Taxes paid.....	21,907,661	12,785	*2,954	2,876	32,495	10,938	32,625	24,391	36,450	127,797	60,739	155,520	21,408,091
Interest paid.....	34,042,977	244,205	*6,270	*5,521	15,757	*10,280	19,489	46,825	38,739	46,825	114,488	874,845	32,279,671
Amortization.....	6,501,141	*344	5,053	*136	3,305	6,114	13,963	9,132	94,234	15,744	199,432	6,156,683	6,156,683
Depreciation.....	64,974,397	23,507	*8,316	*14,629	35,632	37,930	61,860	72,505	133,508	593,702	410,657	901,620	62,680,530
Advertising.....	593,035	*215	*21	*205	*931	*509	*3,868	*1,944	1,663	3,273	708	8,363	571,335
Pension, profit-sharing, stock, annuity.....	7,653,625	228	*5	*9,059	*4,241	*725	*822	6,813	4,466	21,872	20,790	23,499	7,561,106
Employee benefit programs.....	7,977,892	*4,443	*1,310	*148	*11,719	*1,803	11,309	8,310	13,514	70,493	51,980	44,134	7,758,727
Net income (less deficit).....	-3,580,990	-210,475	-53,674	-28,990	47,832	23,447	11,547	34,960	-41,455	-1,261,421	-181,559	-580,121	-1,341,081
Income subject to tax.....	16,760,242	*12,968	*5,552	*794	*14,980	*8,507	*21,160	*15,587	*10,333	158,718	79,072	63,639	16,368,932
Total income tax before credits [7].....	5,960,423	*5,130	*238	*133	*5,101	*2,330	*7,493	*5,239	*3,790	56,541	27,991	22,478	5,823,961
Income tax.....	5,859,516	*4,201	*833	*119	*5,101	*2,330	*7,277	*5,239	*3,516	54,636	26,937	21,911	5,727,416
Alternative minimum tax.....	98,835	*928	-	-	-	-	*215	-	-	*843	1,054	*567	95,186
Foreign tax credit.....	*133,033	*2,720	-	-	-	-	-	-	-	-	-	-	130,313
General business credit.....	411,353	-	-	2	-	*71	-	-	30	424	6,937	119	403,771
Prior year minimum tax credit.....	46,805	-	-	-	-	-	-	-	*726	106	*974	-	41,292
Total income tax after credits [2].....	5,369,232	*2,409	*238	*131	*5,101	*2,259	*7,493	*4,483	*3,260	48,630	24,165	22,478	5,248,586

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Construction													
Number of returns.....	742,436	129,783	139,855	145,148	100,848	88,812	73,032	32,567	16,099	14,103	1,333	588	269
Total assets.....	679,234,441	49,671,232	8,428,843	14,244,144	20,009,327	29,767,305	53,095,532	46,971,525	49,060,500	130,650,370	44,574,202	47,204,471	185,556,991
Cash.....	112,228,620	3,439,204	781,119	2,099,645	3,320,801	4,331,211	8,177,328	7,835,812	7,814,427	27,216,455	9,548,559	9,038,585	28,625,473
Notes and accounts receivable.....	156,609,493	2,447,295	329,950	907,194	2,208,268	3,917,064	8,278,819	9,321,398	13,937,175	39,756,808	15,349,811	15,345,343	44,810,366
Less: Allowance for bad debts.....	1,463,114	*37,239	*388	*578	28,241	16,549	51,117	50,006	93,403	436,906	147,852	145,042	455,795
Inventories.....	84,343,967	9,986,207	1,738,385	2,930,699	3,462,899	5,413,340	9,064,269	6,726,865	6,358,123	11,697,459	3,870,705	2,286,892	20,808,123
U.S. govt. obligations, total.....	2,328,601	*8,868	*47,469	-	*162	*9,873	*194	*42,335	*5,009	82,541	*46,093	124,514	1,961,543
Tax-exempt securities.....	1,277,926	*95,196	*18,804	-	*375	*660	*3,796	*9,214	*173,146	269,671	161,649	93,366	452,048
Other current assets.....	70,941,349	5,763,272	1,451,468	1,659,686	1,905,470	3,649,712	6,982,505	6,971,739	5,753,654	15,512,851	3,495,628	3,869,324	13,926,040
Loans to shareholders.....	10,633,354	610,638	426,267	807,906	1,637,548	1,346,450	1,994,584	1,403,259	721,074	1,104,993	262,002	124,319	194,316
Mortgage and real estate loans.....	4,079,938	663,547	205,474	*108,227	296,343	156,422	307,136	201,176	260,351	500,169	430,427	25,401	925,266
Other investments.....	73,400,033	9,234,155	589,069	974,786	1,298,030	1,585,132	2,971,632	2,424,777	3,631,660	8,584,388	2,956,518	5,270,585	33,879,295
Depreciable assets.....	278,325,579	10,720,203	4,944,386	10,676,798	17,170,593	25,068,238	40,198,459	28,756,384	23,050,121	52,251,223	16,061,070	16,460,822	32,967,283
Less: Accumulated depreciation.....	185,333,384	4,754,840	3,320,625	8,234,208	13,573,981	19,487,959	29,616,752	20,617,002	16,434,514	33,609,626	9,927,142	9,031,517	16,725,218
Depletable assets.....	1,744,137	*40,595	*512	*11,038	*229	*14,880	*28,919	*99,765	*7,932	139,833	30,969	208,178	1,161,287
Less: Accumulated depletion.....	516,103	*2,146	*512	*8,417	*229	*1,108	*20,495	*13,752	*1,749	28,973	*7,310	82,832	348,581
Land.....	29,453,691	5,849,125	871,420	1,820,443	1,503,026	2,506,971	3,120,215	2,167,939	2,360,873	3,971,981	913,745	1,033,981	3,333,973
Intangible assets (Amortizable).....	22,798,566	2,213,801	28,378	129,933	274,969	912,199	474,244	480,353	318,827	1,165,282	770,201	1,975,581	14,054,799
Less: Accumulated amortization.....	4,452,438	318,316	14,091	61,411	176,032	207,274	192,019	166,127	129,624	305,929	202,647	397,969	2,281,000
Other assets.....	22,834,226	3,711,667	331,757	422,402	709,095	568,037	1,373,812	1,377,396	1,327,418	2,778,151	961,777	1,004,941	8,267,773
Total liabilities.....	679,234,441	49,671,232	8,428,843	14,244,144	20,009,327	29,767,305	53,095,532	46,971,525	49,060,500	130,650,370	44,574,202	47,204,471	185,556,991
Accounts payable.....	100,951,379	1,641,790	227,580	561,551	1,761,275	2,583,788	6,139,295	5,457,970	5,816,732	23,618,945	8,651,250	9,367,477	32,023,727
Mortgages, notes, and bonds under one year.....	60,735,361	7,915,955	1,199,947	2,222,840	2,181,085	4,357,159	7,700,660	6,155,944	6,079,028	10,934,881	2,667,733	2,908,286	6,412,294
Other current liabilities.....	94,239,663	3,349,253	581,733	817,596	1,681,294	2,251,619	5,359,238	6,145,955	5,833,255	18,160,878	7,512,353	8,424,406	34,122,083
Loans from shareholders.....	39,324,598	9,438,675	2,780,327	3,392,449	3,488,856	5,221,626	5,077,938	2,441,739	2,060,122	3,811,822	679,978	437,364	493,703
Mortgages, notes, bonds, one year or more.....	140,022,029	13,862,719	2,151,504	3,864,735	5,137,428	8,296,992	14,603,418	9,989,488	7,377,542	19,921,025	5,599,699	5,492,179	43,725,300
Other liabilities.....	28,185,420	3,215,441	362,605	290,079	636,538	1,098,184	1,553,426	1,907,777	1,613,561	3,413,839	1,824,696	1,951,878	10,317,397
Net worth.....	215,775,992	10,247,399	1,125,147	3,094,895	5,122,851	5,957,939	12,661,556	14,873,103	17,180,260	50,788,980	17,638,944	18,622,881	58,462,488
Total receipts.....	1,175,201,756	2,269,822	8,751,976	24,976,510	36,200,129	64,456,232	116,219,222	113,529,521	112,798,703	279,534,668	92,161,078	90,324,817	233,979,067
Business receipts.....	1,157,122,208	612,272	8,441,520	24,421,604	35,783,921	63,527,638	115,008,655	112,448,512	111,354,513	276,757,086	91,227,083	89,176,197	228,363,206
Interest.....	1,573,632	24,806	16,675	13,560	27,372	62,663	70,550	70,550	70,550	226,473	82,587	70,186	787,081
Interest on govt. obligations, total.....	214,475	11,080	*2,196	*25	*182	*3,299	31,325	24,099	13,369	30,580	16,395	18,459	63,466
Rents.....	1,259,039	180,669	39,514	30,478	12,600	29,878	116,164	59,986	82,986	234,710	65,090	72,480	334,480
Royalties.....	124,286	*16,583	*14	*274	*711	*936	*711	*339	330	16,570	*17,603	7,227	62,988
Net S-T capital gain less net LT loss.....	24,282	*720	50	*851	*6,467	*843	*1,951	*2,780	4,313	4,811	*1,884	2,126	3,954
Net L-T capital gain less net ST loss.....	718,363	172,670	*1,835	*6,467	*10,536	23,524	47,113	17,508	37,378	260,007	15,004	18,811	107,510
Net gain, noncapital assets.....	1,981,210	51,814	37,811	92,548	93,547	330,589	188,381	151,631	212,327	345,010	122,220	99,603	255,728
Other receipts.....	12,103,357	1,108,147	203,006	409,143	281,584	511,147	758,570	749,377	1,009,660	1,647,251	608,140	850,548	3,966,784
Total deductions.....	1,159,655,313	5,300,161	8,381,423	23,785,043	35,369,488	63,454,906	114,634,537	111,645,894	111,263,474	272,101,680	90,177,382	87,358,831	236,182,493
Cost of goods [19].....	872,325,328	622,596	2,956,178	9,911,892	18,685,167	35,427,500	71,874,673	74,708,078	86,273,755	221,959,151	75,462,587	73,614,770	200,828,980
Compensation of officers.....	38,596,212	256,928	824,328	2,824,778	2,940,542	4,589,495	6,640,173	4,935,207	3,617,671	6,961,048	1,737,369	1,252,026	2,016,648
Salaries and wages.....	66,495,175	369,920	412,646	1,806,901	3,317,272	6,299,809	10,776,476	10,305,243	5,890,941	11,492,513	3,424,509	3,572,886	8,826,059
Rent paid on business property.....	21,832,072	103,935	318,406	666,196	919,391	1,681,248	2,876,923	2,626,146	2,112,964	4,938,992	1,403,289	1,466,171	2,718,411
Taxes paid.....	19,882,523	229,114	249,248	706,833	1,005,343	1,714,385	3,022,088	2,477,627	1,879,748	3,912,094	1,073,412	943,684	2,668,949
Interest paid.....	9,583,602	580,668	162,790	427,948	422,329	748,006	1,061,207	682,855	1,409,539	511,589	472,242	2,407,462	2,407,462
Amortization.....	1,458,734	114,476	7,195	11,839	81,440	43,310	34,294	29,034	32,317	96,961	46,951	116,553	844,364
Depreciation.....	19,207,244	391,055	325,618	739,723	929,000	1,252,123	2,212,394	1,826,439	1,676,641	4,140,964	1,381,065	1,445,291	2,886,932
Advertising.....	4,002,668	24,977	85,083	244,931	327,613	464,962	703,665	605,571	399,215	492,466	154,123	122,389	377,674
Pension, profit-sharing, stock, annuity.....	4,062,420	9,099	13,104	61,100	127,004	177,110	317,487	569,198	345,293	1,083,515	351,382	415,926	592,201
Employee benefit programs.....	14,529,237	41,643	66,614	208,440	402,051	665,837	2,093,517	1,714,033	1,457,900	4,060,757	1,307,728	990,536	1,520,181
Net income (less deficit).....	15,557,288	-3,041,112	368,357	1,191,442	830,460	998,038	1,553,374	1,859,579	1,521,860	7,403,540	1,968,562	2,949,503	-2,046,315
Income subject to tax.....	9,786,276	375,583	50,521	133,972	150,478	289,454	480,937	703,658	703,658	1,925,387	605,249	614,119	3,749,110
Total income tax before credits [7].....	3,132,973	125,805	6,655	13,915	20,365	44,146	99,833	191,134	221,735	648,416	213,303	215,352	1,332,674
Income tax.....	3,085,131	124,595	6,272	16,294	23,069	44,028	98,693	188,172	219,736	635,918	206,225	211,998	1,310,130
Alternative minimum tax.....	17,986	*239	-	-	-	-	*204	*1,621	*1,435	7,669	3,288	*755	2,775
Foreign tax credit.....	160,639	266	-	-	-	-	*14	*9	*276	*329	*2,664	4,745	152,336
General business credit.....	49,297	*275	*12	25	12	*40	3,037	4,189	1,566	9,344	3,760	1,525	25,512
Prior year minimum tax credit.....	18,411	-	-	*106	-	*206	*45	*1,112	*2,248	7,448	3,054	1,758	2,434
Total income tax after credits [2].....	2,904,626	125,265	6,644	13,784	20,353	43,900	96,737	185,823	217,285	631,295	203,825	207,323	1,152,393

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Manufacturing													
Number of returns.....	259,859	42,658	28,728	33,717	30,714	33,694	34,840	19,570	14,066	15,685	2,584	1,829	1,773
Total assets.....	10,497,317,882	36,888,923	2,636,453	4,923,749	7,153,590	13,309,813	32,875,440	42,557,217	58,837,490	253,682,006	148,810,830	306,725,739	9,588,916,632
Cash.....	416,869,494	3,166,760	394,962	796,435	1,335,493	2,146,015	5,373,830	7,234,421	7,834,381	27,607,917	13,109,170	26,078,897	321,791,213
Notes and accounts receivable.....	2,168,961,905	1,506,591	126,402	356,352	972,487	1,982,410	6,466,823	8,946,521	12,223,808	49,251,670	25,211,598	51,904,716	2,010,012,524
Less: Allowance for bad debts.....	28,613,284	*21,086	*3,429	*3,110	8,646	5,125	36,753	86,129	207,085	1,091,953	785,850	1,462,770	24,901,347
Inventories.....	547,716,069	439,698	435,501	616,401	1,237,525	2,503,892	6,401,754	7,914,013	12,879,623	46,414,530	23,944,462	37,755,548	407,173,120
U.S. govt. obligations, total.....	6,285,450	*45,376	-	*29,554	*1	-	-	*44,171	*115,177	208,013	268,573	280,721	5,293,865
Tax-exempt securities.....	8,893,568	-	*124	-	-	*152	*562	*34,964	*20,900	405,073	200,681	252,806	7,978,307
Other current assets.....	522,321,983	2,916,228	221,788	269,935	276,434	589,768	1,157,475	1,820,523	2,549,842	12,930,275	8,621,033	26,149,711	464,818,971
Loans to shareholders.....	85,513,613	252,346	152,998	369,526	624,498	585,482	649,878	839,989	1,468,091	429,850	1,457,778	78,529,235	321,791,213
Mortgage and real estate loans.....	3,816,368	*32,222	*39,665	-	*36,498	*238,406	*77,998	*65,692	*27,892	126,433	87,981	22,895	3,060,686
Other investments.....	3,336,121,860	21,596,276	401,447	794,533	622,256	900,931	1,843,599	2,929,530	3,818,789	35,471,579	22,197,012	46,546,592	3,198,999,317
Depreciable assets.....	2,696,426,989	5,169,925	1,348,965	3,942,212	7,080,222	13,890,611	33,370,222	34,893,298	45,796,335	152,247,533	78,004,367	130,838,052	2,189,845,248
Less: Accumulated depreciation.....	1,545,325,951	2,486,936	966,313	2,962,220	5,628,142	10,915,648	25,365,776	25,769,094	32,100,000	98,696,431	47,913,981	77,719,459	1,214,803,950
Depletable assets.....	140,127,082	*5,322	-	675	*7,651	*1,625	*5,012	*73,591	45,197	740,570	576,833	717,275	137,953,331
Less: Accumulated depletion.....	64,958,666	-	-	-	*5,322	-	*4,486	*19,995	*3,244	464,032	154,798	266,379	64,040,410
Land.....	59,726,811	244,954	*57,354	108,637	56,021	384,328	748,386	708,674	1,135,376	3,385,977	2,227,842	3,188,584	47,480,679
Intangible assets (Amortizable).....	1,529,788,286	1,856,897	222,384	563,463	969,795	719,411	2,013,168	3,088,998	3,395,897	22,436,948	20,719,539	53,204,262	1,420,597,523
Less: Accumulated amortization.....	280,561,346	231,588	116,449	129,243	249,902	278,946	803,104	871,670	1,009,440	5,528,837	4,396,283	11,338,815	255,607,067
Other assets.....	894,207,648	2,422,937	321,054	359,182	79,691	527,485	1,041,250	899,829	1,474,053	6,768,649	6,462,802	19,115,327	854,735,388
Total liabilities.....	10,497,317,882	36,888,923	2,636,453	4,923,749	7,153,590	13,309,813	32,875,440	42,557,217	58,837,490	253,682,006	148,810,830	306,725,739	9,588,916,632
Accounts payable.....	1,354,651,669	2,715,259	188,625	440,658	783,336	1,862,554	4,224,556	5,108,561	7,873,041	31,489,920	14,920,348	30,556,016	1,254,488,795
Mortgages, notes, and bonds under one year.....	733,540,861	2,171,864	363,304	593,424	824,428	1,329,678	3,347,611	4,354,190	5,234,603	21,121,396	10,804,677	18,427,406	664,968,281
Other current liabilities.....	1,000,481,234	3,457,371	280,223	637,352	903,577	2,360,169	3,126,793	5,019,942	20,558,326	13,368,503	24,403,351	926,193,590	926,193,590
Loans from shareholders.....	157,740,435	4,346,700	516,671	1,253,416	1,534,715	1,910,865	5,632,059	3,265,896	3,353,931	8,413,275	3,388,809	4,738,920	119,385,176
Mortgages, notes, bonds, one year or more.....	2,472,253,261	14,559,821	819,930	1,779,485	3,518,011	7,709,271	8,274,193	11,250,952	44,127,637	27,161,849	62,975,970	2,288,910,153	2,288,910,153
Other liabilities.....	1,309,519,812	6,934,109	69,812	331,036	124,246	227,748	1,269,476	1,451,068	1,388,557	15,125,044	8,313,748	21,146,119	1,253,138,850
Net worth.....	3,469,130,610	2,703,798	859,003	1,470,028	3,557,380	8,332,299	16,976,516	16,976,516	24,716,464	70,852,896	144,477,958	3,081,831,787	4,898,222,768
Total receipts.....	6,513,315,590	4,168,220	1,796,094	5,976,105	11,496,589	23,882,210	57,078,318	71,266,946	99,793,497	334,676,326	182,509,473	294,393,925	5,426,277,888
Business receipts.....	5,956,916,276	199,537	1,642,735	5,654,023	11,289,273	23,440,088	56,209,610	70,022,328	98,635,096	328,680,519	179,069,395	283,850,903	4,988,222,768
Interest.....	118,594,765	301,900	5,013	10,311	14,128	22,397	53,970	68,443	423,867	289,552	1,088,436	116,256,492	116,256,492
Interest on govt. obligations, total.....	787,694	2,877	*8	*1,519	*1,559	*2,371	2,953	8,029	8,062	45,824	31,901	36,774	645,817
Rents.....	26,282,138	*1,415	*178	*730	*2,909	9,894	18,178	33,283	35,682	120,761	74,538	235,265	25,749,305
Royalties.....	100,831,253	225,181	*198	46	*12,497	*39	*26,487	202,420	25,325	586,415	352,322	1,422,360	97,977,965
Net S-T capital gain less net LT loss.....	613,461	*5,580	*199	99	-	-	*15,205	*2,646	*794	5,187	127,185	424,336	424,336
Net L-T capital gain less net ST loss.....	21,914,532	180,917	-	*4,859	*6,140	7,768	87,790	186,122	161,916	484,078	271,696	449,439	20,073,807
Net gain, noncapital assets.....	17,604,488	105,542	*98,601	91,434	37,993	141,331	179,632	105,522	165,355	459,004	118,402	422,207	15,679,465
Other receipts.....	158,673,751	3,091,582	47,219	210,278	131,996	256,975	470,059	610,001	653,969	3,485,499	1,894,881	5,017,034	142,804,260
Total deductions.....	6,302,927,006	6,678,469	2,411,605	6,452,207	12,352,907	24,635,520	58,150,317	70,860,860	99,913,786	327,560,341	178,809,298	287,542,360	5,227,559,338
Cost of goods [19].....	4,336,071,388	205,995	635,826	2,495,255	5,251,699	11,470,029	33,136,601	43,455,868	65,259,786	226,555,956	126,079,615	199,870,589	3,621,654,167
Compensation of officers.....	45,301,390	261,739	234,657	652,104	1,110,665	2,214,197	3,755,403	3,929,665	4,282,533	8,741,217	2,837,882	3,212,061	14,069,267
Salaries and wages.....	414,498,592	974,392	257,619	667,666	1,656,985	3,147,120	6,029,907	6,994,823	9,399,939	27,793,630	14,090,079	23,598,152	319,888,280
Rent paid on business property.....	62,172,290	158,257	171,490	476,036	728,190	1,438,497	2,366,093	2,365,910	2,501,115	6,274,123	2,446,135	3,512,657	39,733,788
Taxes paid.....	106,207,999	180,036	71,950	220,166	403,476	759,761	1,579,734	1,800,293	2,194,714	5,932,888	3,405,755	4,283,471	85,375,755
Interest paid.....	222,907,693	762,784	132,078	174,591	173,078	297,227	746,139	855,015	1,664,154	4,426,639	2,898,345	6,040,657	204,846,875
Amortization.....	56,603,140	92,897	55,379	36,011	58,889	72,876	178,034	190,900	257,126	1,385,277	1,158,080	2,567,707	50,549,963
Depreciation.....	195,734,423	193,521	96,870	227,025	336,519	640,300	1,643,937	1,948,245	2,762,104	9,904,532	5,616,626	9,911,950	162,452,795
Advertising.....	75,397,110	137,711	37,866	72,647	97,363	218,298	373,866	442,610	715,270	2,095,775	1,484,977	2,484,513	67,236,214
Pension, profit-sharing, stock, annuity.....	63,027,461	11,322	*36,777	17,758	69,917	258,908	343,431	399,092	1,394,627	849,200	1,339,487	58,304,658	58,304,658
Employee benefit programs.....	108,173,781	90,916	29,404	69,346	206,694	404,408	1,096,100	1,346,988	1,793,510	5,608,229	3,078,683	5,197,469	89,252,033
Net income (less deficit).....	300,585,906	-2,510,975	-615,520	-477,621	-857,876	-755,680	-1,069,908	399,451	-104,344	7,290,516	3,916,217	8,535,065	286,836,582
Income subject to tax.....	383,493,963	1,021,024	17,245	35,637	55,983	92,596	372,342	732,473	832,199	4,810,369	3,543,769	9,867,569	362,072,485
Total income tax before credits [7].....	135,088,814	356,781	2,599	6,079	10,541	16,221	95,827	243,855	269,486	1,648,332	1,222,181	3,453,380	127,763,532
Income tax.....	133,938,728	354,098	*2,587	6,079	10,537	15,982	94,517	231,826	268,354	1,631,433	1,208,901	3,427,388	126,687,026
Alternative minimum tax.....	1,095,618	2,435	*12	-	-	*238	*908	*12,030	955	16,577	9,734	23,380	1,029,350
Foreign tax credit.....	64,432,417	*196	-	*54	-	-	*3,869	*3,965	*6,138	97,400	88,306	1,171,900	63,060,589
General business credit.....	5,933,727	36,320	7	196	*1,513	47	4,437	5,168	18,798	78,123	55,897	100,334	5,632,887
Prior year minimum tax credit.....	380,452	*1,136	-	105	-	-	*[1]	*465	*1,078	10,613	11,885	28,105	327,065
Total income tax after credits [7].....	64,315,407	319,129	*2,591	5,724	9,028	16,174	87,521	234,258	243,472	1,462,195	1,066,024	2,153,042	58,716,248

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Wholesale and Retail Trade													
Number of returns.....	973,378	159,226	112,664	145,530	129,529	130,686	131,690	70,250	42,030	41,363	5,765	2,929	1,716
Total assets.....	3,816,815,215	24,201,576	6,230,116	11,808,646	20,775,268	37,926,442	358,380,686	86,614,689	100,000,987	282,893,430	135,846,644	182,129,470	2,570,007,261
Cash.....	327,963,704	2,725,517	1,098,364	1,981,746	3,319,638	5,169,007	54,313,221	12,606,730	13,141,374	33,511,526	16,873,020	15,210,393	168,013,168
Notes and accounts receivable.....	575,136,886	1,714,879	505,677	864,046	1,874,488	4,287,565	64,970,995	17,808,127	21,417,401	61,005,123	29,286,606	38,290,533	333,111,447
Less: Allowance for bad debts.....	16,641,674	134,165	*14,967	*21,030	*2,676	46,114	2,257,488	213,468	385,812	1,525,487	747,154	1,340,591	9,952,725
Inventories.....	692,864,820	1,752,158	1,122,724	3,931,217	7,439,905	13,303,511	58,806,932	29,959,837	33,955,498	102,410,111	41,489,643	44,499,650	354,193,634
U.S. govt. obligations, total.....	12,805,709	*7,019	-	521	*3,135	*3,578	*20,188	*33,496	*64,009	88,490	*19,094	66,820	12,499,357
Tax-exempt securities.....	8,935,876	*149,390	30,059	*613	*11,605	*17,171	175,552	*19,350	*124,154	390,005	211,801	*129,628	7,676,549
Other current assets.....	219,709,597	1,865,739	613,465	372,651	718,675	1,488,743	28,649,145	2,906,266	5,168,282	12,401,922	6,493,434	10,113,109	148,918,165
Loans to shareholders.....	20,044,816	465,592	310,305	537,631	764,305	1,180,840	3,121,214	1,425,637	3,665,091	1,060,262	1,862,306	4,021,728	
Mortgage and real estate loans.....	2,679,254	*207,458	*43,126	*31,815	*204,927	*28,944	200,213	245,714	105,205	284,298	96,184	95,505	1,135,865
Other investments.....	680,100,073	11,563,666	924,982	690,258	1,211,630	1,722,096	2,864,477	6,157,982	5,131,639	15,427,629	10,528,446	23,094,125	600,783,145
Depreciable assets.....	1,148,450,584	3,683,903	2,569,343	5,942,202	10,968,890	18,301,931	33,093,132	34,069,877	40,429,077	91,069,887	39,954,125	54,023,015	814,345,401
Less: Accumulated depreciation.....	601,902,567	2,110,467	1,741,045	3,714,130	7,690,482	11,986,636	22,910,797	23,795,861	27,033,992	56,968,906	23,795,156	29,267,403	390,887,692
Depletable assets.....	47,584,521	*32,218	-	*1,246	-	*7,119	*151,054	*418,119	*48,700	34,382	*51,426	*66,774,305	6,774,305
Less: Accumulated depletion.....	7,682,306	-	-	*62	-	*7,119	*94,011	*177,846	*34,737	17,530	*52,730	*23,604	7,274,666
Land.....	87,867,948	620,708	152,462	284,288	535,664	1,391,265	3,497,406	1,901,327	1,969,993	4,581,753	2,212,857	2,967,492	67,752,733
Intangible assets (Amortizable).....	536,463,468	1,253,008	281,004	1,285,360	1,792,220	3,038,583	134,290,110	3,536,090	4,432,233	14,846,744	10,497,423	19,948,167	341,262,528
Less: Accumulated amortization.....	77,317,304	484,229	78,732	665,272	678,526	1,323,079	19,374,537	1,374,126	1,821,124	3,606,936	2,288,444	3,443,506	42,178,793
Other assets.....	159,751,811	889,181	413,348	285,547	301,871	1,349,038	18,863,881	883,170	1,863,452	5,295,527	3,941,279	5,852,405	119,813,111
Total liabilities.....	3,816,815,215	24,201,576	6,230,116	11,808,646	20,775,268	37,926,442	358,380,686	86,614,689	100,000,987	282,893,430	135,846,644	182,129,470	2,570,007,261
Accounts payable.....	547,669,487	3,901,195	479,440	1,260,756	2,891,670	5,741,742	37,586,209	16,621,475	20,343,108	52,076,393	24,371,284	30,133,907	352,262,308
Mortgages, notes, and bonds under one year.....	281,509,938	1,474,191	544,137	832,361	1,681,631	2,484,347	27,893,864	8,869,177	11,324,180	56,676,566	24,573,391	23,815,016	121,341,078
Other current liabilities.....	421,460,587	2,463,147	934,030	1,100,307	1,524,019	2,755,621	44,224,352	6,371,633	8,422,468	20,967,761	12,553,226	15,144,915	304,999,107
Loans from shareholders.....	90,213,614	5,483,511	2,486,497	5,832,932	6,383,407	8,275,026	14,348,917	7,200,189	7,834,676	13,240,864	4,814,123	3,643,317	10,670,155
Mortgages, notes, bonds, one year or more.....	717,796,798	4,345,754	1,096,922	3,001,259	4,748,379	9,834,329	65,721,419	15,017,577	15,677,955	35,431,529	17,081,575	29,796,686	516,043,416
Other liabilities.....	290,533,609	1,892,943	220,989	496,733	432,200	788,752	27,837,335	1,523,526	1,889,312	5,544,137	4,100,802	7,852,769	237,954,111
Net worth.....	1,467,631,182	4,640,835	468,101	-715,701	3,113,962	8,046,624	140,768,591	31,011,112	34,509,288	98,956,181	48,352,243	71,742,860	1,026,737,086
Total receipts.....	6,691,719,304	2,754,782	7,208,185	24,942,961	46,864,505	94,797,735	212,409,932	246,582,124	299,030,648	874,821,200	405,116,109	449,482,297	4,027,708,827
Business receipts.....	6,556,095,155	834,068	6,826,563	24,335,726	46,007,547	93,125,136	209,432,660	244,063,724	296,232,085	863,320,948	399,932,474	443,195,302	3,928,788,921
Interest.....	18,568,488	96,556	17,495	16,063	39,001	86,711	154,452	217,816	165,581	490,541	244,858	401,895	16,637,520
Interest on govt. obligations, total.....	522,410	11,391	*1,597	*41	*315	4,149	7,953	7,278	31,849	30,474	15,856	18,328	393,178
Rents.....	5,957,591	3,548	*934	*173	11,359	16,451	72,643	52,182	98,167	284,267	146,690	206,878	5,064,298
Royalties.....	13,781,651	*24,206	-	*50,025	*1,712	*852	25,692	91,841	13,873	196,041	125,959	217,820	13,033,629
Net S-T capital gain less net LT loss.....	341,495	*4,815	*7,022	*3,858	*16,899	*1,228	*15,480	845	25,512	21,340	19,517	25,629	199,349
Net L-T capital gain less net ST loss.....	2,621,424	49,302	*7,770	*60,652	21,992	32,061	90,161	97,700	110,037	440,662	118,752	125,765	1,466,570
Net gain, noncapital assets.....	5,723,492	121,826	18,068	100,963	78,032	106,212	153,854	227,602	368,035	776,568	384,476	463,485	2,924,371
Other receipts.....	78,189,789	1,602,530	324,003	348,593	685,511	1,420,110	2,445,300	1,790,086	1,970,794	9,115,399	3,965,709	4,750,459	49,771,295
Total deductions.....	6,556,769,695	4,114,931	7,802,226	25,238,755	46,856,003	94,136,980	210,896,295	243,519,510	295,041,614	862,892,137	399,294,077	443,127,913	3,923,849,252
Cost of goods [19].....	5,090,483,952	669,670	2,952,449	11,832,432	25,917,783	58,226,374	144,680,376	178,289,115	221,132,185	690,999,350	331,028,708	359,777,831	3,064,977,677
Compensation of officers.....	66,220,294	205,174	596,329	2,210,909	3,193,845	5,914,939	9,328,592	7,957,860	8,185,258	12,830,894	3,802,911	3,192,387	8,801,194
Salaries and wages.....	486,513,852	322,858	474,498	1,810,727	4,170,024	8,443,675	18,483,205	19,903,284	24,305,843	61,129,045	24,321,574	28,141,580	295,007,540
Rent paid on business property.....	119,494,695	190,964	827,105	2,233,981	3,192,028	5,087,058	7,501,697	6,253,928	5,999,572	14,082,665	5,137,403	6,373,441	62,614,851
Taxes paid.....	84,465,439	162,127	216,814	644,357	1,215,750	2,262,419	4,278,068	4,077,964	4,482,722	10,251,361	4,011,325	6,036,800	46,825,732
Interest paid.....	56,793,443	155,369	111,301	340,686	495,848	875,139	1,551,285	1,844,253	4,685,531	2,033,322	3,094,096	40,090,895	
Amortization.....	17,611,829	73,802	22,931	76,274	110,545	197,401	242,020	250,274	323,523	1,015,685	621,844	983,236	13,694,294
Depreciation.....	95,660,942	166,119	174,976	356,428	635,165	999,749	1,763,199	1,851,721	2,420,339	6,598,135	3,337,943	4,853,036	72,504,129
Advertising.....	66,271,467	93,900	126,487	337,582	630,299	1,096,127	2,195,377	1,831,703	2,042,472	7,197,814	2,919,799	4,092,886	43,707,020
Pension, profit-sharing, stock, annuity.....	16,844,442	59,639	*7,984	107,854	111,444	153,319	491,650	563,928	636,639	1,324,741	549,311	727,994	12,109,941
Employee benefit programs.....	47,687,979	44,504	45,105	151,235	281,754	524,830	1,390,820	1,452,402	1,791,180	5,072,943	2,252,585	2,941,938	31,738,683
Net income (less deficit).....	143,312,385	-1,355,223	-595,639	-255,959	8,578	656,606	1,516,771	3,057,288	3,968,814	11,972,934	5,863,271	6,457,582	112,017,361
Income subject to tax.....	128,580,331	214,770	82,918	196,410	238,783	295,861	863,116	1,148,688	1,303,045	4,011,647	2,386,688	3,315,653	114,522,752
Total income tax before credits [7].....	44,546,217	72,239	10,518	46,225	46,105	48,527	178,123	306,538	388,827	1,352,385	825,373	1,150,713	40,120,643
Income tax.....	44,430,279	67,769	11,356	46,454	44,132	48,640	177,437	305,227	385,732	1,323,652	815,021	1,137,922	40,066,937
Alternative minimum tax.....	85,316	*4,271	-	-	-	*778	*6	*686	1,310	2,600	15,981	7,408	41,957
Foreign tax credit.....	4,698,329	*1,392	*57	17,672	81	*41	*3,490	*9	*1,180	13,826	61,614	40,470	4,558,496
General business credit.....	1,030,092	*1,084	3	18	386	98	2,618	6,304	3,905	11,409	11,016	20,058	973,191
Prior year minimum tax credit.....	117,578	*613	-	-	-	-	1	*729	*1,071	9,464	8,632	6,196	90,720
Total income tax after credits [2].....	38,697,436	69,150	10,458	27,679	45,639	48,237	172,014	299,495	382,670	1,317,685	744,112	1,083,989	34,496,309

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Transportation and Warehousing													
Number of returns.....	195,594	33,925	42,628	41,112	25,133	17,492	17,024	8,024	5,105	4,326	421	213	191
Total assets.....	694,410,245	9,700,844	3,222,374	2,881,663	3,717,034	4,850,668	10,132,928	9,938,563	13,130,681	38,920,085	18,611,743	33,488,579	545,815,084
Cash.....	49,215,099	680,111	256,946	438,692	518,872	494,266	1,425,511	1,170,712	1,745,641	3,987,574	1,467,733	2,098,088	34,930,954
Notes and accounts receivable.....	69,410,963	1,652,769	52,857	158,879	427,893	604,224	1,716,878	2,126,231	2,829,082	9,118,411	3,249,448	5,014,066	42,460,224
Less: Allowance for bad debts.....	1,860,756	*13,900	*1,489	*520	*20	*2,731	7,013	16,670	15,491	127,021	63,980	436,639	1,175,282
Inventories.....	8,655,462	*29,009	-	*18,178	*21,217	177,754	153,906	230,876	259,514	878,826	336,585	746,614	5,802,985
U.S. govt. obligations, total.....	5,476,577	-	-	-	-	-	41,519	19	*17,937	15,504	*5,656	-	5,395,942
Tax-exempt securities.....	764,301	*31,567	-	*506	-	-	-	-	*5,002	*219,103	1,020	19,271	487,162
Other current assets.....	28,931,904	627,921	57,629	274,627	50,777	268,911	645,087	638,270	1,016,148	2,390,377	1,122,489	1,476,383	20,363,285
Loans to shareholders.....	7,098,952	267,855	758,299	169,893	98,159	343,535	528,100	270,355	318,373	287,092	173,203	122,892	3,761,195
Mortgage and real estate loans.....	296,587	*122,839	-	*22,474	-	243	*12,174	*26,977	*5,606	*42,826	537	25,906	37,006
Other investments.....	62,823,717	1,352,000	276,032	*149,435	*317,722	408,171	845,879	661,511	464,778	5,094,608	2,079,456	2,884,275	48,289,849
Depreciable assets.....	615,165,448	8,023,682	1,320,463	3,280,070	6,030,337	7,349,457	15,602,148	12,488,037	14,802,622	33,625,087	14,345,342	25,168,561	473,129,641
Less: Accumulated depreciation.....	250,985,222	4,175,631	788,643	2,115,000	4,040,054	5,284,301	11,322,146	8,523,120	9,968,799	19,802,562	7,132,430	10,940,015	166,892,521
Depletable assets.....	*7,719	-	*426	-	-	-	-	-	*2,147	-	-	805	-
Less: Accumulated depletion.....	*3,992	-	*426	-	-	-	-	*190	*2,135	*1,241	-	[1]	-
Land.....	10,520,903	61,167	*131,275	56,586	41,722	254,429	130,334	255,294	324,235	733,991	469,575	937,681	7,124,615
Intangible assets (Amortizable).....	63,353,232	237,051	711,127	199,710	267,289	90,730	268,040	471,344	1,210,536	2,585,446	1,092,611	3,512,649	52,706,700
Less: Accumulated amortization.....	8,749,146	112,867	228,899	30,351	30,967	34,677	137,728	140,850	282,189	378,814	219,572	537,313	6,614,918
Other assets.....	34,288,497	917,269	676,776	258,484	14,089	180,657	230,239	272,912	401,669	248,731	1,684,071	3,395,357	26,008,245
Total liabilities.....	694,410,245	9,700,844	3,222,374	2,881,663	3,717,034	4,850,668	10,132,928	9,938,563	13,130,681	38,920,085	18,611,743	33,488,579	545,815,084
Accounts payable.....	49,078,110	300,203	216,235	71,006	312,557	506,941	1,080,069	1,049,575	1,990,659	6,000,604	2,054,058	1,965,636	33,530,565
Mortgages, notes, and bonds under one year.....	28,184,215	583,444	*114,334	391,143	247,700	407,323	1,029,048	1,229,388	1,209,330	3,894,869	1,630,266	2,441,612	15,005,759
Other current liabilities.....	73,801,459	364,157	62,133	164,932	237,951	234,748	771,961	807,827	2,982,448	1,531,781	4,207,690	61,640,592	6,660,166
Loans from shareholders.....	17,817,166	2,212,856	389,608	613,470	1,275,855	1,016,392	1,539,952	1,178,128	684,899	1,108,053	818,073	319,715	6,660,166
Mortgages, notes, bonds, one year or more.....	204,656,643	1,985,464	1,955,522	773,437	1,660,992	1,934,045	3,159,752	3,100,841	4,671,282	10,925,042	4,839,800	10,598,508	159,051,959
Other liabilities.....	146,273,532	905,611	28,909	526,095	142,245	67,882	593,157	113,362	559,135	2,739,989	1,452,420	3,568,553	135,576,176
Net worth.....	174,599,119	3,349,109	455,633	341,580	-160,267	683,337	1,958,988	2,459,443	3,220,137	11,269,081	6,285,346	10,386,865	134,349,866
Total receipts.....	678,635,895	3,007,692	2,786,328	6,387,992	8,976,916	13,047,296	28,710,462	27,542,789	36,177,882	80,646,722	28,919,176	33,722,247	408,710,393
Business receipts.....	655,972,988	310,861	2,672,891	6,174,186	8,845,073	12,817,793	27,858,991	27,257,526	35,731,763	79,177,233	28,368,041	32,678,188	394,080,443
Interest.....	2,281,787	10,943	*3,762	1,277	2,710	3,106	10,357	12,358	11,801	144,422	37,940	56,184	1,986,928
Interest on govt. obligations, total.....	47,209	3,710	*25	*1,390	*787	*61	*125	*211	*5,330	10,378	774	690	23,728
Rents.....	1,447,357	*2,754	-	*2,023	*1,677	*1,813	11,670	7,010	8,531	47,647	75,906	88,302	1,200,023
Royalties.....	1,684,620	*40	*464	-	-	*7	*40	*47	-	4,645	666	1,867	1,676,844
Net S-T capital gain less net LT loss.....	7,160	-	-	-	-	-	-	*6	-	*4,141	*14	-	3,000
Net L-T capital gain less net ST loss.....	783,878	*3,120	*1,740	*30,833	-	-	*52,470	37,205	*4,207	36,989	29,034	47,378	435,398
Net gain, noncapital assets.....	3,112,387	240,236	85,632	61,113	83,630	72,289	130,985	109,827	168,083	251,511	105,789	172,239	1,631,051
Other receipts.....	12,540,136	2,433,625	21,805	117,170	43,040	99,742	659,252	151,384	215,025	957,204	278,943	529,068	7,033,877
Total deductions.....	673,014,177	3,156,960	2,781,124	6,225,945	8,877,012	12,845,251	28,546,971	26,751,895	35,768,272	79,584,311	28,687,390	33,458,486	406,330,561
Cost of goods [19].....	196,538,965	19,485	338,276	951,763	1,727,465	3,039,861	8,748,375	11,441,856	16,511,585	36,426,877	14,520,728	14,396,583	88,416,110
Compensation of officers.....	12,930,890	90,521	247,620	570,219	663,427	607,023	1,199,651	874,413	822,725	5,934,801	413,481	305,013	1,201,996
Salaries and wages.....	120,758,216	590,343	141,333	453,077	1,202,502	2,081,552	5,138,827	4,055,919	4,406,949	11,010,980	3,696,648	5,227,772	82,752,314
Rent paid on business property.....	36,285,104	86,641	148,184	162,221	442,381	771,741	1,730,422	1,270,561	2,234,999	4,033,273	2,024,709	1,794,441	21,585,530
Taxes paid.....	22,100,128	138,012	102,442	193,447	405,818	375,848	998,451	879,817	1,218,525	2,629,830	739,493	1,031,558	13,386,886
Interest paid.....	16,479,640	77,302	126,975	139,521	158,986	363,324	300,526	383,423	345,633	905,198	383,177	871,451	12,618,107
Amortization.....	2,757,631	18,517	39,424	12,877	10,373	*4,953	34,369	29,369	60,440	145,170	70,695	160,927	2,170,517
Depreciation.....	39,037,014	371,303	189,937	431,347	579,487	610,777	1,228,839	1,148,666	1,374,198	3,046,538	1,210,608	2,187,240	26,658,075
Advertising.....	2,582,765	15,937	16,247	20,351	79,399	64,097	105,132	106,926	146,681	126,224	51,566	56,903	1,793,304
Pension, profit-sharing, stock, annuity.....	8,133,756	*60,285	*333	*13,636	*8,017	8,783	49,285	50,227	126,676	234,992	90,543	164,680	7,326,298
Employee benefit programs.....	21,112,628	256,081	12,606	32,489	51,156	108,966	400,483	333,790	574,429	1,324,390	533,773	873,555	16,610,909
Net income (less deficit).....	5,878,577	-152,977	5,179	160,657	99,118	201,984	163,366	790,683	406,261	1,063,034	238,826	285,448	2,616,997
Income subject to tax.....	12,093,302	92,561	46,827	110,181	45,782	61,277	161,879	185,182	634,461	1,063,034	238,826	285,448	2,616,997
Total income tax before credits [7].....	4,165,758	31,682	11,157	22,653	9,244	15,877	38,196	46,716	60,815	216,395	105,157	189,426	3,418,442
Income tax.....	4,139,955	28,497	10,986	22,612	9,244	15,623	38,185	46,704	59,562	214,631	101,216	182,548	3,410,148
Alternative minimum tax.....	10,359	1	-	-	-	232	*11	*12	*53	1,730	1,077	2,504	4,739
Foreign tax credit.....	354,702	*24	-	*4	-	-	-	-	-	5,080	*3,043	10,101	336,451
General business credit.....	119,404	550	8	*78	10	34	1,915	197	*829	7,640	679	6,356	101,108
Prior year minimum tax credit.....	14,421	-	-	-	-	*188	-	-	*1,077	1,583	*786	1,649	9,139
Total income tax after credits [2].....	3,677,126	31,108	11,149	22,571	9,234	15,655	36,281	46,519	58,908	201,988	100,649	171,321	2,971,744

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
Information	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns.....	116,514	40,557	19,720	21,576	8,472	9,193	7,461	3,531	2,609	2,523	343	247	285
Total assets.....	2,419,797,814	139,903,705	2,070,578	1,674,939	2,186,776	4,082,628	8,794,970	8,908,788	12,969,663	48,118,824	37,860,677	81,444,099	2,071,782,168
Cash.....	109,100,925	1,727,762	367,382	444,549	524,028	837,295	1,581,665	1,735,862	2,317,964	7,190,612	5,304,962	8,849,099	78,219,744
Notes and accounts receivable.....	243,438,468	1,234,580	107,872	146,343	291,211	523,882	1,010,420	1,343,818	2,235,712	8,016,982	7,504,717	8,865,178	212,157,752
Less: Allowance for bad debts.....	11,848,119	*36,920	*159	*1,107	*2,671	17,780	7,746	35,271	86,708	467,392	273,855	479,240	10,439,270
Inventories.....	26,099,687	91,140	81,267	*144,327	*16,689	179,741	210,973	324,884	344,030	1,108,473	586,934	922,009	22,089,222
U.S. govt. obligations, total.....	966,088	*1,549	*5,850	-	64,146	*1,368	*14,909	*19,076	124,286	99,104	196,779	113,236	325,784
Tax-exempt securities.....	1,977,098	*42,043	-	-	*5,433	*336,079	*51,849	*29,453	*25,498	*201,863	232,757	1,016,617	-
Other current assets.....	102,726,570	2,008,616	132,664	37,518	220,392	207,223	540,646	847,211	825,772	3,473,354	2,063,319	3,777,896	88,591,959
Loans to shareholders.....	6,568,833	87,023	*151,493	93,455	24,602	53,304	159,494	313,193	419,165	256,042	78,816	69,793	4,862,453
Mortgage and real estate loans.....	829,986	*93,182	*76,198	*1,770	-	-	-	*258,852	*9,922	*5,447	*7,444	7,404	369,767
Other investments.....	628,530,822	126,387,257	*263,420	*129,845	365,861	450,506	808,779	1,243,710	1,671,743	7,148,183	7,079,713	16,390,624	466,591,180
Depreciable assets.....	911,200,847	1,939,842	706,081	1,056,093	1,720,147	2,065,474	6,088,466	5,171,704	9,538,232	24,756,031	13,446,116	21,962,358	822,750,304
Less: Accumulated depreciation.....	537,872,151	1,217,295	569,179	744,927	1,358,287	1,375,180	3,801,458	3,470,881	6,513,309	15,221,104	7,920,525	12,668,281	483,011,725
Depletable assets.....	*330,830	*828	-	-	-	*21,797	*61	-	-	-	4,073	-	304,072
Less: Accumulated depletion.....	*120,391	*828	-	-	-	*21,797	*61	-	-	-	1,135	-	96,570
Land.....	13,249,781	*59,473	*140,261	*11,967	76,023	10,878	147,805	157,298	153,322	355,491	202,992	577,465	11,355,995
Intangible assets (Amortizable).....	823,752,517	1,982,916	284,166	704,494	137,486	569,719	2,062,159	1,550,766	2,027,437	11,195,790	10,835,185	26,577,907	765,824,490
Less: Accumulated amortization.....	162,182,388	606,954	114,895	508,464	70,231	174,206	542,101	686,472	718,479	3,593,513	2,319,350	7,545,481	145,302,241
Other assets.....	263,048,411	6,109,492	438,157	159,075	171,946	414,327	469,110	104,954	585,066	3,769,825	862,628	13,791,194	236,172,638
Total liabilities.....	2,419,797,814	139,903,705	2,070,578	1,674,939	2,186,776	4,082,628	8,794,970	8,908,788	12,969,663	48,118,824	37,860,677	81,444,099	2,071,782,168
Accounts payable.....	129,432,384	1,147,653	264,709	145,803	363,795	514,332	884,618	1,149,132	2,398,662	4,333,891	4,333,891	5,345,118	109,094,089
Mortgages, notes, and bonds under one year.....	129,613,018	2,847,706	65,593	217,563	280,268	228,442	903,705	417,819	1,149,952	3,128,005	1,608,028	3,081,544	115,684,393
Other current liabilities.....	261,627,916	3,475,713	1,089,049	229,253	330,688	388,874	1,385,119	1,382,424	1,869,678	6,933,019	4,393,685	9,882,289	230,268,126
Loans from shareholders.....	46,877,052	30,900,329	602,716	1,137,341	1,043,498	650,850	733,323	691,299	1,123,612	1,185,636	827,065	435,101	7,546,282
Mortgages, notes, bonds, one year or more.....	622,408,405	1,720,514	647,691	332,951	518,361	1,565,792	2,871,388	2,033,808	3,283,903	10,910,164	12,474,447	25,196,944	560,852,450
Other liabilities.....	431,057,595	5,577,333	96,626	285,623	181,305	277,743	923,287	392,549	3,045,153	5,338,282	3,972,528	9,260,993	401,706,174
Net worth.....	798,781,445	94,234,457	-695,806	-673,596	-531,139	456,595	1,093,530	2,841,757	98,704	16,289,827	10,794,342	28,242,119	646,630,655
Total receipts.....	1,047,033,553	8,405,627	1,184,355	3,605,094	3,052,612	6,949,741	12,654,474	12,701,663	18,618,149	57,933,100	24,364,748	42,565,292	854,998,696
Business receipts.....	924,228,270	194,337	1,117,900	3,527,077	2,969,440	6,731,133	12,211,091	12,285,861	18,102,941	56,764,429	23,358,012	38,543,654	748,422,395
Interest.....	16,748,818	1,379,944	6,590	2,836	3,041	15,725	22,243	26,998	139,002	135,868	139,002	463,880	14,518,884
Interest on govt. obligations, total.....	240,753	836	*176	*1	*475	*751	*2,722	1,341	4,893	7,805	16,358	32,066	173,329
Rents.....	10,521,060	*12,762	*4,491	1	1	*3,987	9,374	7,854	49,178	39,422	69,099	10,316,861	10,316,861
Royalties.....	26,900,268	1,570,439	*20,812	-	41	10,908	*73,565	*4,864	54,031	399,383	142,410	387,949	24,235,865
Net S-T capital gain less net LT loss.....	96,136	11	-	-	-	*1,065	*56	*4	*7,178	2,464	221	1,717	83,420
Net L-T capital gain less net ST loss.....	3,819,351	131,029	*1,090	*4,237	*41,215	*33,035	*53,435	*8,770	39,726	125,919	52,803	207,112	3,120,982
Net gain, noncapital assets.....	1,018,338	141,667	*918	*4,077	*10,916	*2,778	17,089	14,446	15,828	47,884	8,629	43,960	710,147
Other receipts.....	58,841,345	4,806,852	32,377	66,867	26,754	148,752	223,389	327,970	328,311	365,556	492,529	2,529,084	49,492,902
Total deductions.....	1,004,152,999	8,810,729	1,730,813	3,566,540	3,214,843	7,416,505	12,960,027	13,428,275	18,622,091	60,055,997	24,455,059	42,529,768	807,362,352
Cost of goods [19].....	225,729,368	143,700	127,987	652,537	704,297	1,502,551	3,154,541	4,696,901	7,652,214	26,004,784	8,918,884	12,255,720	159,915,253
Compensation of officers.....	12,876,095	139,435	192,645	731,097	341,283	1,060,151	1,370,185	1,127,056	818,994	1,683,267	538,342	790,794	4,082,846
Salaries and wages.....	164,678,256	832,074	228,267	413,016	483,922	1,492,306	2,376,683	2,506,380	3,456,843	9,795,289	4,021,248	8,658,164	130,414,063
Rent paid on business property.....	26,419,327	163,470	122,592	178,303	206,752	342,750	429,149	450,740	539,544	1,886,000	833,413	1,209,202	20,057,412
Taxes paid.....	27,441,212	276,517	40,976	139,410	92,522	226,786	380,427	354,470	466,288	1,265,250	686,812	1,316,930	22,194,823
Interest paid.....	58,605,839	3,169,345	129,467	48,892	44,445	73,323	166,081	224,971	262,705	1,085,451	2,067,256	50,295,630	50,295,630
Amortization.....	39,284,681	154,154	20,983	34,360	14,406	44,094	128,106	124,034	293,635	904,050	811,345	1,818,921	34,936,594
Depreciation.....	78,727,200	590,515	30,755	86,487	74,574	140,821	314,136	390,976	664,737	2,491,528	1,208,569	2,273,571	70,460,531
Advertising.....	26,210,165	136,553	32,666	116,054	207,300	132,645	155,286	155,286	248,421	1,026,151	488,877	956,245	22,683,601
Pension, profit-sharing, stock, annuity.....	6,730,003	27,090	*2,119	80,816	67,390	72,242	186,488	51,390	100,604	181,636	77,958	234,461	5,725,990
Employee benefit programs.....	24,147,973	66,547	22,636	54,470	32,975	189,018	203,802	190,221	306,848	876,182	412,580	942,431	20,850,264
Net income (less deficit).....	46,707,585	-353,098	-546,634	38,553	-162,706	-467,515	-299,927	-722,835	-4,378	-2,115,175	-91,147	141,961	51,290,486
Income subject to tax.....	63,265,202	2,076,924	*2,831	11,540	38,977	95,349	128,144	263,558	750,512	759,085	1,974,749	57,031,749	57,031,749
Total income tax before credits [7].....	22,271,023	725,764	*490	2,456	11,831	26,299	34,302	41,803	89,175	261,604	266,670	696,226	20,114,403
Income tax.....	22,123,303	723,430	*490	2,360	11,831	26,079	34,132	41,580	88,557	255,896	262,502	688,275	19,988,170
Alternative minimum tax.....	133,332	*1,878	-	-	-	*220	*35	*225	*617	5,575	4,168	7,886	112,727
Foreign tax credit.....	4,215,920	*34,889	-	-	-	-	*6,575	*57	*3,630	4,678	7,629	119,398	4,039,064
General business credit.....	875,575	1,500	-	8	7	11	*52	*1,904	*2,820	6,366	6,232	31,483	825,194
Prior year minimum tax credit.....	199,317	*135	-	-	-	-	-	-	*2	692	*2,022	1,793	194,672
Total income tax after credits [2].....	16,980,213	689,240	*490	2,449	*11,824	26,288	27,676	39,843	82,722	249,869	250,786	543,552	15,055,473

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Finance and Insurance													
Number of returns.....	239,864	62,426	44,822	42,667	33,929	21,644	14,274	6,734	4,423	5,843	1,261	905	936
Total assets.....	33,656,369,101	120,310,182	47,735,280	49,308,112	48,486,773	85,645,025	263,306,809	395,394,489	723,133,472	3,285,091,012	2,132,493,399	3,022,171,761	23,483,292,787
Cash.....	1,073,167,854	10,441,453	3,336,381	10,183,519	3,804,542	5,679,780	10,905,285	11,362,135	20,268,185	60,884,516	45,602,011	57,577,151	833,122,895
Notes and accounts receivable.....	2,588,035,366	14,274,045	2,957,452	1,957,857	2,860,717	6,523,835	14,728,915	26,504,767	52,334,837	147,755,993	116,318,225	156,435,081	2,045,383,639
Less: Allowance for bad debts.....	33,695,656	*187,749	*9,528	11,547	99,257	164,328	110,957	367,986	774,118	2,663,800	1,448,791	2,246,406	25,611,187
Inventories.....	2,536,553	-	-	1,424	*265	*3,291	*4,001	*16,773	8,959	37,581	71,427	662,675	1,730,157
U.S. govt. obligations, total.....	1,711,427,982	1,440,734	760,002	658,154	2,212,781	4,084,805	16,018,568	23,337,662	43,707,302	207,039,255	198,010,098	178,632,891	1,035,525,730
Tax-exempt securities.....	1,523,210,929	14,222,386	10,069,992	7,346,582	1,716,645	2,842,250	14,238,572	25,179,448	51,854,478	288,914,614	114,334,297	209,159,663	783,332,000
Other current assets.....	2,807,443,882	6,829,278	1,929,745	1,531,027	1,814,491	4,297,916	9,722,127	8,803,042	18,295,749	57,427,098	40,819,556	57,650,927	2,598,322,926
Loans to shareholders.....	42,681,196	694,085	6,991,603	472,385	763,524	573,121	697,575	255,208	639,712	7,923,273	179,028	4,962,019	18,529,663
Mortgage and real estate loans.....	2,989,731,159	3,539,166	2,090,295	293,648	801,812	1,128,508	4,708,825	9,495,048	22,965,284	155,496,687	75,991,656	135,829,037	2,577,391,193
Other investments.....	17,518,374,517	60,371,067	19,106,470	24,845,808	31,829,506	57,332,395	188,384,289	284,599,383	504,255,999	2,318,822,326	1,515,854,085	2,178,677,474	10,334,295,714
Depreciable assets.....	321,812,521	1,322,384	1,046,943	1,156,159	2,454,099	3,142,353	3,612,447	4,012,068	4,557,343	15,686,646	7,494,908	12,009,266	265,317,905
Less: Accumulated depreciation.....	118,454,210	435,753	560,887	867,632	1,538,640	1,931,586	2,344,207	2,320,194	2,435,654	7,029,832	3,130,295	4,313,662	91,545,867
Depletable assets.....	3,496,844	*621	*6,329	-	*79,925	*1,774	*67,307	*141,417	7,317	4,910	17,940	3,159,159	7,317,940
Less: Accumulated depletion.....	2,301,236	*350	*22	-	*71,959	*1,100	*30,628	891	72,753	5,723	974	5,651	2,111,185
Land.....	14,434,400	328,212	228,860	98,191	209,408	170,324	253,092	328,587	498,396	1,414,368	1,044,049	848,373	9,012,541
Intangible assets (Amortizable).....	371,068,021	364,330	160,091	679,405	1,661,697	1,620,725	2,048,334	1,394,024	1,435,005	8,175,016	5,171,735	12,968,864	335,388,793
Less: Accumulated amortization.....	47,200,817	98,846	63,629	256,239	591,725	708,382	916,715	447,081	371,651	1,173,650	1,056,423	3,692,590	37,823,885
Other assets.....	2,890,599,794	7,205,120	-314,818	1,219,371	578,942	1,049,343	1,319,979	3,232,348	5,824,981	26,379,329	17,233,897	26,998,708	2,799,872,595
Total liabilities.....	33,656,369,101	120,310,182	47,735,280	49,308,112	48,486,773	85,645,025	263,306,809	395,394,489	723,133,472	3,285,091,012	2,132,493,399	3,022,171,761	23,483,292,787
Accounts payable.....	1,923,516,642	18,484,504	1,506,392	726,077	1,733,953	3,589,937	10,516,145	15,364,616	24,465,463	108,007,929	70,663,305	91,652,103	1,576,806,218
Mortgages, notes, and bonds under one year.....	1,252,432,841	12,444,871	10,507,005	457,464	1,321,917	1,573,228	3,177,578	3,884,606	9,177,820	74,175,844	80,005,858	69,768,940	985,937,709
Other current liabilities.....	6,819,233,732	12,034,034	13,645,588	2,546,702	2,741,477	4,998,988	18,625,265	44,773,920	74,148,427	281,846,470	148,542,967	231,423,796	5,983,906,099
Loans from shareholders.....	62,821,534	4,303,164	1,123,664	621,521	1,993,743	2,359,134	1,760,840	1,183,877	1,022,350	4,240,572	3,032,850	10,412,803	30,767,017
Mortgages, notes, bonds, one year or more.....	2,857,092,923	7,479,742	1,222,672	1,274,764	3,649,461	3,200,706	7,242,688	5,273,634	11,088,351	58,200,913	45,382,285	86,077,263	2,626,800,444
Other liabilities.....	4,807,825,020	12,334,727	2,634,166	2,000,146	2,678,451	2,650,668	2,971,132	6,983,408	8,631,413	52,674,540	41,861,950	107,110,313	4,565,294,107
Net worth.....	15,933,446,408	53,229,140	16,895,793	41,681,437	34,367,771	67,272,364	219,013,160	317,930,428	594,599,648	2,705,944,744	1,743,004,185	2,425,726,543	7,713,781,193
Total receipts.....	3,379,016,570	-7,580,129	2,470,096	7,109,888	11,914,778	14,660,416	22,176,150	23,300,343	31,894,835	131,224,652	88,374,748	139,778,713	2,913,692,081
Business receipts.....	2,048,457,108	1,519,509	2,178,237	6,591,563	10,709,286	12,711,508	17,791,842	14,115,984	14,347,408	44,325,092	29,488,647	48,749,058	1,845,928,972
Interest.....	783,773,851	1,347,025	98,504	119,087	212,597	402,255	1,217,620	3,051,700	6,422,555	37,363,571	28,515,957	47,833,634	657,189,344
Interest on govt. obligations, total.....	48,930,258	171,988	5,807	27,937	32,653	91,033	310,225	807,244	1,776,785	9,372,443	4,745,407	5,390,573	26,198,523
Rents.....	15,229,839	633	1,420	3,518	22,711	154,048	18,768	53,636	296,697	319,173	247,141	857,070	13,255,023
Royalties.....	961,689	1,152	*5,939	1	*4,470	*13,497	717	8,847	852	28,339	26,926	3,195	867,753
Net S-T capital gain less net LT loss.....	19,464,086	3,401	5,461	16,326	27,261	52,471	164,810	180,476	328,594	1,727,729	1,651,553	2,163,764	13,142,240
Net L-T capital gain less net ST loss.....	12,399,707	220,068	7,551	9,414	32,445	27,570	98,158	46,276	117,573	527,605	245,450	463,799	10,603,798
Net gain, noncapital assets.....	8,599,008	10,862	2,273	4,947	23,039	8,496	24,814	55,197	121,512	616,199	434,063	549,593	6,748,012
Other receipts.....	425,380,969	-10,868,271	155,390	332,120	823,992	1,191,926	2,528,051	4,958,203	8,423,179	36,739,302	22,818,563	33,275,631	325,002,882
Total deductions.....	3,030,453,677	5,686,327	2,975,403	6,429,602	10,654,029	13,294,639	20,048,894	18,969,496	23,798,097	89,279,727	55,855,035	89,779,669	2,693,682,704
Cost of goods [19].....	1,137,147,012	1,546,095	66,344	91,690	51,735	100,694	1,193,871	892,126	1,193,871	9,434,735	7,974,203	18,288,531	106,890,793
Compensation of officers.....	31,713,462	105,596	291,386	1,286,324	1,847,954	2,642,996	2,727,351	2,629,761	1,850,723	3,702,695	1,112,246	2,105,698	11,410,733
Salaries and wages.....	276,058,456	443,137	363,480	1,053,410	2,407,691	3,121,100	5,671,900	4,721,056	5,510,660	15,883,694	9,073,506	12,445,988	215,362,835
Rent paid on business property.....	27,330,661	113,504	178,622	478,536	817,898	909,476	880,721	695,450	868,323	1,669,118	837,779	1,158,627	18,722,607
Taxes paid.....	46,043,008	94,105	91,098	281,527	421,152	519,892	688,786	648,670	693,553	2,167,337	1,287,505	1,968,099	37,181,284
Interest paid.....	356,269,235	847,974	104,370	122,373	361,897	322,818	697,178	1,109,901	1,980,586	9,692,989	6,359,371	10,226,678	324,443,101
Amortization.....	22,960,011	103,891	33,001	43,568	124,588	84,749	158,702	88,638	113,151	583,358	491,641	1,036,994	20,097,730
Depreciation.....	36,171,841	96,616	43,192	78,533	130,081	185,435	167,030	209,417	308,937	1,188,950	899,383	1,382,987	31,481,281
Advertising.....	16,155,489	26,338	70,980	109,890	355,017	255,882	268,757	172,545	152,521	487,860	414,054	557,398	13,284,247
Pension, profit-sharing, stock, annuity.....	16,701,198	26,692	7,895	60,805	131,664	192,286	338,282	156,276	182,122	540,484	385,067	461,038	14,218,587
Employee benefit programs.....	25,473,457	35,456	43,364	108,179	173,068	232,246	381,500	478,621	438,342	1,582,989	763,792	1,537,955	19,697,946
Net income (less deficit).....	330,140,794	-13,435,289	-511,110	652,349	1,228,096	1,274,708	1,818,124	3,526,230	6,325,795	32,639,830	27,793,322	44,709,834	224,118,904
Income subject to tax.....	132,293,926	32,499	74,993	109,184	230,238	199,638	387,504	1,283,024	970,717	4,288,304	3,180,363	6,007,223	115,530,740
Total income tax before credits [7].....	46,755,871	5,111	13,441	24,469	49,849	54,359	120,198	182,351	336,654	1,503,205	1,118,099	2,117,127	41,231,005
Income tax.....	45,522,470	5,311	13,220	23,952	49,624	52,170	118,548	177,427	329,408	1,470,604	1,101,108	2,097,813	40,083,284
Alternative minimum tax.....	1,177,570	*5	*21	*48	225	829	916	1,009	5,660	24,010	11,064	18,235	1,115,547
Foreign tax credit.....	5,545,645	*15	*21	*16	*30	*43	100	4,558	5,059	21,944	10,127	98,956	5,399,958
General business credit.....	777,132	2	*21	25	46	100	1,066	294	1,683	13,120	7,084	13,533	740,158
Prior year minimum tax credit.....	357,233	*2	93	*68	3	26	*222	148	860	9,265	3,278	8,238	335,031
Total income tax after credits [2].....	40,007,035	5,092	13,303	24,361	49,771	54,111	117,992	175,851	328,996	1,458,364	1,092,911	1,996,401	34,689,881

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Real Estate and Rental and Leasing													
Number of returns.....	647,037	391,612	106,589	68,487	37,379	22,066	12,484	5,137	1,824	1,218	115	73	54
Total assets.....	1,437,757,936	937,331,019	25,251,400	27,366,974	25,641,490	33,008,158	33,289,437	27,917,964	26,869,051	58,824,326	26,954,289	67,561,526	147,742,302
Cash.....	74,625,146	37,254,112	2,239,617	2,938,713	2,917,761	3,271,696	3,578,290	2,924,982	1,812,216	5,632,002	2,857,340	2,295,772	6,902,646
Notes and accounts receivable.....	72,145,357	17,757,500	1,417,295	1,620,532	1,694,176	3,731,671	2,238,027	4,468,652	2,605,614	6,430,678	2,305,090	4,581,449	23,294,675
Less: Allowance for bad debts.....	2,400,029	424,929	*19,141	*2,073	*40,180	12,502	33,611	27,345	61,810	313,548	67,035	299,364	1,098,492
Inventories.....	4,469,329	37,659	*18,097	*84,252	*38,020	150,518	147,016	233,762	353,860	881,137	356,498	442,338	1,726,172
U.S. govt. obligations, total.....	793,135	266,657	-	*25,601	*10,913	*21,521	*1,453	*174,931	*85,223	*124,049	11,848	50,644	20,296
Tax-exempt securities.....	1,812,532	585,469	*39,373	*228,126	*51,756	*34,081	*129,060	*49,156	*75,220	115,677	-	373,453	131,162
Other current assets.....	71,923,085	32,494,468	2,188,913	2,128,449	1,798,133	2,991,804	3,000,668	1,718,970	1,726,669	4,803,827	1,134,679	3,182,703	14,753,800
Loans to shareholders.....	15,823,139	10,273,185	945,073	972,197	947,853	669,409	876,129	368,288	182,737	414,051	136,523	28,527	9,167
Mortgage and real estate loans.....	27,342,424	23,206,299	738,910	343,104	189,792	325,548	360,205	325,523	816,340	247,179	259,328	*177,800	352,396
Other investments.....	307,000,832	237,136,554	3,167,590	4,120,125	3,615,723	4,075,588	3,800,201	3,449,533	4,934,015	9,098,874	3,614,766	12,803,177	17,184,687
Depreciable assets.....	860,850,806	535,590,862	17,755,284	17,701,638	20,267,655	23,407,784	26,977,809	20,844,775	16,723,165	37,114,533	14,931,483	38,868,560	90,667,139
Less: Accumulated depreciation.....	264,996,885	132,483,389	7,403,505	7,185,278	10,128,396	11,977,182	13,537,547	10,460,321	6,732,416	14,868,861	4,985,991	8,454,752	36,779,247
Depletable assets.....	818,156	160,537	*16,130	*53,977	-	*44,727	*9,383	*60,297	98,164	*1,045	372,233	1,663	-
Less: Accumulated depletion.....	84,008	4,988	*740	*345	-	*29,175	-	*363	28,929	*404	17,471	1,595	-
Land.....	173,699,549	137,653,299	3,180,121	3,864,525	3,263,629	4,227,647	3,918,371	2,975,424	3,811,241	3,694,282	2,473,292	3,153,316	1,484,401
Intangible assets (Amortizable).....	62,215,613	15,785,476	549,646	291,353	470,273	1,618,940	707,141	861,683	505,437	4,997,516	1,412,104	7,428,339	27,587,703
Less: Accumulated amortization.....	16,798,998	6,015,141	254,474	138,139	191,446	410,567	301,563	479,548	246,416	745,860	290,292	906,609	6,818,945
Other assets.....	48,518,753	28,057,388	673,209	320,216	735,828	866,528	1,418,406	429,565	208,722	1,198,150	2,449,895	3,836,106	8,324,741
Total liabilities.....	1,437,757,936	937,331,019	25,251,400	27,366,974	25,641,490	33,008,158	33,289,437	27,917,964	26,869,051	58,824,326	26,954,289	67,561,526	147,742,302
Accounts payable.....	33,825,873	9,993,101	276,755	252,288	348,095	656,042	1,168,422	3,171,877	1,290,787	2,500,803	1,902,697	1,350,263	10,914,743
Mortgages, notes, and bonds under one year.....	62,362,652	25,096,501	1,177,156	1,799,063	1,542,669	2,315,347	2,126,010	1,906,307	1,625,439	4,346,787	1,914,341	4,652,867	13,860,164
Other current liabilities.....	58,795,482	24,926,331	929,915	1,314,814	1,313,250	1,154,516	1,605,713	1,899,650	3,206,208	1,934,412	3,305,120	16,003,021	16,003,021
Loans from shareholders.....	66,139,707	42,295,586	6,017,583	3,828,068	2,470,165	1,839,976	3,157,454	908,134	1,022,519	1,823,937	232,872	1,774,470	768,943
Mortgages, notes, bonds, one year or more.....	549,661,017	325,776,814	9,031,767	10,069,195	9,558,933	16,773,790	14,830,447	11,263,690	11,525,788	24,891,376	12,894,335	34,918,969	68,125,913
Other liabilities.....	79,483,355	39,087,905	1,437,305	1,033,534	1,680,248	2,189,063	2,139,337	1,395,145	981,281	6,425,809	2,229,668	4,514,019	16,370,042
Net worth.....	587,489,850	470,154,779	6,380,921	9,070,011	8,728,131	8,079,423	8,262,055	8,070,280	8,523,587	15,629,404	5,845,963	17,045,818	21,699,476
Total receipts.....	301,664,776	67,574,256	6,854,558	11,658,034	14,135,283	17,076,956	22,382,791	19,321,088	12,568,044	27,285,045	9,382,019	14,085,432	79,341,271
Business receipts.....	207,396,107	1,011,076	6,039,841	10,690,223	13,348,058	15,810,066	19,930,039	18,521,493	12,089,729	23,816,567	7,925,911	11,688,666	66,524,437
Interest.....	8,961,649	4,917,181	78,095	88,304	90,183	60,629	96,997	161,571	241,925	495,890	151,817	227,568	2,351,488
Interest on govt. obligations, total.....	171,851	75,849	6,923	12,221	2,413	6,353	8,935	3,569	5,556	10,652	8,495	10,142	20,741
Rents.....	46,212,585	44,500,282	82,059	304,694	52,930	149,091	96,727	90,561	51,598	126,486	296,671	16,674	444,812
Royalties.....	3,751,682	174,160	*60,150	*425	*79,931	*655,364	*5,305	*30,709	*6,900	*378,302	181,872	967,283	1,211,279
Net S-T capital gain less net LT loss.....	164,819	118,861	3,428	6,970	8,002	*4,390	*842	*1,348	13,992	4,104	10	2,119	-
Net L-T capital gain less net ST loss.....	4,753,937	3,593,003	109,533	136,072	83,452	22,588	129,496	82,543	73,846	164,742	83,672	85,676	189,315
Net gain, noncapital assets.....	6,382,460	374,319	119,796	87,670	92,495	93,440	219,843	108,384	151,257	487,996	157,552	427,949	4,061,759
Other receipts.....	23,601,516	12,669,103	343,543	316,644	380,017	256,172	1,880,877	315,542	-62,602	1,755,242	564,431	652,090	4,530,456
Total deductions.....	294,885,975	60,468,096	6,616,864	10,994,361	13,663,358	16,133,336	22,095,420	19,383,308	13,524,973	27,215,570	9,345,492	14,241,585	81,203,613
Cost of goods [19].....	28,561,374	89,360	58,317	261,885	660,601	1,343,504	1,551,358	1,705,729	2,691,107	4,921,491	1,503,432	2,531,730	11,242,860
Compensation of officers.....	11,981,649	803,698	768,549	1,473,341	1,595,108	1,519,408	1,619,046	1,819,133	742,638	839,283	244,867	215,858	340,720
Salaries and wages.....	51,508,741	2,395,162	533,326	1,582,353	2,764,924	3,427,724	7,603,778	6,943,563	2,179,098	6,039,740	1,791,269	2,091,447	14,156,358
Rent paid on business property.....	17,129,288	2,187,398	403,951	873,499	640,972	882,880	1,168,538	1,198,714	640,462	1,350,520	576,748	1,041,499	6,164,108
Taxes paid.....	13,361,494	4,145,432	500,123	678,891	692,798	888,276	977,684	826,372	467,182	1,159,822	373,119	361,839	2,289,957
Interest paid.....	25,887,966	10,764,273	447,732	608,123	602,409	814,049	875,839	648,148	756,673	1,910,516	760,271	1,707,391	5,992,542
Amortization.....	2,840,805	803,844	38,165	18,085	24,882	87,664	56,993	69,323	42,618	297,005	76,259	314,864	1,011,103
Depreciation.....	44,981,803	9,810,973	544,896	668,602	843,230	1,110,920	1,608,202	1,113,749	1,191,983	3,815,891	1,521,441	2,469,686	20,282,228
Advertising.....	4,036,228	174,087	152,883	224,610	282,172	239,717	609,829	412,551	131,459	301,164	136,110	91,659	1,279,988
Pension, profit-sharing, stock, annuity.....	1,356,901	42,639	50,919	72,631	223,760	165,060	86,889	167,360	75,359	63,026	37,863	50,670	320,726
Employee benefit programs.....	3,685,097	131,164	92,988	132,684	139,554	250,737	443,393	240,897	150,069	372,994	149,985	172,822	1,407,808
Net income (less deficit).....	6,662,217	7,030,705	230,771	651,453	469,512	937,267	278,436	-61,770	-962,482	71,632	34,096	-158,285	-1,859,115
Income subject to tax.....	6,354,596	1,124,480	291,758	278,267	380,083	476,934	134,125	255,276	263,049	836,444	371,818	654,337	1,108,045
Total income tax before credits [7].....	2,066,012	378,752	53,219	59,600	96,544	152,211	104,040	83,355	89,047	291,289	130,408	228,758	398,788
Income tax.....	2,017,650	348,819	54,338	62,899	96,059	151,303	101,593	82,294	88,452	286,600	129,532	228,241	387,520
Alternative minimum tax.....	17,320	4,031	*233	*118	*86	*573	*473	977	*242	4,344	*687	136	5,422
Foreign tax credit.....	138,243	14,793	*156	*8	*32	*40,832	*380	*188	*240	12,950	443	40,251	27,971
General business credit.....	41,533	899	67	*167	*804	*17,299	1,984	409	*338	5,895	2,137	2,305	9,228
Prior year minimum tax credit.....	43,861	2,535	*647	*22	*94	*830	*366	*290	*1,405	3,983	116	917	32,656
Total income tax after credits [2].....	1,842,286	360,526	52,262	59,403	95,613	93,250	101,310	82,467	87,064	268,461	127,713	185,285	328,932

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Professional, Scientific, and Technical Services													
Number of returns.....	864,803	243,223	174,410	169,447	104,277	72,916	56,348	23,523	9,975	8,720	807	864	294
Total assets.....	835,674,884	39,146,818	7,483,961	9,235,934	13,327,395	17,644,643	28,378,609	25,243,506	28,895,250	89,662,617	42,610,228	60,962,756	473,083,168
Cash.....	114,570,300	9,201,686	1,899,040	2,982,533	4,488,077	5,001,478	8,440,164	7,221,621	7,143,221	18,166,998	7,468,472	8,543,954	34,013,055
Notes and accounts receivable.....	160,914,519	3,591,361	489,046	639,257	1,174,305	2,221,001	4,001,211	5,921,992	6,926,436	22,403,953	9,182,453	13,490,358	90,873,145
Less: Allowance for bad debts.....	3,107,240	18,540	*2,762	5,415	64,593	14,803	23,544	66,001	130,966	587,182	272,916	405,013	1,515,506
Inventories.....	14,479,345	183,260	92,137	188,604	154,933	333,682	765,600	705,129	911,440	2,212,451	1,130,971	1,119,724	6,681,414
U.S. govt. obligations, total.....	986,680	*72,005	-	*222,944	-	*22,548	848	57,355	*21,869	*441,676	71,001	23,304	53,131
Tax-exempt securities.....	452,312	-	-	-	-	*41,656	*4,555	-	*11,010	*106,425	*13,642	99,623	161,351
Other current assets.....	78,288,876	7,248,340	645,141	676,929	1,370,316	1,659,253	3,517,847	2,234,266	2,790,744	9,024,964	5,113,645	5,900,514	38,106,917
Loans to shareholders.....	8,146,930	821,060	424,859	549,057	858,680	1,308,426	1,222,573	1,141,593	393,742	642,056	123,702	64,277	596,905
Mortgage and real estate loans.....	1,451,634	*277,500	*9,894	*695	*255,935	*96,934	*15,877	*18,147	*75,112	53,692	-	-	647,848
Other investments.....	166,851,206	11,141,635	1,867,738	1,235,984	1,621,722	1,885,306	3,569,980	2,808,022	2,563,043	14,081,885	4,326,390	6,433,691	115,315,810
Depreciable assets.....	170,629,550	5,078,837	3,171,600	5,144,612	7,987,120	10,846,250	15,643,294	11,602,958	9,775,014	22,953,141	9,016,281	13,516,856	55,891,587
Less: Accumulated depreciation.....	106,583,972	2,758,479	2,220,265	3,363,173	5,823,517	7,989,193	11,902,218	8,289,772	6,635,402	14,700,034	5,323,187	7,556,055	30,022,676
Depletable assets.....	227,961	*236	*21,453	*2,041	*85,693	*1	*15,727	16,224	*1,571	*95,221	94	-	5,027
Less: Accumulated depletion.....	78,751	*20	-	*8,225	*1,748	-	*15,727	4,843	*148	*42,920	94	-	5,027
Land.....	4,300,381	352,234	294,441	141,878	341,839	133,137	221,110	236,198	305,524	407,970	208,936	243,396	1,413,718
Intangible assets (Amortizable).....	216,816,262	2,866,667	720,089	766,524	1,034,588	1,981,296	3,060,324	1,536,093	4,992,925	14,105,066	11,797,016	18,935,043	155,020,632
Less: Accumulated amortization.....	55,524,439	487,685	223,754	262,914	469,052	578,225	1,191,272	591,946	1,472,351	3,600,971	2,486,700	3,767,052	40,392,517
Other assets.....	62,853,330	1,576,723	316,757	305,190	382,700	693,895	962,295	696,070	1,222,466	3,898,223	2,240,522	4,320,135	46,238,355
Total liabilities.....	835,674,884	39,146,818	7,483,961	9,235,934	13,327,395	17,644,643	28,378,609	25,243,506	28,895,250	89,662,617	42,610,228	60,962,756	473,083,168
Accounts payable.....	91,866,108	1,770,129	314,728	496,437	859,737	1,680,626	3,237,694	3,609,345	5,050,112	9,098,474	3,638,655	5,050,012	58,882,429
Mortgages, notes, and bonds under one year.....	45,491,839	2,814,758	512,181	682,113	975,240	1,979,930	2,379,253	2,535,179	2,728,373	5,190,105	2,544,241	3,204,968	19,945,498
Other current liabilities.....	141,786,371	2,995,518	549,521	1,549,160	1,855,809	3,114,061	5,896,677	5,173,256	5,416,899	17,813,001	9,740,979	11,131,108	76,550,381
Loans from shareholders.....	31,451,448	7,789,713	3,001,122	3,318,129	2,931,594	2,124,413	2,764,117	2,359,224	1,328,976	2,172,382	481,733	1,101,527	2,078,518
Mortgages, notes, bonds, one year or more.....	138,345,520	7,744,318	1,245,033	1,784,364	2,269,382	4,420,421	5,666,043	3,521,500	4,673,641	13,691,475	6,765,494	10,305,809	76,258,040
Other liabilities.....	100,278,392	3,263,548	802,338	584,918	925,606	1,110,596	1,938,519	1,719,995	2,012,130	8,304,237	3,583,736	5,212,240	70,820,528
Net worth.....	286,455,207	12,768,834	1,059,038	820,813	3,510,026	3,214,595	6,506,306	6,696,511	9,125,885	33,392,942	15,855,390	24,957,092	168,547,774
Total receipts.....	1,059,370,841	10,699,263	10,429,911	27,256,663	37,162,458	52,639,908	88,382,301	82,728,058	70,565,259	167,292,581	58,443,457	117,120,391	336,650,591
Business receipts.....	1,026,717,955	1,352,853	10,014,355	26,820,351	36,744,799	52,031,926	86,218,879	81,735,394	69,595,844	164,121,358	57,160,968	115,374,362	325,546,367
Interest.....	4,070,762	226,282	18,895	10,436	31,412	61,686	55,401	58,091	116,079	117,862	117,862	2,902,938	33,725
Interest on govt. obligations, total.....	95,240	10,826	*2,839	*72	*1,217	2,557	2,786	4,788	4,972	16,799	5,404	9,256	37,725
Rents.....	608,152	*1,034	7	*1,003	*3,891	*4,388	29,063	33,795	20,582	38,908	16,754	35,703	423,024
Royalties.....	3,768,033	600,089	*21,012	*6,793	*13,781	*42,456	*121,626	44,037	55,093	269,023	138,959	274,224	2,180,940
Net S-T capital gain less net LT loss.....	183,391	6,725	*51	-	*12,798	*1,529	*1,686	*641	*146	154,249	*2,674	782	2,111
Net L-T capital gain less net ST loss.....	1,409,997	331,197	33,779	*22,754	*14,587	34,775	67,704	48,611	138,278	247,289	44,412	174,441	252,170
Net gain, noncapital assets.....	924,252	107,987	65,027	29,693	21,710	7,186	132,691	25,055	41,419	142,245	53,988	183,302	113,950
Other receipts.....	19,884,221	7,930,952	266,430	364,119	317,600	469,105	1,707,642	767,554	567,814	2,005,514	856,416	794,285	3,836,791
Total deductions.....	1,020,474,449	14,108,011	9,856,443	24,195,157	33,574,083	50,091,252	83,572,287	79,777,373	68,317,268	162,520,395	56,477,809	114,265,694	323,718,677
Cost of goods [19].....	343,414,604	300,728	816,962	2,286,546	4,274,320	8,541,999	17,701,409	19,875,923	23,553,527	56,980,679	20,258,123	67,392,864	121,431,525
Compensation of officers.....	72,365,136	1,764,972	2,085,955	6,027,530	7,073,409	9,118,954	10,508,326	9,957,191	6,278,294	12,615,777	1,740,539	1,725,624	3,468,564
Salaries and wages.....	234,809,310	2,429,574	785,132	2,708,040	6,462,260	11,394,464	21,496,264	23,166,777	17,475,994	39,274,919	14,741,368	18,599,024	76,275,496
Rent paid on business property.....	35,258,851	576,509	668,948	1,282,941	2,101,444	2,659,336	4,585,821	3,425,153	2,254,431	5,408,298	1,676,226	2,026,919	8,592,823
Taxes paid.....	31,643,970	425,222	362,039	903,509	1,326,674	1,868,442	3,005,174	2,736,077	2,164,750	4,825,328	1,657,599	1,943,625	10,425,533
Interest paid.....	14,986,003	502,841	159,303	318,893	266,990	431,696	670,028	517,599	525,181	1,346,504	713,107	1,054,623	8,479,237
Amortization.....	8,780,777	363,729	67,828	92,759	88,408	146,897	232,658	176,581	267,287	932,175	673,247	748,465	4,990,743
Depreciation.....	16,187,491	434,838	301,854	476,984	396,774	553,359	857,207	820,403	790,251	2,290,588	1,089,377	1,701,978	6,473,884
Advertising.....	10,172,671	200,660	164,018	270,368	560,363	936,015	1,757,881	747,010	1,063,414	1,657,565	479,850	644,923	1,690,605
Pension, profit-sharing, stock, annuity.....	11,239,822	192,392	84,517	521,193	511,532	770,212	1,028,337	929,923	573,835	1,389,633	469,534	633,334	4,135,378
Employee benefit programs.....	23,531,597	312,020	157,978	344,177	491,111	990,192	1,538,133	1,660,391	1,470,513	3,536,808	1,378,404	1,567,543	10,084,327
Net income (less deficit).....	40,237,495	-3,364,906	570,628	3,061,435	3,687,159	2,546,099	4,814,356	2,949,132	2,260,349	4,808,742	2,000,640	2,917,526	14,086,335
Income subject to tax.....	26,076,807	2,514,782	150,368	276,991	1,645,501	237,877	537,398	388,607	670,287	2,219,582	1,153,793	2,316,665	15,445,955
Total income tax before credits [7].....	8,952,369	871,541	17,702	31,187	26,930	59,139	158,712	121,505	226,146	773,382	404,987	813,781	5,447,356
Income tax.....	8,874,910	869,467	18,048	35,118	27,787	58,928	157,879	120,932	224,182	757,862	396,765	804,642	5,403,300
Alternative minimum tax.....	68,783	*7,081	*54	-	-	*15	*268	*571	1,833	14,434	8,217	8,719	27,591
Foreign tax credit.....	1,206,515	*80,171	*26	-	-	-	*4,886	*1,777	8,878	28,926	22,191	55,040	1,004,620
General business credit.....	360,199	17,704	*38	17	1,057	1,487	16,405	836	6,692	27,228	39,506	230,001	32,204
Prior year minimum tax credit.....	44,178	*361	-	-	88	-	-	-	*1,218	1,439	1,314	7,553	32,204
Total income tax after credits [2].....	7,341,365	773,304	17,638	31,170	25,784	57,653	137,421	118,892	209,358	715,792	362,255	711,681	4,180,417

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or (13)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Management of Companies (Holding Companies)													
Number of returns.....	47,729	34,539	3,470	1,740	730	782	1,256	1,200	1,328	2,066	316	177	124
Total assets.....	17,981,037,571	75,934,458	10,836,184	15,991,326	8,639,523	11,665,186	38,312,173	67,521,677	157,752,775	713,970,939	337,551,216	404,497,942	16,138,364,174
Cash.....	2,359,939,442	4,140,113	897,658	5,167,742	837,795	806,562	4,218,796	5,116,888	10,221,692	41,867,814	21,059,812	25,797,102	2,239,807,469
Notes and accounts receivable.....	6,127,826,878	1,719,452	301,359	369,164	104,664	667,025	9,862,981	31,506,021	90,150,248	419,425,210	183,981,822	215,961,494	5,173,777,438
Less: Allowance for bad debts.....	190,492,801	1,311	*521	196	112	7,018	129,662	426,912	1,376,059	7,332,595	4,378,013	5,342,390	171,498,013
Inventories.....	295,637	*6,842	46,489	*16,991	-	5,368	*10,298	*2,322	51,160	59,173	*24,924	3,667	68,402
U.S. govt. obligations, total.....	753,009,253	*290,480	*59,357	*45,237	*56,075	120,587	2,189,786	6,856,673	14,813,881	58,005,252	21,820,838	25,176,696	623,574,391
Tax-exempt securities.....	187,380,670	*118,217	*100,397	*189,403	198,233	*55,207	1,134,781	2,972,597	6,650,124	25,958,673	8,979,656	9,446,357	131,577,026
Other current assets.....	1,031,356,270	4,163,187	1,217,456	588,221	811,603	1,562,362	1,532,660	1,833,216	3,494,503	18,083,411	7,088,885	11,228,256	979,752,510
Loans to shareholders.....	482,842,439	1,435,842	315,571	61,955	*97,144	*52,800	217,534	148,310	143,833	1,539,810	15,016	117	478,814,506
Mortgage and real estate loans.....	1,810,608,373	309,172	*49,734	*29,920	*27,491	*136,254	259,642	1,048,481	4,392,463	37,968,249	22,991,093	30,302,307	1,713,093,566
Other investments.....	4,257,230,927	60,054,515	7,378,336	9,155,497	5,420,271	8,493,570	17,134,276	15,115,771	22,177,501	89,375,504	59,408,312	68,659,374	3,894,858,000
Depreciable assets.....	200,076,072	1,007,662	195,873	120,674	713,182	127,197	788,097	1,843,291	5,193,519	21,805,837	9,006,464	9,700,368	149,403,907
Less: Accumulated depreciation.....	98,875,298	155,822	49,785	65,992	15,700	56,207	447,545	1,002,200	2,468,622	9,474,422	4,072,309	4,678,833	76,388,042
Depletable assets.....	334,191	*4,226	*195	*1,454	*27,155	*141,515	*91,265	961	4,209	2,641	30,542	30,028	-
Less: Accumulated depletion.....	141,030	*530	-	*172	*19,894	*103,492	*2,185	743	657	182	30	13,145	-
Land.....	19,980,710	343,895	*31,701	*17,324	*9,433	116,035	143,583	189,629	528,700	2,851,561	1,302,119	1,502,376	12,944,351
Intangible assets (Amortizable).....	404,300,002	673,150	128,945	*49,732	*61,277	125,801	173,574	267,924	584,036	3,793,786	2,366,410	4,275,836	391,799,532
Less: Accumulated amortization.....	28,596,262	45,267	44,746	*13,623	*4,126	27,175	20,318	42,289	163,546	480,501	289,006	351,052	27,114,613
Other assets.....	663,962,099	1,870,634	208,165	257,910	315,117	-551,206	1,154,609	2,091,553	3,355,790	10,521,719	8,214,681	12,629,383	623,893,745
Total liabilities.....	17,981,037,571	75,934,458	10,836,184	15,991,326	8,639,523	11,665,186	38,312,173	67,521,677	157,752,775	713,970,939	337,551,216	404,497,942	16,138,364,174
Accounts payable.....	1,243,437,551	687,240	635,437	117,840	75,964	249,906	2,837,031	8,730,796	22,666,772	82,656,971	28,708,311	31,043,254	1,065,028,029
Mortgages, notes, and bonds under one year.....	1,773,280,515	1,751,605	193,632	178,123	178,743	249,502	279,033	1,078,658	3,161,572	17,620,713	8,815,593	10,627,488	1,729,145,851
Other current liabilities.....	8,768,644,209	3,096,207	685,885	471,149	386,426	755,479	12,212,916	35,919,335	97,060,629	474,561,297	224,948,802	282,453,794	7,636,092,290
Loans from shareholders.....	485,580,914	2,616,861	383,188	751,307	311,936	946,421	2,850,166	344,330	1,017,896	1,208,085	304,103	847,414	473,999,207
Mortgages, notes, bonds, one year or more.....	1,729,332,264	4,771,435	765,036	396,275	1,099,133	1,342,706	2,096,835	7,177,465	5,856,937	30,944,052	17,477,476	20,166,936	1,637,237,979
Other liabilities.....	776,023,419	2,669,694	638,827	444,398	616,774	558,983	1,319,285	2,169,991	4,488,494	14,058,786	6,802,226	12,252,213	730,003,747
Net worth.....	3,204,738,699	60,341,415	7,534,178	13,632,235	5,970,547	7,562,189	16,716,906	12,101,101	23,500,475	92,921,035	50,494,704	47,106,843	2,866,857,071
Total receipts.....	913,393,756	2,307,103	186,536	261,809	270,460	595,033	2,142,416	4,379,880	9,595,982	44,652,588	21,768,424	27,056,021	804,791,741
Business receipts.....	215,313,771	14,204	*207	*9,439	7,389	3,623	289,095	892,706	2,118,713	8,635,581	3,840,283	4,296,807	195,205,722
Interest.....	508,641,762	239,707	41,768	40,055	37,647	92,272	503,533	1,241,299	3,663,062	22,169,947	12,014,778	15,409,245	453,188,448
Interest on govt. obligations, total.....	9,697,700	16,413	12,545	15,523	15,282	9,461	65,130	125,682	300,278	1,193,821	462,076	497,622	6,983,867
Rents.....	18,047,908	2,670	9,727	*2,058	*3,449	12,791	44,094	32,985	23,445	146,359	207,754	226,576	17,335,999
Royalties.....	411,248	623	1,497	*214	*3,630	*9,053	4,360	14,175	6,211	30,342	13,740	23,094	304,309
Net S-T capital gain less net LT loss.....	2,105,349	1,520	*514	*2,503	4,678	*5,957	21,675	27,707	67,208	82,047	5,510	4,783	1,881,247
Net L-T capital gain less net ST loss.....	4,245,938	4,832	29,377	36,097	26,546	60,249	94,302	123,266	63,598	423,983	134,895	244,610	3,004,182
Net gain, noncapital assets.....	14,890,045	3,383	*2,423	*665	*3,136	848	16,571	32,028	86,369	746,298	413,286	495,185	13,089,854
Other receipts.....	132,180,594	-2,611,929	69,642	95,544	108,465	363,935	1,035,882	1,812,034	3,202,839	10,606,945	4,512,941	5,172,979	107,811,317
Total deductions.....	958,419,022	2,855,759	953,847	741,835	449,613	2,259,661	6,187,753	4,159,101	9,177,765	44,044,531	21,638,176	28,374,170	837,576,811
Cost of goods [19].....	6,526,272	*18,096	-	*88	-	*99,488	1,217	4,482	81,202	*254,936	4,385	6,062,378	3,194,145
Compensation of officers.....	8,052,488	32,827	17,269	16,176	17,091	48,144	147,084	345,152	684,138	2,181,153	575,824	793,485	112,158,697
Salaries and wages.....	128,003,851	117,793	41,994	12,932	18,852	12,930	136,873	405,298	1,237,427	6,666,995	3,503,700	3,690,359	340,255
Rent paid on business property.....	15,067,696	18,885	4,688	1,412	1,955	12,357	25,041	85,870	505,979	277,932	37,899,633	625,319	12,922,983
Taxes paid.....	15,788,454	52,906	19,289	10,959	13,228	19,943	78,519	117,034	257,968	1,156,500	513,806	6,915,267	183,580,801
Interest paid.....	213,681,329	340,848	46,732	64,364	46,717	170,452	670,096	976,851	2,543,099	12,491,450	5,834,652	6,915,267	183,580,801
Amortization.....	11,333,774	92,064	3,974	2,440	8,643	74,442	29,168	21,054	46,081	189,174	168,536	187,080	10,511,119
Depreciation.....	31,207,861	32,195	5,167	3,649	2,580	12,712	33,140	80,501	235,682	1,156,497	650,017	640,746	28,354,975
Advertising.....	8,015,815	687	*386	*22	*29	581	9,409	27,434	70,518	339,941	173,660	222,638	7,170,512
Pension, profit-sharing, stock, annuity.....	11,811,693	*558	*2,171	*2,593	*746	*3,173	13,440	27,721	72,043	369,075	174,832	204,669	10,940,672
Employee benefit programs.....	14,172,940	32,734	23,892	3,193	3,777	37,457	100,601	229,210	372,087	965,567	372,087	484,559	11,917,620
Net income (less deficit).....	-45,704,645	-5,095,907	-777,627	-495,492	-181,334	-1,673,933	-4,094,457	101,566	117,939	-424,857	-326,584	-1,619,063	-31,234,895
Income subject to tax.....	52,517,540	78,531	60,758	55,029	63,391	130,669	421,126	346,701	591,603	3,413,023	1,809,002	3,531,937	42,015,769
Total income tax before credits [7].....	18,561,158	26,450	11,924	16,105	20,295	44,720	143,271	121,762	206,956	1,203,517	634,749	1,243,912	14,887,498
Income tax.....	18,453,186	26,078	11,005	12,364	19,878	44,324	141,836	117,309	201,170	1,171,053	625,338	1,234,401	14,848,431
Alternative minimum tax.....	82,332	[1]	*155	*264	*266	*95	459	3,877	4,133	31,641	8,897	5,252	27,294
Foreign tax credit.....	5,995,304	19,213	*117	*160	*11,183	*3,240	11,559	5,512	*471	135,063	19,924	179,678	5,609,184
General business credit.....	3,044,486	1	*85	*14	*44	*156	1,085	1,275	1,503	13,561	25,557	2,986,982	2,986,982
Prior year minimum tax credit.....	12,461	-	2	*7	*67	20	*117	866	5,269	1,417	1,096	3,081	3,081
Total income tax after credits [2].....	9,416,566	7,236	11,720	15,924	9,001	41,303	130,351	114,443	203,864	1,044,995	597,459	1,035,172	6,205,096

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Administrative and Support and Waste Management and Remediation Services													
Number of returns.....	273,900	52,847	59,208	53,515	37,797	29,205	24,610	9,231	3,661	3,131	347	200	147
Total assets.....	297,884,549	6,919,137	1,544,286	2,907,863	3,500,315	5,519,826	11,549,472	8,777,522	9,074,275	28,242,344	17,652,457	22,543,797	179,653,255
Cash.....	26,982,000	1,064,825	218,209	949,431	644,355	1,468,435	2,804,787	1,816,949	1,339,366	3,391,090	1,347,895	2,165,700	9,770,958
Notes and accounts receivable.....	45,865,599	952,092	215,111	202,126	373,923	882,266	1,487,931	1,988,229	2,531,717	5,711,384	4,108,489	3,627,650	23,784,682
Less: Allowance for bad debts.....	1,398,449	*5,877	*65,670	*1,180	*5,394	*522	7,731	25,788	66,965	140,423	100,626	144,868	833,407
Inventories.....	3,064,356	*4,842	*23,998	49,153	23,998	183,257	320,786	394,172	226,310	529,379	246,491	299,399	741,063
U.S. govt. obligations, total.....	203,571	*107	-	-	-	*4,566	-	310	-	23,694	39,078	12,291	114,911
Tax-exempt securities.....	479,165	-	-	-	-	42,157	[1]	-	*25	*17,855	39,332	38,523	313,740
Other current assets.....	17,985,149	560,043	182,081	230,050	239,811	314,794	1,039,522	622,131	794,942	2,321,988	1,165,875	1,804,144	8,709,769
Loans to shareholders.....	3,812,703	55,441	262,639	279,368	570,247	354,023	533,211	267,088	324,485	346,702	84,087	178,721	556,690
Mortgage and real estate loans.....	162,824	*12,135	-	*117,624	*17,432	4	*2,011	*453	*198	*9,529	253	*2,521	663
Other investments.....	48,633,076	2,642,874	230,089	227,467	126,129	402,342	765,289	1,064,190	1,158,765	4,067,516	3,668,584	4,004,297	30,275,535
Depreciable assets.....	132,941,631	1,149,639	1,132,507	3,172,511	4,210,013	5,842,504	11,496,667	8,427,496	6,291,331	12,031,997	6,239,116	6,933,645	66,014,204
Less: Accumulated depreciation.....	77,692,520	785,384	793,118	2,562,653	3,246,977	4,605,489	8,433,798	6,319,185	4,317,279	7,083,122	2,599,896	3,594,413	33,351,206
Depletable assets.....	2,518,919	-	-	-	1	-	-	-	*21,008	*6,211	*503	556	2,469,175
Less: Accumulated depletion.....	966,199	-	*3,294	-	1	-	-	-	*16,169	*2,444	11,642	78	932,571
Land.....	4,629,966	151,626	*93,608	*114,832	177,631	120,473	509,042	239,046	85,847	582,886	170,425	410,447	1,974,103
Intangible assets (Amortizable).....	97,661,428	1,009,034	36,670	198,037	483,130	784,742	949,263	226,185	594,107	4,165,066	3,072,692	6,717,832	79,424,671
Less: Accumulated amortization.....	20,826,477	148,159	19,693	105,701	289,974	320,403	371,918	84,766	144,194	1,013,621	650,554	1,236,916	16,440,577
Other assets.....	13,827,805	255,898	1,176	61,952	104,114	93,400	445,795	160,988	223,273	3,276,655	819,355	1,324,349	7,060,851
Total liabilities.....	297,884,549	6,919,137	1,544,286	2,907,863	3,500,315	5,519,826	11,549,472	8,777,522	9,074,275	28,242,344	17,652,457	22,543,797	179,653,255
Accounts payable.....	20,775,531	168,198	122,743	72,789	292,314	399,896	1,452,595	1,160,156	1,078,832	2,847,061	980,410	1,742,669	10,457,868
Mortgages, notes, and bonds under one year.....	18,731,731	685,450	196,069	294,257	165,073	511,540	2,289,637	947,412	945,521	2,725,361	2,555,838	1,597,554	5,818,021
Other current liabilities.....	36,659,176	997,786	164,652	302,681	445,675	558,796	1,249,254	1,260,564	1,325,028	4,092,582	2,343,113	3,699,464	20,219,580
Loans from shareholders.....	11,253,801	509,129	536,358	852,091	738,583	774,597	1,614,046	1,140,844	712,153	690,387	219,290	348,348	3,117,975
Mortgages, notes, bonds, one year or more.....	90,448,067	1,408,286	295,676	642,856	1,192,398	1,631,834	3,263,079	2,446,667	1,961,497	6,119,742	4,882,156	5,585,145	61,018,731
Other liabilities.....	30,254,771	429,153	13,497	32,114	147,677	186,255	686,725	-192,334	506,397	2,224,496	1,320,353	1,997,054	22,903,384
Net worth.....	89,761,472	2,721,135	215,292	711,075	518,596	1,456,908	994,137	2,014,214	2,544,846	9,542,715	5,351,296	7,573,563	56,117,695
Total receipts.....	441,831,693	1,743,084	3,392,162	8,740,325	13,118,438	20,577,970	38,430,249	32,255,544	25,185,571	70,107,815	23,956,486	32,468,111	171,855,938
Business receipts.....	429,622,382	370,655	3,227,238	8,633,977	13,057,785	20,401,982	37,965,569	31,943,212	24,655,132	69,057,765	23,064,525	30,628,969	166,615,572
Interest.....	1,118,052	12,097	2,635	5,560	6,739	8,763	14,364	16,654	91,342	52,038	78,402	820,635	
Interest on govt. obligations, total.....	46,650	11,244	*145	*16	*1,185	*184	*2,213	*78	*1,329	5,177	5,846	6,119	13,112
Rents.....	216,062	*315	*214	*369	*399	*7,694	*9,726	*2,489	*5,276	24,085	6,172	16,712	142,611
Royalties.....	549,016	*[1]	-	*178	60	-	-	-	5	8,824	1,634	*83,793	448,243
Net S-T capital gain less net LT loss.....	72,325	-	*4,771	*14,744	*11,826	*392	-	-	*15,206	16,686	1,636	2,227	4,835
Net L-T capital gain less net ST loss.....	411,589	*5,822	-	*514	*3,265	*3,879	*4,029	*4,801	*6,694	18,016	*23,251	36,778	304,540
Net gain, noncapital assets.....	745,174	105,011	*144,644	*31,291	*2,286	*42,198	42,420	47,536	19,518	103,195	4,666	9,255	193,154
Other receipts.....	8,554,757	1,177,999	12,361	52,160	34,894	112,881	372,673	234,236	470,795	776,981	783,021	1,538,336	2,988,420
Total deductions.....	430,270,396	1,834,610	3,063,638	8,061,756	12,410,945	19,746,572	37,439,111	31,181,768	24,145,790	70,939,391	23,408,538	32,085,358	165,952,919
Cost of goods [19].....	178,367,552	71,141	506,040	2,129,943	3,603,181	5,720,625	11,863,174	14,902,942	11,673,087	30,489,561	12,792,895	13,978,319	70,636,646
Compensation of officers.....	12,699,599	81,778	386,153	978,752	1,593,344	1,864,607	2,353,702	1,348,465	1,501,804	3,444,261	1,501,550	434,927	802,258
Salaries and wages.....	89,937,621	299,394	295,059	1,215,526	2,355,209	5,253,794	9,153,014	5,912,758	3,886,652	15,186,355	6,577,893	6,577,893	36,138,419
Rent paid on business property.....	10,343,062	93,262	164,966	396,071	439,361	664,305	1,407,561	842,054	916,921	1,246,741	608,177	559,858	3,003,785
Taxes paid.....	16,677,861	63,340	95,015	293,123	456,487	833,596	1,387,503	825,158	754,933	3,284,817	696,412	1,134,746	6,852,732
Interest paid.....	8,098,266	61,094	36,618	102,519	158,461	164,311	311,606	248,103	168,098	562,931	437,286	655,751	5,191,490
Amortization.....	4,466,582	42,624	7,074	18,024	24,896	51,080	82,094	17,852	43,474	260,765	204,532	362,845	3,351,323
Depreciation.....	9,835,228	113,401	145,537	229,742	237,481	379,142	808,324	537,407	447,110	1,104,071	442,607	720,788	4,669,620
Advertising.....	5,112,776	30,989	58,331	102,777	206,552	318,806	669,680	210,469	250,500	329,985	270,567	695,023	1,969,098
Pension, profit-sharing, stock, annuity.....	1,711,007	5,342	*1,328	51,955	60,994	112,083	104,376	115,184	108,001	236,763	87,148	121,912	705,924
Employee benefit programs.....	9,091,633	27,354	20,842	93,650	156,716	259,811	495,036	376,726	403,428	1,384,694	695,818	671,716	4,505,843
Net income (less deficit).....	11,944,492	-53,527	328,379	678,553	706,309	831,214	991,904	1,073,698	1,038,451	-830,828	545,478	409,177	6,225,684
Income subject to tax.....	7,907,800	230,488	19,516	99,904	69,899	92,459	149,108	137,590	90,655	325,384	386,680	451,391	5,854,725
Total income tax before credits [7].....	2,689,129	75,567	2,085	11,900	11,418	21,371	38,979	38,396	28,931	110,375	135,040	157,110	2,057,958
Income tax.....	2,675,750	75,313	2,082	12,539	11,418	21,369	38,953	38,396	28,849	109,274	133,970	155,678	2,047,908
Alternative minimum tax.....	14,270	*583	-	173	-	2	6	-	82	991	1,070	1,432	9,931
Foreign tax credit.....	233,427	*37,706	-	-	*1,457	*3	3,132	-	*38	*1,733	514	18,653	170,190
General business credit.....	70,583	*166	9	4	*95	61	*962	167	805	1,874	2,806	4,670	58,964
Prior year minimum tax credit.....	16,341	-	-	-	-	*1,281	-	-	*484	*1,243	*1,377	205	11,751
Total income tax after credits [2].....	2,368,778	37,695	2,076	11,896	9,866	20,026	34,885	38,229	27,604	105,524	130,343	133,581	1,817,053

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Educational Services													
Number of returns.....	55,309	18,904	13,164	8,889	6,704	3,047	2,881	924	486	195	58	32	24
Total assets.....	52,161,587	1,793,536	235,240	446,357	718,542	1,440,571	1,606,148	2,006,708	1,955,981	3,916,402	2,579,377	5,675,086	29,787,639
Cash.....	8,041,968	373,158	77,196	159,720	109,669	300,729	467,857	445,253	577,958	785,677	429,298	705,460	3,609,991
Notes and accounts receivable.....	6,196,036	*55,078	*7,625	*8,982	64,248	*139,582	470,084	396,070	218,569	732,040	436,468	799,657	2,867,633
Less: Allowance for bad debts.....	994,047	-	-	*111	*2,034	*39,655	*29,152	*16,374	*6,531	55,262	58,445	130,868	655,616
Inventories.....	567,222	*4,522	*5,809	*59,509	*20,110	*14,434	*27,482	*52,942	*15,040	70,666	83,091	87,061	126,555
U.S. govt. obligations, total.....	*8,179	-	-	-	-	-	-	*3,148	-	4,998	-	-	33
Tax-exempt securities.....	*93,265	-	-	*[1]	-	-	-	-	-	-	-	-	93,265
Other current assets.....	4,678,649	92,438	*11,526	*17,526	*20,345	*120,459	131,901	107,328	121,494	138,951	137,878	256,501	3,522,301
Loans to shareholders.....	397,598	*26,798	*32,454	*15,529	*76,790	*111,158	*34,390	*21,963	*15,281	*30,894	*13,804	-	18,536
Mortgage and real estate loans.....	*64,250	-	-	*[1]	*15,417	*6,980	-	*8,516	-	639	31,911	787	-
Other investments.....	7,220,446	*701,677	*894	-	-	*11,607	*63,190	79,436	309,483	158,086	204,615	486,061	5,205,398
Depreciable assets.....	17,380,975	82,102	365,170	225,708	608,272	516,156	818,158	1,025,350	1,112,629	1,190,833	918,415	1,900,443	8,617,740
Less: Accumulated depreciation.....	9,148,362	40,857	273,531	130,814	412,233	253,622	541,030	493,854	622,725	561,261	413,928	892,058	4,512,451
Depletable assets.....	*4,183	-	-	-	-	*4,183	-	-	-	-	-	-	-
Less: Accumulated depletion.....	*3,953	-	-	-	-	*3,953	-	-	-	-	-	-	-
Land.....	490,982	3,855	1	*1,938	*60,468	*35,445	*7,648	*16,945	*1,413	36,298	33,168	57,463	236,340
Intangible assets (Amortizable).....	14,644,154	70,408	*10,531	*95,136	*151,369	*63,880	155,557	417,033	213,307	1,513,132	829,925	2,218,674	8,905,200
Less: Accumulated amortization.....	1,744,563	*1,569	*2,434	*13,794	*46,597	*24,195	43,082	*74,425	47,812	166,741	216,684	211,871	895,360
Other assets.....	4,264,606	*425,925	*[1]	*7,026	*52,717	*437,382	43,144	17,375	47,875	37,453	149,859	397,775	2,648,075
Total liabilities.....	52,161,587	1,793,536	235,240	446,357	718,542	1,440,571	1,606,148	2,006,708	1,955,981	3,916,402	2,579,377	5,675,086	29,787,639
Accounts payable.....	2,333,813	23,044	*684	*23,203	98,755	*64,577	111,427	130,563	116,615	256,643	132,315	396,501	979,488
Mortgages, notes, and bonds under one year.....	3,440,534	*13,795	*13,028	*10,351	*39,275	*31,160	103,186	*61,230	56,872	213,542	84,283	329,859	2,483,952
Other current liabilities.....	8,242,224	260,562	17,334	58,564	270,927	176,980	466,251	596,867	516,341	726,202	581,053	785,892	3,785,252
Loans from shareholders.....	1,652,721	234,484	238,363	*206,857	*415,145	*147,180	*60,518	*280,131	*39,975	*6,292	192	23,585	-
Mortgages, notes, bonds, one year or more.....	10,659,692	*871,248	*34,067	*78,855	*159,772	*399,458	220,065	347,324	854,189	1,004,839	1,266,184	5,199,431	5,199,431
Other liabilities.....	5,640,794	*528,171	*28,521	*8,797	*139,872	*26,589	*79	163,610	102,743	250,602	113,283	372,813	3,905,712
Net worth.....	20,191,808	-137,767	-96,757	59,730	-405,205	594,626	644,622	426,983	899,174	1,608,933	663,412	2,500,253	13,433,804
Total receipts.....	57,225,766	326,608	730,364	1,442,048	2,223,975	2,246,032	4,768,099	3,555,655	3,484,583	4,653,683	4,369,418	5,129,123	24,296,177
Business receipts.....	55,914,157	160,765	709,185	1,413,119	2,206,940	2,245,649	4,724,318	3,446,843	3,420,727	4,546,896	4,266,986	4,979,011	23,793,716
Interest.....	139,206	*772	*664	*357	*1,601	*991	2,250	2,764	1,814	9,786	7,304	8,767	102,135
Interest on govt. obligations, total.....	12,627	-	-	-	-	-	-	-	-	*1,705	496	49	10,376
Rents.....	37,782	*217	-	-	-	*959	-	*1,989	*113	*2,440	2,089	9,205	20,771
Royalties.....	95,638	-	-	-	-	-	-	-	806	*28,027	1,479	37,582	27,742
Net S-T capital gain less net LT loss.....	262	-	-	-	-	-	-	-	-	-	87	-	174
Net L-T capital gain less net ST loss.....	45,610	*16,849	*4,222	-	-	-	-	*2,125	-	*17,922	241	1,781	2,469
Net gain, noncapital assets.....	10,329	*463	*6,395	-	*165	-	*761	*1,079	*54	*60	758	476	119
Other receipts.....	858,022	*147,542	*9,899	*28,564	*15,269	*1,568	39,232	100,268	61,069	15,324	68,699	74,729	298,994
Total deductions.....	51,495,314	436,142	671,525	1,308,947	2,227,699	2,192,447	4,569,414	3,256,786	3,262,903	4,214,070	3,954,943	4,600,217	20,800,220
Cost of goods [19].....	7,158,029	*15,078	38,951	49,596	276,513	231,589	575,543	788,654	*645,329	718,198	1,153,269	436,408	2,228,901
Compensation of officers.....	2,245,207	26,453	113,594	142,200	246,498	143,987	667,268	109,571	186,444	227,188	53,474	98,866	229,664
Salaries and wages.....	16,221,579	28,672	32,290	225,033	429,777	512,649	1,607,599	828,188	1,166,818	1,355,682	1,052,779	1,643,501	7,338,592
Rent paid on business property.....	3,585,441	31,247	118,743	252,892	282,488	261,682	324,758	159,916	321,557	237,774	218,451	309,099	1,066,833
Taxes paid.....	1,782,259	11,057	21,457	45,055	77,021	89,506	193,041	123,733	125,410	157,284	117,411	186,232	635,051
Interest paid.....	800,641	6,318	13,248	10,572	14,699	23,923	14,699	21,842	14,267	68,007	92,921	85,674	408,564
Amortization.....	498,805	*818	*1,881	*5,985	*10,934	*3,297	8,225	14,934	11,601	56,799	76,639	69,935	237,756
Depreciation.....	1,657,872	9,250	26,744	24,572	46,230	28,422	46,903	43,250	72,705	123,064	138,147	170,701	927,885
Advertising.....	3,254,127	13,485	15,763	51,459	64,831	34,188	83,832	59,357	76,368	230,974	185,829	294,426	2,143,614
Pension, profit-sharing, stock, annuity.....	223,202	*2,772	*6,265	*12,669	*37,524	*1,561	18,672	*13,469	18,964	*13,288	22,252	75,766	-
Employee benefit programs.....	1,285,393	*4,279	*6,814	*4,795	*21,712	*21,769	117,326	22,084	61,652	109,179	93,731	116,219	705,834
Net income (less deficit).....	5,761,297	-109,534	58,839	133,101	*3,724	53,585	198,684	298,869	221,681	443,813	424,691	536,288	3,505,004
Income subject to tax.....	3,987,996	*644	*3,066	*17,233	*5,478	*17,696	*10,173	*33,198	*22,522	104,939	163,773	325,110	3,284,163
Total income tax before credits [7].....	1,385,976	*366	*461	*2,585	*822	*3,411	*2,546	*10,937	*7,516	35,758	58,062	113,959	1,149,553
Income tax.....	1,383,474	*97	*461	*2,585	*822	*3,411	*2,546	*10,934	*7,514	35,611	56,644	113,392	1,149,457
Alternative minimum tax.....	1,116	*270	-	-	-	-	-	*2	2	*147	*32	567	95
Foreign tax credit.....	39,205	-	-	-	-	-	-	-	*1	*6,668	10,171	5,255	17,111
General business credit.....	3,392	-	11	3	-	-	15	*104	*156	*655	*159	345	1,944
Prior year minimum tax credit.....	*1,338	-	-	-	-	-	-	-	*216	766	357	-	-
Total income tax after credits [2].....	1,342,041	*366	*450	*2,582	*822	*3,411	*2,531	*10,832	*7,361	28,220	46,966	108,003	1,130,497

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Health Care and Social Assistance													
Number of returns.....	429,339	59,048	57,495	65,620	73,455	81,025	61,318	16,910	7,675	6,065	398	192	138
Total assets.....	315,092,768	5,104,620	1,531,777	3,709,480	6,819,383	13,803,136	17,164,940	11,036,147	8,146,495	22,543,481	11,309,902	24,670,897	189,252,510
Cash.....	32,667,027	849,027	457,423	874,704	1,844,554	3,951,984	4,947,738	2,829,375	1,762,552	2,941,787	1,296,204	2,201,949	8,709,730
Notes and accounts receivable.....	48,564,299	191,724	*187,410	141,547	295,234	474,492	1,441,390	1,575,532	1,513,036	5,574,284	3,432,284	4,283,796	29,453,572
Less: Allowance for bad debts.....	14,730,876	*15,269	*3,644	*2,076	*2,523	*9,189	94,593	237,242	158,626	1,057,066	1,370,820	1,162,636	10,617,192
Inventories.....	2,047,161	*252	*28,374	12,788	31,574	118,324	197,525	116,501	43,670	240,878	127,564	177,977	951,733
U.S. govt. obligations, total.....	175,901	23	-	-	-	-	3,212	8,020	*2,095	-	-	11,666	150,885
Tax-exempt securities.....	661,245	*9,323	-	-	*211	*7,772	-	*369	-	*5,288	1,923	25	636,333
Other current assets.....	15,672,285	288,134	43,213	110,684	105,835	667,597	1,065,595	582,385	664,682	1,682,397	789,115	1,768,084	7,904,565
Loans to shareholders.....	15,957,979	384,912	82,890	454,431	772,323	1,941,903	1,069,760	290,833	242,947	445,391	30,513	24,604	10,217,471
Mortgage and real estate loans.....	209,051	8,083	*49,991	-	[1]	*48,940	*51,445	107	*17,495	*5,362	-	1,050	26,579
Other investments.....	47,439,032	2,204,739	*59,161	314,825	494,600	546,775	670,077	1,768,681	574,610	3,174,305	2,005,048	4,288,095	31,338,116
Depreciable assets.....	170,477,399	1,751,187	1,099,227	3,386,980	7,565,311	16,146,695	20,489,606	9,717,543	7,576,287	14,843,945	5,797,109	9,370,791	72,732,717
Less: Accumulated depreciation.....	95,496,386	897,540	623,393	2,237,106	5,095,035	12,038,715	15,090,034	6,816,033	5,202,226	9,473,266	2,828,596	4,230,005	30,964,437
Depletable assets.....	620	-	-	-	-	620	-	-	-	-	-	-	-
Less: Accumulated depletion.....	[1]	-	-	-	[1]	-	-	-	-	-	-	-	-
Land.....	5,995,135	*31,174	*3,979	*91,513	106,307	296,462	345,716	29,409	101,759	261,902	165,209	484,505	4,077,560
Intangible assets (Amortizable).....	80,179,180	283,841	127,258	618,711	1,019,711	2,421,410	3,048,909	901,896	785,025	3,396,316	1,788,538	6,440,502	59,347,064
Less: Accumulated amortization.....	10,905,646	70,898	49,784	311,987	446,425	1,026,932	1,287,861	330,063	191,367	495,775	280,695	653,692	5,760,165
Other assets.....	16,179,361	85,908	69,672	254,467	127,705	254,998	306,456	599,195	414,558	997,733	356,507	1,664,184	11,047,977
Total liabilities.....	315,092,768	5,104,620	1,531,777	3,709,480	6,819,383	13,803,136	17,164,940	11,036,147	8,146,495	22,543,481	11,309,902	24,670,897	189,252,510
Accounts payable.....	14,713,367	73,915	*29,287	72,431	437,090	311,706	855,874	843,694	948,350	1,913,354	779,660	1,465,990	6,982,018
Mortgages, notes, and bonds under one year.....	13,834,601	221,326	115,807	389,183	519,468	1,010,077	1,487,625	1,743,195	839,571	2,256,806	1,236,552	1,184,575	2,830,416
Other current liabilities.....	37,583,397	592,664	313,281	390,939	681,921	1,927,819	3,589,724	2,001,515	1,497,438	4,506,626	1,891,270	2,881,233	17,308,966
Loans from shareholders.....	21,898,755	726,546	464,138	1,014,319	1,758,068	2,118,714	1,698,117	1,211,586	326,521	981,037	496,256	348,975	10,754,479
Mortgages, notes, bonds, one year or more.....	134,573,084	1,054,270	432,183	1,204,488	2,304,835	4,900,986	5,520,759	4,115,911	3,122,332	6,524,236	2,817,538	9,072,718	93,502,829
Other liabilities.....	33,911,266	707,821	14,945	231,092	176,778	281,124	653,882	311,635	649,602	1,052,032	1,032,071	3,364,623	25,435,663
Net worth.....	58,578,298	1,728,079	162,136	407,028	941,223	3,252,710	3,358,959	808,612	762,682	5,309,390	3,056,556	6,352,784	32,438,139
Total receipts.....	667,440,770	5,559,212	4,725,605	12,176,074	27,527,855	58,206,375	93,671,812	61,510,949	54,315,053	110,487,241	29,360,231	31,400,351	178,500,011
Business receipts.....	641,664,925	325,516	3,275,917	11,616,204	26,945,199	57,244,749	93,162,903	60,748,049	53,904,014	108,523,769	28,681,862	29,350,743	167,886,000
Interest.....	1,353,442	20,742	3,983	2,460	3,983	11,836	9,212	17,445	18,345	79,130	25,870	84,421	1,077,149
Interest on govt. obligations, total.....	68,690	*552	-	*336	-	*373	*387	*252	*226	954	129	2,295	63,186
Rents.....	828,237	*7,198	*1,127	*4,925	*3,795	59,621	53,471	6,119	22,523	39,777	86,235	45,743	497,703
Royalties.....	116,711	-	-	-	-	-	*117	-	20,081	*46,524	9,257	15	40,717
Net S-T capital gain less net LT loss.....	16,039	*183	-	*3,502	*168	-	-	[1]	*103	*1,148	169	36	10,728
Net L-T capital gain less net ST loss.....	579,552	52,304	*5,600	*53,301	*52,854	*142,416	*57,713	*16,884	*2,574	61,745	21,256	9,881	103,024
Net gain, noncapital assets.....	642,477	*13,564	*8,741	30,506	*47,877	56,240	23,164	28,857	4,780	172,515	12,291	12,468	231,474
Other receipts.....	22,072,284	5,128,386	1,431,350	462,857	474,287	690,817	362,632	692,590	341,405	1,560,870	516,570	1,892,664	8,517,855
Total deductions.....	630,064,507	4,939,357	4,081,429	10,945,767	24,685,822	52,051,019	85,464,966	57,905,161	52,015,592	108,083,123	29,030,333	30,862,222	169,999,718
Cost of goods [19].....	56,923,758	6,805	159,213	580,422	1,087,912	3,853,896	5,301,326	4,416,539	7,307,171	6,431,019	4,235,764	5,256,271	18,287,420
Compensation of officers.....	78,441,057	2,135,743	1,176,969	2,635,947	5,632,977	11,528,894	17,426,042	9,158,192	7,268,229	18,370,607	2,187,769	317,167	602,521
Salaries and wages.....	192,364,945	267,821	434,959	1,589,522	5,402,894	13,061,336	23,220,778	18,464,664	14,622,742	36,170,806	11,007,327	10,875,726	57,246,371
Rent paid on business property.....	30,003,878	125,485	423,681	1,141,237	2,220,513	3,879,410	5,996,321	2,898,834	1,737,753	3,720,210	1,228,086	918,670	5,713,678
Taxes paid.....	23,085,148	148,517	136,750	460,517	1,089,862	2,203,000	3,279,131	2,114,790	1,570,013	3,508,630	1,038,278	1,075,202	6,460,458
Interest paid.....	11,424,644	91,405	293,953	154,048	293,953	476,246	604,332	329,629	175,098	571,896	247,310	693,770	7,751,789
Amortization.....	3,038,731	30,020	8,885	36,468	88,182	150,429	200,038	107,440	42,345	170,563	99,993	312,650	1,791,717
Depreciation.....	11,616,818	138,730	113,311	236,141	528,263	720,627	1,163,487	571,052	530,655	1,235,252	485,252	765,457	5,128,590
Advertising.....	3,960,819	23,590	42,897	170,893	175,458	532,970	931,987	477,665	358,233	347,235	168,297	167,223	564,372
Pension, profit-sharing, stock, annuity.....	11,802,073	124,395	43,839	258,698	471,469	1,139,505	1,852,380	1,079,716	841,911	3,523,835	559,733	248,426	1,658,167
Employee benefit programs.....	18,924,741	45,221	34,698	136,742	299,955	753,320	1,399,493	1,053,034	1,156,872	2,714,819	818,577	1,841,320	8,670,690
Net income (less deficit).....	37,315,716	619,303	644,177	1,229,971	2,842,033	6,154,983	8,206,460	3,605,536	2,299,235	2,403,164	332,071	536,848	8,441,933
Income subject to tax.....	10,387,337	96,331	13,978	89,133	119,214	148,712	320,316	281,697	117,117	194,861	658,953	7,928,797	19,999,718
Total income tax before credits [7].....	3,527,557	33,234	2,451	17,576	26,795	41,705	48,361	93,793	37,985	146,897	67,624	230,352	2,780,785
Income tax.....	3,519,983	31,963	2,451	17,576	32,886	41,705	48,228	93,722	37,888	144,537	66,901	228,451	2,773,676
Alternative minimum tax.....	13,137	*1,367	-	-	-	*24	-	*133	72	*97	1,949	592	7,002
Foreign tax credit.....	13,904	-	-	-	-	-	-	-	-	[1]	723	*2,834	10,347
General business credit.....	89,282	41	36	*827	694	250	1,533	2,428	1,080	2,594	*1,901	6,985	70,914
Prior year minimum tax credit.....	7,933	33	-	-	-	-	-	-	-	*1,034	*743	1,651	4,472
Total income tax after credits [2].....	3,416,437	33,160	2,415	16,749	26,101	41,455	46,828	91,366	36,905	143,269	64,256	218,883	2,695,051

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Arts, Entertainment, and Recreation													
Number of returns.....	122,225	43,914	29,317	16,080	12,597	11,079	4,889	2,348	1,293	557	65	50	35
Total assets.....	104,136,142	6,108,274	1,404,667	2,000,313	3,270,776	4,580,002	5,033,572	6,033,226	6,767,081	9,541,778	7,563,678	12,984,254	38,848,522
Cash.....	11,317,499	923,438	211,650	260,248	648,985	709,076	757,373	856,115	870,712	1,436,535	565,692	1,193,501	2,884,175
Notes and accounts receivable.....	5,207,462	320,915	*42,690	*39,319	180,744	159,616	187,457	397,146	462,811	589,646	271,032	1,104,755	1,451,332
Less: Allowance for bad debts.....	370,460	*1,004	-	-	*1,267	*3,608	*814	18,047	18,195	29,048	9,097	51,802	237,579
Inventories.....	1,617,873	103,548	24,231	33,173	25,246	316,714	121,228	176,257	172,429	248,815	106,514	94,925	194,794
U.S. govt. obligations, total.....	*91,413	-	-	-	-	-	-	*1,564	*14,017	30,543	40,299	4,990	-
Tax-exempt securities.....	189,820	*36,572	-	*6,359	-	-	*53,284	*53,288	-	*6,797	-	1,008	32,513
Other current assets.....	6,712,185	448,257	87,972	68,291	157,442	274,111	356,306	324,871	309,208	469,799	226,098	622,196	3,367,634
Loans to shareholders.....	1,340,361	266,936	*51,310	*127,843	*179,334	110,924	272,169	140,097	*21,438	79,418	20,968	62,444	7,480
Mortgage and real estate loans.....	649,984	*196,859	-	*183,227	-	*174,886	*42,573	*18,059	*467	*1,632	-	18,375	13,906
Other investments.....	11,352,112	1,303,313	*172,905	*80,738	*214,156	142,645	625,231	410,352	327,230	892,012	693,138	1,231,905	5,258,487
Depreciable assets.....	77,199,144	2,569,141	1,649,037	1,685,304	3,174,494	5,572,255	5,002,586	6,322,160	7,386,387	7,474,176	5,451,790	7,313,831	23,597,984
Less: Accumulated depreciation.....	37,310,198	1,206,030	1,157,413	990,929	1,983,578	3,613,839	3,036,021	3,662,051	4,225,098	3,935,395	1,871,763	2,674,055	8,954,028
Depletable assets.....	*1,912	-	-	-	-	-	*119	-	-	-	-	-	317
Less: Accumulated depletion.....	*1,872	-	-	-	-	-	*82	-	-	-	-	-	316
Land.....	7,997,223	463,259	257,276	*140,365	452,771	506,954	497,340	682,353	941,830	769,044	593,072	598,805	2,094,155
Intangible assets (Amortizable).....	17,181,294	1,706,818	72,317	105,603	105,179	306,536	199,104	275,117	246,044	1,246,570	1,130,142	4,150,988	7,636,877
Less: Accumulated amortization.....	4,795,165	1,105,736	20,097	27,662	50,100	86,462	108,284	133,078	47,667	351,937	178,543	1,776,117	909,481
Other assets.....	5,755,555	81,988	12,787	288,435	167,370	10,194	64,001	189,025	305,469	613,172	524,337	1,088,504	2,410,272
Total liabilities.....	104,136,142	6,108,274	1,404,667	2,000,313	3,270,776	4,580,002	5,033,572	6,033,226	6,767,081	9,541,778	7,563,678	12,984,254	38,848,522
Accounts payable.....	5,120,597	51,617	*46,589	*49,907	88,972	150,430	215,172	316,355	427,628	428,392	317,132	1,160,038	1,868,366
Mortgages, notes, and bonds under one year.....	7,560,620	167,779	*91,910	*128,991	204,812	524,068	256,305	344,452	468,219	487,536	645,825	348,751	3,891,972
Other current liabilities.....	11,127,419	441,153	121,618	111,955	223,388	489,328	468,169	813,642	803,781	1,190,320	563,150	1,756,947	4,143,967
Loans from shareholders.....	12,193,184	4,868,284	1,736,679	482,462	489,031	918,012	1,204,048	263,431	808,464	230,644	*60,596	644,078	487,456
Mortgages, notes, bonds, one year or more.....	40,183,357	1,749,581	471,279	565,344	1,296,937	2,189,917	1,424,716	1,999,299	2,010,927	2,529,345	3,009,181	5,988,976	16,947,856
Other liabilities.....	10,237,600	762,790	*8,756	*130,426	69,912	58,622	444,936	297,439	407,471	1,014,893	929,681	1,948,372	4,164,303
Net worth.....	17,713,365	-1,932,930	-1,072,164	531,227	897,724	249,627	1,020,226	1,998,607	1,840,591	3,660,649	2,038,113	1,137,092	7,344,603
Total receipts.....	94,614,583	1,363,130	1,894,096	3,091,637	4,511,972	7,776,988	7,941,267	8,183,216	8,811,818	11,079,470	5,389,222	9,473,624	25,098,143
Business receipts.....	87,054,526	260,417	1,659,685	2,651,231	4,366,554	7,585,228	7,498,232	7,933,984	8,662,577	10,273,406	4,586,723	8,062,068	23,514,423
Interest.....	629,978	20,850	2,053	*858	5,510	4,696	4,778	9,022	17,038	14,100	27,622	515,203	215,203
Interest on govt. obligations, total.....	15,915	*1,598	-	*715	*92	*106	*3,221	*2,996	*433	1,616	619	1,558	2,961
Rents.....	272,112	*5,656	*1,561	*816	*6,836	*1,470	*2,617	8,202	29,086	5,916	45,518	155,732	1,548,081
Royalties.....	310,921	*11,174	-	*4	*7	-	*1,995	*498	-	*14,191	32,629	52,868	197,554
Net S-T capital gain less net LT loss.....	17,918	*5,109	-	-	*792	*362	-	*24	*103	1,176	2,972	-	7,381
Net L-T capital gain less net ST loss.....	138,488	*24,045	-	-	*755	*462	-	*6,752	*10,739	*54,681	*7,272	10,801	22,981
Net gain, noncapital assets.....	74,475	*34,242	*1,185	*1,018	*69	*10,029	6,544	425	1,979	5,920	3,719	9,305	41
Other receipts.....	5,856,968	997,638	227,472	436,996	128,784	174,350	423,795	221,314	118,163	676,066	730,613	1,261,621	460,157
Total deductions.....	93,164,891	1,808,176	1,979,566	2,964,967	4,540,912	7,526,012	7,664,571	7,917,021	8,592,584	10,150,762	5,226,402	9,187,405	25,606,512
Cost of goods [19].....	17,883,101	31,381	170,961	389,728	621,237	1,197,556	1,213,875	1,831,481	1,460,914	1,746,641	1,036,491	1,793,515	6,389,320
Compensation of officers.....	6,412,336	28,883	170,392	353,333	880,236	1,047,527	598,853	324,641	1,431,583	1,025,092	142,363	185,806	223,626
Salaries and wages.....	17,644,618	85,754	121,609	488,668	507,567	1,279,193	1,509,794	1,505,756	1,835,082	2,248,334	1,485,597	2,565,407	4,011,859
Rent paid on business property.....	5,683,286	80,217	189,242	296,949	565,377	635,361	524,017	475,122	510,164	428,661	205,417	451,875	1,320,884
Taxes paid.....	5,441,647	64,682	56,060	106,292	185,817	289,096	346,750	327,862	365,278	499,098	179,579	393,656	2,627,477
Interest paid.....	3,014,492	99,086	42,415	34,696	66,141	129,109	107,358	101,500	147,286	169,971	156,249	412,601	1,548,081
Amortization.....	1,047,677	11,249	5,621	*3,461	7,618	21,819	10,231	25,473	15,678	69,486	90,688	287,043	499,311
Depreciation.....	4,802,916	164,414	88,340	118,327	222,140	280,602	261,639	304,667	362,166	470,596	282,389	537,861	1,709,775
Advertising.....	2,156,248	40,442	46,858	42,755	64,173	98,186	203,587	187,434	153,118	174,453	158,379	224,207	762,657
Pension, profit-sharing, stock, annuity.....	708,019	*19,451	*11,042	*17,209	116,922	89,288	51,631	26,050	59,832	43,964	45,361	140,861	86,409
Employee benefit programs.....	1,298,532	16,005	34,459	23,746	53,455	61,777	62,438	67,561	130,061	148,199	79,682	208,054	413,096
Net income (less deficit).....	1,583,688	-446,644	-85,470	125,955	-29,032	250,870	273,474	263,199	218,802	932,903	163,457	284,661	-368,487
Income subject to tax.....	1,218,514	35,509	*5,064	*4,117	*18,641	31,972	111,714	47,474	43,049	109,683	131,707	99,465	580,120
Total income tax before credits [7].....	378,493	11,245	*760	*813	*4,353	8,030	3,056	14,731	13,577	37,762	45,865	35,407	202,894
Income tax.....	414,002	10,089	*760	*813	*4,353	7,993	41,435	14,731	13,421	37,329	45,624	34,559	202,894
Alternative minimum tax.....	2,802	*1,131	-	-	-	*36	-	-	*148	*433	206	848	-
Foreign tax credit.....	19,511	-	-	*5	-	*5,370	-	-	-	*395	2,983	5,402	5,356
General business credit.....	3,803	5	-	4	-	-	*147	*127	*41	*561	*362	102	2,454
Prior year minimum tax credit.....	280	-	-	-	-	-	-	-	-	87	152	42	-
Total income tax after credits [2].....	354,899	11,240	*760	*804	*4,353	2,659	2,909	14,604	13,536	36,719	42,369	29,861	195,083

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Accommodation and Food Services													
Number of returns.....	297,986	39,567	33,240	60,762	56,301	59,618	32,767	9,922	3,150	2,276	137	117	129
Total assets.....	474,252,014	7,827,719	3,262,128	6,977,860	9,437,467	18,350,197	23,635,180	14,692,342	9,911,054	24,668,248	10,625,704	26,570,030	318,294,084
Cash.....	31,157,806	586,880	124,841	566,365	697,499	1,889,423	2,473,606	2,003,886	1,390,736	2,771,868	845,530	1,320,357	16,486,815
Notes and accounts receivable.....	21,625,891	345,868	*855,966	48,879	53,374	395,218	695,712	926,093	371,928	1,219,527	529,855	1,284,820	14,898,651
Less: Allowance for bad debts.....	1,329,789	*2,258	-	-	-	*617	*2,974	*2,009	854	50,970	14,022	54,560	1,201,525
Inventories.....	9,197,159	12,075	50,277	146,189	330,449	503,005	591,921	456,333	301,203	540,111	441,098	457,668	5,366,829
U.S. govt. obligations, total.....	*124,714	-	-	*1,285	-	-	40	20	-	2,538	49,031	26,070	45,731
Tax-exempt securities.....	211,418	-	-	*5	*14,740	*34	-	-	-	*54,641	-	-	141,998
Other current assets.....	12,619,513	905,122	33,277	339,135	196,189	765,138	1,086,532	913,431	584,411	951,353	390,341	825,323	5,629,261
Loans to shareholders.....	4,670,446	206,042	9,770	192,516	260,037	532,651	680,977	454,246	299,188	194,824	*12,753	57,776	1,769,667
Mortgage and real estate loans.....	1,064,868	*359,148	*2,337	*329,324	*319	*19,959	*24,889	*52,990	*66,229	*23,957	4,250	133,540	47,926
Other investments.....	106,553,505	2,093,665	*34,480	*256,010	253,836	467,838	1,088,639	895,336	815,464	3,009,117	1,081,226	3,911,737	92,646,156
Depreciable assets.....	274,551,510	3,253,113	3,031,532	6,370,097	9,655,277	21,115,806	26,003,390	15,474,074	11,949,422	22,463,525	8,477,147	16,840,542	129,917,584
Less: Accumulated depreciation.....	119,859,511	1,403,105	1,410,389	2,747,750	4,300,740	10,490,377	13,184,464	8,914,090	7,235,234	12,397,260	3,786,091	6,709,941	47,280,070
Depletable assets.....	*39,738	-	-	-	-	-	*947	*24,847	-	1,104	-	6,326	6,513
Less: Accumulated depletion.....	*30,228	-	-	-	-	-	*947	*22,515	-	253	-	-	6,513
Land.....	39,622,504	1,056,792	318,107	577,296	775,234	1,313,055	1,859,054	970,054	645,447	2,249,800	1,184,426	2,043,634	26,629,604
Intangible assets (Amortizable).....	75,355,467	345,639	192,130	1,125,667	1,811,512	2,651,341	2,222,369	1,923,896	1,395,567	3,837,588	1,614,478	2,784,258	55,451,022
Less: Accumulated amortization.....	13,013,728	87,004	67,792	331,395	499,608	1,282,783	951,091	946,238	824,651	1,121,948	400,225	393,200	6,107,792
Other assets.....	31,690,732	155,743	87,593	104,235	189,348	470,506	1,046,580	481,990	152,197	918,725	195,906	4,035,679	23,852,227
Total liabilities.....	474,252,014	7,827,719	3,262,128	6,977,860	9,437,467	18,350,197	23,635,180	14,692,342	9,911,054	24,668,248	10,625,704	26,570,030	318,294,084
Accounts payable.....	17,511,581	154,236	92,615	222,696	335,633	1,028,913	1,131,098	963,057	846,228	1,391,416	638,125	2,203,976	8,503,587
Mortgages, notes, and bonds under one year.....	21,277,353	303,267	*325,467	377,385	216,608	845,894	1,224,492	762,120	783,307	1,622,584	482,894	1,532,032	12,801,304
Other current liabilities.....	34,909,720	267,663	211,064	265,459	511,623	1,115,784	1,319,357	1,003,052	736,464	2,222,240	934,091	3,715,617	22,607,305
Loans from shareholders.....	28,693,404	2,099,049	1,406,396	2,465,777	3,490,375	4,398,440	3,447,056	1,159,793	754,401	811,428	169,932	1,664,957	6,825,802
Mortgages, notes, bonds, one year or more.....	199,914,612	1,763,429	1,304,542	2,749,129	4,573,202	9,702,845	12,202,896	6,462,959	4,283,632	9,437,233	4,466,271	8,002,891	134,965,582
Other liabilities.....	64,574,707	1,032,341	*28,016	166,907	42,007	548,827	1,112,966	179,316	298,367	1,307,211	579,659	2,509,176	56,769,913
Net worth.....	107,370,639	2,207,734	-105,973	730,508	268,020	709,495	3,197,315	4,162,044	2,208,655	7,876,135	3,354,733	6,941,382	75,820,590
Total receipts.....	444,255,869	422,345	2,190,939	10,705,965	20,597,085	42,624,528	50,634,936	33,238,619	21,744,743	42,078,338	9,953,122	20,552,903	189,512,346
Business receipts.....	412,900,300	152,325	2,116,373	10,491,987	20,391,707	42,305,851	50,010,463	32,708,054	21,473,615	40,856,000	9,483,290	18,341,886	164,568,299
Interest.....	2,227,594	12,042	*389	18,928	3,376	9,099	19,058	9,542	15,951	48,644	18,302	140,078	1,932,183
Interest on govt. obligations, total.....	11,397	*108	-	-	*[1]	-	*406	*247	*351	5,056	*136	20	5,074
Rents.....	1,589,726	*1,661	*65	*7,961	*4,735	*10,588	6,429	*2,329	9,017	32,401	33,238	100,981	1,380,321
Royalties.....	5,980,116	14,646	-	*3,234	-	*26,560	*9,321	*10,751	*2,593	137,537	141,744	269,548	5,364,181
Net S-T capital gain less net LT loss.....	*2,987	-	-	-	-	-	-	-	-	*374	-	122	2,491
Net L-T capital gain less net ST loss.....	804,465	*7,193	*9,362	*13,714	*2,611	*94	*20,760	*3,645	*925	52,843	9,752	8,206	675,362
Net gain, noncapital assets.....	1,081,760	*11,365	*52,705	*4,298	*16,026	16,894	26,898	2,520	32,300	400,546	5,740	16,054	496,416
Other receipts.....	17,425,177	222,681	12,046	165,801	178,629	255,388	540,493	500,702	209,786	542,209	252,917	1,305,806	13,238,719
Total deductions.....	438,549,269	1,141,331	2,794,772	11,117,816	20,973,138	42,681,516	49,593,730	31,956,541	20,960,975	40,895,949	10,195,254	20,469,447	185,768,799
Cost of goods [19].....	151,442,479	64,415	724,519	4,046,325	8,318,850	16,439,677	17,839,715	12,289,978	8,662,739	16,146,777	3,240,680	7,487,028	56,181,777
Compensation of officers.....	9,115,806	40,513	134,814	597,734	1,092,280	1,968,527	1,828,423	1,072,348	440,296	712,626	96,127	181,570	950,546
Salaries and wages.....	85,929,375	85,913	291,050	1,415,022	3,055,363	7,595,588	9,831,055	6,721,446	4,056,778	7,765,755	1,904,811	3,769,700	39,436,893
Rent paid on business property.....	33,680,599	83,117	420,766	1,222,247	2,245,174	3,670,723	4,062,238	2,640,519	1,524,024	2,917,094	805,695	1,500,187	12,588,816
Taxes paid.....	19,737,560	120,143	141,819	592,211	945,864	2,089,996	2,239,050	1,321,425	766,712	1,541,208	471,855	805,792	8,701,485
Interest paid.....	15,053,317	75,958	85,448	189,745	331,610	720,326	845,056	409,000	267,489	641,039	298,940	693,142	10,495,565
Amortization.....	3,006,360	17,881	17,133	81,578	141,295	175,957	179,175	124,527	85,238	193,592	62,743	162,029	1,765,214
Depreciation.....	17,005,704	114,470	273,138	392,669	661,057	1,272,704	1,350,617	800,442	504,264	1,406,535	477,763	1,052,617	8,699,427
Advertising.....	10,254,230	11,895	35,252	115,819	316,329	675,077	996,612	704,710	731,573	1,332,194	265,806	460,350	4,608,613
Pension, profit-sharing, stock, annuity.....	1,035,749	-	*136	*3,943	*8,862	*8,980	51,787	19,873	10,125	87,884	18,496	37,125	790,537
Employee benefit programs.....	6,695,844	*3,518	8,625	19,320	58,195	207,438	371,569	296,062	181,182	539,017	158,322	294,272	4,558,324
Net income (less deficit).....	7,377,643	-719,094	-603,833	-411,851	-376,053	-56,989	1,040,800	1,283,504	783,417	1,177,462	-242,258	229,151	5,273,387
Income subject to tax.....	11,867,506	30,999	*19,210	73,568	90,625	177,040	136,868	73,314	73,314	84,220	910,254	9,814,121	9,814,121
Total income tax before credits [7].....	4,055,424	8,862	*962	17,655	15,985	29,252	48,360	38,565	23,622	79,248	29,101	321,147	3,442,663
Income tax.....	4,042,685	8,651	*962	17,655	15,985	30,625	48,310	38,558	23,517	78,383	28,907	317,250	3,433,882
Alternative minimum tax.....	8,156	6	-	-	-	-	*50	*7	*105	*865	*194	3,897	3,031
Foreign tax credit.....	1,605,692	-	-	-	-	-	*1	-	-	*909	1,276	168,825	1,434,681
General business credit.....	448,859	*923	5	*383	*957	8,011	12,426	10,880	3,154	15,479	7,075	20,914	368,653
Prior year minimum tax credit.....	14,916	-	-	-	-	-	*62	-	43	*501	*866	-	13,443
Total income tax after credits [2].....	1,991,663	7,939	*956	17,272	15,028	21,242	35,871	27,686	20,426	62,359	19,884	131,408	1,631,592

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	under \$100,000	under \$250,000	under \$500,000	under \$1,000,000	under \$2,500,000	under \$5,000,000	under \$10,000,000	under \$50,000,000	under \$100,000,000	under \$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other Services													
Number of returns.....	375,059	82,471	84,157	79,898	54,655	41,034	25,099	4,322	2,264	1,018	77	39	24
Total assets.....	115,939,166	8,170,452	3,051,356	6,098,498	10,091,313	10,157,226	14,052,653	5,146,652	6,382,674	9,658,540	3,353,975	5,701,400	34,074,426
Cash.....	17,952,857	3,261,951	813,732	1,364,052	2,318,968	2,051,797	2,536,266	1,253,523	1,129,572	1,408,998	255,417	252,684	1,305,897
Notes and accounts receivable.....	11,571,224	559,647	109,264	321,675	565,864	686,626	1,765,319	710,398	1,252,032	1,800,726	674,728	765,936	2,359,008
Less: Allowance for bad debts.....	561,099	93,871	*2,462	*31,077	122,824	25,982	54,900	16,837	21,668	42,438	45,107	18,085	85,846
Inventories.....	6,716,631	*99,155	115,833	229,221	542,511	748,141	1,058,061	381,397	738,822	922,374	274,336	250,283	1,356,496
U.S. govt. obligations, total.....	168,719	*50,015	-	*6,508	*14,732	*40,585	-	*21,147	*2,869	*32,863	-	-	-
Tax-exempt securities.....	113,003	-	*2,369	*11,859	*615	-	24	*278	*5,831	8,927	12,693	-	70,407
Other current assets.....	5,584,360	837,727	78,881	193,176	364,618	473,463	490,851	436,861	337,647	563,497	242,465	249,826	1,315,349
Loans to shareholders.....	2,568,381	55,167	105,480	250,956	341,799	569,179	820,301	117,509	84,108	170,820	*25,402	4,482	23,177
Mortgage and real estate loans.....	125,467	*18,280	*23,123	*1,329	*16,899	*11,647	*25,417	*4,815	*304	*22,976	678	-	-
Other investments.....	12,421,218	1,578,747	318,512	*78,173	337,772	255,435	526,859	421,137	296,105	735,253	292,483	144,136	7,436,607
Depreciable assets.....	69,296,849	2,474,911	2,124,276	5,990,734	8,536,773	10,336,690	12,010,417	3,745,735	4,662,746	6,808,263	1,459,293	1,912,487	9,234,525
Less: Accumulated depreciation.....	43,034,296	1,352,285	1,231,436	3,528,440	5,435,878	6,797,850	7,835,851	2,548,330	2,889,771	4,588,807	837,757	1,033,885	4,954,006
Depletable assets.....	*9,955	-	-	-	-	-	*9,241	-	*714	-	-	-	-
Less: Accumulated depletion.....	*6,427	-	-	-	-	-	*6,355	-	*72	-	-	-	-
Land.....	6,781,891	175,551	118,934	387,811	1,164,468	683,070	631,361	194,258	210,563	539,152	29,860	168,945	2,477,918
Intangible assets (Amortizable).....	21,750,565	40,702	388,318	790,164	1,666,611	1,547,393	2,171,937	398,215	632,287	1,343,880	747,283	2,605,658	9,418,117
Less: Accumulated amortization.....	4,621,253	14,038	66,588	206,940	656,021	792,293	789,753	134,376	214,297	1,314,146	111,857	208,494	1,059,077
Other assets.....	9,101,123	478,795	153,120	239,297	434,406	369,325	693,458	160,924	154,883	299,577	334,058	607,426	5,175,856
Total liabilities.....	115,939,166	8,170,452	3,051,356	6,098,498	10,091,313	10,157,226	14,052,653	5,146,652	6,382,674	9,658,540	3,353,975	5,701,400	34,074,426
Accounts payable.....	8,745,810	504,672	86,075	353,107	513,604	785,525	1,273,755	581,415	909,261	1,353,474	417,339	555,944	1,411,639
Mortgages, notes, and bonds under one year.....	4,780,902	269,837	155,754	342,320	431,191	355,559	849,537	305,219	535,647	688,877	211,574	155,870	479,516
Other current liabilities.....	11,206,859	1,282,985	211,499	533,668	781,859	842,864	1,217,511	540,052	654,809	1,314,146	414,328	525,556	2,887,581
Loans from shareholders.....	10,302,237	978,430	1,225,560	1,746,366	2,014,817	1,738,302	1,264,332	547,898	458,242	237,280	49,532	20,674	20,804
Mortgages, notes, bonds, one year or more.....	34,912,175	811,779	851,878	1,674,598	3,551,691	4,160,959	4,523,106	1,089,154	1,431,171	1,848,888	865,639	1,871,598	12,231,714
Other liabilities.....	13,802,043	956,576	117,941	91,339	472,924	443,771	767,189	416,606	206,833	583,796	635,600	723,246	8,386,222
Net worth.....	32,189,140	3,366,173	402,649	1,357,101	2,325,227	1,830,245	4,157,223	1,666,307	2,186,712	3,632,078	759,962	1,848,511	8,656,951
Total receipts.....	190,098,960	3,595,719	5,215,093	13,382,986	20,087,893	27,906,040	37,742,534	15,319,458	15,623,486	20,305,625	5,379,935	5,895,294	19,644,896
Business receipts.....	183,044,761	581,361	4,999,446	13,268,825	19,537,803	27,644,473	37,234,166	14,936,575	15,406,494	20,023,826	5,191,309	5,665,106	18,555,376
Interest.....	433,346	83,003	13,203	14,198	29,079	20,854	24,872	8,248	15,782	17,942	13,021	10,663	182,476
Interest on govt. obligations, total.....	27,972	*8,065	-	*809	*568	*5,298	*1,335	*3,886	*2,910	783	*427	-	3,891
Rents.....	137,233	3,194	*2,639	*4,214	3,887	10,167	22,511	19,455	3,245	18,313	*5,389	5,665	38,554
Royalties.....	312,258	*3	*11	*2,514	-	-	-	1	*351	*3,170	52,541	51,428	202,238
Net S-T capital gain less net LT loss.....	5,366	*262	*614	-	*294	*67	*88	*4	*458	*3,579	[1]	-	-
Net L-T capital gain less net ST loss.....	145,970	32,694	*8,237	*3,993	*101	*2,368	*13,796	*2,702	29,155	17,444	15,418	9,694	10,368
Net gain, noncapital assets.....	213,194	*54,791	*28,618	*735	*853	45,891	34,548	4,165	7,901	15,103	9,132	2,142	9,314
Other receipts.....	5,692,195	2,826,959	159,399	86,142	514,660	176,880	409,461	329,676	156,105	199,225	84,080	146,637	602,970
Total deductions.....	185,162,545	3,878,899	5,284,792	13,242,416	19,578,263	27,334,726	36,360,571	14,754,786	15,249,153	19,558,113	5,187,651	5,887,234	18,845,943
Cost of goods [19].....	72,709,396	70,427	872,278	3,083,228	5,986,606	9,935,948	15,254,898	7,422,061	7,826,667	9,277,862	2,464,714	2,720,544	7,794,163
Compensation of officers.....	10,285,284	88,084	541,054	1,197,598	1,736,447	2,268,178	2,515,247	613,882	624,926	415,993	97,250	68,917	117,709
Salaries and wages.....	29,480,547	520,012	382,644	1,677,356	3,191,296	4,605,033	6,240,218	1,866,586	2,088,008	3,741,450	998,818	962,975	3,206,151
Rent paid on business property.....	12,450,300	102,705	768,867	1,392,408	1,675,273	2,005,292	1,996,271	644,835	739,167	1,388,261	359,659	514,684	862,878
Taxes paid.....	6,212,113	74,865	160,616	453,667	713,328	1,079,375	1,171,528	355,190	509,540	681,236	141,285	152,462	719,022
Interest paid.....	3,156,709	67,580	178,701	331,919	377,544	419,423	130,946	419,423	131,046	167,123	105,366	200,595	951,349
Amortization.....	1,420,922	7,213	17,282	61,741	112,622	109,290	146,502	34,617	22,815	58,084	35,351	136,984	678,420
Depreciation.....	4,645,373	98,389	221,615	450,789	496,532	545,093	690,765	240,925	300,349	495,678	154,090	200,828	750,320
Advertising.....	2,622,696	21,120	72,554	168,261	332,717	438,663	479,951	190,373	256,777	205,557	65,573	67,906	323,245
Pension, profit-sharing, stock, annuity.....	598,299	*67	*2,107	56,932	27,173	65,692	110,853	63,432	46,003	58,417	25,717	15,628	126,279
Employee benefit programs.....	2,570,483	14,709	24,150	92,813	167,714	305,710	419,734	261,669	269,293	345,010	159,445	132,478	377,758
Net income (less deficit).....	4,952,582	-291,246	-69,699	139,761	509,061	566,016	1,380,628	560,786	371,424	746,730	194,738	14,241	830,141
Income subject to tax.....	1,891,378	62,457	36,489	40,635	132,167	72,714	144,808	67,671	111,154	274,308	75,997	74,730	798,249
Total income tax before credits [7].....	557,038	10,310	5,082	6,072	16,171	10,578	30,725	17,835	35,257	93,018	25,894	25,554	280,542
Income tax.....	555,641	10,258	5,096	6,128	16,171	11,470	30,566	17,826	35,027	92,574	25,894	25,479	279,187
Alternative minimum tax.....	2,373	*63	-	*[1]	-	3	*159	*9	*230	*443	35	*75	1,356
Foreign tax credit.....	35,835	-	-	-	-	-	-	-	*7	*77	*2,563	3,609	29,579
General business credit.....	11,106	-	-	8	56	56	316	658	*160	*455	301	1,272	7,823
Prior year minimum tax credit.....	*956	-	-	-	-	-	-	-	*31	-	*293	632	-
Total income tax after credits [2].....	509,141	10,310	5,082	6,064	16,115	10,522	30,409	17,177	35,058	92,486	22,737	20,041	243,140

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

RETURNS OF ACTIVE CORPORATIONS

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

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of business receipts is in whole dollars)

Sector and Item	Total returns of active corporations	Size of Business Receipts											
		Under	\$25,000	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000
		\$25,000 [21]	\$100,000	\$250,000	\$500,000	\$1,000,000	\$2,500,000	\$5,000,000	\$10,000,000	\$50,000,000	\$100,000,000	\$250,000,000	or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Not Allocable													
Number of returns.....	*300	*55	*245	-	-	-	-	-	-	-	-	-	-
Total assets.....	*84,206	*84,206	-	-	-	-	-	-	-	-	-	-	-
Cash.....	*1	*1	-	-	-	-	-	-	-	-	-	-	-
Notes and accounts receivable.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Allowance for bad debts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventories.....	-	-	-	-	-	-	-	-	-	-	-	-	-
U.S. govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans to shareholders.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgage and real estate loans.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other investments.....	*84,205	*84,205	-	-	-	-	-	-	-	-	-	-	-
Depreciable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depreciation.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Depletable assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Land.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible assets (Amortizable).....	-	-	-	-	-	-	-	-	-	-	-	-	-
Less: Accumulated amortization.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities.....	*84,206	*84,206	-	-	-	-	-	-	-	-	-	-	-
Accounts payable.....	*518	*518	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, and bonds under one year.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other current liabilities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Loans from shareholders.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Mortgages, notes, bonds, one year or more.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other liabilities.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net worth.....	*83,688	*83,688	-	-	-	-	-	-	-	-	-	-	-
Total receipts.....	*16,911	*4,689	*12,223	-	-	-	-	-	-	-	-	-	-
Business receipts.....	*12,223	-	*12,223	-	-	-	-	-	-	-	-	-	-
Interest.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on govt. obligations, total.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Rents.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Royalties.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net S-T capital gain less net LT loss.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net L-T capital gain less net ST loss.....	*4,689	*4,689	-	-	-	-	-	-	-	-	-	-	-
Net gain, noncapital assets.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Other receipts.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deductions.....	*46,583	*34,359	*12,225	-	-	-	-	-	-	-	-	-	-
Cost of goods [19].....	-	-	-	-	-	-	-	-	-	-	-	-	-
Compensation of officers.....	*4,906	-	*4,906	-	-	-	-	-	-	-	-	-	-
Salaries and wages.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent paid on business property.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Taxes paid.....	*722	*722	-	-	-	-	-	-	-	-	-	-	-
Interest paid.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Amortization.....	*15,951	*15,951	-	-	-	-	-	-	-	-	-	-	-
Depreciation.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Pension, profit-sharing, stock, annuity.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee benefit programs.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Net income (less deficit).....	*-29,672	*-29,670	*-2	-	-	-	-	-	-	-	-	-	-
Income subject to tax.....	*3,981	*3,981	-	-	-	-	-	-	-	-	-	-	-
Total income tax before credits [7].....	*1,354	*1,354	-	-	-	-	-	-	-	-	-	-	-
Income tax.....	*1,354	*1,354	-	-	-	-	-	-	-	-	-	-	-
Alternative minimum tax.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
General business credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior year minimum tax credit.....	-	-	-	-	-	-	-	-	-	-	-	-	-
Total income tax after credits [2].....	*1,354	*1,354	-	-	-	-	-	-	-	-	-	-	-

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	5,824,545	138,792	100,645	10,393	27,755	38,348	6,072	742,436	221,037
Total assets.....	75,965,019,409	138,562,878	109,581,343	13,771,102	15,210,433	894,303,401	1,554,187,609	679,234,441	290,001,047
Cash.....	4,852,747,568	12,033,946	8,661,395	656,501	2,716,050	38,406,577	36,507,304	112,228,620	49,821,302
Notes and accounts receivable.....	12,544,481,793	12,519,627	9,669,291	632,255	2,218,081	125,478,637	104,973,184	156,609,493	63,168,744
Less: Allowance for bad debts.....	314,476,351	100,467	75,350	12,174	12,943	836,610	4,031,879	1,463,114	398,111
Inventories.....	1,473,962,805	13,484,957	11,228,074	555,559	1,701,324	23,309,163	32,497,417	84,343,967	50,022,161
Investments in Government obligations.....	2,500,549,942	212,041	208,988	3,054	-	2,666,345	2,819,584	2,328,601	1,936,964
Tax-exempt securities.....	1,737,692,798	319,503	319,503	-	-	350,306	*569,861	1,277,926	567,123
Other current assets.....	5,107,369,654	6,469,675	5,066,185	403,253	1,000,237	29,534,422	74,469,900	70,941,349	35,113,067
Loans to shareholders.....	716,671,253	5,469,600	4,552,536	407,101	509,964	3,030,539	70,374	10,633,354	3,617,635
Mortgage and real estate loans.....	4,846,875,344	797,210	715,047	*74,662	*7,500	98,532	*2,867,433	4,079,938	2,484,894
Other investments.....	27,573,505,524	15,274,733	11,099,975	2,596,826	1,577,932	144,192,211	149,900,999	73,400,033	33,293,937
Depreciable assets [25].....	9,613,451,456	116,459,732	92,371,054	8,387,152	15,701,525	299,627,463	1,252,578,357	278,325,579	52,962,587
Less: Accumulated depreciation [25].....	4,711,042,846	81,398,599	63,307,838	6,454,540	11,636,221	134,317,280	402,456,054	185,333,384	30,912,499
Depletable assets.....	628,841,094	4,323,344	138,804	4,156,754	*27,786	414,904,341	12,366,640	1,744,137	115,778
Less: Accumulated depletion.....	278,707,723	384,232	31,631	345,398	*7,203	197,254,791	4,173,539	516,103	42,754
Land.....	516,544,666	24,142,418	21,247,923	2,152,244	742,252	9,352,316	4,298,055	29,453,691	11,303,131
Intangible assets (amortizable).....	4,463,116,772	3,609,934	3,123,808	38,749	447,377	57,664,578	64,514,206	22,798,566	5,878,190
Less: Accumulated amortization.....	761,500,570	598,197	475,669	21,999	100,529	16,392,497	7,219,907	4,452,438	1,702,281
Other assets.....	5,454,936,230	5,927,654	5,069,248	541,105	317,301	94,489,151	233,635,675	22,834,226	12,771,177
Total liabilities.....	75,965,019,409	138,562,878	109,581,343	13,771,102	15,210,433	894,303,401	1,554,187,609	679,234,441	290,001,047
Accounts payable.....	5,694,185,385	9,449,411	7,465,489	347,400	1,636,522	76,452,480	64,653,075	100,951,379	53,067,464
Mortgages, notes, and bonds payable in less than one year.....	4,541,556,442	16,751,879	13,434,513	2,000,737	1,316,628	17,903,144	70,124,440	60,735,361	30,640,504
Other current liabilities.....	17,929,481,011	6,526,167	4,834,499	258,315	1,433,353	48,740,155	94,415,241	94,239,663	43,971,735
Loans from shareholders.....	1,114,438,693	18,224,525	15,081,887	1,033,412	2,109,227	9,758,875	2,494,723	39,324,598	14,439,296
Mortgages, notes, and bonds payable in one year or more.....	10,718,334,953	39,533,631	33,011,087	3,698,621	2,823,923	194,492,147	542,049,327	140,022,029	67,058,450
Other liabilities.....	8,683,435,932	4,692,573	4,146,424	118,413	427,737	149,101,471	402,040,553	28,185,420	10,866,373
Capital stock.....	3,018,667,754	10,177,222	8,379,449	741,706	1,056,067	36,336,535	88,598,696	14,897,851	4,711,482
Additional paid-in capital.....	24,109,655,430	31,857,452	25,776,845	2,918,096	3,162,510	258,941,692	315,565,446	105,315,631	37,508,671
Retained earnings, appropriated.....	198,497,968	370,516	231,207	*124,531	*14,777	585,229	2,676,246	582,538	*92,994
Retained earnings, unappropriated [26].....	1,825,587,125	3,777,791	-298,757	2,599,364	1,477,185	126,795,375	-8,246,067	111,192,846	36,156,666
Less: Cost of treasury stock.....	1,868,821,284	2,798,288	2,481,300	69,492	247,496	24,803,702	20,184,071	16,212,874	8,512,587
Total receipts.....	24,772,531,137	157,203,773	117,357,048	10,050,128	29,796,597	355,442,321	605,048,450	1,175,201,756	449,754,745
Business receipts.....	21,584,886,008	140,706,381	102,607,632	9,653,771	28,444,978	315,107,700	570,638,816	1,157,122,208	442,404,266
Interest.....	1,478,717,150	336,186	243,507	71,691	20,989	3,452,681	5,811,149	1,573,632	962,388
Interest on Government obligations:									
State and local.....	61,095,733	48,354	42,260	*1,656	4,439	55,295	101,245	214,475	82,930
Rents.....	134,670,520	946,377	884,882	36,133	25,361	2,869,221	2,208,103	1,259,039	508,548
Royalties.....	161,592,002	80,131	70,923	*4,864	*4,344	1,879,292	53,192	124,286	22,093
Net short-term capital gain reduced by net long-term capital loss.....	23,413,217	27,551	9,354	-	*18,197	55,089	215,502	24,282	13,527
Net long-term capital gain reduced by net short-term capital loss.....	60,691,991	678,434	521,490	128,052	28,892	2,406,981	2,809,087	718,363	338,271
Net gain, noncapital assets.....	69,991,196	815,655	641,988	72,601	101,066	3,009,937	3,162,515	1,981,210	272,591
Dividends received from domestic corporations.....	23,565,823	41,099	34,050	*4,006	3,043	293,281	104,393	44,791	19,853
Dividends received from foreign corporations.....	137,247,458	8,794	8,543	*250	-	4,603,229	363,914	36,112	*554
Other receipts.....	1,036,660,040	13,514,812	12,292,419	77,105	1,145,287	21,709,614	19,580,533	12,103,357	5,129,724
Total deductions.....	23,943,764,728	155,897,929	117,023,829	10,243,827	28,630,273	349,477,983	608,882,998	1,159,655,313	456,004,503
Cost of goods sold.....	13,286,300,393	74,794,983	51,353,789	5,292,049	18,149,145	165,264,843	324,957,989	872,325,328	382,879,403
Compensation of officers.....	428,085,257	2,957,035	1,896,281	245,022	815,732	3,947,706	1,938,703	38,596,212	9,335,910
Salaries and wages.....	2,430,417,317	11,516,160	8,138,527	931,528	2,446,106	18,570,089	25,427,931	66,495,175	17,353,245
Repairs.....	162,600,239	3,652,789	2,841,389	251,708	559,691	2,131,175	17,076,231	4,826,152	985,866
Bad debts.....	379,381,535	121,410	78,547	8,337	34,526	847,804	3,424,298	3,170,015	965,269
Rent paid on business property.....	476,296,427	7,819,897	7,066,243	162,224	591,431	7,230,339	4,509,640	21,832,072	4,414,417
Taxes paid.....	473,161,532	2,885,743	2,098,988	254,534	532,221	8,496,592	21,907,661	19,882,523	4,443,571
Interest paid.....	1,069,664,294	3,226,686	2,654,127	332,094	240,465	15,651,813	34,042,977	9,583,602	3,941,984
Charitable contributions.....	13,067,133	43,521	38,274	750	4,497	102,054	314,482	206,483	48,080
Amortization.....	191,332,857	360,102	315,271	17,641	27,190	7,345,204	6,501,141	1,458,734	494,441
Depreciation.....	712,240,224	8,164,354	6,565,361	645,910	953,083	32,621,743	64,974,397	19,207,244	2,909,413
Depletion.....	21,521,952	52,738	27,252	25,236	*250	14,590,495	323,136	137,906	6,248
Advertising.....	241,468,941	435,486	328,199	8,538	98,749	235,147	593,035	4,002,668	1,162,704
Pension, profit-sharing, stock, annuity.....	166,270,002	253,368	189,095	19,341	44,933	2,376,963	7,653,625	4,062,420	904,508
Employee benefit programs.....	336,333,981	1,438,035	1,069,034	141,570	227,431	4,536,737	7,977,892	14,529,237	2,841,388
Domestic production activities deduction.....	14,228,154	114,204	107,695	*608	5,901	420,661	540,573	388,016	100,302
Net loss, noncapital assets.....	102,001,864	119,262	116,014	2,311	937	2,095,449	3,018,597	1,050,147	775,549
Other deductions.....	3,439,392,627	37,942,157	32,139,743	1,904,428	3,897,985	63,013,170	83,700,689	77,901,379	22,442,204
Total receipts less total deductions.....	828,766,410	1,305,844	333,219	-193,699	1,166,323	5,964,338	-3,834,548	15,546,443	-6,249,758
Constructive taxable income from related foreign corporations.....	151,282,736	114,304	114,304	-	-	2,970,217	354,804	225,320	*12,430
Net income (less deficit).....	918,953,413	1,371,793	405,263	-195,354	1,161,885	8,879,260	-3,580,990	15,557,288	-6,320,258
Income subject to tax.....	894,850,255	2,237,165	1,857,754	141,468	237,943	24,126,394	16,760,242	9,786,276	2,264,655
Total income tax before credits [7].....	313,464,460	660,943	534,440	47,185	79,318	8,707,927	5,960,423	3,132,973	743,474
Income tax.....	310,112,420	653,843	532,700	47,077	74,066	8,420,561	5,859,516	3,085,131	728,536
Alternative minimum tax.....	3,118,447	1,935	1,485	*105	*345	287,208	98,835	17,986	4,765
Foreign tax credit.....	93,565,021	10,687	9,832	*853	1	4,726,012	*133,033	160,639	5,811
General business credit.....	13,333,942	17,964	16,173	225	1,566	46,154	411,353	49,297	10,134
Prior year minimum tax credit.....	1,384,446	3,022	2,289	*371	*361	104,942	46,805	18,411	4,001
Total income tax after credits [2].....	204,995,622	629,198	506,074	45,735	77,389	3,830,820	5,369,232	2,904,626	723,527

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	63,487	457,912	259,859	15,280	2,005	3,970	10,265	1,351
Total assets.....	200,551,151	188,682,244	10,497,317,882	826,264,589	263,556,982	26,962,212	34,759,534	6,137,180
Cash.....	22,596,435	39,810,883	416,869,494	15,848,959	15,798,057	1,559,654	2,935,977	869,607
Notes and accounts receivable.....	31,774,002	61,666,747	2,168,961,905	331,493,144	16,909,449	3,457,661	5,988,084	1,933,545
Less: Allowance for bad debts.....	353,426	711,577	28,613,284	697,514	134,438	119,194	398,258	47,405
Inventories.....	26,094,293	8,227,513	547,716,069	45,779,425	15,727,023	4,505,292	7,887,021	1,103,023
Investments in Government obligations.....	262,721	128,916	6,285,450	*1,025,323	*1,129	*25,853	4,830	-
Tax-exempt securities.....	440,029	270,773	8,893,568	206,729	*124,570	*549,628	*1,520	-
Other current assets.....	20,489,354	15,338,928	522,321,983	19,596,632	7,936,082	1,206,784	2,489,831	599,700
Loans to shareholders.....	1,750,076	5,265,644	85,513,613	1,150,679	208,023	128,831	188,616	*47,487
Mortgage and real estate loans.....	1,351,491	243,552	3,816,368	37,540	*14,717	*1,256	*92,844	-
Other investments.....	29,671,605	10,434,491	3,336,121,860	180,698,045	56,869,973	7,009,354	4,052,983	718,043
Depreciable assets [25].....	96,774,968	128,588,024	2,696,426,989	186,417,719	59,697,806	16,846,674	10,100,967	1,855,405
Less: Accumulated depreciation [25].....	59,031,493	95,389,391	1,545,325,951	102,202,889	29,533,392	11,912,263	6,807,574	1,319,060
Depletable assets.....	1,442,880	185,479	140,127,082	*21,023	96,000	82	*5,341	-
Less: Accumulated depletion.....	447,021	26,327	64,958,666	4,728	37,155	-	-	-
Land.....	15,504,656	2,645,903	59,726,811	4,704,025	2,659,590	253,106	227,538	18,665
Intangible assets (amortizable).....	6,546,818	10,373,558	1,529,788,286	120,620,057	121,225,324	2,452,442	7,000,148	355,025
Less: Accumulated amortization.....	898,647	1,851,510	280,561,346	8,670,506	16,215,657	593,801	1,950,904	141,319
Other assets.....	6,582,411	3,480,637	894,207,648	30,240,927	12,209,879	1,590,855	2,941,473	144,463
Total liabilities.....	200,551,151	188,682,244	10,497,317,882	826,264,589	263,556,982	26,962,212	34,759,534	6,137,180
Accounts payable.....	19,472,976	28,410,939	1,354,651,669	337,075,701	9,500,699	2,652,441	4,932,267	1,602,531
Mortgages, notes, and bonds payable in less than one year.....	16,626,424	13,468,432	733,540,861	23,226,248	9,925,700	2,045,732	1,956,186	387,347
Other current liabilities.....	20,841,632	29,426,296	1,000,481,234	34,895,496	21,504,492	2,779,701	3,129,299	453,619
Loans from shareholders.....	13,929,187	10,956,115	157,740,435	12,188,621	3,135,538	732,388	1,241,124	*86,289
Mortgages, notes, and bonds payable in one year or more.....	46,289,198	26,674,382	2,472,253,261	139,966,681	96,984,899	6,423,056	8,635,080	297,024
Other liabilities.....	11,659,166	5,659,880	1,309,519,812	49,649,461	46,648,785	2,043,854	3,312,145	280,680
Capital stock.....	4,955,806	5,230,563	417,717,420	29,549,948	8,740,201	2,447,403	1,454,693	254,073
Additional paid-in capital.....	47,357,150	20,449,810	2,808,159,806	150,870,112	66,720,883	6,356,671	6,704,189	744,946
Retained earnings, appropriated.....	146,812	342,732	5,433,220	*72,310	-	2,004	-	189
Retained earnings, unappropriated [26].....	22,454,698	52,581,482	1,209,900,496	96,034,809	55,390,179	2,421,451	6,743,579	3,128,447
Less: Cost of treasury stock.....	3,181,899	4,518,387	972,080,332	47,264,799	54,994,395	942,489	3,349,028	1,097,963
Total receipts.....	218,937,086	506,509,924	6,513,315,590	551,892,151	159,884,464	29,492,431	52,922,967	7,423,442
Business receipts.....	212,456,396	502,261,547	5,956,916,276	538,950,693	146,654,398	28,847,833	51,184,428	6,996,433
Interest.....	399,516	211,729	118,594,765	3,096,789	566,369	60,413	59,119	8,152
Interest on Government obligations:								
State and local.....	63,193	68,352	787,694	23,520	10,262	16,010	2,797	*936
Rents.....	427,250	323,241	26,282,138	402,311	1,461,018	10,501	14,989	*445
Royalties.....	94,962	7,231	100,831,253	2,102,688	2,203,460	63,701	932,357	143,541
Net short-term capital gain reduced by net long-term capital loss.....	6,509	4,247	613,461	29,631	906	95	*3,964	*124,093
Net long-term capital gain reduced by net short-term capital loss.....	292,372	87,719	21,914,532	525,950	1,142,739	36,919	58,497	164
Net gain, noncapital assets.....	899,808	808,810	17,604,488	257,747	2,380,193	27,159	21,354	*20,768
Dividends received from domestic corporations.....	13,028	11,910	2,758,830	128,809	47,104	2,081	3,514	1,574
Dividends received from foreign corporations.....	29,488	6,070	108,338,404	1,165,784	1,993,297	53,086	*64,611	55,215
Other receipts.....	4,254,564	2,719,069	158,673,751	5,208,229	3,424,719	374,633	577,337	72,120
Total deductions.....	215,597,964	488,052,846	6,302,927,006	531,615,297	141,140,273	29,708,513	50,930,518	6,971,162
Cost of goods sold.....	165,227,144	324,218,781	4,336,071,388	391,634,713	68,028,556	20,358,456	33,132,497	4,424,835
Compensation of officers.....	4,844,770	24,415,532	45,301,390	3,430,505	796,874	491,139	1,083,187	123,761
Salaries and wages.....	9,427,441	39,714,488	414,498,592	24,366,580	11,535,201	2,636,913	4,924,385	800,896
Repairs.....	1,228,212	2,612,074	27,439,502	2,865,159	859,463	142,017	184,707	31,884
Bad debts.....	775,655	1,429,092	19,868,721	304,676	105,297	140,090	133,560	25,213
Rent paid on business property.....	5,016,189	12,401,465	62,172,290	4,578,842	1,126,193	547,035	1,480,924	147,708
Taxes paid.....	3,897,839	11,541,113	106,207,999	5,381,929	19,094,432	487,646	1,062,288	115,607
Interest paid.....	2,567,871	3,073,747	222,907,693	12,706,513	6,416,104	613,253	973,677	54,809
Charitable contributions.....	48,863	109,540	6,229,649	457,711	305,917	4,159	19,864	4,640
Amortization.....	397,999	566,294	56,603,140	2,793,715	1,793,579	185,533	289,323	29,613
Depreciation.....	7,126,167	9,171,664	195,734,423	13,269,140	4,888,220	973,365	616,022	123,698
Depletion.....	114,420	17,238	4,935,257	*20,282	*21,353	575	-	-
Advertising.....	388,652	2,451,312	75,397,110	16,018,525	6,945,990	139,071	1,145,520	229,313
Pension, profit-sharing, stock, annuity.....	759,113	2,398,799	63,027,461	4,015,906	1,492,676	190,550	374,668	23,798
Employee benefit programs.....	2,124,434	9,563,415	108,173,781	6,204,040	2,643,860	453,994	510,275	84,587
Domestic production activities deduction.....	146,263	141,452	8,929,952	940,698	805,093	10,523	4,860	*1,321
Net loss, noncapital assets.....	155,439	119,159	16,515,473	421,759	91,175	68,070	17,107	8,961
Other deductions.....	11,351,494	44,107,681	532,913,186	42,204,602	14,190,288	2,266,126	4,977,654	740,516
Total receipts less total deductions.....	3,339,122	18,457,079	210,388,584	20,276,854	18,744,191	-216,813	1,992,449	452,280
Constructive taxable income from related foreign corporations.....	*205,236	7,655	90,985,016	3,854,651	2,197,860	17,112	144,222	50,285
Net income (less deficit).....	3,481,165	18,396,381	300,585,906	24,107,985	20,931,789	-214,980	2,133,874	501,629
Income subject to tax.....	3,570,255	3,951,366	383,493,963	19,413,023	19,922,834	261,747	1,502,511	276,947
Total income tax before credits [7].....	1,235,408	1,154,091	135,088,814	6,791,444	6,974,544	89,594	522,784	96,353
Income tax.....	1,219,568	1,137,027	133,938,728	6,772,588	6,970,114	88,101	522,400	96,353
Alternative minimum tax.....	4,293	8,927	1,095,618	18,827	*334	*1,475	*745	-
Foreign tax credit.....	146,618	8,210	64,432,417	1,079,165	1,485,405	*1,402	194,483	47,872
General business credit.....	24,414	14,748	5,933,727	128,530	16,913	2,966	7,880	1,336
Prior year minimum tax credit.....	7,540	6,870	380,452	11,462	*6,672	*1,103	-	72
Total income tax after credits [2].....	1,056,836	1,124,263	64,315,407	5,572,286	5,465,553	84,122	320,422	47,073

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	11,552	2,839	29,444	1,435	8,662	10,354	8,392	6,007
Total assets.....	58,162,592	256,589,323	56,022,667	1,875,892,759	1,835,810,191	136,647,089	198,088,969	292,651,930
Cash.....	3,102,015	8,094,564	4,213,180	14,802,294	48,795,492	8,143,503	7,603,235	14,545,596
Notes and accounts receivable.....	7,125,895	31,613,350	10,432,196	602,092,124	219,452,163	20,354,261	16,319,043	67,688,077
Less: Allowance for bad debts.....	166,665	480,500	276,693	990,025	4,879,510	605,820	548,652	672,691
Inventories.....	6,989,574	14,429,647	3,836,272	34,523,117	88,495,418	16,829,734	11,141,860	25,688,685
Investments in Government obligations.....	*83,327	*14,304	*107,372	*40,601	*905,310	*584	277,592	112,441
Tax-exempt securities.....	11,362	*39,891	*35,818	*1,066,600	909,154	*297,297	*34,406	*188,924
Other current assets.....	3,956,288	5,867,474	1,895,642	45,725,902	124,251,870	5,174,125	5,084,484	10,681,651
Loans to shareholders.....	209,238	10,128,144	639,364	28,915,599	32,559,951	614,876	901,153	249,256
Mortgage and real estate loans.....	*42,610	*18,922	*8,589	*12,390	*58,489	*33,673	*190,839	3,864
Other investments.....	5,124,066	96,859,497	6,085,242	767,210,299	658,017,799	28,365,724	51,429,284	64,026,913
Depreciable assets [25].....	43,151,734	133,658,506	44,469,530	390,910,125	401,083,353	82,977,887	95,539,715	118,165,275
Less: Accumulated depreciation [25].....	27,437,289	78,276,939	30,317,845	195,817,742	226,278,345	52,689,071	49,587,204	62,496,775
Depletable assets.....	6,457,446	1,077,309	-	118,430,802	2,218,644	719	10,162,481	1,178,602
Less: Accumulated depletion.....	122,534	260,242	-	61,727,562	933,574	584	1,192,952	*420,043
Land.....	1,552,510	1,747,788	446,695	6,981,060	9,066,982	1,092,139	5,691,437	2,749,775
Intangible assets (amortizable).....	3,729,315	22,721,766	14,821,678	85,247,438	349,078,671	21,696,268	38,481,456	30,931,246
Less: Accumulated amortization.....	567,083	4,663,540	2,796,603	41,242,576	58,680,959	3,836,857	3,798,166	3,405,921
Other assets.....	4,920,783	13,999,382	2,422,231	79,712,312	191,689,282	8,198,629	10,358,959	23,437,055
Total liabilities.....	58,162,592	256,589,323	56,022,667	1,875,892,759	1,835,810,191	136,647,089	198,088,969	292,651,930
Accounts payable.....	3,404,290	25,800,122	5,318,904	237,850,007	162,946,318	13,171,963	8,967,302	40,326,750
Mortgages, notes, and bonds payable in less than one year.....	3,869,272	16,646,356	3,575,897	46,304,641	132,608,657	7,458,463	6,878,996	27,742,127
Other current liabilities.....	3,647,384	11,903,792	4,977,274	290,082,047	153,862,377	12,529,500	11,111,719	14,926,832
Loans from shareholders.....	2,134,480	6,993,325	1,559,332	28,514,514	27,568,634	3,731,486	1,941,325	6,929,418
Mortgages, notes, and bonds payable in one year or more.....	16,468,990	70,551,954	18,479,319	305,616,402	437,452,634	39,724,501	63,673,010	65,869,437
Other liabilities.....	5,559,743	33,588,273	5,847,683	153,607,442	246,725,668	16,044,670	28,189,807	27,728,817
Capital stock.....	3,116,380	8,179,923	2,903,918	23,499,356	73,800,500	8,964,481	7,164,825	17,265,712
Additional paid-in capital.....	9,554,723	68,739,834	9,865,291	515,413,974	499,551,141	33,935,911	68,214,068	75,375,936
Retained earnings, appropriated.....	*53,469	*14,550	*38,297	723,113	61,579	53,543	*2,394,727	*5,187
Retained earnings, unappropriated [26].....	11,802,258	31,836,614	6,765,218	496,483,251	327,024,113	4,362,355	2,183,758	27,749,256
Less: Cost of treasury stock.....	1,448,396	17,665,422	3,308,465	222,201,988	225,791,431	3,329,783	2,630,568	11,267,544
Total receipts.....	61,590,136	165,258,436	74,927,840	1,481,594,144	870,631,807	145,989,929	93,210,353	185,468,886
Business receipts.....	59,679,713	157,031,263	73,980,225	1,393,457,201	725,534,562	142,770,333	89,348,615	179,977,083
Interest.....	217,254	1,773,817	200,948	11,446,052	7,553,593	429,644	546,442	2,052,492
Interest on Government obligations:								
State and local.....	5,122	4,572	5,934	68,381	64,693	17,429	5,508	10,700
Rents.....	30,192	41,610	30,676	1,444,626	491,867	47,880	62,502	93,917
Royalties.....	18,661	1,963,271	50,001	952,281	36,082,571	605,238	983,990	223,531
Net short-term capital gain reduced by net long-term capital loss.....	64	*22	*590	*96,461	228,617	12,616	*3,570	*3,327
Net long-term capital gain reduced by net short-term capital loss.....	691,362	147,198	160,511	4,843,936	9,311,008	263,715	123,069	244,802
Net gain, noncapital assets.....	207,291	185,425	180,051	2,254,320	927,883	251,165	267,162	259,012
Dividends received from domestic corporations.....	25,723	267,792	4,651	457,426	1,047,507	19,619	261,594	32,582
Dividends received from foreign corporations.....	*1,589	1,267,537	*54,632	37,572,427	50,014,298	565,503	204,231	268,107
Other receipts.....	713,164	2,575,930	259,620	29,001,032	39,375,206	1,006,787	1,403,669	2,303,335
Total deductions.....	64,538,012	161,674,753	74,537,672	1,414,520,498	771,394,693	143,466,813	96,769,040	191,998,965
Cost of goods sold.....	46,049,584	109,944,490	45,334,802	1,249,934,141	422,268,299	100,560,927	61,586,381	149,923,422
Compensation of officers.....	944,820	913,664	2,177,743	934,891	4,872,395	1,930,534	1,346,047	1,418,818
Salaries and wages.....	4,337,973	11,137,049	8,367,304	25,217,454	74,647,381	8,615,318	5,895,860	6,895,108
Repairs.....	368,282	941,218	499,495	2,325,317	5,054,307	840,359	761,802	1,783,153
Bad debts.....	203,893	211,821	346,897	502,543	1,030,682	354,020	366,152	328,590
Rent paid on business property.....	996,129	2,021,441	2,355,820	5,224,010	7,270,201	2,611,346	2,141,926	1,510,645
Taxes paid.....	1,028,954	2,054,488	1,681,159	23,133,764	10,899,114	2,149,675	1,808,217	1,774,203
Interest paid.....	1,675,142	6,470,329	1,763,145	16,703,527	31,091,020	3,296,073	3,418,541	5,889,329
Charitable contributions.....	5,073	96,354	11,508	340,577	3,829,276	20,575	24,249	26,505
Amortization.....	238,103	961,025	559,848	3,217,966	10,415,563	1,098,170	825,058	989,922
Depreciation.....	2,464,288	8,091,329	2,894,686	18,286,984	25,921,419	5,824,871	6,105,420	7,544,801
Depletion.....	79,066	48,512	*80	3,775,195	406,901	1,520	287,348	237,453
Advertising.....	384,592	759,990	663,385	1,044,078	22,361,117	957,293	406,794	168,368
Pension, profit-sharing, stock, annuity.....	484,154	2,583,144	289,277	3,875,702	12,328,587	1,485,563	971,031	1,249,210
Employee benefit programs.....	949,839	3,750,120	1,425,363	4,051,044	15,322,356	3,372,702	2,045,670	3,145,047
Domestic production activities deduction.....	12,941	325,647	51,146	388,638	2,063,266	94,368	47,302	106,171
Net loss, noncapital assets.....	35,970	607,479	214,992	774,024	2,729,195	328,802	113,995	355,587
Other deductions.....	4,279,209	10,756,651	5,901,021	54,790,645	118,883,615	9,924,696	8,617,245	8,652,635
Total receipts less total deductions.....	-2,947,876	3,583,683	390,168	67,073,645	99,237,113	2,523,116	-3,558,688	-6,530,078
Constructive taxable income from related foreign corporations.....	*98,864	2,265,914	94,699	30,701,428	17,780,377	368,641	125,702	289,835
Net income (less deficit).....	-2,854,134	5,845,025	478,933	97,706,692	116,952,797	2,874,328	-3,438,493	-6,250,944
Income subject to tax.....	288,926	7,659,001	1,349,936	99,684,049	117,589,932	2,041,406	1,025,111	2,143,465
Total income tax before credits [7].....	96,036	2,699,841	462,956	35,725,733	41,224,255	714,381	362,818	765,479
Income tax.....	93,715	2,675,123	462,567	34,886,054	41,132,861	699,464	352,647	741,925
Alternative minimum tax.....	*1,713	24,656	*389	840,174	87,262	14,605	6,498	11,804
Foreign tax credit.....	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468	63,814	39,211
General business credit.....	3,189	304,329	4,400	1,190,354	1,541,606	27,026	9,691	14,043
Prior year minimum tax credit.....	*451	70,268	*2,531	*16,769	52,026	2,692	3,687	*4,846
Total income tax after credits [2].....	92,341	926,640	422,891	1,896,549	26,281,027	572,184	285,627	707,273

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Manufacturing--continued							Wholesale and retail trade, total
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	52,200	23,279	13,281	5,623	9,868	13,149	30,902	973,378
Total assets.....	461,061,407	485,167,818	1,036,559,072	1,032,122,717	1,266,779,825	31,439,434	316,641,592	3,816,815,215
Cash.....	22,004,373	29,194,192	74,649,205	44,807,068	78,582,215	2,245,990	19,074,320	327,963,704
Notes and accounts receivable.....	34,548,110	97,314,339	159,439,561	209,094,099	287,026,523	5,440,292	41,239,987	575,136,886
Less: Allowance for bad debts.....	905,311	1,891,446	2,757,857	5,084,543	6,290,289	286,778	1,379,694	16,641,674
Inventories.....	31,756,906	46,180,014	43,306,866	22,309,505	90,621,529	4,744,259	31,860,899	692,864,820
Investments in Government obligations.....	253,885	188,898	*137,473	*2,591,172	180,359	56,444	278,551	12,805,709
Tax-exempt securities.....	227,628	114,481	1,778,537	*2,661,641	16,400	*307,029	321,952	8,935,876
Other current assets.....	16,105,415	32,840,588	90,766,586	29,172,145	96,222,039	2,201,209	20,547,537	219,709,597
Loans to shareholders.....	1,650,441	1,898,101	3,273,862	479,881	1,512,305	134,369	623,436	20,044,816
Mortgage and real estate loans.....	114,273	*162,366	*103,912	2,824,173	*40,200	*3,117	52,592	2,679,254
Other investments.....	148,369,569	107,998,359	320,330,186	502,897,118	273,819,209	4,163,231	52,077,866	680,100,073
Depreciable assets [25].....	131,192,500	133,551,989	231,363,266	142,119,118	373,448,354	20,916,476	78,960,589	1,148,450,584
Less: Accumulated depreciation [25].....	88,882,817	81,154,766	151,596,747	85,059,138	203,481,456	14,322,514	46,152,124	601,902,567
Depletable assets.....	*81,718	*244,483	*422	32,718	47,705	*1,973	*69,615	47,584,521
Less: Accumulated depletion.....	*15,234	*173,576	*11	5,974	13,273	266	*50,956	7,682,306
Land.....	2,405,633	2,491,204	5,744,121	2,884,841	6,339,673	683,537	1,986,492	87,867,948
Intangible assets (amortizable).....	46,851,618	78,128,594	219,794,467	97,112,962	157,905,353	5,174,165	106,460,297	536,463,468
Less: Accumulated amortization.....	6,390,014	11,845,562	56,118,153	14,091,355	25,278,283	1,242,551	19,031,533	77,317,304
Other assets.....	121,692,714	49,925,561	96,343,376	77,377,286	136,081,263	1,219,453	29,701,765	159,751,811
Total liabilities.....	461,061,407	485,167,818	1,036,559,072	1,032,122,717	1,266,779,825	31,439,434	316,641,592	3,816,815,215
Accounts payable.....	19,089,281	50,232,939	131,922,959	51,865,698	222,620,356	3,977,815	21,393,323	547,669,487
Mortgages, notes, and bonds payable in less than one year.....	14,114,973	36,229,741	44,869,677	246,304,515	94,023,255	2,131,765	13,241,313	281,509,938
Other current liabilities.....	21,763,342	43,943,361	105,926,730	52,561,783	178,233,483	3,366,088	28,882,917	421,460,587
Loans from shareholders.....	16,046,819	5,961,732	26,027,370	1,771,322	7,397,433	652,990	3,126,295	90,213,614
Mortgages, notes, and bonds payable in one year or more.....	152,888,612	127,443,091	150,288,735	378,773,419	296,502,535	7,400,619	88,813,262	717,796,798
Other liabilities.....	57,140,928	69,359,772	121,693,548	90,897,538	301,876,590	2,644,735	46,679,672	290,533,609
Capital stock.....	41,670,192	24,549,777	71,099,528	9,999,584	64,867,118	1,340,262	16,849,545	153,211,115
Additional paid-in capital.....	91,541,235	116,204,358	642,920,384	139,163,332	207,442,233	4,288,440	94,552,144	822,518,644
Retained earnings, appropriated.....	295,349	120,101	293,154	1,138,412	71,197	*1,783	*94,257	5,345,669
Retained earnings, unappropriated [26].....	62,289,256	64,094,480	-82,417,220	105,050,590	-46,306,158	7,341,314	27,922,948	667,779,070
Less: Cost of treasury stock.....	15,778,581	52,971,534	176,065,793	45,403,477	59,948,218	1,706,377	24,914,084	181,223,316
Total receipts.....	259,300,625	331,507,044	634,677,365	331,019,157	781,883,264	50,144,105	244,497,046	6,691,719,304
Business receipts.....	250,720,364	313,278,922	574,019,239	224,231,535	721,361,148	49,397,689	229,494,599	6,556,095,155
Interest.....	2,838,567	4,473,509	5,440,657	57,729,363	17,244,990	41,540	2,815,053	18,568,488
Interest on Government obligations:								
State and local.....	38,807	73,550	169,552	207,414	15,775	7,288	39,445	522,410
Rents.....	150,207	1,483,686	1,641,114	11,479,530	6,534,454	29,608	831,005	5,957,591
Royalties.....	754,766	2,945,428	36,147,115	2,809,319	7,397,267	48,177	4,403,888	13,781,651
Net short-term capital gain reduced by net long-term capital loss.....	17,012	5,308	28,675	*604	*29,662	*2,994	*25,248	341,495
Net long-term capital gain reduced by net short-term capital loss.....	215,287	657,771	1,253,507	68,279	1,772,971	127,711	269,134	2,621,424
Net gain, noncapital assets.....	836,717	466,933	726,693	1,815,515	6,318,516	24,233	176,349	5,723,492
Dividends received from domestic corporations.....	18,309	26,911	103,760	69,984	185,067	7,463	47,361	4,146,499
Dividends received from foreign corporations.....	807,124	1,548,570	4,378,498	2,701,229	3,564,875	*22,915	2,034,876	5,771,310
Other receipts.....	2,903,466	6,546,456	10,768,555	29,906,383	17,458,539	434,486	4,360,087	78,189,789
Total deductions.....	253,935,929	328,184,666	608,163,676	326,964,951	824,303,559	49,992,002	232,116,013	6,556,769,695
Cost of goods sold.....	171,651,059	215,267,752	367,188,046	153,284,318	559,594,439	33,051,536	132,853,134	5,090,483,952
Compensation of officers.....	7,022,725	3,773,944	4,532,660	2,123,549	2,455,853	1,011,255	3,917,027	66,220,294
Salaries and wages.....	17,877,341	29,996,111	85,225,585	22,573,516	32,319,581	4,827,607	32,301,430	486,513,852
Repairs.....	1,077,126	1,233,343	3,021,124	1,487,541	2,539,251	217,951	1,206,002	27,857,878
Bad debts.....	672,055	1,301,413	1,298,981	6,460,707	5,266,899	268,713	546,519	17,370,446
Rent paid on business property.....	4,857,801	4,417,364	6,198,322	3,076,817	6,736,804	1,145,060	3,727,902	119,494,695
Taxes paid.....	4,692,431	4,467,954	9,810,222	2,478,781	9,292,263	1,024,249	3,770,622	84,465,439
Interest paid.....	8,905,222	10,159,575	13,023,890	60,441,999	30,542,078	666,401	8,097,064	56,793,443
Charitable contributions.....	74,109	118,816	267,048	181,296	224,123	6,828	211,022	2,100,151
Amortization.....	2,272,259	2,495,128	9,321,189	6,856,089	9,231,287	261,070	2,768,698	17,611,829
Depreciation.....	7,851,673	11,686,058	21,931,659	11,797,871	37,185,886	1,098,195	7,178,839	95,660,942
Depletion.....	*16,696	*36,052	*52	1,856	1,691	-	*624	917,280
Advertising.....	1,617,045	1,849,884	7,125,404	3,150,386	6,726,188	900,335	2,803,831	66,271,467
Pension, profit-sharing, stock, annuity.....	2,300,886	4,168,238	4,603,645	1,883,401	18,697,273	280,709	1,729,040	16,844,442
Employee benefit programs.....	5,412,845	7,679,370	11,614,011	5,139,454	27,454,650	1,044,906	5,869,647	47,687,979
Domestic production activities deduction.....	271,572	346,051	1,780,486	328,673	782,226	20,509	548,462	787,810
Net loss, noncapital assets.....	308,676	580,771	2,109,348	146,436	6,956,152	112,155	534,819	6,608,797
Other deductions.....	17,054,408	28,606,842	59,112,005	45,552,260	68,296,915	4,054,523	24,051,332	353,079,000
Total receipts less total deductions.....	5,364,696	3,322,378	26,513,689	4,054,206	-42,420,295	152,103	12,381,032	134,949,609
Constructive taxable income from related foreign corporations.....	1,450,320	2,801,939	15,405,945	7,715,626	3,204,853	6,409	2,410,335	8,885,186
Net income (less deficit).....	6,776,210	6,050,767	41,750,082	11,562,418	-39,231,217	151,224	14,751,922	143,312,385
Income subject to tax.....	6,538,453	10,238,774	46,645,642	12,219,872	19,660,218	409,926	14,622,189	128,580,331
Total income tax before credits [7].....	2,249,973	3,562,159	16,338,410	4,272,501	6,885,751	142,259	5,111,541	44,546,217
Income tax.....	2,239,689	3,554,806	16,305,418	4,262,586	6,853,419	140,749	5,088,511	44,430,279
Alternative minimum tax.....	7,025	30,787	30,787	6,051	16,983	238	19,221	85,316
Foreign tax credit.....	600,266	1,130,392	6,869,090	2,757,746	1,137,484	8,609	1,494,150	4,698,329
General business credit.....	72,986	146,529	1,230,433	492,760	497,296	5,217	236,242	1,030,092
Prior year minimum tax credit.....	9,462	7,300	24,604	*147,425	2,469	6,850	9,762	117,578
Total income tax after credits [2].....	1,568,213	2,277,895	8,179,270	874,571	5,248,502	121,583	3,371,387	38,697,436

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	375,922	238,829	122,075	15,018	596,710	85,190	37,218	28,031	38,201
Total assets.....	1,994,732,235	816,149,773	1,176,961,790	1,620,672	1,822,065,645	204,980,022	39,815,806	44,114,452	158,832,303
Cash.....	163,537,772	76,156,721	86,899,960	481,090	164,408,597	18,950,513	3,938,283	5,612,034	6,731,007
Notes and accounts receivable.....	372,257,377	216,651,859	155,423,781	181,737	202,879,509	23,841,982	8,170,070	9,048,165	8,609,036
Less: Allowance for bad debts.....	9,887,392	6,337,741	3,533,362	*16,289	6,754,283	312,684	151,213	137,708	262,273
Inventories.....	306,285,072	176,086,062	130,197,769	*1,241	386,579,748	95,366,350	11,960,860	9,339,567	33,760,657
Investments in Government obligations.....	12,672,304	1,212,240	11,460,064	-	133,405	*54,770	*4,184	*3,135	*24,717
Tax-exempt securities.....	6,355,376	1,198,499	5,156,877	-	2,580,500	*44,042	*77,276	*600,613	*92,689
Other current assets.....	116,582,582	59,675,880	56,703,806	202,896	103,127,015	5,572,730	2,451,987	2,190,867	16,130,849
Loans to shareholders.....	10,603,992	7,137,004	3,435,657	*31,330	9,440,824	2,317,310	396,037	480,920	762,147
Mortgage and real estate loans.....	1,779,242	503,784	1,275,458	-	900,012	81,845	*17,160	*13,604	148,474
Other investments.....	463,606,830	72,425,974	390,976,448	204,408	216,493,243	12,407,052	1,103,778	7,166,079	17,277,218
Depreciable assets [25].....	486,518,378	227,512,923	258,387,785	617,670	661,932,205	58,341,462	19,835,664	13,525,334	71,781,365
Less: Accumulated depreciation [25].....	265,283,471	129,153,951	135,672,600	456,920	336,619,096	32,061,639	10,932,421	7,996,701	34,759,193
Depletable assets.....	47,481,402	349,520	47,131,882	-	103,119	*14,535	-	-	*79,275
Less: Accumulated depletion.....	7,636,695	160,612	7,476,083	-	45,610	*7,193	-	-	*36,304
Land.....	25,150,479	7,455,060	17,680,287	*15,132	62,717,469	6,683,783	1,439,235	427,955	11,752,309
Intangible assets (amortizable).....	223,062,947	81,587,262	141,115,448	360,237	313,400,522	13,034,892	2,141,444	3,435,322	3,844,121
Less: Accumulated amortization.....	35,660,487	14,029,562	21,530,421	100,504	41,656,817	1,790,114	688,025	643,887	817,101
Other assets.....	77,306,528	37,878,852	39,329,033	98,643	82,445,283	2,440,387	51,488	1,049,152	23,713,311
Total liabilities.....	1,994,732,235	816,149,773	1,176,961,790	1,620,672	1,822,065,645	204,980,022	39,815,806	44,114,452	158,832,303
Accounts payable.....	302,206,875	150,541,608	151,573,986	91,282	245,462,611	17,728,408	5,310,097	13,281,257	14,754,383
Mortgages, notes, and bonds payable in less than one year.....	142,102,875	79,866,725	61,986,491	249,658	139,407,063	67,883,893	4,885,082	1,840,293	5,969,555
Other current liabilities.....	206,792,242	88,896,956	117,629,837	265,449	214,668,345	14,335,305	5,204,906	6,968,902	24,040,421
Loans from shareholders.....	42,433,377	28,131,946	14,142,973	158,457	47,778,011	13,112,241	2,982,871	999,853	3,480,995
Mortgages, notes, and bonds payable in one year or more.....	325,762,863	122,267,999	203,105,225	389,638	392,018,197	31,560,630	6,983,070	4,612,632	53,458,174
Other liabilities.....	154,707,388	61,568,964	93,010,118	*128,306	135,826,221	4,707,968	1,997,576	2,957,312	4,994,779
Capital stock.....	92,026,630	44,510,500	47,213,315	302,814	61,184,485	8,274,525	1,515,656	3,824,590	2,498,779
Additional paid-in capital.....	366,680,352	147,118,472	219,322,921	238,959	455,838,292	19,386,962	7,309,230	6,067,795	10,041,651
Retained earnings, appropriated.....	4,358,680	411,641	3,947,039	-	986,989	192,053	*54,657	*7,395	*115,274
Retained earnings, unappropriated [26].....	414,068,636	109,573,478	304,657,002	-161,843	253,711,062	33,603,491	7,486,285	5,753,624	41,261,392
Less: Cost of treasury stock.....	56,407,683	16,738,517	39,627,118	*42,048	124,815,632	5,805,453	3,913,625	2,199,201	1,783,100
Total receipts.....	3,424,412,150	1,472,991,071	1,945,904,455	5,516,625	3,267,307,153	607,315,879	76,362,794	97,680,133	207,437,311
Business receipts.....	3,361,297,529	1,446,464,331	1,909,327,548	5,505,650	3,194,797,626	594,967,371	75,329,916	96,122,916	202,675,031
Interest.....	10,804,751	3,798,005	7,003,128	3,618	7,763,737	674,158	246,313	204,744	449,861
Interest on Government obligations:									
State and local.....	270,929	96,180	174,750	-	251,481	8,210	5,246	106,957	30,707
Rents.....	3,083,501	1,416,366	1,664,016	*3,119	2,874,090	340,978	30,822	15,769	413,638
Royalties.....	7,436,614	2,417,648	5,018,636	330	6,345,037	15,193	3,997	*60,358	*238,789
Net short-term capital gain reduced by net long-term capital loss.....	265,049	39,363	225,686	-	76,446	16,911	235	7	1,480
Net long-term capital gain reduced by net short-term capital loss.....	2,112,703	907,805	1,204,896	1	508,721	66,877	7,749	38,050	22,894
Net gain, noncapital assets.....	4,040,365	3,213,245	827,079	41	1,683,127	626,766	71,083	16,579	101,324
Dividends received from domestic corporations.....	3,990,325	195,013	3,790,209	*5,103	156,174	6,734	1,787	1,572	45,778
Dividends received from foreign corporations.....	2,608,914	704,875	1,904,038	-	3,162,397	*740	13,433	19	*1,047,694
Other receipts.....	28,501,471	13,738,239	14,764,469	-1,237	49,688,317	10,591,942	652,213	1,113,169	2,410,116
Total deductions.....	3,363,633,663	1,457,300,072	1,900,923,502	5,410,089	3,193,135,930	602,829,952	75,921,975	95,187,548	199,853,136
Cost of goods sold.....	2,744,095,173	1,139,926,056	1,604,154,276	14,841	2,346,388,779	493,200,519	43,757,257	67,786,938	136,761,780
Compensation of officers.....	37,721,977	22,242,420	14,385,092	1,094,465	28,498,317	5,804,302	1,998,537	1,478,344	2,552,245
Salaries and wages.....	186,430,897	98,943,253	85,607,842	1,879,892	300,082,956	39,433,505	9,652,223	9,757,122	25,351,667
Repairs.....	10,388,498	4,545,310	5,813,783	29,406	17,469,380	1,776,845	611,977	347,524	1,170,337
Bad debts.....	9,599,731	6,631,580	2,962,443	*5,708	7,770,715	981,483	296,741	163,276	1,012,195
Rent paid on business property.....	34,564,191	19,313,167	15,019,285	231,739	84,930,503	10,204,708	4,519,192	2,888,998	4,730,534
Taxes paid.....	33,290,193	14,768,622	18,329,300	192,271	51,175,208	7,382,322	1,872,967	1,544,834	4,663,392
Interest paid.....	27,878,520	12,004,583	15,843,521	30,417	28,914,923	4,323,477	633,439	546,019	2,465,934
Charitable contributions.....	737,112	254,114	482,438	*560	1,363,038	28,528	85,111	25,926	71,124
Amortization.....	12,018,148	6,342,350	5,663,813	11,985	5,593,681	952,805	117,508	150,302	241,378
Depreciation.....	45,197,940	25,048,742	20,103,157	46,041	50,463,001	4,465,726	1,117,461	970,721	4,269,914
Depletion.....	904,725	42,790	861,935	-	12,555	*954	*1,766	-	*3,233
Advertising.....	25,670,364	14,393,349	11,261,700	15,316	40,601,103	6,344,544	3,023,231	1,763,972	2,749,760
Pension, profit-sharing, stock, annuity.....	8,626,023	4,005,372	4,573,395	47,256	8,218,420	418,414	79,515	138,917	477,658
Employee benefit programs.....	21,071,527	11,021,841	9,922,607	127,079	26,616,452	3,475,983	717,004	716,650	2,423,326
Domestic production activities deduction.....	593,846	145,134	448,712	-	193,964	6,800	*643	*3,132	1,793
Net loss, noncapital assets.....	2,930,902	2,252,634	677,900	*368	3,677,895	625,289	89,542	353,898	296,918
Other deductions.....	161,913,896	75,418,756	84,812,304	1,682,836	191,165,041	23,403,749	7,347,859	6,550,972	10,694,947
Total receipts less total deductions.....	60,778,487	15,690,999	44,980,953	106,536	74,171,223	4,485,927	440,819	2,492,585	7,584,175
Constructive taxable income from related foreign corporations.....	4,114,354	862,079	3,252,275	-	4,770,832	6,327	9,496	*259,988	665,235
Net income (less deficit).....	64,621,912	16,456,898	48,058,478	106,536	78,690,575	4,484,044	445,069	2,645,616	8,218,703
Income subject to tax.....	51,991,719	16,924,466	35,011,093	56,160	76,588,612	2,881,801	1,382,017	3,001,538	8,744,151
Total income tax before credits [7].....	17,960,789	5,772,495	12,175,288	13,006	26,585,428	975,262	470,814	1,039,985	3,032,665
Income tax.....	17,892,577	5,731,945	12,147,696	12,936	26,537,702	956,728	470,396	1,038,750	3,031,733
Alternative minimum tax.....	52,697	29,967	22,730	-	32,619	*417	*1,235	*1,235	*296
Foreign tax credit.....	2,001,257	281,232	1,720,025	-	2,697,072	*1,423	1,255	*39,658	*629,604
General business credit.....	584,867	97,294	487,405	168	445,225	14,143	2,939	12,851	24,145
Prior year minimum tax credit.....	73,698	32,182	41,516	-	43,880	7,375	450	*432	*99
Total income tax after credits [2].....	15,299,303	5,359,974	9,926,491	12,838	23,398,133	952,320	466,169	987,043	2,378,817

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores (43)	Health and personal care stores (44)	Gasoline stations (45)	Clothing and clothing accessories stores (46)	Sporting goods, hobby, book, and music stores (47)	General merchandise stores (48)	Miscellaneous store retailers (49)	Nonstore retailers (50)	
Number of returns.....	99,813	42,782	40,306	53,722	29,559	9,453	80,542	51,893	*746
Total assets.....	180,022,639	158,139,328	48,353,992	110,026,795	47,455,253	342,866,623	59,016,523	428,441,911	*17,335
Cash.....	13,884,753	8,250,538	4,375,087	17,659,170	4,104,835	16,139,653	5,668,337	59,094,387	*17,335
Notes and accounts receivable.....	12,795,951	27,331,923	3,594,600	8,013,917	2,560,642	16,372,117	7,734,019	74,807,087	-
Less: Allowance for bad debts.....	105,021	1,065,366	53,597	376,149	101,490	1,152,142	142,254	2,894,385	-
Inventories.....	29,143,936	28,956,451	5,309,726	28,952,866	18,161,014	67,573,616	15,807,252	42,247,452	-
Investments in Government obligations.....	3,411	*5,471	*663	*17,098	-	-	13,686	6,271	-
Tax-exempt securities.....	*1,373,513	*29,679	*1,704	256,902	-	-	*4,687	*99,395	-
Other current assets.....	5,849,731	4,505,684	1,834,246	7,063,121	2,878,524	12,467,557	3,419,299	38,762,421	-
Loans to shareholders.....	514,806	365,195	728,501	376,151	392,775	236,294	795,850	2,074,837	-
Mortgage and real estate loans.....	142,997	*11,491	86,097	615	*16,735	*18,991	274,663	*87,340	-
Other investments.....	19,931,380	6,226,683	2,746,965	7,053,136	1,374,200	100,812,098	5,591,765	34,802,889	-
Depreciable assets [25].....	140,754,989	37,030,964	38,021,858	58,612,003	25,120,440	148,162,237	24,983,517	25,762,378	-
Less: Accumulated depreciation [25].....	73,261,499	17,319,538	19,242,247	33,961,771	14,722,010	60,927,050	15,639,918	15,795,108	-
Depletable assets.....	*7,135	*701	1,392	-	-	-	-	*81	-
Less: Accumulated depletion.....	*1,993	*70	-	-	-	-	-	*51	-
Land.....	10,293,767	3,120,466	6,701,884	1,041,654	999,718	17,599,434	815,496	1,841,766	-
Intangible assets (amortizable).....	17,698,497	62,767,228	3,994,627	9,996,069	5,598,543	16,485,405	8,741,805	165,662,569	-
Less: Accumulated amortization.....	3,235,579	4,384,913	1,143,221	1,395,647	1,024,013	1,120,928	1,381,932	24,031,458	-
Other assets.....	4,231,864	2,306,741	1,395,708	6,717,660	2,095,338	10,199,340	2,330,256	25,914,040	-
Total liabilities.....	180,022,639	158,139,328	48,353,992	110,026,795	47,455,253	342,866,623	59,016,523	428,441,911	*17,335
Accounts payable.....	38,862,471	22,145,265	6,927,728	14,795,360	9,500,020	54,349,644	8,511,937	39,296,041	-
Mortgages, notes, and bonds payable in less than one year.....	4,750,599	5,676,999	1,421,413	3,844,159	1,868,939	9,874,089	3,281,448	28,110,593	-
Other current liabilities.....	15,197,593	19,090,267	3,167,535	14,106,108	7,031,727	41,415,773	5,036,308	59,073,500	-
Loans from shareholders.....	5,992,680	2,208,709	3,789,587	3,195,409	1,813,008	491,666	3,899,542	5,811,450	*2,226
Mortgages, notes, and bonds payable in one year or more.....	43,935,938	32,630,797	16,939,589	17,222,328	14,434,150	76,446,433	16,137,163	77,657,294	*15,738
Other liabilities.....	20,012,095	3,056,109	11,977,126	4,817,976	21,862,907	4,639,143	46,976,701	46,976,701	-
Capital stock.....	15,088,461	2,902,529	2,103,135	4,491,393	1,365,857	1,815,948	2,361,038	14,942,574	-
Additional paid-in capital.....	20,865,838	46,017,652	5,079,226	29,141,449	8,445,607	42,259,716	15,147,061	246,076,103	-
Retained earnings, appropriated.....	*10,540	*42,789	*49,235	*8,594	*22,181	*131,888	*43,104	*309,279	-
Retained earnings, unappropriated [26].....	29,962,968	32,430,657	6,346,091	29,046,748	945,697	107,713,894	5,345,574	-46,185,360	*-629
Less: Cost of treasury stock.....	14,656,545	12,832,868	525,656	17,801,878	2,789,910	13,495,335	5,385,796	43,626,265	-
Total receipts.....	521,288,609	326,989,689	255,581,773	178,526,630	82,636,727	633,970,565	109,690,122	169,826,919	-
Business receipts.....	512,799,814	320,840,628	253,312,956	173,729,565	80,429,498	614,028,670	107,675,079	162,886,189	-
Interest.....	571,593	189,099	55,430	575,645	323,663	2,918,383	238,867	1,315,981	-
Interest on Government obligations:									
State and local.....	27,697	5,182	8,818	25,194	*4,838	23,125	1,954	3,552	-
Rents.....	577,617	149,890	111,196	116,492	118,250	871,603	41,420	86,415	-
Royalties.....	1,638,147	*76,774	*50,631	866,687	*136,850	1,821,823	166,916	1,268,872	-
Net short-term capital gain reduced by net long-term capital loss.....	*23,985	*759	*245	*520	*21	*3,039	*2,207	*27,036	-
Net long-term capital gain reduced by net short-term capital loss.....	102,774	82,874	21,287	20,021	*5,878	32,034	20,816	87,468	-
Net gain, noncapital assets.....	147,924	99,679	292,762	142,949	11,101	16,380	46,452	110,128	-
Dividends received from domestic corporations.....	21,164	27,312	5,067	13,849	*632	9,218	4,128	18,935	-
Dividends received from foreign corporations.....	*9,537	*5,075	1,371	343,924	15,354	343,303	*407,650	974,297	-
Other receipts.....	5,368,356	5,512,417	1,722,011	2,691,784	1,590,642	13,902,987	1,084,634	3,048,046	-
Total deductions.....	512,244,998	315,361,217	255,082,078	173,073,277	81,652,946	609,496,969	107,755,961	164,675,874	*102
Cost of goods sold.....	378,459,220	233,526,981	225,121,305	92,801,401	49,147,988	447,940,473	67,117,068	110,767,847	-
Compensation of officers.....	3,440,750	3,157,602	1,164,282	2,328,448	1,177,092	655,802	2,361,411	2,379,503	-
Salaries and wages.....	48,091,719	30,091,292	8,616,061	25,142,637	10,124,639	67,596,976	12,568,640	13,656,470	-
Repairs.....	4,127,356	1,059,447	1,212,827	1,296,779	755,476	3,653,403	830,494	626,915	-
Bad debts.....	376,496	535,082	115,996	993,420	222,033	1,836,978	175,731	1,061,286	-
Rent paid on business property.....	12,083,834	8,729,186	3,383,822	15,032,456	5,401,715	10,200,784	5,873,774	1,881,501	-
Taxes paid.....	8,360,090	3,795,049	2,229,085	4,083,160	1,772,969	11,425,461	2,234,100	1,811,779	*38
Interest paid.....	3,255,099	2,403,153	1,130,310	1,677,419	1,622,244	6,434,222	1,469,315	2,954,290	-
Charitable contributions.....	323,765	52,332	15,184	118,240	29,315	543,173	22,850	47,490	-
Amortization.....	671,888	1,054,521	246,620	531,756	219,073	301,945	257,872	848,013	-
Depreciation.....	9,835,806	3,806,234	2,986,880	4,823,880	1,675,135	12,603,970	1,744,990	2,162,283	-
Depletion.....	9	*109	2,470	-	*4,007	3	[1]	4	-
Advertising.....	3,622,893	2,487,717	293,743	3,898,730	1,970,965	8,049,726	1,915,513	4,480,308	-
Pension, profit-sharing, stock, annuity.....	1,883,469	742,229	89,106	570,078	142,373	3,180,576	122,857	373,228	-
Employee benefit programs.....	5,922,876	1,855,284	429,666	2,134,780	597,773	5,919,145	1,072,113	1,351,853	-
Domestic production activities deduction.....	60,030	68,190	765	*24,170	4,002	9,218	7,432	7,790	-
Net loss, noncapital assets.....	331,249	116,997	139,956	674,357	235,294	535,823	110,128	168,443	-
Other deductions.....	31,398,450	21,879,811	7,904,001	16,941,565	6,550,854	28,609,291	9,871,673	20,096,868	*64
Total receipts less total deductions.....	9,043,611	11,628,472	499,696	5,453,353	983,781	24,473,597	1,934,161	5,151,046	*-102
Constructive taxable income from related foreign corporations.....	8,789	*2,100	-	387,775	52,534	2,436,710	236,171	705,706	-
Net income (less deficit).....	9,024,703	11,625,390	490,878	5,815,934	1,031,478	26,887,182	2,168,379	5,853,200	*-102
Income subject to tax.....	6,794,710	10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467	-
Total income tax before credits [7].....	2,343,749	3,520,264	137,811	2,789,377	390,066	9,549,689	779,474	1,556,271	-
Income tax.....	2,337,385	3,517,154	137,365	2,781,739	389,849	9,551,822	777,583	1,547,197	-
Alternative minimum tax.....	4,832	2,686	*105	7,623	*447	*79	*712	8,254	-
Foreign tax credit.....	*10,392	*22,730	409	205,734	58,069	*1,134,274	*214,944	378,578	-
General business credit.....	61,445	18,390	9,966	34,672	11,951	234,827	5,453	14,442	-
Prior year minimum tax credit.....	*12,237	606	*2,852	*2,284	*2,491	13,944	276	*833	-
Total income tax after credits [2].....	2,259,417	3,478,538	124,585	2,546,623	317,555	8,166,643	558,801	1,161,622	-

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	195,594	11,979	107,748	29,668	248	40,499	5,452
Total assets.....	694,410,245	387,849,027	89,793,874	17,575,239	40,570,363	128,012,062	30,609,680
Cash.....	49,215,099	28,492,020	7,163,715	1,117,660	1,628,752	8,876,234	1,936,717
Notes and accounts receivable.....	69,410,963	17,498,903	21,265,946	1,940,950	3,875,531	21,967,963	2,861,670
Less: Allowance for bad debts.....	1,860,756	556,748	393,895	31,435	377,652	468,582	32,443
Inventories.....	8,655,462	4,450,222	986,698	121,048	862,537	1,658,155	576,802
Investments in Government obligations.....	5,476,577	5,440,053	*3,063	19	-	15,504	*17,937
Tax-exempt securities.....	764,301	*216,032	-	-	*4,902	*536,831	*96
Other current assets.....	28,931,904	14,702,807	5,394,045	1,043,813	781,146	6,363,692	646,401
Loans to shareholders.....	7,098,952	184,860	4,651,102	1,055,314	*100,281	944,337	163,059
Mortgage and real estate loans.....	296,587	34,000	*52,913	*118,301	-	*26,896	*64,476
Other investments.....	62,823,717	21,969,760	6,381,646	1,104,389	6,044,243	18,791,247	8,532,432
Depreciable assets [25].....	615,165,448	354,771,269	94,501,377	11,889,586	48,092,518	88,377,317	17,533,381
Less: Accumulated depreciation [25].....	250,985,222	100,156,131	60,367,833	6,735,684	27,380,362	48,194,684	8,150,504
Depletable assets.....	*7,719	805	*2,986	739	*2,372	*816	-
Less: Accumulated depletion.....	*3,992	[1]	*937	683	*2,372	-	-
Land.....	10,520,903	3,985,609	2,855,182	365,731	115,436	2,011,699	1,187,247
Intangible assets (amortizable).....	63,353,232	24,119,773	5,492,864	5,497,555	5,170,697	19,036,951	4,035,391
Less: Accumulated amortization.....	8,749,146	1,913,851	1,390,129	1,006,504	178,919	3,748,204	511,539
Other assets.....	34,288,497	14,609,645	3,188,687	1,094,441	1,831,277	11,815,889	1,748,558
Total liabilities.....	694,410,245	387,849,027	89,793,874	17,575,239	40,570,363	128,012,062	30,609,680
Accounts payable.....	49,078,110	14,683,248	8,006,638	767,089	1,908,734	22,052,024	1,660,376
Mortgages, notes, and bonds payable in less than one year.....	28,184,215	11,778,793	8,166,000	1,033,885	1,804,561	4,316,087	1,084,888
Other current liabilities.....	73,801,459	41,448,548	14,329,782	1,859,133	2,606,734	11,803,518	1,753,744
Loans from shareholders.....	17,817,166	3,348,280	4,384,651	3,984,703	*159,538	4,535,177	1,404,817
Mortgages, notes, and bonds payable in one year or more.....	204,656,643	119,602,684	23,784,723	5,147,896	21,303,922	24,991,644	9,825,774
Other liabilities.....	146,273,532	108,903,666	6,575,454	1,104,261	4,347,444	22,917,719	2,424,989
Capital stock.....	28,111,603	17,374,419	1,978,312	544,113	3,599,370	4,000,807	614,583
Additional paid-in capital.....	142,057,286	84,165,052	8,878,053	3,863,798	9,620,746	24,738,663	10,790,975
Retained earnings, appropriated.....	97,314	*21,157	*16,307	*22,647	508	*31,199	*5,496
Retained earnings, unappropriated [26].....	26,689,605	2,594,960	17,058,520	-507,210	-3,961,044	10,309,959	1,194,420
Less: Cost of treasury stock.....	22,356,688	16,071,780	3,384,567	245,076	*820,150	1,684,735	150,380
Total receipts.....	678,635,895	227,107,788	198,482,551	22,608,429	12,722,742	196,834,320	20,880,065
Business receipts.....	655,972,988	220,358,593	192,069,221	22,001,880	10,810,058	190,534,107	20,199,130
Interest.....	2,281,787	608,674	337,464	201,073	107,758	977,340	49,477
Interest on Government obligations:							
State and local.....	47,209	13,254	15,200	*1,036	*203	14,621	2,895
Rents.....	1,447,357	867,900	255,748	42,764	40,823	213,731	26,391
Royalties.....	1,684,620	32,871	19,108	-	*545	1,598,179	*33,917
Net short-term capital gain reduced by net long-term capital loss.....	7,160	1,785	*126	*32	-	*5,210	7
Net long-term capital gain reduced by net short-term capital loss.....	783,878	321,251	273,935	*36,315	15,125	109,789	27,463
Net gain, noncapital assets.....	3,112,387	1,514,109	1,152,864	103,857	178,482	114,459	48,614
Dividends received from domestic corporations.....	95,568	31,191	2,595	*773	*46,259	13,664	*1,087
Dividends received from foreign corporations.....	662,806	109,068	*16,449	421	78,826	448,590	*9,452
Other receipts.....	12,540,136	3,249,092	4,339,841	220,279	1,444,662	2,804,631	481,631
Total deductions.....	673,014,177	230,408,234	195,660,826	22,250,479	11,743,660	192,854,026	20,096,952
Cost of goods sold.....	196,538,965	46,037,175	61,558,336	6,352,125	4,941,690	71,179,852	6,469,787
Compensation of officers.....	12,930,890	1,183,921	8,261,387	554,242	52,656	2,550,675	328,009
Salaries and wages.....	120,758,216	40,687,294	33,729,001	5,394,990	685,275	36,353,596	3,908,059
Repairs.....	20,898,209	10,823,423	5,032,674	435,909	232,644	3,917,668	455,890
Bad debts.....	1,341,744	236,143	406,921	34,856	*6,006	603,165	54,653
Rent paid on business property.....	36,285,104	16,114,729	10,337,694	1,251,561	107,286	6,633,154	1,840,679
Taxes paid.....	22,100,128	6,798,099	7,010,497	973,576	419,701	6,139,672	758,583
Interest paid.....	16,479,640	8,021,350	2,634,448	839,613	1,618,479	2,686,205	679,545
Charitable contributions.....	238,050	121,928	20,264	1,876	7,118	80,205	6,659
Amortization.....	2,757,631	1,251,496	248,538	151,191	323,529	610,294	172,584
Depreciation.....	39,037,014	19,393,200	9,057,495	1,322,885	1,276,009	6,862,877	1,124,547
Depletion.....	103,721	*7,708	*2,986	*642	*92,282	1	102
Advertising.....	2,582,765	1,189,096	477,728	125,018	*3,470	726,466	60,988
Pension, profit-sharing, stock, annuity.....	8,133,756	3,778,886	736,873	79,386	53,291	3,399,286	86,033
Employee benefit programs.....	21,112,628	7,416,655	4,878,784	477,711	112,197	7,756,228	471,053
Domestic production activities deduction.....	9,055	1,008	*817	-	*166	3,168	*3,896
Net loss, noncapital assets.....	660,163	392,963	53,263	5,593	6,960	182,284	19,101
Other deductions.....	171,046,497	66,953,159	51,213,119	4,249,304	1,804,900	43,169,230	3,656,785
Total receipts less total deductions.....	5,621,718	-3,300,446	2,821,724	357,950	979,082	3,980,294	783,113
Constructive taxable income from related foreign corporations.....	304,068	47,412	*6,902	*8,867	19,735	212,974	*8,178
Net income (less deficit).....	5,878,577	-3,266,288	2,813,427	365,781	998,614	4,178,646	788,396
Income subject to tax.....	12,093,302	4,245,933	1,343,964	154,753	794,374	4,887,075	667,203
Total income tax before credits [7].....	4,165,758	1,487,169	429,027	47,529	277,207	1,696,110	228,716
Income tax.....	4,139,955	1,471,173	426,965	47,322	276,801	1,690,041	227,653
Alternative minimum tax.....	10,359	5,177	2,052	*315	406	1,370	*1,038
Foreign tax credit.....	354,702	24,822	*206	2,553	-	322,230	*4,892
General business credit.....	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit.....	14,421	*4,325	4,225	*390	854	*763	*3,865
Total income tax after credits [2].....	3,677,126	1,417,721	420,247	43,015	276,065	1,302,670	217,408

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services (including news syndicates, libraries, and internet publishing & broadcasting)
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	116,514	30,264	32,477	6,748	17,348	8,212	21,465
Total assets.....	2,419,797,814	458,721,042	155,577,954	246,131,309	1,406,534,555	47,318,065	105,514,889
Cash.....	109,100,925	34,561,516	11,358,548	8,214,271	40,338,970	5,463,713	9,163,907
Notes and accounts receivable.....	243,438,468	52,645,973	14,749,086	18,454,139	140,950,219	4,138,348	12,500,703
Less: Allowance for bad debts.....	11,848,119	3,515,445	1,270,517	770,390	5,705,192	148,801	437,774
Inventories.....	26,099,687	7,089,068	4,823,306	1,476,382	11,971,927	119,630	619,373
Investments in Government obligations.....	966,088	630,295	*61,158	31,955	227,933	-	*14,746
Tax-exempt securities.....	1,977,098	1,157,801	*336,079	*311,222	111,012	*59,619	1,365
Other current assets.....	102,726,570	27,284,654	11,274,773	14,028,783	29,317,755	1,508,758	19,311,847
Loans to shareholders.....	6,568,833	3,531,621	1,103,502	491,021	1,277,668	63,989	101,032
Mortgage and real estate loans.....	829,986	*369,721	*236,286	*210,680	*11,907	-	1,392
Other investments.....	628,530,822	75,403,057	48,748,753	55,314,341	426,454,790	3,684,913	18,924,967
Depreciable assets [25].....	911,200,847	78,624,047	30,593,720	66,564,103	696,099,704	18,864,609	20,454,664
Less: Accumulated depreciation [25].....	537,872,151	48,876,350	17,152,337	37,606,650	412,300,945	10,340,138	11,595,731
Depletable assets.....	*330,830	*35,821	273,029	600	*4,133	17,247	-
Less: Accumulated depletion.....	*120,391	*24,756	76,592	600	*1,195	17,247	-
Land.....	13,249,781	3,345,585	1,638,770	2,416,124	5,325,411	239,868	284,023
Intangible assets (amortizable).....	823,752,517	192,437,177	42,018,513	138,198,764	387,612,283	22,753,325	40,732,456
Less: Accumulated amortization.....	162,182,388	43,147,206	5,167,501	40,574,771	61,192,738	3,945,475	8,154,697
Other assets.....	263,048,411	77,168,463	12,029,379	19,371,336	146,030,911	4,855,707	3,592,614
Total liabilities.....	2,419,797,814	458,721,042	155,577,954	246,131,309	1,406,534,555	47,318,065	105,514,889
Accounts payable.....	129,432,384	24,525,405	6,511,480	5,691,063	85,122,959	1,222,709	6,358,767
Mortgages, notes, and bonds payable in less than one year.....	129,613,018	14,980,977	5,255,969	10,146,475	95,040,241	2,104,330	2,085,027
Other current liabilities.....	261,627,916	109,301,147	20,204,794	30,251,742	83,419,849	6,031,191	12,419,192
Loans from shareholders.....	46,877,052	9,699,162	5,118,362	1,360,897	28,995,669	551,576	1,151,386
Mortgages, notes, and bonds payable in one year or more.....	622,408,405	108,047,605	38,020,929	88,647,735	357,908,877	16,322,565	13,460,693
Other liabilities.....	431,057,595	64,345,723	22,289,230	41,018,370	290,867,101	5,748,504	6,788,667
Capital stock.....	112,353,597	32,965,266	7,555,889	7,025,393	41,066,202	3,225,606	20,515,240
Additional paid-in capital.....	1,226,150,880	258,235,381	38,212,223	121,697,419	651,751,055	36,404,272	119,850,529
Retained earnings, appropriated.....	1,058,479	*247,302	4	*45,290	691,161	74,722	-
Retained earnings, unappropriated [26].....	-307,739,563	-16,127,895	20,022,422	-54,194,230	-161,117,760	-22,802,203	-73,519,897
Less: Cost of treasury stock.....	233,041,947	147,499,032	7,613,347	5,558,844	67,210,801	1,565,208	3,594,714
Total receipts.....	1,047,033,553	258,815,288	85,913,822	102,165,334	509,856,561	29,013,459	61,269,089
Business receipts.....	924,228,270	220,057,900	75,682,067	88,908,660	455,878,368	26,900,369	56,800,905
Interest.....	16,748,818	1,623,233	722,631	2,081,303	11,990,473	112,753	218,425
Interest on Government obligations:							
State and local.....	240,753	96,641	6,290	26,062	61,656	*2,036	48,068
Rents.....	10,521,060	402,430	161,434	330,110	9,476,156	62,473	88,457
Royalties.....	26,900,268	9,788,607	4,184,595	4,887,696	6,654,809	210,371	1,174,190
Net short-term capital gain reduced by net long-term capital loss.....	96,136	61,978	2,142	*10	15,336	6,585	*10,084
Net long-term capital gain reduced by net short-term capital loss.....	3,819,351	1,380,077	1,101,426	582,917	559,823	54,563	*140,545
Net gain, noncapital assets.....	1,018,338	226,083	42,232	171,370	529,271	3,169	46,214
Dividends received from domestic corporations.....	1,689,084	404,981	20,225	7,236	1,253,700	*2,488	*454
Dividends received from foreign corporations.....	2,930,129	1,415,086	249,664	*101,520	939,794	20,193	203,872
Other receipts.....	58,841,345	23,358,272	3,741,116	5,068,451	22,497,174	1,638,458	2,537,875
Total deductions.....	1,004,152,999	241,833,880	82,237,337	101,209,086	493,163,910	28,937,803	56,770,984
Cost of goods sold.....	225,729,368	66,737,193	20,739,112	11,489,642	102,768,004	7,222,410	16,773,007
Compensation of officers.....	12,676,095	4,069,242	2,541,221	1,357,487	2,545,417	947,718	1,415,011
Salaries and wages.....	164,678,256	60,632,206	7,989,824	15,157,788	62,425,025	6,581,822	11,891,591
Repairs.....	10,656,890	1,665,101	761,014	621,108	7,032,523	224,559	352,585
Bad debts.....	9,422,069	1,903,257	285,293	1,126,376	5,757,577	120,524	229,042
Rent paid on business property.....	26,419,327	4,507,161	5,873,626	2,321,264	11,486,229	1,094,257	1,136,790
Taxes paid.....	27,441,212	6,567,615	2,059,700	2,222,793	14,305,307	704,466	1,581,331
Interest paid.....	58,605,839	10,539,867	4,120,293	7,746,230	33,058,321	1,505,659	1,635,469
Charitable contributions.....	555,879	208,819	70,881	43,955	133,892	9,359	88,974
Amortization.....	39,284,681	7,824,674	8,567,869	8,682,919	12,530,618	722,587	956,014
Depreciation.....	78,727,200	7,755,806	6,849,018	4,460,503	55,515,375	1,980,784	2,165,714
Depletion.....	3,233	41	-	66	3,125	-	-
Advertising.....	26,210,165	7,607,024	3,413,132	3,049,870	10,376,120	337,156	1,426,863
Pension, profit-sharing, stock, annuity.....	6,730,003	1,567,039	570,119	830,577	3,310,263	137,207	314,796
Employee benefit programs.....	24,147,973	6,905,201	866,025	2,272,407	12,506,933	573,233	1,024,175
Domestic production activities deduction.....	2,447,283	1,328,569	230,175	*325,096	*522,754	14,054	26,635
Net loss, noncapital assets.....	4,729,414	1,601,384	474,694	234,690	2,137,343	59,260	222,042
Other deductions.....	285,488,112	50,413,679	16,825,343	39,266,315	156,749,085	6,702,747	15,530,943
Total receipts less total deductions.....	42,880,554	16,981,408	3,676,485	956,248	16,692,651	75,656	4,498,106
Constructive taxable income from related foreign corporations.....	4,067,785	2,644,158	238,454	*97,663	698,880	74,452	314,178
Net income (less deficit).....	46,707,585	19,528,925	3,908,649	1,027,849	17,329,875	148,071	4,764,216
Income subject to tax.....	63,265,201	23,562,877	4,127,750	6,082,846	22,614,255	1,262,084	5,615,390
Total income tax before credits [7].....	22,271,023	8,252,876	1,167,732	2,137,254	7,958,263	441,355	1,964,523
Income tax.....	22,123,303	8,235,728	1,466,122	2,126,589	7,895,225	438,855	1,960,785
Alternative minimum tax.....	133,332	12,281	46,197	*5,752	62,863	2,500	3,739
Foreign tax credit.....	4,215,920	2,552,995	442,928	262,140	749,084	37,963	170,810
General business credit.....	875,575	526,306	*4,868	6,250	169,283	24,485	144,383
Prior year minimum tax credit.....	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2].....	16,980,213	5,168,038	1,068,410	1,868,360	6,858,558	375,061	1,641,785

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	239,864	47,542	55,615	113,906	22,801	647,037	601,870	42,987	2,181
Total assets.....	33,656,369,101	4,371,945,665	6,435,262,424	8,712,486,828	14,136,674,183	1,437,757,936	1,234,592,783	181,787,822	21,377,331
Cash.....	1,073,167,854	284,264,580	476,063,982	194,073,347	118,765,944	74,625,146	61,419,685	11,320,060	1,885,400
Notes and accounts receivable.....	2,588,035,366	777,185,734	1,311,400,300	306,721,776	192,727,555	72,145,357	41,836,027	29,145,942	1,163,388
Less: Allowance for bad debts.....	33,695,656	22,870,595	1,937,708	3,878,408	5,008,945	2,400,029	1,485,681	865,974	48,374
Inventories.....	2,536,553	828,700	1,053,822	635,452	*18,580	4,469,329	505,214	3,940,374	23,742
Investments in Government obligations.....	1,711,427,982	78,784,289	179,557,775	307,496,222	1,145,589,697	793,135	678,771	*63,721	50,644
Tax-exempt securities.....	1,523,210,929	33,141,536	7,596,592	664,023,274	818,449,527	1,812,532	1,220,886	*204,013	387,633
Other current assets.....	2,807,443,882	200,635,170	1,981,874,830	462,274,127	162,659,755	71,923,085	62,062,846	8,009,749	1,850,490
Loans to shareholders.....	42,681,196	8,904,555	1,635,928	3,909,628	28,231,086	15,823,139	14,883,366	870,064	*69,709
Mortgage and real estate loans.....	2,989,731,159	2,118,386,881	6,653,977	476,320,652	388,369,649	27,342,424	26,942,019	400,405	-
Other investments.....	17,518,374,517	565,809,059	1,393,382,900	4,315,621,152	11,243,561,406	307,000,832	283,050,629	16,782,980	7,167,223
Depreciable assets [25].....	321,812,521	97,402,821	61,065,731	139,700,676	23,643,294	860,850,806	692,930,777	166,555,231	1,364,798
Less: Accumulated depreciation [25].....	118,454,210	38,812,090	32,367,647	43,617,132	3,657,341	264,996,885	185,591,909	78,836,262	568,715
Depletable assets.....	3,496,844	*3,794	285,242	3,201,608	6,200	818,156	755,967	*35,038	*27,151
Less: Accumulated depletion.....	2,301,236	*1,539	*73,766	2,225,932	-	84,008	83,801	*207	-
Land.....	14,434,400	4,635,636	3,236,385	2,460,527	4,101,853	173,699,549	171,545,416	1,922,685	231,448
Intangible assets (amortizable).....	371,068,021	105,283,740	129,815,538	134,486,340	1,482,402	62,215,613	36,662,861	18,987,739	6,565,014
Less: Accumulated amortization.....	47,200,817	15,892,363	11,523,606	19,241,254	543,593	16,798,998	9,814,906	6,407,252	576,840
Other assets.....	2,890,599,794	174,255,757	927,542,149	1,770,524,775	18,277,114	48,518,753	37,074,618	9,659,514	1,784,621
Total liabilities.....	33,656,369,101	4,371,945,665	6,435,262,424	8,712,486,828	14,136,674,183	1,437,757,936	1,234,592,783	181,787,822	21,377,331
Accounts payable.....	1,923,516,642	153,384,569	1,193,489,806	147,698,740	428,943,527	33,825,873	25,618,775	7,985,279	221,819
Mortgages, notes, and bonds payable in less than one year.....	1,252,432,841	839,302,710	203,081,265	72,393,193	137,655,674	62,362,652	39,109,694	21,166,506	2,086,452
Other current liabilities.....	6,819,233,732	1,083,310,984	2,313,286,218	3,266,861,481	155,775,049	58,795,482	38,954,613	18,382,259	1,458,610
Loans from shareholders.....	62,821,534	29,336,903	20,823,766	5,886,098	6,774,767	66,139,707	58,196,750	7,921,891	*21,067
Mortgages, notes, and bonds payable in one year or more.....	2,857,092,923	1,617,678,715	816,686,987	319,942,037	102,785,185	549,661,017	468,960,124	76,583,271	4,117,622
Other liabilities.....	4,807,825,020	372,507,430	1,213,922,023	3,162,178,765	59,216,803	79,483,355	60,084,254	16,502,104	2,896,997
Capital stock.....	1,690,458,982	198,818,361	175,875,490	178,518,103	1,137,247,028	115,496,383	105,854,807	4,295,239	5,346,337
Additional paid-in capital.....	14,738,839,394	227,042,072	491,323,146	957,971,899	13,062,502,277	588,117,020	541,361,075	41,814,414	4,941,530
Retained earnings, appropriated.....	166,485,195	2,205,800	549,789	107,257,505	56,472,101	1,561,550	1,528,291	*33,259	-
Retained earnings, unappropriated [26].....	-479,585,852	-120,732,551	63,851,167	586,899,039	-1,009,603,506	-92,534,092	-90,750,560	-3,682,427	1,898,895
Less: Cost of treasury stock.....	182,751,312	30,909,327	57,627,234	93,120,030	1,094,721	25,151,011	14,325,041	9,213,974	1,611,997
Total receipts.....	3,379,016,570	507,596,109	336,319,324	2,155,605,232	379,495,905	301,664,776	188,011,478	107,974,822	5,678,476
Business receipts.....	2,048,457,108	131,886,409	198,791,696	1,716,332,422	1,446,581	207,396,107	110,331,976	94,322,307	2,741,824
Interest.....	783,773,851	298,343,542	90,107,615	218,381,932	176,940,763	8,961,649	6,853,923	2,045,353	62,372
Interest on Government obligations:									
State and local.....	48,930,258	3,293,953	566,722	16,582,622	28,486,961	171,851	131,342	28,218	12,291
Rents.....	15,229,839	1,075,531	781,463	10,504,541	2,868,304	46,212,585	45,822,362	384,794	5,429
Royalties.....	961,689	663,522	176,181	102,534	19,452	3,751,682	1,042,324	*337,652	2,371,706
Net short-term capital gain reduced by net long-term capital loss.....	19,464,086	166,628	1,010,812	1,489,751	16,796,896	164,819	157,088	7,489	242
Net long-term capital gain reduced by net short-term capital loss.....	12,399,707	1,791,945	1,537,470	8,520,556	549,736	4,753,937	4,616,375	89,299	*48,263
Net gain, noncapital assets.....	8,599,008	5,981,267	1,559,454	621,989	436,298	6,382,460	1,831,107	4,523,154	28,200
Dividends received from domestic corporations.....	11,298,739	260,409	659,905	10,322,696	55,729	249,825	240,952	8,844	29
Dividends received from foreign corporations.....	4,521,317	819,809	1,345,879	2,352,406	*3,223	18,346	11,156	*2,179	5,010
Other receipts.....	425,380,969	63,313,093	39,782,127	170,393,786	151,891,963	23,601,516	16,972,872	6,225,535	403,109
Total deductions.....	3,030,453,677	524,159,109	295,432,200	2,102,674,310	108,188,957	294,885,975	180,874,352	109,826,664	4,184,959
Cost of goods sold.....	1,137,147,012	3,048,278	10,728,361	1,122,997,902	*372,471	28,561,374	4,524,540	23,748,069	288,765
Compensation of officers.....	31,713,462	4,970,650	13,759,038	12,823,777	159,998	11,981,649	9,953,182	1,873,066	155,400
Salaries and wages.....	276,058,456	38,741,417	70,261,359	166,315,771	739,909	51,508,741	36,718,025	13,900,820	889,896
Repairs.....	4,844,698	1,736,650	1,182,894	1,826,727	98,427	7,433,514	4,370,347	3,032,336	30,832
Bad debts.....	100,258,580	74,419,695	3,635,130	10,441,945	11,761,809	3,590,266	2,841,440	721,251	27,575
Rent paid on business property.....	27,330,661	5,116,168	6,841,144	15,249,023	124,327	17,129,288	9,995,641	6,964,472	169,175
Taxes paid.....	46,043,008	6,572,736	6,793,493	31,415,810	1,260,969	13,361,494	10,185,869	3,064,971	110,654
Interest paid.....	356,269,235	213,908,032	66,922,123	62,341,799	13,097,281	25,887,966	18,495,710	6,992,410	399,846
Charitable contributions.....	1,731,729	206,924	904,953	618,614	1,238	76,808	58,012	16,112	2,684
Amortization.....	22,960,011	3,123,835	3,704,771	15,789,111	342,294	2,840,805	1,777,775	874,733	188,297
Depreciation.....	36,171,841	13,276,945	4,775,058	17,493,853	625,984	44,981,803	15,103,805	29,718,766	159,232
Depletion.....	222,164	3,199	46,417	114,468	58,080	39,040	38,497	*543	-
Advertising.....	16,155,489	5,227,197	2,121,689	8,780,915	25,689	4,036,228	2,591,870	1,283,123	161,235
Pension, profit-sharing, stock, annuity.....	16,701,198	2,199,626	3,198,332	11,290,612	12,628	1,356,901	872,663	467,900	16,338
Employee benefit programs.....	25,473,457	4,039,663	4,044,668	16,998,311	390,816	3,685,097	2,101,142	1,502,127	81,828
Domestic production activities deduction.....	80,654	49,017	15,794	13,366	*2,477	22,041	1,794	*2,781	17,466
Net loss, noncapital assets.....	39,605,311	35,156,817	2,389,502	1,328,150	730,842	3,854,295	3,415,273	328,288	110,734
Other deductions.....	891,686,710	112,362,260	94,107,476	606,834,156	78,382,817	74,538,665	57,828,766	15,334,895	1,375,003
Total receipts less total deductions.....	348,562,893	-16,563,000	40,887,123	52,930,922	271,307,848	6,778,801	7,137,126	-1,851,841	1,493,517
Constructive taxable income from related foreign corporations.....	30,508,160	1,238,208	2,915,511	26,351,539	*2,901	55,267	24,353	19,983	10,931
Net income (less deficit).....	330,140,794	-18,618,746	43,235,912	62,699,839	242,823,788	6,662,217	7,030,137	-1,860,076	1,492,156
Income subject to tax.....	132,293,926	22,481,313	30,230,557	76,123,848	3,458,208	6,354,596	3,989,601	1,187,827	1,177,167
Total income tax before credits [7].....	46,755,871	8,688,177	10,547,756	26,929,172	1,210,765	2,066,012	1,247,070	408,196	410,746
Income tax.....	45,522,470	7,834,572	10,405,924	26,078,341	1,203,633	2,017,650	1,207,705	399,537	410,408
Alternative minimum tax.....	1,177,570	210,242	130,331	833,212	3,785	17,320	9,795	7,429	*96
Foreign tax credit.....	5,545,645	940,207	1,110,881	3,892,873	*1,684	138,243	39,295	12,899	86,049
General business credit.....	777,132	56,072	121,377	559,460	*223	41,533	6,380	8,195	*26,958
Prior year minimum tax credit.....	357,233	11,192	17,815	327,832	394	43,861	38,403	4,642	816
Total income tax after credits [2].....	40,007,035	7,415,821	9,296,127	22,134,931	1,160,155	1,842,286	1,162,904	382,460	296,922

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			
			Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	864,803	47,729	273,900	256,843	17,057	55,309
Total assets.....	835,674,884	17,981,037,571	297,884,549	213,638,185	84,246,363	52,161,587
Cash.....	114,570,300	2,359,939,442	26,982,000	21,950,654	5,031,346	8,041,968
Notes and accounts receivable.....	160,914,519	6,127,826,878	45,865,599	37,610,873	8,254,726	6,196,036
Less: Allowance for bad debts.....	3,107,240	190,492,801	1,398,449	1,156,864	241,585	994,047
Inventories.....	14,479,345	295,637	3,064,356	2,266,846	797,510	567,222
Investments in Government obligations.....	986,680	753,009,253	203,571	188,147	*15,425	*8,179
Tax-exempt securities.....	452,312	187,380,670	479,165	440,334	*38,831	*93,265
Other current assets.....	78,288,876	1,031,356,270	17,985,149	14,919,324	3,065,825	4,678,649
Loans to shareholders.....	8,146,930	482,842,439	3,812,703	3,383,209	429,495	397,598
Mortgage and real estate loans.....	1,451,634	1,810,608,373	162,824	162,824	-	*64,250
Other investments.....	166,851,206	4,257,230,927	48,633,076	44,580,803	4,052,274	7,220,446
Depreciable assets [25].....	170,629,550	200,076,072	132,941,631	72,994,803	59,946,828	17,380,975
Less: Accumulated depreciation [25].....	106,583,972	98,875,298	77,692,520	45,845,992	31,846,528	9,148,362
Depletable assets.....	227,961	334,191	2,518,919	*11,937	*2,506,983	*4,183
Less: Accumulated depletion.....	78,751	141,030	966,199	*4,150	*962,049	*3,953
Land.....	4,300,381	19,980,710	4,629,966	2,071,669	2,558,296	490,982
Intangible assets (amortizable).....	216,816,262	404,300,002	97,661,428	67,289,730	30,371,698	14,644,154
Less: Accumulated amortization.....	55,524,439	28,596,262	20,826,477	17,580,229	3,246,248	1,744,563
Other assets.....	62,853,330	663,962,099	13,827,805	10,354,268	3,473,538	4,264,606
Total liabilities.....	835,674,884	17,981,037,571	297,884,549	213,638,185	84,246,363	52,161,587
Accounts payable.....	91,866,108	1,243,437,551	20,775,531	15,945,703	4,829,829	2,333,813
Mortgages, notes, and bonds payable in less than one year.....	45,491,839	1,773,280,515	18,731,731	15,071,936	3,659,795	3,440,534
Other current liabilities.....	141,786,371	8,768,644,209	36,659,176	30,103,255	6,555,920	8,242,224
Loans from shareholders.....	31,451,448	485,580,914	11,253,801	10,173,672	1,080,129	1,652,721
Mortgages, notes, and bonds payable in one year or more.....	138,345,520	1,729,332,264	90,448,067	62,291,876	28,156,190	10,659,692
Other liabilities.....	100,278,392	776,023,419	30,254,771	17,236,957	13,017,814	5,640,794
Capital stock.....	102,268,128	191,979,818	12,177,955	10,286,830	1,891,125	2,724,740
Additional paid-in capital.....	416,643,355	2,255,407,142	99,293,356	64,454,272	34,839,084	15,606,550
Retained earnings, appropriated.....	515,889	6,264,931	181,589	121,703	*59,886	*3,115
Retained earnings, unappropriated [26].....	-190,894,480	806,861,917	-2,418,795	1,788,946	-4,207,742	7,278,801
Less: Cost of treasury stock.....	42,077,686	55,775,109	19,472,633	13,836,965	5,635,668	5,421,398
Total receipts.....	1,059,370,841	913,393,756	441,831,693	375,465,819	66,365,874	57,225,766
Business receipts.....	1,026,717,955	215,313,771	429,622,382	364,730,218	64,892,164	55,914,157
Interest.....	4,070,762	508,641,762	1,118,052	1,022,686	95,366	139,206
Interest on Government obligations:						
State and local.....	95,240	9,697,700	46,650	43,032	3,617	12,627
Rents.....	608,152	18,047,908	216,062	149,601	66,461	37,782
Royalties.....	3,768,033	411,248	549,016	537,326	*11,690	95,638
Net short-term capital gain reduced by net long-term capital loss.....	183,391	2,105,349	72,325	72,197	128	262
Net long-term capital gain reduced by net short-term capital loss.....	1,409,997	4,245,938	411,589	173,969	237,619	45,610
Net gain, noncapital assets.....	924,252	14,890,045	745,174	486,479	258,695	10,329
Dividends received from domestic corporations.....	158,404	2,512,044	60,663	59,253	1,410	2,877
Dividends received from foreign corporations.....	1,550,434	5,347,398	435,026	282,961	152,065	*109,256
Other receipts.....	19,884,221	132,180,594	8,554,757	7,908,098	646,659	858,022
Total deductions.....	1,020,474,449	958,419,022	430,270,396	368,032,249	62,238,147	51,495,314
Cost of goods sold.....	343,414,604	6,526,272	178,367,552	153,087,894	25,279,658	7,158,029
Compensation of officers.....	72,365,136	8,052,488	12,699,599	11,161,786	1,537,813	2,245,207
Salaries and wages.....	234,809,310	128,003,851	89,937,621	80,251,740	9,685,881	16,221,579
Repairs.....	5,491,739	7,442,327	3,804,429	2,132,932	1,671,497	634,089
Bad debts.....	3,036,041	202,527,884	3,199,492	2,951,279	248,213	1,087,556
Rent paid on business property.....	35,258,851	15,067,696	10,343,062	8,534,695	1,808,367	3,585,441
Taxes paid.....	31,643,970	15,788,454	16,677,861	14,686,385	1,991,476	1,782,259
Interest paid.....	14,986,003	213,681,329	8,098,266	6,143,841	1,954,424	800,641
Charitable contributions.....	246,324	601,288	75,928	54,454	21,474	28,130
Amortization.....	8,780,777	11,333,774	4,466,582	3,440,040	1,026,542	498,805
Depreciation.....	16,187,491	31,207,861	9,835,228	5,551,597	4,283,631	1,657,872
Depletion.....	35,124	61,781	87,268	12,434	*74,834	-
Advertising.....	10,172,671	8,015,815	5,112,776	4,815,277	297,499	3,254,127
Pension, profit-sharing, stock, annuity.....	11,239,822	11,811,693	1,711,007	1,432,535	278,472	223,202
Employee benefit programs.....	23,531,597	14,172,940	9,091,633	7,906,904	1,184,730	1,285,393
Domestic production activities deduction.....	317,565	45,389	21,062	10,481	10,581	*14,454
Net loss, noncapital assets.....	2,025,845	18,110,722	410,794	375,105	35,689	158,275
Other deductions.....	206,931,577	265,967,456	76,330,236	65,482,868	10,847,368	10,860,255
Total receipts less total deductions.....	38,896,392	-45,025,266	11,561,297	7,433,570	4,127,727	5,730,452
Constructive taxable income from related foreign corporations.....	1,436,343	9,018,321	429,844	407,529	22,315	43,472
Net income (less deficit).....	40,237,495	-45,704,645	11,944,492	7,798,067	4,146,424	5,761,297
Income subject to tax.....	26,076,807	52,517,540	7,907,800	5,385,714	2,522,086	3,987,996
Total income tax before credits [7].....	8,952,369	18,561,158	2,689,129	1,806,346	882,783	1,385,976
Income tax.....	8,874,910	18,453,186	2,675,750	1,802,131	873,619	1,383,474
Alternative minimum tax.....	68,783	82,332	14,270	5,207	*9,063	1,116
Foreign tax credit.....	1,206,515	5,995,304	233,427	233,387	41	39,205
General business credit.....	360,199	3,044,486	70,583	50,143	20,440	3,392
Prior year minimum tax credit.....	44,178	12,461	16,341	15,359	*982	*1,338
Total income tax after credits [2].....	7,341,365	9,416,566	2,368,778	1,507,457	861,321	1,342,041

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	429,339	345,874	65,466	18,000	122,225	72,240	49,985
Total assets.....	315,092,768	123,393,060	62,464,986	129,234,722	104,136,142	36,729,540	67,406,602
Cash.....	32,667,027	19,345,971	6,800,048	6,521,008	11,317,499	5,668,452	5,649,047
Notes and accounts receivable.....	48,564,299	14,658,104	12,137,356	21,768,839	5,207,462	2,465,438	2,742,024
Less: Allowance for bad debts.....	14,730,876	3,240,881	3,290,147	8,199,848	370,460	142,242	228,218
Inventories.....	2,047,161	1,227,296	637,794	182,070	1,617,873	607,075	1,010,799
Investments in Government obligations.....	175,901	*150,471	*16,665	8,765	*91,413	*44,812	*46,601
Tax-exempt securities.....	661,245	596,913	*62,978	*1,354	189,820	*126,605	*63,215
Other current assets.....	15,672,285	6,030,043	3,774,834	5,867,408	6,712,185	4,511,831	2,200,353
Loans to shareholders.....	15,957,979	15,092,110	586,057	279,812	1,340,361	618,818	721,543
Mortgage and real estate loans.....	209,051	127,283	*23,694	*58,074	649,984	*93,189	*556,795
Other investments.....	47,439,032	10,964,163	4,658,301	31,816,567	11,352,112	5,330,192	6,021,920
Depreciable assets [25].....	170,477,399	77,870,596	25,190,920	67,415,883	77,199,144	17,621,329	59,577,815
Less: Accumulated depreciation [25].....	95,496,386	54,010,741	14,741,183	26,744,462	37,310,198	8,567,981	28,742,217
Depletable assets.....	*620	[1]	-	*620	*1,912	*370	*1,541
Less: Accumulated depletion.....	[1]	[1]	-	-	*1,872	*331	*1,541
Land.....	5,995,135	1,060,808	702,518	4,231,810	7,997,223	1,544,717	6,452,506
Intangible assets (amortizable).....	80,179,180	32,745,422	26,522,585	20,911,172	17,181,294	7,378,298	9,802,996
Less: Accumulated amortization.....	10,905,646	5,401,289	3,083,960	2,420,397	4,795,165	3,035,615	1,759,550
Other assets.....	16,179,361	6,176,790	2,466,525	7,536,045	5,755,555	2,464,584	3,290,971
Total liabilities.....	315,092,768	123,393,060	62,464,986	129,234,722	104,136,142	36,729,540	67,406,602
Accounts payable.....	14,713,367	6,452,250	2,719,980	5,541,137	5,120,597	2,265,778	2,854,819
Mortgages, notes, and bonds payable in less than one year.....	13,834,601	9,085,332	2,334,952	2,414,318	7,560,620	3,055,042	4,505,578
Other current liabilities.....	37,583,397	19,023,975	6,821,426	11,737,996	11,127,419	5,301,329	5,826,089
Loans from shareholders.....	21,898,755	17,716,265	2,421,346	1,761,144	12,193,184	5,193,952	6,999,232
Mortgages, notes, and bonds payable in one year or more.....	134,573,084	37,642,215	21,198,710	75,732,160	40,183,357	9,592,739	30,590,618
Other liabilities.....	33,911,266	12,918,815	5,583,434	15,409,018	10,237,600	4,302,358	5,935,242
Capital stock.....	8,891,683	3,691,971	3,461,114	1,738,598	6,084,330	1,522,169	4,562,161
Additional paid-in capital.....	104,953,268	26,213,105	24,538,908	54,201,255	40,490,363	13,915,712	26,574,651
Retained earnings, appropriated.....	81,691	*41,519	*16,553	*23,620	142,223	*29,333	*12,889
Retained earnings, unappropriated [26].....	-47,639,102	-7,083,870	-3,315,295	-37,239,938	-25,216,805	-8,171,821	-17,044,985
Less: Cost of treasury stock.....	7,709,242	2,308,515	3,316,141	2,084,586	3,786,746	277,052	3,509,695
Total receipts.....	667,440,770	428,292,371	104,181,211	134,967,189	94,614,583	45,235,508	49,379,075
Business receipts.....	641,664,925	414,884,306	101,613,667	125,166,953	87,054,526	41,873,868	45,180,658
Interest.....	1,353,442	346,593	116,344	890,506	629,978	170,186	459,792
Interest on Government obligations:							
State and local.....	68,690	25,343	2,913	40,434	15,915	10,782	5,133
Rents.....	828,237	251,040	19,740	557,457	272,112	110,939	161,173
Royalties.....	116,711	*43,036	73,675	-	310,921	140,263	170,658
Net short-term capital gain reduced by net long-term capital loss.....	16,039	1,935	*7,212	*6,892	17,918	*8,876	*9,043
Net long-term capital gain reduced by net short-term capital loss.....	579,552	272,733	145,223	161,596	138,488	36,298	102,190
Net gain, noncapital assets.....	642,477	226,439	294,710	121,328	74,475	41,406	33,069
Dividends received from domestic corporations.....	30,600	24,066	1,596	4,938	18,018	11,433	6,585
Dividends received from foreign corporations.....	67,814	*4,984	62,818	11	225,265	*143,148	82,117
Other receipts.....	22,072,284	12,211,894	1,843,314	8,017,076	5,856,968	2,688,310	3,168,658
Total deductions.....	630,064,507	401,376,608	98,778,423	129,909,477	93,164,891	43,067,264	50,097,627
Cost of goods sold.....	56,923,758	35,910,680	15,791,863	5,221,215	17,883,101	8,035,840	9,847,260
Compensation of officers.....	78,441,057	72,263,595	4,956,476	1,220,986	6,412,336	5,154,337	1,257,999
Salaries and wages.....	192,364,945	109,349,216	32,797,311	50,218,418	17,644,618	7,492,134	10,152,484
Repairs.....	5,784,927	2,976,336	981,058	1,827,533	1,570,389	263,186	1,307,202
Bad debts.....	8,510,566	2,943,570	2,408,018	3,158,978	449,657	110,351	339,306
Rent paid on business property.....	30,003,878	19,651,486	4,363,441	5,988,951	5,683,286	1,585,722	4,097,563
Taxes paid.....	23,085,148	12,647,720	4,184,360	6,253,068	5,441,647	1,668,686	3,772,961
Interest paid.....	11,424,644	3,443,868	2,016,035	5,964,741	3,014,492	696,395	2,318,097
Charitable contributions.....	197,638	114,373	26,297	56,968	29,419	15,917	13,503
Amortization.....	3,038,731	1,409,570	861,141	768,019	1,047,677	665,536	382,141
Depreciation.....	11,616,818	5,362,087	2,428,488	3,826,244	4,802,916	1,264,958	3,537,958
Depletion.....	1	1	-	-	*439	123	*316
Advertising.....	3,960,819	2,949,466	525,481	485,872	2,156,248	1,051,156	1,105,092
Pension, profit-sharing, stock, annuity.....	11,802,073	10,840,338	414,153	547,582	708,019	597,548	110,471
Employee benefit programs.....	18,924,741	9,738,113	3,272,840	5,913,788	1,298,532	543,856	754,676
Domestic production activities deduction.....	11,725	6,572	4,494	659	*4,890	*4,869	*22
Net loss, noncapital assets.....	442,510	170,048	125,658	146,804	362,169	74,310	287,859
Other deductions.....	173,530,529	111,599,570	23,621,309	38,309,650	24,655,055	13,842,339	10,812,715
Total receipts less total deductions.....	37,376,263	26,915,763	5,407,789	5,057,712	1,449,692	2,168,244	-718,551
Constructive taxable income from related foreign corporations.....	8,142	5,152	1,691	1,299	149,910	118,498	31,412
Net income (less deficit).....	37,315,716	26,895,571	5,401,567	5,018,577	1,583,688	2,275,960	-692,273
Income subject to tax.....	10,387,337	3,134,235	3,318,786	3,934,315	1,218,514	664,524	553,990
Total income tax before credits [7].....	3,527,557	1,066,322	1,140,078	1,321,157	378,493	191,846	186,647
Income tax.....	3,519,983	1,067,955	1,135,636	1,316,391	414,002	228,928	185,073
Alternative minimum tax.....	13,137	4,375	4,041	4,722	2,802	*1,264	1,537
Foreign tax credit.....	13,904	*393	13,511	[1]	19,511	18,488	*1,023
General business credit.....	89,282	8,150	19,078	62,054	3,803	*1,859	1,945
Prior year minimum tax credit.....	7,933	1,777	2,584	*3,572	280	102	177
Total income tax after credits [2].....	3,416,437	1,056,001	1,104,905	1,255,531	354,899	171,397	183,502

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	
Number of returns.....	297,986	34,347	263,639	375,059	167,277	160,308	47,474	*300
Total assets.....	474,252,014	260,630,228	213,621,786	115,939,166	45,873,696	54,909,006	15,156,464	*84,206
Cash.....	31,157,806	15,100,059	16,057,747	17,952,857	5,409,101	4,732,302	7,811,454	*1
Notes and accounts receivable.....	21,625,891	10,782,514	10,843,376	11,571,224	6,057,650	4,165,559	1,348,015	-
Less: Allowance for bad debts.....	1,329,789	1,055,352	274,437	561,099	103,805	125,882	331,413	-
Inventories.....	9,197,159	3,908,515	5,288,644	6,716,631	4,549,481	2,112,400	54,749	-
Investments in Government obligations.....	*124,714	77,638	*47,076	168,719	-	-	168,719	-
Tax-exempt securities.....	211,418	*202	*211,217	113,003	*639	*99,393	*12,970	-
Other current assets.....	12,619,513	5,506,425	7,113,088	5,584,360	1,647,233	2,728,527	1,208,600	-
Loans to shareholders.....	4,670,446	2,344,468	2,325,978	2,568,381	1,641,256	912,846	*14,278	-
Mortgage and real estate loans.....	1,064,868	636,395	428,473	125,467	*59,009	*41,567	*24,892	-
Other investments.....	106,553,505	71,000,961	35,552,544	12,421,218	7,053,299	4,389,723	978,196	*84,205
Depreciable assets [25].....	274,551,510	127,558,995	146,992,515	69,296,849	28,906,010	34,843,493	5,547,346	-
Less: Accumulated depreciation [25].....	119,859,511	42,190,761	77,668,751	43,034,296	19,451,313	20,597,467	2,985,515	-
Depletable assets.....	*39,738	11,263	*28,474	*9,955	*9,241	*714	-	-
Less: Accumulated depletion.....	*30,228	1,754	*28,474	*6,427	*6,355	*72	-	-
Land.....	39,622,504	30,192,627	9,429,877	6,781,891	2,287,056	3,613,850	880,984	-
Intangible assets (amortizable).....	75,355,467	28,819,211	46,536,256	21,750,565	8,753,085	12,882,761	114,718	-
Less: Accumulated amortization.....	13,013,728	3,063,518	9,950,210	4,621,253	1,864,315	2,707,609	49,330	-
Other assets.....	31,690,732	11,002,339	20,688,393	9,101,123	926,423	7,816,901	357,799	-
Total liabilities.....	474,252,014	260,630,228	213,621,786	115,939,166	45,873,696	54,909,006	15,156,464	*84,206
Accounts payable.....	17,511,581	4,112,293	13,399,288	8,745,810	4,383,216	3,409,650	952,944	*518
Mortgages, notes, and bonds payable in less than one year.....	21,277,353	13,540,035	7,737,318	4,780,902	2,294,264	2,072,639	413,999	-
Other current liabilities.....	34,909,720	14,112,290	20,797,430	11,206,859	4,201,775	5,129,349	1,875,735	-
Loans from shareholders.....	28,693,404	11,873,908	16,819,495	10,302,237	5,654,344	4,615,388	*32,504	-
Mortgages, notes, and bonds payable in one year or more.....	199,914,612	127,362,233	72,552,379	34,912,175	17,557,264	15,913,086	1,441,825	-
Other liabilities.....	64,574,707	35,487,919	29,086,788	13,802,043	2,442,529	10,675,602	683,913	-
Capital stock.....	18,732,169	7,935,101	10,797,069	8,362,566	4,224,734	3,427,465	710,367	*86,959
Additional paid-in capital.....	122,275,641	72,492,819	49,782,822	17,462,503	6,872,026	9,030,203	1,560,274	-
Retained earnings, appropriated.....	2,806,299	*56	2,806,242	4,306,276	64,351	*45,082	4,196,843	-
Retained earnings, unappropriated [26].....	12,832,575	-17,511,506	30,344,082	6,756,676	-717,312	4,147,165	3,326,823	*-3,272
Less: Cost of treasury stock.....	49,276,046	8,774,920	40,501,127	4,698,882	1,103,495	3,556,624	*38,763	-
Total receipts.....	444,255,869	92,792,732	351,463,137	190,098,960	101,980,940	74,754,488	13,363,532	*16,911
Business receipts.....	412,900,300	78,250,277	334,650,023	183,044,761	100,631,611	72,510,568	9,902,582	*12,223
Interest.....	2,227,594	1,592,513	635,081	433,346	179,282	93,919	160,146	-
Interest on Government obligations:								
State and local.....	11,397	5,734	5,663	27,972	2,614	9,214	16,144	-
Rents.....	1,589,726	928,662	661,065	137,233	40,483	60,285	36,464	-
Royalties.....	5,980,116	1,647,035	4,333,081	312,258	*178,151	131,577	*2,530	-
Net short-term capital gain reduced by net long-term capital loss.....	*2,987	*374	2,613	5,366	*469	*1,877	*3,020	-
Net long-term capital gain reduced by net short-term capital loss.....	804,465	298,758	505,708	145,970	72,300	67,049	6,621	*4,689
Net gain, noncapital assets.....	1,081,760	746,181	335,579	213,194	129,352	79,555	4,288	-
Dividends received from domestic corporations.....	14,360	5,081	9,278	46,748	7,616	34,724	4,408	-
Dividends received from foreign corporations.....	2,217,987	665,954	1,552,033	39,917	*7,915	*31,791	212	-
Other receipts.....	17,425,177	8,652,163	8,773,014	5,692,195	731,147	1,733,931	3,227,117	-
Total deductions.....	438,549,269	99,498,747	339,050,522	185,162,545	99,101,742	72,676,920	13,383,883	*46,583
Cost of goods sold.....	151,442,479	12,076,132	139,366,348	72,709,396	50,571,374	20,922,433	1,215,588	-
Compensation of officers.....	9,115,806	932,841	8,182,964	10,285,284	6,018,389	4,140,217	126,678	*4,906
Salaries and wages.....	85,929,375	21,622,710	64,306,665	29,480,547	13,323,919	14,884,761	1,271,868	-
Repairs.....	7,749,457	2,053,588	5,695,868	3,305,696	803,016	1,086,048	1,416,632	*147
Bad debts.....	590,101	386,397	203,704	564,886	197,112	266,682	101,091	-
Rent paid on business property.....	33,680,599	8,149,657	25,530,942	12,450,300	5,253,367	7,080,584	116,349	-
Taxes paid.....	19,737,560	6,064,220	13,673,340	6,212,113	3,135,148	2,834,725	242,240	*722
Interest paid.....	15,053,317	9,018,631	6,034,686	3,156,709	1,606,263	1,455,391	95,055	-
Charitable contributions.....	249,303	26,549	222,754	40,295	12,443	25,142	2,710	-
Amortization.....	3,006,360	879,982	2,126,378	1,420,922	511,032	898,593	11,297	*15,951
Depreciation.....	17,005,704	6,596,068	10,409,636	4,645,373	1,965,278	2,488,136	191,959	-
Depletion.....	*8,864	174	*8,690	3,506	*240	*2,927	*340	-
Advertising.....	10,254,230	2,517,428	7,736,802	2,622,696	1,278,697	1,198,509	145,490	-
Pension, profit-sharing, stock, annuity.....	1,035,749	389,627	646,122	598,299	231,507	348,851	17,941	-
Employee benefit programs.....	6,695,844	2,258,621	4,437,223	2,570,483	1,432,733	998,152	139,599	-
Domestic production activities deduction.....	61,140	3,937	57,203	11,679	8,171	3,507	[1]	-
Net loss, noncapital assets.....	1,926,571	1,126,552	800,019	308,069	22,977	283,774	1,318	-
Other deductions.....	75,006,809	25,395,633	49,611,177	34,776,291	12,730,076	13,758,488	8,287,727	*24,856
Total receipts less total deductions.....	5,706,601	-6,706,015	12,412,616	4,936,414	2,879,198	2,077,568	-20,351	*-29,672
Constructive taxable income from related foreign corporations.....	1,682,439	499,531	1,182,908	44,140	12,057	32,083	-	-
Net income (less deficit).....	7,377,643	-6,212,218	13,595,861	4,952,582	2,888,641	2,100,437	-36,495	*-29,672
Income subject to tax.....	11,867,506	1,228,917	10,638,590	1,891,378	670,406	1,033,624	187,347	*3,981
Total income tax before credits [7].....	4,055,424	431,353	3,624,071	557,038	182,240	335,888	38,911	*1,354
Income tax.....	4,042,685	420,998	3,621,686	555,641	181,487	335,312	38,842	*1,354
Alternative minimum tax.....	8,156	4,561	3,595	2,373	*767	1,527	*80	-
Foreign tax credit.....	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-
General business credit.....	448,859	36,489	412,371	11,106	1,333	9,716	*57	-
Prior year minimum tax credit.....	14,916	*13,789	*1,127	*956	88	*868	-	-
Total income tax after credits [2].....	1,991,663	176,843	1,814,820	509,141	168,446	301,863	38,832	*1,354

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

Table 7--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	3,148,768	70,003	50,259	4,490	15,255	21,224	2,579	421,531	114,237
Total assets.....	50,635,842,314	72,074,770	57,176,194	5,044,648	9,853,928	512,683,867	700,974,083	376,123,156	125,556,097
Cash.....	2,789,529,990	8,277,985	5,716,887	298,562	2,262,536	24,262,171	20,419,413	77,747,862	28,243,725
Notes and accounts receivable.....	7,465,368,946	6,551,193	4,497,731	273,404	1,780,058	90,880,829	48,185,767	106,869,690	37,248,708
Less: Allowance for bad debts.....	140,524,048	64,934	43,385	*11,480	10,068	416,723	2,176,215	900,171	161,748
Inventories.....	1,025,550,974	7,233,989	6,027,048	198,803	1,008,137	14,081,007	16,502,331	25,527,360	12,408,516
Investments in Government obligations.....	1,851,530,971	*8,391	*8,346	45	-	2,509,268	706,188	562,303	197,290
Tax-exempt securities.....	1,371,309,371	*302,073	*302,073	-	-	283,685	12,076	965,636	438,144
Other current assets.....	3,469,305,969	3,777,709	2,978,954	174,971	623,783	16,120,961	34,366,947	37,526,141	16,408,763
Loans to shareholders.....	163,392,305	3,250,321	2,711,097	382,276	156,948	2,394,633	50,375	7,206,280	2,182,665
Mortgage and real estate loans.....	1,621,591,205	432,367	425,836	*4,227	*2,303	44,117	162	1,394,008	817,600
Other investments.....	21,303,373,322	9,300,564	6,395,654	1,786,521	1,118,388	88,466,814	66,477,544	36,741,709	9,825,921
Depreciable assets [25].....	5,948,682,496	64,419,828	50,536,831	3,772,368	10,110,629	191,148,877	523,063,242	169,138,019	28,481,685
Less: Accumulated depreciation [25].....	3,017,793,515	47,831,473	37,095,789	2,769,111	7,966,573	88,480,889	160,403,866	115,505,884	18,106,578
Depletable assets.....	288,056,973	713,564	46,472	667,092	-	141,743,867	7,265,598	1,447,658	*58,444
Less: Accumulated depletion.....	125,576,937	206,767	9,534	*197,233	-	52,858,656	2,485,739	426,985	*11,604
Land.....	289,811,352	12,176,152	11,498,079	276,351	401,722	4,953,152	1,919,033	10,928,725	3,578,546
Intangible assets (amortizable).....	3,104,631,795	1,694,177	1,476,473	13,421	204,282	33,675,156	31,883,016	12,537,627	1,734,037
Less: Accumulated amortization.....	518,958,552	267,274	212,964	*6,518	47,793	11,299,060	4,645,589	1,959,112	281,783
Other assets.....	3,746,559,698	2,306,905	1,916,383	180,948	209,574	55,174,659	119,833,801	6,322,288	2,493,765
Total liabilities.....	50,635,842,314	72,074,770	57,176,194	5,044,648	9,853,928	512,683,867	700,974,083	376,123,156	125,556,097
Accounts payable.....	3,642,868,632	4,179,092	2,657,754	184,999	1,336,339	51,691,719	28,746,181	66,800,841	32,646,173
Mortgages, notes, and bonds payable in less than one year.....	1,538,507,799	8,987,031	6,583,019	1,603,348	800,664	7,032,359	23,250,002	21,066,940	7,982,376
Other current liabilities.....	11,518,807,999	3,655,818	2,517,763	117,189	1,020,866	25,322,367	60,147,715	21,803,914	21,803,914
Loans from shareholders.....	312,539,673	2,970,032	2,505,406	119,189	345,437	2,906,966	1,996,992	12,630,201	4,352,882
Mortgages, notes, and bonds payable in one year or more.....	5,714,017,647	16,835,004	14,378,787	1,153,153	1,303,063	82,119,755	258,920,876	41,147,604	11,621,819
Other liabilities.....	5,588,687,225	1,964,906	1,732,324	59,856	172,726	89,835,520	174,414,685	13,627,747	3,777,582
Capital stock.....	2,033,269,052	4,683,585	3,902,078	286,567	494,940	19,547,951	52,360,335	6,395,257	1,686,989
Additional paid-in capital.....	18,592,765,790	7,462,600	6,181,916	421,941	858,743	131,962,199	94,336,721	34,461,376	7,821,909
Retained earnings, appropriated.....	127,641,790	323,541	185,195	*124,531	*13,815	181,475	1,815,826	353,903	*44,301
Retained earnings, unappropriated [26].....	3,205,292,512	22,640,191	17,960,277	988,307	3,691,607	121,769,856	34,449,862	129,412,917	38,230,541
Less: Cost of treasury stock.....	1,638,555,805	1,627,030	1,428,324	*14,433	184,272	19,686,298	12,491,880	9,921,344	4,412,390
Total receipts.....	17,946,295,437	100,489,394	73,049,917	6,106,932	21,332,545	222,288,444	298,384,897	873,430,823	315,842,447
Business receipts.....	15,839,436,683	88,017,592	61,967,938	5,728,824	20,320,831	195,421,694	275,183,941	860,874,843	312,106,286
Interest.....	808,906,739	243,088	162,838	65,954	14,296	2,031,875	2,526,906	646,001	216,150
Interest on Government obligations:									
State and local.....	44,750,692	37,157	31,932	*802	4,423	43,236	36,709	134,321	69,219
Rents.....	93,165,818	659,508	633,610	10,013	15,885	2,381,153	1,161,790	535,348	249,066
Royalties.....	138,585,517	56,473	48,685	*3,443	*4,344	1,589,134	42,458	103,839	12,023
Net short-term capital gain reduced by net long-term capital loss.....	20,869,238	26,727	*8,803	-	*17,924	25,090	25,740	20,533	11,260
Net long-term capital gain reduced by net short-term capital loss.....	50,748,894	519,186	388,926	102,190	28,069	1,862,112	2,044,449	532,038	233,597
Net gain, noncapital assets.....	40,785,448	487,643	350,659	47,033	89,951	2,277,116	2,560,946	1,313,480	153,673
Dividends received from domestic corporations.....	16,836,290	29,666	25,166	*2,211	2,290	204,283	41,198	30,212	12,480
Dividends received from foreign corporations.....	128,381,058	3,112	*2,861	*250	-	4,374,558	248,370	33,276	*150
Other receipts.....	763,829,061	10,409,242	9,428,498	146,212	834,532	12,078,193	14,512,390	9,206,932	2,778,543
Total deductions.....	16,428,307,762	92,188,830	66,985,491	5,687,555	19,515,784	190,468,727	279,353,475	818,994,904	300,904,991
Cost of goods sold.....	9,668,903,394	42,704,179	27,948,882	3,001,455	11,753,842	101,289,239	162,317,547	635,267,063	262,174,081
Compensation of officers.....	296,777,832	1,990,833	1,201,128	126,135	663,570	2,591,182	921,824	27,335,415	6,277,376
Salaries and wages.....	1,684,321,130	7,324,869	4,728,706	605,867	1,990,297	8,717,693	11,325,655	43,483,994	9,811,764
Repairs.....	99,119,933	2,377,470	1,810,336	137,722	429,412	1,097,626	5,455,230	3,059,391	531,573
Bad debts.....	130,427,776	61,926	46,246	1,735	13,946	300,144	1,489,882	1,291,971	247,094
Rent paid on business property.....	301,310,486	4,968,585	4,476,324	96,132	396,129	5,027,985	1,846,604	14,925,578	2,730,552
Taxes paid.....	338,875,646	1,806,044	1,282,790	123,644	399,610	5,311,844	9,431,298	13,736,700	2,722,326
Interest paid.....	526,090,447	1,243,700	1,024,754	96,764	122,182	6,791,008	15,247,796	3,537,866	884,487
Charitable contributions.....	12,705,597	43,253	38,032	750	4,472	98,426	314,441	203,179	47,374
Amortization.....	118,005,681	257,057	237,612	8,534	10,911	2,854,662	2,453,155	603,597	62,120
Depreciation.....	430,675,800	4,772,772	3,931,991	298,029	542,753	16,556,054	26,346,915	12,127,071	1,729,357
Depletion.....	13,486,264	47,218	24,782	*22,186	*250	7,949,306	261,911	124,446	*3,716
Advertising.....	177,468,545	251,058	176,170	4,710	70,178	131,668	235,627	2,522,492	579,004
Pension, profit-sharing, stock, annuity.....	113,117,367	166,013	115,975	13,271	36,767	1,355,781	3,311,243	2,851,270	595,105
Employee benefit programs.....	219,366,080	883,530	644,568	77,228	161,734	2,529,500	3,008,358	10,217,640	1,870,989
Domestic production activities deduction.....	14,198,249	93,486	87,142	*608	5,737	420,661	540,573	386,517	99,159
Net loss, noncapital assets.....	19,020,683	10,108	7,730	*1,902	*477	333,921	728,609	63,526	21,260
Other deductions.....	2,264,436,853	23,186,727	19,202,326	1,070,883	2,913,518	27,112,028	34,116,807	47,257,188	10,517,655
Total receipts less total deductions.....	1,517,987,675	8,300,564	6,064,426	419,377	1,816,761	31,819,717	19,031,422	54,435,919	14,937,456
Constructive taxable income from related foreign corporations.....	141,629,591	19,058	19,058	-	-	2,804,282	221,878	220,763	10,948
Net income.....	1,614,866,575	8,282,464	6,051,551	418,575	1,812,338	34,580,764	19,216,592	54,522,361	14,879,186
Income subject to tax.....	891,882,387	2,225,815	1,846,404	141,468	237,943	24,126,394	16,760,242	9,768,412	2,256,205
Total income tax before credits [7].....	311,851,284	646,211	519,708	47,185	79,318	8,677,602	5,958,624	3,117,276	736,218
Income tax.....	308,901,850	639,433	518,290	47,077	74,066	8,420,561	5,859,516	3,078,647	725,578
Alternative minimum tax.....	2,786,226	1,935	1,485	*105	*345	257,005	97,184	12,111	2,236
Foreign tax credit.....	93,052,411	10,687	9,832	*853	1	4,726,012	*133,033	160,639	5,811
General business credit.....	13,077,780	17,964	16,173	225	1,566	46,042	41,185	49,117	10,134
Prior year minimum tax credit.....	1,267,044	3,022	2,289	*371	*361	104,942	46,805	18,360	4,001
Total income tax after credits [2].....	204,289,207	614,466	491,341	45,735	77,389	3,800,607	5,367,601	2,889,159	716,272

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	22,968	284,326	131,704	6,964	790	1,098	4,268	979
Total assets.....	116,669,679	133,897,380	7,921,125,034	775,285,732	238,866,526	11,802,577	25,582,255	4,712,988
Cash.....	17,140,073	32,364,064	295,444,738	13,889,528	14,905,134	739,332	2,559,173	666,065
Notes and accounts receivable.....	22,825,464	46,795,518	1,713,511,118	325,835,414	15,514,888	2,063,028	4,674,822	1,813,256
Less: Allowance for bad debts.....	254,440	483,983	20,027,475	570,597	87,508	64,797	369,157	41,679
Inventories.....	7,478,024	5,640,820	384,438,280	39,001,031	13,891,920	2,227,667	5,113,493	911,683
Investments in Government obligations.....	236,291	128,722	5,181,387	*1,023,899	*855	-	4,830	-
Tax-exempt securities.....	267,424	260,067	8,588,867	197,571	*124,570	*545,837	*1,520	-
Other current assets.....	10,662,590	10,454,788	348,267,965	16,669,970	7,055,348	700,310	2,089,016	117,293
Loans to shareholders.....	1,027,092	3,996,523	54,228,078	418,432	151,169	*45,704	69,490	*46,923
Mortgage and real estate loans.....	391,895	184,514	3,397,960	*15,260	*14,293	*648	*55,646	-
Other investments.....	20,495,610	6,420,179	2,647,861,392	174,411,984	46,699,077	2,385,040	3,126,588	455,296
Depreciable assets [25].....	61,658,172	78,998,162	1,830,677,833	161,163,588	46,619,581	7,908,594	7,020,575	1,591,204
Less: Accumulated depreciation [25].....	38,753,291	58,646,014	1,068,333,960	89,808,532	22,157,695	5,899,900	4,525,801	1,119,381
Depletable assets.....	1,357,055	*32,159	112,883,511	19,380	96,000	82	*5,341	-
Less: Accumulated depletion.....	411,910	*3,471	58,893,983	4,648	37,155	-	-	-
Land.....	5,812,006	1,538,173	38,053,825	3,852,418	1,949,804	97,558	180,886	12,437
Intangible assets (amortizable).....	5,192,371	5,611,219	1,157,022,413	108,244,486	107,403,729	884,224	5,814,089	244,434
Less: Accumulated amortization.....	618,581	1,058,748	191,792,030	7,483,695	4,075,398	342,558	1,564,218	68,910
Other assets.....	2,163,833	1,664,690	660,615,116	28,410,243	10,797,915	511,807	1,325,961	84,366
Total liabilities.....	116,669,679	133,897,380	7,921,125,034	775,285,732	238,866,526	11,802,577	25,582,255	4,712,988
Accounts payable.....	14,184,581	19,970,087	962,338,990	331,817,610	8,415,006	1,276,499	3,478,818	1,027,217
Mortgages, notes, and bonds payable in less than one year.....	5,952,804	7,131,759	526,954,141	19,400,508	8,974,738	701,177	991,500	330,252
Other current liabilities.....	14,928,939	23,414,862	776,958,862	30,757,642	19,903,637	1,262,556	2,366,249	337,646
Loans from shareholders.....	3,341,949	4,935,370	95,423,039	10,680,182	2,822,077	238,878	542,048	45,762
Mortgages, notes, and bonds payable in one year or more.....	15,885,179	13,640,607	1,845,572,298	123,442,231	86,770,799	1,871,565	5,447,286	226,273
Other liabilities.....	6,836,936	3,013,228	827,220,738	44,688,784	44,715,706	543,643	2,050,423	228,210
Capital stock.....	2,283,315	2,424,953	279,360,187	26,825,807	7,215,178	880,281	1,102,144	228,178
Additional paid-in capital.....	16,573,454	10,066,013	1,879,555,438	138,940,069	61,278,264	1,872,892	4,965,731	549,158
Retained earnings, appropriated.....	*101,842	207,760	4,781,084	*16,653	-	1,929	-	189
Retained earnings, unappropriated [26].....	38,751,002	52,431,374	1,598,654,453	95,133,378	53,581,323	3,364,047	7,860,851	2,739,593
Less: Cost of treasury stock.....	2,170,322	3,338,632	875,694,197	46,417,132	54,810,201	210,889	3,222,795	*99,492
Total receipts.....	173,497,835	384,090,541	4,735,781,171	487,558,875	141,856,929	15,660,269	39,680,366	6,377,158
Business receipts.....	167,838,904	380,929,652	4,266,664,299	475,310,730	128,758,403	15,332,048	38,185,347	5,972,928
Interest.....	297,113	132,738	95,362,377	2,977,488	521,032	7,666	50,738	*6,724
Interest on Government obligations:								
State and local.....	39,793	25,310	679,141	20,714	10,262	*15,424	*2,583	26
Rents.....	232,581	53,701	19,285,930	382,934	1,455,339	5,476	13,618	434
Royalties.....	90,812	*1,003	87,494,664	2,010,273	2,202,265	13,692	879,524	142,906
Net short-term capital gain reduced by net long-term capital loss.....	5,332	*3,941	587,688	*27,943	876	-	*3,964	123,870
Net long-term capital gain reduced by net short-term capital loss.....	250,316	48,125	19,812,919	500,774	1,139,504	*29,580	*7,494	149
Net gain, noncapital assets.....	652,138	507,669	10,728,798	179,907	2,376,812	12,805	13,217	*20,761
Dividends received from domestic corporations.....	8,984	8,747	2,430,741	119,659	44,248	*957	*2,704	1,564
Dividends received from foreign corporations.....	*28,088	5,038	103,492,512	1,162,779	1,993,297	33,738	*41,485	46,715
Other receipts.....	4,053,774	2,374,616	129,242,102	4,865,673	3,354,892	208,884	479,691	61,081
Total deductions.....	161,313,037	356,776,875	4,364,860,025	464,662,900	122,430,178	14,875,641	36,977,062	5,864,599
Cost of goods sold.....	128,894,738	244,198,244	2,960,386,895	342,104,148	57,599,040	10,765,347	23,907,856	3,721,965
Compensation of officers.....	3,508,164	17,549,876	31,213,516	2,613,327	725,731	229,718	804,619	97,602
Salaries and wages.....	6,231,028	27,441,203	308,088,258	20,530,428	8,796,362	1,131,140	3,567,660	688,373
Repairs.....	813,522	1,714,296	19,144,864	2,295,355	665,246	70,878	138,796	26,940
Bad debts.....	242,135	802,742	12,589,057	199,826	73,637	61,042	72,638	22,520
Rent paid on business property.....	3,709,312	8,485,713	40,607,179	3,792,729	838,068	261,202	1,060,130	118,786
Taxes paid.....	2,723,151	8,291,222	84,891,707	4,677,953	18,528,751	233,501	814,972	91,986
Interest paid.....	1,025,820	1,627,559	158,137,302	11,437,970	5,677,751	171,855	642,085	43,511
Charitable contributions.....	48,007	107,799	6,194,191	457,648	305,903	4,159	19,705	4,603
Amortization.....	250,331	291,147	36,488,429	2,118,029	1,525,902	77,548	209,826	21,590
Depreciation.....	4,839,712	5,558,001	128,565,554	11,045,586	3,837,587	404,967	462,922	114,719
Depletion.....	113,428	7,302	4,103,631	*20,282	17,594	575	-	-
Advertising.....	216,413	1,727,076	63,062,001	15,391,042	6,772,049	73,535	798,016	214,975
Pension, profit-sharing, stock, annuity.....	598,704	1,657,460	44,642,499	3,665,526	1,211,117	85,566	344,651	20,213
Employee benefit programs.....	1,505,007	6,841,645	66,277,266	5,290,381	2,121,225	240,917	376,278	67,327
Domestic production activities deduction.....	145,906	141,452	8,928,412	940,698	805,093	10,523	4,860	*1,321
Net loss, noncapital assets.....	16,644	25,622	4,515,748	324,710	83,122	13,177	12,357	4,830
Other deductions.....	6,431,016	30,308,517	387,023,515	37,757,261	12,846,002	1,039,990	3,739,690	603,339
Total receipts less total deductions.....	12,184,798	27,313,665	370,921,146	22,895,975	19,426,750	784,628	2,703,304	512,559
Constructive taxable income from related foreign corporations.....	*205,236	4,579	86,392,224	3,792,038	2,197,085	*2,445	137,767	48,529
Net income.....	12,350,241	27,292,934	456,634,230	26,667,298	21,613,574	771,649	2,838,488	561,062
Income subject to tax.....	3,560,841	3,951,366	383,418,407	19,386,780	19,922,834	261,747	1,502,511	276,947
Total income tax before credits [7].....	1,231,807	1,149,250	134,955,249	6,782,171	6,974,544	89,594	522,775	96,353
Income tax.....	1,216,273	1,136,796	133,911,006	6,763,403	6,970,114	88,101	522,040	96,353
Alternative minimum tax.....	4,208	5,667	1,010,760	18,739	*334	*1,475	*735	-
Foreign tax credit.....	146,618	8,210	64,432,417	1,079,165	1,485,405	*1,402	194,483	47,872
General business credit.....	24,414	14,569	5,931,845	128,530	16,913	2,966	7,880	1,336
Prior year minimum tax credit.....	7,540	6,818	380,431	11,462	*6,672	*1,103	-	72
Total income tax after credits [2].....	1,053,235	1,119,653	64,183,745	5,563,013	5,465,553	84,122	320,412	47,073

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	6,012	1,722	14,273	441	4,566	6,104	4,111	3,093
Total assets.....	17,121,075	202,225,664	37,975,161	1,658,659,817	1,600,988,221	87,265,002	84,135,029	67,573,711
Cash.....	1,432,435	6,283,287	3,013,364	11,528,601	38,687,758	5,409,033	4,752,663	5,993,206
Notes and accounts receivable.....	2,687,398	21,637,030	6,684,749	585,150,716	198,113,846	14,699,960	7,473,411	12,119,334
Less: Allowance for bad debts.....	78,423	276,157	172,720	794,687	4,365,709	434,669	154,489	192,263
Inventories.....	3,223,584	10,182,843	2,601,390	23,844,175	73,737,009	11,372,692	4,822,835	10,252,961
Investments in Government obligations.....	*2,850	*11,184	24,559	22,551	*476,411	*584	152,892	103,182
Tax-exempt securities.....	-	25,351	*35,818	1,002,617	864,918	*297,297	29,262	*179,710
Other current assets.....	708,250	4,129,117	1,301,401	30,091,878	113,782,468	3,538,612	1,880,741	2,189,384
Loans to shareholders.....	147,658	9,993,291	357,356	28,281,268	6,375,196	401,887	783,360	80,483
Mortgage and real estate loans.....	*34,074	*6,169	*4,937	*12,390	*58,489	*32,952	*15,384	-
Other investments.....	1,498,673	86,695,943	4,319,571	660,273,154	608,774,080	13,876,200	35,026,102	9,404,557
Depreciable assets [25].....	14,102,885	97,602,574	28,994,503	320,856,604	326,300,448	54,621,867	37,612,422	36,216,174
Less: Accumulated depreciation [25].....	9,971,320	59,851,476	20,385,336	173,438,179	186,044,193	35,481,964	22,211,681	19,882,294
Depletable assets.....	*59,243	248,852	-	108,584,116	2,107,470	704	1,596,182	36,410
Less: Accumulated depletion.....	*7,320	51,789	-	57,687,166	846,715	569	201,620	27,429
Land.....	602,217	1,046,955	290,788	5,567,110	7,339,864	675,861	1,118,152	849,395
Intangible assets (amortizable).....	2,299,093	17,272,051	11,604,328	65,556,183	306,702,949	14,397,986	7,011,484	8,340,360
Less: Accumulated amortization.....	283,423	3,629,451	1,789,073	29,659,205	51,581,084	2,263,644	1,270,488	1,097,050
Other assets.....	663,200	10,899,889	1,089,525	79,467,692	160,505,017	6,120,212	5,698,416	3,007,593
Total liabilities.....	17,121,075	202,225,664	37,975,161	1,658,659,817	1,600,988,221	87,265,002	84,135,029	67,573,711
Accounts payable.....	1,304,048	17,513,922	3,143,195	214,742,308	147,238,758	7,924,039	3,112,809	7,995,746
Mortgages, notes, and bonds payable in less than one year.....	1,793,846	11,310,528	1,763,014	11,098,861	114,426,296	4,606,950	3,921,553	3,049,645
Other current liabilities.....	977,303	8,467,444	3,472,896	283,763,281	135,968,499	8,951,469	5,222,611	5,716,893
Loans from shareholders.....	910,963	6,278,901	461,566	18,751,198	22,235,870	2,106,337	882,335	1,082,502
Mortgages, notes, and bonds payable in one year or more.....	2,409,046	52,425,408	11,338,962	280,623,378	384,071,423	23,605,157	9,289,895	10,757,509
Other liabilities.....	1,342,329	25,567,662	4,061,025	126,834,015	167,804,612	9,760,037	7,707,735	5,301,735
Capital stock.....	525,925	6,737,141	1,490,873	20,317,776	61,824,977	3,527,251	2,969,901	2,533,625
Additional paid-in capital.....	2,872,642	47,226,426	6,103,896	440,135,907	434,429,468	19,004,966	33,480,775	12,495,826
Retained earnings, appropriated.....	-	*419	*17,644	693,765	50,112	10	*2,392,947	*3,238
Retained earnings, unappropriated [26].....	5,370,811	43,941,038	8,896,196	471,294,448	350,961,665	10,235,401	17,084,655	21,726,097
Less: Cost of treasury stock.....	385,838	17,243,225	2,774,106	209,595,119	218,023,460	2,456,616	1,930,187	3,089,104
Total receipts.....	29,645,521	118,755,542	48,567,362	1,022,861,372	756,069,797	99,699,657	43,210,196	80,301,443
Business receipts.....	29,031,239	111,687,941	47,454,582	939,448,237	618,263,476	97,760,100	41,039,364	78,811,600
Interest.....	29,727	1,640,451	159,711	10,324,285	6,230,505	188,278	142,086	146,006
Interest on Government obligations:								
State and local.....	*1,276	4,015	3,946	66,456	58,730	12,806	2,197	8,631
Rents.....	7,519	18,590	23,422	1,129,782	435,572	38,084	19,935	24,047
Royalties.....	*8,615	1,933,388	49,072	833,097	34,091,433	182,505	879,543	34,407
Net short-term capital gain reduced by net long-term capital loss.....	3	*22	1	85,676	*228,331	12,616	*3,570	*1,404
Net long-term capital gain reduced by net short-term capital loss.....	58,714	87,564	153,315	4,535,721	9,226,826	242,216	48,853	88,870
Net gain, noncapital assets.....	158,439	111,813	161,129	2,072,600	830,304	204,593	79,763	84,533
Dividends received from domestic corporations.....	16,769	267,589	4,528	332,192	1,036,948	17,811	244,828	11,620
Dividends received from foreign corporations.....	*1,059	1,258,390	54,121	37,495,332	49,574,657	372,252	148,044	*55,414
Other receipts.....	332,161	1,745,779	503,535	26,537,995	36,093,016	668,395	602,013	1,034,910
Total deductions.....	28,205,525	110,961,908	45,738,672	948,480,810	646,103,747	94,107,139	40,691,343	76,522,202
Cost of goods sold.....	20,309,663	73,961,194	27,986,172	816,270,576	349,479,337	66,867,336	26,847,373	61,417,247
Compensation of officers.....	542,893	708,859	1,317,194	703,614	3,679,176	1,397,761	818,370	826,976
Salaries and wages.....	2,263,101	8,873,086	5,049,373	21,591,984	65,758,904	5,657,523	2,492,626	3,244,487
Repairs.....	214,245	833,136	307,558	1,859,879	3,884,768	425,193	391,840	445,891
Bad debts.....	54,795	140,744	157,271	310,395	649,003	209,325	92,142	75,793
Rent paid on business property.....	448,882	1,311,912	1,485,348	3,023,017	5,626,987	1,744,366	776,311	653,682
Taxes paid.....	528,792	1,497,716	1,068,333	19,480,249	9,395,734	1,439,574	712,134	827,164
Interest paid.....	272,898	4,261,333	1,030,452	14,040,928	24,663,849	1,778,101	823,399	843,933
Charitable contributions.....	5,017	96,169	11,441	339,371	3,810,652	20,503	23,847	15,966
Amortization.....	100,411	643,344	302,130	2,311,569	8,471,379	425,113	266,158	296,195
Depreciation.....	770,262	5,648,604	1,655,241	12,795,385	20,351,612	3,727,071	1,948,507	2,544,309
Depletion.....	*2,625	20,698	*51	3,494,240	373,234	1,520	68,971	68,642
Advertising.....	197,713	620,177	375,211	936,956	20,642,884	660,337	256,976	95,246
Pension, profit-sharing, stock, annuity.....	147,672	2,373,759	147,295	3,057,970	10,551,698	979,590	523,086	573,914
Employee benefit programs.....	419,891	2,155,855	911,002	3,299,379	13,083,963	2,199,790	744,965	1,057,882
Domestic production activities deduction.....	12,941	325,647	51,146	388,638	2,063,266	94,368	47,302	106,109
Net loss, noncapital assets.....	7,615	534,569	90,627	27,366	1,560,318	40,438	37,713	19,720
Other deductions.....	1,906,109	6,955,106	3,792,826	44,549,293	102,056,982	6,439,230	3,819,623	3,409,044
Total receipts less total deductions.....	1,439,996	7,793,634	2,828,690	74,380,562	109,966,050	5,592,518	2,518,853	3,779,240
Constructive taxable income from related foreign corporations.....	*1,099	2,254,629	85,252	30,692,628	17,244,802	269,878	105,398	43,273
Net income.....	1,439,819	10,044,249	2,909,996	105,006,734	127,152,123	5,849,589	2,622,055	3,813,883
Income subject to tax.....	258,993	7,659,001	1,349,936	99,684,049	117,588,388	2,041,406	1,025,111	2,141,944
Total income tax before credits [7].....	84,663	2,699,797	462,956	35,656,691	41,223,643	714,135	358,863	744,655
Income tax.....	83,238	2,675,123	462,567	34,886,054	41,132,321	699,464	352,647	741,442
Alternative minimum tax.....	*1,030	24,612	*389	771,303	87,218	14,441	2,555	2,477
Foreign tax credit.....	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468	63,814	39,211
General business credit.....	3,189	304,329	4,400	1,190,312	1,541,606	27,026	9,691	14,042
Prior year minimum tax credit.....	*451	70,268	*2,531	*16,769	52,026	2,692	3,687	*4,846
Total income tax after credits [2].....	80,968	926,596	422,891	1,827,548	26,280,415	571,939	281,671	686,450

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	28,248	13,357	6,528	4,078	3,834	5,136	16,104	520,687
Total assets.....	380,914,331	270,010,134	771,761,913	947,250,303	478,278,607	17,665,685	243,050,302	3,016,150,034
Cash.....	17,164,546	20,198,553	52,875,228	42,609,235	35,745,936	1,348,847	15,642,812	265,868,355
Notes and accounts receivable.....	23,449,331	64,547,616	100,021,817	189,984,883	100,418,639	3,243,005	33,377,976	439,559,507
Less: Allowance for bad debts.....	581,612	1,153,096	1,847,615	4,866,962	2,774,961	138,158	1,062,218	11,903,439
Inventories.....	21,311,759	27,678,042	30,835,163	17,086,230	58,879,004	2,375,427	25,089,372	523,872,545
Investments in Government obligations.....	141,332	*188,768	*53,754	*2,591,060	106,171	56,444	*220,061	12,345,103
Tax-exempt securities.....	139,918	107,866	*1,763,284	*2,661,641	2,017	*306,757	302,914	8,466,309
Other current assets.....	12,001,585	16,078,733	74,344,504	26,746,660	20,440,143	1,360,492	13,042,060	174,722,441
Loans to shareholders.....	1,242,774	1,593,430	2,807,021	412,853	410,284	76,022	533,477	13,529,883
Mortgage and real estate loans.....	98,417	*162,366	10,723	2,824,173	*10,380	2,414	*39,242	1,891,326
Other investments.....	134,892,582	49,494,277	249,912,259	474,667,354	57,842,317	2,160,377	31,945,961	602,467,064
Depreciable assets [25].....	82,297,780	72,650,984	167,124,625	122,268,604	172,654,167	9,493,883	63,576,769	850,500,999
Less: Accumulated depreciation [25].....	56,966,384	44,419,895	108,828,390	72,492,795	91,464,217	6,347,239	37,037,287	435,902,428
Depletable assets.....	*78,246	*2,036	-	32,042	1,624	1,543	*14,239	17,631,960
Less: Accumulated depletion.....	*15,171	*906	-	5,974	1,624	266	*5,632	7,458,413
Land.....	1,557,254	1,396,527	4,094,805	2,403,990	3,042,942	287,318	1,687,544	63,313,612
Intangible assets (amortizable).....	34,850,216	50,984,329	148,191,521	82,583,623	92,999,649	3,775,954	87,861,725	432,465,631
Less: Accumulated amortization.....	4,732,586	7,425,229	26,358,535	12,223,746	18,863,051	679,460	16,401,224	60,353,236
Other assets.....	113,984,343	17,925,734	76,761,750	69,967,431	48,829,186	342,325	24,222,511	125,132,815
Total liabilities.....	380,914,331	270,010,134	771,761,913	947,250,303	478,278,607	17,665,685	243,050,302	3,016,150,034
Accounts payable.....	11,882,788	25,742,337	84,049,612	36,558,412	37,213,668	2,508,246	15,393,953	430,849,375
Mortgages, notes, and bonds payable in less than one year.....	8,130,573	11,749,201	33,652,198	240,681,847	38,816,647	1,327,063	10,227,744	189,731,191
Other current liabilities.....	16,272,157	23,129,172	84,106,560	47,332,367	74,118,618	1,641,696	23,190,166	345,425,793
Loans from shareholders.....	12,793,910	2,800,901	9,328,086	527,120	1,316,488	180,975	1,436,941	41,450,329
Mortgages, notes, and bonds payable in one year or more.....	128,982,503	79,074,493	111,769,762	361,114,368	98,827,587	4,351,368	69,173,286	526,378,058
Other liabilities.....	44,447,399	27,542,867	89,858,300	82,569,314	101,903,208	940,679	39,353,051	204,367,293
Capital stock.....	38,630,529	13,690,439	39,876,196	3,993,330	37,297,378	497,044	9,196,213	90,230,224
Additional paid-in capital.....	71,926,991	53,719,010	354,557,857	96,372,153	42,388,055	2,741,859	54,493,493	610,436,033
Retained earnings, appropriated.....	243,067	34,664	195,633	*1,020,277	*37,531	*1,309	71,700	5,068,076
Retained earnings, unappropriated [26].....	61,915,618	56,794,752	122,852,375	119,954,318	95,560,213	4,723,922	44,663,753	731,647,712
Less: Cost of treasury stock.....	14,311,204	24,267,701	158,484,666	42,873,202	49,200,786	1,248,475	24,149,999	159,434,050
Total receipts.....	183,736,502	212,235,831	494,221,464	283,149,112	444,454,497	29,419,902	198,319,377	5,323,160,652
Business receipts.....	176,476,383	201,321,274	440,569,160	178,178,977	429,012,539	28,850,823	185,199,148	5,215,272,718
Interest.....	2,536,630	2,821,500	4,447,196	57,504,704	3,162,245	17,187	2,448,218	14,749,810
Interest on Government obligations:								
State and local.....	30,393	42,639	146,952	207,008	5,408	3,152	36,525	455,024
Rents.....	78,193	853,420	1,568,410	11,452,113	957,971	6,383	814,689	4,368,828
Royalties.....	696,234	1,290,647	34,778,278	1,963,933	1,645,886	35,260	3,823,705	12,429,272
Net short-term capital gain reduced by net long-term capital loss.....	*16,219	5,215	24,881	237	25,088	2,604	25,169	270,378
Net long-term capital gain reduced by net short-term capital loss.....	125,723	469,116	1,036,457	33,878	1,667,912	122,662	237,590	1,714,445
Net gain, noncapital assets.....	707,352	303,846	664,408	1,785,440	801,622	15,713	143,743	2,891,687
Dividends received from domestic corporations.....	13,874	15,221	99,273	68,401	85,496	1,138	45,921	4,060,573
Dividends received from foreign corporations.....	726,978	1,353,932	3,500,692	2,546,537	1,155,255	5,063	1,966,771	5,400,700
Other receipts.....	2,328,523	3,759,021	7,385,758	29,407,884	5,935,075	359,918	3,577,898	61,547,215
Total deductions.....	171,369,651	199,634,103	451,570,136	275,460,481	422,817,070	27,811,103	180,575,753	5,129,327,044
Cost of goods sold.....	117,253,110	134,504,917	270,869,780	119,186,288	314,412,775	18,876,794	104,045,977	4,041,533,279
Compensation of officers.....	4,715,839	2,526,702	2,989,561	1,607,404	1,468,917	507,591	2,931,663	47,814,574
Salaries and wages.....	12,065,913	18,502,282	64,706,255	19,175,405	15,521,692	2,474,337	25,997,329	378,324,191
Repairs.....	630,891	728,825	2,282,058	1,313,000	1,516,275	128,162	995,928	21,684,725
Bad debts.....	333,269	707,012	806,605	6,341,754	1,735,071	141,984	404,231	9,878,068
Rent paid on business property.....	3,041,197	2,791,659	3,972,177	2,444,808	3,867,039	556,663	2,792,216	83,561,361
Taxes paid.....	3,154,603	2,945,534	7,837,176	1,805,615	6,316,404	529,568	3,005,948	65,368,957
Interest paid.....	5,603,301	5,024,238	9,042,739	58,957,588	7,046,981	367,190	6,227,199	38,663,051
Charitable contributions.....	73,722	117,634	266,907	181,079	222,777	6,497	210,589	2,086,769
Amortization.....	1,626,505	1,361,406	5,825,735	6,220,008	2,802,890	170,049	17,162,642	12,158,502
Depreciation.....	4,700,999	7,074,755	16,674,419	10,451,857	17,925,262	483,856	5,947,633	65,962,895
Depletion.....	*16,156	*16,521	-	1,856	159	-	506	609,078
Advertising.....	1,200,367	981,877	5,906,714	2,417,431	2,849,164	555,621	2,115,710	46,411,335
Pension, profit-sharing, stock, annuity.....	1,608,139	2,152,994	4,034,499	1,164,363	10,271,868	151,320	1,577,259	14,148,673
Employee benefit programs.....	3,357,633	4,368,513	8,646,716	3,644,368	8,891,700	512,482	4,886,998	36,639,384
Domestic production activities deduction.....	271,471	346,051	1,780,486	328,658	782,226	19,148	548,462	787,793
Net loss, noncapital assets.....	73,002	362,750	865,034	42,240	106,613	16,140	293,406	2,157,481
Other deductions.....	11,643,532	14,940,433	45,063,275	40,176,762	27,079,258	2,313,700	16,892,058	261,536,927
Total receipts less total deductions.....	12,366,850	12,601,728	42,651,328	7,688,631	21,637,426	1,608,799	17,743,624	193,833,608
Constructive taxable income from related foreign corporations.....	1,403,578	2,115,104	14,832,235	7,563,019	1,245,309	4,072	2,354,088	7,935,820
Net income.....	13,740,036	14,674,193	57,336,610	15,044,639	22,877,328	1,609,719	20,061,187	201,314,404
Income subject to tax.....	6,538,453	10,232,896	46,645,642	12,219,872	19,649,843	409,865	14,622,189	128,574,131
Total income tax before credits [7].....	2,249,627	3,559,022	16,337,051	4,272,371	6,873,792	142,238	5,110,307	44,521,932
Income tax.....	2,239,689	3,552,749	16,304,058	4,262,586	6,849,819	140,727	5,088,511	44,426,734
Alternative minimum tax.....	6,708	6,024	30,787	5,976	16,541	238	19,177	77,918
Foreign tax credit.....	600,266	1,130,392	6,869,090	2,757,746	1,137,484	8,609	1,494,150	4,698,329
General business credit.....	72,986	146,495	1,230,433	492,760	495,491	5,217	236,242	1,029,721
Prior year minimum tax credit.....	9,462	7,300	24,582	*147,425	2,469	6,850	9,762	117,578
Total income tax after credits [2].....	1,567,867	2,274,792	8,177,932	874,441	5,238,348	121,562	3,370,152	38,673,522

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	216,798	138,720	68,924	9,154	303,889	43,744	17,162	14,265	18,372
Total assets.....	1,490,205,045	488,893,085	1,000,211,360	1,100,600	1,525,944,989	136,360,251	25,966,907	38,429,527	131,077,061
Cash.....	125,483,136	50,047,723	75,134,537	300,875	140,385,219	14,198,832	2,964,655	4,483,423	4,412,338
Notes and accounts receivable.....	265,822,470	133,532,549	132,128,825	*161,095	173,737,037	16,870,301	5,481,072	7,916,010	4,998,693
Less: Allowance for bad debts.....	5,932,085	3,176,127	2,739,670	*16,289	5,971,353	213,940	106,513	116,211	94,065
Inventories.....	227,617,692	115,087,692	112,529,486	514	296,254,853	62,876,044	7,240,945	8,271,894	27,135,645
Investments in Government obligations.....	12,240,784	784,121	11,456,663	-	104,319	*44,725	*4,184	*3,135	*17,180
Tax-exempt securities.....	6,124,419	1,109,307	5,015,111	-	2,341,891	*23,988	*77,276	*600,613	*92,689
Other current assets.....	83,428,608	35,920,405	47,330,910	177,293	91,293,833	3,402,489	1,927,632	1,885,345	14,513,486
Loans to shareholders.....	6,712,490	4,106,286	2,575,078	*31,126	6,817,393	1,619,140	178,488	358,120	468,181
Mortgage and real estate loans.....	1,380,580	269,234	1,111,347	-	510,746	50,311	*1,861	*13,353	*20,082
Other investments.....	413,955,710	44,421,473	369,418,755	*115,482	188,511,354	7,570,626	792,223	6,035,301	14,525,097
Depreciable assets [25].....	316,148,259	106,792,452	209,023,952	331,855	534,352,740	39,374,989	12,924,125	11,677,954	60,916,509
Less: Accumulated depreciation [25].....	169,562,417	65,513,235	103,805,643	243,539	266,340,012	21,882,470	6,898,942	6,715,462	27,769,348
Depletable assets.....	17,594,884	69,570	17,525,314	-	*37,076	*8,494	-	-	*23,069
Less: Accumulated depletion.....	7,450,705	*51,533	7,399,172	-	*7,709	*7,157	-	-	*430
Land.....	11,416,851	4,259,589	7,142,130	*15,132	51,896,761	4,742,453	1,082,917	366,343	10,764,535
Intangible assets (amortizable).....	155,173,853	44,587,819	110,301,239	*284,795	277,291,778	7,338,885	788,922	3,240,669	1,122,776
Less: Accumulated amortization.....	25,678,766	6,951,994	18,637,457	*89,316	34,674,470	893,068	249,065	563,918	189,880
Other assets.....	55,729,282	23,597,753	32,099,954	*31,576	69,403,533	1,235,609	*242,873	972,958	20,120,504
Total liabilities.....	1,490,205,045	488,893,085	1,000,211,360	1,100,600	1,525,944,989	136,360,251	25,966,907	38,429,527	131,077,061
Accounts payable.....	226,030,695	96,791,235	129,156,590	*82,870	204,818,680	12,212,840	2,601,928	11,408,923	11,590,543
Mortgages, notes, and bonds payable in less than one year.....	94,155,396	49,252,866	44,681,454	*221,655	95,575,795	43,489,247	3,770,178	744,107	3,232,643
Other current liabilities.....	162,110,527	54,657,900	107,383,907	68,721	183,315,266	8,630,096	2,812,531	5,697,943	22,199,254
Loans from shareholders.....	18,897,443	11,111,145	7,706,896	79,402	22,552,886	6,751,843	553,316	458,480	1,862,780
Mortgages, notes, and bonds payable in one year or more.....	211,419,931	53,146,573	158,023,155	*250,203	314,958,127	18,331,788	4,077,884	4,118,340	41,738,888
Other liabilities.....	97,544,332	23,025,278	74,390,732	*128,321	106,822,961	2,543,279	1,259,265	1,950,410	4,208,247
Capital stock.....	50,752,700	20,480,354	30,223,872	48,474	39,477,524	4,311,806	763,514	820,181	1,494,491
Additional paid-in capital.....	247,495,815	72,072,148	175,217,342	*206,326	362,940,218	9,662,007	3,761,765	3,739,111	7,534,070
Retained earnings, appropriated.....	4,246,559	324,808	3,921,751	-	821,517	120,135	*28,280	*7,395	*78,821
Retained earnings, unappropriated [26].....	428,743,828	122,208,809	306,478,428	56,591	302,903,884	34,534,130	9,434,084	11,467,628	38,495,333
Less: Cost of treasury stock.....	51,192,180	14,177,451	36,972,766	41,963	108,241,870	4,226,920	3,095,837	1,982,991	1,358,009
Total receipts.....	2,713,359,854	1,022,329,113	1,688,388,451	2,642,290	2,609,800,798	420,714,148	48,554,239	86,056,862	168,561,386
Business receipts.....	2,665,724,373	1,006,990,543	1,656,110,654	2,623,175	2,549,548,345	412,644,639	47,960,418	84,518,014	164,683,312
Interest.....	8,151,254	1,681,328	6,468,071	*1,855	6,598,556	408,091	157,948	194,151	68,549
Interest on Government obligations:									
State and local.....	223,581	59,008	164,573	-	231,442	7,245	4,403	106,056	28,325
Rents.....	2,117,357	816,966	1,297,272	*3,119	2,251,472	141,853	14,898	13,988	386,322
Royalties.....	6,474,457	1,814,101	4,660,027	330	5,954,815	*13,752	1,210	*60,358	*214,803
Net short-term capital gain reduced by net long-term capital loss.....	213,286	34,047	179,240	-	57,092	2,250	28	7	*1,334
Net long-term capital gain reduced by net short-term capital loss.....	1,335,783	694,822	640,959	1	378,663	51,497	*5,117	35,800	9,846
Net gain, noncapital assets.....	1,887,831	1,165,955	721,835	41	1,003,856	390,216	58,709	10,918	26,440
Dividends received from domestic corporations.....	3,930,095	186,258	3,739,464	*4,373	130,478	5,093	*1,256	*1,151	40,630
Dividends received from foreign corporations.....	2,290,808	516,888	1,773,920	-	3,109,892	*282	13,433	19	*1,047,692
Other receipts.....	21,011,028	8,369,196	12,632,436	*9,396	40,536,187	7,049,230	336,819	1,116,401	2,054,133
Total deductions.....	2,620,487,698	983,481,835	1,634,732,771	2,273,092	2,508,839,347	410,994,896	46,141,729	82,120,741	158,153,048
Cost of goods sold.....	2,181,533,282	791,188,970	1,390,329,471	14,841	1,859,999,998	339,579,410	27,289,279	60,288,525	109,531,784
Compensation of officers.....	28,359,822	16,331,055	11,654,170	374,597	19,454,752	3,876,110	1,092,260	1,026,914	1,519,260
Salaries and wages.....	139,616,065	66,454,921	72,572,135	589,009	238,708,127	26,884,771	5,669,858	8,061,445	20,644,870
Repairs.....	7,831,770	2,855,262	4,963,159	13,349	13,852,955	1,232,400	357,903	300,563	876,628
Bad debts.....	4,080,640	1,844,171	2,230,771	5,698	5,797,428	649,218	103,298	135,824	680,393
Rent paid on business property.....	24,024,688	12,227,771	11,648,023	148,894	59,536,674	6,304,537	2,627,585	2,360,953	3,535,099
Taxes paid.....	25,521,909	9,867,259	15,572,717	81,934	39,847,048	4,993,038	1,123,565	1,282,910	3,794,532
Interest paid.....	17,658,424	5,718,025	11,915,496	24,903	21,004,627	2,223,077	333,842	475,805	1,570,268
Charitable contributions.....	730,553	249,129	480,939	*485	1,356,216	24,621	84,539	25,383	71,021
Amortization.....	8,377,810	4,586,957	3,782,205	*8,648	3,780,693	424,838	56,220	133,024	52,474
Depreciation.....	25,198,913	9,264,234	15,908,921	25,757	40,763,982	2,868,533	748,202	844,819	3,685,081
Depletion.....	604,688	41,333	563,355	-	4,390	*131	*59	-	*67
Advertising.....	16,433,958	6,585,862	9,837,411	10,685	29,977,376	3,991,465	1,857,011	1,460,348	2,401,997
Pension, profit-sharing, stock, annuity.....	6,893,599	2,899,827	3,956,453	37,320	7,255,073	345,593	52,993	132,311	413,569
Employee benefit programs.....	15,361,733	6,833,581	8,455,244	72,908	21,277,652	2,346,360	441,136	587,070	1,904,305
Domestic production activities deduction.....	593,846	145,134	448,712	-	193,947	6,800	*643	*3,132	1,793
Net loss, noncapital assets.....	548,884	257,148	291,472	*264	1,608,597	367,938	28,943	23,640	174,939
Other deductions.....	117,117,115	46,131,195	70,122,119	863,801	144,419,813	14,876,054	4,274,392	4,978,074	7,294,967
Total receipts less total deductions.....	92,872,156	38,847,278	53,655,680	369,198	100,961,451	9,719,252	2,412,510	3,936,122	10,408,338
Constructive taxable income from related foreign corporations.....	3,469,835	589,023	2,880,811	-	4,465,986	77	8,694	*259,856	665,185
Net income.....	96,118,409	39,377,293	56,371,919	369,198	105,195,995	9,712,084	2,416,801	4,089,922	11,045,198
Income subject to tax.....	51,985,646	16,918,533	35,010,954	56,160	76,588,485	2,881,801	1,382,017	3,001,538	8,744,061
Total income tax before credits [7].....	17,948,796	5,761,572	12,174,287	12,936	26,573,136	963,630	470,814	1,039,985	3,032,371
Income tax.....	17,889,077	5,728,494	12,147,647	12,936	26,537,657	956,728	470,396	1,038,750	3,031,702
Alternative minimum tax.....	47,056	25,277	21,779	-	30,863	4,225	*417	*1,235	*296
Foreign tax credit.....	2,001,257	281,232	1,720,025	-	2,697,072	*1,423	1,255	*39,658	*629,604
General business credit.....	584,496	96,923	487,405	168	445,225	14,143	2,939	12,851	24,145
Prior year minimum tax credit.....	73,698	32,182	41,516	-	43,880	7,375	450	*432	*99
Total income tax after credits [2].....	15,287,680	5,349,421	9,925,491	12,768	23,385,842	940,688	466,169	987,043	2,378,523

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns.....	58,817	27,088	20,310	26,375	15,441	4,140	36,138	22,035	-
Total assets.....	156,293,205	144,313,409	27,852,507	80,202,768	34,551,910	308,410,525	33,903,131	408,583,785	-
Cash.....	12,366,256	7,536,496	2,568,811	14,246,688	3,363,856	14,066,380	3,600,165	56,577,319	-
Notes and accounts receivable.....	11,522,621	25,201,234	2,185,163	5,536,352	1,922,247	15,656,299	4,094,129	72,352,917	-
Less: Allowance for bad debts.....	71,764	977,999	17,674	310,184	85,237	1,098,865	102,328	2,776,573	-
Inventories.....	24,340,712	24,051,347	3,321,312	19,793,532	12,417,939	57,522,231	9,024,563	40,258,688	-
Investments in Government obligations.....	3,411	*5,471	-	*6,256	-	-	13,686	6,271	-
Tax-exempt securities.....	*1,345,297	*29,679	*1,704	67,872	-	-	*4,687	98,085	-
Other current assets.....	5,373,543	4,005,573	974,677	4,862,977	2,517,056	11,671,736	2,196,878	37,962,442	-
Loans to shareholders.....	408,293	293,424	502,864	239,996	288,754	*221,813	437,916	1,800,404	-
Mortgage and real estate loans.....	47,750	*11,196	*63,138	518	*16,735	*17,873	*183,508	*84,421	-
Other investments.....	18,936,986	5,574,846	1,630,857	5,753,434	1,038,420	97,210,778	1,725,554	27,716,932	-
Depreciable assets [25].....	123,273,677	30,657,841	21,828,365	42,616,207	19,465,046	135,798,265	15,032,380	20,787,381	-
Less: Accumulated depreciation [25].....	64,749,033	13,732,976	11,679,877	24,429,816	11,086,206	55,590,712	9,429,128	12,376,040	-
Depletable assets.....	*4,730	*701	-	-	-	-	-	*81	-
Less: Accumulated depletion.....	-	*70	-	-	-	-	-	*51	-
Land.....	9,007,606	2,829,514	3,881,048	797,780	937,309	15,371,382	355,507	1,760,366	-
Intangible assets (amortizable).....	14,595,730	60,055,392	2,547,197	6,844,330	2,772,460	8,658,608	6,804,495	162,522,313	-
Less: Accumulated amortization.....	2,657,946	3,160,556	562,207	758,349	596,782	783,573	874,360	23,384,766	-
Other assets.....	2,545,335	1,932,296	607,128	4,935,175	1,580,313	9,688,310	835,180	25,193,597	-
Total liabilities.....	156,293,205	144,313,409	27,852,507	80,202,768	34,551,910	308,410,525	33,903,131	408,583,785	-
Accounts payable.....	36,187,601	18,823,729	4,095,232	9,348,971	7,080,384	51,247,804	4,774,327	35,446,398	-
Mortgages, notes, and bonds payable in less than one year.....	3,131,621	4,946,152	549,723	1,961,793	810,574	3,950,728	1,997,853	26,991,176	-
Other current liabilities.....	13,244,460	16,975,068	2,152,952	10,630,017	5,714,866	35,392,250	2,326,023	57,539,805	-
Loans from shareholders.....	2,993,282	1,341,738	1,085,475	1,149,662	645,369	159,007	910,627	4,641,307	-
Mortgages, notes, and bonds payable in one year or more.....	35,195,171	24,849,616	8,110,512	12,709,704	11,832,811	70,967,399	9,061,920	73,964,094	-
Other liabilities.....	16,508,641	6,287,121	2,165,514	6,694,860	2,282,846	15,944,305	335,306	46,643,168	-
Capital stock.....	12,224,760	1,144,161	1,157,726	3,188,319	377,296	1,366,620	706,173	11,922,478	-
Additional paid-in capital.....	15,174,530	40,038,178	1,178,341	17,819,036	3,830,298	27,821,258	7,744,090	224,637,534	-
Retained earnings, appropriated.....	*7,612	*36,230	*49,235	*3,154	*7,981	131,437	*43,104	*308,133	-
Retained earnings, unappropriated [26].....	35,986,005	42,613,326	7,782,405	28,554,181	3,554,944	109,452,441	11,173,238	-30,143,832	-
Less: Cost of treasury stock.....	14,360,478	12,741,910	474,609	11,856,929	1,585,956	8,022,725	5,169,531	43,366,475	-
Total receipts.....	444,854,533	282,727,009	167,853,905	130,180,784	61,889,054	581,954,516	72,749,432	143,704,930	-
Business receipts.....	437,238,038	277,455,635	166,259,252	126,935,633	59,997,487	563,221,194	71,472,519	137,162,207	-
Interest.....	554,367	166,465	45,660	469,408	313,938	2,901,799	46,383	1,271,797	-
Interest on Government obligations:									-
State and local.....	25,284	5,156	*1,853	24,387	*4,626	19,727	1,327	3,053	-
Rents.....	478,652	92,097	51,693	74,747	101,950	789,780	23,163	82,328	-
Royalties.....	1,624,257	75,525	*39,829	648,588	*118,832	1,796,134	129,455	1,232,072	-
Net short-term capital gain reduced by net long-term capital loss.....	*23,985	*428	-	*194	*21	515	*1,294	*27,036	-
Net long-term capital gain reduced by net short-term capital loss.....	91,184	59,529	12,517	16,357	*3,927	*6,059	13,306	73,523	-
Net gain, noncapital assets.....	125,521	84,328	183,942	33,371	9,193	6,791	19,554	54,872	-
Dividends received from domestic corporations.....	20,962	26,182	4,312	9,016	*609	1,179	3,446	16,642	-
Dividends received from foreign corporations.....	*9,537	4,988	212	342,775	15,008	322,192	*382,280	*971,473	-
Other receipts.....	4,662,745	4,756,677	1,254,635	1,626,308	1,323,463	12,889,147	656,704	2,809,926	-
Total deductions.....	433,359,031	269,913,328	165,734,314	120,971,192	59,718,706	556,523,196	68,701,641	136,507,525	-
Cost of goods sold.....	322,331,795	201,348,300	147,196,950	67,042,576	36,598,465	413,418,878	42,279,348	93,094,686	-
Compensation of officers.....	2,667,662	2,482,628	759,821	1,392,457	782,377	522,642	1,574,784	1,757,838	-
Salaries and wages.....	40,621,002	24,947,659	5,826,460	17,943,385	7,407,609	60,766,499	8,710,820	11,223,749	-
Repairs.....	3,471,419	874,954	752,504	847,305	603,682	3,440,889	568,692	526,015	-
Bad debts.....	239,940	376,084	54,342	548,192	199,230	1,810,420	107,898	892,589	-
Rent paid on business property.....	9,206,147	6,891,380	1,908,572	9,554,186	3,373,437	8,909,945	3,446,136	1,418,697	-
Taxes paid.....	7,153,686	2,941,870	1,342,591	2,831,045	1,296,914	10,184,358	1,486,029	1,416,510	-
Interest paid.....	2,594,183	1,641,387	601,290	1,018,878	1,197,773	5,922,023	879,602	2,546,499	-
Charitable contributions.....	322,929	52,202	15,184	117,726	29,315	543,161	22,677	47,457	-
Amortization.....	470,626	936,015	160,861	365,364	138,144	220,667	137,548	684,911	-
Depreciation.....	8,473,378	3,286,874	1,736,227	3,342,960	1,257,365	11,690,413	1,185,358	1,644,772	-
Depletion.....	-	*109	10	-	*4,007	3	-	4	-
Advertising.....	2,887,134	1,920,824	193,053	2,708,810	1,476,685	6,318,701	1,134,536	3,626,811	-
Pension, profit-sharing, stock, annuity.....	1,717,614	676,774	77,739	395,571	136,017	2,871,376	90,720	345,156	-
Employee benefit programs.....	5,256,540	1,298,405	313,123	1,513,441	405,142	5,417,988	681,425	1,112,716	-
Domestic production activities deduction.....	60,030	68,190	765	*24,170	4,002	9,218	*7,414	7,790	-
Net loss, noncapital assets.....	200,495	61,542	5,895	249,422	36,026	336,131	57,106	66,520	-
Other deductions.....	25,684,453	20,108,132	4,789,287	11,075,701	4,772,517	24,139,884	6,331,548	16,094,804	-
Total receipts less total deductions.....	11,495,502	12,813,681	2,119,591	9,209,592	2,170,347	25,431,320	4,047,790	7,197,405	-
Constructive taxable income from related foreign corporations.....	5,635	*1,882	-	241,562	51,790	2,337,925	191,315	702,067	-
Net income.....	11,475,853	12,810,407	2,117,339	9,426,767	2,217,511	27,749,519	4,237,778	7,896,418	-
Income subject to tax.....	6,794,673	10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467	-
Total income tax before credits [7].....	2,343,737	3,520,264	137,505	2,789,377	390,066	9,549,689	779,474	1,556,223	-
Income tax.....	2,337,372	3,517,154	137,365	2,781,739	389,849	9,551,822	777,583	1,547,197	-
Alternative minimum tax.....	4,832	2,686	*105	7,623	*447	*79	*712	8,207	-
Foreign tax credit.....	*10,392	*22,730	409	205,734	58,069	*1,134,274	*214,944	378,578	-
General business credit.....	61,445	18,390	9,966	34,672	11,951	234,827	5,453	14,442	-
Prior year minimum tax credit.....	*12,237	606	*2,852	*2,284	*2,491	13,944	276	*833	-
Total income tax after credits [2].....	2,259,404	3,478,538	124,280	2,546,623	317,555	8,166,643	558,801	1,161,575	-

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	107,445	3,425	63,230	16,920	224	20,360	3,285
Total assets.....	381,140,655	185,554,234	46,454,605	11,302,368	36,481,050	83,656,018	17,692,379
Cash.....	25,539,182	10,167,818	5,118,028	690,882	1,157,132	6,747,338	1,657,984
Notes and accounts receivable.....	40,860,194	9,195,234	9,262,488	1,162,486	2,699,977	16,389,800	2,150,208
Less: Allowance for bad debts.....	769,409	214,368	225,066	15,278	*26,214	270,179	18,305
Inventories.....	4,260,242	1,613,285	633,263	91,098	684,485	896,411	341,700
Investments in Government obligations.....	*63,663	45,077	*3,063	19	-	15,504	-
Tax-exempt securities.....	513,993	-	*5,936	-	*4,902	503,059	*96
Other current assets.....	12,516,210	3,995,009	2,948,583	627,717	683,016	3,752,734	509,151
Loans to shareholders.....	2,207,866	92,403	788,448	615,953	*100,281	476,077	134,704
Mortgage and real estate loans.....	175,670	47	*45,096	*101,123	-	*24,069	*5,334
Other investments.....	36,124,838	14,490,369	2,509,321	1,000,877	5,655,075	9,795,040	2,674,155
Depreciable assets [25].....	379,946,259	186,118,901	55,362,875	7,500,098	46,191,220	73,066,720	11,706,445
Less: Accumulated depreciation [25].....	163,466,152	51,724,384	35,002,057	4,226,132	26,991,635	39,777,249	5,744,696
Depletable assets.....	*5,863	805	*1,130	739	*2,372	*816	-
Less: Accumulated depletion.....	*3,802	[1]	*746	683	*2,372	-	-
Land.....	6,706,899	2,473,412	1,421,401	305,721	66,829	1,576,172	863,363
Intangible assets (amortizable).....	25,318,642	2,334,279	2,530,425	3,247,258	4,748,424	9,503,301	2,954,955
Less: Accumulated amortization.....	4,855,908	733,649	505,862	336,993	169,721	2,674,381	435,302
Other assets.....	15,996,406	7,699,997	1,558,278	537,483	1,677,277	3,630,784	892,586
Total liabilities.....	381,140,655	185,554,234	46,454,605	11,302,368	36,481,050	83,656,018	17,692,379
Accounts payable.....	32,670,976	8,036,883	3,766,800	374,096	1,416,749	18,308,473	767,976
Mortgages, notes, and bonds payable in less than one year.....	12,089,536	3,270,352	3,550,622	438,479	1,665,527	2,620,462	544,093
Other current liabilities.....	25,081,217	10,591,465	3,737,002	1,368,667	1,936,483	6,231,871	1,215,728
Loans from shareholders.....	7,694,059	362,953	2,032,971	3,530,573	*158,595	1,279,172	329,795
Mortgages, notes, and bonds payable in one year or more.....	101,923,038	46,479,618	12,148,090	1,923,670	20,331,196	15,358,749	5,681,714
Other liabilities.....	66,059,887	48,634,034	3,783,359	654,772	4,016,753	7,479,492	1,491,477
Capital stock.....	10,415,782	2,897,082	1,184,746	150,637	3,457,589	2,296,364	429,364
Additional paid-in capital.....	43,552,363	22,745,333	3,355,867	981,821	8,135,161	5,316,277	3,017,903
Retained earnings, appropriated.....	70,048	13,855	-	*22,418	508	*29,692	*3,575
Retained earnings, unappropriated [26].....	99,429,606	55,249,855	15,625,630	2,047,268	-3,838,499	26,000,045	4,345,307
Less: Cost of treasury stock.....	17,845,857	12,727,197	2,730,482	190,034	*799,012	1,264,578	134,554
Total receipts.....	392,612,994	85,668,384	113,659,801	15,532,882	11,937,196	151,046,290	14,768,440
Business receipts.....	378,947,931	83,127,380	109,226,657	15,062,751	10,032,305	147,249,555	14,249,283
Interest.....	1,492,446	298,981	99,327	195,960	107,338	774,601	16,239
Interest on Government obligations:							
State and local.....	28,755	1,434	11,734	*1,000	*203	11,588	2,796
Rents.....	856,325	451,088	175,398	*6,459	33,762	167,024	22,594
Royalties.....	1,658,391	*32,416	*1,579	-	*545	1,590,044	*33,807
Net short-term capital gain reduced by net long-term capital loss.....	5,318	8	114	*6	-	*5,183	7
Net long-term capital gain reduced by net short-term capital loss.....	556,238	212,625	177,675	*36,254	15,125	87,156	*27,401
Net gain, noncapital assets.....	1,915,950	882,246	687,893	42,549	178,482	85,855	38,923
Dividends received from domestic corporations.....	82,105	28,150	1,634	*692	46,257	4,631	*743
Dividends received from foreign corporations.....	605,917	92,622	*9	421	78,826	424,586	*9,452
Other receipts.....	6,463,618	541,433	3,277,780	186,790	1,444,352	646,067	367,195
Total deductions.....	370,988,669	79,934,237	107,686,720	14,746,328	10,890,792	144,269,423	13,461,169
Cost of goods sold.....	117,868,427	21,402,527	34,888,229	3,423,715	4,397,069	50,117,614	3,639,273
Compensation of officers.....	5,426,016	634,385	2,269,681	423,806	48,402	1,789,130	260,611
Salaries and wages.....	68,684,287	13,554,188	17,969,530	4,343,554	658,941	29,017,811	3,140,263
Repairs.....	9,747,277	2,566,467	3,036,022	253,875	220,683	3,350,976	319,253
Bad debts.....	740,283	69,632	172,141	18,630	*5,242	444,150	30,487
Rent paid on business property.....	17,242,187	4,493,661	5,654,624	811,386	103,100	4,771,183	1,408,232
Taxes paid.....	13,834,313	3,366,772	3,865,568	686,729	400,628	4,965,440	549,176
Interest paid.....	8,637,967	3,507,791	1,138,150	567,605	1,569,640	1,440,925	413,856
Charitable contributions.....	234,823	120,891	19,285	1,850	6,674	79,543	6,579
Amortization.....	1,237,247	217,136	144,525	73,245	312,320	380,150	109,870
Depreciation.....	22,713,373	9,223,612	5,260,083	742,655	1,158,355	5,633,261	695,406
Depletion.....	100,277	*7,643	*263	-	*92,282	1	88
Advertising.....	1,156,367	150,123	307,488	80,979	*3,328	571,842	42,607
Pension, profit-sharing, stock, annuity.....	4,688,857	1,017,649	281,952	53,613	52,971	3,221,201	61,471
Employee benefit programs.....	12,839,496	3,387,355	2,299,198	275,438	106,642	6,414,444	356,419
Domestic production activities deduction.....	9,055	1,008	*817	-	*166	3,168	*3,896
Net loss, noncapital assets.....	107,439	17,906	13,216	*1,818	*5,683	63,536	5,280
Other deductions.....	85,720,979	16,195,489	30,365,949	2,987,429	1,748,664	32,005,047	2,418,402
Total receipts less total deductions.....	21,624,325	5,734,147	5,973,081	786,554	1,046,404	6,776,867	1,307,271
Constructive taxable income from related foreign corporations.....	263,633	18,536	*1,360	6,886	19,735	208,939	*8,178
Net income.....	21,889,203	5,751,249	5,962,707	792,439	1,065,936	6,974,218	1,312,653
Income subject to tax.....	12,085,069	4,245,933	1,340,235	154,753	794,374	4,887,075	662,698
Total income tax before credits [7].....	4,160,853	1,486,490	427,679	47,488	277,207	1,694,850	227,139
Income tax.....	4,136,968	1,471,068	425,660	47,322	276,801	1,690,041	226,076
Alternative minimum tax.....	10,300	5,161	2,009	*315	406	1,370	*1,038
Foreign tax credit.....	354,702	24,822	*206	2,553	-	322,230	*4,892
General business credit.....	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit.....	14,421	*4,325	4,225	*390	854	*763	*3,865
Total income tax after credits [2].....	3,672,326	1,417,146	418,899	42,974	276,065	1,301,410	215,831

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	57,134	12,457	15,977	2,974	8,679	3,786	13,261
Total assets.....	1,780,869,789	358,249,907	115,061,678	170,452,058	1,023,187,029	32,660,109	81,259,008
Cash.....	77,892,365	26,934,382	8,617,478	4,153,547	27,995,815	3,619,162	6,571,982
Notes and accounts receivable.....	195,439,703	39,758,896	12,220,676	14,671,781	117,757,552	3,083,507	7,947,292
Less: Allowance for bad debts.....	8,326,834	2,574,218	917,426	621,997	3,868,406	100,682	244,106
Inventories.....	20,837,531	5,270,130	4,170,719	1,399,427	9,606,667	77,284	313,304
Investments in Government obligations.....	713,423	486,305	10,000	28,819	188,092	-	*207
Tax-exempt securities.....	1,688,132	966,357	*336,079	*298,678	44,974	*42,043	-
Other current assets.....	76,492,481	20,397,134	7,674,273	11,999,214	16,798,470	1,077,399	18,545,990
Loans to shareholders.....	3,397,716	909,106	998,348	238,800	1,099,793	*58,312	*93,358
Mortgage and real estate loans.....	531,833	*337,742	182,144	*2,510	*9,021	-	415
Other investments.....	495,384,016	65,256,372	34,652,211	44,282,432	339,586,662	3,153,379	8,452,960
Depreciable assets [25].....	603,513,258	55,507,243	19,709,122	47,280,825	458,965,312	5,125,518	16,925,238
Less: Accumulated depreciation [25].....	353,940,651	34,047,770	10,852,303	28,059,018	268,511,912	2,991,152	9,478,495
Depletable assets.....	*4,733	-	-	600	*4,133	-	-
Less: Accumulated depletion.....	*1,795	-	-	600	*1,195	-	-
Land.....	8,864,063	2,256,994	1,140,880	1,533,858	3,667,230	62,603	*202,498
Intangible assets (amortizable).....	634,033,505	143,101,948	33,136,318	91,962,297	312,729,817	19,163,205	33,939,920
Less: Accumulated amortization.....	116,999,891	29,938,578	3,907,395	34,616,324	40,644,154	2,621,304	5,272,136
Other assets.....	141,346,200	63,627,864	7,890,551	15,897,208	47,759,159	2,910,837	3,260,581
Total liabilities.....	1,780,869,789	358,249,907	115,061,678	170,452,058	1,023,187,029	32,660,109	81,259,008
Accounts payable.....	99,804,608	16,056,037	5,517,242	4,021,632	70,186,503	823,676	3,199,519
Mortgages, notes, and bonds payable in less than one year.....	91,763,375	8,948,120	1,308,487	1,093,155	78,569,775	1,055,381	788,457
Other current liabilities.....	190,821,623	92,405,756	15,443,984	21,606,343	47,316,618	4,250,462	9,798,460
Loans from shareholders.....	34,683,997	4,304,699	1,377,919	504,344	28,141,535	*117,472	238,028
Mortgages, notes, and bonds payable in one year or more.....	397,366,482	54,557,295	30,613,381	42,154,063	250,924,646	8,702,190	10,414,907
Other liabilities.....	272,862,903	34,157,928	17,254,460	25,643,677	185,669,616	4,179,522	5,957,700
Capital stock.....	69,148,699	20,679,592	541,617	4,645,204	26,922,702	758,504	15,601,080
Additional paid-in capital.....	859,674,418	197,729,615	26,732,859	88,127,072	498,995,628	15,808,170	32,281,074
Retained earnings, appropriated.....	671,141	*51,367	[1]	1,983	616,072	1,719	-
Retained earnings, unappropriated [26].....	-13,871,739	75,113,946	22,330,808	-12,966,919	-103,346,345	-1,519,572	6,516,342
Less: Cost of treasury stock.....	222,055,719	145,754,449	*6,059,079	4,378,497	60,809,719	1,517,416	3,536,558
Total receipts.....	786,335,038	201,409,446	67,555,424	77,227,353	367,866,152	19,251,615	53,025,048
Business receipts.....	688,784,620	165,643,202	61,219,636	65,399,579	330,374,252	17,349,629	48,798,322
Interest.....	10,711,497	1,266,611	509,583	1,801,190	6,876,711	58,671	198,732
Interest on Government obligations:							
State and local.....	181,386	76,063	5,048	25,475	25,677	*1,267	*47,856
Rents.....	6,846,437	307,973	137,164	273,122	5,988,310	57,866	82,002
Royalties.....	22,226,249	8,669,107	1,104,907	*4,647,877	6,437,445	199,769	1,167,143
Net short-term capital gain reduced by net long-term capital loss.....	86,343	61,569	92	3	15,246	5,788	3,646
Net long-term capital gain reduced by net short-term capital loss.....	3,365,640	1,268,085	1,093,852	536,020	285,642	*54,247	*127,792
Net gain, noncapital assets.....	520,923	171,614	*19,016	112,514	180,948	1,580	35,251
Dividends received from domestic corporations.....	1,623,539	398,043	20,123	5,948	1,196,666	*2,473	*286
Dividends received from foreign corporations.....	2,705,296	1,316,420	*248,588	*82,679	838,414	19,845	199,349
Other receipts.....	49,283,110	22,230,759	3,197,413	4,342,947	15,646,842	1,500,480	2,364,669
Total deductions.....	707,839,069	174,477,948	61,024,974	70,281,498	338,553,914	17,351,282	46,149,453
Cost of goods sold.....	163,313,334	48,786,701	17,284,337	6,309,471	73,296,471	3,497,129	14,139,225
Compensation of officers.....	8,830,695	2,901,156	1,616,150	1,096,630	1,668,109	555,644	993,005
Salaries and wages.....	116,938,641	45,979,780	6,079,495	9,893,113	40,887,977	4,725,607	9,372,670
Repairs.....	7,117,533	1,250,132	424,902	400,962	4,654,202	112,603	274,732
Bad debts.....	6,443,192	1,261,505	208,582	206,608	4,517,392	78,153	170,951
Rent paid on business property.....	15,085,537	3,068,830	3,111,037	1,268,828	6,263,375	555,731	817,736
Taxes paid.....	20,298,487	5,062,777	1,668,500	1,269,474	10,617,607	396,887	1,283,242
Interest paid.....	37,836,112	5,410,444	2,744,019	4,144,190	23,567,258	679,813	1,290,388
Charitable contributions.....	547,145	208,173	66,223	41,064	133,493	9,294	88,898
Amortization.....	28,698,017	3,699,573	7,453,347	5,703,718	10,750,394	463,389	627,595
Depreciation.....	52,336,938	5,856,068	5,524,914	2,905,158	35,385,028	798,764	1,867,006
Depletion.....	3,191	-	-	66	3,125	-	-
Advertising.....	19,836,783	6,018,395	3,042,666	2,663,390	6,739,007	254,798	1,118,527
Pension, profit-sharing, stock, annuity.....	4,659,833	1,099,563	511,992	670,562	1,970,315	114,450	292,951
Employee benefit programs.....	16,826,776	5,332,259	678,761	1,838,838	7,798,086	378,590	800,242
Domestic production activities deduction.....	2,446,901	1,328,569	230,175	*324,713	*522,754	14,054	26,635
Net loss, noncapital assets.....	3,312,612	1,016,217	376,429	42,443	1,745,304	12,259	119,961
Other deductions.....	203,307,342	36,197,808	10,003,445	31,502,268	108,034,015	4,704,117	12,865,689
Total receipts less total deductions.....	78,495,969	26,931,497	6,530,450	6,945,855	29,312,239	1,900,333	6,875,595
Constructive taxable income from related foreign corporations.....	3,623,786	2,580,715	169,831	*82,081	410,795	70,778	309,587
Net income.....	81,938,370	29,436,149	6,695,232	7,002,461	29,697,356	1,969,844	7,137,327
Income subject to tax.....	63,265,056	23,562,877	4,127,605	6,082,846	22,614,255	1,262,084	5,615,390
Total income tax before credits [7].....	22,269,001	8,251,837	1,516,220	2,137,013	7,958,053	441,355	1,964,523
Income tax.....	22,123,252	8,235,728	1,466,071	2,126,589	7,895,225	438,855	1,960,785
Alternative minimum tax.....	133,289	12,281	46,197	*5,752	62,820	2,500	3,739
Foreign tax credit.....	4,215,920	2,552,995	442,928	262,140	749,084	37,963	170,810
General business credit.....	875,575	526,306	*4,868	6,250	169,283	24,485	144,383
Prior year minimum tax credit.....	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2].....	16,978,191	5,167,000	1,067,898	1,868,119	6,858,328	375,061	1,641,785

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	156,069	25,320	29,152	87,625	13,971	225,878	206,173	18,729	975
Total assets.....	27,203,693,351	1,494,919,524	5,853,600,289	6,675,022,796	13,180,150,743	735,803,704	658,320,528	65,836,660	11,646,516
Cash.....	770,633,538	107,954,301	427,338,462	138,592,543	96,748,232	39,690,738	31,803,896	6,205,080	1,681,761
Notes and accounts receivable.....	2,037,027,057	453,624,936	1,188,292,190	229,603,959	165,505,972	27,908,109	18,793,894	8,247,037	867,178
Less: Allowance for bad debts.....	19,649,179	12,900,070	1,240,770	3,601,719	1,906,620	1,297,844	1,052,586	218,340	26,919
Inventories.....	1,737,359	179,012	1,045,353	495,181	*17,813	2,064,861	247,240	1,800,810	16,811
Investments in Government obligations.....	1,577,621,255	61,469,130	164,727,061	226,844,031	1,124,581,033	444,025	381,158	*12,223	50,644
Tax-exempt securities.....	1,265,604,639	17,743,995	5,316,227	536,615,145	705,929,271	1,174,400	662,411	*138,536	373,453
Other current assets.....	2,408,563,588	51,204,519	1,882,570,245	342,925,387	131,863,436	28,195,106	24,283,621	2,954,294	957,190
Loans to shareholders.....	41,220,921	8,476,399	1,357,894	3,490,925	27,895,704	6,037,395	5,496,848	470,838	*69,709
Mortgage and real estate loans.....	1,068,739,360	388,882,060	3,174,484	368,512,090	308,170,727	19,185,762	18,901,916	*283,846	-
Other investments.....	15,314,730,003	246,567,537	1,182,235,630	3,294,445,628	10,591,481,207	163,196,368	155,849,047	6,473,088	874,233
Depreciable assets [25].....	241,577,889	55,034,336	49,347,100	121,058,500	16,137,952	437,952,309	376,116,335	60,706,379	1,129,595
Less: Accumulated depreciation [25].....	88,302,065	21,696,909	26,174,071	37,599,274	2,831,811	126,496,388	96,785,796	29,265,215	445,377
Depletable assets.....	3,067,429	*1,182	2,900	3,057,259	6,088	569,026	569,026	-	-
Less: Accumulated depletion.....	2,126,512	*805	39	2,125,668	-	53,284	53,284	-	-
Land.....	9,898,869	2,424,897	2,627,679	1,963,384	2,882,910	93,402,883	92,434,724	751,348	216,811
Intangible assets (amortizable).....	271,281,068	57,698,491	96,533,947	116,392,035	656,595	23,225,377	14,598,114	3,816,085	4,811,178
Less: Accumulated amortization.....	31,675,877	7,459,861	7,537,021	16,394,264	284,731	6,060,111	4,949,950	678,140	432,021
Other assets.....	2,333,744,011	85,716,373	883,983,018	1,350,747,653	13,296,967	26,664,974	21,023,913	4,138,790	1,502,271
Total liabilities.....	27,203,693,351	1,494,919,524	5,853,600,289	6,675,022,796	13,180,150,743	735,803,704	658,320,528	65,836,660	11,646,516
Accounts payable.....	1,653,852,774	73,707,240	1,069,616,941	105,508,561	405,020,032	10,897,941	8,847,043	1,916,424	134,474
Mortgages, notes, and bonds payable in less than one year.....	428,424,979	118,962,780	173,812,909	58,699,979	76,949,310	25,315,388	17,147,486	7,222,612	445,290
Other current liabilities.....	5,464,636,756	644,990,018	2,163,081,825	2,521,685,942	134,878,971	28,005,930	16,583,896	10,749,764	672,269
Loans from shareholders.....	48,124,102	24,984,743	14,453,415	4,123,865	4,562,079	13,128,784	11,208,277	1,909,036	*11,471
Mortgages, notes, and bonds payable in one year or more.....	1,325,355,985	253,175,905	771,061,680	250,190,084	50,928,315	226,384,876	204,000,285	19,066,711	3,317,881
Other liabilities.....	3,589,466,227	139,609,346	1,101,647,244	2,303,927,841	44,281,797	29,885,363	24,218,283	3,483,940	2,183,140
Capital stock.....	1,310,079,250	14,742,599	162,073,431	140,327,290	992,935,930	53,425,443	52,192,933	839,080	393,429
Additional paid-in capital.....	13,524,344,414	138,653,859	352,760,724	767,266,553	12,265,663,279	365,861,658	353,713,802	8,611,199	3,536,658
Retained earnings, appropriated.....	106,134,556	1,551,110	509,758	57,576,698	46,496,990	1,112,242	1,102,732	9,510	-
Retained earnings, unappropriated [26].....	-93,752,762	99,054,221	97,031,935	551,145,361	-840,984,279	-6,373,888	-22,579,842	13,752,977	2,452,977
Less: Cost of treasury stock.....	152,972,929	14,512,297	52,449,572	85,429,378	581,682	11,840,032	8,114,367	2,224,593	*1,501,072
Total receipts.....	2,571,436,695	200,802,635	287,596,106	1,725,449,822	357,588,134	182,351,707	125,721,530	52,054,102	4,576,075
Business receipts.....	1,631,901,265	102,815,029	159,441,373	1,368,857,838	787,025	112,263,288	65,394,739	45,097,875	1,770,673
Interest.....	497,988,858	69,152,879	82,392,220	180,466,035	165,977,724	6,239,327	5,089,064	1,108,679	41,585
Interest on Government obligations:									
State and local.....	38,602,192	1,284,669	349,131	13,061,489	23,906,903	77,405	63,419	2,250	11,735
Rents.....	12,257,334	504,356	419,448	9,348,306	1,985,224	35,377,764	35,212,556	164,255	953
Royalties.....	830,066	612,513	139,114	77,965	*475	2,858,432	484,831	*84,156	2,289,445
Net short-term capital gain reduced by net long-term capital loss.....	19,173,670	151,077	899,083	1,364,692	16,758,817	125,196	122,293	*2,661	242
Net long-term capital gain reduced by net short-term capital loss.....	11,253,685	1,448,423	1,094,207	8,236,536	474,518	4,050,250	3,947,975	54,012	*48,263
Net gain, noncapital assets.....	4,073,724	2,088,099	1,276,329	372,500	336,796	4,937,060	1,703,059	3,205,984	*28,017
Dividends received from domestic corporations.....	6,558,935	179,094	497,564	5,830,263	52,014	206,115	199,811	6,277	28
Dividends received from foreign corporations.....	4,067,316	626,522	1,292,811	2,147,637	*346	10,300	4,403	*887	5,010
Other receipts.....	344,729,653	21,939,973	39,794,825	135,686,563	147,308,292	16,206,570	13,499,382	2,327,065	380,123
Total deductions.....	2,121,119,213	167,820,670	231,788,518	1,642,590,515	78,919,510	143,515,090	93,334,219	47,373,995	2,806,875
Cost of goods sold.....	861,233,691	1,569,227	9,054,388	850,249,700	*360,376	12,300,300	1,932,478	10,140,650	227,171
Compensation of officers.....	23,157,060	3,128,091	9,739,850	10,186,584	102,535	7,117,464	6,028,781	980,843	107,840
Salaries and wages.....	208,470,530	25,322,381	53,695,764	128,916,070	536,315	26,977,247	19,307,518	7,087,902	581,826
Repairs.....	3,518,304	1,030,444	912,169	1,520,597	55,095	3,741,575	2,675,794	1,044,161	21,620
Bad debts.....	34,637,200	20,859,934	2,763,949	7,964,017	3,049,300	1,181,370	920,693	241,931	18,747
Rent paid on business property.....	20,193,789	3,031,244	4,762,741	12,347,996	51,807	8,927,659	6,101,521	2,721,329	104,810
Taxes paid.....	36,937,930	4,834,622	5,406,062	25,612,450	1,084,795	7,591,256	6,016,270	1,494,258	80,727
Interest paid.....	157,118,536	35,351,429	59,409,241	54,573,677	7,784,189	11,949,679	9,262,662	2,442,142	244,875
Charitable contributions.....	1,638,142	206,781	904,409	525,745	1,207	71,591	56,097	12,812	2,681
Amortization.....	15,855,100	1,553,859	2,081,924	11,971,608	247,709	1,247,482	814,979	311,057	121,447
Depreciation.....	25,149,518	6,912,048	3,767,313	14,015,994	454,164	22,476,544	9,703,774	12,635,575	137,195
Depletion.....	127,803	3,132	7,009	114,138	*3,524	17,284	17,261	*23	-
Advertising.....	13,088,529	4,379,226	1,810,336	6,876,992	21,975	2,241,695	1,459,192	647,095	135,408
Pension, profit-sharing, stock, annuity.....	12,679,469	1,503,075	2,637,038	8,529,668	9,688	650,219	513,401	124,095	12,722
Employee benefit programs.....	19,224,690	2,503,350	3,147,467	13,544,862	29,010	1,559,879	899,594	611,006	49,280
Domestic production activities deduction.....	78,131	46,510	15,779	13,366	*2,477	20,980	733	*2,781	17,466
Net loss, noncapital assets.....	4,414,753	1,748,900	1,768,945	586,551	310,357	800,543	663,592	107,925	*29,026
Other deductions.....	683,596,037	53,836,417	69,904,134	495,040,499	64,814,988	34,642,324	26,959,879	6,768,411	914,033
Total receipts less total deductions.....	450,317,482	32,981,965	55,807,588	82,859,306	278,668,623	38,836,617	32,387,311	4,680,106	1,769,200
Constructive taxable income from related foreign corporations.....	29,746,803	879,968	2,851,491	26,012,598	*2,746	25,618	*12,162	5,255	8,201
Net income.....	441,462,094	32,577,263	58,309,948	95,810,416	254,764,466	38,784,830	32,336,054	4,683,111	1,765,666
Income subject to tax.....	131,345,262	22,459,177	30,230,224	75,203,757	3,452,104	6,349,304	3,984,310	1,187,827	1,177,167
Total income tax before credits [7].....	46,216,970	8,013,068	10,543,664	26,452,952	1,207,286	2,060,293	1,241,566	407,982	104,746
Income tax.....	45,178,373	7,819,279	10,402,463	25,755,201	1,201,430	2,013,661	1,203,716	399,537	410,408
Alternative minimum tax.....	990,187	175,543	130,170	680,710	3,764	16,810	9,246	7,287	*96
Foreign tax credit.....	5,528,599	534,063	1,107,634	3,885,218	*1,684	138,243	39,295	12,899	86,049
General business credit.....	748,604	91,455	121,377	535,570	*202	41,365	6,212	8,195	*26,958
Prior year minimum tax credit.....	240,313	11,192	17,815	210,911	394	43,861	38,403	4,642	816
Total income tax after credits [2].....	39,630,936	7,371,607	9,295,282	21,807,350	1,156,697	1,836,823	1,157,656	382,246	296,922

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	537,151	13,582	164,704	153,003	11,702	26,914
Total assets.....	577,943,306	6,542,428,541	204,342,788	132,537,207	71,805,581	39,858,801
Cash.....	78,928,187	1,016,461,296	19,942,609	15,643,768	4,298,842	6,856,850
Notes and accounts receivable.....	122,872,597	2,540,999,316	32,013,748	25,604,749	6,408,999	4,947,994
Less: Allowance for bad debts.....	2,262,550	58,920,702	890,845	696,581	194,264	874,220
Inventories.....	10,083,172	127,943	1,910,001	1,350,569	559,432	455,832
Investments in Government obligations.....	762,839	250,035,734	133,890	123,042	10,848	*3,181
Tax-exempt securities.....	433,501	82,476,512	258,916	220,085	*38,831	*93,265
Other current assets.....	57,740,120	233,434,986	10,934,499	8,363,130	2,571,369	4,330,964
Loans to shareholders.....	6,001,910	1,487,361	2,820,962	2,576,700	244,261	233,289
Mortgage and real estate loans.....	809,474	523,848,910	150,002	150,002	-	*62,824
Other investments.....	94,159,270	1,629,319,774	28,743,797	25,921,455	2,822,342	2,950,190
Depreciable assets [25].....	114,569,584	87,354,559	99,663,055	48,361,874	51,301,180	14,512,011
Less: Accumulated depreciation [25].....	73,196,487	43,660,152	57,066,032	29,878,128	27,187,905	7,541,442
Depletable assets.....	156,298	65,412	2,495,435	3,471	*2,491,964	*4,183
Less: Accumulated depletion.....	68,767	35,538	*951,160	855	*950,306	*3,953
Land.....	2,687,863	8,795,479	3,383,620	1,446,766	1,936,854	435,290
Intangible assets (amortizable).....	164,320,677	120,282,083	64,666,822	37,444,527	27,222,295	11,599,119
Less: Accumulated amortization.....	46,681,215	9,365,484	10,370,414	7,682,725	2,687,688	1,309,285
Other assets.....	46,626,832	159,721,051	6,503,883	3,585,357	2,918,527	3,102,710
Total liabilities.....	577,943,306	6,542,428,541	204,342,788	132,537,207	71,805,581	39,858,801
Accounts payable.....	61,155,333	198,344,777	13,763,587	10,156,344	3,607,243	1,939,376
Mortgages, notes, and bonds payable in less than one year.....	29,982,131	142,736,070	11,658,681	8,714,608	2,944,073	2,894,094
Other current liabilities.....	104,837,241	4,361,862,394	24,551,457	18,985,367	5,566,090	6,685,277
Loans from shareholders.....	10,534,775	5,649,049	5,107,923	4,559,228	548,695	679,596
Mortgages, notes, and bonds payable in one year or more.....	88,730,208	542,166,197	51,293,841	28,965,680	22,328,161	6,375,831
Other liabilities.....	69,287,342	163,939,815	21,968,282	10,634,229	11,334,053	3,944,046
Capital stock.....	34,218,708	77,090,798	5,252,717	4,697,639	555,078	1,597,451
Additional paid-in capital.....	179,209,710	648,654,630	67,501,911	37,658,798	29,843,113	8,943,812
Retained earnings, appropriated.....	193,525	593,621	115,957	69,749	*46,209	*3,115
Retained earnings, unappropriated [26].....	35,858,891	439,020,239	21,174,562	20,922,461	252,101	12,204,085
Less: Cost of treasury stock.....	36,064,559	37,629,048	18,046,130	12,826,896	5,219,234	5,407,882
Total receipts.....	796,955,847	340,822,246	310,018,782	256,361,230	53,657,552	48,609,346
Business receipts.....	768,733,709	94,287,539	300,567,547	248,225,762	52,341,785	47,629,750
Interest.....	3,162,568	171,006,379	502,656	419,011	83,645	67,749
Interest on Government obligations:						
State and local.....	77,133	4,278,173	30,033	28,664	*1,369	11,204
Rents.....	468,678	7,314,400	156,232	92,034	64,198	31,422
Royalties.....	3,284,101	85,487	490,760	479,446	*11,314	91,148
Net short-term capital gain reduced by net long-term capital loss.....	176,505	254,286	51,905	51,905	-	262
Net long-term capital gain reduced by net short-term capital loss.....	1,195,341	2,399,645	313,994	92,366	221,629	*31,422
Net gain, noncapital assets.....	784,802	6,324,572	644,030	401,682	242,348	10,296
Dividends received from domestic corporations.....	86,363	1,336,975	54,433	53,997	*436	2,864
Dividends received from foreign corporations.....	1,422,706	3,034,082	426,680	274,615	152,065	*108,250
Other receipts.....	17,563,941	50,500,708	6,780,512	6,241,748	538,764	624,979
Total deductions.....	715,932,664	281,208,627	288,295,907	239,782,443	48,513,464	41,981,865
Cost of goods sold.....	228,989,491	1,224,563	123,788,691	104,445,707	19,342,984	5,935,727
Compensation of officers.....	53,922,770	5,486,988	9,132,703	7,989,589	1,143,114	1,814,527
Salaries and wages.....	175,030,623	44,776,096	56,848,985	49,048,409	7,800,576	13,310,565
Repairs.....	4,117,384	3,098,027	2,929,013	1,511,827	1,417,186	535,716
Bad debts.....	1,569,197	51,669,258	667,661	470,561	197,100	1,013,273
Rent paid on business property.....	24,772,000	4,780,627	6,691,342	5,375,664	1,315,677	2,759,351
Taxes paid.....	24,176,862	7,095,119	11,881,115	10,244,970	1,636,145	1,386,453
Interest paid.....	9,268,810	57,117,343	4,171,366	2,727,945	1,443,421	445,190
Charitable contributions.....	231,814	456,385	73,078	51,857	21,220	27,896
Amortization.....	5,355,827	3,046,145	2,389,723	1,529,210	860,514	348,329
Depreciation.....	10,594,519	13,070,512	7,070,965	3,631,305	3,439,661	1,407,843
Depletion.....	31,440	15,065	*85,788	11,774	*74,014	-
Advertising.....	6,425,503	3,665,562	3,305,642	3,103,572	202,070	2,912,029
Pension, profit-sharing, stock, annuity.....	8,948,468	5,255,569	1,201,775	967,618	234,158	171,728
Employee benefit programs.....	17,475,411	5,277,893	5,680,397	4,741,153	939,244	1,067,941
Domestic production activities deduction.....	317,419	45,310	19,122	10,481	8,641	*14,454
Net loss, noncapital assets.....	450,630	916,086	158,294	151,946	6,348	118,371
Other deductions.....	144,254,495	74,212,079	52,200,246	43,768,855	8,431,390	8,712,470
Total receipts less total deductions.....	81,023,182	59,613,619	21,722,875	16,578,787	5,144,088	6,627,481
Constructive taxable income from related foreign corporations.....	1,344,381	6,910,945	401,788	379,679	22,110	42,343
Net income.....	82,290,430	62,246,391	22,094,631	16,929,802	5,164,829	6,658,620
Income subject to tax.....	26,069,287	50,637,488	7,903,072	5,380,987	2,522,086	3,987,996
Total income tax before credits [7].....	8,949,229	17,734,639	2,686,698	1,803,920	882,778	1,385,976
Income tax.....	8,872,534	17,651,533	2,673,363	1,799,743	873,619	1,383,474
Alternative minimum tax.....	68,680	71,057	14,270	5,207	*9,063	1,116
Foreign tax credit.....	1,206,515	5,499,740	233,427	233,387	41	39,205
General business credit.....	360,199	2,819,848	70,583	50,143	20,440	3,392
Prior year minimum tax credit.....	44,178	12,052	16,341	15,359	*982	*1,338
Total income tax after credits [2].....	7,338,225	9,330,745	2,366,347	1,505,031	861,316	1,342,041

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	294,597	244,122	41,054	9,421	57,747	35,274	22,472
Total assets.....	238,086,062	92,124,546	45,656,931	100,304,584	44,900,134	21,940,360	22,959,775
Cash.....	25,589,824	15,835,663	5,077,650	4,676,512	7,342,513	4,394,809	2,947,704
Notes and accounts receivable.....	36,119,482	9,185,305	9,515,128	17,419,049	2,417,428	1,450,156	967,272
Less: Allowance for bad debts.....	11,200,230	1,355,895	2,558,569	7,285,765	118,689	77,585	41,104
Inventories.....	1,572,085	1,045,794	433,292	92,998	517,761	205,625	312,136
Investments in Government obligations.....	*164,614	*150,439	*8,622	5,554	*89,849	*44,812	45,037
Tax-exempt securities.....	101,857	*37,525	*62,978	*1,354	*99,200	*94,092	*5,108
Other current assets.....	10,216,437	3,840,392	2,612,886	3,763,159	2,344,080	1,505,728	838,352
Loans to shareholders.....	14,570,415	13,925,039	535,932	109,443	922,376	431,606	490,770
Mortgage and real estate loans.....	123,681	*102,425	*13,173	8,083	*214,042	13,906	*200,136
Other investments.....	39,215,562	8,179,608	3,370,232	27,665,721	4,663,117	3,147,479	1,515,639
Depreciable assets [25].....	124,344,892	58,026,591	17,725,348	48,592,954	30,974,383	10,161,688	20,812,695
Less: Accumulated depreciation [25].....	71,403,762	40,753,852	10,681,234	19,968,676	16,157,918	4,808,431	11,349,487
Depletable assets.....	[1]	[1]	-	-	*383	317	*66
Less: Accumulated depletion.....	[1]	[1]	-	-	*382	316	*66
Land.....	4,387,425	852,504	553,318	2,981,604	3,223,856	885,246	2,338,610
Intangible assets (amortizable).....	62,024,389	25,243,643	19,798,470	16,982,276	7,396,906	4,589,539	2,807,367
Less: Accumulated amortization.....	8,236,116	4,152,335	2,290,103	1,793,678	2,102,696	1,712,395	390,301
Other assets.....	10,495,504	1,961,699	1,479,808	7,053,996	3,073,924	1,614,083	1,459,841
Total liabilities.....	238,086,062	92,124,546	45,656,931	100,304,584	44,900,134	21,940,360	22,959,775
Accounts payable.....	9,145,067	4,096,345	1,737,225	3,311,497	1,345,055	944,749	400,307
Mortgages, notes, and bonds payable in less than one year.....	7,679,870	5,424,215	1,307,697	947,959	1,278,741	341,032	937,709
Other current liabilities.....	25,094,319	11,480,864	5,296,219	8,317,235	5,023,699	3,225,201	1,798,498
Loans from shareholders.....	15,802,330	14,081,716	1,043,377	677,238	2,319,162	1,376,307	942,855
Mortgages, notes, and bonds payable in one year or more.....	99,705,446	27,140,047	13,876,291	58,689,108	13,197,507	4,680,456	8,517,051
Other liabilities.....	18,725,109	3,704,044	4,046,854	10,974,211	4,068,105	2,928,663	1,139,442
Capital stock.....	4,481,076	2,128,409	1,567,929	784,738	1,163,908	352,897	811,010
Additional paid-in capital.....	71,100,532	16,324,096	11,591,922	43,184,514	12,292,703	5,912,859	6,379,844
Retained earnings, appropriated.....	64,306	*24,134	*16,553	*23,620	*41,734	*29,317	*12,417
Retained earnings, unappropriated [26].....	-8,102,166	9,645,252	8,400,992	-26,148,410	4,543,572	2,309,352	2,234,221
Less: Cost of treasury stock.....	5,609,829	1,924,575	3,228,129	457,125	374,052	*160,473	213,579
Total receipts.....	483,170,827	299,883,237	82,679,372	100,608,218	53,340,736	32,959,114	20,381,621
Business receipts.....	462,877,236	289,313,323	80,656,318	92,907,596	48,963,354	30,527,347	18,436,007
Interest.....	649,467	238,873	87,365	323,228	183,165	74,699	108,466
Interest on Government obligations:							
State and local.....	53,814	10,851	2,913	40,050	10,912	9,142	1,770
Rents.....	588,890	179,751	17,998	391,141	149,198	84,171	65,028
Royalties.....	*58,066	*42,919	15,147	-	125,117	87,439	*37,678
Net short-term capital gain reduced by net long-term capital loss.....	14,588	*639	*7,060	*6,889	*17,441	*8,876	*8,565
Net long-term capital gain reduced by net short-term capital loss.....	402,895	131,696	130,150	141,050	64,449	*33,094	31,355
Net gain, noncapital assets.....	410,842	140,071	193,381	77,390	49,587	26,744	22,843
Dividends received from domestic corporations.....	26,751	20,702	1,393	4,656	14,568	8,022	6,546
Dividends received from foreign corporations.....	67,474	*4,645	62,818	11	146,227	143,100	3,128
Other receipts.....	18,020,804	9,799,767	1,504,829	6,716,208	3,616,717	1,956,481	1,660,236
Total deductions.....	438,082,541	268,644,492	75,127,351	94,310,698	46,698,472	28,623,101	18,075,370
Cost of goods sold.....	43,118,151	28,478,567	12,095,450	2,544,134	9,490,041	5,798,064	3,691,978
Compensation of officers.....	52,117,582	47,447,134	3,788,162	882,286	4,935,846	4,260,990	674,855
Salaries and wages.....	131,498,853	67,872,211	25,443,194	38,183,447	8,362,155	4,761,753	3,600,402
Repairs.....	4,125,564	2,108,263	681,949	1,335,351	620,485	143,598	476,887
Bad debts.....	6,242,635	2,147,975	2,078,167	2,016,494	111,314	71,980	39,334
Rent paid on business property.....	21,249,897	13,977,437	3,254,679	4,017,781	2,367,936	1,102,855	1,265,081
Taxes paid.....	16,445,643	8,620,368	3,210,870	4,614,404	2,733,575	1,019,931	1,713,644
Interest paid.....	7,790,566	2,477,718	1,220,633	4,092,214	844,436	335,230	509,206
Charitable contributions.....	188,775	106,767	25,133	56,875	27,795	14,690	13,105
Amortization.....	2,107,769	1,044,234	531,240	532,294	561,322	468,153	93,169
Depreciation.....	8,187,234	3,653,224	1,711,170	2,822,840	1,777,999	647,399	1,130,600
Depletion.....	1	1	-	-	*439	123	*316
Advertising.....	3,008,587	2,261,523	397,290	349,774	992,463	581,336	411,128
Pension, profit-sharing, stock, annuity.....	6,866,473	6,072,175	325,272	469,027	425,900	372,469	53,431
Employee benefit programs.....	13,089,550	6,449,191	2,052,345	4,588,015	600,587	278,163	322,423
Domestic production activities deduction.....	11,725	6,572	4,494	659	*4,890	*4,869	*22
Net loss, noncapital assets.....	234,754	100,631	40,969	93,154	52,399	24,079	28,319
Other deductions.....	121,798,782	75,820,501	18,266,334	27,711,947	12,788,888	8,737,417	4,051,471
Total receipts less total deductions.....	45,088,286	31,238,744	7,552,021	6,297,520	6,642,264	4,336,013	2,306,251
Constructive taxable income from related foreign corporations.....	8,055	5,065	1,691	1,299	124,666	117,599	7,067
Net income.....	45,042,527	31,232,958	7,550,800	6,258,769	6,756,018	4,444,470	2,311,548
Income subject to tax.....	10,387,337	3,134,235	3,318,786	3,934,315	1,218,514	664,524	553,990
Total income tax before credits [7].....	3,527,368	1,066,311	1,139,947	1,321,110	378,345	191,846	186,498
Income tax.....	3,519,983	1,067,955	1,135,636	1,316,391	413,925	228,928	184,996
Alternative minimum tax.....	13,124	4,364	4,041	4,719	2,766	*1,264	1,501
Foreign tax credit.....	13,904	*393	13,511	[1]	19,511	18,488	*1,023
General business credit.....	89,279	8,150	19,078	62,052	3,770	*1,859	1,911
Prior year minimum tax credit.....	7,933	1,777	2,584	*3,572	280	102	177
Total income tax after credits [2].....	3,416,251	1,055,991	1,104,774	1,255,486	354,785	171,397	183,387

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME

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

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

Item	Accommodation and food services			Other services				Religious, grantmaking, civic, professional, and similar organizations	Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services			
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	
Number of returns.....	140,086	10,806	129,280	199,726	94,389	82,487	22,850	*8	
Total assets.....	216,026,870	51,261,244	164,765,627	71,617,370	24,334,766	37,033,572	10,249,032	-	
Cash.....	15,259,458	2,191,018	13,068,440	13,372,907	3,789,977	3,620,723	5,962,206	-	
Notes and accounts receivable.....	11,093,632	2,586,996	8,506,636	8,111,583	4,466,586	2,781,250	863,747	-	
Less: Allowance for bad debts.....	436,576	204,746	231,830	288,014	46,576	80,128	161,310	-	
Inventories.....	5,802,419	1,937,667	3,864,752	4,526,259	2,962,089	1,520,400	43,770	-	
Investments in Government obligations.....	72,801	27,030	45,771	*113,056	-	-	*113,056	-	
Tax-exempt securities.....	*153,367	197	*153,171	*92,943	*639	79,334	*12,970	-	
Other current assets.....	6,212,373	1,424,815	4,787,558	3,542,961	1,029,710	1,836,232	677,019	-	
Loans to shareholders.....	1,962,262	332,772	1,629,490	1,870,262	1,191,725	664,282	*14,255	-	
Mortgage and real estate loans.....	499,580	*380,486	119,094	90,126	*35,452	*36,785	*17,889	-	
Other investments.....	38,497,310	8,757,267	29,740,043	5,073,988	1,219,588	3,138,312	716,088	-	
Depreciable assets [25].....	142,358,467	35,852,041	106,506,426	42,967,030	17,597,943	22,503,677	2,865,409	-	
Less: Accumulated depreciation [25].....	72,705,479	15,219,339	57,486,140	27,398,486	12,052,580	13,751,364	1,594,543	-	
Depletable assets.....	*2,052	1,104	*947	-	-	-	-	-	
Less: Accumulated depletion.....	*1,200	253	*947	-	-	-	-	-	
Land.....	12,148,023	4,494,305	7,653,718	4,532,582	1,393,098	2,642,844	496,641	-	
Intangible assets (amortizable).....	39,614,451	4,261,477	35,352,974	11,590,735	3,021,393	8,549,887	19,455	-	
Less: Accumulated amortization.....	8,572,108	1,051,224	7,520,884	2,413,144	702,691	1,696,928	13,524	-	
Other assets.....	24,066,038	5,489,631	18,576,407	5,832,580	428,411	5,188,266	215,903	-	
Total liabilities.....	216,026,870	51,261,244	164,765,627	71,617,370	24,334,766	37,033,572	10,249,032	-	
Accounts payable.....	9,889,976	1,136,964	8,753,012	5,452,963	2,704,815	2,142,852	605,295	-	
Mortgages, notes, and bonds payable in less than one year.....	5,085,952	711,446	4,374,506	2,577,319	1,415,316	1,115,274	46,730	-	
Other current liabilities.....	20,936,233	4,971,146	15,965,087	6,586,816	2,019,424	3,173,661	1,393,731	-	
Loans from shareholders.....	7,729,988	1,060,667	6,669,321	3,708,351	2,062,039	1,636,865	*9,448	-	
Mortgages, notes, and bonds payable in one year or more.....	73,033,847	20,912,868	52,120,978	17,510,795	7,351,642	9,678,236	480,918	-	
Other liabilities.....	29,041,296	6,608,075	22,433,221	8,007,964	1,011,046	6,584,190	412,728	-	
Capital stock.....	8,436,091	1,836,330	6,599,761	5,381,589	3,326,924	1,744,345	310,321	-	
Additional paid-in capital.....	45,967,987	15,083,439	30,884,548	7,447,284	2,323,105	4,232,184	891,995	-	
Retained earnings, appropriated.....	2,720,691	*56	2,720,634	3,396,948	*37,657	*45,082	3,314,209	-	
Retained earnings, unappropriated [26].....	61,009,054	6,948,084	54,060,971	15,578,067	2,836,616	9,947,255	2,794,196	-	
Less: Cost of treasury stock.....	47,824,243	8,007,832	39,816,412	4,030,727	753,817	3,266,371	*10,538	-	
Total receipts.....	295,860,617	31,586,312	264,274,305	131,240,532	71,042,556	52,416,327	7,781,648	*4,689	
Business receipts.....	276,191,808	26,862,752	249,329,056	126,853,550	70,335,486	51,025,896	5,492,168	-	
Interest.....	1,114,212	563,321	550,892	228,358	41,144	59,462	127,751	-	
Interest on Government obligations:									
State and local.....	4,304	*739	3,565	9,794	*424	8,036	1,334	-	
Rents.....	651,751	130,460	521,292	74,830	32,317	25,584	16,930	-	
Royalties.....	4,981,646	*1,061,323	3,920,323	180,212	*50,375	127,321	*2,516	-	
Net short-term capital gain reduced by net long-term capital loss.....	*2,832	*341	2,491	4,736	*458	*1,877	*2,402	-	
Net long-term capital gain reduced by net short-term capital loss.....	536,721	47,710	489,011	88,776	40,157	43,944	4,675	*4,689	
Net gain, noncapital assets.....	695,008	400,577	294,431	158,982	113,117	41,919	*3,947	-	
Dividends received from domestic corporations.....	9,626	*1,037	8,589	37,342	6,429	26,858	*4,055	-	
Dividends received from foreign corporations.....	2,196,967	*649,946	1,547,021	37,316	*7,621	*29,484	212	-	
Other receipts.....	9,475,742	1,868,108	7,607,634	3,566,634	415,029	1,025,947	2,125,658	-	
Total deductions.....	275,449,947	29,340,030	246,109,916	122,001,986	66,148,954	48,359,776	7,493,257	*708	
Cost of goods sold.....	108,727,201	4,495,437	104,231,764	49,415,575	34,462,838	14,247,595	705,142	-	
Compensation of officers.....	5,994,690	448,329	5,546,361	6,974,147	4,249,922	2,659,784	64,440	-	
Salaries and wages.....	55,451,862	8,463,547	46,988,314	20,706,624	9,419,183	10,488,366	799,075	-	
Repairs.....	4,711,131	597,997	4,113,134	2,038,619	480,840	785,404	772,376	-	
Bad debts.....	195,815	66,983	128,832	345,529	99,211	198,228	48,090	-	
Rent paid on business property.....	18,737,516	1,291,291	17,446,226	7,565,354	3,293,781	4,203,361	68,212	-	
Taxes paid.....	11,696,619	1,690,538	10,006,082	4,251,015	2,129,267	1,986,512	135,236	*708	
Interest paid.....	5,782,981	1,595,757	4,187,224	1,506,736	679,671	801,880	25,185	-	
Charitable contributions.....	229,388	10,874	218,515	38,504	11,872	24,576	2,056	-	
Amortization.....	1,590,784	114,029	1,476,754	752,534	179,479	572,092	963	-	
Depreciation.....	8,915,383	1,891,511	7,023,871	2,643,709	1,098,715	1,453,850	91,144	-	
Depletion.....	*8,753	63	*8,690	*633	*240	*56	*338	-	
Advertising.....	6,575,880	901,702	5,674,178	1,645,321	755,651	840,453	49,217	-	
Pension, profit-sharing, stock, annuity.....	677,334	149,478	527,856	416,264	164,243	242,438	9,582	-	
Employee benefit programs.....	4,443,184	855,282	3,587,902	1,724,598	957,547	684,317	82,734	-	
Domestic production activities deduction.....	61,140	3,937	57,203	11,679	8,171	3,507	[1]	-	
Net loss, noncapital assets.....	578,708	224,891	353,818	66,703	13,958	51,715	1,031	-	
Other deductions.....	41,071,578	6,538,385	34,533,192	21,898,441	8,144,363	9,115,642	4,638,436	-	
Total receipts less total deductions.....	20,410,670	2,246,282	18,164,388	9,238,545	4,893,603	4,056,552	288,391	*3,981	
Constructive taxable income from related foreign corporations.....	1,501,292	321,256	1,180,035	42,255	12,016	30,239	-	-	
Net income.....	21,907,659	2,566,799	19,340,859	9,271,006	4,905,195	4,078,754	287,057	*3,981	
Income subject to tax.....	11,865,243	1,226,653	10,638,590	1,891,378	670,406	1,033,624	187,347	*3,981	
Total income tax before credits [7].....	4,046,649	422,642	3,624,008	557,015	182,240	335,888	38,887	*1,354	
Income tax.....	4,041,892	420,206	3,621,686	555,641	181,487	335,312	38,842	*1,354	
Alternative minimum tax.....	5,366	*1,834	3,532	2,349	*767	1,527	*56	-	
Foreign tax credit.....	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-	
General business credit.....	448,782	36,474	412,308	11,106	1,333	9,716	*57	-	
Prior year minimum tax credit.....	14,916	*13,789	*1,127	*956	88	*868	-	-	
Total income tax after credits [2].....	1,982,967	168,147	1,814,820	509,117	168,446	301,863	38,808	*1,354	

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10--Income Statement and Selected Tax Items, by Selected Sectors

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing
							Total [16]	Wholesale trade	Retail trade	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29].....	16,629	177	169	44	214	428	878	744	134	100
Total receipts.....	147,849,547	79,676	1,635,883	1,653,179	1,299,176	9,936,930	46,391,092	45,048,692	1,342,400	2,064,873
Business receipts.....	91,561,846	48,346	1,603,964	*1,505,126	1,175,157	8,670,073	46,262,862	44,938,142	1,324,720	1,968,936
Interest.....	37,203,708	*263	9,269	*4,446	2,030	25,691	10,488	8,905	*1,583	*509
Interest on Government obligations:										
State and local.....	885,514	-	-	-	*1,602	442	-	-	-	-
Rents.....	337,976	*293	-	*11,772	*5,986	*1,438	7,689	552	7,137	528
Royalties.....	517,419	-	*5,433	-	-	193,786	*603	-	*603	465
Net short-term capital gain reduced by net long-term capital loss.....	38,977	-	-	-	44	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	275,965	*810	-	-	*5,243	*6,908	19,340	19,340	-	-
Net gain, noncapital assets.....	1,229,671	53	5,924	-	[1]	6,953	20,401	19,308	1,093	*48,297
Dividends received from domestic corporations.....	46,134	-	-	-	500	-	*2,142	*2,142	-	-
Dividends received from foreign corporations.....	20,002	-	-	-	-	-	1	1	-	-
Other receipts.....	15,732,337	29,910	11,293	*131,836	108,614	1,031,640	67,567	60,302	*7,266	46,138
Total deductions.....	148,213,814	77,667	1,062,215	1,903,163	1,389,257	9,551,493	46,133,039	44,728,731	1,404,308	2,021,417
Cost of goods sold.....	63,336,435	*21,900	416,302	*453,925	*1,062,003	7,595,126	44,343,011	43,517,817	825,195	387,947
Compensation of officers.....	671,284	*217	6,619	-	4,734	27,623	11,587	9,575	*2,012	*39,088
Salaries and wages.....	8,142,772	*3,155	48,574	*20,047	64,534	319,167	473,689	377,150	96,539	185,849
Repairs.....	439,552	*1,188	*11,382	*7,344	6,200	13,229	10,639	8,209	*2,431	51,906
Bad debts.....	5,204,020	*480	-	*259	1,018	5,644	21,837	10,931	*10,906	*1,116
Rent paid on business property.....	1,289,808	*3,045	*61,275	*4,616	49,856	64,194	165,320	59,705	*105,616	58,562
Taxes paid.....	2,261,306	1,658	1,086	27,145	9,501	140,764	67,133	43,645	23,488	8,607
Interest paid.....	20,781,884	*529	*5,882	*501,352	*5,331	66,296	126,892	103,988	*22,904	38,281
Charitable contributions.....	84,950	*104	365	-	13	73,672	1,190	994	*196	*1,645
Amortization.....	641,334	*158	*12,046	*166,331	*5,406	54,677	14,110	7,168	*6,941	*12,342
Depreciation.....	2,307,284	3,985	350,218	279,661	10,467	290,410	76,640	36,536	40,104	130,141
Depletion.....	15,550	-	*547	-	-	-	-	-	-	-
Advertising.....	316,905	*47	1	*22	*231	13,960	48,520	9,320	*39,200	*23,512
Pension, profit-sharing, stock, annuity.....	301,735	*24	*20,299	1,009	1,731	19,357	8,771	8,347	*424	*1,881
Employee benefit programs.....	577,772	*125	*4,115	*1,401	*5,093	69,760	23,840	22,871	*968	10,543
Domestic production activities deduction.....	11,800	885	-	-	3,134	*2,373	2,799	2,799	-	-
ECI Deductions.....	4,190,889	-	2,805	-	*39,478	*401,583	*111,480	*52,203	*59,276	5,539
Net loss, noncapital assets.....	2,469,810	*2,671	*10,699	*2,104	*21,601	7,256	4,378	1,575	*2,804	242
Other deductions.....	35,168,725	37,494	110,000	437,948	98,927	386,402	621,203	455,898	165,304	1,064,217
Total receipts less total deductions.....	-364,267	2,009	573,668	-249,984	-90,082	385,438	258,053	319,961	-61,908	43,456
Foreign dividend income resulting from foreign taxes deemed paid.....	*64,540	-	-	-	-	-	-	-	-	-
Net income (less deficit).....	-989,372	2,009	573,668	-249,984	-91,684	384,996	258,053	319,961	-61,908	43,456
Income subject to tax.....	7,012,428	*21,968	786,391	9,841	*45,669	792,538	172,174	171,244	*929	78,010
Total income tax before credits [5].....	2,544,099	*7,252	275,520	*4,149	17,023	276,345	68,298	66,908	*1,390	29,510
Income tax.....	2,412,491	*7,249	274,952	3,377	*15,670	274,572	58,668	58,371	*297	*15,811
Alternative minimum tax.....	50,382	-	-	-	-	*518	*1,862	*845	*1,017	7
Branch tax.....	80,635	*3	*568	*771	*1,352	1,256	7,770	7,694	*76	*13,692
Foreign tax credit.....	86,214	837	-	-	-	*2	*108	*108	-	-
General business credit.....	10,721	189	-	-	-	8,660	*61	*61	-	-
Prior year minimum tax credit.....	7,600	-	1,261	-	-	-	-	-	-	*11
Total income tax after credits [2].....	2,436,106	*6,226	274,260	*4,149	17,023	267,684	68,128	66,738	*1,390	29,499
Tax from Section I [9].....	77,818	-	*[1]	-	-	6,000	*1,356	*1,356	-	17
Tax from Section II [10].....	2,101,830	*6,223	273,691	3,377	*15,670	266,428	60,358	59,045	*1,314	15,807
U.S. income tax paid or withheld at source on non-effectively connected income.....	118,324	-	*854	-	-	*6,773	*703	*703	-	4
U.S. income tax paid or withheld at source on effectively connected income.....	973,357	691	*264,452	-	*8,721	*383,542	12,113	*11,981	*132	5,885

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120-F

Table 10--Income Statement and Selected Tax Items, by Selected Sectors--Continued

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

Item	Information	Finance and insurance			Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Arts, entertainment, and recreation	Accommodation and food services
		Total	Credit intermediation	Insurance carriers and related activities						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29].....	232	6,047	266	5,019	4,949	895	1,933	180	156	38
Total receipts.....	1,786,660	70,768,157	52,878,859	13,775,811	1,960,743	7,390,531	1,307,808	257,040	117,084	*684,679
Business receipts.....	1,365,351	18,821,086	7,505,119	10,984,415	1,357,314	7,250,311	*213,647	123,057	97,027	*628,202
Interest.....	2,631	36,446,157	32,897,292	1,115,871	49,207	2,595	647,603	*52	*25	*1,886
Interest on Government obligations:										
State and local.....	-	855,392	720,065	131,989	1,110	-	26,966	2	-	-
Rents.....	7	139,219	136,096	*1,533	60,348	*67	68,565	-	-	41,721
Royalties.....	*278,377	24,375	23,853	*399	*27	*916	8,875	-	-	4,562
Net short-term capital gain reduced by net long-term capital loss.....	-	24,873	13,717	7,898	*208	-	13,852	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	-	97,630	41,853	27,677	94,611	-	45,864	-	-	-
Net gain, noncapital assets.....	385	970,582	952,629	*66	14,547	*76,754	85,753	-	-	4
Dividends received from domestic corporations.....	-	43,098	2,512	40,272	*188	-	205	-	-	-
Dividends received from foreign corporations.....	-	19,994	13	19,981	*6	-	-	-	-	-
Other receipts.....	139,909	13,325,751	10,585,707	1,445,710	383,178	59,887	196,476	133,929	*20,033	*8,304
Total deductions.....	1,841,764	70,799,320	51,713,450	14,780,166	2,615,236	7,088,820	2,020,342	345,079	110,022	742,530
Cost of goods sold.....	*632,960	7,156,371	*123,374	6,945,181	*16,125	724,768	-	*59,870	*354	*33,736
Compensation of officers.....	*887	541,022	532,474	4,508	*4,142	25,326	1,414	*3,882	*1,599	*2,199
Salaries and wages.....	132,490	4,125,068	3,434,508	625,628	98,981	2,435,318	96,097	60,940	*3,903	*53,757
Repairs.....	*57,011	172,994	172,335	6	69,845	15,607	*9,613	*1,087	*34	*11,151
Bad debts.....	*895	5,031,687	5,009,494	19,895	9,400	*2,662	128,316	*260	*94	*349
Rent paid on business property.....	11,710	754,895	699,442	47,854	21,935	38,598	*12,261	15,665	*990	*23,603
Taxes paid.....	47,711	1,464,453	1,373,714	74,086	176,607	229,162	34,485	9,219	1,639	*39,329
Interest paid.....	*5,505	18,944,040	16,651,452	72,599	540,069	14,730	423,679	*1,917	-	*85,998
Charitable contributions.....	*36	6,419	2,850	*3,183	622	*141	716	-	*4	21
Amortization.....	*4,364	247,540	127,804	55,524	15,670	48,959	47,001	*5,694	*81	*6,550
Depreciation.....	172,686	469,200	460,368	5,046	301,688	119,755	10,880	3,437	*252	*85,439
Depletion.....	-	*8,129	-	-	*62	-	*6,812	-	-	-
Advertising.....	*23,628	71,973	39,837	26,889	4,597	4,738	12	*108,492	*111	*15,875
Pension, profit-sharing, stock, annuity.....	*17,907	216,133	194,469	*2,424	*625	*2,870	3,471	*1,207	-	6,280
Employee benefit programs.....	*10,738	350,454	339,960	1,725	4,803	72,910	5,078	*8,153	*344	*10,084
Domestic production activities deduction.....	*30	*204	-	-	-	-	*2,376	-	-	-
ECI Deductions.....	*142,295	2,725,621	1,337,901	*28,848	47,210	567,083	146,960	*180	-	655
Net loss, noncapital assets.....	*667	2,282,576	2,261,745	10,134	53,830	*738	79,995	2	*740	*2,255
Other deductions.....	580,244	26,230,540	18,951,722	6,856,637	1,249,025	2,785,454	1,011,177	65,074	99,877	*365,249
Total receipts less total deductions.....	-55,104	-31,163	1,165,409	-1,004,355	-654,493	301,711	-712,534	-88,039	7,062	-57,851
Foreign dividend income resulting from foreign taxes deemed paid.....	-	63,818	-	63,818	-	-	*722	-	-	-
Net income (less deficit).....	-55,104	-626,868	445,344	-876,657	-655,603	301,711	-738,778	-88,041	7,062	-57,851
Income subject to tax.....	86,367	4,003,061	2,726,052	919,100	252,614	371,485	291,468	*71,757	*12,474	1,627
Total income tax before credits [5].....	30,424	1,460,134	1,004,731	324,934	87,171	146,738	105,302	25,177	*4,153	603
Income tax.....	29,623	1,387,715	954,378	309,550	82,948	128,175	99,241	*24,933	*4,120	553
Alternative minimum tax.....	76	45,287	29,596	15,378	*325	*795	*1,324	182	-	7
Branch tax.....	*725	26,514	20,146	-	3,898	17,767	4,737	*62	*33	44
Foreign tax credit.....	-	80,725	13,098	67,627	4,239	-	*2	300	-	-
General business credit.....	-	229	209	7	*168	-	*1,412	-	-	1
Prior year minimum tax credit.....	-	6,056	5,679	376	*271	-	2	-	-	-
Total income tax after credits [2].....	30,424	1,369,665	982,288	256,921	82,493	146,738	103,886	24,877	*4,153	602
Tax from Section I [9].....	-	54,395	13,057	*13,145	4,248	*5	11,639	*13	*93	-
Tax from Section II [10].....	29,699	1,089,510	962,142	*3,280	78,595	128,971	99,149	*24,816	*4,120	558
U.S. income tax paid or withheld at source on non-effectively connected income.....	-	95,920	35,748	*13,258	4,120	3	9,721	-	*176	-
U.S. income tax paid or withheld at source on effectively connected income.....	*3,923	103,151	71,889	*2,587	53,727	*1,548	116,291	*7,472	*2,735	47

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120-F

Table 11--Income Statement and Selected Tax Items, by Selected Sectors

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

Item	All industries	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing
							Total [16]	Wholesale trade	Retail trade	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Number of returns [29].....	7,756	70	59	*18	85	166	369	313	*56	40
Total receipts.....	103,285,662	69,431	1,461,285	*94,587	103,747	6,978,651	43,611,449	43,144,446	*467,003	1,745,102
Business receipts.....	73,416,394	*39,688	*1,439,127	*80,431	*7,612	5,769,027	43,503,077	43,037,077	*466,000	1,721,904
Interest.....	20,361,951	*120	*8,657	*269	*427	16,755	7,288	7,271	*17	*238
Interest on Government obligations:										
State and local.....	441,738	-	-	-	*1,599	-	-	-	-	-
Rents.....	88,129	*73	-	19	*5,953	*905	-	-	-	528
Royalties.....	206,967	-	*2,908	-	-	189,529	*603	-	*603	465
Net short-term capital gain reduced by net long-term capital loss.....	26,588	-	-	-	44	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	177,201	113	-	-	*5,225	161	19,340	19,340	-	-
Net gain, noncapital assets.....	675,817	53	-	-	[1]	26	19,308	19,308	-	-
Dividends received from domestic corporations.....	41,901	-	-	-	-	-	*2,142	*2,142	-	-
Dividends received from foreign corporations.....	19,497	-	-	-	-	-	1	1	-	-
Other receipts.....	7,829,480	*29,385	*10,593	13,867	*82,885	1,002,247	59,690	59,307	*383	21,966
Total deductions.....	91,108,130	*44,377	668,542	*77,818	*56,107	6,152,295	43,099,832	42,688,603	*411,229	1,647,203
Cost of goods sold.....	52,901,688	*10,715	375,045	1,643	*13,562	5,110,455	42,075,576	41,929,252	*146,323	*257,310
Compensation of officers.....	240,590	*196	6,619	-	4,734	*8,384	*8,932	*6,997	1,936	*1,543
Salaries and wages.....	5,011,531	*1,914	*42,719	6,209	*6,903	119,613	258,943	221,907	*37,036	*157,069
Repairs.....	207,829	*1,034	*9,887	*6,340	*438	8,878	6,596	5,727	*868	*51,767
Bad debts.....	2,940,373	*459	-	-	-	*290	13,557	4,619	*8,938	*468
Rent paid on business property.....	542,942	*3,006	53,290	*1,905	*1,279	20,802	48,137	38,617	*9,520	*55,583
Taxes paid.....	1,641,135	*1,199	*657	*5,652	*7,769	114,865	43,196	30,575	*12,621	6,372
Interest paid.....	10,362,830	*437	*272	*23,657	*1,758	21,896	97,301	96,032	*1,269	*35,471
Charitable contributions.....	84,812	*104	365	-	13	73,672	1,188	992	*196	*1,615
Amortization.....	206,530	-	*1,115	3,546	*4,383	12,101	*294	*294	-	8,127
Depreciation.....	707,247	*1,307	*100,842	*18,162	*2,324	55,330	30,649	28,503	*2,147	122,102
Depletion.....	*1,576	-	*547	-	-	-	-	-	-	-
Advertising.....	113,799	*21	1	-	*67	3,752	41,603	3,877	*37,726	*22,494
Pension, profit-sharing, stock, annuity.....	125,169	-	19,732	452	1,731	*6,094	*7,402	*7,371	31	1,599
Employee benefit programs.....	332,341	-	*3,346	-	2,215	16,849	13,752	13,549	*204	*5,993
Domestic production activities deduction.....	10,661	885	-	-	1,994	*2,373	2,799	2,799	-	-
ECI Deductions.....	2,140,162	-	-	-	*82	*391,585	*60,360	1,084	*59,276	-
Net loss, noncapital assets.....	1,421,349	-	*1	192	-	4,672	*632	618	*14	169
Other deductions.....	12,115,567	*23,099	54,104	*10,060	*6,854	180,682	388,915	295,791	*93,124	919,520
Total receipts less total deductions.....	12,177,531	25,054	792,743	*16,769	47,640	826,356	511,617	455,843	*55,774	97,898
Foreign dividend income resulting from foreign taxes deemed paid.....	63,818	-	-	-	-	-	-	-	-	-
Net income (less deficit).....	11,995,480	25,054	792,743	*16,769	46,041	826,356	511,617	455,843	*55,774	97,898
Income subject to tax.....	7,012,428	*21,968	786,391	9,841	*45,669	792,538	172,174	171,244	*929	78,010
Total income tax before credits [5].....	2,532,244	*7,252	275,520	*4,149	*17,006	276,090	67,082	65,692	*1,390	28,519
Income tax.....	2,410,963	*7,249	274,952	3,377	*15,670	274,572	58,668	58,371	*297	*15,811
Alternative minimum tax.....	50,183	-	-	-	-	*518	*1,862	*845	*1,017	7
Branch tax.....	71,118	*3	*568	*771	*1,336	*1,001	6,554	6,478	*76	*12,701
Foreign tax credit.....	86,214	837	-	-	-	*2	*108	*108	-	-
General business credit.....	10,465	189	-	-	-	8,660	*61	*61	-	-
Prior year minimum tax credit.....	7,600	-	1,261	-	-	-	-	-	-	*11
Total income tax after credits [2].....	2,424,507	*6,226	274,260	*4,149	*17,006	267,429	66,912	65,522	*1,390	28,508
Tax from Section I [9].....	38,713	-	-	-	-	6,000	*23	*23	-	17
Tax from Section II [10].....	2,099,748	*6,223	273,691	3,377	*15,670	266,428	60,358	59,045	*1,314	15,807
U.S. income tax paid or withheld at source on non-effectively connected income.....	50,412	-	*854	-	-	6,000	*680	*680	-	-
U.S. income tax paid or withheld at source on effectively connected income.....	863,222	691	*264,452	-	*3,140	*381,185	12,034	*11,964	*70	5,885

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120-F

Table 11--Income Statement and Selected Tax Items, by Selected Sectors--Continued

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

Item	Information	Finance and insurance			Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Arts, entertainment, and recreation	Accommodation and food services
		Total	Credit intermediation	Insurance carriers and related activities						
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
Number of returns [29].....	73	4,352	140	3,965	1,224	372	681	65	78	*12
Total receipts.....	1,115,182	40,459,049	27,705,420	9,903,803	1,294,484	4,927,596	513,932	243,478	113,035	*103,269
Business receipts.....	*1,102,785	13,328,306	4,653,108	8,483,976	883,118	4,804,657	8	*109,584	*94,767	*87,356
Interest.....	*249	20,224,900	17,019,053	953,262	13,701	1,560	86,173	*50	*11	817
Interest on Government obligations:										
State and local.....	-	439,530	349,289	90,214	*278	-	*330	2	-	-
Rents.....	7	35,984	34,806	*1,154	29,679	-	*11,755	-	-	3,225
Royalties.....	-	374	15	*293	*27	-	*8,498	-	-	4,562
Net short-term capital gain reduced by net long-term capital loss.....	-	13,210	2,419	7,746	*19	-	*13,314	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	-	55,652	5,792	24,164	56,598	-	34,553	-	-	-
Net gain, noncapital assets.....	385	568,108	550,218	*47	*10,519	*76,753	*661	-	-	4
Dividends received from domestic corporations.....	-	39,519	2,092	37,114	*166	-	74	-	-	-
Dividends received from foreign corporations.....	-	19,489	9	19,481	*6	-	-	-	-	-
Other receipts.....	*11,756	5,733,977	5,088,620	286,353	300,374	44,627	358,566	*133,842	*18,257	*7,304
Total deductions.....	1,020,674	31,949,179	20,775,417	8,719,992	1,006,251	4,490,908	102,298	158,829	*100,542	*98,214
Cost of goods sold.....	*592,697	3,297,178	-	3,214,954	*1,238	*687,238	-	*59,870	*229	*5,687
Compensation of officers.....	*399	189,916	186,835	2,722	*2,152	*13,231	-	2,127	*1,572	*199
Salaries and wages.....	*107,030	2,143,986	1,559,542	570,981	80,006	2,030,924	-	*18,771	*3,878	*23,420
Repairs.....	*13,450	74,622	74,614	6	29,263	*3,019	*191	*708	-	*1,509
Bad debts.....	*528	2,913,092	2,893,822	*19,270	*1,320	*2,346	7,955	*260	*94	-
Rent paid on business property.....	*9,060	305,767	257,577	47,575	17,111	19,489	-	*5,346	*246	*620
Taxes paid.....	*46,645	1,087,866	1,008,316	70,859	90,084	200,089	16,581	*5,860	*1,399	*10,378
Interest paid.....	3,445	9,917,271	7,879,053	7,607	210,681	12,588	28,091	*1,912	-	8,009
Charitable contributions.....	*36	6,354	2,811	*3,181	585	*138	716	-	*4	21
Amortization.....	-	104,669	57,329	47,340	3,557	*37,147	*25,462	*5,659	-	*438
Depreciation.....	*24,234	133,450	128,332	5,027	130,336	75,560	1,525	*1,990	*155	*9,064
Depletion.....	-	*256	-	-	*40	-	*733	-	-	-
Advertising.....	*2,691	33,729	8,584	25,142	3,245	3,902	-	6	*21	*2,212
Pension, profit-sharing, stock, annuity.....	*10,234	70,746	68,557	*2,182	362	*237	-	195	-	6,280
Employee benefit programs.....	*9,723	203,554	202,237	*1,303	*4,168	66,417	-	*1,123	*344	*4,531
Domestic production activities deduction.....	*30	*204	-	-	-	-	*2,376	-	-	-
ECI Deductions.....	*141,105	974,936	740,463	*68	*4,553	565,979	726	*180	-	655
Net loss, noncapital assets.....	651	1,406,642	1,402,969	*3,175	*5,266	568	2,556	2	-	-
Other deductions.....	*58,718	9,084,940	4,304,376	4,698,604	422,284	772,036	15,387	*54,819	*92,600	*25,192
Total receipts less total deductions.....	94,508	8,509,870	6,930,003	1,183,811	288,233	436,689	411,633	84,649	12,493	*5,054
Foreign dividend income resulting from foreign taxes deemed paid.....	-	63,818	-	63,818	-	-	-	-	-	-
Net income (less deficit).....	94,508	8,330,028	6,580,714	1,353,284	287,956	436,689	411,304	84,647	12,493	*5,054
Income subject to tax.....	86,367	4,003,061	2,726,052	919,100	252,614	371,485	291,468	*71,757	*12,474	1,627
Total income tax before credits [5].....	30,265	1,454,991	1,000,320	324,934	86,838	146,467	101,916	*25,138	*4,153	603
Income tax.....	29,623	1,386,187	952,850	309,550	82,948	128,175	99,241	*24,933	*4,120	553
Alternative minimum tax.....	76	45,287	29,596	15,378	*157	*795	*1,293	182	-	7
Branch tax.....	*566	23,510	17,874	-	3,733	17,497	1,381	*23	*33	44
Foreign tax credit.....	-	80,725	13,098	67,627	4,239	-	*2	300	-	-
General business credit.....	-	172	152	7	-	-	*1,382	-	-	1
Prior year minimum tax credit.....	-	6,056	5,679	376	*271	-	2	-	-	-
Total income tax after credits [2].....	30,265	1,364,579	977,934	256,921	82,328	146,467	100,530	*24,839	*4,153	602
Tax from Section I [9].....	-	24,359	*9,932	*13,128	*2,532	*2	5,759	-	*21	-
Tax from Section II [10].....	29,699	1,087,429	960,060	*3,280	78,595	128,971	99,149	*24,816	*4,120	558
U.S. income tax paid or withheld at source on non-effectively connected income.....	-	36,296	19,564	*13,165	*2,448	-	*4,135	-	-	-
U.S. income tax paid or withheld at source on effectively connected income.....	*305	36,474	11,388	*2,519	45,935	*1,545	101,964	*7,439	*2,126	47

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

2009 Corporation Returns - Basic Tables

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

Table 12--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	1,715,306	52,910	42,813	3,185	6,911	13,356	3,848	177,391	47,817
Total assets.....	58,241,984,633	67,406,702	54,138,141	8,239,241	5,029,319	841,705,981	1,548,400,273	308,093,698	143,341,330
Cash.....	4,370,938,713	5,574,520	4,502,894	394,647	676,978	30,116,960	35,528,094	48,581,759	25,133,389
Notes and accounts receivable.....	11,611,509,427	6,635,373	5,387,724	347,490	900,155	118,583,155	103,907,104	68,301,274	30,233,955
Less: Allowance for bad debts.....	295,546,294	70,414	52,375	*11,487	6,552	796,032	4,018,286	828,327	180,199
Inventories.....	1,111,003,742	5,762,529	4,853,834	311,473	597,223	21,688,080	32,150,635	34,820,979	24,203,141
Investments in Government obligations.....	1,303,569,086	*7,518	*7,474	45	-	2,549,253	2,819,374	1,985,857	1,832,726
Tax-exempt securities.....	897,383,768	*14,815	*14,815	-	-	117,011	*569,861	163,795	52,985
Other current assets.....	4,763,495,141	2,589,662	2,175,777	128,973	284,912	26,548,023	74,281,943	27,417,857	12,675,287
Loans to shareholders.....	635,622,235	2,498,088	2,032,973	265,868	199,248	1,997,494	10,781	3,116,772	932,424
Mortgage and real estate loans.....	4,385,148,013	457,906	429,151	*21,254	*7,500	31,149	*2,867,433	2,110,312	1,632,045
Other investments.....	15,907,745,814	7,568,499	5,163,741	1,884,914	519,844	131,832,933	149,154,655	42,545,561	22,901,262
Depreciable assets.....	7,701,914,795	52,849,265	45,742,190	2,578,875	4,528,200	271,476,148	1,249,934,541	110,854,773	19,227,823
Less: Accumulated depreciation.....	3,724,088,734	37,429,931	32,131,543	2,078,669	3,219,719	114,508,519	401,221,594	71,900,556	11,348,047
Depletable assets.....	611,058,174	3,086,136	83,012	3,003,124	-	403,816,698	12,328,210	1,182,682	56,036
Less: Accumulated depletion.....	272,267,284	258,261	28,127	230,134	-	191,904,108	4,158,984	362,677	*3,260
Land.....	292,427,407	11,941,329	10,325,174	1,297,615	318,540	7,765,894	4,151,070	10,241,801	3,673,305
Intangible assets (amortizable).....	4,313,966,953	2,642,272	2,522,249	29,581	90,442	54,322,163	64,258,900	19,806,196	5,182,134
Less: Accumulated amortization.....	710,006,476	341,966	306,491	15,619	19,856	14,525,807	7,077,615	3,383,912	1,458,418
Other assets.....	5,338,110,152	3,879,362	3,415,670	311,292	152,401	92,595,485	232,914,150	13,439,554	8,594,743
Total liabilities.....	58,241,984,633	67,406,702	54,138,141	8,239,241	5,029,319	841,705,981	1,548,400,273	308,093,698	143,341,330
Accounts payable.....	4,881,150,969	6,335,739	5,443,054	187,568	705,117	72,029,006	64,084,701	41,930,462	22,649,055
Mortgages, notes, and bonds payable in less than one year.....	4,222,895,356	7,469,814	5,496,801	1,527,144	445,868	15,286,548	69,778,225	21,866,965	11,735,377
Other current liabilities.....	17,178,928,975	3,230,359	2,633,587	194,651	402,120	46,066,442	94,122,429	44,174,070	23,856,528
Loans from shareholders.....	856,940,695	3,404,452	2,843,425	222,624	338,403	7,853,959	2,402,594	10,169,177	2,766,270
Mortgages, notes, and bonds payable in one year or more.....	9,800,291,937	19,066,796	15,846,396	2,175,785	1,044,614	186,059,807	540,637,394	72,671,426	42,356,445
Other liabilities.....	8,453,528,987	2,222,640	1,829,749	100,711	292,180	146,882,800	401,381,218	16,556,427	5,828,812
Capital stock.....	1,746,142,388	5,290,321	4,546,912	327,781	415,628	35,761,546	88,584,674	8,221,522	2,709,831
Additional paid-in capital.....	10,382,020,240	12,019,555	8,760,102	2,649,559	609,894	253,515,084	314,862,961	73,523,312	27,605,600
Retained earnings, appropriated.....	141,907,086	370,516	231,207	*124,531	*14,777	585,229	2,676,246	582,538	*92,994
Retained earnings, unappropriated [26].....	2,384,851,931	9,634,671	7,988,055	778,095	868,521	101,262,355	-9,948,695	29,555,729	10,689,323
Less: Cost of treasury stock.....	1,806,673,931	1,638,160	1,481,147	*49,209	107,804	23,596,793	20,181,474	11,157,929	6,948,905
Total receipts.....	18,955,727,373	76,501,081	59,055,127	4,437,788	13,008,166	314,367,226	597,928,117	432,362,315	158,813,593
Business receipts.....	16,299,434,797	66,477,555	50,104,512	4,019,515	12,353,528	276,544,534	563,692,738	421,648,702	154,281,505
Interest.....	1,306,760,707	336,186	243,507	71,691	20,989	3,452,681	5,811,149	1,573,632	962,388
Interest on Government obligations:									
State and local.....	31,175,668	9,666	5,913	*1,107	*2,647	18,572	100,338	64,977	26,316
Rents.....	88,837,239	946,377	884,882	36,133	25,361	2,869,271	2,208,103	1,259,039	508,548
Royalties.....	161,592,002	80,131	70,923	*4,864	*4,344	1,879,292	53,192	124,286	22,093
Net short-term capital gain reduced by net long-term capital loss.....	6,567,324	27,551	9,354	-	*18,197	55,089	215,502	24,282	13,527
Net long-term capital gain reduced by net short-term capital loss.....	57,722,299	678,434	521,490	128,052	28,892	2,406,981	2,809,087	718,363	338,271
Net gain, noncapital assets.....	59,323,552	452,620	346,067	44,433	62,120	2,588,354	3,162,158	917,543	88,559
Dividends received from domestic corporations.....	23,565,823	41,099	34,050	*4,006	3,043	293,281	104,393	44,791	19,853
Dividends received from foreign corporations.....	137,247,458	8,794	8,543	*250	-	4,603,229	363,914	36,112	*554
Other receipts.....	783,500,505	7,442,668	6,825,886	127,738	489,044	19,655,991	19,407,542	5,950,588	2,551,978
Total deductions.....	18,632,667,805	75,532,940	58,207,842	4,503,016	12,822,082	313,493,754	602,140,163	441,244,210	169,462,539
Cost of goods sold [19].....	10,088,034,701	40,433,486	28,704,116	2,735,361	8,994,009	146,449,113	319,835,308	327,910,829	138,809,541
Compensation of officers.....	208,646,384	1,566,695	1,169,247	92,230	305,219	2,729,008	1,789,516	14,270,415	3,352,921
Salaries and wages.....	1,832,125,795	4,456,440	3,142,074	303,508	1,010,858	15,561,948	25,037,276	24,615,677	6,933,459
Repairs.....	126,568,464	1,631,082	1,343,141	74,116	213,825	1,673,694	17,021,670	1,817,311	404,383
Bad debts.....	348,620,508	49,131	24,269	7,152	17,710	716,050	3,413,825	1,280,952	364,725
Rent paid on business property.....	317,910,398	3,931,674	3,629,938	86,566	215,171	6,403,532	4,453,269	8,365,736	1,496,368
Taxes paid.....	360,386,578	1,425,846	1,093,881	106,948	225,016	7,194,063	21,821,763	7,863,590	1,681,141
Interest paid.....	1,001,592,651	1,661,423	1,397,807	179,320	84,296	14,974,557	33,971,958	4,856,653	2,296,438
Charitable contributions.....	13,067,133	43,521	38,274	750	4,497	102,054	314,482	206,483	48,080
Amortization.....	180,277,526	240,170	224,205	10,509	5,455	7,155,840	6,483,527	1,207,655	455,065
Depreciation.....	612,479,758	4,310,121	3,791,618	167,159	351,344	30,091,274	64,808,462	8,240,824	1,263,727
Depletion.....	21,001,337	39,116	13,633	25,233	*250	14,330,177	323,133	100,616	*4,045
Advertising.....	194,454,586	241,424	183,485	4,220	53,720	173,804	588,421	1,602,660	529,908
Pension, profit-sharing, stock, annuity.....	143,938,459	168,589	133,626	12,715	22,249	2,164,065	7,639,828	1,314,910	374,470
Employee benefit programs.....	282,450,356	833,729	636,668	82,633	114,428	3,994,951	7,963,695	6,040,455	1,096,001
Domestic production activities deduction.....	14,228,154	114,204	107,695	*608	5,901	420,661	540,573	388,016	100,302
Net loss, noncapital assets.....	96,178,191	108,378	105,342	2,310	*726	2,074,213	3,018,597	714,231	530,596
Other deductions.....	2,790,706,828	14,277,911	12,468,824	611,678	1,197,409	57,284,752	83,114,860	30,447,196	9,721,368
Total receipts less total deductions.....	323,059,567	968,142	847,285	-65,227	186,084	873,472	-4,212,046	-8,881,894	-10,648,947
Constructive taxable income from related foreign corporations.....	151,282,736	114,304	114,304	-	-	2,970,217	354,804	225,320	*12,430
Net income (less deficit).....	443,166,636	1,072,779	955,677	-66,334	183,436	3,825,116	-3,957,581	-8,721,551	-10,662,833
Income subject to tax.....	894,378,919	2,219,076	1,839,665	141,468	237,943	24,115,126	16,760,166	9,717,347	2,251,630
Total income tax before credits [8].....	313,195,246	643,695	517,192	47,185	79,318	8,703,944	5,960,397	3,102,971	734,996
Income tax.....	309,930,112	636,917	515,774	47,077	74,066	8,416,617	5,859,489	3,060,884	723,956
Alternative minimum tax.....	3,116,572	1,935	1,485	*105	*345	287,208	98,835	17,986	4,765
Foreign tax credit.....	93,565,021	10,687	9,832	*853	1	4,726,012	*133,033	160,639	5,811
General business credit.....	13,333,927	17,964	16,173	225	1,566	46,154	411,353	49,297	10,134
Prior year minimum tax credit.....	1,384,446	3,022	2,289	*371	*361	104,942	46,805	18,411	4,001
Total income tax after credits [2].....	204,726,424	611,950	488,826	45,735	77,389	3,826,836	5,369,205	2,874,624	715,049

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	18,408	111,167	98,402	5,911	731	2,039	3,341	526
Total assets.....	85,794,560	78,957,808	10,134,372,075	784,906,647	254,509,430	22,725,017	23,173,421	4,277,167
Cash.....	9,082,086	14,366,284	374,842,154	12,564,358	15,074,259	1,181,484	1,658,342	553,986
Notes and accounts receivable.....	13,132,200	24,935,118	2,096,597,808	323,292,421	15,868,391	2,613,971	3,814,612	1,427,891
Less: Allowance for bad debts.....	252,705	395,423	27,137,264	584,266	122,768	89,347	360,336	26,403
Inventories.....	6,995,083	3,622,756	473,845,054	37,246,354	13,547,809	3,392,655	4,117,878	556,567
Investments in Government obligations.....	148,470	*4,662	5,590,128	*1,025,323	*278	*16,736	-	-
Tax-exempt securities.....	53,637	57,172	7,456,681	174,216	54	*543,955	-	-
Other current assets.....	7,984,041	6,758,529	507,162,048	17,665,996	7,609,561	912,668	1,504,659	511,793
Loans to shareholders.....	488,799	1,695,549	80,824,008	520,653	*38,925	*36,739	37,583	*521
Mortgage and real estate loans.....	302,529	175,738	3,391,360	*24,750	*14,717	608	*38,416	-
Other investments.....	15,084,485	4,559,814	3,302,919,972	178,085,382	55,894,769	6,548,580	2,893,477	572,161
Depreciable assets.....	43,981,960	47,644,990	2,424,977,447	153,269,311	53,955,471	13,397,582	6,636,854	1,057,940
Less: Accumulated depreciation.....	25,917,800	34,634,709	1,362,971,222	82,418,398	26,273,027	9,339,868	4,558,028	762,513
Depletable assets.....	1,099,809	*26,837	136,934,014	*20,861	95,875	82	*5,341	-
Less: Accumulated depletion.....	357,199	*2,217	64,679,845	4,728	37,076	-	-	-
Land.....	5,585,892	982,604	53,378,875	3,978,056	2,341,170	197,348	96,082	11,175
Intangible assets (amortizable).....	6,026,560	8,597,502	1,513,647,817	118,729,728	120,835,191	2,354,046	6,650,430	325,551
Less: Accumulated amortization.....	679,764	1,245,730	275,899,061	8,206,238	16,070,634	565,680	1,830,880	131,694
Other assets.....	3,036,479	1,808,332	883,492,101	29,522,869	11,736,466	1,523,458	2,468,990	180,195
Total liabilities.....	85,794,560	78,957,808	10,134,372,075	784,906,647	254,509,430	22,725,017	23,173,421	4,277,167
Accounts payable.....	8,000,033	11,281,374	1,313,349,144	330,666,036	8,623,773	2,222,397	2,913,140	1,336,907
Mortgages, notes, and bonds payable in less than one year.....	4,793,191	5,338,398	706,414,482	19,337,725	9,512,037	1,707,091	707,191	295,860
Other current liabilities.....	8,011,871	12,305,671	969,891,598	31,495,342	20,904,068	2,519,188	2,074,810	294,854
Loans from shareholders.....	3,136,797	4,266,109	138,278,897	10,584,099	2,760,808	464,180	176,568	*38,555
Mortgages, notes, and bonds payable in one year or more.....	17,016,918	13,298,063	2,410,895,106	132,325,261	95,451,574	5,971,120	7,338,831	136,426
Other liabilities.....	7,702,005	3,025,610	1,296,908,634	48,156,876	46,226,901	1,967,801	3,055,569	273,309
Capital stock.....	2,646,852	2,864,839	408,712,098	29,080,134	8,481,835	2,326,193	1,110,120	245,651
Additional paid-in capital.....	33,088,137	12,829,575	2,784,280,249	149,095,299	65,776,896	5,565,303	6,122,561	717,881
Retained earnings, appropriated.....	146,812	342,732	5,433,220	*72,310	-	2,004	-	189
Retained earnings, unappropriated [26].....	2,937,349	15,929,056	1,060,154,600	80,452,238	51,660,702	733,778	2,918,081	2,006,640
Less: Cost of treasury stock.....	1,685,405	2,523,619	959,945,952	46,358,674	54,889,164	754,038	3,243,450	*1,069,106
Total receipts.....	91,100,542	182,448,181	5,884,472,368	450,648,564	148,577,539	22,231,176	29,473,467	4,109,278
Business receipts.....	87,407,389	179,959,808	5,334,215,216	438,257,841	135,503,524	21,640,716	27,972,312	3,735,066
Interest.....	399,516	211,729	118,594,765	3,096,789	566,369	60,413	59,119	8,152
Interest on Government obligations:								
State and local.....	21,902	16,759	676,731	15,841	*489	*15,387	*1,870	26
Rents.....	427,250	323,241	26,282,138	402,311	1,461,018	10,501	14,989	*445
Royalties.....	94,962	7,231	100,831,253	2,102,688	2,203,460	63,701	932,357	143,541
Net short-term capital gain reduced by net long-term capital loss.....	6,509	4,247	613,461	29,631	906	95	*3,964	*124,093
Net long-term capital gain reduced by net short-term capital loss.....	292,372	87,719	21,914,532	525,950	1,142,739	36,919	58,497	164
Net gain, noncapital assets.....	464,724	364,260	16,599,655	209,818	2,376,026	23,908	14,785	*19,892
Dividends received from domestic corporations.....	13,028	11,910	2,758,830	128,809	47,104	2,081	3,514	1,574
Dividends received from foreign corporations.....	29,488	6,070	108,338,404	1,165,784	1,993,297	53,086	*64,611	55,215
Other receipts.....	1,943,401	1,455,208	153,647,384	4,713,103	3,282,608	324,368	347,449	21,111
Total deductions.....	90,404,233	181,377,437	5,703,839,654	435,281,760	130,869,190	22,751,526	28,354,233	3,840,353
Cost of goods sold [19].....	67,933,398	121,167,891	3,913,866,272	314,887,527	62,189,025	15,359,510	17,957,327	2,487,837
Compensation of officers.....	1,889,638	9,027,856	28,242,712	2,023,395	566,178	323,227	378,007	55,472
Salaries and wages.....	4,063,374	13,618,844	365,474,480	19,647,621	10,657,927	2,012,125	2,674,706	401,982
Repairs.....	516,013	896,915	24,188,482	2,156,711	777,732	113,632	121,140	14,427
Bad debts.....	333,597	582,629	18,293,645	202,952	97,332	131,640	60,838	9,500
Rent paid on business property.....	2,033,757	4,835,611	49,459,281	3,658,737	973,352	389,826	910,920	87,229
Taxes paid.....	1,915,028	4,267,421	94,525,749	4,407,362	17,915,494	380,329	543,976	63,911
Interest paid.....	1,155,784	1,404,431	217,448,109	12,101,981	6,309,754	553,449	718,780	35,375
Charitable contributions.....	48,863	109,540	6,229,649	457,711	305,917	4,159	19,864	4,640
Amortization.....	332,369	420,221	55,606,240	2,686,508	1,762,351	177,352	243,483	26,428
Depreciation.....	3,288,265	3,688,832	179,268,130	10,897,076	4,413,089	798,648	404,731	72,445
Depletion.....	91,469	5,101	4,746,629	*20,282	*9,404	575	-	-
Advertising.....	169,977	902,775	69,816,061	14,726,231	6,629,947	106,843	759,378	111,156
Pension, profit-sharing, stock, annuity.....	214,992	725,448	60,104,042	3,663,618	1,414,928	169,535	300,264	21,137
Employee benefit programs.....	904,649	4,039,805	98,752,770	5,201,614	2,489,004	380,602	324,249	53,165
Domestic production activities deduction.....	146,263	141,452	8,929,952	940,698	805,093	10,523	4,860	*1,321
Net loss, noncapital assets.....	87,560	96,075	16,343,467	399,886	90,746	67,993	13,252	8,961
Other deductions.....	5,279,238	15,446,591	492,543,984	37,201,849	13,461,917	1,771,556	2,918,457	385,369
Total receipts less total deductions.....	696,308	1,070,744	180,632,713	15,366,804	17,708,349	-520,350	1,119,234	268,925
Constructive taxable income from related foreign corporations.....	*205,236	7,655	90,985,016	3,854,651	2,197,860	17,112	144,222	50,285
Net income (less deficit).....	879,642	1,061,640	270,940,998	19,205,614	19,905,720	-518,626	1,261,585	319,184
Income subject to tax.....	3,556,815	3,908,902	383,390,060	19,382,809	19,922,495	261,615	1,498,228	276,947
Total income tax before credits [8].....	1,229,807	1,138,168	135,040,083	6,780,549	6,974,425	89,548	521,285	96,353
Income tax.....	1,214,763	1,122,165	133,901,324	6,762,013	6,969,995	88,055	520,541	96,353
Alternative minimum tax.....	4,293	8,927	1,095,618	18,827	*334	*1,475	*745	-
Foreign tax credit.....	146,618	8,210	64,432,417	1,079,165	1,485,405	*1,402	194,483	47,872
General business credit.....	24,414	14,748	5,933,727	128,530	16,913	2,966	7,880	1,336
Prior year minimum tax credit.....	7,540	6,870	380,452	11,462	*6,672	*1,103	-	72
Total income tax after credits [2].....	1,051,235	1,108,340	64,266,675	5,561,391	5,465,435	84,076	318,923	47,073

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	4,241	735	7,022	705	4,303	4,202	2,587	1,493
Total assets.....	39,180,390	245,724,085	39,953,604	1,870,412,331	1,812,340,365	113,407,662	185,136,712	272,898,777
Cash.....	1,623,535	7,262,443	2,257,037	14,248,820	46,408,495	5,864,463	6,141,568	12,259,171
Notes and accounts receivable.....	4,535,639	29,290,351	6,500,998	601,285,649	215,098,507	15,549,439	14,210,111	63,615,291
Less: Allowance for bad debts.....	99,797	433,867	197,712	963,872	4,785,704	510,412	477,452	606,217
Inventories.....	3,605,761	12,682,380	2,435,365	33,847,604	84,863,575	12,570,609	9,280,645	21,710,752
Investments in Government obligations.....	*73,772	*11,184	24,559	*40,601	*900,303	*584	148,506	83,820
Tax-exempt securities.....	10,231	*39,891	20,437	*1,066,600	840,463	-	*17,973	161,139
Other current assets.....	3,412,818	5,474,755	1,407,109	45,348,310	123,252,187	4,206,334	4,742,785	9,972,235
Loans to shareholders.....	60,807	10,016,712	304,419	28,901,323	32,405,028	231,514	779,662	179,190
Mortgage and real estate loans.....	*28,579	-	255	*12,390	*52,316	*32,952	*180,833	-
Other investments.....	3,817,154	96,130,952	5,132,551	765,967,730	654,009,549	26,353,534	50,618,606	61,787,515
Depreciable assets.....	25,565,384	122,616,290	24,364,261	388,300,087	388,628,916	61,751,396	80,169,165	104,764,528
Less: Accumulated depreciation.....	15,421,046	70,841,168	16,112,926	194,335,172	218,340,650	38,036,755	38,969,082	53,798,686
Depletable assets.....	3,978,954	689,536	-	118,342,225	2,123,880	704	10,081,815	1,147,289
Less: Accumulated depletion.....	*40,965	248,487	-	61,686,557	853,763	569	1,154,937	*394,793
Land.....	824,956	1,617,939	328,519	6,800,838	8,699,256	846,514	5,075,212	2,430,866
Intangible assets (amortizable).....	3,054,767	22,070,065	13,728,024	85,207,209	347,874,211	20,473,455	38,074,191	30,041,226
Less: Accumulated amortization.....	419,024	4,431,718	2,403,053	41,230,597	58,387,812	3,598,419	3,677,215	3,125,147
Other assets.....	4,568,864	13,776,826	2,163,761	79,259,140	189,551,608	7,672,320	9,894,328	22,670,600
Total liabilities.....	39,180,390	245,724,085	39,953,604	1,870,412,331	1,812,340,365	113,407,662	185,136,712	272,898,777
Accounts payable.....	2,158,147	24,564,713	3,320,382	237,303,396	160,822,982	10,716,410	7,775,509	37,696,375
Mortgages, notes, and bonds payable in less than one year.....	2,139,810	15,682,925	2,413,407	46,078,571	131,417,018	5,538,425	5,974,262	26,495,498
Other current liabilities.....	2,621,820	11,192,556	3,608,671	289,065,742	152,078,206	10,995,656	10,578,804	13,085,704
Loans from shareholders.....	1,074,601	6,860,653	685,242	27,969,379	27,056,034	2,384,942	833,842	6,140,654
Mortgages, notes, and bonds payable in one year or more.....	12,567,369	68,244,536	14,605,979	304,987,968	433,541,626	35,859,409	60,494,231	61,404,468
Other liabilities.....	5,146,712	32,856,520	5,408,710	153,416,825	245,316,235	15,080,524	28,053,979	26,714,705
Capital stock.....	2,534,927	7,947,658	2,501,517	23,402,077	73,360,384	8,199,428	6,694,153	16,767,314
Additional paid-in capital.....	8,159,353	67,998,730	8,865,011	514,851,047	498,015,277	32,831,862	66,512,722	74,440,356
Retained earnings, appropriated.....	*53,469	*14,550	*38,297	723,113	61,579	53,543	*2,394,727	*5,187
Retained earnings, unappropriated [26].....	3,495,380	27,758,334	944,715	494,788,332	316,145,366	-5,267,259	-1,710,330	19,544,998
Less: Cost of treasury stock.....	771,196	17,397,091	2,438,326	222,174,119	225,474,341	2,985,278	2,465,187	9,396,481
Total receipts.....	33,320,382	143,802,361	41,682,515	1,474,528,084	835,680,856	107,486,103	75,097,580	150,494,877
Business receipts.....	31,823,256	135,733,487	41,105,406	1,386,486,908	690,865,747	104,518,844	71,427,944	145,582,412
Interest.....	217,254	1,773,817	200,948	11,446,052	7,553,593	429,644	546,442	2,052,492
Interest on Government obligations:								
State and local.....	*1,144	1,211	*2,290	67,115	59,665	2,257	3,628	7,596
Rents.....	30,192	41,610	30,676	1,444,626	491,867	47,880	62,502	93,917
Royalties.....	18,661	1,963,271	50,001	952,281	36,082,571	605,238	983,990	223,531
Net short-term capital gain reduced by net long-term capital loss.....	64	*22	*590	*96,461	228,617	12,616	*3,570	*3,327
Net long-term capital gain reduced by net short-term capital loss.....	691,362	147,198	160,511	4,843,936	9,311,008	263,715	123,069	244,802
Net gain, noncapital assets.....	49,940	135,714	38,802	2,250,391	908,258	220,310	200,788	238,449
Dividends received from domestic corporations.....	25,723	267,792	4,651	457,426	1,047,507	19,619	261,594	32,582
Dividends received from foreign corporations.....	*1,589	1,267,537	*54,632	37,572,427	50,014,298	565,503	204,231	268,107
Other receipts.....	461,195	2,470,703	34,007	28,910,460	39,117,724	800,477	1,279,821	1,747,664
Total deductions.....	36,143,846	141,100,110	41,992,749	1,408,153,628	738,373,809	107,206,939	79,036,088	157,961,085
Cost of goods sold [19].....	25,351,194	94,565,188	25,210,124	1,244,842,928	399,928,380	74,634,003	50,185,938	122,916,780
Compensation of officers.....	417,668	542,945	1,017,855	842,027	3,769,339	1,028,318	695,770	755,013
Salaries and wages.....	2,310,605	9,702,651	4,602,241	24,836,126	71,476,688	6,078,927	4,547,914	5,042,521
Repairs.....	155,039	870,977	263,645	2,310,123	4,844,780	658,164	605,749	1,604,916
Bad debts.....	107,859	180,032	141,309	499,915	933,357	279,020	287,861	278,145
Rent paid on business property.....	542,809	1,431,031	1,044,105	5,165,232	6,763,639	1,796,648	1,660,377	1,087,466
Taxes paid.....	464,821	1,727,154	987,862	23,071,444	10,361,818	1,479,125	1,379,152	1,402,700
Interest paid.....	1,360,916	6,202,450	1,409,945	16,643,934	30,792,462	2,977,597	3,181,995	5,607,150
Charitable contributions.....	5,073	96,354	11,508	340,577	3,829,276	20,575	24,249	26,505
Amortization.....	195,209	918,175	486,325	3,210,184	10,353,183	1,031,461	807,186	943,973
Depreciation.....	1,493,349	7,473,912	1,713,989	18,115,209	25,171,502	4,489,922	5,206,765	6,760,107
Depletion.....	*13,354	38,129	*80	3,773,556	400,026	1,520	262,600	170,182
Advertising.....	204,510	713,072	367,171	1,001,617	21,865,495	792,813	313,361	136,775
Pension, profit-sharing, stock, annuity.....	393,406	2,459,093	214,051	3,840,825	12,119,954	1,309,298	859,816	1,069,033
Employee benefit programs.....	526,880	3,410,390	938,755	3,996,644	14,864,928	2,724,132	1,758,630	2,767,214
Domestic production activities deduction.....	12,941	325,647	51,146	388,638	2,063,266	94,368	47,302	106,171
Net loss, noncapital assets.....	30,644	602,175	214,818	766,189	2,728,144	307,690	109,594	353,191
Other deductions.....	2,557,572	9,840,733	3,317,820	54,508,459	116,107,574	7,503,358	7,101,830	6,933,241
Total receipts less total deductions.....	-2,823,464	2,702,251	-310,234	66,374,456	97,307,047	279,163	-3,938,508	-7,466,208
Constructive taxable income from related foreign corporations.....	*98,864	2,265,914	94,699	30,701,428	17,780,377	368,641	125,702	289,835
Net income (less deficit).....	-2,725,745	4,966,954	-217,825	97,008,769	115,027,758	645,547	-3,816,434	-7,183,969
Income subject to tax.....	256,725	7,659,001	1,349,936	99,684,049	117,588,388	2,026,060	1,024,470	2,141,944
Total income tax before credits [8].....	84,009	2,699,841	462,956	35,725,733	41,223,519	708,935	359,060	763,721
Income tax.....	82,289	2,675,123	462,567	34,886,054	41,132,152	694,093	352,422	741,442
Alternative minimum tax.....	*1,713	24,656	*389	840,174	87,262	14,605	6,498	11,804
Foreign tax credit.....	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468	63,814	39,211
General business credit.....	3,189	304,329	4,400	1,190,354	1,541,606	27,026	9,691	14,043
Prior year minimum tax credit.....	*451	70,268	*2,531	*16,769	52,026	2,692	3,687	*4,846
Total income tax after credits [2].....	80,313	926,640	422,891	1,896,549	26,280,291	566,739	281,868	705,515

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	20,931	10,857	8,157	2,434	4,329	4,748	9,111	330,679
Total assets.....	406,419,082	458,408,819	1,020,885,757	1,015,026,093	1,248,710,914	22,270,363	294,005,441	3,181,053,226
Cash.....	12,550,382	24,866,187	72,154,664	43,279,149	77,065,360	1,288,899	16,539,552	255,047,601
Notes and accounts receivable.....	23,349,831	92,150,171	155,739,866	205,798,366	283,558,254	3,432,693	35,465,357	454,231,163
Less: Allowance for bad debts.....	726,577	1,763,087	2,703,748	4,998,740	6,237,105	220,708	1,229,146	14,472,800
Inventories.....	21,208,685	39,615,360	40,282,912	18,652,152	85,194,670	2,927,135	26,106,187	480,486,839
Investments in Government obligations.....	141,996	*180,501	*135,473	*2,575,191	155,363	-	*75,936	12,565,267
Tax-exempt securities.....	*112,556	*43,895	*1,715,334	2,646,745	16,400	*3,922	42,868	7,354,236
Other current assets.....	14,232,973	31,602,461	90,068,170	28,549,890	95,347,620	1,875,222	19,464,503	192,131,358
Loans to shareholders.....	1,027,567	1,407,788	3,094,186	164,214	1,295,955	61,983	259,240	11,298,326
Mortgage and real estate loans.....	99,404	*38,446	*27,219	2,824,173	*10,050	*703	*5,549	1,686,047
Other investments.....	143,933,177	106,269,254	318,516,709	499,548,606	272,493,337	3,652,125	50,694,806	636,114,391
Depreciable assets.....	84,597,659	114,822,899	224,294,689	134,812,335	361,931,833	13,594,724	66,446,123	903,684,793
Less: Accumulated depreciation.....	55,388,716	68,188,878	146,716,785	80,324,448	196,309,496	9,524,856	37,310,723	454,386,671
Depletable assets.....	*78,246	*244,483	*422	5,392	47,705	1,589	*69,615	46,917,415
Less: Accumulated depletion.....	*15,171	*173,576	*11	4,717	13,273	266	*50,956	7,343,573
Land.....	1,684,117	2,045,551	5,573,942	2,649,312	6,124,195	378,366	1,675,463	72,410,061
Intangible assets (amortizable).....	45,162,885	77,229,107	218,233,401	96,204,222	157,497,638	4,718,295	105,184,174	503,965,858
Less: Accumulated amortization.....	5,940,795	11,554,329	55,698,726	13,850,940	25,161,701	1,026,473	18,587,986	67,641,359
Other assets.....	120,310,863	49,572,587	96,168,038	76,495,189	135,694,111	1,107,009	29,154,879	147,004,273
Total liabilities.....	406,419,082	458,408,819	1,020,885,757	1,015,026,093	1,248,710,914	22,270,363	294,005,441	3,181,053,226
Accounts payable.....	13,696,262	47,975,328	130,200,501	49,986,166	220,301,470	2,853,284	18,215,965	440,400,082
Mortgages, notes, and bonds payable in less than one year.....	10,240,144	34,327,983	44,302,277	245,463,093	92,263,849	1,608,029	10,909,284	185,734,122
Other current liabilities.....	17,247,300	41,205,745	104,291,001	50,979,411	176,348,561	2,449,978	26,854,178	374,762,867
Loans from shareholders.....	12,452,517	4,846,023	25,144,762	950,156	5,452,989	432,404	1,970,490	38,739,714
Mortgages, notes, and bonds payable in one year or more.....	145,295,195	123,443,354	148,483,439	375,742,596	293,373,110	5,387,792	86,240,822	618,243,903
Other liabilities.....	55,704,323	68,798,567	121,485,087	89,048,232	301,700,823	2,524,890	45,972,046	278,309,653
Capital stock.....	40,629,231	24,001,444	70,916,381	9,577,970	64,385,178	1,104,473	15,446,031	133,315,928
Additional paid-in capital.....	89,273,443	114,508,729	640,715,992	138,207,991	205,677,249	3,788,867	93,155,680	777,920,084
Retained earnings, appropriated.....	295,349	120,101	293,154	1,138,412	71,197	*1,783	*94,257	5,345,669
Retained earnings, unappropriated [26].....	34,701,063	51,172,310	-89,589,531	98,904,916	-51,148,285	3,671,699	18,971,453	496,930,097
Less: Cost of treasury stock.....	13,115,745	51,990,764	175,357,306	44,972,858	59,715,226	1,552,836	23,824,765	168,648,892
Total receipts.....	170,171,053	291,274,329	610,417,722	307,483,149	755,440,682	29,775,296	202,777,354	4,557,006,395
Business receipts.....	162,606,084	273,600,842	549,926,035	200,841,502	695,175,950	29,316,721	188,094,618	4,444,659,528
Interest.....	2,838,567	4,473,509	5,440,657	57,729,363	17,244,990	41,540	2,815,053	18,568,488
Interest on Government obligations:								
State and local.....	25,057	59,753	161,424	204,720	13,774	4,401	29,083	404,686
Rents.....	150,207	1,483,686	1,641,114	11,479,530	6,534,454	29,608	831,005	5,957,591
Royalties.....	754,766	2,945,428	36,147,115	2,809,319	7,397,267	48,177	4,403,888	13,781,651
Net short-term capital gain reduced by net long-term capital loss.....	17,012	5,308	28,675	*604	*29,662	*2,994	*25,248	341,495
Net long-term capital gain reduced by net short-term capital loss.....	215,287	657,771	1,253,507	68,279	1,772,971	127,711	269,134	2,621,424
Net gain, noncapital assets.....	586,308	378,339	711,405	1,794,221	6,300,454	15,142	126,706	3,841,326
Dividends received from domestic corporations.....	18,309	26,911	103,760	69,984	185,067	7,463	47,361	4,146,499
Dividends received from foreign corporations.....	807,124	1,548,570	4,378,498	2,701,229	3,564,875	*22,915	2,034,876	5,771,310
Other receipts.....	2,152,333	6,094,212	10,625,531	29,784,396	17,221,218	158,622	4,100,381	56,912,396
Total deductions.....	169,483,789	290,750,239	585,567,026	304,865,575	798,382,820	30,351,146	193,373,742	4,465,092,843
Cost of goods sold [19].....	112,783,188	190,799,342	352,641,931	138,279,250	540,622,533	19,548,867	108,675,399	3,413,341,657
Compensation of officers.....	3,506,968	2,576,413	3,672,797	1,475,715	1,924,506	454,222	2,216,879	30,717,983
Salaries and wages.....	11,629,048	25,915,108	82,446,925	20,340,894	30,502,328	2,891,120	27,757,022	347,373,590
Repairs.....	667,560	1,070,724	2,937,446	1,399,824	2,456,778	137,373	1,021,740	19,976,205
Bad debts.....	366,935	1,154,721	1,264,964	6,431,519	5,227,844	178,978	458,923	13,678,388
Rent paid on business property.....	2,686,602	3,491,339	5,629,425	2,685,999	6,121,592	714,926	2,618,027	79,566,414
Taxes paid.....	2,911,527	3,737,566	9,303,240	2,035,914	8,784,875	616,485	2,950,993	58,219,742
Interest paid.....	8,124,462	9,816,760	12,851,701	60,227,495	30,231,162	517,346	7,783,395	46,179,944
Charitable contributions.....	74,109	118,816	267,048	181,296	224,123	6,828	211,022	2,100,151
Amortization.....	2,162,253	2,433,389	9,244,149	6,794,573	9,205,165	241,000	2,683,893	15,273,996
Depreciation.....	5,255,767	10,496,669	21,501,336	11,367,935	36,413,240	718,811	6,503,628	79,011,030
Depletion.....	*16,696	*36,052	-	1,856	1,691	-	*624	911,039
Advertising.....	1,223,709	1,599,283	6,949,262	2,886,140	6,543,042	711,116	2,175,139	50,061,113
Pension, profit-sharing, stock, annuity.....	1,776,935	3,943,403	4,448,129	1,777,106	18,586,642	185,320	1,551,548	13,490,076
Employee benefit programs.....	3,643,497	6,779,862	11,217,860	4,772,864	26,970,797	664,783	5,266,902	36,331,135
Domestic production activities deduction.....	271,572	346,051	1,780,486	328,673	782,226	20,509	488,462	787,810
Net loss, noncapital assets.....	302,796	555,551	2,108,617	133,907	6,936,433	106,805	506,074	5,887,591
Other deductions.....	12,080,164	25,879,190	57,301,709	43,744,616	66,847,844	2,636,656	20,444,072	252,184,979
Total receipts less total deductions.....	687,264	524,091	24,850,696	2,617,574	-42,942,138	-575,850	9,403,612	91,913,551
Constructive taxable income from related foreign corporations.....	1,450,320	2,801,939	15,405,945	7,715,626	3,204,853	6,409	2,410,335	8,885,186
Net income (less deficit).....	2,112,528	3,266,276	40,095,217	10,128,480	-39,751,059	-573,842	11,784,864	100,394,051
Income subject to tax.....	6,537,782	10,230,370	46,644,486	12,217,229	19,659,931	409,096	14,618,499	128,538,932
Total income tax before credits [8].....	2,247,447	3,557,921	16,337,963	4,270,598	6,885,273	140,696	5,110,250	44,488,590
Income tax.....	2,238,667	3,551,888	16,305,013	4,261,661	6,853,319	140,458	5,087,220	44,414,452
Alternative minimum tax.....	7,025	6,830	30,787	6,051	16,983	238	19,221	85,316
Foreign tax credit.....	600,266	1,130,392	6,869,090	2,757,746	1,137,484	8,609	1,494,150	4,698,329
General business credit.....	72,986	146,529	1,230,433	492,760	497,296	5,217	236,242	1,030,092
Prior year minimum tax credit.....	9,462	7,300	24,604	*147,425	2,469	6,850	9,762	117,578
Total income tax after credits [2].....	1,565,687	2,273,657	8,178,822	872,667	5,248,024	120,020	3,370,095	38,639,809

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	143,041	90,513	47,306	5,223	186,892	26,767	14,048	8,952	14,332
Total assets.....	1,673,314,205	634,535,790	1,037,758,944	1,019,471	1,507,721,686	85,758,110	26,779,546	36,112,595	129,688,779
Cash.....	126,552,222	54,399,963	71,901,538	250,722	128,478,044	5,505,079	2,529,095	4,378,173	3,395,448
Notes and accounts receivable.....	286,770,317	169,100,321	117,541,115	*128,881	167,460,847	9,684,823	6,297,089	7,096,689	4,928,007
Less: Allowance for bad debts.....	8,301,700	5,338,549	2,962,158	994	6,171,099	153,905	109,676	123,341	129,399
Inventories.....	209,593,143	113,738,204	95,854,206	*733	270,893,696	34,498,658	7,130,727	7,408,891	23,866,528
Investments in Government obligations.....	12,515,720	1,108,679	11,407,041	-	49,547	*12,661	*1,014	*3,135	486
Tax-exempt securities.....	4,976,796	221,483	*4,755,313	-	2,377,441	*29,050	75,740	*600,613	-
Other current assets.....	100,521,360	51,472,486	48,918,122	130,752	91,609,998	2,738,934	1,988,435	1,804,466	15,101,028
Loans to shareholders.....	6,750,257	5,187,308	1,560,253	*2,696	4,548,068	643,870	159,184	108,145	260,912
Mortgage and real estate loans.....	1,378,056	309,605	1,068,451	-	307,991	27,668	*15,585	*13,353	*21,045
Other investments.....	442,056,749	61,760,809	380,145,751	*150,190	194,057,642	8,124,516	584,675	6,653,857	14,918,516
Depreciable assets.....	381,233,600	169,964,702	211,046,215	222,683	522,451,192	27,002,684	13,283,108	10,848,414	55,101,857
Less: Accumulated depreciation.....	198,401,374	92,692,618	105,560,541	148,215	255,985,297	14,397,353	7,234,038	6,218,377	24,948,481
Depletable assets.....	46,851,171	172,273	46,678,898	-	*66,244	*7,058	-	-	55,309
Less: Accumulated depletion.....	7,306,182	56,258	7,249,924	-	*37,391	*334	-	-	35,013
Land.....	20,702,773	5,315,510	15,372,721	*14,541	51,707,289	3,991,212	961,047	304,735	10,873,385
Intangible assets (amortizable).....	208,768,649	76,884,032	131,616,457	*268,160	295,197,209	7,684,664	1,719,267	2,634,548	3,523,193
Less: Accumulated amortization.....	32,294,583	12,526,487	19,685,338	*82,758	35,346,776	567,965	543,324	213,032	702,709
Other assets.....	70,947,232	35,514,328	35,350,826	*82,078	76,057,041	926,771	-	812,326	23,458,666
Total liabilities.....	1,673,314,205	634,535,790	1,037,758,944	1,019,471	1,507,721,686	85,758,110	26,779,546	36,112,595	129,688,779
Accounts payable.....	233,282,884	113,867,155	119,398,692	17,037	207,117,197	9,170,016	3,427,517	11,028,264	10,924,395
Mortgages, notes, and bonds payable in less than one year.....	107,280,218	59,292,139	47,832,660	*155,419	78,453,904	20,317,017	3,691,013	1,263,911	3,105,929
Other current liabilities.....	183,720,310	75,469,306	108,175,985	75,018	191,042,557	5,944,577	3,061,632	5,937,818	22,501,177
Loans from shareholders.....	22,476,444	15,527,981	6,873,913	74,550	16,261,044	2,969,881	684,493	487,153	1,173,434
Mortgages, notes, and bonds payable in one year or more.....	281,152,919	99,131,283	181,653,076	*368,559	337,075,246	16,487,099	4,444,062	3,691,141	50,120,062
Other liabilities.....	149,270,558	58,930,827	90,227,392	*112,339	129,039,095	3,011,642	1,551,758	2,590,418	4,778,113
Capital stock.....	85,386,291	40,757,961	44,432,445	195,885	47,929,637	2,713,619	1,075,874	3,752,109	1,518,701
Additional paid-in capital.....	350,858,151	137,989,875	212,694,226	*174,049	427,061,933	9,777,491	5,831,170	5,771,095	8,700,170
Retained earnings, appropriated.....	4,358,680	411,641	3,947,039	-	986,989	192,053	*54,657	*7,395	*115,274
Retained earnings, unappropriated [26].....	305,044,688	45,510,973	259,648,624	-114,909	191,886,037	18,891,581	6,745,922	3,737,800	28,135,847
Less: Cost of treasury stock.....	49,516,938	12,353,351	37,125,110	*38,478	119,131,954	3,716,865	3,788,552	2,154,509	1,384,322
Total receipts.....	2,348,597,719	1,001,673,925	1,345,837,291	1,086,503	2,208,408,675	197,953,122	41,706,462	71,719,176	147,697,000
Business receipts.....	2,293,291,070	978,561,189	1,313,664,732	1,065,149	2,151,368,458	193,548,671	40,968,324	70,298,608	143,420,345
Interest.....	10,804,751	3,798,005	7,003,128	3,618	7,763,737	674,158	246,313	204,744	449,861
Interest on Government obligations:									
State and local.....	196,152	48,097	148,055	-	208,534	1,622	*3,837	*104,268	21,333
Rents.....	3,083,501	1,416,366	1,664,016	*3,119	2,874,090	340,978	30,822	15,769	413,638
Royalties.....	7,436,614	2,417,648	5,018,636	330	6,345,037	15,193	3,997	*60,358	*238,789
Net short-term capital gain reduced by net long-term capital loss.....	265,049	39,363	225,686	-	76,446	16,911	235	7	1,480
Net long-term capital gain reduced by net short-term capital loss.....	2,112,703	907,805	1,204,896	1	508,721	66,877	7,749	38,050	22,894
Net gain, noncapital assets.....	3,067,570	2,555,314	512,256	-	773,756	206,265	48,093	6,915	32,401
Dividends received from domestic corporations.....	3,990,325	195,013	3,790,209	*5,103	156,174	6,734	1,787	1,572	45,778
Dividends received from foreign corporations.....	2,608,914	704,875	1,904,038	-	3,162,397	*740	13,433	19	*1,047,694
Other receipts.....	21,741,072	11,030,248	10,701,639	9,184	35,171,325	3,074,974	381,873	988,868	2,002,789
Total deductions.....	2,317,390,230	999,855,552	1,316,397,014	1,137,664	2,147,702,512	196,201,254	41,127,631	69,884,079	141,167,564
Cost of goods sold [19].....	1,882,431,629	787,332,243	1,095,099,386	-	1,530,910,027	153,649,326	23,355,950	50,381,396	96,035,044
Compensation of officers.....	18,342,731	10,779,379	7,396,196	167,157	12,375,252	1,901,846	802,334	700,009	1,148,207
Salaries and wages.....	123,408,127	62,445,322	60,582,439	380,366	223,965,463	15,506,966	5,324,560	6,613,875	18,773,097
Repairs.....	7,210,717	2,921,373	4,282,674	6,670	12,765,488	740,400	350,869	287,808	784,471
Bad debts.....	7,273,358	5,191,684	2,078,713	*2,961	6,405,031	597,129	177,353	121,675	764,473
Rent paid on business property.....	20,505,270	10,652,552	9,787,540	65,177	59,061,145	3,821,526	2,445,027	2,105,765	3,202,035
Taxes paid.....	21,607,724	9,310,685	12,245,821	51,218	36,611,979	2,897,544	1,058,710	1,099,964	3,338,169
Interest paid.....	23,174,121	9,186,370	13,966,542	21,209	23,005,823	1,807,258	376,758	395,640	2,103,764
Charitable contributions.....	737,112	254,114	482,438	*560	1,363,038	28,528	85,111	25,926	71,124
Amortization.....	10,992,195	5,953,430	5,028,719	*10,046	4,281,801	528,256	83,594	115,230	212,328
Depreciation.....	37,685,255	20,626,525	17,041,919	16,812	41,325,775	2,126,008	755,886	791,159	3,431,955
Depletion.....	902,599	41,181	861,418	-	8,440	-	*1,766	-	*20
Advertising.....	21,180,931	11,926,843	9,246,400	7,688	28,880,182	1,936,962	1,614,649	1,460,812	2,056,043
Pension, profit-sharing, stock, annuity.....	6,357,270	2,693,012	3,642,056	*22,202	7,132,806	178,521	35,466	94,817	373,447
Employee benefit programs.....	15,441,674	7,679,123	7,712,877	49,674	20,889,460	1,438,232	415,096	541,283	1,942,775
Domestic production activities deduction.....	593,846	145,134	448,712	-	193,964	6,800	*643	*3,132	1,793
Net loss, noncapital assets.....	2,777,093	2,117,681	659,044	*368	3,110,498	293,819	81,634	353,788	293,694
Other deductions.....	116,768,576	50,598,901	65,834,120	335,555	135,416,340	8,741,861	4,162,222	4,791,800	6,635,126
Total receipts less total deductions.....	31,207,489	1,818,373	29,440,277	-51,160	60,706,163	1,751,868	578,832	1,835,097	6,529,436
Constructive taxable income from related foreign corporations.....	4,114,354	862,079	3,252,275	-	4,770,832	6,327	9,496	*259,988	665,235
Net income (less deficit).....	35,125,691	2,632,355	32,544,497	-51,160	65,268,461	1,756,573	584,491	1,990,817	7,173,339
Income subject to tax.....	51,954,779	16,898,617	35,000,003	56,160	76,584,153	2,880,641	1,381,971	3,001,538	8,741,951
Total income tax before credits [8].....	17,924,334	5,747,227	12,164,100	13,006	26,564,256	958,747	470,797	1,039,985	3,031,259
Income tax.....	17,878,311	5,721,894	12,143,481	12,936	26,536,141	956,322	470,380	1,038,750	3,030,963
Alternative minimum tax.....	52,697	29,967	22,730	-	32,619	5,933	*417	*1,235	*296
Foreign tax credit.....	2,001,257	281,232	1,720,025	-	2,697,072	*1,423	1,255	*39,658	*629,604
General business credit.....	584,867	97,294	487,405	168	445,225	14,143	2,939	12,851	24,145
Prior year minimum tax credit.....	73,698	32,182	41,516	-	43,880	7,375	450	*432	*99
Total income tax after credits [2].....	15,262,847	5,334,706	9,915,304	12,838	23,376,962	935,806	466,153	987,043	2,377,410

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns.....	31,844	13,316	8,844	18,116	10,002	4,140	23,875	12,655	*746
Total assets.....	140,364,435	146,441,898	18,044,378	99,759,186	37,210,581	339,557,852	42,801,541	405,202,784	*17,335
Cash.....	9,207,929	6,414,663	1,819,281	16,239,331	3,001,484	15,877,199	3,794,055	56,316,306	*17,335
Notes and accounts receivable.....	10,090,636	25,343,653	1,242,449	7,608,411	1,928,654	16,050,860	5,702,649	71,486,928	-
Less: Allowance for bad debts.....	95,195	1,055,247	20,284	355,784	56,787	1,148,486	96,950	2,826,043	-
Inventories.....	20,049,891	25,305,447	1,997,864	23,530,713	12,669,246	66,277,969	9,120,290	39,037,474	-
Investments in Government obligations.....	3,411	*5,471	-	*17,098	-	-	-	6,271	-
Tax-exempt securities.....	*1,335,110	*13,631	-	223,838	-	-	*63	*99,395	-
Other current assets.....	4,693,123	4,026,490	960,274	6,352,054	2,678,312	12,408,972	2,694,678	36,163,231	-
Loans to shareholders.....	192,957	121,493	411,706	181,097	191,084	*159,115	400,647	1,717,858	-
Mortgage and real estate loans.....	*35,463	*11,307	*34,654	97	*16,735	*18,991	*26,571	*86,520	-
Other investments.....	16,259,169	5,272,096	1,155,942	6,650,187	1,212,421	100,460,859	5,021,896	27,743,508	-
Depreciable assets.....	113,504,180	33,109,132	13,422,642	54,916,303	20,203,191	146,726,755	16,586,760	17,746,167	-
Less: Accumulated depreciation.....	57,382,903	14,877,128	6,912,202	31,635,309	11,726,718	60,101,349	9,880,802	10,670,654	-
Depletable assets.....	*2,404	-	1,392	-	-	-	-	*81	-
Less: Accumulated depletion.....	*1,993	-	-	-	-	-	-	*51	-
Land.....	8,824,745	2,975,269	2,088,996	1,000,893	926,001	17,506,898	541,277	1,712,832	-
Intangible assets (amortizable).....	12,792,254	61,625,154	1,479,889	9,674,813	5,221,226	16,371,533	7,567,825	164,902,842	-
Less: Accumulated amortization.....	1,533,474	4,050,003	151,478	1,156,209	833,669	1,084,826	788,143	23,721,944	-
Other assets.....	2,386,729	2,200,469	513,253	6,511,655	1,779,402	10,033,362	2,110,725	25,402,065	-
Total liabilities.....	140,364,435	146,441,898	18,044,378	99,759,186	37,210,581	339,557,852	42,801,541	405,202,784	*17,335
Accounts payable.....	33,778,871	19,626,168	2,769,528	12,756,497	7,249,094	54,005,660	5,950,688	36,430,501	-
Mortgages, notes, and bonds payable in less than one year.....	2,947,811	4,987,946	298,099	2,890,120	1,268,477	9,496,585	1,573,883	26,613,115	-
Other current liabilities.....	12,540,408	18,296,563	1,415,443	13,340,728	6,164,228	41,133,172	3,756,916	56,949,897	-
Loans from shareholders.....	1,999,173	715,630	450,075	1,277,854	537,686	224,803	1,246,394	4,494,468	*2,226
Mortgages, notes, and bonds payable in one year or more.....	34,377,732	30,558,862	5,146,189	16,014,298	12,877,620	76,040,324	12,640,027	74,677,830	*15,738
Other liabilities.....	18,768,581	7,546,884	2,290,467	11,732,969	4,325,873	21,775,966	4,365,090	46,301,333	-
Capital stock.....	12,166,690	2,448,902	1,201,914	4,078,250	936,729	1,641,706	1,774,289	14,620,853	-
Additional paid-in capital.....	17,610,774	45,148,827	305,421	27,989,735	6,890,959	42,079,971	12,069,227	244,887,093	-
Retained earnings, appropriated.....	*10,540	*42,789	*49,235	*8,594	*22,181	*131,888	*43,104	*309,279	-
Retained earnings, unappropriated [26].....	19,257,074	29,691,996	4,444,022	27,448,529	-370,706	106,438,519	4,366,132	-56,900,679	*-629
Less: Cost of treasury stock.....	13,093,219	12,622,668	326,015	17,778,388	2,691,559	13,410,742	4,984,209	43,180,906	-
Total receipts.....	363,582,056	275,216,265	79,929,711	154,560,597	60,019,978	626,107,553	69,279,429	120,637,325	-
Business receipts.....	357,593,743	269,233,999	79,075,751	150,063,186	58,250,156	606,232,397	67,648,042	115,035,235	-
Interest.....	571,593	189,099	55,430	575,645	323,663	2,918,383	238,867	1,315,981	-
Interest on Government obligations:									
State and local.....	21,301	*1,363	*2,278	22,617	*4,533	22,124	1,316	1,942	-
Rents.....	577,617	149,890	111,196	116,492	118,250	871,603	41,420	86,415	-
Royalties.....	1,638,147	*76,774	*50,631	866,687	*136,850	1,821,823	166,916	1,268,872	-
Net short-term capital gain reduced by net long-term capital loss.....	*23,985	*759	*245	*520	*21	*3,039	*2,207	*27,036	-
Net long-term capital gain reduced by net short-term capital loss.....	102,774	82,874	21,287	20,021	*5,878	32,034	20,816	87,468	-
Net gain, noncapital assets.....	81,471	72,277	138,088	116,336	8,938	6,403	33,193	23,376	-
Dividends received from domestic corporations.....	21,164	27,312	5,067	13,849	*632	9,218	4,128	18,935	-
Dividends received from foreign corporations.....	*9,537	*5,075	1,371	343,924	15,354	343,303	*407,650	974,297	-
Other receipts.....	2,940,723	5,376,843	468,368	2,421,318	1,155,703	13,847,225	714,875	1,797,677	-
Total deductions.....	357,749,343	265,571,084	79,810,755	149,447,630	59,596,801	601,918,430	67,946,914	117,281,026	*102
Cost of goods sold [19].....	263,394,963	196,603,174	68,831,777	79,525,454	35,538,715	443,070,068	41,904,533	78,619,629	-
Compensation of officers.....	1,383,156	1,379,402	325,958	1,481,403	603,573	476,733	953,980	1,218,652	-
Salaries and wages.....	34,578,218	25,723,318	3,224,696	22,231,179	7,447,865	66,675,235	8,221,554	9,645,570	-
Repairs.....	2,898,307	921,065	454,479	1,170,714	590,379	3,588,679	573,172	405,142	-
Bad debts.....	275,040	482,117	46,116	948,938	170,233	1,826,354	122,666	872,937	-
Rent paid on business property.....	7,343,352	7,278,592	1,225,324	13,002,980	3,916,125	9,892,901	3,623,590	1,203,928	-
Taxes paid.....	5,759,246	3,006,797	699,030	3,536,231	1,275,517	11,290,639	1,414,909	1,235,222	*38
Interest paid.....	2,622,594	2,197,208	408,085	1,525,918	1,472,696	6,389,895	1,027,506	2,678,501	-
Charitable contributions.....	323,765	52,332	15,184	118,240	29,315	543,173	22,850	47,490	-
Amortization.....	369,118	978,364	73,051	509,019	190,651	295,956	178,447	747,784	-
Depreciation.....	8,074,862	3,560,380	1,236,751	4,599,886	1,361,496	12,495,150	1,286,996	1,605,246	-
Depletion.....	9	*109	1,581	-	*4,007	3	[1]	4	-
Advertising.....	2,434,815	2,056,993	124,722	3,314,081	1,502,694	7,953,371	1,371,446	3,053,593	-
Pension, profit-sharing, stock, annuity.....	1,620,653	632,615	48,886	537,863	88,457	3,175,361	66,261	280,458	-
Employee benefit programs.....	4,685,281	1,631,811	252,558	2,008,948	430,005	5,829,356	813,626	900,490	-
Domestic production activities deduction.....	60,030	68,190	765	*24,170	4,002	9,218	7,432	7,790	-
Net loss, noncapital assets.....	300,456	114,886	7,735	664,372	221,975	521,470	96,825	159,843	-
Other deductions.....	21,625,477	18,883,730	2,834,056	14,248,236	4,749,096	27,884,869	6,261,119	14,598,748	*64
Total receipts less total deductions.....	5,832,713	9,645,181	118,957	5,112,967	423,177	24,189,123	1,332,514	3,356,299	*-102
Constructive taxable income from related foreign corporations.....	8,789	*2,100	-	387,775	52,534	2,436,710	236,171	705,706	-
Net income (less deficit).....	5,820,201	9,645,918	116,679	5,478,125	471,178	26,603,708	1,567,370	4,060,063	*-102
Income subject to tax.....	6,793,657	10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467	-
Total income tax before credits [8].....	2,341,716	3,520,139	137,520	2,789,377	390,066	9,549,689	779,474	1,555,486	-
Income tax.....	2,337,016	3,517,154	137,365	2,781,739	389,849	9,551,822	777,583	1,547,197	-
Alternative minimum tax.....	4,832	2,686	*105	7,623	*447	*79	*712	8,254	-
Foreign tax credit.....	*10,392	*22,730	409	205,734	58,069	*1,134,274	*214,944	378,578	-
General business credit.....	61,445	18,390	9,966	34,672	11,951	234,827	5,453	14,442	-
Prior year minimum tax credit.....	*12,237	606	*2,852	*2,284	*2,491	13,944	276	*833	-
Total income tax after credits [2].....	2,257,383	3,478,412	124,295	2,546,623	317,555	8,166,643	558,801	1,160,837	-

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	67,260	3,189	32,493	14,074	87	15,527	1,892
Total assets.....	612,725,698	367,861,186	55,141,708	11,738,090	40,041,041	114,450,291	23,493,382
Cash.....	41,253,417	27,111,738	3,475,648	653,376	1,550,640	7,282,335	1,179,681
Notes and accounts receivable.....	54,742,580	15,055,356	14,312,411	1,109,015	3,804,306	18,356,730	2,104,762
Less: Allowance for bad debts.....	1,637,178	521,228	254,179	26,573	367,687	443,646	23,865
Inventories.....	7,081,176	4,044,823	505,593	87,348	835,986	1,383,912	223,512
Investments in Government obligations.....	5,472,712	5,436,495	*2,757	19	-	15,504	*17,937
Tax-exempt securities.....	740,417	216,025	*1,834	-	*4,902	*517,560	*96
Other current assets.....	23,625,444	13,762,635	2,943,236	571,101	710,188	5,295,934	342,351
Loans to shareholders.....	4,667,476	63,088	3,817,618	267,912	10,331	411,407	97,121
Mortgage and real estate loans.....	113,324	15,028	*47,307	*17,495	-	4,763	*28,732
Other investments.....	56,443,401	19,436,736	4,459,614	896,245	6,003,501	17,795,231	7,852,074
Depreciable assets.....	524,788,651	334,876,103	47,608,646	7,705,597	47,843,470	76,058,719	10,696,115
Less: Accumulated depreciation.....	196,890,901	91,185,478	29,182,989	4,245,192	27,189,263	40,179,625	4,908,354
Depletable assets.....	*5,772	805	*2,986	739	*426	*816	-
Less: Accumulated depletion.....	*2,045	[1]	*937	683	*426	-	-
Land.....	8,642,630	3,795,348	1,820,381	306,491	115,359	1,800,030	805,019
Intangible assets (amortizable).....	59,617,594	23,892,048	3,759,859	4,539,828	5,150,634	18,330,982	3,944,243
Less: Accumulated amortization.....	7,767,412	1,846,457	965,337	754,091	166,661	3,570,449	464,418
Other assets.....	31,828,641	13,708,119	2,787,261	609,462	1,735,335	11,390,887	1,598,377
Total liabilities.....	612,725,698	367,861,186	55,141,708	11,738,090	40,041,041	114,450,291	23,493,382
Accounts payable.....	42,015,880	13,817,216	4,666,810	568,392	1,878,874	19,966,371	1,118,217
Mortgages, notes, and bonds payable in less than one year.....	20,304,849	10,979,937	3,675,302	484,718	1,783,051	2,954,992	426,850
Other current liabilities.....	68,273,674	40,255,083	11,942,749	1,480,258	2,578,887	10,722,986	1,293,711
Loans from shareholders.....	10,802,881	1,005,273	2,338,953	3,616,826	*589	3,119,722	721,518
Mortgages, notes, and bonds payable in one year or more.....	177,155,492	112,545,824	10,850,106	2,514,584	21,285,233	22,261,773	7,697,971
Other liabilities.....	143,904,511	107,964,053	5,763,086	898,448	4,337,539	22,706,187	2,235,198
Capital stock.....	26,456,154	17,088,850	1,328,638	271,781	3,598,986	3,692,916	474,982
Additional paid-in capital.....	130,923,047	77,545,454	6,912,935	3,637,447	9,597,973	23,127,910	10,101,329
Retained earnings, appropriated.....	97,314	*21,157	*16,307	*22,647	508	*31,199	*5,496
Retained earnings, unappropriated [26].....	13,756,699	2,532,506	10,474,146	-1,646,394	-4,200,585	7,135,342	-538,315
Less: Cost of treasury stock.....	20,964,803	15,894,167	2,827,323	110,617	*820,014	1,269,106	43,575
Total receipts.....	503,574,553	211,202,377	94,123,143	12,910,152	12,114,661	160,495,074	12,729,146
Business receipts.....	484,011,550	204,887,146	89,708,004	12,433,081	10,230,394	154,458,876	12,294,049
Interest.....	2,281,787	608,674	337,464	201,073	107,758	977,340	49,477
Interest on Government obligations:							
State and local.....	35,273	10,238	10,021	*1,036	*203	13,479	*296
Rents.....	1,447,357	867,900	255,748	42,764	40,823	213,731	26,391
Royalties.....	1,684,620	32,871	19,108	-	*545	1,598,179	*33,917
Net short-term capital gain reduced by net long-term capital loss.....	7,160	1,785	*126	*32	-	*5,210	7
Net long-term capital gain reduced by net short-term capital loss.....	783,878	321,251	273,935	*36,315	15,125	109,789	27,463
Net gain, noncapital assets.....	2,183,477	1,211,797	647,137	57,665	178,482	72,308	16,088
Dividends received from domestic corporations.....	95,568	31,191	2,595	*773	*46,259	13,664	*1,087
Dividends received from foreign corporations.....	662,806	109,068	*16,449	421	78,826	448,590	*9,452
Other receipts.....	10,381,077	3,120,456	2,852,556	136,993	1,416,245	2,583,909	270,917
Total deductions.....	502,746,166	214,380,173	94,123,134	12,962,807	11,201,358	157,784,543	12,294,151
Cost of goods sold [19].....	131,553,680	40,024,999	29,435,260	3,236,133	4,795,192	50,819,115	3,242,982
Compensation of officers.....	3,997,043	842,542	1,437,636	194,158	*38,243	1,360,983	123,481
Salaries and wages.....	96,476,106	38,760,601	19,153,366	3,510,074	527,054	31,920,740	2,604,270
Repairs.....	16,961,951	10,233,281	2,337,921	307,335	212,142	3,547,467	323,805
Bad debts.....	1,003,937	197,304	238,668	22,587	2,353	507,549	35,477
Rent paid on business property.....	26,417,385	14,987,416	4,622,017	572,954	71,895	5,226,342	936,761
Taxes paid.....	16,966,957	6,527,864	3,665,032	606,602	398,392	5,291,781	477,287
Interest paid.....	14,287,350	7,688,944	1,400,939	642,366	1,616,669	2,399,447	538,985
Charitable contributions.....	238,050	121,928	20,264	1,876	7,118	80,205	6,659
Amortization.....	2,505,387	1,232,003	138,684	96,439	322,270	549,694	166,296
Depreciation.....	31,206,360	17,864,547	4,397,666	792,312	1,262,340	6,118,497	770,999
Depletion.....	103,180	*7,708	*2,451	*642	*92,282	1	96
Advertising.....	2,132,924	1,157,863	232,920	57,336	*142	640,865	43,797
Pension, profit-sharing, stock, annuity.....	7,659,448	3,721,040	531,269	42,016	50,482	3,262,901	51,740
Employee benefit programs.....	18,494,451	7,142,748	3,167,209	382,332	92,047	7,397,946	312,170
Domestic production activities deduction.....	9,055	1,008	*817	-	*166	3,168	*3,896
Net loss, noncapital assets.....	637,428	391,300	35,117	3,796	*6,746	181,872	18,597
Other deductions.....	132,095,474	63,477,078	23,305,899	2,493,849	1,705,825	38,475,970	2,636,853
Total receipts less total deductions.....	828,387	-3,177,795	8	-52,654	913,303	2,710,531	434,994
Constructive taxable income from related foreign corporations.....	304,068	47,412	*6,902	*8,867	19,735	212,974	*8,178
Net income (less deficit).....	1,097,182	-3,140,621	-3,110	-44,823	932,834	2,910,026	442,876
Income subject to tax.....	12,082,282	4,245,414	1,338,374	154,524	794,374	4,887,075	662,521
Total income tax before credits [8].....	4,161,227	1,486,988	427,070	47,457	277,207	1,695,427	227,077
Income tax.....	4,135,632	1,470,992	425,009	47,250	276,801	1,689,567	226,014
Alternative minimum tax.....	10,359	5,177	2,052	*315	406	1,370	*1,038
Foreign tax credit.....	354,702	24,822	*206	2,553	-	322,230	*4,892
General business credit.....	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit.....	14,421	*4,325	4,225	*390	854	*763	*3,865
Total income tax after credits [2].....	3,672,594	1,417,539	418,291	42,943	276,065	1,301,987	215,769

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, internet service providers, etc.)	Data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	43,532	11,866	11,222	1,767	7,991	2,896	7,790
Total assets.....	2,358,969,242	429,433,014	141,823,891	239,457,752	1,399,214,157	45,836,114	103,204,314
Cash.....	100,339,729	30,950,815	9,351,860	7,404,124	39,134,482	5,134,112	8,364,336
Notes and accounts receivable.....	235,254,481	48,009,640	13,581,599	17,780,826	139,804,164	3,975,024	12,103,228
Less: Allowance for bad debts.....	11,438,301	3,338,285	1,222,266	753,045	5,550,146	147,838	426,721
Inventories.....	24,608,082	6,309,686	4,493,497	1,463,817	11,626,022	117,347	597,715
Investments in Government obligations.....	805,045	564,452	*1,550	3,136	221,160	-	*14,746
Tax-exempt securities.....	1,006,736	752,248	-	91,521	103,348	*59,619	-
Other current assets.....	99,358,638	26,193,195	10,530,395	13,711,047	28,681,971	1,208,565	19,033,465
Loans to shareholders.....	5,404,357	3,020,442	989,252	313,497	1,046,694	*13,913	20,559
Mortgage and real estate loans.....	426,570	*104,507	*192,066	*119,286	*9,320	-	1,392
Other investments.....	612,961,005	66,916,440	44,879,265	53,379,274	425,431,282	3,589,831	18,764,913
Depreciable assets.....	879,703,147	65,129,445	23,347,071	63,742,003	690,436,711	17,902,620	19,145,296
Less: Accumulated depreciation.....	517,337,932	39,647,271	13,016,859	35,557,339	408,713,578	9,708,665	10,694,220
Depletable assets.....	*57,741	*35,821	-	600	4,073	17,247	-
Less: Accumulated depletion.....	*43,738	*24,756	-	600	1,135	17,247	-
Land.....	12,032,649	2,808,532	1,138,910	2,308,064	5,271,495	237,457	268,191
Intangible assets (amortizable).....	816,852,664	188,437,312	41,644,094	136,501,286	386,850,578	22,712,478	40,706,917
Less: Accumulated amortization.....	159,656,522	41,665,434	4,985,699	40,024,873	60,928,702	3,919,188	8,132,625
Other assets.....	258,634,890	74,876,226	10,899,155	18,975,128	145,786,418	4,660,840	3,437,122
Total liabilities.....	2,358,969,242	429,433,014	141,823,891	239,457,752	1,399,214,157	45,836,114	103,204,314
Accounts payable.....	124,872,052	22,473,863	6,102,695	5,421,075	83,610,629	1,058,899	6,204,891
Mortgages, notes, and bonds payable in less than one year.....	126,498,848	14,237,501	3,980,473	9,451,445	94,779,592	2,002,461	2,047,376
Other current liabilities.....	253,197,380	104,968,914	18,673,001	29,705,621	82,556,300	5,298,126	11,995,418
Loans from shareholders.....	38,593,657	8,020,124	1,208,226	276,627	28,270,394	312,818	505,468
Mortgages, notes, and bonds payable in one year or more.....	612,613,820	104,890,125	35,632,313	86,442,938	356,346,877	16,156,669	13,144,897
Other liabilities.....	411,822,468	46,919,261	21,035,350	40,930,255	290,788,359	5,431,985	6,717,257
Capital stock.....	110,965,427	32,396,182	7,305,734	6,752,850	40,820,416	3,205,473	20,484,572
Additional paid-in capital.....	1,215,194,023	255,991,986	36,521,518	120,508,846	646,851,013	35,842,680	119,477,980
Retained earnings, appropriated.....	1,058,479	*247,302	4	*45,290	691,161	74,722	-
Retained earnings, unappropriated [26].....	-304,195,642	-14,251,193	18,956,741	-54,615,793	-158,477,809	-22,009,967	-73,797,620
Less: Cost of treasury stock.....	231,651,270	146,461,050	7,592,164	5,461,403	67,022,976	1,537,753	3,575,924
Total receipts.....	961,111,215	228,169,785	72,963,271	97,542,365	487,344,840	23,876,207	51,214,747
Business receipts.....	839,931,587	190,531,473	63,135,081	84,468,373	433,056,557	21,776,731	46,963,373
Interest.....	16,748,818	1,623,233	722,631	2,081,303	11,990,473	112,753	218,425
Interest on Government obligations:							
State and local.....	171,968	59,964	*132	*1,246	60,853	*1,917	*47,856
Rents.....	10,521,060	402,430	161,434	330,110	9,476,156	62,473	88,457
Royalties.....	26,900,268	9,788,607	4,184,595	4,887,696	6,654,809	210,371	1,174,190
Net short-term capital gain reduced by net long-term capital loss.....	96,136	61,978	2,142	*10	15,336	6,585	*10,084
Net long-term capital gain reduced by net short-term capital loss.....	3,819,351	1,380,077	1,101,426	582,917	559,823	54,563	*140,545
Net gain, noncapital assets.....	832,121	201,235	28,209	48,886	515,786	3,050	34,956
Dividends received from domestic corporations.....	1,689,084	404,981	20,225	7,236	1,253,700	*2,488	*454
Dividends received from foreign corporations.....	2,930,129	1,415,086	249,664	*101,520	939,794	20,193	203,872
Other receipts.....	57,470,692	22,300,721	3,357,731	5,033,069	22,821,553	1,625,083	2,332,534
Total deductions.....	921,585,103	212,447,399	70,321,356	96,498,688	471,042,679	23,951,894	47,323,087
Cost of goods sold [19].....	190,489,052	57,004,955	17,535,076	10,569,841	87,668,462	6,000,981	11,709,737
Compensation of officers.....	8,554,047	2,741,455	1,236,510	1,107,255	2,090,603	600,693	777,531
Salaries and wages.....	150,589,109	53,448,436	6,640,481	13,890,118	60,457,487	5,398,722	10,753,866
Repairs.....	10,070,074	1,395,756	632,089	569,033	6,926,347	213,876	332,974
Bad debts.....	8,966,219	1,734,144	272,013	951,699	5,678,624	119,861	209,878
Rent paid on business property.....	23,302,587	3,745,599	4,442,137	2,167,796	11,080,715	908,518	957,822
Taxes paid.....	25,389,093	5,651,779	1,818,999	1,918,938	14,004,703	596,827	1,397,847
Interest paid.....	57,213,308	9,657,422	3,986,989	7,580,793	32,920,923	1,480,984	1,586,197
Charitable contributions.....	555,879	208,819	70,881	43,955	133,892	9,359	88,974
Amortization.....	38,103,992	7,208,712	8,279,841	8,482,490	12,480,240	713,190	939,519
Depreciation.....	76,625,481	6,984,947	6,482,752	4,261,764	55,032,882	1,854,392	2,008,743
Depletion.....	3,233	41	-	66	3,125	-	-
Advertising.....	24,796,548	7,127,236	3,208,958	2,998,402	10,202,811	251,285	1,007,857
Pension, profit-sharing, stock, annuity.....	6,210,768	1,258,550	513,542	803,449	3,253,199	122,327	259,700
Employee benefit programs.....	22,997,278	6,256,477	740,842	2,188,549	12,385,491	496,497	929,422
Domestic production activities deduction.....	2,447,283	1,328,569	230,175	*325,096	*522,754	14,054	26,635
Net loss, noncapital assets.....	4,718,893	1,595,678	474,307	233,724	2,134,048	59,260	221,875
Other deductions.....	270,552,259	45,098,824	13,755,764	38,405,720	154,066,372	5,111,068	14,114,510
Total receipts less total deductions.....	39,526,112	15,722,386	2,641,915	1,043,677	16,302,161	-75,687	3,891,659
Constructive taxable income from related foreign corporations.....	4,067,785	2,644,158	238,454	*97,663	698,880	74,452	314,178
Net income (less deficit).....	43,421,929	18,306,579	2,880,237	1,140,094	16,940,189	-3,153	4,157,982
Income subject to tax.....	63,264,945	23,562,877	4,127,605	6,082,846	22,614,143	1,262,084	5,615,390
Total income tax before credits [8].....	22,269,524	8,251,867	1,516,280	2,137,254	7,958,244	441,355	1,964,523
Income tax.....	22,122,812	8,235,728	1,465,670	2,126,589	7,895,186	438,855	1,960,785
Alternative minimum tax.....	133,332	12,281	46,197	*5,752	62,863	2,500	3,739
Foreign tax credit.....	4,215,920	2,552,995	442,928	262,140	749,084	37,963	170,810
General business credit.....	875,575	526,306	*4,868	6,250	169,283	24,485	144,383
Prior year minimum tax credit.....	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2].....	16,978,713	5,167,030	1,067,958	1,868,360	6,858,519	375,061	1,641,785

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	71,313	16,453	15,238	34,364	5,258	176,072	161,852	13,848	372
Total assets.....	19,465,126,244	4,203,753,897	6,292,079,126	8,689,383,409	279,909,812	449,817,259	278,923,193	150,640,554	20,253,512
Cash.....	955,510,260	272,862,738	444,390,742	187,115,573	51,141,207	31,377,354	21,072,686	8,627,722	1,676,945
Notes and accounts receivable.....	2,322,735,220	710,118,531	1,288,940,192	302,091,023	21,585,474	46,083,292	19,559,273	25,417,933	1,106,086
Less: Allowance for bad debts.....	26,416,503	20,766,548	1,783,768	3,857,697	*8,490	1,705,351	894,010	764,733	46,608
Inventories.....	1,863,609	828,282	385,999	635,452	*13,877	2,622,701	334,856	2,264,794	23,051
Investments in Government obligations.....	559,262,598	70,624,960	177,344,855	307,479,361	3,813,421	349,187	234,884	*63,659	50,644
Tax-exempt securities.....	706,687,693	30,669,914	7,101,546	664,019,964	*4,896,270	1,158,700	634,093	*136,974	387,633
Other current assets.....	2,647,776,694	192,588,166	1,973,203,317	461,034,727	20,950,483	32,899,893	25,866,819	5,415,112	1,617,962
Loans to shareholders.....	21,648,129	8,445,355	536,951	3,015,376	9,650,448	3,998,730	3,642,846	353,111	*2,773
Mortgage and real estate loans.....	2,567,425,970	2,082,495,193	6,336,004	476,246,524	2,348,249	4,501,602	4,116,610	*384,992	-
Other investments.....	6,349,610,859	535,945,137	1,349,485,246	4,312,269,086	151,911,391	79,026,617	57,389,763	14,840,206	6,796,947
Depreciable assets.....	271,663,792	91,216,781	46,100,848	133,281,536	1,064,627	253,926,876	129,295,443	123,359,436	1,271,997
Less: Accumulated depreciation.....	99,753,594	35,543,457	24,824,459	39,224,230	161,448	95,229,223	43,150,030	51,557,383	521,810
Depletable assets.....	3,481,298	*3,794	*275,896	3,201,608	-	245,138	210,100	*35,038	-
Less: Accumulated depletion.....	2,300,343	*1,539	*72,872	2,225,932	-	63,121	62,914	*207	-
Land.....	8,094,579	3,755,980	1,669,374	2,369,863	*299,362	34,121,193	32,524,157	1,368,752	228,284
Intangible assets (amortizable).....	359,729,791	103,856,161	126,510,498	128,987,640	375,492	44,765,123	20,066,927	18,289,832	6,408,364
Less: Accumulated amortization.....	43,068,282	15,433,570	10,468,292	17,110,377	56,042	9,907,390	3,200,798	6,194,311	512,281
Other assets.....	2,861,174,473	172,088,019	906,947,050	1,770,053,913	12,085,491	21,645,936	11,282,487	8,599,624	1,763,824
Total liabilities.....	19,465,126,244	4,203,753,897	6,292,079,126	8,689,383,409	279,909,812	449,817,259	278,923,193	150,640,554	20,253,512
Accounts payable.....	1,444,540,340	146,882,953	1,151,629,961	142,672,659	3,354,767	21,290,926	14,786,542	6,321,362	183,022
Mortgages, notes, and bonds payable in less than one year.....	1,194,788,748	817,575,007	201,247,165	70,970,017	104,996,559	32,062,864	12,740,818	17,255,952	2,066,094
Other current liabilities.....	6,579,774,860	1,002,356,407	2,301,040,801	3,263,093,704	13,283,948	31,739,844	13,186,051	17,200,818	1,352,975
Loans from shareholders.....	48,745,072	22,899,491	16,874,682	4,934,669	4,036,230	22,113,656	18,323,797	3,770,251	*19,608
Mortgages, notes, and bonds payable in one year or more.....	2,745,803,954	1,596,192,165	800,167,540	314,629,404	34,814,844	189,053,366	119,841,850	65,332,735	3,878,781
Other liabilities.....	4,710,323,453	357,968,580	1,178,846,558	3,160,835,093	12,673,221	41,024,688	22,647,706	15,546,602	2,830,379
Capital stock.....	570,677,300	196,750,722	174,710,061	178,064,153	21,152,364	30,921,126	22,248,996	3,345,524	5,326,606
Additional paid-in capital.....	1,740,335,030	219,934,633	474,908,916	956,452,528	89,038,953	118,094,295	79,401,775	33,876,182	4,816,338
Retained earnings, appropriated.....	110,140,543	2,205,800	549,789	107,257,505	*127,449	1,315,320	1,282,061	*33,259	-
Retained earnings, unappropriated [26].....	498,772,288	-128,451,396	48,150,176	582,469,247	-3,395,740	-22,288,852	-20,339,984	-3,327,491	1,378,623
Less: Cost of treasury stock.....	178,775,343	30,560,465	56,046,524	91,995,572	*172,783	15,509,973	5,196,418	8,714,639	1,598,916
Total receipts.....	2,906,601,758	479,069,491	295,508,712	2,118,007,694	14,015,861	151,764,612	65,207,654	81,879,486	4,677,472
Business receipts.....	1,951,713,981	110,305,515	160,048,311	1,680,201,744	1,158,412	121,170,001	49,457,986	69,924,861	1,787,153
Interest.....	616,046,550	298,343,542	90,107,615	218,381,932	9,213,462	4,732,508	2,624,782	2,045,353	62,372
Interest on Government obligations:									
State and local.....	20,516,345	3,182,970	501,000	16,579,158	253,216	80,618	46,660	23,272	10,686
Rents.....	12,454,730	1,075,531	781,463	10,504,541	93,195	3,154,413	2,764,190	384,794	5,429
Royalties.....	961,689	663,522	176,181	102,534	19,452	3,751,682	1,042,324	*337,652	2,371,706
Net short-term capital gain reduced by net long-term capital loss.....	2,698,484	166,628	1,010,812	1,489,751	31,294	84,528	76,797	7,489	242
Net long-term capital gain reduced by net short-term capital loss.....	12,207,384	1,791,945	1,537,470	8,520,556	357,413	1,976,569	1,839,007	89,299	*48,263
Net gain, noncapital assets.....	6,965,766	5,255,032	987,404	595,907	127,423	4,991,855	1,258,897	3,704,894	*28,063
Dividends received from domestic corporations.....	11,298,739	260,409	659,905	10,322,696	55,729	249,825	240,952	8,844	29
Dividends received from foreign corporations.....	4,521,317	819,809	1,345,879	2,352,406	*3,223	18,346	11,156	*2,179	5,010
Other receipts.....	267,216,774	57,204,587	38,352,672	168,956,471	2,703,043	11,554,269	5,844,903	5,350,849	358,518
Total deductions.....	2,841,788,316	498,343,600	259,548,198	2,070,837,427	13,059,090	158,416,529	70,654,999	84,260,802	3,500,728
Cost of goods sold [19].....	1,136,975,442	3,036,447	10,676,210	1,122,943,813	*318,972	16,708,364	1,731,294	14,752,972	224,098
Compensation of officers.....	19,143,682	3,490,373	8,427,353	7,197,906	28,050	4,291,985	3,204,126	973,115	114,744
Salaries and wages.....	241,939,526	31,583,115	55,777,588	154,457,648	121,175	23,940,048	12,490,104	10,660,202	789,742
Repairs.....	4,115,632	1,518,256	1,042,857	1,548,549	5,970	4,448,347	2,150,723	2,271,490	26,134
Bad debts.....	85,061,010	71,078,798	3,462,125	10,322,067	198,020	1,706,587	1,122,767	557,384	26,436
Rent paid on business property.....	22,289,924	4,025,692	4,990,798	13,246,431	27,003	10,245,199	4,712,318	5,402,764	130,117
Taxes paid.....	41,610,979	5,727,112	5,602,538	30,174,497	106,832	6,866,409	4,510,210	2,260,100	96,098
Interest paid.....	344,514,849	210,343,563	65,816,294	61,916,859	6,438,133	14,411,388	7,888,555	6,140,350	382,483
Charitable contributions.....	1,731,729	206,924	904,953	618,614	1,238	76,808	58,012	16,112	2,684
Amortization.....	22,103,261	2,949,262	3,557,654	15,421,960	174,386	1,884,850	888,898	816,799	179,154
Depreciation.....	33,875,442	12,839,773	3,886,690	17,128,588	20,391	29,882,972	4,596,867	25,132,425	153,680
Depletion.....	218,945	3,199	46,409	111,257	58,080	38,001	37,458	*543	-
Advertising.....	14,303,441	4,635,937	1,444,521	8,218,005	4,978	2,000,066	867,849	1,060,249	71,968
Pension, profit-sharing, stock, annuity.....	15,438,515	2,110,807	2,560,475	10,756,973	10,260	647,208	274,998	357,670	14,540
Employee benefit programs.....	23,429,533	3,672,329	3,072,306	16,299,975	384,923	2,550,607	1,249,503	1,230,546	70,558
Domestic production activities deduction.....	80,654	49,017	15,794	13,366	*2,477	22,041	1,794	*2,781	17,466
Net loss, noncapital assets.....	39,017,554	35,081,104	2,363,522	1,319,809	253,121	1,372,625	991,894	269,997	110,734
Other deductions.....	795,938,198	105,991,892	85,900,112	599,141,113	4,905,082	37,323,025	23,877,629	12,355,302	1,090,094
Total receipts less total deductions.....	64,813,442	-19,274,109	35,960,514	47,170,267	956,771	-6,651,917	-5,447,345	-2,381,316	1,176,743
Constructive taxable income from related foreign corporations.....	30,508,160	1,238,208	2,915,511	26,351,539	*2,901	55,267	24,353	19,983	10,931
Net income (less deficit).....	74,805,257	-21,218,872	38,375,025	56,942,648	706,456	-6,677,268	-5,469,651	-2,384,605	1,176,988
Income subject to tax.....	132,200,454	22,477,106	30,229,383	76,116,851	3,377,113	6,341,832	3,978,659	1,186,005	1,177,167
Total income tax before credits [8].....	46,722,792	8,066,682	10,547,429	26,926,723	1,181,958	2,034,503	1,216,354	407,403	410,746
Income tax.....	45,491,012	7,833,100	10,405,596	26,075,892	1,176,424	2,010,761	1,201,453	398,899	410,408
Alternative minimum tax.....	1,177,542	210,242	130,331	833,212	3,757	15,473	7,948	7,429	*96
Foreign tax credit.....	5,545,645	540,207	1,110,881	3,892,873	*1,684	138,243	39,295	12,899	86,049
General business credit.....	777,132	96,072	121,377	559,460	*223	41,517	6,364	8,195	*26,958
Prior year minimum tax credit.....	357,233	11,192	17,815	327,832	394	43,861	38,403	4,642	816
Total income tax after credits [2].....	39,973,956	7,414,327	9,295,799	22,132,482	1,131,348	1,810,793	1,132,204	381,668	296,922

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	212,935	23,434	70,890	65,823	5,066	13,909
Total assets.....	706,237,588	17,514,664,644	240,933,549	168,772,555	72,160,994	43,168,340
Cash.....	81,722,561	2,331,666,729	16,565,683	12,978,091	3,587,593	5,702,003
Notes and accounts receivable.....	131,266,260	5,868,273,742	33,111,761	27,065,239	6,046,522	4,433,968
Less: Allowance for bad debts.....	2,744,735	186,308,212	1,116,885	909,805	207,080	843,116
Inventories.....	10,995,479	235,128	1,755,541	1,289,360	466,181	401,663
Investments in Government obligations.....	759,181	710,712,987	202,808	187,384	*15,425	*3,181
Tax-exempt securities.....	298,090	170,560,777	369,233	357,936	11,298	93,265
Other current assets.....	66,041,786	1,017,439,539	12,998,495	10,685,810	2,312,685	4,142,255
Loans to shareholders.....	2,683,256	480,760,659	1,176,095	1,075,103	100,992	212,934
Mortgage and real estate loans.....	893,146	1,800,353,534	29,785	29,785	-	*48,833
Other investments.....	150,718,154	4,180,356,212	42,467,443	39,150,803	3,316,641	6,594,277
Depreciable assets.....	111,515,573	185,476,193	87,518,816	41,224,595	46,294,220	12,012,186
Less: Accumulated depreciation.....	65,668,239	92,036,620	45,682,204	23,020,287	22,661,918	6,425,452
Depletable assets.....	183,995	327,194	2,470,830	*3,995	2,466,836	-
Less: Accumulated depletion.....	63,279	138,647	932,649	855	931,794	-
Land.....	2,359,107	18,003,490	3,131,313	1,287,460	1,843,853	368,856
Intangible assets (amortizable).....	207,619,319	397,954,384	92,976,817	63,471,821	29,504,996	14,085,876
Less: Accumulated amortization.....	52,648,665	28,082,218	19,054,394	16,223,811	2,830,583	1,540,825
Other assets.....	60,306,600	659,109,773	12,945,061	10,119,932	2,825,129	3,878,436
Total liabilities.....	706,237,588	17,514,664,644	240,933,549	168,772,555	72,160,994	43,168,340
Accounts payable.....	78,945,968	1,181,681,182	15,429,125	11,940,322	3,488,803	1,741,886
Mortgages, notes, and bonds payable in less than one year.....	36,598,228	1,763,133,000	11,401,727	8,745,525	2,656,202	3,050,119
Other current liabilities.....	118,646,219	8,489,051,992	29,554,376	23,723,360	5,831,017	5,991,007
Loans from shareholders.....	12,269,308	483,024,613	5,677,616	5,317,002	360,614	362,913
Mortgages, notes, and bonds payable in one year or more.....	119,611,576	1,707,951,660	76,696,202	52,623,915	24,072,287	9,406,481
Other liabilities.....	93,968,338	766,766,300	27,329,912	15,645,345	11,684,567	4,939,547
Capital stock.....	95,669,841	187,774,048	10,717,194	9,132,027	1,585,168	2,512,462
Additional paid-in capital.....	396,265,958	2,211,471,305	94,523,521	60,461,838	34,061,683	14,585,798
Retained earnings, appropriated.....	515,889	6,264,931	181,589	121,703	*59,886	*3,115
Retained earnings, unappropriated [26].....	-208,410,829	770,251,569	-12,241,410	-5,742,128	-6,499,282	5,935,139
Less: Cost of treasury stock.....	37,842,910	52,705,956	18,336,304	13,196,354	5,139,949	5,360,127
Total receipts.....	613,383,924	881,781,838	252,227,470	207,434,501	44,792,969	36,923,952
Business receipts.....	587,866,258	204,354,194	242,281,635	198,777,061	43,504,574	35,997,241
Interest.....	4,070,762	508,641,762	1,118,052	1,022,686	95,366	139,206
Interest on Government obligations:						
State and local.....	68,057	8,892,071	21,691	21,542	*149	11,828
Rents.....	608,152	18,047,908	216,062	149,601	66,461	37,782
Royalties.....	3,768,033	411,248	549,016	537,326	*11,690	95,638
Net short-term capital gain reduced by net long-term capital loss.....	183,391	2,105,349	72,325	72,197	128	262
Net long-term capital gain reduced by net short-term capital loss.....	1,409,997	4,245,938	411,589	173,969	237,619	45,610
Net gain, noncapital assets.....	532,449	14,421,574	289,434	65,151	224,283	8,802
Dividends received from domestic corporations.....	158,404	2,512,044	60,663	59,253	1,410	2,877
Dividends received from foreign corporations.....	1,550,434	5,347,398	435,026	282,961	152,065	*109,256
Other receipts.....	13,167,986	112,802,353	6,771,978	6,272,754	499,224	475,450
Total deductions.....	615,741,493	931,818,585	250,373,147	207,969,102	42,404,045	33,219,108
Cost of goods sold [19].....	187,189,698	6,200,752	100,529,489	83,708,664	16,820,825	4,067,041
Compensation of officers.....	30,244,928	6,077,402	4,203,180	3,573,043	630,138	1,078,814
Salaries and wages.....	155,430,777	123,934,785	48,282,697	41,552,914	6,729,783	11,061,757
Repairs.....	3,732,564	7,100,626	2,337,249	1,062,556	1,274,693	377,557
Bad debts.....	2,213,515	199,179,873	2,863,931	2,665,863	198,069	897,874
Rent paid on business property.....	20,664,424	14,741,587	5,278,260	4,146,410	1,131,850	1,847,238
Taxes paid.....	20,018,963	15,013,064	10,428,854	9,036,660	1,392,194	1,094,524
Interest paid.....	12,967,786	206,491,192	6,737,369	5,079,077	1,658,293	673,527
Charitable contributions.....	246,324	601,288	75,928	54,454	21,474	28,130
Amortization.....	8,138,232	10,840,329	4,160,230	3,169,758	990,472	456,019
Depreciation.....	12,527,695	30,439,565	6,459,160	3,304,354	3,154,806	1,244,389
Depletion.....	35,124	61,665	86,601	12,434	74,167	-
Advertising.....	5,232,958	7,780,587	3,110,477	2,953,712	156,765	2,634,723
Pension, profit-sharing, stock, annuity.....	7,108,083	11,572,757	1,057,151	921,017	136,135	160,599
Employee benefit programs.....	17,740,538	13,515,976	6,156,715	5,300,014	856,700	1,005,951
Domestic production activities deduction.....	317,565	45,389	21,062	10,481	10,581	*14,454
Net loss, noncapital assets.....	1,984,894	17,047,918	388,978	353,840	35,138	156,092
Other deductions.....	129,947,426	261,173,831	48,195,813	41,063,850	7,131,963	6,420,415
Total receipts less total deductions.....	-2,357,569	-50,036,746	1,854,323	-534,601	2,388,924	3,704,844
Constructive taxable income from related foreign corporations.....	1,436,343	9,018,321	429,844	407,529	22,315	43,472
Net income (less deficit).....	-989,283	-49,910,497	2,262,475	-148,614	2,411,089	3,736,487
Income subject to tax.....	26,015,582	52,482,364	7,897,035	5,378,820	2,518,216	3,987,996
Total income tax before credits [8].....	8,931,210	18,548,971	2,684,629	1,803,200	881,429	1,385,976
Income tax.....	8,853,752	18,441,040	2,671,250	1,798,985	872,265	1,383,474
Alternative minimum tax.....	68,783	82,332	14,270	5,207	*9,063	1,116
Foreign tax credit.....	1,206,515	5,995,304	233,427	233,387	41	39,205
General business credit.....	360,199	3,044,486	70,583	50,143	20,440	3,392
Prior year minimum tax credit.....	44,178	12,461	16,341	15,359	*982	*1,338
Total income tax after credits [2].....	7,320,207	9,404,379	2,364,277	1,504,311	859,966	1,342,041

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	123,768	101,888	16,703	5,177	32,393	17,197	15,196
Total assets.....	252,479,778	85,095,486	52,346,801	115,037,492	69,469,970	23,706,340	45,763,631
Cash.....	17,688,872	8,557,558	4,526,247	4,605,068	5,660,209	2,485,154	3,175,055
Notes and accounts receivable.....	39,821,710	11,685,210	9,849,890	18,286,609	3,573,928	1,625,371	1,948,556
Less: Allowance for bad debts.....	13,906,320	3,089,511	2,905,456	7,911,352	324,893	117,734	207,160
Inventories.....	1,407,663	747,743	524,222	135,698	671,325	165,475	505,850
Investments in Government obligations.....	170,347	*150,471	*16,665	3,212	*72,103	30,492	*41,611
Tax-exempt securities.....	650,357	*587,011	*62,978	368	*71,755	*66,935	*4,820
Other current assets.....	12,333,139	4,313,296	3,152,796	4,867,047	5,033,078	3,328,337	1,704,740
Loans to shareholders.....	11,727,973	11,451,262	191,083	85,628	298,789	166,854	131,935
Mortgage and real estate loans.....	186,122	105,404	*22,644	*58,074	*47,968	*45,929	*2,039
Other investments.....	43,393,371	8,622,582	3,918,523	30,852,265	8,043,588	3,661,216	4,382,372
Depreciable assets.....	111,910,763	37,010,742	17,758,753	57,141,269	47,771,272	10,792,447	36,978,825
Less: Accumulated depreciation.....	56,556,671	24,625,650	10,233,201	21,697,820	20,626,901	4,685,002	15,941,899
Depletable assets.....	*620	[1]	-	*620	*1,912	*370	*1,541
Less: Accumulated depletion.....	[1]	[1]	-	-	*1,872	*331	*1,541
Land.....	4,902,551	642,804	526,983	3,732,764	5,440,794	1,198,546	4,242,249
Intangible assets (amortizable).....	71,968,295	26,421,253	25,338,377	20,208,664	11,562,183	3,634,034	7,928,149
Less: Accumulated amortization.....	7,665,755	2,861,182	2,539,855	2,264,718	1,668,299	413,926	1,254,373
Other assets.....	14,446,739	5,376,493	2,136,151	6,934,095	3,843,034	1,722,171	2,120,863
Total liabilities.....	252,479,778	85,095,486	52,346,801	115,037,492	69,469,970	23,706,340	45,763,631
Accounts payable.....	11,294,720	5,305,013	2,198,182	3,791,525	3,869,481	1,603,919	2,265,562
Mortgages, notes, and bonds payable in less than one year.....	8,075,351	5,436,224	1,610,453	1,028,674	5,158,822	2,332,942	2,825,880
Other current liabilities.....	28,360,285	12,861,974	5,677,352	9,820,959	7,382,557	3,234,332	4,148,225
Loans from shareholders.....	14,287,614	12,937,919	1,147,703	201,993	5,506,300	1,568,968	3,937,332
Mortgages, notes, and bonds payable in one year or more.....	112,688,812	24,946,372	18,223,896	69,518,544	27,149,850	6,108,760	21,041,090
Other liabilities.....	31,396,314	12,025,214	5,062,779	14,308,322	7,517,246	3,244,239	4,273,007
Capital stock.....	6,980,219	2,516,681	2,932,978	1,530,559	4,888,322	1,263,468	3,624,854
Additional paid-in capital.....	100,120,645	23,303,046	23,777,728	53,039,870	25,218,199	6,639,047	18,579,152
Retained earnings, appropriated.....	81,691	*41,519	*16,553	*23,620	142,223	*29,333	*112,889
Retained earnings, unappropriated [26].....	-54,213,336	-12,669,624	-5,215,611	-36,328,102	-13,952,420	-2,090,796	-11,861,624
Less: Cost of treasury stock.....	6,592,535	1,608,852	3,085,212	1,898,471	3,410,608	227,871	3,182,737
Total receipts.....	399,811,680	234,795,011	65,436,226	99,580,442	47,471,512	21,075,655	26,395,858
Business receipts.....	379,582,777	226,134,889	63,173,315	90,274,573	42,279,068	19,017,065	23,262,003
Interest.....	1,353,442	346,593	116,344	890,506	629,978	170,186	459,792
Interest on Government obligations:							
State and local.....	66,686	24,455	2,876	39,355	6,061	*4,495	1,566
Rents.....	828,237	251,040	19,740	557,457	272,112	110,939	161,173
Royalties.....	116,711	*43,036	73,675	-	310,921	140,263	170,658
Net short-term capital gain reduced by net long-term capital loss.....	16,039	1,935	*7,212	*6,892	17,918	*8,876	*9,043
Net long-term capital gain reduced by net short-term capital loss.....	579,552	272,733	145,223	161,596	138,488	36,298	102,190
Net gain, noncapital assets.....	501,446	136,288	276,376	88,783	23,055	12,353	10,702
Dividends received from domestic corporations.....	30,600	24,066	1,596	4,938	18,018	11,433	6,585
Dividends received from foreign corporations.....	67,814	*4,984	62,818	11	225,265	*143,148	82,117
Other receipts.....	16,668,375	7,554,991	1,557,051	7,556,333	3,550,630	1,420,600	2,130,030
Total deductions.....	392,146,639	233,174,969	63,037,279	95,934,391	48,469,271	21,136,135	27,333,136
Cost of goods sold [19].....	32,880,302	18,603,013	11,572,117	2,705,172	8,618,954	5,322,784	3,296,170
Compensation of officers.....	43,458,148	40,877,795	2,097,335	483,018	1,709,916	1,204,459	505,457
Salaries and wages.....	125,457,031	69,379,357	18,982,591	37,095,083	9,048,877	3,018,195	6,030,682
Repairs.....	3,596,541	1,534,785	609,750	1,452,006	949,343	141,787	807,556
Bad debts.....	8,060,458	2,846,864	2,279,571	2,934,023	389,423	73,499	315,924
Rent paid on business property.....	14,948,307	9,186,280	2,269,369	3,492,658	2,912,020	733,663	2,178,357
Taxes paid.....	13,812,347	7,036,369	2,517,434	4,258,544	3,731,435	1,136,902	2,594,533
Interest paid.....	9,465,040	2,175,654	1,709,254	5,580,132	2,008,430	464,259	1,544,170
Charitable contributions.....	197,638	114,373	26,297	56,968	29,419	15,917	13,503
Amortization.....	2,467,409	966,349	778,566	722,494	567,343	296,738	270,605
Depreciation.....	8,095,208	2,994,458	1,859,100	3,241,650	3,067,504	823,880	2,243,624
Depletion.....	1	1	-	-	*439	123	*316
Advertising.....	1,828,106	1,195,875	324,103	308,129	1,229,884	602,687	627,198
Pension, profit-sharing, stock, annuity.....	7,692,142	6,926,769	263,050	502,323	326,881	266,377	60,504
Employee benefit programs.....	15,068,666	7,501,331	2,715,114	4,852,221	830,637	349,926	480,711
Domestic production activities deduction.....	11,725	6,572	4,494	659	*4,890	*4,869	*22
Net loss, noncapital assets.....	436,418	167,682	124,904	143,832	314,941	71,370	243,571
Other deductions.....	104,671,154	61,661,443	14,904,231	28,105,480	12,728,934	6,608,701	6,120,233
Total receipts less total deductions.....	7,665,041	1,620,043	2,398,948	3,646,051	-997,759	-60,481	-937,278
Constructive taxable income from related foreign corporations.....	8,142	5,152	1,691	1,299	149,910	118,498	31,412
Net income (less deficit).....	7,606,496	1,600,739	2,397,763	3,607,994	-853,909	53,523	-907,432
Income subject to tax.....	10,387,114	3,134,235	3,318,563	3,934,315	1,218,514	664,524	553,990
Total income tax before credits [8].....	3,525,622	1,064,465	1,140,000	1,321,157	378,430	191,846	186,584
Income tax.....	3,518,048	1,066,099	1,135,558	1,316,391	413,938	228,928	185,010
Alternative minimum tax.....	13,137	4,375	4,041	4,722	2,802	*1,264	1,537
Foreign tax credit.....	13,904	*393	13,511	[1]	19,511	18,488	*1,023
General business credit.....	89,282	8,150	19,078	62,054	3,803	*1,859	1,945
Prior year minimum tax credit.....	7,933	1,777	2,584	*3,572	280	102	177
Total income tax after credits [2].....	3,414,503	1,054,145	1,104,827	1,255,531	354,836	171,397	183,439

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	
Number of returns.....	76,191	6,329	69,862	126,723	43,128	37,988	45,607	*300
Total assets.....	372,008,637	215,361,693	156,646,945	75,267,523	25,120,321	35,305,364	14,841,838	*84,206
Cash.....	21,590,972	12,926,182	8,664,790	12,169,834	2,406,965	1,986,260	7,776,608	*1
Notes and accounts receivable.....	16,749,548	7,760,492	8,989,056	7,207,060	3,643,666	2,350,933	1,212,461	-
Less: Allowance for bad debts.....	1,274,067	1,018,490	255,578	507,608	88,732	89,917	328,959	-
Inventories.....	6,886,847	3,661,625	3,225,221	3,720,412	2,210,127	1,461,404	48,882	-
Investments in Government obligations.....	72,821	27,030	45,791	168,719	-	-	168,719	-
Tax-exempt securities.....	*48,785	-	*48,785	*21,560	*639	-	*12,970	-
Other current assets.....	7,982,004	4,053,826	3,928,178	3,733,285	1,065,572	1,489,427	1,178,286	-
Loans to shareholders.....	2,522,290	1,796,633	725,657	776,077	554,243	221,086	*748	-
Mortgage and real estate loans.....	482,009	392,461	89,547	94,942	*56,362	*25,718	*12,863	-
Other investments.....	97,986,025	65,807,554	32,178,471	9,924,645	6,059,091	2,896,478	969,076	*84,205
Depreciable assets.....	170,682,518	87,343,405	83,339,113	31,168,040	9,845,373	15,917,074	5,405,593	-
Less: Accumulated depreciation.....	67,134,012	26,903,748	40,230,264	18,328,491	6,513,775	8,942,027	2,872,689	-
Depletable assets.....	*8,564	1,104	*7,460	*9,955	*9,241	*714	-	-
Less: Accumulated depletion.....	*7,713	253	*7,460	*6,427	*6,355	*72	-	-
Land.....	31,100,836	24,616,429	6,484,407	4,340,378	557,933	2,901,461	880,984	-
Intangible assets (amortizable).....	62,640,661	27,246,408	35,394,253	15,551,040	5,627,954	9,815,904	107,182	-
Less: Accumulated amortization.....	7,795,881	2,354,903	5,440,977	2,281,114	828,030	1,409,990	43,095	-
Other assets.....	29,466,431	10,005,935	19,460,496	7,505,215	520,046	6,672,961	312,209	-
Total liabilities.....	372,008,637	215,361,693	156,646,945	75,267,523	25,120,321	35,305,364	14,841,838	*84,206
Accounts payable.....	12,491,959	3,257,193	9,234,766	4,847,800	1,988,819	2,014,117	844,864	*518
Mortgages, notes, and bonds payable in less than one year.....	13,028,670	8,749,223	4,279,447	2,243,973	966,904	865,152	411,917	-
Other current liabilities.....	27,654,800	11,670,750	15,984,051	7,054,216	2,403,319	2,845,047	1,805,850	-
Loans from shareholders.....	12,578,147	6,747,328	5,830,818	2,130,124	1,085,327	1,033,586	*11,210	-
Mortgages, notes, and bonds payable in one year or more.....	153,280,551	101,040,077	52,240,474	21,305,742	9,823,434	10,086,981	1,395,327	-
Other liabilities.....	60,695,105	33,924,773	26,770,331	11,579,734	1,673,681	9,256,068	649,985	-
Capital stock.....	12,737,336	5,825,460	6,911,876	5,869,910	3,265,912	1,904,624	699,374	*86,959
Additional paid-in capital.....	107,724,081	66,029,379	41,694,702	11,443,094	4,427,862	5,478,335	1,536,897	-
Retained earnings, appropriated.....	2,806,299	*56	2,806,242	4,306,276	64,351	*45,082	4,196,843	-
Retained earnings, unappropriated [26].....	15,864,288	-13,688,261	29,552,550	7,988,954	-74,498	4,743,221	3,320,231	*-3,272
Less: Cost of treasury stock.....	46,852,598	8,194,286	38,658,313	3,502,300	504,790	2,966,849	*30,662	-
Total receipts.....	259,052,784	74,371,895	184,680,889	79,367,662	36,718,142	29,772,344	12,877,175	*16,911
Business receipts.....	229,139,999	59,599,541	169,540,458	73,856,010	35,792,215	28,643,165	9,420,630	*12,223
Interest.....	2,227,594	1,592,513	635,081	433,346	179,282	93,919	160,146	-
Interest on Government obligations:								
State and local.....	6,781	4,312	2,469	23,316	*1,281	5,903	16,133	-
Rents.....	1,589,726	928,662	661,065	137,233	40,483	60,285	36,464	-
Royalties.....	5,980,116	1,647,035	4,333,081	312,258	*178,151	131,577	*2,530	-
Net short-term capital gain reduced by net long-term capital loss.....	*2,987	*374	2,613	5,366	*469	*1,877	*3,020	-
Net long-term capital gain reduced by net short-term capital loss.....	804,465	298,758	505,708	145,970	72,300	67,049	6,621	*4,689
Net gain, noncapital assets.....	955,597	723,539	232,058	56,318	36,038	19,642	638	-
Dividends received from domestic corporations.....	14,360	5,081	9,278	46,748	7,616	34,724	4,408	-
Dividends received from foreign corporations.....	2,217,987	665,954	1,552,033	39,917	*7,915	*31,791	212	-
Other receipts.....	16,113,172	8,906,125	7,207,046	4,311,180	402,392	682,414	3,226,374	-
Total deductions.....	256,222,883	79,225,525	176,997,358	78,750,418	36,533,171	29,279,936	12,937,310	*46,583
Cost of goods sold [19].....	81,741,640	9,094,998	72,646,642	29,243,621	19,549,572	8,624,100	1,069,949	-
Compensation of officers.....	3,471,380	508,511	2,962,869	3,094,624	1,746,725	1,250,864	97,034	*4,906
Salaries and wages.....	51,579,662	18,038,991	33,540,672	11,866,009	4,709,379	5,987,077	1,169,553	-
Repairs.....	4,363,670	1,398,298	2,965,372	2,206,319	291,435	499,632	1,415,253	*147
Bad debts.....	499,065	355,776	143,289	346,627	111,517	135,071	100,040	-
Rent paid on business property.....	18,947,900	6,386,941	12,560,959	4,135,661	1,587,386	2,447,623	100,652	-
Taxes paid.....	11,904,285	4,627,350	7,276,935	2,498,194	1,054,737	1,212,823	230,634	*722
Interest paid.....	11,950,582	7,448,162	4,502,421	1,779,188	849,636	837,788	91,764	-
Charitable contributions.....	249,303	26,549	222,754	40,295	12,443	25,142	2,710	-
Amortization.....	2,089,066	721,587	1,367,479	978,028	287,091	679,775	11,162	*15,951
Depreciation.....	11,191,771	4,901,242	6,290,529	2,134,369	693,374	1,254,069	186,926	-
Depletion.....	*173	173	*[1]	*3,267	-	*2,927	*340	-
Advertising.....	5,870,076	2,185,827	3,684,249	1,051,312	374,654	550,567	126,090	-
Pension, profit-sharing, stock, annuity.....	891,833	356,994	534,839	291,563	110,786	163,378	17,399	-
Employee benefit programs.....	5,316,020	2,064,699	3,251,321	1,427,249	695,817	598,877	132,555	-
Domestic production activities deduction.....	61,140	3,937	57,203	11,679	8,171	3,507	[1]	-
Net loss, noncapital assets.....	1,813,976	1,102,811	711,165	141,996	21,196	119,482	1,318	-
Other deductions.....	44,281,341	20,002,679	24,278,662	17,500,417	4,429,251	4,887,234	8,183,932	*24,856
Total receipts less total deductions.....	2,829,901	-4,853,630	7,683,531	617,244	184,971	492,408	-60,135	*-29,672
Constructive taxable income from related foreign corporations.....	1,682,439	499,531	1,182,908	44,140	12,057	32,083	-	-
Net income (less deficit).....	4,505,559	-4,358,411	8,863,970	638,067	195,747	518,588	-76,267	*-29,672
Income subject to tax.....	11,865,005	1,226,653	10,638,352	1,891,110	670,406	1,033,356	187,347	*3,981
Total income tax before credits [8].....	4,054,386	430,561	3,623,826	556,944	182,240	335,794	38,911	*1,354
Income tax.....	4,041,809	420,206	3,621,603	555,548	181,487	335,218	38,842	*1,354
Alternative minimum tax.....	8,156	4,561	3,595	2,373	*767	1,527	*80	-
Foreign tax credit.....	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-
General business credit.....	448,859	36,489	412,371	11,106	1,333	9,716	*57	-
Prior year minimum tax credit.....	14,916	*13,789	*1,127	*956	88	*868	-	-
Total income tax after credits [2].....	1,990,626	176,051	1,814,575	509,047	168,446	301,770	38,832	*1,354

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	789,099	30,306	26,468	815	3,022	5,775	1,380	82,594	22,626
Total assets.....	35,083,710,354	38,190,726	30,840,922	3,756,386	3,593,419	475,807,916	697,180,435	148,628,493	40,654,434
Cash.....	2,413,402,983	4,008,511	3,274,552	193,546	540,414	17,520,370	19,628,732	26,200,406	8,776,145
Notes and accounts receivable.....	6,749,001,402	2,953,553	1,999,547	215,581	738,425	85,815,755	47,148,421	39,504,938	12,807,553
Less: Allowance for bad debts.....	128,910,952	39,766	23,780	*11,099	4,887	399,927	2,162,702	478,768	40,115
Inventories.....	782,150,045	3,187,322	2,599,131	117,849	470,341	12,941,632	16,255,150	7,025,486	2,361,605
Investments in Government obligations.....	682,811,776	*5,900	*5,855	45	-	2,409,311	705,979	266,399	*138,890
Tax-exempt securities.....	648,421,230	*13,732	*13,732	-	-	*51,344	12,076	131,021	*52,981
Other current assets.....	3,224,604,948	1,555,873	1,313,435	79,051	163,387	14,305,898	34,234,334	14,121,815	4,275,170
Loans to shareholders.....	106,799,644	1,689,885	1,398,171	251,737	39,977	1,813,450	*3,213	1,960,819	515,668
Mortgage and real estate loans.....	1,258,000,205	345,328	338,797	*4,227	*2,303	*8,117	162	670,473	417,598
Other investments.....	10,460,566,328	5,548,803	3,385,075	1,781,908	381,819	80,075,712	65,939,367	19,078,897	4,567,094
Depreciable assets.....	4,748,871,863	31,880,018	27,681,311	1,171,257	3,027,449	171,264,328	521,292,409	63,357,474	8,902,473
Less: Accumulated depreciation.....	2,376,792,690	23,769,022	20,677,747	904,908	2,186,366	73,969,308	159,387,519	40,519,462	5,529,147
Depletable assets.....	277,420,997	649,631	34,820	614,811	-	132,753,060	7,230,114	1,125,066	*46,873
Less: Accumulated depletion.....	120,601,925	204,596	*7,362	*197,233	-	48,329,135	2,474,017	357,664	*3,081
Land.....	166,331,755	7,642,962	7,226,513	187,617	228,833	3,984,734	1,866,545	4,046,364	974,668
Intangible assets (amortizable).....	3,006,947,529	1,359,205	1,264,302	*11,545	83,358	32,106,688	31,634,812	10,948,763	1,460,409
Less: Accumulated amortization.....	485,150,959	161,170	139,377	*5,628	16,165	10,380,146	4,509,100	1,345,272	194,672
Other assets.....	3,669,836,172	1,524,557	1,153,945	246,081	124,531	53,836,031	119,762,818	2,891,737	1,124,323
Total liabilities.....	35,083,710,354	38,190,726	30,840,922	3,756,386	3,593,419	475,807,916	697,180,435	148,628,493	40,654,434
Accounts payable.....	2,950,719,058	2,296,030	1,589,314	147,492	559,223	48,914,939	28,211,546	23,669,345	10,383,874
Mortgages, notes, and bonds payable in less than one year.....	1,352,839,892	4,639,425	2,888,214	1,403,482	347,728	5,375,958	23,033,568	7,273,079	2,045,490
Other current liabilities.....	10,949,749,130	1,561,161	1,166,814	97,804	296,542	23,726,528	42,958,734	21,502,190	7,035,247
Loans from shareholders.....	228,944,769	1,463,317	1,277,654	72,400	113,263	2,119,806	1,978,780	3,549,514	987,147
Mortgages, notes, and bonds payable in one year or more.....	5,242,711,734	8,239,209	7,235,399	466,983	536,827	77,117,692	258,293,649	16,285,831	3,128,428
Other liabilities.....	5,459,055,745	1,131,660	985,468	59,562	86,631	88,117,327	174,193,919	8,399,122	1,273,235
Capital stock.....	963,809,814	3,234,821	2,708,173	250,947	275,701	19,155,386	52,349,786	3,121,127	831,927
Additional paid-in capital.....	5,956,786,598	3,352,307	2,632,295	344,344	375,668	128,709,684	93,718,054	23,845,547	4,282,993
Retained earnings, appropriated.....	80,923,868	323,541	185,195	*124,531	*13,815	181,475	1,815,826	353,903	*44,301
Retained earnings, unappropriated [26].....	3,493,111,615	12,941,713	11,085,577	801,536	1,054,599	101,151,726	33,115,857	46,505,758	14,017,962
Less: Cost of treasury stock.....	1,594,941,869	992,458	913,182	*12,697	66,578	18,762,605	12,489,283	5,876,923	3,376,171
Total receipts.....	13,395,372,982	44,232,038	33,619,756	2,355,245	8,257,037	190,584,320	291,690,592	281,304,578	89,123,249
Business receipts.....	11,775,968,064	36,529,015	26,696,343	2,037,425	7,795,248	166,138,373	268,613,233	274,903,861	87,240,577
Interest.....	645,670,129	243,088	162,838	65,954	14,296	2,031,875	2,526,906	646,001	216,150
Interest on Government obligations:									
State and local.....	19,887,562	8,166	4,717	*802	*2,647	9,293	35,842	42,479	24,282
Rents.....	57,400,635	659,508	633,610	10,013	15,885	2,381,153	1,161,790	535,348	249,066
Royalties.....	138,585,517	56,473	48,685	*3,443	1,589,134	42,458	103,839	12,033	12,033
Net short-term capital gain reduced by net long-term capital loss.....	4,053,164	26,727	*8,803	-	*17,924	25,090	25,740	20,533	11,260
Net long-term capital gain reduced by net short-term capital loss.....	48,009,720	519,186	388,926	102,190	28,069	1,862,112	2,044,449	532,038	233,597
Net gain, noncapital assets.....	32,743,032	341,973	259,734	28,433	53,806	1,938,045	2,560,892	568,271	50,116
Dividends received from domestic corporations.....	16,836,290	29,666	25,166	*2,211	2,290	204,283	41,198	30,212	12,480
Dividends received from foreign corporations.....	128,381,058	3,112	*2,861	*250	-	4,374,558	248,370	33,276	*150
Other receipts.....	527,837,812	5,815,124	5,388,073	104,525	322,526	10,030,404	14,389,713	3,888,719	1,073,547
Total deductions.....	12,501,871,658	41,098,386	30,991,122	2,183,846	7,923,418	165,464,396	273,134,729	270,041,236	86,387,711
Cost of goods sold [19].....	7,241,874,097	19,827,610	13,133,245	1,516,370	5,177,995	88,556,405	157,254,999	207,857,046	74,529,519
Compensation of officers.....	131,409,355	1,047,475	756,543	47,845	243,087	1,595,524	876,363	9,058,816	2,040,363
Salaries and wages.....	1,248,194,012	2,628,029	1,689,087	108,232	830,710	6,621,417	10,977,512	13,826,823	3,091,828
Repairs.....	73,915,037	1,015,501	845,807	21,672	148,023	808,747	5,408,800	1,005,307	162,274
Bad debts.....	118,285,017	23,134	16,224	1,551	5,359	270,135	1,479,519	484,778	88,503
Rent paid on business property.....	192,239,255	2,615,750	2,409,591	55,270	150,889	4,459,742	1,801,107	5,146,846	726,938
Taxes paid.....	256,952,763	900,922	674,785	44,605	181,533	4,312,460	9,372,304	5,008,960	872,706
Interest paid.....	485,833,841	677,742	577,111	47,542	53,089	6,355,748	15,205,244	1,433,982	279,637
Charitable contributions.....	12,705,597	43,253	38,032	750	4,472	98,426	314,441	203,179	47,374
Amortization.....	111,221,144	180,003	166,541	*8,426	5,036	2,769,129	2,438,968	446,577	39,536
Depreciation.....	368,117,922	2,828,762	2,527,274	70,623	230,865	14,916,177	26,227,397	5,158,647	682,609
Depletion.....	13,098,500	34,646	12,210	*22,186	*250	7,724,552	261,908	94,115	1,945
Advertising.....	142,958,984	137,902	84,114	2,877	50,911	86,440	232,256	835,859	167,811
Pension, profit-sharing, stock, annuity.....	95,635,290	105,037	73,502	11,195	20,340	1,164,735	3,306,900	900,773	164,286
Employee benefit programs.....	179,423,286	487,859	341,083	51,936	94,840	2,134,014	2,997,196	3,405,342	554,777
Domestic production activities deduction.....	14,198,249	93,486	87,142	*608	5,737	420,661	540,573	386,517	99,159
Net loss, noncapital assets.....	17,693,852	9,650	7,442	*1,902	*306	324,007	728,609	41,430	6,600
Other deductions.....	1,798,115,456	8,441,625	7,551,392	170,258	719,975	22,846,077	33,710,633	14,746,238	2,831,846
Total receipts less total deductions.....	893,501,325	3,133,652	2,628,634	171,399	333,619	25,119,924	18,555,863	11,263,342	2,735,539
Constructive taxable income from related foreign corporations.....	141,629,591	19,058	19,058	-	-	2,804,282	221,878	220,763	10,948
Net income.....	1,015,243,354	3,144,544	2,642,975	170,597	330,972	27,914,913	18,741,899	11,441,625	2,722,205
Income subject to tax.....	891,574,399	2,219,076	1,839,665	141,468	237,943	24,115,126	16,760,166	9,717,347	2,251,630
Total income tax before credits [8].....	311,668,927	643,695	517,192	47,185	79,318	8,673,619	9,558,598	3,093,737	730,740
Income tax.....	308,790,270	636,917	515,774	47,077	74,066	8,416,617	5,859,489	3,060,653	723,956
Alternative minimum tax.....	2,784,350	1,935	1,485	*105	*345	257,005	97,184	12,111	2,236
Foreign tax credit.....	93,052,411	10,687	9,832	*853	1	4,726,012	*133,033	160,639	5,811
General business credit.....	13,077,764	17,964	16,173	225	1,566	46,042	411,185	49,117	10,134
Prior year minimum tax credit.....	1,267,044	3,022	2,289	*371	*361	104,942	46,805	18,360	4,001
Total income tax after credits [2].....	204,106,866	611,950	488,826	45,735	77,389	3,796,624	5,367,574	2,865,620	710,793

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	6,290	53,678	45,029	3,190	245	523	1,454	254
Total assets.....	58,027,699	49,946,360	7,662,588,536	742,227,011	231,332,034	8,689,130	18,069,535	3,118,179
Cash.....	6,492,223	10,932,038	261,110,810	10,848,597	14,311,356	476,290	1,503,283	386,849
Notes and accounts receivable.....	9,506,573	17,190,812	1,659,553,116	319,841,973	14,607,274	1,332,235	2,987,707	1,357,479
Less: Allowance for bad debts.....	193,720	244,933	18,950,108	465,669	77,027	36,927	339,706	21,339
Inventories.....	2,561,747	2,102,134	331,134,948	31,761,143	12,033,986	1,343,010	2,872,354	415,665
Investments in Government obligations.....	*123,041	*4,467	4,713,645	*1,023,899	*4	-	-	-
Tax-exempt securities.....	*31,574	46,466	7,166,446	165,058	54	*543,955	-	-
Other current assets.....	5,533,425	4,313,220	337,718,052	15,161,062	6,858,923	623,050	1,185,904	104,163
Loans to shareholders.....	332,188	1,112,963	51,388,106	264,215	*4,205	*943	*26,331	-
Mortgage and real estate loans.....	136,175	116,700	3,114,002	2,769	*14,293	-	*1,218	-
Other investments.....	12,201,072	2,310,731	2,625,362,089	172,246,684	45,817,426	1,999,468	2,589,684	343,627
Depreciable assets.....	29,244,355	25,210,646	1,643,882,538	134,176,358	42,108,289	5,479,576	5,051,351	844,564
Less: Accumulated depreciation.....	16,852,697	18,137,617	942,187,483	73,521,710	19,559,571	4,069,184	3,329,932	598,860
Depletable assets.....	1,072,499	*5,694	112,689,508	19,218	95,875	82	*5,341	-
Less: Accumulated depletion.....	354,525	*58	58,843,686	4,648	37,076	-	-	-
Land.....	2,613,345	458,351	33,979,444	3,224,546	1,669,602	48,805	78,997	5,267
Intangible assets (amortizable).....	4,958,651	4,529,731	1,146,397,235	106,753,529	107,065,027	823,973	5,644,126	*215,047
Less: Accumulated amortization.....	540,236	610,365	188,661,822	7,135,647	3,966,267	332,199	1,460,772	*59,286
Other assets.....	1,162,007	605,406	653,021,696	27,865,636	10,385,662	456,052	1,253,648	*125,004
Total liabilities.....	58,027,699	49,946,360	7,662,588,536	742,227,011	231,332,034	8,689,130	18,069,535	3,118,179
Accounts payable.....	5,898,096	7,387,375	934,867,429	327,413,935	7,693,802	944,760	2,197,801	779,668
Mortgages, notes, and bonds payable in less than one year.....	2,609,274	2,618,315	511,409,374	17,013,295	8,651,527	486,574	294,913	238,802
Other current liabilities.....	5,516,850	8,950,093	754,728,781	27,999,304	1,036,461	1,036,461	1,684,865	263,791
Loans from shareholders.....	599,754	1,962,613	87,462,877	9,739,584	*2,660,656	173,520	101,583	-
Mortgages, notes, and bonds payable in one year or more.....	7,688,218	5,469,185	1,808,030,842	117,537,827	85,634,374	1,577,056	4,963,342	*65,676
Other liabilities.....	5,611,118	1,514,769	818,604,631	43,947,667	44,321,258	468,246	1,919,209	221,171
Capital stock.....	1,349,980	939,220	274,059,777	26,418,669	7,101,161	832,265	951,010	224,481
Additional paid-in capital.....	13,033,635	6,528,918	1,866,627,882	137,839,315	60,988,263	1,784,934	4,838,483	530,475
Retained earnings, appropriated.....	*101,842	207,760	4,781,084	*16,653	-	1,929	-	189
Retained earnings, unappropriated [26].....	16,571,311	15,916,484	1,468,637,768	80,004,434	49,469,727	1,447,732	4,316,112	1,782,898
Less: Cost of treasury stock.....	952,379	1,548,373	866,621,910	45,703,672	54,704,971	*64,346	3,197,783	988,972
Total receipts.....	71,310,126	120,871,203	4,251,978,634	406,244,813	131,812,724	10,022,271	22,644,497	3,445,205
Business receipts.....	68,464,268	119,199,016	3,787,994,766	394,478,223	118,867,985	9,746,292	21,308,748	3,092,915
Interest.....	297,113	132,738	95,362,377	2,977,488	521,032	7,666	50,738	*6,724
Interest on Government obligations:								
State and local.....	10,094	8,103	589,863	13,043	*489	*15,218	*1,870	26
Rents.....	232,581	53,701	19,285,930	382,934	1,455,339	5,476	13,618	434
Royalties.....	90,812	*1,003	87,494,664	2,010,273	2,202,265	13,692	879,524	142,906
Net short-term capital gain reduced by net long-term capital loss.....	5,332	*3,941	587,688	*27,943	876	-	*3,964	123,870
Net long-term capital gain reduced by net short-term capital loss.....	250,316	48,125	19,812,919	500,774	1,139,504	*29,580	*7,494	149
Net gain, noncapital assets.....	298,791	219,364	9,941,144	133,158	2,372,894	9,561	11,904	19,885
Dividends received from domestic corporations.....	8,984	8,747	2,430,741	119,659	44,248	*957	*2,704	1,564
Dividends received from foreign corporations.....	*28,088	5,038	103,492,512	1,162,779	1,993,297	33,738	*41,485	46,715
Other receipts.....	1,623,746	1,191,425	124,986,030	4,438,539	3,214,797	160,092	322,448	10,017
Total deductions.....	67,536,811	116,116,714	3,922,379,163	389,072,306	113,598,899	9,627,555	21,214,631	3,124,247
Cost of goods sold [19].....	52,910,728	80,416,798	2,643,257,210	281,254,211	52,548,062	6,910,159	12,980,329	2,038,485
Compensation of officers.....	1,299,601	5,718,852	19,022,384	1,745,620	512,284	159,494	258,701	44,354
Salaries and wages.....	2,750,747	7,984,247	272,319,173	17,079,880	7,987,975	646,985	2,131,157	332,074
Repairs.....	330,150	512,883	16,932,393	1,924,604	590,782	53,127	96,389	11,918
Bad debts.....	87,644	308,631	11,722,754	145,498	66,765	55,375	34,373	6,832
Rent paid on business property.....	1,496,016	2,923,891	31,818,106	3,077,343	728,009	131,122	774,893	69,771
Taxes paid.....	1,442,647	2,693,607	76,470,394	3,948,075	17,537,867	159,901	433,519	50,116
Interest paid.....	546,666	607,679	154,873,057	10,989,695	5,597,517	135,410	504,468	24,569
Charitable contributions.....	48,007	107,799	6,194,191	457,648	305,903	4,159	19,705	4,603
Amortization.....	222,981	184,060	35,860,508	2,032,917	1,501,789	72,618	198,126	18,499
Depreciation.....	2,302,918	2,173,120	117,721,471	9,220,352	3,501,439	270,621	332,234	64,605
Depletion.....	90,583	*1,588	3,998,452	*20,282	5,645	575	-	-
Advertising.....	118,537	549,511	58,648,944	14,167,017	6,471,068	47,471	539,760	99,236
Pension, profit-sharing, stock, annuity.....	174,314	562,173	42,329,117	3,373,774	1,135,619	71,123	277,339	*18,018
Employee benefit programs.....	572,482	2,278,083	59,497,970	4,420,576	1,978,909	182,011	237,589	*38,846
Domestic production activities deduction.....	145,906	141,452	8,928,412	940,698	805,093	10,523	4,860	*1,321
Net loss, noncapital assets.....	14,927	19,903	4,461,592	313,887	82,696	13,101	8,504	4,830
Other deductions.....	2,981,957	8,932,435	358,323,036	33,960,227	12,241,476	703,780	2,382,683	296,171
Total receipts less total deductions.....	3,773,314	4,754,489	329,599,472	17,172,507	18,213,825	394,717	1,429,866	320,958
Constructive taxable income from related foreign corporations.....	*205,236	4,579	86,392,224	3,792,038	2,197,085	*2,445	137,767	48,529
Net income.....	3,968,456	4,750,964	415,401,833	20,951,501	20,410,421	381,944	1,565,763	369,461
Income subject to tax.....	3,556,815	3,908,902	383,379,685	19,382,809	19,922,495	261,615	1,498,228	276,947
Total income tax before credits [8].....	1,229,501	1,133,496	134,930,348	6,780,462	6,974,425	89,548	521,276	96,353
Income tax.....	1,214,763	1,121,934	133,896,366	6,762,013	6,969,995	88,055	520,541	96,353
Alternative minimum tax.....	4,208	5,667	1,010,760	18,739	*334	*1,475	*735	-
Foreign tax credit.....	146,618	8,210	64,432,417	1,079,165	1,485,405	*1,402	194,483	47,872
General business credit.....	24,414	14,569	5,931,845	128,530	16,913	2,966	7,880	1,336
Prior year minimum tax credit.....	7,540	6,818	380,431	11,462	*6,672	*1,103	-	72
Total income tax after credits [2].....	1,050,929	1,103,899	64,158,844	5,561,304	5,465,435	84,076	318,913	47,073

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	1,868	414	3,919	232	2,161	2,378	1,165	825
Total assets.....	9,772,667	194,543,412	27,071,549	1,654,850,676	1,583,018,137	70,501,692	75,812,471	52,326,832
Cash.....	605,153	5,632,346	1,608,022	11,031,069	36,693,447	3,470,159	3,693,432	4,048,424
Notes and accounts receivable.....	1,162,687	19,971,366	4,256,016	584,522,086	194,649,502	11,107,168	6,052,054	9,032,291
Less: Allowance for bad debts.....	50,003	240,851	129,161	780,682	4,287,703	363,706	127,821	146,488
Inventories.....	1,535,185	8,788,467	1,633,442	23,275,341	70,585,525	8,361,914	3,563,687	7,385,594
Investments in Government obligations.....	*2,850	*11,184	24,559	22,551	*471,404	*584	23,806	78,561
Tax-exempt securities.....	-	25,351	20,437	1,002,617	796,227	-	12,829	161,139
Other current assets.....	468,455	3,841,500	973,852	29,784,847	113,179,791	2,925,197	1,658,500	1,671,161
Loans to shareholders.....	43,041	9,962,694	66,546	*28,267,209	6,264,731	144,459	703,483	38,709
Mortgage and real estate loans.....	*27,552	-	229	*12,390	*52,316	*32,952	*5,378	-
Other investments.....	1,109,981	86,182,161	3,690,036	659,824,632	606,743,073	12,520,688	34,701,698	7,512,578
Depreciable assets.....	5,722,618	89,584,795	15,152,089	318,884,024	316,129,043	38,961,426	27,329,538	26,998,524
Less: Accumulated depreciation.....	3,625,402	54,405,649	10,676,645	172,290,847	179,659,250	24,516,788	14,922,088	14,041,759
Depletable assets.....	*45,599	167,927	-	108,575,431	2,107,470	704	1,564,357	5,097
Less: Accumulated depletion.....	*3,734	*51,789	-	57,684,044	846,715	569	184,617	2,179
Land.....	314,682	978,923	209,560	5,505,564	7,077,682	496,908	786,913	604,414
Intangible assets (amortizable).....	2,097,725	16,866,424	11,023,982	65,518,766	305,897,169	13,676,765	6,836,045	7,574,834
Less: Accumulated amortization.....	224,967	3,512,874	1,635,189	29,648,510	51,398,120	2,119,588	1,193,643	880,289
Other assets.....	541,247	10,741,437	853,774	79,028,231	158,562,545	5,803,419	5,308,919	2,286,221
Total liabilities.....	9,772,667	194,543,412	27,071,549	1,654,850,676	1,583,018,137	70,501,692	75,812,471	52,326,832
Accounts payable.....	622,679	16,556,331	2,117,454	214,320,358	145,578,587	6,311,578	2,276,447	6,134,377
Mortgages, notes, and bonds payable in less than one year.....	1,055,094	10,743,294	1,069,968	10,986,730	113,592,898	3,572,474	3,273,859	2,242,060
Other current liabilities.....	552,086	7,878,216	2,483,288	283,478,335	134,558,497	7,778,717	4,852,296	4,095,624
Loans from shareholders.....	401,205	6,167,901	178,030	18,724,175	21,837,486	1,397,949	415,335	791,437
Mortgages, notes, and bonds payable in one year or more.....	1,457,226	50,876,282	8,909,772	280,296,346	380,859,977	21,389,845	7,492,987	7,237,600
Other liabilities.....	1,264,503	25,105,335	3,690,095	126,709,725	166,721,114	9,329,175	7,674,963	4,382,707
Capital stock.....	318,179	6,528,685	1,205,131	20,288,328	61,491,777	3,216,599	2,864,784	2,247,067
Additional paid-in capital.....	2,575,420	46,872,245	5,694,126	439,622,277	433,619,860	18,173,555	32,384,111	11,820,759
Retained earnings, appropriated.....	-	*419	*17,644	693,765	50,112	10	*2,392,947	*3,238
Retained earnings, unappropriated [26].....	1,723,582	40,865,479	3,739,071	469,298,389	342,513,394	1,504,711	13,959,366	14,847,022
Less: Cost of treasury stock.....	197,305	17,050,774	2,033,030	209,567,750	217,805,564	2,172,920	1,774,624	1,475,061
Total receipts.....	12,716,522	101,514,968	26,932,748	1,016,960,454	725,753,158	70,762,040	30,118,782	52,485,758
Business receipts.....	12,424,960	94,624,877	26,127,734	933,626,811	588,208,835	69,009,839	28,070,551	51,526,140
Interest.....	29,727	1,640,451	159,711	10,324,285	6,230,505	188,278	142,086	146,006
Interest on Government obligations:								
State and local.....	*247	985	*2,205	65,635	55,317	*1,241	*1,002	5,915
Rents.....	7,519	18,590	23,422	1,129,782	435,572	38,084	19,935	24,047
Royalties.....	*8,615	1,933,388	49,072	833,097	34,091,433	182,505	879,543	34,407
Net short-term capital gain reduced by net long-term capital loss.....	3	*22	1	85,676	*228,331	12,616	*3,570	*1,404
Net long-term capital gain reduced by net short-term capital loss.....	58,714	87,564	153,315	4,535,721	9,226,826	242,216	48,853	88,870
Net gain, noncapital assets.....	16,821	64,446	30,180	2,068,751	815,238	185,496	51,311	71,264
Dividends received from domestic corporations.....	16,769	267,589	4,528	332,192	1,036,948	17,811	244,828	11,620
Dividends received from foreign corporations.....	*1,059	1,258,390	54,121	37,495,332	49,574,657	372,252	148,044	*55,414
Other receipts.....	152,088	1,618,666	328,459	26,463,172	35,849,497	511,701	509,060	520,669
Total deductions.....	12,302,922	94,914,421	25,492,938	943,361,034	618,243,966	67,861,843	28,397,315	50,151,761
Cost of goods sold [19].....	8,601,485	61,812,930	15,272,790	812,159,936	330,405,544	48,002,641	18,824,741	40,106,417
Compensation of officers.....	196,559	394,292	587,265	632,464	2,775,054	700,184	378,903	387,008
Salaries and wages.....	981,148	7,721,954	2,833,892	21,251,055	63,211,342	3,806,319	1,550,802	1,925,770
Repairs.....	57,136	777,590	176,805	1,848,786	3,701,268	293,871	272,404	285,234
Bad debts.....	29,397	118,325	65,629	308,234	568,804	169,718	59,240	50,478
Rent paid on business property.....	182,486	902,236	552,597	2,987,080	5,204,206	1,182,635	458,100	366,888
Taxes paid.....	212,346	1,245,112	643,249	19,429,115	8,962,857	949,469	428,841	545,882
Interest paid.....	181,418	4,104,493	821,932	14,011,870	24,429,041	1,569,852	684,506	646,740
Charitable contributions.....	5,017	96,169	11,441	339,371	3,810,652	20,503	23,847	15,966
Amortization.....	91,751	619,506	271,723	2,308,246	8,432,442	376,734	253,709	268,544
Depreciation.....	381,225	5,238,029	968,099	12,673,552	19,722,384	2,781,888	1,377,337	2,044,908
Depletion.....	*2,625	20,698	*51	3,493,538	366,426	1,520	50,522	1,372
Advertising.....	100,336	593,510	245,189	895,062	20,237,390	572,404	182,721	69,884
Pension, profit-sharing, stock, annuity.....	102,844	2,257,641	93,011	3,024,237	10,359,996	822,955	478,970	425,264
Employee benefit programs.....	228,398	1,918,830	575,644	3,256,002	12,670,885	1,730,445	536,053	813,750
Domestic production activities deduction.....	12,941	325,647	51,146	388,638	2,063,266	94,368	47,302	106,109
Net loss, noncapital assets.....	7,461	534,074	90,453	19,695	1,559,270	38,480	36,317	18,923
Other deductions.....	928,349	6,233,389	2,232,032	44,334,153	99,763,141	4,747,857	2,753,000	2,072,624
Total receipts less total deductions.....	413,600	6,600,547	1,439,810	73,599,420	107,509,192	2,900,197	1,721,467	2,333,997
Constructive taxable income from related foreign corporations.....	*1,099	2,254,629	85,252	30,692,628	17,244,802	269,878	105,398	43,273
Net income.....	414,452	8,854,192	1,522,858	104,226,412	124,698,677	3,168,834	1,825,864	2,371,355
Income subject to tax.....	256,725	7,659,001	1,349,936	99,684,049	117,588,388	2,026,060	1,024,470	2,141,944
Total income tax before credits [8].....	83,319	2,699,797	462,956	35,656,691	41,223,468	708,690	355,110	743,986
Income tax.....	82,289	2,675,123	462,567	34,886,054	41,132,152	694,093	352,422	741,442
Alternative minimum tax.....	*1,030	24,612	*389	771,303	87,218	14,441	2,555	2,477
Foreign tax credit.....	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468	63,814	39,211
General business credit.....	3,189	304,329	4,400	1,190,312	1,541,606	27,026	9,691	14,042
Prior year minimum tax credit.....	*451	70,268	*2,531	*16,769	52,026	2,692	3,687	*4,846
Total income tax after credits [2].....	79,623	926,596	422,891	1,827,548	26,280,240	566,493	277,918	685,781

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	9,147	5,147	3,718	1,582	1,760	766	4,283	152,758
Total assets.....	342,736,572	251,164,537	759,759,046	933,271,583	467,441,585	12,120,306	224,761,581	2,546,540,770
Cash.....	9,442,120	16,777,512	50,648,238	41,255,438	34,658,696	662,439	13,357,939	206,874,002
Notes and accounts receivable.....	15,395,975	60,609,798	97,144,755	187,217,080	97,967,848	1,737,377	28,600,446	343,931,933
Less: Allowance for bad debts.....	454,806	1,050,536	1,809,209	4,795,216	2,736,617	104,419	932,221	10,364,023
Inventories.....	13,706,738	23,372,493	28,358,035	13,890,030	56,014,770	1,396,446	20,841,122	369,130,319
Investments in Government obligations.....	124,505	*180,371	*51,754	2,575,078	81,176	-	*41,360	12,123,694
Tax-exempt securities.....	*25,172	*37,280	1,700,081	2,646,745	2,017	*3,654	23,830	7,071,948
Other current assets.....	10,573,503	15,218,864	73,845,610	26,372,855	19,916,752	1,184,074	12,169,989	154,521,954
Loans to shareholders.....	927,839	1,187,527	2,776,501	137,175	326,534	*48,864	197,101	7,484,417
Mortgage and real estate loans.....	*89,405	*38,446	9,528	2,824,173	*3,249	-	105	1,431,211
Other investments.....	131,831,734	48,335,083	248,430,304	471,776,288	56,854,937	1,971,643	30,880,363	569,513,462
Depreciable assets.....	51,763,346	60,337,668	161,748,325	117,414,987	166,433,206	5,817,827	53,944,983	683,742,049
Less: Accumulated depreciation.....	34,843,495	35,854,774	105,109,508	69,273,801	87,634,212	3,911,552	30,342,457	334,317,385
Depletable assets.....	*78,246	*2,036	-	4,717	1,624	1,543	*14,239	17,117,082
Less: Accumulated depletion.....	*15,171	*906	-	4,717	1,624	266	*5,632	7,206,056
Land.....	1,083,761	1,139,206	3,997,606	2,254,941	2,925,302	174,797	1,401,969	53,895,597
Intangible assets (amortizable).....	33,844,855	50,319,377	147,262,913	81,884,738	92,768,276	3,417,757	86,905,907	409,455,421
Less: Accumulated amortization.....	4,465,733	7,216,821	25,984,662	12,041,650	18,804,300	521,151	16,060,155	53,736,942
Other assets.....	113,628,578	17,731,913	76,688,774	69,132,720	48,663,952	241,271	23,722,693	115,872,085
Total liabilities.....	342,736,572	251,164,537	759,759,046	933,271,583	467,441,585	12,120,306	224,761,581	2,546,540,770
Accounts payable.....	8,694,536	24,099,505	82,748,554	35,327,734	35,925,245	1,752,471	13,371,608	349,498,099
Mortgages, notes, and bonds payable in less than one year.....	6,223,020	10,609,173	33,311,821	240,013,413	37,945,590	1,062,777	9,022,094	125,949,633
Other current liabilities.....	12,919,285	20,987,623	83,004,803	46,081,584	72,984,935	1,062,091	21,510,743	312,541,682
Loans from shareholders.....	11,506,065	2,300,506	8,853,244	229,239	897,697	110,138	977,126	18,112,754
Mortgages, notes, and bonds payable in one year or more.....	124,571,684	77,002,109	110,676,022	359,142,968	97,257,386	3,631,943	67,450,419	462,670,281
Other liabilities.....	43,544,031	27,129,011	89,728,141	80,903,100	101,733,399	865,926	38,945,857	196,433,416
Capital stock.....	38,089,006	13,358,838	39,764,691	3,845,427	36,960,786	371,228	7,981,666	78,888,653
Additional paid-in capital.....	70,562,606	52,545,575	352,987,686	96,039,190	41,675,573	2,446,009	53,627,420	589,586,071
Retained earnings, appropriated.....	243,067	34,664	195,633	*1,020,277	*37,531	*1,309	71,700	5,068,076
Retained earnings, unappropriated [26].....	38,725,114	46,818,878	116,338,234	113,162,696	91,136,210	1,978,766	35,005,954	557,050,192
Less: Cost of treasury stock.....	12,341,840	23,721,344	157,849,784	42,494,045	49,112,768	1,162,351	23,203,006	149,258,088
Total receipts.....	117,296,565	180,824,340	474,661,417	263,298,997	426,036,380	15,260,560	163,186,435	3,644,366,242
Business receipts.....	110,848,508	170,344,133	421,136,665	158,435,765	410,759,274	14,964,540	150,391,969	3,554,892,161
Interest.....	2,536,630	2,821,500	4,447,196	57,504,704	3,162,245	17,187	2,448,218	14,749,810
Interest on Government obligations:								
State and local.....	21,207	29,779	140,654	204,464	3,548	*784	26,238	367,491
Rents.....	78,193	853,420	1,568,410	11,452,113	957,971	6,383	814,689	4,368,828
Royalties.....	696,234	1,290,647	34,778,278	1,963,933	1,645,886	35,260	3,823,705	12,429,272
Net short-term capital gain reduced by net long-term capital loss.....	*16,219	5,215	24,881	237	25,088	2,604	25,169	270,378
Net long-term capital gain reduced by net short-term capital loss.....	125,723	469,116	1,036,457	33,878	1,667,912	122,662	237,590	1,714,445
Net gain, noncapital assets.....	530,652	225,710	650,494	1,783,341	796,233	7,174	96,631	1,594,684
Dividends received from domestic corporations.....	13,874	15,221	99,273	68,401	85,496	1,138	45,921	4,060,573
Dividends received from foreign corporations.....	726,978	1,353,932	3,500,692	2,546,537	1,155,255	5,063	1,966,771	5,400,700
Other receipts.....	1,702,347	3,415,666	7,278,419	29,305,623	5,777,473	97,764	3,309,533	44,517,898
Total deductions.....	111,507,212	171,826,153	434,314,584	257,416,999	405,961,509	14,774,098	149,214,771	3,513,222,190
Cost of goods sold [19].....	75,120,176	115,866,072	259,441,342	106,713,275	301,701,446	9,673,932	83,823,235	2,724,779,408
Compensation of officers.....	2,223,532	1,653,551	2,330,907	1,044,472	1,170,825	199,886	1,627,040	21,212,127
Salaries and wages.....	7,426,894	15,546,973	62,671,404	17,387,627	14,290,511	1,211,835	22,323,577	274,782,686
Repairs.....	372,641	624,275	2,217,519	1,241,680	1,472,930	76,466	836,968	16,011,468
Bad debts.....	192,819	600,656	775,561	6,318,852	1,723,489	90,685	342,024	7,928,104
Rent paid on business property.....	1,558,120	2,122,459	3,559,931	2,115,921	3,540,450	291,628	2,012,231	56,547,873
Taxes paid.....	1,911,620	2,414,601	7,454,562	1,470,461	6,001,241	299,699	2,371,860	45,947,896
Interest paid.....	5,185,802	5,009,794	8,938,194	58,794,203	6,904,734	310,218	6,028,601	32,060,526
Charitable contributions.....	73,722	117,634	266,907	181,079	222,777	6,497	210,589	2,086,769
Amortization.....	1,563,125	1,321,009	5,764,582	6,166,033	2,787,032	160,032	1,652,092	10,608,030
Depreciation.....	3,100,101	6,285,361	16,355,009	10,148,685	17,519,873	317,802	5,417,967	55,176,350
Depletion.....	*16,156	*16,521	-	1,856	159	-	506	607,429
Advertising.....	890,226	828,626	5,776,329	2,198,168	2,717,674	419,177	1,597,697	34,625,658
Pension, profit-sharing, stock, annuity.....	1,234,327	1,965,981	3,920,521	1,069,306	10,186,042	78,176	1,433,972	11,278,264
Employee benefit programs.....	2,168,410	3,749,732	8,328,680	3,358,842	8,599,289	289,010	4,416,069	28,109,325
Domestic production activities deduction.....	271,471	346,051	1,780,486	328,658	782,226	19,148	548,462	787,793
Net loss, noncapital assets.....	69,608	356,328	864,451	31,804	105,033	15,394	291,283	1,885,937
Other deductions.....	8,128,461	13,000,528	43,868,199	38,846,078	26,235,777	1,314,512	14,280,600	188,786,547
Total receipts less total deductions.....	5,789,354	8,998,187	40,346,833	5,881,998	20,074,871	486,463	13,971,664	131,144,052
Constructive taxable income from related foreign corporations.....	1,403,578	2,115,104	14,832,235	7,563,015	1,245,309	4,072	2,354,088	7,935,820
Net income.....	7,171,725	11,083,512	55,038,414	13,240,549	21,316,633	489,751	16,299,514	138,712,381
Income subject to tax.....	6,537,782	10,230,370	46,644,486	12,217,229	19,649,556	409,096	14,618,499	128,538,932
Total income tax before credits [8].....	2,247,101	3,557,070	16,336,604	4,270,468	6,873,314	140,696	5,109,016	44,479,286
Income tax.....	2,238,667	3,551,888	16,303,654	4,261,661	6,849,719	140,458	5,087,220	44,414,074
Alternative minimum tax.....	6,708	6,024	30,787	5,976	16,541	238	19,177	77,918
Foreign tax credit.....	600,266	1,130,392	6,869,090	2,757,746	1,137,484	8,609	1,494,150	4,698,329
General business credit.....	72,986	146,495	1,230,433	492,760	495,491	5,217	236,242	1,029,721
Prior year minimum tax credit.....	9,462	7,300	24,582	*147,425	2,469	6,850	9,762	117,578
Total income tax after credits [2].....	1,565,341	2,272,840	8,177,484	872,537	5,237,871	120,020	3,368,861	38,630,877

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	70,270	45,975	22,524	1,770	82,488	13,525	4,587	4,763	5,700
Total assets.....	1,237,479,149	354,995,744	881,818,922	664,483	1,309,061,621	56,339,158	18,972,915	31,812,779	112,059,997
Cash.....	94,267,968	32,084,902	62,038,745	144,320	112,606,035	3,933,978	1,994,080	3,497,104	2,140,027
Notes and accounts receivable.....	195,669,984	96,945,313	98,616,432	*108,239	148,261,950	6,386,521	4,501,899	6,170,772	2,990,103
Less: Allowance for bad debts.....	4,744,718	2,510,470	2,233,253	994	5,619,305	112,560	71,791	102,580	39,686
Inventories.....	151,222,993	69,069,327	82,153,660	6	217,907,327	22,975,325	4,624,518	6,780,274	20,577,039
Investments in Government obligations.....	12,085,474	*681,834	11,403,640	-	38,220	*12,661	*1,014	*3,135	-
Tax-exempt securities.....	4,933,117	178,102	*4,755,015	-	2,138,831	*8,997	75,740	*600,613	-
Other current assets.....	71,643,905	30,673,418	40,863,113	*107,374	82,878,048	1,650,877	1,686,345	1,534,299	13,983,227
Loans to shareholders.....	3,896,909	2,837,246	1,057,172	*2,491	3,587,508	461,305	84,448	92,720	162,504
Mortgage and real estate loans.....	1,190,775	162,322	1,028,453	-	240,436	*14,502	*1,095	*13,353	2,944
Other investments.....	398,263,619	37,004,493	361,175,772	*83,354	171,249,844	4,851,078	511,165	5,577,631	12,805,410
Depreciable assets.....	240,183,653	67,674,579	172,347,222	161,852	443,558,396	19,095,131	9,717,269	9,887,287	50,104,433
Less: Accumulated depreciation.....	121,107,337	40,277,794	80,721,594	107,949	213,210,048	10,199,046	5,051,822	5,579,854	21,879,884
Depletable assets.....	17,115,984	*35,826	*17,080,158	-	*1,098	*1,017	-	-	-
Less: Accumulated depletion.....	7,205,707	*24,865	*7,180,842	-	*349	*298	-	-	-
Land.....	8,446,985	2,856,016	5,576,428	*14,541	45,448,612	3,004,896	789,346	267,131	10,334,792
Intangible assets (amortizable).....	144,062,104	41,720,525	102,148,861	*192,718	265,393,317	4,233,822	568,912	2,482,879	996,101
Less: Accumulated amortization.....	23,268,594	6,116,685	17,080,340	*71,569	30,468,349	215,430	132,427	162,213	130,876
Other assets.....	50,822,034	22,001,657	28,790,281	*30,097	65,050,051	236,383	-326,878	750,227	20,013,864
Total liabilities.....	1,237,479,149	354,995,744	881,818,922	664,483	1,309,061,621	56,339,158	18,972,915	31,812,779	112,059,997
Accounts payable.....	170,655,660	69,487,861	101,158,964	*8,835	178,842,439	6,878,195	1,694,994	9,590,485	9,454,418
Mortgages, notes, and bonds payable in less than one year.....	69,185,523	35,822,034	33,236,074	*127,415	56,764,109	11,764,081	3,203,120	291,307	2,051,854
Other current liabilities.....	144,569,590	44,982,286	99,541,651	45,653	167,972,092	4,049,289	1,933,050	4,842,391	21,063,581
Loans from shareholders.....	9,411,493	5,612,788	3,792,185	*6,520	8,701,261	1,312,646	181,006	158,539	411,486
Mortgages, notes, and bonds payable in one year or more.....	179,476,880	38,687,856	140,559,901	*229,124	283,193,401	9,913,274	2,712,961	3,327,431	40,199,390
Other liabilities.....	93,720,379	21,517,290	72,090,735	*112,354	102,713,037	1,439,263	1,186,666	1,752,960	4,141,527
Capital stock.....	46,624,473	18,289,679	28,297,250	37,545	32,264,180	1,503,294	396,895	779,068	1,093,293
Additional paid-in capital.....	238,541,654	67,515,717	170,884,521	*141,416	351,044,417	5,234,912	3,354,486	3,572,544	6,845,675
Retained earnings, appropriated.....	4,246,559	324,808	3,921,751	-	821,517	120,135	*28,280	*7,395	*78,821
Retained earnings, unappropriated [26].....	326,616,552	63,585,998	263,036,540	-5,986	230,433,641	16,785,687	7,347,243	9,441,549	27,789,511
Less: Cost of treasury stock.....	45,569,614	10,830,572	34,700,650	38,393	103,688,474	2,661,619	3,065,786	1,950,891	1,069,559
Total receipts.....	1,804,595,239	638,641,924	1,165,185,931	767,384	1,839,771,003	129,500,526	28,632,274	65,491,149	128,542,839
Business receipts.....	1,763,716,685	625,978,872	1,136,984,140	753,673	1,791,175,476	127,030,765	28,221,486	64,048,238	124,964,695
Interest.....	8,151,254	1,681,328	6,468,071	*1,855	6,598,556	408,091	157,948	194,151	68,549
Interest on Government obligations:									
State and local.....	167,235	20,515	146,720	-	200,257	1,212	*3,786	*103,982	*19,452
Rents.....	2,117,357	816,966	1,297,272	*3,119	2,251,472	141,853	14,898	13,988	386,322
Royalties.....	6,474,457	1,814,101	4,660,027	330	5,954,815	*13,752	1,210	*60,358	*214,803
Net short-term capital gain reduced by net long-term capital loss.....	213,286	34,047	179,240	-	57,092	2,250	28	7	*1,334
Net long-term capital gain reduced by net short-term capital loss.....	1,335,783	694,822	640,959	1	378,663	51,497	*5,117	35,800	9,846
Net gain, noncapital assets.....	1,207,024	772,600	434,424	-	387,660	90,882	46,405	5,922	9,575
Dividends received from domestic corporations.....	3,930,095	186,258	3,739,464	*4,373	130,478	5,093	*1,256	*1,151	40,630
Dividends received from foreign corporations.....	2,290,808	516,888	1,773,920	-	3,109,892	*282	13,433	19	*1,047,692
Other receipts.....	14,991,254	6,125,526	8,861,695	*4,033	29,526,643	1,754,848	166,707	1,027,533	1,779,941
Total deductions.....	1,748,970,701	619,189,021	1,129,073,722	707,957	1,764,251,490	126,199,111	27,151,049	62,481,811	120,376,209
Cost of goods sold [19].....	1,452,183,233	503,696,134	948,487,100	-	1,272,596,175	98,499,490	15,799,491	46,080,926	82,527,003
Compensation of officers.....	13,111,045	7,221,942	5,832,273	56,830	8,101,082	1,212,105	392,477	550,322	692,043
Salaries and wages.....	90,119,541	39,059,061	50,784,896	*275,585	184,663,144	10,755,869	3,519,064	5,841,491	16,476,985
Repairs.....	5,401,947	1,705,147	3,690,592	*6,209	10,609,521	535,488	216,918	258,757	650,691
Bad debts.....	2,751,228	1,153,543	1,594,734	2,951	5,176,875	474,477	76,224	113,083	597,263
Rent paid on business property.....	13,797,339	6,318,213	7,427,252	*51,874	42,750,534	2,350,910	1,538,609	1,835,099	2,661,434
Taxes paid.....	16,165,431	5,867,753	10,260,360	37,318	29,782,465	1,963,486	712,100	983,880	2,941,476
Interest paid.....	14,473,371	4,023,419	10,433,297	*16,655	17,587,155	848,385	204,952	358,601	1,375,454
Charitable contributions.....	730,553	249,129	480,939	*485	1,356,216	24,621	84,539	25,383	71,021
Amortization.....	7,607,561	4,352,003	3,248,849	*6,709	3,000,469	220,120	43,171	103,499	43,042
Depreciation.....	20,097,716	6,564,018	13,519,323	*14,376	35,078,634	1,393,264	566,618	715,795	3,145,789
Depletion.....	603,098	39,743	563,355	-	4,331	*119	*59	-	*20
Advertising.....	12,807,312	4,682,657	8,119,529	*5,126	21,818,345	1,211,554	1,086,127	1,247,917	1,907,290
Pension, profit-sharing, stock, annuity.....	4,941,512	1,777,675	3,151,571	*12,266	6,336,752	148,472	24,071	91,326	341,748
Employee benefit programs.....	10,991,699	4,445,164	6,513,561	*32,974	17,117,627	946,310	292,234	461,944	1,659,486
Domestic production activities deduction.....	593,846	145,134	448,712	-	193,947	6,800	*643	*3,132	1,793
Net loss, noncapital assets.....	482,967	200,377	282,325	*264	1,402,970	179,257	27,286	23,530	174,921
Other deductions.....	82,111,299	27,687,909	54,235,054	188,336	106,675,247	5,428,384	2,566,466	3,787,126	5,108,749
Total receipts less total deductions.....	55,624,538	19,452,903	36,112,209	59,426	75,519,513	3,301,415	1,481,225	3,009,338	8,166,630
Constructive taxable income from related foreign corporations.....	3,469,835	589,023	2,880,801	-	4,465,986	77	8,694	*259,856	665,185
Net income.....	58,927,138	20,021,411	38,846,311	59,426	79,785,243	3,300,280	1,486,133	3,165,212	8,812,363
Income subject to tax.....	51,954,779	16,898,617	35,000,003	56,160	76,584,153	2,880,641	1,381,971	3,001,538	8,741,951
Total income tax before credits [8].....	17,916,802	5,740,717	12,163,149	12,936	26,562,484	957,038	470,797	1,039,985	3,031,259
Income tax.....	17,877,933	5,721,516	12,143,481	12,936	26,536,141	956,322	470,380	1,038,750	3,030,963
Alternative minimum tax.....	47,056	25,277	21,779	-	30,863	4,225	*417	*1,235	*296
Foreign tax credit.....	2,001,257	281,232	1,720,025	-	2,697,072	*1,423	1,255	*39,658	*629,604
General business credit.....	584,496	96,923	487,405	168	445,225	14,143	2,939	12,851	24,145
Prior year minimum tax credit.....	73,698	32,182	41,516	-	43,880	7,375	450	*432	*99
Total income tax after credits [2].....	15,255,687	5,328,566	9,914,352	12,768	23,375,190	934,097	466,153	987,043	2,377,410

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns.....	14,398	6,887	4,755	7,488	4,688	1,360	8,770	5,568	-
Total assets.....	125,052,442	134,620,102	11,910,819	72,602,071	26,905,813	305,888,927	23,750,597	389,146,000	-
Cash.....	8,166,428	5,908,842	988,211	13,148,293	2,415,955	13,830,791	2,237,538	54,344,786	-
Notes and accounts receivable.....	9,432,304	23,612,804	795,983	5,307,078	1,495,253	15,434,164	2,595,067	69,540,002	-
Less: Allowance for bad debts.....	63,235	969,036	7,110	308,756	47,570	1,095,762	63,961	2,737,258	-
Inventories.....	16,951,636	21,035,101	1,337,269	15,793,255	8,624,070	56,485,359	5,138,527	37,584,953	-
Investments in Government obligations.....	3,411	*5,471	-	*6,256	-	-	-	6,271	-
Tax-exempt securities.....	*1,306,894	*13,631	-	34,808	-	-	*63	98,085	-
Other current assets.....	4,324,773	3,649,730	398,297	4,312,353	2,340,690	11,621,908	1,711,664	35,663,885	-
Loans to shareholders.....	136,782	78,067	304,891	97,718	108,812	*144,634	239,576	1,676,051	-
Mortgage and real estate loans.....	*35,463	*11,013	*32,824	-	*16,735	*17,873	*11,033	*83,600	-
Other investments.....	15,958,957	4,824,148	611,977	5,413,194	921,429	96,916,113	1,296,574	21,562,169	-
Depreciable assets.....	102,530,582	27,416,272	9,518,093	39,854,719	15,711,867	134,672,118	10,270,957	14,779,668	-
Less: Accumulated depreciation.....	52,559,224	11,721,329	4,949,271	22,660,928	8,935,860	54,925,939	6,072,094	8,674,795	-
Depletable assets.....	-	-	-	-	-	-	-	*81	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-	*51	-
Land.....	8,002,732	2,696,915	1,460,206	762,214	869,729	15,301,878	275,100	1,683,672	-
Intangible assets (amortizable).....	10,946,898	59,104,566	1,298,889	6,688,672	2,584,060	8,588,048	5,924,421	161,976,050	-
Less: Accumulated amortization.....	1,283,682	2,906,204	97,487	671,666	490,922	754,401	432,341	23,190,699	-
Other assets.....	1,161,724	1,860,111	218,046	4,824,862	1,291,566	9,652,145	618,472	24,749,531	-
Total liabilities.....	125,052,442	134,620,102	11,910,819	72,602,071	26,905,813	305,888,927	23,750,597	389,146,000	-
Accounts payable.....	32,044,952	16,950,445	1,540,737	7,863,299	5,484,378	51,042,180	3,116,154	33,182,201	-
Mortgages, notes, and bonds payable in less than one year.....	2,035,932	4,461,011	168,053	1,494,591	437,636	3,709,889	915,273	26,231,362	-
Other current liabilities.....	11,160,529	16,437,388	905,102	10,082,753	5,109,785	35,192,460	1,451,538	55,744,226	-
Loans from shareholders.....	938,794	300,200	246,707	255,612	248,265	*99,012	371,062	4,177,933	-
Mortgages, notes, and bonds payable in one year or more.....	28,840,753	23,204,772	3,144,509	11,811,283	10,755,724	70,660,485	6,859,435	71,763,383	-
Other liabilities.....	15,783,210	6,210,417	1,615,175	6,552,468	1,850,464	15,865,605	234,758	46,080,524	-
Capital stock.....	10,768,766	749,180	473,241	2,937,783	165,879	1,241,265	431,575	11,723,942	-
Additional paid-in capital.....	13,262,296	39,727,015	105,549	17,097,899	3,332,311	27,685,971	6,987,382	223,838,375	-
Retained earnings, appropriated.....	*7,612	*36,230	*49,235	*3,154	*7,981	131,437	*43,104	*308,133	-
Retained earnings, unappropriated [26].....	23,210,168	39,081,935	3,949,922	26,348,056	1,038,452	108,205,139	8,153,805	40,917,826	-
Less: Cost of treasury stock.....	13,000,571	12,538,491	287,411	11,844,827	1,525,062	7,944,515	4,813,489	42,986,253	-
Total receipts.....	313,579,948	239,652,018	56,086,901	112,291,387	44,071,742	575,446,087	42,919,055	103,557,079	-
Business receipts.....	308,171,340	234,540,238	55,585,528	109,196,598	42,524,809	556,743,493	41,926,367	98,221,921	-
Interest.....	554,367	166,465	45,660	469,408	313,938	2,901,799	46,383	1,271,797	-
Interest on Government obligations:									
State and local.....	19,431	*1,337	*1,743	22,517	*4,325	19,556	*1,177	1,739	-
Rents.....	478,652	92,097	51,693	74,747	101,950	789,780	23,163	82,328	-
Royalties.....	1,624,257	75,525	*39,829	648,588	*118,832	1,796,134	129,455	1,232,072	-
Net short-term capital gain reduced by net long-term capital loss.....	*23,985	*428	-	*194	*21	515	*1,294	*27,036	-
Net long-term capital gain reduced by net short-term capital loss.....	91,184	59,529	12,517	16,357	*3,927	*6,059	13,306	73,523	-
Net gain, noncapital assets.....	63,165	57,012	33,566	31,558	7,264	*5,668	16,155	20,487	-
Dividends received from domestic corporations.....	20,962	26,182	4,312	9,016	*609	1,179	3,446	16,642	-
Dividends received from foreign corporations.....	*9,537	4,988	212	342,775	15,008	322,192	*382,280	*971,473	-
Other receipts.....	2,523,067	4,628,218	311,840	1,479,630	981,059	12,859,712	376,029	1,638,058	-
Total deductions.....	306,335,696	229,244,662	55,602,899	104,032,071	42,862,150	550,396,551	40,593,555	98,975,727	-
Cost of goods sold [19].....	226,484,798	171,040,407	48,378,297	57,446,341	25,981,753	409,401,796	24,191,733	66,764,140	-
Compensation of officers.....	970,403	994,478	224,253	836,869	398,253	407,842	546,768	875,271	-
Salaries and wages.....	29,725,479	21,358,060	2,171,727	15,724,860	5,355,469	59,973,427	5,556,213	8,204,502	-
Repairs.....	2,513,833	758,502	302,030	767,598	461,157	3,398,195	398,704	347,648	-
Bad debts.....	187,846	340,112	20,158	542,628	153,563	1,800,859	77,031	793,630	-
Rent paid on business property.....	5,557,143	5,840,125	705,499	8,160,051	2,361,915	8,692,392	2,049,583	997,775	-
Taxes paid.....	5,032,244	2,338,581	452,377	2,430,123	917,167	10,075,199	910,819	1,025,012	-
Interest paid.....	2,144,567	1,480,947	258,790	925,662	1,107,056	5,899,258	597,319	2,386,163	-
Charitable contributions.....	322,929	52,202	15,184	117,726	29,315	543,161	22,677	47,457	-
Amortization.....	255,228	872,123	61,474	353,643	125,513	217,023	90,668	614,965	-
Depreciation.....	7,207,369	3,098,583	907,614	3,207,444	993,199	11,633,044	901,976	1,307,942	-
Depletion.....	-	*109	10	-	*4,007	3	-	4	-
Advertising.....	1,941,699	1,550,329	86,563	2,291,795	1,141,232	6,233,647	725,990	2,394,202	-
Pension, profit-sharing, stock, annuity.....	1,477,942	583,057	40,533	368,528	83,527	2,867,019	47,605	262,923	-
Employee benefit programs.....	4,173,285	1,117,777	172,118	1,426,892	269,045	5,348,617	490,492	759,425	-
Domestic production activities deduction.....	60,030	68,190	765	*24,170	4,002	9,218	*7,414	7,790	-
Net loss, noncapital assets.....	195,818	59,502	3,010	247,336	35,421	335,902	54,588	66,398	-
Other deductions.....	18,085,084	17,691,580	1,802,498	9,160,403	3,440,555	23,559,947	3,923,974	12,120,481	-
Total receipts less total deductions.....	7,244,252	10,407,356	484,001	8,259,316	1,209,592	25,049,537	2,325,500	4,581,352	-
Constructive taxable income from related foreign corporations.....	5,635	*1,882	-	241,562	51,790	2,337,925	191,315	702,067	-
Net income.....	7,230,455	10,407,901	482,258	8,478,361	1,257,057	27,367,906	2,515,638	5,281,679	-
Income subject to tax.....	6,793,657	10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467	-
Total income tax before credits [8].....	2,341,716	3,520,139	137,505	2,789,377	390,066	9,549,689	779,474	1,555,438	-
Income tax.....	2,337,016	3,517,154	137,365	2,781,739	389,849	9,551,822	777,583	1,547,197	-
Alternative minimum tax.....	4,832	2,686	*105	7,623	*447	*712	-	8,207	-
Foreign tax credit.....	*10,392	*22,730	409	205,734	58,069	*1,134,274	*214,944	378,578	-
General business credit.....	61,445	18,390	9,966	34,672	11,951	234,827	5,453	14,442	-
Prior year minimum tax credit.....	*12,237	606	*2,852	*2,284	*2,491	13,944	276	*833	-
Total income tax after credits [2].....	2,257,383	3,478,412	124,280	2,546,623	317,555	8,166,643	558,801	1,160,790	-

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	30,443	788	14,725	6,664	68	7,190	1,006
Total assets.....	330,542,922	174,398,413	24,571,917	7,438,899	35,960,856	74,710,572	13,462,266
Cash.....	19,262,061	9,171,408	2,122,184	256,236	1,079,962	5,555,987	1,076,284
Notes and accounts receivable.....	32,083,566	7,729,104	5,624,614	585,906	2,638,389	13,863,968	1,641,584
Less: Allowance for bad debts.....	640,087	201,169	147,287	*10,988	18,671	249,176	12,796
Inventories.....	3,288,199	1,303,493	326,057	62,739	657,934	769,135	168,841
Investments in Government obligations.....	*59,799	41,519	*2,757	19	-	15,504	-
Tax-exempt securities.....	*490,115	-	1,329	-	*4,902	483,789	*96
Other current assets.....	8,839,256	3,318,738	1,399,110	215,760	612,058	3,027,851	265,739
Loans to shareholders.....	674,069	*7,654	243,450	167,963	10,331	164,939	79,732
Mortgage and real estate loans.....	52,487	47	*45,096	*317	-	1,935	*5,091
Other investments.....	31,812,020	12,907,615	1,065,442	806,317	5,614,333	9,256,731	2,161,582
Depreciable assets.....	327,280,414	176,717,529	26,887,145	4,160,256	45,942,570	65,634,410	7,938,504
Less: Accumulated depreciation.....	131,460,683	47,620,800	16,103,255	2,151,570	26,800,834	34,958,164	3,826,060
Depletable assets.....	*3,916	805	*1,130	739	*426	*816	-
Less: Accumulated depletion.....	*1,855	[1]	*746	683	*426	-	-
Land.....	5,571,997	2,378,236	797,465	259,487	66,753	1,417,202	652,853
Intangible assets (amortizable).....	22,987,878	2,180,763	1,125,043	3,090,031	4,728,361	8,985,712	2,877,966
Less: Accumulated amortization.....	4,258,682	673,929	195,130	302,216	157,464	2,534,287	395,657
Other assets.....	14,498,452	7,137,401	1,377,512	298,583	1,582,232	3,274,219	828,504
Total liabilities.....	330,542,922	174,398,413	24,571,917	7,438,899	35,960,856	74,710,572	13,462,266
Accounts payable.....	29,020,341	7,525,555	2,181,429	236,431	1,394,724	17,068,370	613,833
Mortgages, notes, and bonds payable in less than one year.....	8,268,385	2,858,423	1,482,115	184,263	1,644,017	1,806,986	292,581
Other current liabilities.....	21,695,153	9,825,685	2,403,592	1,080,113	1,909,619	5,461,936	1,014,209
Loans from shareholders.....	4,830,156	*149,569	935,656	3,290,572	*589	402,989	50,780
Mortgages, notes, and bonds payable in one year or more.....	86,364,706	42,870,921	4,457,965	501,128	20,312,628	13,687,430	4,534,633
Other liabilities.....	64,517,828	48,252,791	3,055,567	570,684	4,006,848	7,313,033	1,318,905
Capital stock.....	9,674,256	2,857,231	837,348	45,735	3,457,297	2,137,590	339,056
Additional paid-in capital.....	40,131,708	21,599,930	2,108,786	860,549	8,112,414	4,773,548	2,676,481
Retained earnings, appropriated.....	70,048	13,855	-	*22,418	508	*29,692	*3,575
Retained earnings, unappropriated [26].....	82,879,835	51,035,495	9,423,850	750,782	-4,078,776	23,099,547	2,648,936
Less: Cost of treasury stock.....	16,909,494	12,591,043	2,314,391	103,775	*799,012	1,070,550	30,723
Total receipts.....	278,644,794	74,328,591	51,395,437	7,919,787	11,389,425	123,733,917	9,877,637
Business receipts.....	267,533,249	72,265,205	48,456,868	7,547,409	9,512,169	120,163,247	9,588,352
Interest.....	1,492,446	298,981	99,327	195,960	107,338	774,601	16,239
Interest on Government obligations:							
State and local.....	22,522	*479	9,895	*1,000	*203	*10,649	*296
Rents.....	856,325	451,088	175,398	*6,459	33,762	167,024	22,594
Royalties.....	1,658,391	*32,416	*1,579	-	*545	1,590,044	*3,807
Net short-term capital gain reduced by net long-term capital loss.....	5,318	8	114	*6	-	*5,183	7
Net long-term capital gain reduced by net short-term capital loss.....	556,238	212,625	177,675	*36,254	15,125	87,156	*27,401
Net gain, noncapital assets.....	1,182,140	587,264	317,713	29,206	178,482	60,366	9,108
Dividends received from domestic corporations.....	82,105	28,150	1,634	*692	46,257	4,631	*743
Dividends received from foreign corporations.....	605,917	92,622	*9	421	78,826	424,586	*9,452
Other receipts.....	4,650,143	359,752	2,155,223	102,380	1,416,718	446,431	169,638
Total deductions.....	265,355,593	69,536,419	49,720,259	7,691,054	10,410,711	118,887,599	9,109,551
Cost of goods sold [19].....	77,505,330	17,588,984	16,844,945	1,389,974	4,294,592	34,898,669	2,488,166
Compensation of officers.....	2,352,074	443,961	737,237	126,192	37,176	899,457	108,051
Salaries and wages.....	52,214,873	12,140,711	9,066,247	2,587,663	502,828	25,808,654	2,108,769
Repairs.....	7,208,615	2,199,496	1,309,544	147,408	200,204	3,114,782	237,182
Bad debts.....	587,218	51,501	96,673	6,512	1,589	408,976	21,966
Rent paid on business property.....	10,901,682	3,665,981	2,413,841	270,119	68,995	3,787,720	695,028
Taxes paid.....	10,529,032	3,182,092	1,847,198	368,407	380,159	4,381,743	369,433
Interest paid.....	7,440,457	3,356,018	460,039	456,207	1,567,902	1,259,400	340,892
Charitable contributions.....	234,823	120,891	19,285	1,850	6,674	79,543	6,579
Amortization.....	1,086,499	199,456	62,206	63,904	311,061	345,519	104,353
Depreciation.....	18,450,109	8,609,690	2,620,654	399,742	1,144,731	5,140,538	534,755
Depletion.....	100,271	*7,643	*263	-	*92,282	1	83
Advertising.....	825,113	131,998	110,262	28,458	1	518,677	35,716
Pension, profit-sharing, stock, annuity.....	4,338,786	972,019	133,075	19,984	50,162	3,123,351	40,196
Employee benefit programs.....	11,168,409	3,164,083	1,295,388	193,870	86,779	6,182,264	246,024
Domestic production activities deduction.....	9,055	1,008	*817	-	*166	3,168	*3,896
Net loss, noncapital assets.....	103,541	16,415	12,429	*1,308	5,469	63,144	4,776
Other deductions.....	60,299,705	13,684,472	12,690,158	1,629,455	1,659,940	28,871,993	1,763,686
Total receipts less total deductions.....	13,289,201	4,792,171	1,675,178	228,733	978,714	4,846,319	768,085
Constructive taxable income from related foreign corporations.....	263,633	18,536	*1,360	6,886	19,735	208,939	*8,178
Net income.....	13,530,311	4,810,228	1,666,643	234,618	998,246	5,044,609	775,967
Income subject to tax.....	12,082,282	4,245,414	1,338,374	154,524	794,374	4,887,075	662,521
Total income tax before credits [8].....	4,159,411	1,486,309	427,027	47,416	277,207	1,694,376	227,077
Income tax.....	4,135,526	1,470,886	425,009	47,250	276,801	1,689,567	226,014
Alternative minimum tax.....	10,300	5,161	2,009	*315	406	1,370	*1,038
Foreign tax credit.....	354,702	24,822	*206	2,553	-	322,230	*4,892
General business credit.....	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit.....	14,421	*4,325	4,225	*390	854	*763	*3,865
Total income tax after credits [2].....	3,670,884	1,416,965	418,248	42,902	276,065	1,300,935	215,769

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, internet service providers, etc.)	Data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	19,108	4,815	4,795	857	3,018	1,568	4,055
Total assets.....	1,746,192,660	339,481,845	109,666,276	167,460,752	1,018,541,021	31,506,736	79,536,030
Cash.....	72,679,586	24,734,083	7,702,659	3,726,377	27,231,882	3,370,780	5,913,805
Notes and accounts receivable.....	190,031,657	36,787,044	11,637,279	14,226,846	116,808,322	2,945,487	7,626,678
Less: Allowance for bad debts.....	8,047,085	2,463,519	909,373	614,528	3,716,663	99,718	243,284
Inventories.....	19,883,416	4,737,617	3,986,019	1,395,888	9,376,812	75,263	311,818
Investments in Government obligations.....	603,064	*420,462	-	-	182,394	-	*207
Tax-exempt securities.....	751,427	*585,432	-	78,978	44,974	*42,043	-
Other current assets.....	74,717,314	19,836,834	7,408,021	11,896,529	16,351,180	866,903	18,357,848
Loans to shareholders.....	2,615,577	605,979	915,653	*79,146	993,678	*8,237	*12,885
Mortgage and real estate loans.....	263,231	*72,528	182,144	*1,710	*6,434	-	415
Other investments.....	485,023,114	58,277,229	32,749,961	43,449,704	339,068,830	3,105,853	8,371,536
Depreciable assets.....	587,256,547	49,262,624	16,973,545	45,932,616	454,773,548	4,415,390	15,898,824
Less: Accumulated depreciation.....	342,526,980	29,721,361	8,882,936	27,033,439	265,648,696	2,542,879	8,697,668
Depletable assets.....	4,673	-	-	600	4,073	-	-
Less: Accumulated depletion.....	1,735	-	-	600	1,135	-	-
Land.....	8,469,413	2,094,997	990,628	1,475,438	3,647,183	60,192	200,975
Intangible assets (amortizable).....	631,163,340	141,256,204	33,077,157	91,458,513	312,283,720	19,158,996	33,928,750
Less: Accumulated amortization.....	115,911,927	29,264,217	3,873,540	34,421,882	40,471,902	2,618,386	5,262,000
Other assets.....	139,218,028	62,259,911	7,709,058	15,808,855	47,606,388	2,718,576	3,115,240
Total liabilities.....	1,746,192,660	339,481,845	109,666,276	167,460,752	1,018,541,021	31,506,736	79,536,030
Accounts payable.....	96,690,874	14,655,131	5,308,709	3,840,660	69,061,056	730,460	3,094,858
Mortgages, notes, and bonds payable in less than one year.....	91,083,087	8,693,716	1,193,869	1,057,092	78,351,102	1,035,905	751,402
Other current liabilities.....	185,269,825	89,528,125	14,788,211	21,204,822	46,580,164	3,597,863	9,570,640
Loans from shareholders.....	32,639,669	4,096,093	719,682	102,076	27,449,959	*63,689	*208,169
Mortgages, notes, and bonds payable in one year or more.....	393,365,244	53,073,779	29,970,721	41,319,083	250,160,065	8,615,351	10,226,244
Other liabilities.....	268,816,486	30,711,621	17,073,846	25,584,732	185,614,680	3,939,258	5,892,349
Capital stock.....	68,404,186	20,226,492	516,513	4,519,056	26,811,662	753,481	15,576,982
Additional paid-in capital.....	853,805,219	199,775,829	25,693,379	87,511,525	495,683,488	15,924,838	32,216,160
Retained earnings, appropriated.....	671,141	*51,367	[1]	1,983	616,072	1,719	-
Retained earnings, unappropriated [26].....	-23,592,825	66,496,881	20,450,890	-13,376,638	-101,049,258	-1,638,413	5,523,715
Less: Cost of treasury stock.....	220,960,245	144,827,188	6,049,543	4,303,640	60,737,970	1,517,416	3,524,489
Total receipts.....	727,745,036	181,277,243	59,198,355	74,220,138	353,663,827	15,219,971	44,165,502
Business receipts.....	631,489,629	146,148,102	53,123,550	62,597,424	316,322,211	13,331,592	39,966,749
Interest.....	10,711,497	1,266,611	509,583	1,801,190	6,876,711	58,671	198,732
Interest on Government obligations:							
State and local.....	118,603	43,368	*131	*1,022	25,078	*1,148	*47,856
Rents.....	6,846,437	307,973	137,164	273,122	5,988,310	57,866	82,002
Royalties.....	22,226,249	8,669,107	1,104,907	*4,647,877	6,437,445	199,769	1,167,143
Net short-term capital gain reduced by net long-term capital loss.....	86,343	61,569	92	3	15,246	5,788	3,646
Net long-term capital gain reduced by net short-term capital loss.....	3,365,640	1,268,085	1,093,852	536,020	285,642	*54,247	*127,792
Net gain, noncapital assets.....	371,517	152,857	*7,961	*1,871	179,626	*1,460	27,741
Dividends received from domestic corporations.....	1,623,539	398,043	20,123	5,948	1,196,666	*2,473	*286
Dividends received from foreign corporations.....	2,705,296	1,316,420	*248,588	*82,679	838,414	19,845	199,349
Other receipts.....	48,200,287	21,645,106	2,952,401	4,272,982	15,498,480	1,487,112	2,344,206
Total deductions.....	656,140,272	156,731,008	54,503,500	67,662,604	325,527,825	13,609,182	38,106,153
Cost of goods sold [19].....	138,912,450	41,436,435	14,537,742	5,765,762	65,103,241	2,619,198	9,450,072
Compensation of officers.....	5,548,996	2,027,053	526,534	908,110	1,329,499	357,612	400,189
Salaries and wages.....	108,597,190	42,066,856	5,469,588	9,188,929	39,601,745	3,668,764	8,601,308
Repairs.....	6,799,617	1,097,085	380,704	372,596	4,583,083	107,030	259,119
Bad debts.....	6,271,503	1,183,097	202,618	183,231	4,456,644	77,490	168,422
Rent paid on business property.....	13,624,004	2,591,327	2,735,555	1,191,492	5,967,729	458,375	679,527
Taxes paid.....	19,004,214	4,549,409	1,526,043	1,030,553	10,440,362	323,650	1,134,198
Interest paid.....	37,506,782	5,282,386	2,697,254	4,091,058	23,483,135	671,484	1,281,466
Charitable contributions.....	547,145	208,173	66,223	41,064	133,493	9,294	88,898
Amortization.....	28,363,897	3,564,380	7,387,360	5,601,472	10,721,006	463,225	626,455
Depreciation.....	51,172,874	5,487,058	5,369,083	2,790,396	35,091,948	703,556	1,730,833
Depletion.....	3,191	-	-	66	3,125	-	-
Advertising.....	18,923,776	5,784,083	2,973,286	2,639,672	6,615,638	171,323	739,774
Pension, profit-sharing, stock, annuity.....	4,248,647	865,378	467,366	654,407	1,921,114	102,172	238,210
Employee benefit programs.....	16,053,021	4,878,276	626,111	1,794,272	7,715,394	327,852	711,116
Domestic production activities deduction.....	2,446,901	1,328,569	230,175	*324,713	*522,754	14,054	26,635
Net loss, noncapital assets.....	3,309,455	1,014,219	376,361	41,997	1,744,825	12,259	119,794
Other deductions.....	194,806,609	33,367,225	8,931,498	31,042,814	106,093,090	3,521,846	11,850,138
Total receipts less total deductions.....	71,604,763	24,546,235	4,694,855	6,557,534	28,136,002	1,610,788	6,059,349
Constructive taxable income from related foreign corporations.....	3,623,786	2,580,715	169,831	*82,081	410,795	70,778	309,587
Net income.....	75,109,946	27,083,581	4,864,554	6,638,593	28,521,720	1,680,418	6,321,081
Income subject to tax.....	63,264,945	23,562,877	4,127,605	6,082,846	22,614,143	1,262,084	5,615,390
Total income tax before credits [8].....	22,268,561	8,251,837	1,515,818	2,137,013	7,958,014	441,355	1,964,523
Income tax.....	22,122,812	8,235,728	1,465,670	2,126,589	7,895,186	438,855	1,960,785
Alternative minimum tax.....	133,289	12,281	46,197	*5,752	62,820	2,500	3,739
Foreign tax credit.....	4,215,920	2,552,995	442,928	262,140	749,084	37,963	170,810
General business credit.....	875,575	526,306	*4,868	6,250	169,283	24,485	144,383
Prior year minimum tax credit.....	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2].....	16,977,750	5,167,000	1,067,496	1,868,119	6,858,289	375,061	1,641,785

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	39,936	9,196	7,276	21,700	1,764	73,420	68,461	4,612	348
Total assets.....	13,949,285,465	1,378,906,002	5,740,340,182	6,656,800,186	173,239,096	166,340,895	103,471,273	51,913,923	10,955,699
Cash.....	670,487,059	100,178,381	398,686,629	132,413,310	39,208,738	18,083,180	11,972,285	4,552,512	1,558,383
Notes and accounts receivable.....	1,813,574,724	405,636,672	1,168,013,030	226,011,857	13,913,165	16,258,891	9,022,293	6,421,143	815,456
Less: Allowance for bad debts.....	16,156,421	11,472,616	1,092,325	3,588,012	*3,468	788,600	595,792	167,655	25,152
Inventories.....	1,065,289	179,012	377,531	495,181	*13,565	1,093,266	118,701	958,023	*16,541
Investments in Government obligations.....	445,270,894	54,733,517	163,235,986	226,832,424	*468,967	215,555	152,750	*12,162	50,644
Tax-exempt securities.....	562,006,535	15,657,631	5,029,457	536,614,849	*4,704,598	929,090	418,663	*136,974	373,453
Other current assets.....	2,269,811,353	44,683,260	1,878,115,703	342,048,398	4,963,992	15,367,934	12,619,986	1,895,844	852,105
Loans to shareholders.....	20,738,173	8,214,297	416,900	2,610,833	9,496,143	2,478,085	2,292,673	182,639	*2,773
Mortgage and real estate loans.....	732,267,289	360,557,839	3,051,265	368,447,167	*211,019	1,890,373	1,612,863	277,510	-
Other investments.....	4,772,144,616	232,928,580	1,153,418,036	3,292,757,988	93,040,013	24,714,843	18,438,116	5,623,420	653,307
Depreciable assets.....	203,729,605	50,793,334	37,267,751	115,596,576	71,944	92,251,457	48,664,099	42,539,132	1,048,225
Less: Accumulated depreciation.....	73,351,288	19,288,680	20,158,140	33,883,269	21,200	39,099,637	20,948,480	17,745,509	405,649
Depletable assets.....	3,061,341	*1,182	2,900	3,057,259	-	141,643	141,643	-	-
Less: Accumulated depletion.....	2,126,512	*805	39	2,125,668	-	35,444	35,444	-	-
Land.....	5,243,634	1,985,344	1,365,616	1,885,218	*7,455	12,932,247	12,163,076	555,525	*213,647
Intangible assets (amortizable).....	262,319,772	56,842,714	93,749,891	111,709,328	17,840	12,676,310	8,597,320	3,361,786	4,717,204
Less: Accumulated amortization.....	28,154,316	7,140,604	6,527,835	14,479,179	6,699	2,027,266	1,088,732	541,824	396,711
Other assets.....	2,307,353,717	84,416,944	865,387,824	1,350,395,924	7,153,025	9,258,968	3,925,252	3,852,241	1,481,475
Total liabilities.....	13,949,285,465	1,378,906,002	5,740,340,182	6,656,800,186	173,239,096	166,340,895	103,471,273	51,913,923	10,955,699
Accounts payable.....	1,200,178,000	68,717,519	1,028,569,844	101,522,016	1,368,622	4,600,324	3,158,721	1,343,362	98,240
Mortgages, notes, and bonds payable in less than one year.....	384,903,582	102,626,676	172,886,117	57,751,767	51,639,022	11,204,390	4,282,297	6,497,054	*425,039
Other current liabilities.....	5,263,077,475	584,975,740	2,154,769,296	2,519,245,926	4,086,513	15,281,213	10,282,011	10,169,804	619,399
Loans from shareholders.....	39,508,828	20,850,762	13,040,917	3,505,644	2,111,504	6,271,240	5,485,914	775,274	*10,052
Mortgages, notes, and bonds payable in one year or more.....	1,267,980,445	240,313,397	757,314,836	245,678,947	24,673,265	54,067,272	35,947,689	14,872,874	3,246,709
Other liabilities.....	3,522,619,498	136,459,900	1,073,489,492	2,302,917,007	9,753,099	13,426,573	8,158,889	3,116,098	2,151,586
Capital stock.....	321,420,216	13,605,154	161,482,605	139,953,361	6,379,096	7,918,555	7,093,373	432,227	392,955
Additional paid-in capital.....	1,320,224,364	135,656,918	346,407,212	766,384,993	71,775,241	33,176,127	23,238,401	6,432,601	3,505,125
Retained earnings, appropriated.....	59,662,863	1,551,110	509,758	57,576,698	*25,297	866,012	856,502	9,510	-
Retained earnings, unappropriated [26].....	720,211,549	88,398,534	83,568,353	546,702,821	1,541,840	26,862,659	14,409,054	10,459,020	1,994,586
Less: Cost of treasury stock.....	150,501,357	14,249,709	51,698,249	84,438,995	*114,404	7,333,470	3,651,579	2,193,901	*1,487,991
Total receipts.....	2,132,190,418	177,080,838	253,477,970	1,691,610,282	10,021,329	75,066,234	34,176,569	37,099,485	3,790,180
Business receipts.....	1,550,372,362	84,957,057	128,469,858	1,336,421,463	523,984	57,755,641	25,281,908	31,442,558	1,031,175
Interest.....	338,433,593	69,152,879	82,392,220	180,466,035	6,422,460	2,557,982	1,407,718	1,108,679	41,585
Interest on Government obligations:									
State and local.....	14,806,934	1,199,087	300,975	13,059,598	247,274	41,080	29,845	*971	10,264
Rents.....	10,277,921	504,356	419,448	9,348,306	5,812	1,591,993	1,426,785	164,255	953
Royalties.....	830,066	612,513	139,114	77,965	*475	2,858,432	484,831	*84,156	2,289,445
Net short-term capital gain reduced by net long-term capital loss.....	2,436,188	151,077	899,083	1,364,692	21,336	46,603	43,700	*2,661	242
Net long-term capital gain reduced by net short-term capital loss.....	11,073,096	1,448,423	1,094,207	8,236,536	293,930	1,491,665	1,389,390	54,012	*48,263
Net gain, noncapital assets.....	2,734,738	1,435,576	852,993	355,574	90,595	3,856,271	1,202,336	2,626,054	*27,880
Dividends received from domestic corporations.....	6,558,935	179,094	497,564	5,830,263	52,014	206,115	199,811	6,277	28
Dividends received from foreign corporations.....	4,067,316	626,522	1,292,811	2,147,637	*346	10,300	4,403	*887	5,010
Other receipts.....	190,599,269	16,814,253	37,119,697	134,302,215	2,363,104	4,650,152	2,705,842	1,608,975	335,335
Total deductions.....	1,976,082,471	149,078,714	205,949,563	1,615,041,842	6,012,352	65,458,269	28,560,768	34,491,521	2,405,979
Cost of goods sold [19].....	861,097,999	1,557,396	9,002,237	850,226,863	*311,503	7,170,423	757,430	6,247,341	165,652
Compensation of officers.....	13,805,122	2,023,481	6,521,946	5,250,198	*9,497	2,456,925	1,952,564	412,264	92,097
Salaries and wages.....	181,251,233	19,550,856	42,823,125	118,798,838	78,414	10,457,420	4,921,231	4,988,287	547,903
Repairs.....	2,963,470	877,037	801,312	1,283,702	*1,419	1,717,530	1,045,696	653,136	18,698
Bad debts.....	29,516,244	18,921,482	2,662,302	7,868,587	63,872	768,759	563,611	187,541	17,608
Rent paid on business property.....	16,290,749	2,185,294	3,450,747	10,639,003	15,706	4,398,496	2,414,300	1,882,598	101,598
Taxes paid.....	33,351,272	4,195,018	4,539,705	24,534,292	82,257	3,267,911	1,225,497	1,067,626	74,787
Interest paid.....	149,735,204	33,096,302	58,493,699	54,215,433	3,929,770	4,621,508	2,280,549	2,102,695	238,263
Charitable contributions.....	1,638,142	206,781	904,409	525,745	1,207	71,591	56,097	12,812	2,681
Amortization.....	15,247,975	1,443,938	1,967,599	11,681,225	155,212	629,543	218,905	294,479	116,159
Depreciation.....	23,449,006	6,587,624	3,129,617	13,725,794	5,971	12,342,861	1,746,775	10,462,832	133,254
Depletion.....	124,706	3,132	7,009	111,041	*3,524	16,245	16,222	*23	-
Advertising.....	11,476,803	3,875,927	1,200,793	6,396,642	*3,441	849,835	279,720	509,417	60,698
Pension, profit-sharing, stock, annuity.....	11,561,267	1,428,861	2,078,865	8,045,524	*8,018	287,267	173,051	103,292	10,925
Employee benefit programs.....	17,532,536	2,211,842	2,349,635	12,945,277	*25,782	962,745	444,321	471,146	47,278
Domestic production activities deduction.....	78,131	46,510	15,779	13,366	*2,477	20,980	733	*2,781	17,466
Net loss, noncapital assets.....	4,124,483	1,732,302	1,767,413	578,306	46,462	241,947	139,956	72,964	*29,026
Other deductions.....	602,838,127	49,134,930	64,233,370	488,202,006	1,267,820	15,176,284	9,424,109	5,020,288	731,886
Total receipts less total deductions.....	156,107,947	28,002,125	47,528,407	76,568,440	4,008,977	9,607,965	5,615,801	2,607,963	1,384,200
Constructive taxable income from related foreign corporations.....	29,746,803	879,968	2,851,491	26,012,598	*2,746	25,618	*12,162	5,255	8,201
Net income.....	171,047,817	27,683,005	50,078,923	89,521,440	3,764,449	9,592,502	5,598,118	2,612,248	1,382,137
Income subject to tax.....	131,264,978	22,454,970	30,229,383	75,203,511	3,377,113	6,341,832	3,978,659	1,886,005	1,177,167
Total income tax before credits [8].....	46,189,473	8,011,595	10,543,504	26,452,866	1,181,507	2,033,108	1,215,174	407,189	410,746
Income tax.....	45,151,582	7,817,807	10,402,303	25,755,115	1,176,359	2,010,514	1,201,207	398,899	410,408
Alternative minimum tax.....	990,158	175,543	130,170	680,710	3,736	14,963	7,579	7,287	*96
Foreign tax credit.....	5,528,599	534,063	1,107,634	3,885,218	*1,684	138,243	39,295	12,899	86,049
General business credit.....	748,604	91,455	121,377	535,570	*202	41,349	6,197	8,195	*26,958
Prior year minimum tax credit.....	240,313	11,192	17,815	210,911	394	43,861	38,403	4,642	816
Total income tax after credits [2].....	39,603,439	7,370,134	9,295,122	21,807,264	1,130,919	1,809,654	1,131,279	381,453	296,922

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			
			Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	96,622	9,728	33,174	30,281	2,893	7,195
Total assets.....	481,718,104	6,216,481,240	163,202,696	99,696,048	63,506,648	32,696,220
Cash.....	50,899,237	997,438,764	11,924,574	8,743,723	3,180,851	4,733,702
Notes and accounts receivable.....	99,698,150	2,347,184,649	22,692,004	17,656,601	5,035,404	3,593,245
Less: Allowance for bad debts.....	1,974,859	56,210,100	672,954	510,172	162,783	752,928
Inventories.....	7,705,827	100,790	941,248	559,183	382,064	301,098
Investments in Government obligations.....	535,492	215,350,281	133,127	122,279	10,848	*3,181
Tax-exempt securities.....	285,139	69,035,105	191,126	179,828	11,298	93,265
Other current assets.....	48,286,749	223,914,479	7,442,126	5,396,866	2,045,260	3,884,137
Loans to shareholders.....	1,810,368	740,632	753,912	720,261	*33,651	133,538
Mortgage and real estate loans.....	709,673	516,520,962	28,297	28,297	-	*47,407
Other investments.....	84,673,856	1,591,158,346	24,652,275	22,410,523	2,241,752	2,446,739
Depreciable assets.....	71,155,170	76,956,973	65,208,588	24,136,049	41,072,539	10,119,296
Less: Accumulated depreciation.....	42,252,014	38,498,856	32,233,041	12,279,617	19,953,424	5,418,728
Depletable assets.....	112,332	59,888	2,470,306	3,471	2,466,836	-
Less: Accumulated depletion.....	53,294	*33,700	932,648	855	931,794	-
Land.....	1,512,886	7,600,592	2,387,952	840,493	1,547,460	314,006
Intangible assets (amortizable).....	158,053,535	114,894,473	61,366,511	34,870,061	26,496,450	11,385,542
Less: Accumulated amortization.....	44,380,214	9,009,746	9,058,534	6,747,143	2,311,391	1,177,124
Other assets.....	44,940,073	159,277,709	5,907,828	3,566,201	2,341,627	2,989,845
Total liabilities.....	481,718,104	6,216,481,240	163,202,696	99,696,048	63,506,648	32,696,220
Accounts payable.....	52,163,197	150,677,282	10,239,642	7,455,428	2,784,214	1,494,472
Mortgages, notes, and bonds payable in less than one year.....	24,097,789	137,233,103	7,102,444	4,840,950	2,261,495	2,601,494
Other current liabilities.....	86,933,662	4,152,566,155	19,831,192	14,762,502	5,068,690	5,006,683
Loans from shareholders.....	5,626,188	4,799,228	2,818,735	2,600,977	217,757	274,596
Mortgages, notes, and bonds payable in one year or more.....	76,595,420	527,835,337	43,103,060	22,919,596	20,183,464	5,421,728
Other liabilities.....	65,538,766	158,461,197	19,966,562	9,347,441	10,619,121	3,854,157
Capital stock.....	31,222,346	75,268,053	4,622,637	4,165,139	457,498	1,519,638
Additional paid-in capital.....	172,094,587	635,564,137	64,846,802	35,384,649	29,462,153	8,357,877
Retained earnings, appropriated.....	193,525	593,621	115,957	69,749	*46,209	*3,115
Retained earnings, unappropriated [26].....	14,725	408,855,776	7,938,952	10,461,810	-2,522,858	9,510,759
Less: Cost of treasury stock.....	32,762,100	35,372,647	17,383,287	12,312,192	5,071,095	5,348,300
Total receipts.....	462,512,724	314,462,131	165,767,610	128,618,707	37,148,902	32,149,244
Business receipts.....	441,254,418	85,347,762	158,353,742	122,356,934	35,996,808	31,449,533
Interest.....	3,162,568	171,006,379	502,656	419,011	83,645	67,749
Interest on Government obligations:						
State and local.....	53,154	3,697,715	17,081	17,077	4	10,891
Rents.....	468,678	7,314,400	156,232	92,034	64,198	31,422
Royalties.....	3,284,101	85,487	490,760	479,446	*11,314	91,148
Net short-term capital gain reduced by net long-term capital loss.....	176,505	254,286	51,905	51,905	-	262
Net long-term capital gain reduced by net short-term capital loss.....	1,195,341	2,399,645	313,994	92,366	221,629	*31,422
Net gain, noncapital assets.....	437,896	5,972,443	266,082	47,533	218,549	*8,770
Dividends received from domestic corporations.....	86,363	1,336,975	54,433	53,997	*436	2,864
Dividends received from foreign corporations.....	1,422,706	3,034,082	426,680	274,615	152,065	*108,250
Other receipts.....	10,970,993	34,012,957	5,134,044	4,733,789	400,255	346,934
Total deductions.....	429,719,766	264,214,951	156,891,964	122,837,420	34,054,544	27,906,375
Cost of goods sold [19].....	141,473,333	916,278	64,089,758	50,685,667	13,404,091	3,270,382
Compensation of officers.....	18,864,564	3,955,715	2,578,971	2,150,349	428,622	839,584
Salaries and wages.....	110,296,200	41,875,773	30,003,417	24,271,747	5,731,670	9,511,741
Repairs.....	2,698,374	2,840,271	1,748,438	632,524	1,115,914	325,319
Bad debts.....	1,106,435	50,494,852	456,728	294,981	161,748	832,957
Rent paid on business property.....	13,349,451	4,555,927	3,045,952	2,291,496	754,456	1,550,517
Taxes paid.....	14,813,922	6,531,951	7,456,029	6,276,686	1,179,343	904,804
Interest paid.....	8,002,931	52,125,764	3,373,904	2,077,407	1,296,496	390,066
Charitable contributions.....	231,814	456,385	73,078	51,857	21,220	27,896
Amortization.....	4,908,998	2,611,044	2,170,734	1,336,301	834,433	331,228
Depreciation.....	8,110,401	12,518,484	4,672,062	2,028,992	2,643,069	1,084,778
Depletion.....	31,440	15,064	85,585	11,774	73,811	-
Advertising.....	2,867,421	3,491,303	1,620,347	1,505,380	114,967	2,402,702
Pension, profit-sharing, stock, annuity.....	5,398,671	5,054,228	693,882	573,652	120,230	117,955
Employee benefit programs.....	12,706,433	4,812,676	3,693,592	3,011,001	682,592	870,578
Domestic production activities deduction.....	317,419	45,310	19,122	10,481	8,641	*14,454
Net loss, noncapital assets.....	419,645	881,647	144,739	138,582	6,157	116,189
Other deductions.....	84,122,314	71,032,279	30,965,625	25,488,542	5,477,083	5,315,224
Total receipts less total deductions.....	32,792,958	50,247,180	8,875,646	5,781,287	3,094,358	4,242,869
Constructive taxable income from related foreign corporations.....	1,344,381	6,910,945	401,788	379,679	22,110	42,343
Net income.....	34,084,185	53,460,410	9,260,353	6,143,889	3,116,464	4,274,321
Income subject to tax.....	26,015,582	50,623,694	7,897,035	5,378,820	2,518,216	3,987,996
Total income tax before credits [8].....	8,930,447	17,729,625	2,684,585	1,803,161	881,424	1,385,976
Income tax.....	8,853,752	17,646,560	2,671,250	1,798,985	872,265	1,383,474
Alternative minimum tax.....	68,680	71,057	14,270	5,207	*9,063	1,116
Foreign tax credit.....	1,206,515	5,499,740	233,427	233,387	41	39,205
General business credit.....	360,199	2,819,848	70,583	50,143	20,440	3,392
Prior year minimum tax credit.....	44,178	12,052	16,341	15,359	*982	*1,338
Total income tax after credits [2].....	7,319,443	9,325,731	2,364,234	1,504,272	859,961	1,342,041

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	60,582	50,961	8,135	1,486	12,322	6,345	5,976
Total assets.....	189,054,544	60,689,136	37,606,731	90,758,677	29,292,049	14,429,292	14,862,758
Cash.....	12,058,880	5,966,095	3,022,927	3,069,858	3,271,457	1,797,552	1,473,905
Notes and accounts receivable.....	29,535,286	6,988,884	7,536,365	15,010,037	1,584,262	934,320	649,942
Less: Allowance for bad debts.....	10,516,513	1,229,289	2,186,465	7,100,760	94,413	64,773	29,640
Inventories.....	1,012,832	635,324	322,350	55,157	229,240	127,194	102,046
Investments in Government obligations.....	*159,060	*150,439	*8,622	-	70,539	30,492	40,047
Tax-exempt securities.....	*98,737	*35,391	*62,978	368	*34,423	*34,423	-
Other current assets.....	7,816,112	2,692,557	2,086,884	3,036,671	1,591,156	919,805	671,350
Loans to shareholders.....	11,091,916	10,916,642	150,114	25,159	191,160	89,253	101,907
Mortgage and real estate loans.....	100,813	*80,606	*12,123	8,083	*15,538	13,906	*1,632
Other investments.....	36,294,836	6,098,421	3,108,944	27,087,471	3,207,188	2,344,851	862,337
Depreciable assets.....	77,614,073	24,007,666	11,747,909	41,858,498	17,816,824	6,579,898	11,236,926
Less: Accumulated depreciation.....	39,024,799	15,615,444	6,920,231	16,489,123	7,768,911	2,685,566	5,083,345
Depletable assets.....	[1]	[1]	-	-	*383	317	*66
Less: Accumulated depletion.....	[1]	[1]	-	-	*382	316	*66
Land.....	3,498,825	468,153	414,491	2,616,181	2,259,472	768,953	1,490,519
Intangible assets (amortizable).....	55,831,815	20,285,897	18,929,216	16,616,702	4,934,101	2,409,320	2,524,780
Less: Accumulated amortization.....	5,749,753	2,087,253	1,953,935	1,708,564	545,802	261,963	283,839
Other assets.....	9,232,424	1,295,048	1,264,439	6,672,937	2,495,814	1,391,624	1,104,191
Total liabilities.....	189,054,544	60,689,136	37,606,731	90,758,677	29,292,049	14,429,292	14,862,758
Accounts payable.....	6,952,502	3,253,334	1,286,794	2,412,374	959,166	726,407	232,760
Mortgages, notes, and bonds payable in less than one year.....	4,146,531	2,803,919	881,137	461,475	739,027	143,130	595,898
Other current liabilities.....	18,819,563	7,295,157	4,308,539	7,215,867	2,982,467	1,993,252	989,215
Loans from shareholders.....	12,102,010	11,410,860	639,580	51,570	1,102,491	933,325	169,167
Mortgages, notes, and bonds payable in one year or more.....	85,548,455	18,165,687	12,056,727	55,326,042	9,163,522	3,110,355	6,053,166
Other liabilities.....	17,296,747	3,343,241	3,738,612	10,214,894	3,419,659	2,407,862	1,011,797
Capital stock.....	3,104,508	1,143,818	1,288,798	671,892	756,101	293,870	462,232
Additional paid-in capital.....	67,372,188	13,978,179	10,887,244	42,506,766	7,721,090	3,894,988	3,826,102
Retained earnings, appropriated.....	64,306	*24,134	*16,553	*23,620	*41,734	*29,317	*12,417
Retained earnings, unappropriated [26].....	-21,593,775	632,167	5,506,372	-27,732,314	2,667,679	1,053,465	1,614,215
Less: Cost of treasury stock.....	4,758,491	1,361,359	3,003,625	393,507	260,888	*156,678	104,211
Total receipts.....	263,349,105	138,331,646	49,085,201	75,932,259	22,675,173	13,820,162	8,855,011
Business receipts.....	248,339,540	132,330,640	47,295,957	68,712,943	20,032,526	12,271,415	7,761,110
Interest.....	649,467	238,873	87,365	323,228	183,165	74,699	108,466
Interest on Government obligations:							
State and local.....	52,194	9,963	2,876	39,355	5,232	*4,062	*1,170
Rents.....	588,890	179,751	17,998	391,141	149,198	84,171	65,028
Royalties.....	*58,066	*42,919	15,147	-	125,117	87,439	*37,678
Net short-term capital gain reduced by net long-term capital loss.....	14,588	*639	*7,060	*6,889	*17,441	*8,876	*8,565
Net long-term capital gain reduced by net short-term capital loss.....	402,895	131,696	130,150	141,050	64,449	*33,094	31,355
Net gain, noncapital assets.....	318,567	92,359	179,235	46,974	8,875	*4,082	4,792
Dividends received from domestic corporations.....	26,751	20,702	1,393	4,656	14,568	8,022	6,546
Dividends received from foreign corporations.....	67,474	*4,645	62,818	11	146,227	143,100	3,128
Other receipts.....	12,830,673	5,279,459	1,285,201	6,266,012	1,928,376	1,101,202	827,173
Total deductions.....	250,698,955	134,100,626	45,150,847	71,447,482	21,144,116	13,064,298	8,079,818
Cost of goods sold [19].....	23,014,958	13,332,039	8,553,050	1,129,869	4,961,330	4,002,385	958,945
Compensation of officers.....	23,412,790	21,913,635	1,251,096	248,059	907,841	694,193	213,647
Salaries and wages.....	78,811,442	36,351,907	13,644,036	28,815,500	3,816,923	1,923,127	1,893,797
Repairs.....	2,321,171	882,889	365,474	1,072,809	322,640	88,744	233,897
Bad debts.....	5,912,706	2,086,432	1,959,208	1,867,066	79,180	51,995	27,185
Rent paid on business property.....	9,128,990	5,109,816	1,508,896	2,510,277	927,750	467,309	460,441
Taxes paid.....	9,035,085	4,013,690	1,809,976	3,211,419	1,749,404	635,173	1,114,231
Interest paid.....	6,376,468	1,488,482	1,019,637	3,868,349	549,707	251,192	298,515
Charitable contributions.....	188,775	106,767	25,133	56,875	27,795	14,690	13,105
Amortization.....	1,688,206	704,421	477,010	506,774	279,452	204,847	74,605
Depreciation.....	5,743,715	1,990,938	1,275,910	2,476,867	1,116,223	465,662	650,560
Depletion.....	1	1	-	-	*439	123	*316
Advertising.....	1,188,734	716,542	228,963	243,230	550,947	360,320	190,627
Pension, profit-sharing, stock, annuity.....	3,899,314	3,275,989	189,559	433,766	161,817	143,514	18,303
Employee benefit programs.....	10,230,128	4,742,907	1,587,529	3,899,691	337,246	182,493	154,753
Domestic production activities deduction.....	11,725	6,572	4,494	659	*4,890	*4,869	*22
Net loss, noncapital assets.....	230,010	98,967	40,253	90,790	48,128	23,804	24,324
Other deductions.....	69,504,738	37,278,632	11,210,622	21,015,484	5,302,403	3,549,858	1,752,545
Total receipts less total deductions.....	12,650,150	4,231,020	3,934,353	4,484,777	1,531,057	755,864	775,193
Constructive taxable income from related foreign corporations.....	8,055	5,065	1,691	1,299	124,666	117,599	7,067
Net income.....	12,606,011	4,226,122	3,933,168	4,446,721	1,650,491	869,401	781,090
Income subject to tax.....	10,387,114	3,134,235	3,318,563	3,934,315	1,218,514	664,524	553,990
Total income tax before credits [8].....	3,525,433	1,064,455	1,139,869	1,321,110	378,345	191,846	186,498
Income tax.....	3,518,048	1,066,099	1,135,558	1,316,391	413,925	228,928	184,996
Alternative minimum tax.....	13,124	4,364	4,041	4,719	2,766	*1,264	1,501
Foreign tax credit.....	13,904	*393	13,511	[1]	19,511	18,488	*1,023
General business credit.....	89,279	8,150	19,078	62,052	3,770	*1,859	1,911
Prior year minimum tax credit.....	7,933	1,777	2,584	*3,572	280	102	177
Total income tax after credits [2].....	3,414,317	1,054,134	1,104,696	1,255,486	354,785	171,397	183,387

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	31,459	2,519	28,939	57,262	19,755	15,325	22,181	*8
Total assets.....	165,503,216	38,870,345	126,632,871	44,463,467	10,824,570	23,691,281	9,947,616	-
Cash.....	8,370,759	1,266,884	7,103,875	8,850,891	1,524,587	1,395,924	5,930,380	-
Notes and accounts receivable.....	9,163,691	2,024,512	7,139,179	4,693,561	2,520,831	1,440,754	731,976	-
Less: Allowance for bad debts.....	417,249	202,269	214,979	244,449	34,292	51,301	158,856	-
Inventories.....	4,355,428	1,834,663	2,520,765	2,498,555	1,381,422	1,079,231	37,902	-
Investments in Government obligations.....	72,801	27,030	45,771	*113,056	-	-	*113,056	-
Tax-exempt securities.....	*46,094	-	*46,094	*13,609	*639	-	*12,970	-
Other current assets.....	4,197,105	1,078,882	3,118,224	2,279,300	631,644	1,000,951	646,705	-
Loans to shareholders.....	747,025	181,126	565,899	485,299	363,216	121,359	*724	-
Mortgage and real estate loans.....	469,528	*380,486	89,042	65,314	*34,316	*25,138	*5,860	-
Other investments.....	35,173,431	8,052,732	27,120,700	3,746,734	885,253	2,154,512	706,969	-
Depreciable assets [25].....	86,260,870	22,126,968	64,133,902	17,803,590	5,172,737	9,890,846	2,740,007	-
Less: Accumulated depreciation [25].....	40,318,587	9,000,783	31,317,804	10,688,989	3,510,591	5,680,352	1,498,046	-
Depletable assets.....	*2,052	1,104	*947	-	-	-	-	-
Less: Accumulated depletion.....	*1,200	253	*947	-	-	-	-	-
Land.....	8,006,345	2,767,911	5,238,434	3,118,740	354,343	2,267,757	496,641	-
Intangible assets (amortizable).....	31,544,235	3,915,599	27,628,636	7,887,893	1,605,195	6,270,780	11,919	-
Less: Accumulated amortization.....	5,068,929	875,481	4,193,448	1,014,212	258,074	748,848	7,289	-
Other assets.....	22,899,816	5,291,234	17,608,582	4,854,574	153,345	4,524,530	176,699	-
Total liabilities.....	165,503,216	38,870,345	126,632,871	44,463,467	10,824,570	23,691,281	9,947,616	-
Accounts payable.....	7,123,275	989,596	6,133,679	3,162,596	1,329,090	1,322,444	511,062	-
Mortgages, notes, and bonds payable in less than one year.....	2,728,556	260,155	2,468,402	1,050,468	524,294	481,526	44,648	-
Other current liabilities.....	17,162,124	4,562,577	12,599,547	4,104,542	955,993	1,824,703	1,323,846	-
Loans from shareholders.....	3,524,029	205,928	3,318,101	760,553	388,398	363,335	*8,819	-
Mortgages, notes, and bonds payable in one year or more.....	52,956,332	13,504,737	39,451,595	9,672,709	3,028,413	6,209,876	434,420	-
Other liabilities.....	27,430,551	6,179,668	21,250,883	6,827,647	453,845	5,995,002	378,800	-
Capital stock.....	5,274,615	952,453	4,322,163	3,815,152	2,690,136	815,406	309,610	-
Additional paid-in capital.....	42,149,134	14,160,446	27,988,688	5,503,818	1,403,517	3,210,904	889,397	-
Retained earnings, appropriated.....	2,720,691	*56	2,720,634	3,396,948	*37,657	*45,082	3,314,209	-
Retained earnings, unappropriated [26].....	50,534,598	5,924,388	44,610,209	9,418,668	405,914	6,277,512	2,735,241	-
Less: Cost of treasury stock.....	46,100,689	7,869,659	38,231,031	3,249,633	392,686	2,854,510	*2,437	-
Total receipts.....	166,757,876	23,236,149	143,521,727	49,891,547	22,516,380	20,007,376	7,367,790	*4,689
Business receipts.....	148,543,560	18,710,380	129,833,180	46,424,694	22,127,119	19,214,860	5,082,715	-
Interest.....	1,114,212	563,321	550,892	228,358	41,144	59,462	127,751	-
Interest on Government obligations:								
State and local.....	2,647	*375	2,273	6,372	*325	4,725	1,322	-
Rents.....	651,751	130,460	521,292	74,830	32,317	25,584	16,930	-
Royalties.....	4,981,646	*1,061,323	3,920,323	180,212	*50,375	127,321	*2,516	-
Net short-term capital gain reduced by net long-term capital loss.....	*2,832	*341	2,491	4,736	*458	*1,877	*2,402	-
Net long-term capital gain reduced by net short-term capital loss.....	536,721	47,710	489,011	88,776	40,157	43,944	4,675	*4,689
Net gain, noncapital assets.....	606,746	391,236	215,510	33,977	22,467	11,213	*297	-
Dividends received from domestic corporations.....	9,626	*1,037	8,589	37,342	6,429	26,858	*4,055	-
Dividends received from foreign corporations.....	2,196,967	*649,946	1,547,021	37,316	*7,621	*29,484	212	-
Other receipts.....	8,111,167	1,680,021	6,431,146	2,774,932	187,969	462,049	2,124,915	-
Total deductions.....	155,993,019	21,804,409	133,588,610	47,525,100	21,629,713	18,773,539	7,121,847	*708
Cost of goods sold.....	59,248,491	2,850,913	56,397,578	18,680,686	12,017,075	6,042,573	621,039	-
Compensation of officers.....	2,058,649	221,621	1,837,027	1,815,438	1,100,230	680,411	34,797	-
Salaries and wages.....	32,497,944	7,110,672	25,387,272	7,704,214	2,848,373	4,159,080	696,760	-
Repairs.....	2,511,981	352,014	2,159,967	1,275,393	151,709	352,553	771,130	-
Bad debts.....	172,971	64,193	108,778	177,041	39,704	89,891	47,447	-
Rent paid on business property.....	9,918,370	844,070	9,074,301	2,157,942	883,256	1,218,892	55,794	-
Taxes paid.....	6,741,874	1,173,272	5,568,602	1,553,621	626,886	803,034	123,701	*708
Interest paid.....	4,393,815	1,138,625	3,255,191	710,937	229,437	458,443	23,057	-
Charitable contributions.....	229,388	10,874	218,515	38,504	11,872	24,576	2,056	-
Amortization.....	1,099,321	92,351	1,006,970	501,033	98,011	402,195	828	-
Depreciation.....	6,239,799	1,373,623	4,866,176	1,188,806	392,152	710,543	86,111	-
Depletion.....	*63	63	*11	*394	-	*56	*338	-
Advertising.....	3,620,507	765,277	2,855,230	574,437	144,859	399,101	30,477	-
Pension, profit-sharing, stock, annuity.....	576,728	126,418	450,310	211,900	72,778	130,083	9,040	-
Employee benefit programs.....	3,539,855	780,649	2,759,206	884,361	415,686	392,985	75,690	-
Domestic production activities deduction.....	61,140	3,937	57,203	11,679	8,171	3,507	[1]	-
Net loss, noncapital assets.....	564,749	224,879	339,871	58,095	12,177	44,887	1,031	-
Other deductions.....	21,917,374	4,670,959	17,246,415	9,980,619	2,577,338	2,860,730	4,542,550	-
Total receipts less total deductions.....	11,364,857	1,431,740	9,933,117	2,366,447	886,667	1,233,837	245,943	*3,981
Constructive taxable income from related foreign corporations.....	1,501,292	321,256	1,180,035	42,255	12,016	30,239	-	-
Net income.....	12,863,501	1,752,622	11,110,879	2,402,329	898,357	1,259,351	244,621	*3,981
Income subject to tax.....	11,865,005	1,226,653	10,638,352	1,891,110	670,406	1,033,356	187,347	*3,981
Total income tax before credits [8].....	4,046,405	422,642	3,623,763	556,921	182,240	335,794	38,887	*1,354
Income tax.....	4,041,809	420,206	3,621,603	555,548	181,487	335,218	38,842	*1,354
Alternative minimum tax.....	5,366	*1,834	3,532	2,349	*767	1,527	*56	-
Foreign tax credit.....	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-
General business credit.....	448,782	36,474	412,308	11,106	1,333	9,716	*57	-
Prior year minimum tax credit.....	14,916	*13,789	*1,127	*956	88	*868	-	-
Total income tax after credits [2].....	1,982,722	168,147	1,814,575	509,024	168,446	301,770	38,808	*1,354

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

Table 16--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	1,694,869	52,732	42,697	3,155	6,881	13,187	3,804	177,177	47,777
Total assets.....	49,723,747,563	67,406,702	54,138,141	8,239,241	5,029,319	841,705,981	1,548,400,273	308,093,698	143,341,330
Cash.....	4,199,218,252	5,574,520	4,502,894	394,647	676,978	30,116,960	35,528,094	48,581,759	25,133,389
Notes and accounts receivable.....	11,339,002,217	6,635,373	5,387,724	347,490	900,158	118,583,155	103,907,104	68,301,274	30,233,955
Less: Allowance for bad debts.....	292,005,497	70,414	52,375	*11,487	6,552	796,032	4,018,286	828,327	180,199
Inventories.....	1,110,495,176	5,762,529	4,853,834	311,473	597,223	21,688,080	32,150,635	34,820,979	24,203,141
Investments in Government obligations.....	998,291,582	*7,518	*7,474	45	-	2,549,253	2,819,374	1,985,857	1,832,726
Tax-exempt securities.....	238,218,797	*14,815	*14,815	-	-	117,011	*569,861	163,795	52,985
Other current assets.....	4,313,244,447	2,589,662	2,175,777	128,973	284,912	26,548,023	74,281,943	27,417,857	12,675,287
Loans to shareholders.....	633,311,424	2,498,088	2,032,973	265,868	199,248	1,997,494	10,781	3,116,772	932,424
Mortgage and real estate loans.....	3,909,419,788	457,906	429,151	*21,254	*7,500	31,149	*2,867,433	2,110,312	1,632,045
Other investments.....	11,653,950,164	7,568,499	5,163,741	1,884,914	519,844	131,832,933	149,154,655	42,545,561	22,901,262
Depreciable assets.....	7,579,508,800	52,849,265	45,742,190	2,578,875	4,528,200	271,476,148	1,249,934,541	110,854,773	19,227,823
Less: Accumulated depreciation.....	3,691,717,883	37,429,931	32,131,543	2,078,669	3,219,719	114,508,519	401,221,594	71,900,556	11,348,047
Depletable assets.....	607,994,623	3,086,136	83,012	3,003,124	-	403,816,698	12,328,210	1,182,682	56,036
Less: Accumulated depletion.....	270,145,447	258,261	28,127	230,134	-	191,904,108	4,158,984	362,677	*3,260
Land.....	290,437,738	11,941,329	10,325,174	1,297,615	318,540	7,765,894	4,151,070	10,241,801	3,673,305
Intangible assets (amortizable).....	4,223,263,467	2,642,272	2,522,249	29,581	90,442	54,322,163	64,258,900	19,806,196	5,182,134
Less: Accumulated amortization.....	698,270,065	341,966	306,491	15,619	19,856	14,525,807	7,077,615	3,383,912	1,458,418
Other assets.....	3,579,529,981	3,879,362	3,415,170	311,292	152,401	92,595,485	232,914,150	13,439,554	8,594,743
Total liabilities.....	49,723,747,563	67,406,702	54,138,141	8,239,241	5,029,319	841,705,981	1,548,400,273	308,093,698	143,341,330
Accounts payable.....	4,759,795,361	6,335,739	5,443,054	187,568	705,117	72,029,006	64,084,701	41,930,462	22,649,055
Mortgages, notes, and bonds payable in less than one year.....	4,153,654,524	7,469,814	5,496,801	1,527,144	445,868	15,286,548	69,778,225	21,866,965	11,735,377
Other current liabilities.....	13,951,734,760	3,230,359	2,633,587	194,651	402,120	46,066,442	94,122,429	44,174,070	23,856,528
Loans from shareholders.....	852,899,229	3,404,452	2,843,425	222,624	338,403	7,853,959	2,402,594	10,169,177	2,766,270
Mortgages, notes, and bonds payable in one year or more.....	9,511,342,049	19,066,796	15,846,396	2,175,785	1,044,614	186,059,807	540,637,394	72,671,426	42,356,445
Other liabilities.....	5,312,629,225	2,222,640	1,829,749	100,711	292,180	146,882,800	401,381,218	16,556,427	5,828,812
Capital stock.....	1,571,308,421	5,290,321	4,546,912	327,781	415,628	35,761,546	88,584,674	6,221,522	2,709,831
Additional paid-in capital.....	9,486,301,528	12,019,555	8,760,102	2,649,559	609,894	253,515,084	314,862,961	73,523,312	27,605,600
Retained earnings, appropriated.....	34,840,093	370,516	231,207	*124,531	*14,777	585,229	2,676,246	582,538	*92,994
Retained earnings, unappropriated [30].....	1,813,905,430	9,634,671	7,988,055	778,095	868,521	101,262,355	-9,948,695	29,555,729	10,689,323
Less: Cost of treasury stock.....	1,724,663,057	1,638,160	1,481,147	*49,209	107,804	23,596,793	20,181,474	11,157,929	6,948,905
Total receipts.....	16,785,047,719	76,421,406	58,981,301	4,433,449	13,006,656	312,731,343	596,274,938	431,063,140	157,809,847
Business receipts.....	14,616,171,273	66,429,209	50,061,036	4,015,943	12,352,230	274,940,570	562,187,612	420,473,545	153,305,479
Interest.....	1,053,826,914	335,923	243,245	71,690	20,989	3,443,413	5,806,703	1,571,603	960,975
Interest on Government obligations:									
State and local.....	14,103,345	9,666	5,913	*1,107	*2,647	18,572	100,338	63,375	26,313
Rents.....	78,141,447	946,084	884,810	36,118	25,156	2,869,221	2,196,332	1,253,053	508,515
Royalties.....	161,012,502	80,131	70,923	*4,864	*4,344	1,873,859	53,192	124,286	22,093
Net short-term capital gain reduced by net long-term capital loss.....	5,060,877	27,551	9,354	-	*18,197	55,089	215,502	24,238	13,527
Net long-term capital gain reduced by net short-term capital loss.....	49,181,820	677,624	521,377	127,355	28,892	2,406,981	2,809,087	713,120	338,226
Net gain, noncapital assets.....	57,538,725	452,568	346,015	44,433	62,120	2,582,430	3,162,158	917,542	88,559
Dividends received from domestic corporations.....	13,292,865	41,099	34,500	*4,006	3,043	293,281	104,393	44,291	19,353
Dividends received from foreign corporations.....	135,314,751	8,794	8,543	*250	-	4,603,229	363,914	36,112	*554
Other receipts.....	601,403,199	7,412,758	6,796,036	127,685	489,037	19,644,697	19,275,706	5,841,974	2,526,252
Total deductions.....	16,509,799,244	75,455,273	58,138,585	4,498,838	12,817,849	312,431,539	600,237,000	439,854,953	168,389,867
Cost of goods sold.....	8,917,511,026	40,411,586	28,685,458	2,735,006	8,991,121	146,032,811	319,381,383	326,848,827	137,817,133
Compensation of officers.....	204,518,851	1,566,478	1,169,030	92,230	305,219	2,722,388	1,789,516	14,265,681	3,352,921
Salaries and wages.....	1,689,941,029	4,453,286	3,140,869	301,558	1,010,858	15,513,374	25,017,228	24,551,143	6,903,507
Repairs.....	125,034,975	1,629,894	1,342,540	73,590	213,765	1,662,311	17,014,326	1,811,111	403,626
Bad debts.....	334,119,698	48,651	23,789	7,152	17,710	716,050	3,413,566	1,279,934	363,707
Rent paid on business property.....	305,602,196	3,928,629	3,626,972	86,486	215,171	6,342,258	4,448,654	8,315,880	1,491,538
Taxes paid.....	330,317,222	1,424,188	1,092,593	106,684	224,910	7,192,977	21,794,619	7,854,090	1,679,720
Interest paid.....	921,575,664	1,660,893	1,397,278	179,320	84,296	14,968,675	33,470,606	4,851,322	2,294,953
Charitable contributions.....	12,430,967	43,417	38,170	750	4,497	101,689	314,482	206,470	48,080
Amortization.....	165,467,593	240,011	224,056	10,500	5,455	7,143,794	6,317,196	1,202,250	454,041
Depreciation.....	594,174,989	4,306,135	3,787,771	167,020	351,344	29,741,055	64,528,801	8,230,357	1,261,844
Depletion.....	20,874,530	39,116	13,633	25,233	*250	14,329,630	323,133	100,616	*4,045
Advertising.....	186,745,630	241,377	183,459	4,198	53,719	173,803	588,399	1,602,430	529,756
Pension, profit-sharing, stock, annuity.....	134,008,602	168,565	133,601	12,715	22,249	2,143,766	7,638,819	1,313,179	374,470
Employee benefit programs.....	267,735,627	833,604	636,543	82,633	114,428	3,990,836	7,962,295	6,035,363	1,093,759
Domestic production activities deduction.....	14,208,754	113,319	106,811	*608	5,901	420,661	540,573	384,882	99,162
Net loss, noncapital assets.....	92,477,680	105,707	102,671	2,310	*726	2,063,515	3,016,493	692,630	530,047
Other deductions.....	2,193,054,212	14,240,417	12,433,341	610,845	1,196,231	57,171,947	82,676,912	30,308,791	9,687,554
Total receipts less total deductions.....	275,248,475	966,133	842,716	-65,390	188,807	299,804	-3,962,062	-8,791,813	-10,580,021
Constructive taxable income from related foreign corporations.....	125,605,749	114,304	114,304	-	-	2,970,217	354,804	225,320	*12,430
Net income (less deficit).....	386,750,880	1,070,771	951,108	-66,497	186,160	3,251,448	-3,707,597	-8,629,868	-10,593,904
Income subject to tax.....	817,620,951	2,197,109	1,818,000	141,173	237,936	23,328,735	16,750,324	9,671,678	2,251,630
Total income tax before credits [5].....	285,913,525	636,443	509,989	47,138	79,317	8,428,423	5,956,248	3,085,948	734,983
Income tax.....	283,610,663	629,669	508,571	47,032	74,065	8,141,665	5,856,112	3,045,214	723,956
Alternative minimum tax.....	2,254,075	1,935	1,485	*105	*345	287,208	98,835	17,986	4,765
Foreign tax credit.....	89,924,208	9,850	8,996	*853	1	4,726,012	*133,033	160,639	5,811
General business credit.....	12,786,393	17,775	15,984	225	1,566	46,154	411,353	49,297	10,134
Prior year minimum tax credit.....	1,050,600	3,022	2,289	*371	*361	103,681	46,805	18,411	4,001
Total income tax after credits [2].....	181,984,426	605,724	482,648	45,688	77,388	3,552,577	5,365,057	2,857,601	715,036

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	18,289	111,112	97,974	5,876	731	2,039	3,340	526
Total assets.....	85,794,560	78,957,808	10,134,372,075	784,906,647	254,509,430	22,725,017	23,173,421	4,277,167
Cash.....	9,082,086	14,366,284	374,842,154	12,564,358	15,074,259	1,181,484	1,658,342	553,986
Notes and accounts receivable.....	13,132,200	24,935,118	2,096,597,808	323,292,421	15,868,391	2,613,971	3,814,612	1,427,891
Less: Allowance for bad debts.....	252,705	395,423	27,137,264	584,266	122,768	89,347	360,336	26,403
Inventories.....	6,995,083	3,622,756	473,845,054	37,246,354	13,547,809	3,392,655	4,117,878	556,567
Investments in Government obligations.....	148,470	*4,662	5,590,128	*1,025,323	*278	*16,736	-	-
Tax-exempt securities.....	53,637	57,172	7,456,681	174,216	54	*543,955	-	-
Other current assets.....	7,984,041	6,758,529	507,162,048	17,665,996	7,609,561	912,668	1,504,659	511,793
Loans to shareholders.....	488,799	1,695,549	80,824,008	520,653	*38,925	*36,739	37,583	*521
Mortgage and real estate loans.....	302,529	175,738	3,391,360	*24,750	*14,717	608	*38,416	-
Other investments.....	15,084,485	4,559,814	3,302,919,972	178,085,382	55,894,769	6,548,580	2,893,477	572,161
Depreciable assets.....	43,981,960	47,644,990	2,424,977,447	153,269,311	53,955,471	13,397,582	6,636,854	1,057,940
Less: Accumulated depreciation.....	25,917,800	34,634,709	1,362,971,222	82,418,398	26,273,027	9,339,868	4,558,028	762,513
Depletable assets.....	1,099,809	*26,837	136,934,014	*20,861	95,875	82	*5,341	-
Less: Accumulated depletion.....	357,199	*2,217	64,679,845	4,728	37,076	-	-	-
Land.....	5,585,892	982,604	53,378,875	3,978,056	2,341,170	197,348	96,082	11,175
Intangible assets (amortizable).....	6,026,560	8,597,502	1,513,647,817	118,729,728	120,835,191	2,354,046	6,650,430	325,551
Less: Accumulated amortization.....	679,764	1,245,730	275,899,061	8,206,238	16,070,634	565,680	1,830,880	131,694
Other assets.....	3,036,479	1,808,332	883,492,101	29,522,869	11,736,466	1,523,458	2,468,990	180,195
Total liabilities.....	85,794,560	78,957,808	10,134,372,075	784,906,647	254,509,430	22,725,017	23,173,421	4,277,167
Accounts payable.....	8,000,033	11,281,374	1,313,349,144	330,666,036	8,623,773	2,222,397	2,913,140	1,336,907
Mortgages, notes, and bonds payable in less than one year.....	4,793,191	5,338,398	706,414,482	19,337,725	9,512,037	1,707,091	707,191	295,860
Other current liabilities.....	8,011,871	12,305,671	969,891,598	31,495,342	20,904,068	2,519,188	2,074,810	294,854
Loans from shareholders.....	3,136,797	4,266,109	138,278,897	10,584,099	2,760,808	464,180	176,568	*38,555
Mortgages, notes, and bonds payable in one year or more.....	17,016,918	13,298,063	2,410,895,106	132,325,261	95,451,574	5,971,120	7,338,831	136,426
Other liabilities.....	7,702,005	3,025,610	1,296,908,634	48,156,876	46,226,901	1,967,801	3,055,569	273,309
Capital stock.....	2,646,852	2,864,839	408,712,098	29,080,134	8,481,835	2,326,193	1,110,120	245,651
Additional paid-in capital.....	33,088,137	12,829,579	2,784,280,249	149,095,299	65,776,896	5,565,303	6,122,561	717,881
Retained earnings, appropriated.....	146,812	342,732	5,433,220	*72,310	-	2,004	-	189
Retained earnings, unappropriated [30].....	2,937,349	15,929,056	1,060,154,600	80,452,238	51,660,702	733,778	2,918,081	2,006,640
Less: Cost of treasury stock.....	1,685,405	2,523,619	959,945,952	46,358,674	54,889,164	754,038	3,243,450	*1,069,106
Total receipts.....	90,983,256	182,270,038	5,874,535,437	450,290,289	148,577,539	22,231,176	29,473,467	4,109,278
Business receipts.....	87,386,234	179,781,832	5,325,545,142	437,910,517	135,503,524	21,640,716	27,972,432	3,735,066
Interest.....	399,045	211,583	118,569,074	3,096,620	566,369	60,413	59,119	8,152
Interest on Government obligations:								
State and local.....	20,303	16,759	676,289	15,841	*489	*15,387	*1,870	26
Rents.....	421,297	323,241	26,280,700	402,311	1,461,018	10,501	14,989	*445
Royalties.....	94,962	7,231	100,637,467	2,102,688	2,203,460	63,701	932,357	143,541
Net short-term capital gain reduced by net long-term capital loss.....	6,464	4,247	613,461	29,631	906	95	*3,964	*124,093
Net long-term capital gain reduced by net short-term capital loss.....	287,192	87,702	21,907,623	525,947	1,142,739	36,919	58,497	164
Net gain, noncapital assets.....	464,724	364,260	16,592,703	209,807	2,376,026	23,908	14,785	*19,892
Dividends received from domestic corporations.....	13,028	11,910	2,758,830	128,809	47,104	2,081	3,514	1,574
Dividends received from foreign corporations.....	29,488	6,070	108,338,404	1,165,784	1,993,297	53,086	*64,611	55,215
Other receipts.....	1,860,519	1,455,203	152,615,744	4,702,333	3,282,608	324,368	347,449	21,111
Total deductions.....	90,301,003	181,164,082	5,694,288,161	434,922,520	130,869,190	22,751,526	28,350,807	3,840,353
Cost of goods sold.....	67,920,149	121,111,544	3,906,271,147	314,615,739	62,189,025	15,359,510	17,957,327	2,487,837
Compensation of officers.....	1,884,903	9,027,856	28,215,089	2,023,395	566,178	323,227	378,007	55,472
Salaries and wages.....	4,054,016	13,593,620	365,155,313	19,627,246	10,657,927	2,012,125	2,674,706	401,982
Repairs.....	515,630	891,855	24,175,252	2,153,675	777,732	113,632	121,140	14,427
Bad debts.....	333,597	582,629	18,288,000	202,952	97,332	131,640	60,838	9,500
Rent paid on business property.....	2,031,329	4,793,012	49,395,087	3,656,929	973,352	389,826	910,920	87,229
Taxes paid.....	1,907,097	4,267,272	94,384,984	4,404,646	17,915,494	380,329	543,976	63,911
Interest paid.....	1,152,101	1,404,268	217,381,813	12,094,740	6,309,754	553,449	718,780	35,375
Charitable contributions.....	48,849	109,540	6,155,977	457,699	305,917	4,159	19,864	4,640
Amortization.....	327,987	420,221	55,551,563	2,686,086	1,762,351	177,352	243,483	26,428
Depreciation.....	3,285,840	3,682,672	178,977,721	10,879,464	4,413,089	798,648	404,731	72,445
Depletion.....	91,469	5,101	4,746,629	*20,282	*9,404	575	-	-
Advertising.....	169,910	902,764	69,802,102	14,725,709	6,629,947	106,843	759,378	111,156
Pension, profit-sharing, stock, annuity.....	213,261	725,448	60,084,686	3,661,620	1,414,928	169,535	300,264	21,137
Employee benefit programs.....	901,798	4,039,805	98,683,010	5,198,127	2,489,004	380,602	324,249	53,165
Domestic production activities deduction.....	144,268	141,452	8,927,579	939,561	805,093	10,523	4,860	*1,321
Net loss, noncapital assets.....	87,560	75,023	16,336,211	399,872	90,746	67,993	13,252	8,961
Other deductions.....	5,231,237	15,389,999	491,755,999	37,174,779	13,461,917	1,771,556	2,915,031	385,369
Total receipts less total deductions.....	682,252	1,105,955	180,247,276	15,367,769	17,708,349	-520,350	1,122,660	268,925
Constructive taxable income from related foreign corporations.....	*205,236	7,655	90,985,016	3,854,651	2,197,860	17,112	144,222	50,285
Net income (less deficit).....	867,185	1,096,851	270,556,002	19,206,579	19,905,720	-518,626	1,265,012	319,184
Income subject to tax.....	3,511,499	3,908,548	382,597,522	19,365,004	19,922,495	261,615	1,498,228	276,947
Total income tax before credits [5].....	1,212,854	1,138,111	134,763,738	6,774,333	6,974,425	89,548	521,285	96,353
Income tax.....	1,199,146	1,122,112	133,626,753	6,755,803	6,969,995	88,055	520,541	96,353
Alternative minimum tax.....	4,293	8,927	1,095,101	18,821	*334	*1,475	*745	-
Foreign tax credit.....	146,618	8,210	64,432,415	1,079,165	1,485,405	*1,402	194,483	47,872
General business credit.....	24,414	14,748	5,925,068	128,529	16,913	2,966	7,880	1,336
Prior year minimum tax credit.....	7,540	6,870	380,452	11,462	*6,672	*1,103	-	72
Total income tax after credits [2].....	1,034,282	1,108,283	63,998,991	5,555,177	5,465,435	84,076	318,923	47,073

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	4,216	727	7,022	703	4,257	4,178	2,576	1,492
Total assets.....	39,180,390	245,724,085	39,953,604	1,870,412,331	1,812,340,365	113,407,662	185,136,712	272,898,777
Cash.....	1,623,535	7,262,443	2,257,037	14,248,820	46,408,495	5,864,463	6,141,568	12,259,171
Notes and accounts receivable.....	4,535,639	29,290,351	6,500,998	601,285,649	215,098,507	15,549,439	14,210,111	63,615,291
Less: Allowance for bad debts.....	99,797	433,867	197,712	963,872	4,785,704	510,412	477,452	606,217
Inventories.....	3,605,761	12,682,380	2,435,365	33,847,604	84,863,575	12,570,609	9,280,645	21,710,752
Investments in Government obligations.....	*73,772	*11,184	24,559	*40,601	*900,303	*584	148,506	83,820
Tax-exempt securities.....	10,231	*39,891	20,437	*1,066,600	840,463	-	*17,973	161,139
Other current assets.....	3,412,818	5,474,755	1,407,109	45,348,310	123,252,187	4,206,334	4,742,785	9,972,235
Loans to shareholders.....	60,807	10,016,712	304,419	28,901,323	32,405,028	231,514	779,662	179,190
Mortgage and real estate loans.....	*28,579	-	255	*12,390	*52,316	*32,952	*180,833	-
Other investments.....	3,817,154	96,130,952	5,132,551	765,967,730	654,009,549	26,353,534	50,618,606	61,787,515
Depreciable assets.....	25,565,384	122,616,290	24,364,261	388,300,087	388,628,916	61,751,396	80,169,165	104,764,528
Less: Accumulated depreciation.....	15,421,046	70,841,168	16,112,926	194,335,172	218,340,650	38,036,755	38,969,082	53,798,686
Depletable assets.....	3,978,954	689,536	-	118,342,225	2,123,880	704	10,081,815	1,147,289
Less: Accumulated depletion.....	*40,965	248,487	-	61,686,557	853,763	569	1,154,937	*394,793
Land.....	824,956	1,617,939	328,519	6,800,838	8,699,256	846,514	5,075,212	2,430,866
Intangible assets (amortizable).....	3,054,767	22,070,065	13,728,024	85,207,209	347,874,211	20,473,455	38,074,191	30,041,226
Less: Accumulated amortization.....	419,024	4,431,718	2,403,053	41,230,597	58,387,812	3,598,419	3,677,215	3,125,147
Other assets.....	4,568,864	13,776,826	2,163,761	79,259,140	189,551,608	7,672,320	9,894,328	22,670,600
Total liabilities.....	39,180,390	245,724,085	39,953,604	1,870,412,331	1,812,340,365	113,407,662	185,136,712	272,898,777
Accounts payable.....	2,158,147	24,564,713	3,320,382	237,303,396	160,822,982	10,716,410	7,775,509	37,696,375
Mortgages, notes, and bonds payable in less than one year.....	2,139,810	15,682,925	2,413,407	46,078,571	131,417,018	5,538,425	5,974,262	26,495,498
Other current liabilities.....	2,621,820	11,192,556	3,608,671	289,065,742	152,078,206	10,995,656	10,578,804	13,085,704
Loans from shareholders.....	1,074,601	6,860,653	685,242	27,969,379	27,056,034	2,384,942	833,842	6,140,654
Mortgages, notes, and bonds payable in one year or more.....	12,567,369	68,244,536	14,605,979	304,987,968	433,541,626	35,859,409	60,494,231	61,404,468
Other liabilities.....	5,146,712	32,856,520	5,408,710	153,416,825	245,316,235	15,080,524	28,053,979	26,714,705
Capital stock.....	2,534,927	7,947,658	2,501,517	23,402,077	73,360,384	8,199,428	6,694,153	16,767,314
Additional paid-in capital.....	8,159,353	67,998,730	8,865,011	514,851,047	498,015,277	32,831,862	66,512,722	74,440,356
Retained earnings, appropriated.....	*53,469	*14,550	*38,297	723,113	61,579	53,543	*2,394,727	*5,187
Retained earnings, unappropriated [30].....	3,495,380	27,758,334	944,715	494,788,332	316,145,366	-5,267,259	-1,710,330	19,544,998
Less: Cost of treasury stock.....	771,196	17,397,091	2,438,326	222,174,119	225,474,341	2,985,278	2,465,187	9,396,481
Total receipts.....	33,069,517	143,802,291	41,682,515	1,470,531,109	833,110,279	107,057,751	74,262,517	150,475,626
Business receipts.....	31,572,364	135,733,487	41,105,406	1,382,505,234	689,489,464	104,090,543	70,607,957	145,563,160
Interest.....	217,174	1,773,817	200,948	11,444,623	7,539,809	429,610	539,315	2,052,492
Interest on Government obligations:								
State and local.....	*1,144	1,211	*2,290	67,115	59,665	2,257	3,186	7,596
Rents.....	30,192	41,610	30,676	1,444,626	491,203	47,880	61,974	93,917
Royalties.....	18,661	1,963,271	50,001	952,281	35,893,692	605,238	983,637	223,531
Net short-term capital gain reduced by net long-term capital loss.....	64	*22	*590	*96,461	228,617	12,616	*3,570	*3,327
Net long-term capital gain reduced by net short-term capital loss.....	691,362	147,198	160,511	4,837,352	9,310,686	263,715	123,069	244,802
Net gain, noncapital assets.....	49,924	135,714	38,802	2,245,430	908,258	220,310	198,823	238,449
Dividends received from domestic corporations.....	25,723	267,792	4,651	457,426	1,047,507	19,619	261,594	32,582
Dividends received from foreign corporations.....	*1,589	1,267,537	*54,632	37,572,427	50,014,298	565,503	204,231	268,107
Other receipts.....	461,318	2,470,632	34,007	28,908,133	38,127,079	800,461	1,275,160	1,747,664
Total deductions.....	35,893,891	141,099,806	41,992,749	1,404,181,529	736,461,195	106,770,650	78,042,794	157,941,691
Cost of goods sold.....	25,131,270	94,565,188	25,210,124	1,240,955,269	398,827,209	74,338,768	49,548,332	122,899,983
Compensation of officers.....	417,142	542,945	1,017,855	842,027	3,757,135	1,028,318	690,992	755,013
Salaries and wages.....	2,308,370	9,702,651	4,602,241	24,826,578	71,404,008	6,037,985	4,532,687	5,041,847
Repairs.....	154,856	870,977	263,645	2,309,934	4,840,861	657,375	605,749	1,604,914
Bad debts.....	107,842	180,032	141,309	499,915	933,337	279,020	282,868	278,145
Rent paid on business property.....	541,492	1,431,031	1,044,105	5,164,481	6,745,416	1,779,246	1,645,967	1,087,300
Taxes paid.....	463,663	1,727,154	987,862	23,071,076	10,302,559	1,476,446	1,361,250	1,402,700
Interest paid.....	1,358,602	6,202,450	1,409,945	16,643,362	30,780,158	2,972,593	3,149,802	5,607,150
Charitable contributions.....	5,069	96,354	11,508	340,577	3,755,645	20,575	24,249	26,505
Amortization.....	194,756	918,175	486,325	3,207,960	10,335,579	1,026,740	787,808	943,457
Depreciation.....	1,476,417	7,473,912	1,713,989	18,113,632	25,138,754	4,469,837	5,053,034	6,760,080
Depletion.....	*13,354	38,129	*80	3,773,556	400,026	1,520	262,600	170,182
Advertising.....	204,424	713,072	367,171	1,001,599	21,865,122	790,049	309,030	136,484
Pension, profit-sharing, stock, annuity.....	393,364	2,459,093	214,051	3,840,825	12,116,712	1,308,201	858,203	1,068,986
Employee benefit programs.....	525,330	3,410,390	938,755	3,996,299	14,853,441	2,715,736	1,730,415	2,767,053
Domestic production activities deduction.....	12,687	325,647	51,146	388,638	2,062,771	94,368	47,302	106,171
Net loss, noncapital assets.....	30,644	602,175	214,818	766,189	2,723,818	307,663	109,594	353,191
Other deductions.....	2,554,608	9,840,428	3,317,820	54,439,612	115,618,643	7,466,211	7,042,914	6,932,529
Total receipts less total deductions.....	-2,824,374	2,702,485	-310,234	66,349,579	96,649,084	287,101	-3,780,277	-7,466,065
Constructive taxable income from related foreign corporations.....	*98,864	2,265,914	94,699	30,701,428	17,780,377	368,641	125,702	289,835
Net income (less deficit).....	-2,726,654	4,967,188	-217,825	96,983,892	114,369,795	653,485	-3,657,761	-7,183,826
Income subject to tax.....	252,755	7,659,001	1,349,936	99,653,752	116,869,801	2,025,676	1,024,458	2,141,944
Total income tax before credits [5].....	82,612	2,699,841	462,956	35,714,957	40,971,290	708,801	359,058	763,721
Income tax.....	80,899	2,675,123	462,567	34,875,450	40,880,842	694,035	352,420	741,442
Alternative minimum tax.....	*1,713	24,656	*389	840,174	87,159	14,605	6,498	11,804
Foreign tax credit.....	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468	63,813	39,211
General business credit.....	3,189	304,329	4,400	1,190,354	1,532,962	27,026	9,691	14,043
Prior year minimum tax credit.....	*451	70,268	*2,531	*16,769	52,026	2,692	3,687	*4,846
Total income tax after credits [2].....	78,917	926,640	422,891	1,885,773	26,036,705	566,605	281,868	705,515

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	20,920	10,808	8,072	2,380	4,302	4,740	9,070	329,801
Total assets.....	406,419,082	458,408,819	1,020,885,757	1,015,026,093	1,248,710,914	22,270,363	294,005,441	3,181,053,226
Cash.....	12,550,382	24,866,187	72,154,664	43,279,149	77,065,360	1,288,899	16,539,552	255,047,601
Notes and accounts receivable.....	23,349,831	92,150,171	155,739,866	205,798,366	283,558,254	3,432,693	35,465,357	454,231,163
Less: Allowance for bad debts.....	726,577	1,763,087	2,703,748	4,998,740	6,237,105	220,708	1,229,146	14,472,800
Inventories.....	21,208,685	39,615,360	40,282,912	18,652,152	85,194,670	2,927,135	26,106,187	480,486,839
Investments in Government obligations.....	141,996	*180,501	*135,473	*2,575,191	155,363	-	*75,936	12,565,267
Tax-exempt securities.....	*112,556	*43,895	*1,715,334	2,646,745	16,400	*3,922	42,868	7,354,236
Other current assets.....	14,232,973	31,602,170	90,068,170	28,549,890	95,347,620	1,875,222	19,464,503	192,131,358
Loans to shareholders.....	1,027,567	1,407,788	3,094,186	164,214	1,295,955	61,983	259,240	11,298,326
Mortgage and real estate loans.....	99,404	*38,446	*27,219	2,824,173	*10,050	*703	*5,549	1,686,047
Other investments.....	143,933,177	106,269,254	318,516,709	499,548,606	272,493,337	3,652,125	50,694,806	636,114,391
Depreciable assets.....	84,597,659	114,822,899	224,294,689	134,812,335	361,931,833	13,594,724	66,446,123	903,684,793
Less: Accumulated depreciation.....	55,388,716	68,188,878	146,716,785	80,324,448	196,309,496	9,524,856	37,310,723	454,386,671
Depletable assets.....	*78,246	*244,483	*422	5,392	47,705	1,589	*69,615	46,917,415
Less: Accumulated depletion.....	*15,171	*173,576	*11	4,717	13,273	266	*50,956	7,343,573
Land.....	1,684,117	2,045,551	5,573,942	2,649,312	6,124,195	378,366	1,675,463	72,410,061
Intangible assets (amortizable).....	45,162,885	77,229,107	218,233,401	96,204,222	157,497,638	4,718,295	105,184,174	503,965,858
Less: Accumulated amortization.....	5,940,795	11,554,329	55,698,726	13,850,940	25,161,701	1,026,473	18,587,986	67,641,359
Other assets.....	120,310,863	49,572,587	96,168,038	76,495,189	135,694,111	1,107,009	29,154,879	147,004,273
Total liabilities.....	406,419,082	458,408,819	1,020,885,757	1,015,026,093	1,248,710,914	22,270,363	294,005,441	3,181,053,226
Accounts payable.....	13,696,262	47,975,328	130,200,501	49,986,166	220,301,470	2,853,284	18,215,965	440,400,082
Mortgages, notes, and bonds payable in less than one year.....	10,240,144	34,327,983	44,302,277	245,463,098	92,263,849	1,608,029	10,909,284	185,734,122
Other current liabilities.....	17,247,300	41,205,745	104,291,001	50,979,413	176,348,561	2,449,978	26,854,178	374,762,867
Loans from shareholders.....	12,452,517	4,846,023	25,144,762	950,156	5,452,989	432,404	1,970,490	38,739,714
Mortgages, notes, and bonds payable in one year or more.....	145,295,195	123,443,354	148,483,439	375,742,596	293,373,110	5,387,792	86,240,822	618,243,903
Other liabilities.....	55,704,323	68,798,567	121,485,087	89,048,232	301,700,823	2,524,890	45,972,046	278,309,653
Capital stock.....	40,629,231	24,001,444	70,916,381	9,577,970	64,385,178	1,104,473	15,446,031	133,315,928
Additional paid-in capital.....	89,273,443	114,508,729	640,715,992	138,207,991	205,677,249	3,788,867	93,155,680	777,920,084
Retained earnings, appropriated.....	295,349	120,101	293,154	1,138,412	71,197	*1,783	*94,257	5,345,669
Retained earnings, unappropriated [30].....	34,701,063	51,172,310	-89,589,531	98,904,916	-51,148,285	3,671,699	18,971,453	496,930,097
Less: Cost of treasury stock.....	13,115,745	51,990,764	175,357,306	44,972,858	59,715,226	1,552,836	23,824,765	168,648,892
Total receipts.....	170,162,527	291,041,409	610,081,013	306,952,258	755,257,660	29,775,296	202,591,919	4,510,615,302
Business receipts.....	162,606,084	273,369,424	549,598,875	200,312,432	694,993,252	29,316,721	187,918,604	4,398,396,666
Interest.....	2,837,106	4,473,013	5,440,101	57,729,345	17,244,890	41,540	2,814,615	18,558,000
Interest on Government obligations:								
State and local.....	25,057	59,753	161,424	204,720	13,774	4,401	29,083	404,686
Rents.....	150,021	1,483,686	1,641,055	11,479,530	6,534,454	29,608	831,005	5,949,902
Royalties.....	754,766	2,945,428	36,143,391	2,809,140	7,397,267	48,177	4,403,238	13,781,048
Net short-term capital gain reduced by net long-term capital loss.....	17,012	5,308	28,675	*604	*29,662	*2,994	*25,248	341,495
Net long-term capital gain reduced by net short-term capital loss.....	215,287	657,771	1,253,507	68,279	1,772,971	127,711	269,134	2,602,084
Net gain, noncapital assets.....	586,308	378,339	711,405	1,794,221	6,300,454	15,142	126,706	3,820,925
Dividends received from domestic corporations.....	18,309	26,911	103,760	69,984	185,067	7,463	47,361	4,144,357
Dividends received from foreign corporations.....	807,124	1,548,570	4,378,498	2,701,229	3,564,875	*22,915	2,034,876	5,771,309
Other receipts.....	2,145,455	6,093,206	10,620,322	29,782,773	17,220,995	158,622	4,092,050	56,844,829
Total deductions.....	169,477,205	290,514,449	585,196,319	304,244,159	798,188,642	30,351,143	193,197,543	4,418,959,804
Cost of goods sold.....	112,783,188	190,661,228	352,415,157	137,742,572	540,461,765	19,548,867	108,572,787	3,368,998,645
Compensation of officers.....	3,506,968	2,575,789	3,668,160	1,472,357	1,924,048	454,222	2,215,840	30,706,396
Salaries and wages.....	11,629,048	25,906,284	82,406,912	20,262,073	30,491,561	2,891,120	27,737,961	346,899,901
Repairs.....	667,559	1,069,060	2,936,843	1,397,206	2,456,645	137,373	1,021,649	19,965,565
Bad debts.....	366,935	1,154,713	1,264,621	6,431,429	5,227,837	178,978	458,756	13,656,552
Rent paid on business property.....	2,686,602	3,488,211	5,627,263	2,685,825	6,120,062	714,926	2,614,904	79,401,094
Taxes paid.....	2,911,335	3,689,638	9,300,199	2,034,799	8,783,667	616,485	2,947,795	58,152,608
Interest paid.....	8,124,056	9,812,896	12,851,321	60,227,316	30,230,324	517,346	7,782,395	46,053,052
Charitable contributions.....	74,109	118,816	267,039	181,294	224,123	6,828	211,008	2,098,961
Amortization.....	2,162,253	2,431,733	9,243,239	6,794,573	9,204,144	241,000	2,678,120	15,259,887
Depreciation.....	5,255,710	10,488,783	21,483,071	11,355,210	36,408,736	718,811	6,499,369	78,934,390
Depletion.....	*16,696	*36,052	-	1,856	1,691	-	*624	911,039
Advertising.....	1,223,709	1,598,494	6,948,834	2,884,432	6,542,930	711,116	2,172,603	50,012,593
Pension, profit-sharing, stock, annuity.....	1,776,935	3,943,336	4,438,228	1,777,106	18,585,568	185,320	1,551,272	13,481,305
Employee benefit programs.....	3,643,497	6,776,179	11,208,741	4,772,864	26,969,685	664,783	5,264,696	36,307,295
Domestic production activities deduction.....	271,309	345,827	1,780,486	328,673	782,226	20,509	548,461	785,011
Net loss, noncapital assets.....	302,795	554,820	2,107,961	132,926	6,936,182	106,805	505,805	5,883,212
Other deductions.....	12,074,499	25,862,589	57,248,245	43,761,647	66,837,449	2,636,654	20,413,498	251,452,297
Total receipts less total deductions.....	685,322	526,960	24,884,694	2,708,099	-42,930,982	-575,847	9,394,376	91,655,498
Constructive taxable income from related foreign corporations.....	1,450,320	2,801,939	15,405,945	7,715,626	3,204,853	6,409	2,410,335	8,885,186
Net income (less deficit).....	2,110,586	3,269,146	40,129,215	10,219,005	-39,739,903	-573,840	11,775,628	100,135,998
Income subject to tax.....	6,533,665	10,226,156	46,640,765	12,210,835	19,657,806	409,096	14,617,588	128,366,758
Total income tax before credits [5].....	2,246,047	3,556,477	16,336,590	4,270,314	6,884,666	140,696	5,109,766	44,420,292
Income tax.....	2,237,267	3,550,526	16,303,791	4,261,551	6,852,721	140,458	5,086,914	44,355,784
Alternative minimum tax.....	7,025	6,756	30,636	6,051	16,973	238	19,047	83,454
Foreign tax credit.....	600,266	1,130,392	6,869,090	2,757,746	1,137,484	8,609	1,494,150	4,698,221
General business credit.....	72,986	146,529	1,230,433	492,760	497,294	5,217	236,230	1,030,030
Prior year minimum tax credit.....	9,462	7,300	24,604	*147,425	2,469	6,850	9,762	117,578
Total income tax after credits [2].....	1,564,287	2,272,213	8,177,450	872,383	5,247,420	120,020	3,369,624	38,571,681

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	142,297	90,102	47,011	5,184	186,758	26,751	14,033	8,937	14,331
Total assets.....	1,673,314,205	634,535,790	1,037,758,944	1,019,471	1,507,721,686	85,758,110	26,779,546	36,112,595	129,688,779
Cash.....	126,552,222	54,399,963	71,901,538	250,722	128,478,044	5,505,079	2,529,095	4,378,173	3,395,448
Notes and accounts receivable.....	286,770,317	169,100,321	117,541,115	*128,881	167,460,847	9,684,823	6,297,089	7,096,689	4,928,007
Less: Allowance for bad debts.....	8,301,700	5,338,549	2,962,158	994	6,171,099	153,905	109,676	123,341	129,399
Inventories.....	209,593,143	113,738,204	95,854,206	*733	270,893,696	34,498,658	7,130,727	7,408,891	23,866,528
Investments in Government obligations.....	12,515,720	1,108,679	11,407,041	-	49,547	*12,661	*1,014	*3,135	486
Tax-exempt securities.....	4,976,796	221,483	*4,755,313	-	2,377,441	*29,050	75,740	*600,613	-
Other current assets.....	100,521,360	51,472,486	48,918,122	130,752	91,609,998	2,738,934	1,988,435	1,804,466	15,101,028
Loans to shareholders.....	6,750,257	5,187,308	1,560,253	*2,696	4,548,068	643,870	159,184	108,145	260,912
Mortgage and real estate loans.....	1,378,056	309,605	1,068,451	-	307,991	27,668	*15,585	*13,353	*21,045
Other investments.....	442,056,749	61,760,809	380,145,751	*150,190	194,057,642	8,124,516	584,675	6,653,857	14,918,516
Depreciable assets.....	381,233,600	169,964,702	211,046,215	222,683	522,451,192	27,002,684	13,283,108	10,848,414	55,101,857
Less: Accumulated depreciation.....	198,401,374	92,692,618	105,560,541	148,215	255,985,297	14,397,335	7,234,038	6,218,377	24,948,481
Depletable assets.....	46,851,171	172,273	46,678,898	-	*66,244	*7,058	-	-	55,309
Less: Accumulated depletion.....	7,306,182	56,258	7,249,924	-	*37,391	*334	-	-	35,013
Land.....	20,702,773	5,315,510	15,372,721	*14,541	51,707,289	3,991,212	961,047	304,735	10,873,385
Intangible assets (amortizable).....	208,768,649	76,884,032	131,616,457	*268,160	295,197,209	7,684,664	1,719,267	2,634,548	3,523,193
Less: Accumulated amortization.....	32,294,583	12,526,487	19,685,338	*82,758	35,346,776	567,965	543,324	213,032	702,709
Other assets.....	70,947,232	35,514,328	35,350,826	82,078	76,057,041	926,771	-78,383	812,326	23,458,666
Total liabilities.....	1,673,314,205	634,535,790	1,037,758,944	1,019,471	1,507,721,686	85,758,110	26,779,546	36,112,595	129,688,779
Accounts payable.....	233,282,884	113,867,155	119,398,692	17,037	207,117,197	9,170,016	3,427,517	11,028,264	10,924,395
Mortgages, notes, and bonds payable in less than one year.....	107,280,218	59,292,139	47,832,660	*155,419	78,453,904	20,317,017	3,691,013	1,263,911	3,105,929
Other current liabilities.....	183,720,310	75,469,306	108,175,985	75,018	191,042,557	5,944,577	3,061,632	5,937,818	22,501,177
Loans from shareholders.....	22,476,444	15,527,981	6,873,913	74,550	16,261,044	2,969,881	684,493	487,153	1,173,434
Mortgages, notes, and bonds payable in one year or more.....	281,152,919	99,131,283	181,653,076	*368,559	337,075,246	16,487,099	4,444,062	3,691,141	50,120,062
Other liabilities.....	149,270,558	58,930,827	90,227,392	*112,339	129,039,095	3,011,642	1,551,758	2,590,418	4,778,113
Capital stock.....	85,386,291	40,757,961	44,432,445	195,885	47,929,637	2,713,619	1,075,874	3,752,109	1,518,701
Additional paid-in capital.....	350,858,151	137,989,875	212,694,226	*174,049	427,061,933	9,777,491	5,831,170	5,771,095	8,700,170
Retained earnings, appropriated.....	4,358,680	411,641	3,947,039	-	986,989	192,053	*54,657	*7,395	*115,274
Retained earnings, unappropriated [30].....	305,044,688	45,510,973	259,648,624	-114,909	191,886,037	18,891,581	6,745,922	3,737,800	28,135,847
Less: Cost of treasury stock.....	49,516,938	12,353,351	37,125,110	*38,478	119,131,954	3,716,865	3,788,552	2,154,509	1,384,322
Total receipts.....	2,303,549,028	986,989,931	1,315,475,180	1,083,917	2,207,066,275	197,947,565	41,680,060	71,650,026	147,116,998
Business receipts.....	2,248,352,928	963,894,050	1,283,393,729	1,065,149	2,150,043,738	193,543,247	40,941,921	70,229,474	142,853,506
Interest.....	10,795,846	3,795,390	6,996,839	3,616	7,762,154	674,154	246,313	204,727	449,084
Interest on Government obligations:									
State and local.....	196,152	48,097	148,055	-	208,534	1,622	*3,837	*104,268	21,333
Rents.....	3,082,948	1,415,853	1,663,977	*3,119	2,866,954	340,978	30,822	15,769	406,501
Royalties.....	7,436,614	2,417,648	5,018,636	330	6,344,434	15,193	3,997	*60,358	*238,789
Net short-term capital gain reduced by net long-term capital loss.....	265,049	39,363	225,686	-	76,446	16,911	235	7	1,480
Net long-term capital gain reduced by net short-term capital loss.....	2,093,363	907,805	1,185,556	1	508,721	66,877	7,749	38,050	22,894
Net gain, noncapital assets.....	3,048,262	2,555,314	492,948	-	772,663	206,265	48,093	6,915	31,308
Dividends received from domestic corporations.....	3,988,183	192,870	3,790,209	*5,103	156,174	6,734	1,787	1,572	45,778
Dividends received from foreign corporations.....	2,608,913	704,875	1,904,037	-	3,162,397	*740	13,433	19	*1,047,694
Other receipts.....	21,680,770	11,018,664	10,655,506	*6,600	35,164,059	3,074,845	381,873	988,868	1,998,631
Total deductions.....	2,272,661,499	985,161,978	1,286,375,865	1,123,656	2,146,298,204	196,196,242	41,098,504	69,822,074	140,568,940
Cost of goods sold.....	1,838,913,813	773,284,389	1,065,629,423	-	1,530,084,833	153,649,312	23,340,047	50,380,201	95,524,960
Compensation of officers.....	18,333,157	10,771,338	7,394,662	167,157	12,373,239	1,899,910	802,334	700,009	1,148,207
Salaries and wages.....	123,030,976	62,184,588	60,472,818	373,571	223,868,925	15,506,051	5,321,204	6,613,875	18,772,195
Repairs.....	7,202,509	2,915,022	4,280,817	6,670	12,763,057	740,398	350,812	287,808	784,471
Bad debts.....	7,262,426	5,184,221	2,075,245	*2,961	6,394,125	597,129	177,353	121,675	764,470
Rent paid on business property.....	20,445,565	10,617,601	9,762,795	65,170	58,955,529	3,820,813	2,441,274	2,105,765	3,174,615
Taxes paid.....	21,564,079	9,282,914	12,229,947	51,218	36,588,491	2,897,443	1,057,493	1,099,964	3,329,572
Interest paid.....	23,070,133	9,181,928	13,866,996	21,209	22,982,918	1,807,258	376,758	395,640	2,085,315
Charitable contributions.....	736,119	253,952	481,607	*560	1,362,842	28,437	85,111	25,926	71,124
Amortization.....	10,985,027	5,952,725	5,022,256	*10,046	4,274,859	528,256	83,594	115,230	206,006
Depreciation.....	37,648,719	20,610,726	17,021,181	16,812	41,285,671	2,125,977	755,721	791,159	3,412,282
Depletion.....	902,599	41,181	861,418	-	8,440	*942	*1,766	-	*20
Advertising.....	21,171,611	11,922,442	9,241,480	7,688	28,840,982	1,936,962	1,614,614	1,460,812	2,055,988
Pension, profit-sharing, stock, annuity.....	6,348,923	2,691,669	3,635,052	*22,202	7,132,382	178,491	35,466	94,817	373,350
Employee benefit programs.....	15,418,803	7,661,568	7,707,561	49,674	20,888,492	1,438,163	414,813	541,283	1,942,501
Domestic production activities deduction.....	591,047	145,134	445,913	-	193,964	6,800	*643	*3,132	1,793
Net loss, noncapital assets.....	2,775,518	2,116,143	659,007	*368	3,107,694	293,819	81,536	353,788	293,694
Other deductions.....	116,260,474	50,344,436	65,587,688	328,350	135,191,759	8,740,464	4,157,964	4,730,991	6,628,379
Total receipts less total deductions.....	30,887,529	1,827,953	29,099,315	-39,739	60,768,071	1,750,939	581,556	1,827,952	6,548,058
Constructive taxable income from related foreign corporations.....	4,114,354	862,079	3,252,275	-	4,770,832	6,327	9,496	*259,988	665,235
Net income (less deficit).....	34,805,730	2,641,935	32,203,535	-39,739	65,330,369	1,755,644	587,215	1,983,672	7,191,961
Income subject to tax.....	51,783,535	16,866,901	34,860,474	56,160	76,583,223	2,879,712	1,381,971	3,001,538	8,741,951
Total income tax before credits [5].....	17,857,426	5,734,951	12,109,538	12,936	26,562,866	958,423	470,797	1,039,925	3,031,259
Income tax.....	17,819,940	5,711,792	12,095,212	12,936	26,535,844	956,025	470,380	1,038,750	3,030,963
Alternative minimum tax.....	51,852	29,413	22,439	-	31,602	5,933	*417	*1,174	*296
Foreign tax credit.....	2,001,149	281,232	1,719,917	-	2,697,072	*1,423	1,255	*39,658	*629,604
General business credit.....	584,805	97,285	487,353	168	445,225	14,143	2,939	12,851	24,145
Prior year minimum tax credit.....	73,698	32,182	41,516	-	43,880	7,375	450	*432	*99
Total income tax after credits [2].....	15,196,109	5,322,439	9,860,902	12,768	23,375,572	935,482	466,153	986,983	2,377,410

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores (43)	Health and personal care stores (44)	Gasoline stations (45)	Clothing and clothing accessories stores (46)	Sporting goods, hobby, book, and music stores (47)	General merchandise stores (48)	Miscellaneous store retailers (49)	Nonstore retailers (50)	
Number of returns.....	31,844	13,316	8,844	18,078	9,994	4,140	23,875	12,615	*746
Total assets.....	140,364,435	146,441,898	18,044,378	99,759,186	37,210,581	339,557,852	42,801,541	405,202,784	*17,335
Cash.....	9,207,929	6,414,663	1,819,281	16,239,331	3,001,484	15,877,199	3,794,055	56,316,306	*17,335
Notes and accounts receivable.....	10,090,636	25,343,653	1,242,449	7,608,411	1,928,654	16,050,860	5,702,649	71,486,928	-
Less: Allowance for bad debts.....	95,195	1,055,247	20,284	355,784	56,787	1,148,486	96,950	2,826,043	-
Inventories.....	20,049,891	25,305,447	1,997,864	23,530,713	12,669,246	66,277,969	9,120,290	39,037,474	-
Investments in Government obligations.....	3,411	*5,471	-	*17,098	-	-	-	6,271	-
Tax-exempt securities.....	*1,335,110	*13,631	-	223,838	-	-	-	*99,395	-
Other current assets.....	4,693,123	4,026,490	960,274	6,352,054	2,678,312	12,408,972	2,694,678	36,163,231	-
Loans to shareholders.....	192,957	121,493	411,706	181,097	191,084	*159,115	400,647	1,717,858	-
Mortgage and real estate loans.....	*35,463	*11,307	*34,654	97	*16,735	*18,991	*26,571	*86,520	-
Other investments.....	16,259,169	5,272,096	1,155,942	6,650,187	1,212,421	100,460,859	5,021,896	27,743,508	-
Depreciable assets.....	113,504,180	33,109,132	13,422,642	54,916,303	20,203,191	146,726,755	16,586,760	17,746,167	-
Less: Accumulated depreciation.....	57,382,903	14,877,128	6,912,202	31,635,309	11,726,718	60,101,349	9,880,802	10,670,654	-
Depletable assets.....	*2,404	-	1,392	-	-	-	-	*81	-
Less: Accumulated depletion.....	*1,993	-	-	-	-	-	-	*51	-
Land.....	8,824,745	2,975,269	2,088,996	1,000,893	926,001	17,506,898	541,277	1,712,832	-
Intangible assets (amortizable).....	12,792,254	61,625,154	1,479,889	9,674,813	5,221,226	16,371,533	7,567,825	164,902,842	-
Less: Accumulated amortization.....	1,533,474	4,050,003	151,478	1,156,209	833,669	1,084,826	788,143	23,721,944	-
Other assets.....	2,386,729	2,200,469	513,253	6,511,655	1,779,402	10,033,362	2,110,725	25,402,065	-
Total liabilities.....	140,364,435	146,441,898	18,044,378	99,759,186	37,210,581	339,557,852	42,801,541	405,202,784	*17,335
Accounts payable.....	33,778,871	19,626,168	2,769,528	12,756,497	7,249,094	54,005,660	5,950,688	36,430,501	-
Mortgages, notes, and bonds payable in less than one year.....	2,947,811	4,987,946	298,099	2,890,120	1,268,477	9,496,585	1,573,883	26,613,115	-
Other current liabilities.....	12,540,408	18,296,563	1,415,443	13,340,728	6,164,228	41,133,172	3,756,916	56,949,897	-
Loans from shareholders.....	1,999,173	715,630	450,075	1,277,854	537,686	224,803	1,246,394	4,494,468	*2,226
Mortgages, notes, and bonds payable in one year or more.....	34,377,732	30,558,862	5,146,189	16,014,298	12,877,620	76,040,324	12,640,027	74,677,830	*15,738
Other liabilities.....	18,768,581	7,546,884	2,290,467	11,732,969	4,325,873	21,775,966	4,365,090	46,301,333	-
Capital stock.....	12,166,690	2,448,902	1,201,914	4,078,250	936,729	1,641,706	1,774,289	14,620,853	-
Additional paid-in capital.....	17,610,774	45,148,827	305,421	27,989,735	6,890,959	42,079,971	12,069,227	244,887,093	-
Retained earnings, appropriated.....	*10,540	*42,789	*49,235	*8,594	*22,181	*131,888	*43,104	*309,279	-
Retained earnings, unappropriated [30].....	19,257,074	29,691,996	4,444,022	27,448,529	-370,706	106,438,519	4,366,132	-56,900,679	*-629
Less: Cost of treasury stock.....	13,093,219	12,622,668	326,015	17,778,388	2,691,559	13,410,742	4,984,209	43,180,906	-
Total receipts.....	363,582,056	275,216,265	79,929,711	154,290,528	60,019,511	626,107,553	69,279,429	120,246,573	-
Business receipts.....	357,593,743	269,233,999	79,075,751	149,796,629	58,249,690	606,232,397	67,648,042	114,645,338	-
Interest.....	571,593	189,099	55,430	574,860	323,663	2,918,383	238,867	1,315,981	-
Interest on Government obligations:									
State and local.....	21,301	*1,363	*2,278	22,617	*4,533	22,124	1,316	1,942	-
Rents.....	577,617	149,890	111,196	116,492	118,250	871,603	41,420	86,415	-
Royalties.....	1,638,147	*76,774	*50,631	866,687	*136,850	1,821,823	166,916	1,268,270	-
Net short-term capital gain reduced by net long-term capital loss.....	*23,985	*759	*245	*520	*21	*3,039	*2,207	*27,036	-
Net long-term capital gain reduced by net short-term capital loss.....	102,774	82,874	21,287	20,021	*5,878	32,034	20,816	87,468	-
Net gain, noncapital assets.....	81,471	72,277	138,088	116,336	8,938	6,403	33,193	23,376	-
Dividends received from domestic corporations..	21,164	27,312	5,067	13,849	*632	9,218	4,128	18,935	-
Dividends received from foreign corporations.....	*9,537	*5,075	1,371	343,924	15,354	343,303	*407,650	974,297	-
Other receipts.....	2,940,723	5,376,843	468,368	2,418,591	1,155,703	13,847,225	714,875	1,797,515	-
Total deductions.....	357,749,343	265,571,084	79,810,755	149,082,204	59,596,328	601,918,430	67,946,914	116,937,001	*102
Cost of goods sold.....	263,394,963	196,603,174	68,831,777	79,371,889	35,538,451	443,070,068	41,904,533	78,475,459	-
Compensation of officers.....	1,383,156	1,379,402	325,958	1,481,326	603,573	476,733	953,980	1,218,652	-
Salaries and wages.....	34,578,218	25,723,318	3,224,696	22,176,368	7,447,754	66,675,235	8,221,554	9,608,457	-
Repairs.....	2,898,307	921,065	454,479	1,169,177	590,379	3,588,679	573,172	404,307	-
Bad debts.....	275,040	482,117	46,116	946,972	170,233	1,826,354	122,666	863,999	-
Rent paid on business property.....	7,343,352	7,278,592	1,225,324	12,937,911	3,916,125	9,892,901	3,623,590	1,195,267	-
Taxes paid.....	5,759,246	3,006,797	699,030	3,535,140	1,275,504	11,290,639	1,414,909	1,222,754	*38
Interest paid.....	2,622,594	2,197,208	408,085	1,522,732	1,472,696	6,389,895	1,027,506	2,677,232	-
Charitable contributions.....	323,765	52,332	15,184	118,240	29,315	543,173	22,850	47,385	-
Amortization.....	369,118	978,364	73,051	508,400	190,651	295,956	178,447	747,784	-
Depreciation.....	8,074,862	3,560,380	1,236,751	4,581,772	1,361,496	12,495,150	1,286,996	1,603,125	-
Depletion.....	9	*109	1,581	-	*4,007	3	[1]	4	-
Advertising.....	2,434,815	2,056,993	124,722	3,312,668	1,502,694	7,953,371	1,371,446	3,015,896	-
Pension, profit-sharing, stock, annuity.....	1,620,653	632,615	48,886	537,863	88,457	3,175,361	66,261	280,162	-
Employee benefit programs.....	4,685,281	1,631,811	252,558	2,008,722	430,005	5,829,356	813,626	900,373	-
Domestic production activities deduction.....	60,030	68,190	765	*24,170	4,002	9,218	7,432	7,790	-
Net loss, noncapital assets.....	300,456	114,886	7,735	661,677	221,975	521,470	96,825	159,833	-
Other deductions.....	21,625,477	18,883,730	2,834,056	14,187,176	4,749,012	27,884,869	6,261,119	14,508,522	*64
Total receipts less total deductions.....	5,832,713	9,645,181	118,957	5,208,324	423,183	24,189,123	1,332,514	3,309,572	*-102
Constructive taxable income from related foreign corporations.....	8,789	*2,100	-	387,775	52,534	2,436,710	236,171	705,706	-
Net income (less deficit).....	5,820,201	9,645,918	116,679	5,573,482	471,184	26,603,708	1,567,370	4,013,336	*-102
Income subject to tax.....	6,793,657	10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467	-
Total income tax before credits [5].....	2,341,716	3,520,139	137,520	2,789,343	390,066	9,549,689	779,474	1,554,514	-
Income tax.....	2,337,016	3,517,154	137,365	2,781,739	389,849	9,551,822	777,583	1,547,197	-
Alternative minimum tax.....	4,832	2,686	*105	7,604	*447	*79	*712	7,317	-
Foreign tax credit.....	*10,392	*22,730	409	205,734	58,069	*1,134,274	*214,944	378,578	-
General business credit.....	61,445	18,390	9,966	34,672	11,951	234,827	5,453	14,442	-
Prior year minimum tax credit.....	*12,237	606	*2,852	*2,284	*2,491	13,944	276	*833	-
Total income tax after credits [2].....	2,257,383	3,478,412	124,295	2,546,588	317,555	8,166,643	558,801	1,159,866	-

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	67,161	3,145	32,477	14,074	87	15,494	1,884
Total assets.....	612,725,698	367,861,186	55,141,708	11,738,090	40,041,041	114,450,291	23,493,382
Cash.....	41,253,417	27,111,738	3,475,648	653,376	1,550,640	7,282,335	1,179,681
Notes and accounts receivable.....	54,742,580	15,055,356	14,312,411	1,109,015	3,804,306	18,356,730	2,104,762
Less: Allowance for bad debts.....	1,637,178	521,228	254,179	26,573	367,687	443,646	23,865
Inventories.....	7,081,176	4,044,823	505,593	87,348	835,986	1,383,912	223,512
Investments in Government obligations.....	5,472,712	5,436,495	*2,757	19	-	15,504	*17,937
Tax-exempt securities.....	740,417	216,025	*1,834	-	*4,902	*517,560	*96
Other current assets.....	23,625,444	13,762,635	2,943,236	571,101	710,188	5,295,934	342,351
Loans to shareholders.....	4,667,476	63,088	3,817,618	267,912	10,331	411,407	97,121
Mortgage and real estate loans.....	113,324	15,028	*47,307	*17,495	-	4,763	*28,732
Other investments.....	56,443,401	19,436,736	4,459,614	896,245	6,003,501	17,795,231	7,852,074
Depreciable assets.....	524,788,651	334,876,103	47,608,646	7,705,597	47,843,470	76,058,719	10,696,115
Less: Accumulated depreciation.....	196,890,901	91,185,478	29,182,989	4,245,192	27,189,263	40,179,625	4,908,354
Depletable assets.....	*5,772	805	*2,986	739	*426	*816	-
Less: Accumulated depletion.....	*2,045	[1]	*937	683	*426	-	-
Land.....	8,642,630	3,795,348	1,820,381	306,491	115,359	1,800,030	805,019
Intangible assets (amortizable).....	59,617,594	23,892,048	3,759,859	4,539,828	5,150,634	18,330,982	3,944,243
Less: Accumulated amortization.....	7,767,412	1,846,457	965,337	754,091	166,661	3,570,449	464,418
Other assets.....	31,828,641	13,708,119	2,787,261	609,462	1,735,335	11,390,087	1,598,377
Total liabilities.....	612,725,698	367,861,186	55,141,708	11,738,090	40,041,041	114,450,291	23,493,382
Accounts payable.....	42,015,880	13,817,216	4,666,810	568,392	1,878,874	19,966,371	1,118,217
Mortgages, notes, and bonds payable in less than one year.....	20,304,849	10,979,937	3,675,302	484,718	1,783,051	2,954,992	426,850
Other current liabilities.....	68,273,674	40,255,083	11,942,749	1,480,258	2,578,887	10,722,986	1,293,711
Loans from shareholders.....	10,802,881	1,005,273	2,338,953	3,616,826	*589	3,119,722	721,518
Mortgages, notes, and bonds payable in one year or more.....	177,155,492	112,545,824	10,850,106	2,514,584	21,285,233	22,261,773	7,697,971
Other liabilities.....	143,904,511	107,964,053	5,763,086	898,448	4,337,539	22,706,187	2,235,198
Capital stock.....	26,456,154	17,088,850	1,328,638	271,781	3,598,986	3,692,916	474,982
Additional paid-in capital.....	130,923,047	77,545,454	6,912,935	3,637,447	9,597,973	23,127,910	10,101,329
Retained earnings, appropriated.....	97,314	*21,157	*16,307	*22,647	508	*31,199	*5,496
Retained earnings, unappropriated [30].....	13,756,699	2,532,506	10,474,146	-1,646,394	-4,200,585	7,135,342	-538,315
Less: Cost of treasury stock.....	20,964,803	15,894,167	2,827,323	110,617	*820,014	1,269,106	43,575
Total receipts.....	501,509,680	209,349,074	94,108,799	12,910,152	12,114,661	160,370,540	12,656,453
Business receipts.....	482,042,613	203,112,893	89,693,660	12,433,081	10,230,394	154,351,229	12,221,357
Interest.....	2,281,278	608,238	337,464	201,073	107,758	977,266	49,477
Interest on Government obligations:							
State and local.....	35,273	10,238	10,021	*1,036	*203	13,479	*296
Rents.....	1,446,830	867,373	255,748	42,764	40,823	213,731	26,391
Royalties.....	1,684,154	32,405	19,108	-	*545	1,598,179	*33,917
Net short-term capital gain reduced by net long-term capital loss.....	7,160	1,785	*126	*32	-	*5,210	7
Net long-term capital gain reduced by net short-term capital loss.....	783,878	321,251	273,935	*36,315	15,125	109,789	27,463
Net gain, noncapital assets.....	2,135,181	1,163,501	647,137	57,665	178,482	72,308	16,088
Dividends received from domestic corporations..	95,568	31,191	2,595	*773	*46,259	13,664	*1,087
Dividends received from foreign corporations.....	662,806	109,068	*16,449	421	78,826	448,590	*9,452
Other receipts.....	10,334,939	3,091,132	2,852,556	136,993	1,416,245	2,567,096	270,917
Total deductions.....	500,724,749	212,559,149	94,108,791	12,962,807	11,201,358	157,667,861	12,224,783
Cost of goods sold.....	131,165,733	39,731,884	29,435,260	3,236,133	4,795,192	50,743,898	3,223,367
Compensation of officers.....	3,957,954	803,687	1,437,636	194,158	*38,243	1,360,749	123,481
Salaries and wages.....	96,290,258	38,615,831	19,153,366	3,510,074	527,054	31,909,039	2,574,893
Repairs.....	16,910,045	10,181,652	2,337,921	307,335	212,142	3,547,442	323,554
Bad debts.....	1,002,821	197,161	238,668	22,587	2,353	506,901	35,151
Rent paid on business property.....	26,358,823	14,935,688	4,622,017	572,954	71,895	5,224,945	931,325
Taxes paid.....	16,958,350	6,523,280	3,665,032	606,602	398,392	5,289,273	475,772
Interest paid.....	14,249,068	7,652,135	1,400,939	642,366	1,616,669	2,398,114	538,845
Charitable contributions.....	236,405	120,295	20,264	1,876	7,118	80,205	6,647
Amortization.....	2,493,045	1,219,973	138,684	96,439	322,270	549,382	166,296
Depreciation.....	31,076,219	17,742,078	4,397,666	792,312	1,262,340	6,111,577	770,247
Depletion.....	103,180	*7,708	*2,451	*642	*92,282	1	96
Advertising.....	2,109,412	1,134,491	232,920	57,336	*142	640,865	43,658
Pension, profit-sharing, stock, annuity.....	7,657,567	3,719,297	531,269	42,016	50,482	3,262,763	51,740
Employee benefit programs.....	18,483,908	7,134,762	3,167,209	382,332	92,047	7,396,472	311,086
Domestic production activities deduction.....	9,055	1,008	*817	-	*166	3,168	*3,896
Net loss, noncapital assets.....	637,186	391,058	35,117	3,796	*6,746	181,872	18,597
Other deductions.....	131,025,719	62,447,160	23,291,556	2,493,849	1,705,825	38,461,195	2,626,133
Total receipts less total deductions.....	784,931	-3,210,075	8	-52,654	913,303	2,702,679	431,670
Constructive taxable income from related foreign corporations.....	304,068	47,412	*6,902	*8,867	19,735	212,974	*8,178
Net income (less deficit).....	1,053,725	-3,172,901	-3,110	-44,823	932,834	2,902,173	439,551
Income subject to tax.....	12,004,273	4,184,331	1,338,374	154,524	794,374	4,873,473	659,197
Total income tax before credits [5].....	4,131,716	1,467,072	427,070	47,457	277,207	1,687,136	225,774
Income tax.....	4,119,821	1,461,077	425,009	47,250	276,801	1,684,974	224,711
Alternative minimum tax.....	10,352	5,170	2,052	*315	406	1,370	*1,038
Foreign tax credit.....	354,702	24,822	*206	2,553	-	322,230	*4,892
General business credit.....	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit.....	14,410	*4,325	4,225	*390	854	*763	3,853
Total income tax after credits [2].....	3,643,095	1,397,623	418,291	42,943	276,065	1,293,696	214,477

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, internet service providers, etc.)	Data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	43,300	11,809	11,178	1,729	7,936	2,888	7,760
Total assets.....	2,358,969,242	429,433,014	141,823,891	239,457,752	1,399,214,157	45,836,114	103,204,314
Cash.....	100,339,729	30,950,815	9,351,860	7,404,124	39,134,482	5,134,112	8,364,336
Notes and accounts receivable.....	235,254,481	48,009,640	13,581,599	17,780,826	139,804,164	3,975,024	12,103,228
Less: Allowance for bad debts.....	11,438,301	3,338,285	1,222,266	753,045	5,550,146	147,838	426,721
Inventories.....	24,608,082	6,309,686	4,493,497	1,463,817	11,626,022	117,347	597,715
Investments in Government obligations.....	805,045	564,452	*1,550	3,136	221,160	-	*14,746
Tax-exempt securities.....	1,006,736	752,248	-	91,521	103,348	*59,619	-
Other current assets.....	99,358,638	26,193,195	10,530,395	13,711,047	28,681,971	1,208,565	19,033,465
Loans to shareholders.....	5,404,357	3,020,442	989,252	313,497	1,046,694	*13,913	20,559
Mortgage and real estate loans.....	426,570	*104,507	*192,066	*119,286	*9,320	-	1,392
Other investments.....	612,961,005	66,916,440	44,879,265	53,379,274	425,431,282	3,589,831	18,764,913
Depreciable assets.....	879,703,147	65,129,445	23,347,071	63,742,003	690,436,711	17,902,620	19,145,296
Less: Accumulated depreciation.....	517,337,932	39,647,271	13,016,859	35,557,339	408,713,578	9,708,665	10,694,220
Depletable assets.....	*57,741	*35,821	-	600	4,073	17,247	-
Less: Accumulated depletion.....	*43,738	*24,756	-	600	1,135	17,247	-
Land.....	12,032,649	2,808,532	1,138,910	2,308,064	5,271,495	237,457	268,191
Intangible assets (amortizable).....	816,852,664	188,437,312	41,644,094	136,501,286	386,850,578	22,712,478	40,706,917
Less: Accumulated amortization.....	159,656,522	41,665,434	4,985,699	40,024,873	60,928,702	3,919,188	8,132,625
Other assets.....	258,634,890	74,876,226	10,899,155	18,975,128	145,786,418	4,660,840	3,437,122
Total liabilities.....	2,358,969,242	429,433,014	141,823,891	239,457,752	1,399,214,157	45,836,114	103,204,314
Accounts payable.....	124,872,052	22,473,863	6,102,695	5,421,075	83,610,629	1,058,899	6,204,891
Mortgages, notes, and bonds payable in less than one year.....	126,498,848	14,237,501	3,980,473	9,451,445	94,779,592	2,002,461	2,047,376
Other current liabilities.....	253,197,380	104,968,914	18,673,001	29,705,621	82,556,300	5,298,126	11,995,418
Loans from shareholders.....	38,593,657	8,020,124	1,208,226	276,627	28,270,394	312,818	505,468
Mortgages, notes, and bonds payable in one year or more.....	612,613,820	104,890,125	35,632,313	86,442,938	356,346,877	16,156,669	13,144,897
Other liabilities.....	411,822,468	46,919,261	21,035,350	40,930,255	290,788,359	5,431,985	6,717,257
Capital stock.....	110,965,427	32,396,182	7,305,734	6,752,850	40,820,616	3,205,473	20,484,572
Additional paid-in capital.....	1,215,194,023	255,991,986	36,521,518	120,508,846	646,851,013	35,842,680	119,477,980
Retained earnings, appropriated.....	1,058,479	*247,302	4	*45,290	691,161	74,722	-
Retained earnings, unappropriated [30].....	-304,195,642	-14,251,193	18,956,741	-54,615,793	-158,477,809	-22,009,967	-73,797,620
Less: Cost of treasury stock.....	231,651,270	146,461,050	7,592,164	5,461,403	67,022,976	1,537,753	3,575,924
Total receipts.....	959,324,554	227,170,397	72,368,999	97,535,199	487,175,454	23,876,207	51,198,299
Business receipts.....	838,566,236	189,552,012	62,936,123	84,465,167	432,888,649	21,776,731	46,947,554
Interest.....	16,746,187	1,622,625	720,637	2,081,283	11,990,466	112,753	218,423
Interest on Government obligations:							
State and local.....	171,968	59,964	*132	*1,246	60,853	*1,917	*47,856
Rents.....	10,521,053	402,423	161,434	330,110	9,476,156	62,473	88,457
Royalties.....	26,621,891	9,788,607	3,906,688	4,887,696	6,654,809	210,371	1,173,719
Net short-term capital gain reduced by net long-term capital loss.....	96,136	61,978	2,142	*10	15,336	6,585	*10,084
Net long-term capital gain reduced by net short-term capital loss.....	3,819,351	1,380,077	1,101,426	582,917	559,823	54,563	*140,545
Net gain, noncapital assets.....	831,737	200,851	28,209	48,886	515,786	3,050	34,956
Dividends received from domestic corporations..	1,689,084	404,981	20,225	7,236	1,253,700	*2,488	*454
Dividends received from foreign corporations.....	2,930,129	1,415,086	249,664	*101,520	939,794	20,193	203,872
Other receipts.....	57,330,783	22,281,793	3,242,318	5,029,128	22,820,082	1,625,083	2,332,379
Total deductions.....	919,743,339	211,499,346	69,617,603	96,491,930	470,882,131	23,951,877	47,300,450
Cost of goods sold.....	189,856,092	56,384,282	17,533,103	10,569,841	87,667,498	6,000,981	11,700,387
Compensation of officers.....	8,553,160	2,741,055	1,236,510	1,107,255	2,090,603	600,693	777,044
Salaries and wages.....	150,456,619	53,379,676	6,640,481	13,887,583	60,402,935	5,398,722	10,747,223
Repairs.....	10,013,063	1,395,255	588,850	569,007	6,913,104	213,876	332,971
Bad debts.....	8,965,324	1,733,400	271,862	951,699	5,678,624	119,861	209,878
Rent paid on business property.....	23,290,877	3,743,107	4,442,137	2,166,817	11,073,318	908,518	956,981
Taxes paid.....	25,341,382	5,607,272	1,818,761	1,918,653	14,002,284	596,827	1,397,585
Interest paid.....	57,207,803	9,654,016	3,985,018	7,580,793	32,920,884	1,480,984	1,586,107
Charitable contributions.....	555,843	208,783	70,881	43,955	133,892	9,359	88,974
Amortization.....	38,099,628	7,208,712	8,275,477	8,482,490	12,480,240	713,190	939,519
Depreciation.....	76,452,795	6,982,790	6,341,653	4,261,367	55,003,864	1,854,392	2,008,729
Depletion.....	3,233	41	-	66	3,125	-	-
Advertising.....	24,772,920	7,124,428	3,189,772	2,998,402	10,202,598	251,285	1,006,436
Pension, profit-sharing, stock, annuity.....	6,192,861	1,250,786	513,396	803,449	3,243,203	122,327	259,700
Employee benefit programs.....	22,986,541	6,254,468	740,842	2,187,893	12,377,419	496,497	929,422
Domestic production activities deduction.....	2,447,253	1,328,569	230,175	325,065	*522,754	14,054	26,635
Net loss, noncapital assets.....	4,718,226	1,595,631	474,307	233,724	2,133,428	59,260	221,875
Other deductions.....	269,829,720	44,907,076	13,264,380	38,403,871	154,032,359	5,111,051	14,110,984
Total receipts less total deductions.....	39,581,216	15,671,051	2,751,396	1,043,269	16,293,322	-75,670	3,897,849
Constructive taxable income from related foreign corporations.....	4,067,785	2,644,158	238,454	*97,663	698,880	74,452	314,178
Net income (less deficit).....	43,477,033	18,255,244	2,989,718	1,139,686	16,931,350	-3,136	4,164,171
Income subject to tax.....	63,178,578	23,492,835	4,127,605	6,079,786	22,600,878	1,262,084	5,615,390
Total income tax before credits [5].....	22,239,099	8,227,022	1,516,146	2,136,221	7,953,831	441,355	1,964,523
Income tax.....	22,093,188	8,211,418	1,465,670	2,125,652	7,890,809	438,855	1,960,785
Alternative minimum tax.....	133,256	12,206	46,197	*5,752	62,863	2,500	3,739
Foreign tax credit.....	4,215,920	2,552,995	442,928	262,140	749,084	37,963	170,810
General business credit.....	875,575	526,306	*4,868	6,250	169,283	24,485	144,383
Prior year minimum tax credit.....	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2].....	16,948,288	5,142,185	1,067,824	1,867,327	6,854,106	375,061	1,641,785

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	61,458	16,187	14,989	25,537	4,745	171,123	156,940	13,815	368
Total assets.....	10,946,889,173	4,203,753,897	6,292,079,126	171,146,338	279,909,812	449,817,259	278,923,193	150,640,554	20,253,512
Cash.....	783,789,799	272,862,738	444,390,742	15,395,111	51,141,207	31,377,354	21,072,686	8,627,722	1,676,945
Notes and accounts receivable.....	2,050,228,010	710,118,531	1,288,940,192	29,583,813	21,585,474	46,083,292	19,559,273	25,417,933	1,106,086
Less: Allowance for bad debts.....	22,875,707	20,766,548	1,783,768	316,900	*8,490	1,705,351	894,010	764,733	46,608
Inventories.....	1,355,043	828,282	385,999	126,886	*13,877	2,622,701	334,856	2,264,794	23,051
Investments in Government obligations.....	253,985,094	70,624,960	177,344,855	2,201,858	3,813,421	349,187	234,884	*63,659	50,644
Tax-exempt securities.....	47,522,722	30,669,914	7,101,546	4,854,992	*4,896,270	1,158,700	634,093	*136,974	387,633
Other current assets.....	2,197,526,000	192,588,166	1,973,203,317	10,784,033	20,950,483	32,899,893	25,866,819	5,415,112	1,617,962
Loans to shareholders.....	19,337,318	8,445,355	536,951	704,564	9,650,448	3,998,730	3,642,846	353,111	*2,773
Mortgage and real estate loans.....	2,091,697,745	2,082,495,193	6,336,004	518,298	2,348,249	4,501,602	4,116,610	*384,992	-
Other investments.....	2,095,815,210	535,945,137	1,349,485,246	58,473,436	151,911,391	79,026,617	57,389,763	14,840,206	6,796,647
Depreciable assets.....	149,257,797	91,216,781	46,100,848	10,875,541	1,064,627	253,926,876	129,295,443	123,359,436	1,271,997
Less: Accumulated depreciation.....	67,382,742	35,543,457	24,824,459	6,853,378	161,448	95,229,223	43,150,030	51,557,383	521,810
Depletable assets.....	417,747	*3,794	*275,896	*138,057	-	245,138	210,100	*35,038	-
Less: Accumulated depletion.....	178,506	*1,539	*72,872	*104,095	-	63,121	62,914	*207	-
Land.....	6,104,910	3,755,980	1,669,374	380,194	*299,362	34,121,193	32,524,157	1,368,752	228,284
Intangible assets (amortizable).....	269,026,305	103,856,161	126,510,498	38,284,153	375,492	44,765,123	20,066,927	18,289,832	6,408,364
Less: Accumulated amortization.....	31,331,871	15,433,570	10,468,292	5,373,966	56,042	9,907,390	3,200,798	6,194,311	512,281
Other assets.....	1,102,594,302	172,088,019	906,947,050	11,473,741	12,085,491	21,645,939	11,282,487	8,599,624	1,763,824
Total liabilities.....	10,946,889,173	4,203,753,897	6,292,079,126	171,146,338	279,909,812	449,817,259	278,923,193	150,640,554	20,253,512
Accounts payable.....	1,323,184,733	146,882,953	1,151,629,961	21,317,052	3,354,767	21,290,926	14,786,542	6,321,362	183,022
Mortgages, notes, and bonds payable in less than one year.....	1,125,547,915	817,575,007	201,247,165	1,729,184	104,996,559	32,062,864	12,740,818	17,255,952	2,066,094
Other current liabilities.....	3,352,580,645	1,002,356,407	2,301,040,801	35,899,489	13,283,948	31,739,844	13,186,051	17,200,818	1,352,975
Loans from shareholders.....	44,703,606	22,899,491	16,874,682	893,203	4,036,230	22,113,656	18,323,797	3,770,251	*19,608
Mortgages, notes, and bonds payable in one year or more.....	2,456,854,066	1,596,192,165	800,167,540	25,679,517	34,814,844	189,053,366	119,841,850	65,332,735	3,878,781
Other liabilities.....	1,569,423,691	357,968,580	1,178,846,558	19,935,332	12,673,221	41,024,688	22,647,706	15,546,602	2,830,379
Capital stock.....	395,843,333	196,750,722	174,710,061	3,230,186	21,152,364	30,921,126	22,248,996	3,345,524	5,326,606
Additional paid-in capital.....	844,616,319	219,934,633	474,938,916	60,733,817	89,038,953	118,094,295	79,401,775	33,876,182	4,816,338
Retained earnings, appropriated.....	3,073,549	2,205,800	549,789	190,512	*127,449	1,315,320	1,282,061	*33,259	-
Retained earnings, unappropriated [30].....	-72,174,214	-128,451,396	48,150,176	11,522,746	-3,395,740	-22,288,852	-20,339,984	-3,327,491	1,378,623
Less: Cost of treasury stock.....	96,764,470	30,560,465	56,046,524	9,984,698	*172,783	15,509,973	5,196,418	8,714,639	1,598,916
Total receipts.....	813,003,495	426,190,632	293,889,891	81,401,776	11,521,195	149,803,869	63,623,021	81,754,705	4,426,143
Business receipts.....	341,191,218	102,800,396	159,717,726	77,515,651	1,157,445	119,812,686	48,399,348	69,831,251	1,582,087
Interest.....	363,870,308	265,446,250	90,067,249	1,535,975	6,820,834	4,683,301	2,578,143	2,044,287	60,871
Interest on Government obligations:									
State and local.....	3,474,144	2,462,905	500,997	260,359	249,883	79,508	45,550	23,272	10,686
Rents.....	1,957,696	939,435	780,893	145,192	92,176	3,094,065	2,703,842	384,794	5,429
Royalties.....	875,233	639,669	176,166	40,054	19,344	3,751,655	1,042,298	*337,652	2,371,706
Net short-term capital gain reduced by net long-term capital loss.....	1,206,142	152,910	1,008,033	14,383	30,815	84,320	76,589	7,489	242
Net long-term capital gain reduced by net short-term capital loss.....	3,845,239	1,750,092	1,512,263	228,364	354,520	1,881,957	1,744,747	88,947	*48,263
Net gain, noncapital assets.....	5,440,028	4,302,403	969,613	40,685	127,327	4,977,308	1,256,897	3,692,348	*28,063
Dividends received from domestic corporations.....	1,028,816	257,896	659,591	55,600	55,729	249,638	240,765	8,844	29
Dividends received from foreign corporations.....	2,588,617	819,796	1,345,879	419,720	*3,223	18,339	11,150	*2,179	5,010
Other receipts.....	87,526,054	46,618,880	37,151,481	1,145,792	2,609,900	11,171,091	5,523,692	5,333,643	313,756
Total deductions.....	796,334,249	446,630,150	257,725,493	81,402,514	10,576,092	155,801,293	68,354,493	84,127,532	3,319,269
Cost of goods sold.....	22,631,831	2,913,073	10,588,394	8,811,391	*318,972	16,692,239	1,722,525	14,745,616	224,098
Compensation of officers.....	15,146,410	2,957,899	8,423,464	3,737,149	27,898	4,287,843	3,200,533	973,115	114,195
Salaries and wages.....	103,772,465	28,148,607	55,713,117	19,790,027	120,714	23,841,068	12,454,185	10,638,910	747,973
Repairs.....	2,848,701	1,345,921	1,042,204	454,607	5,970	4,378,502	2,081,665	2,270,702	26,134
Bad debts.....	70,732,533	66,069,303	3,461,544	1,005,383	196,303	1,697,186	1,114,218	556,665	26,303
Rent paid on business property.....	10,516,634	3,326,250	4,983,199	2,180,183	27,003	10,223,264	4,700,814	5,392,349	130,101
Taxes paid.....	12,338,476	4,353,398	5,587,633	2,292,361	105,084	6,689,802	4,338,356	2,256,804	94,642
Interest paid.....	266,335,706	193,692,111	65,763,131	2,609,156	4,271,307	13,871,319	7,367,201	6,127,088	377,030
Charitable contributions.....	1,174,094	204,074	904,936	64,215	869	76,186	57,445	16,057	2,684
Amortization.....	7,687,122	2,821,458	3,494,554	1,197,836	173,274	1,869,180	873,445	816,581	179,154
Depreciation.....	17,408,757	12,379,405	3,883,114	1,126,057	20,182	29,581,284	4,363,494	25,064,566	153,224
Depletion.....	99,559	3,199	46,153	[1]	50,207	37,938	37,395	*543	-
Advertising.....	6,839,417	4,596,100	1,439,275	799,064	4,978	1,995,469	865,247	1,059,584	70,638
Pension, profit-sharing, stock, annuity.....	5,594,260	1,916,338	2,541,242	1,126,427	10,253	646,584	274,406	357,637	14,540
Employee benefit programs.....	8,942,122	3,332,369	3,063,536	2,161,293	384,923	2,545,804	1,247,777	1,227,470	70,558
Domestic production activities deduction.....	72,850	49,017	15,794	5,766	*2,273	22,041	1,794	*2,781	17,466
Net loss, noncapital assets.....	35,504,277	32,819,358	2,360,303	78,974	245,642	1,318,795	938,654	269,407	110,734
Other deductions.....	208,689,035	85,702,269	84,413,900	33,962,626	4,610,240	36,026,790	22,715,338	12,351,656	959,796
Total receipts less total deductions.....	16,669,246	-20,439,518	36,164,398	-738	945,104	-5,997,424	-4,731,472	-2,372,826	1,106,874
Constructive taxable income from related foreign corporations.....	4,831,895	1,238,208	2,915,511	675,274	*2,901	55,267	24,353	19,983	10,931
Net income (less deficit).....	18,026,997	-21,664,216	38,578,913	414,177	698,122	-6,021,666	-4,752,669	-2,376,115	1,107,118
Income subject to tax.....	58,451,852	19,751,055	30,133,317	5,452,211	3,115,269	6,089,217	3,805,193	1,176,727	1,107,297
Total income tax before credits [5].....	20,525,035	7,061,951	10,509,549	1,864,166	1,089,368	1,947,332	1,156,908	404,041	386,383
Income tax.....	20,196,339	6,878,722	10,372,813	1,859,384	1,085,420	1,927,813	1,145,962	395,805	386,046
Alternative minimum tax.....	320,140	180,646	130,109	5,720	3,666	15,147	7,664	7,387	*96
Foreign tax credit.....	1,910,321	527,109	1,110,881	270,647	*1,684	134,004	39,295	12,899	81,810
General business credit.....	240,091	95,862	121,373	22,641	*214	41,349	6,197	8,195	*26,958
Prior year minimum tax credit.....	24,932	5,513	17,815	*1,210	394	43,590	38,397	4,377	816
Total income tax after credits [2].....	18,298,398	6,432,038	9,257,924	1,569,669	1,038,767	1,728,300	1,072,931	378,570	276,798

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	212,040	21,501	70,709	65,651	5,059	13,856
Total assets.....	706,237,588	17,514,664,644	240,933,549	168,772,555	72,160,994	43,168,340
Cash.....	81,722,561	2,331,666,729	16,565,683	12,978,091	3,587,593	5,702,003
Notes and accounts receivable.....	131,266,260	5,868,273,742	33,111,761	27,065,239	6,046,522	4,433,968
Less: Allowance for bad debts.....	2,744,735	186,308,212	1,116,885	909,805	207,080	843,116
Inventories.....	10,995,479	235,128	1,755,541	1,289,360	466,181	401,663
Investments in Government obligations.....	759,181	710,712,987	202,808	187,384	*15,425	*3,181
Tax-exempt securities.....	298,090	170,560,777	369,233	357,936	11,298	93,265
Other current assets.....	66,041,786	1,017,439,539	12,998,495	10,685,810	2,312,685	4,142,255
Loans to shareholders.....	2,683,256	480,760,659	1,176,095	1,075,103	100,992	212,934
Mortgage and real estate loans.....	893,146	1,800,353,534	29,785	29,785	-	*48,833
Other investments.....	150,718,154	4,180,356,212	42,467,443	39,150,803	3,316,641	6,594,277
Depreciable assets.....	111,515,573	185,476,193	87,518,816	41,224,595	46,294,220	12,012,186
Less: Accumulated depreciation.....	65,668,239	92,036,620	45,682,204	23,020,287	22,661,918	6,425,452
Depletable assets.....	183,995	327,194	2,470,830	*3,995	2,466,836	-
Less: Accumulated depletion.....	63,279	138,647	932,649	855	931,794	-
Land.....	2,359,107	18,003,490	3,131,313	1,287,460	1,843,853	368,856
Intangible assets (amortizable).....	207,619,319	397,954,384	92,976,817	63,471,821	29,504,996	14,085,876
Less: Accumulated amortization.....	52,648,665	28,082,218	19,054,394	16,223,811	2,830,583	1,540,825
Other assets.....	60,306,600	659,109,773	12,945,061	10,119,932	2,825,129	3,878,436
Total liabilities.....	706,237,588	17,514,664,644	240,933,549	168,772,555	72,160,994	43,168,340
Accounts payable.....	78,945,968	1,181,681,182	15,429,125	11,940,322	3,488,803	1,741,886
Mortgages, notes, and bonds payable in less than one year.....	36,598,228	1,763,133,000	11,401,727	8,745,525	2,656,202	3,050,119
Other current liabilities.....	118,646,219	8,489,051,992	29,554,376	23,723,360	5,831,017	5,991,007
Loans from shareholders.....	12,269,308	483,024,613	5,677,616	5,317,002	360,614	362,913
Mortgages, notes, and bonds payable in one year or more.....	119,611,576	1,707,951,660	76,696,202	52,623,915	24,072,287	9,406,481
Other liabilities.....	93,968,338	766,766,300	27,329,912	15,645,345	11,684,567	4,939,547
Capital stock.....	95,669,841	187,774,048	10,717,194	9,132,027	1,585,168	2,512,462
Additional paid-in capital.....	396,265,958	2,211,471,305	94,523,521	60,461,838	34,061,683	14,585,798
Retained earnings, appropriated.....	515,889	6,264,931	181,589	121,703	*59,886	*3,115
Retained earnings, unappropriated [30].....	-208,410,829	770,251,569	-12,241,128	-5,742,128	-6,499,282	5,935,139
Less: Cost of treasury stock.....	37,842,910	52,705,956	18,336,304	13,196,354	5,139,949	5,360,127
Total receipts.....	605,993,393	880,474,031	251,970,430	207,178,154	44,792,276	36,484,053
Business receipts.....	580,615,947	204,140,547	242,158,578	198,654,697	43,503,881	35,557,810
Interest.....	4,068,167	507,994,158	1,118,001	1,022,635	95,366	138,757
Interest on Government obligations:						
State and local.....	68,057	8,865,105	21,689	21,540	*149	11,828
Rents.....	608,085	17,979,342	216,062	149,601	66,461	37,782
Royalties.....	3,767,117	402,372	549,016	537,326	*11,690	95,638
Net short-term capital gain reduced by net long-term capital loss.....	183,391	2,091,497	72,325	72,197	128	262
Net long-term capital gain reduced by net short-term capital loss.....	1,409,997	4,200,074	411,589	173,969	237,619	45,610
Net gain, noncapital assets.....	455,695	14,335,821	289,434	65,151	224,283	*8,783
Dividends received from domestic corporations..	158,404	2,511,839	60,663	59,253	1,410	2,877
Dividends received from foreign corporations.....	1,550,434	5,347,398	435,026	282,961	152,065	*109,256
Other receipts.....	13,108,099	112,605,877	6,638,049	6,138,825	499,224	475,450
Total deductions.....	608,652,673	929,798,243	250,028,068	207,624,726	42,403,342	32,786,452
Cost of goods sold.....	186,464,930	6,200,752	100,469,619	83,648,794	16,820,825	3,652,788
Compensation of officers.....	30,219,602	6,075,989	4,199,298	3,569,161	630,138	1,078,814
Salaries and wages.....	152,995,459	123,838,688	48,221,757	41,492,444	6,729,313	11,053,059
Repairs.....	3,716,957	7,091,013	2,336,162	1,061,469	1,274,693	377,531
Bad debts.....	2,210,853	199,051,557	2,863,672	2,665,603	198,069	897,874
Rent paid on business property.....	20,625,825	14,729,326	5,262,595	4,130,745	1,131,850	1,845,858
Taxes paid.....	19,789,801	14,978,579	10,419,635	9,027,442	1,392,194	1,093,014
Interest paid.....	12,953,056	206,067,512	6,735,453	5,077,160	1,658,293	673,527
Charitable contributions.....	246,183	600,571	75,928	54,454	21,474	28,130
Amortization.....	8,089,273	10,793,328	4,154,536	3,164,065	990,472	455,862
Depreciation.....	12,407,940	30,428,685	6,455,724	3,300,918	3,154,806	1,244,014
Depletion.....	35,124	54,853	86,601	12,434	74,167	-
Advertising.....	5,228,219	7,780,575	3,001,984	2,845,219	156,765	2,633,645
Pension, profit-sharing, stock, annuity.....	7,105,213	11,569,285	1,055,944	919,809	136,135	160,495
Employee benefit programs.....	17,667,628	13,510,898	6,148,561	5,291,861	856,700	1,005,627
Domestic production activities deduction.....	317,565	43,014	21,062	10,481	10,581	*14,454
Net loss, noncapital assets.....	1,984,156	16,967,923	388,976	353,838	35,138	156,092
Other deductions.....	126,594,889	260,015,695	48,130,560	40,998,830	7,131,730	6,415,666
Total receipts less total deductions.....	-2,659,280	-49,324,213	1,942,362	-446,572	2,388,934	3,697,601
Constructive taxable income from related foreign corporations.....	1,436,343	9,017,599	429,844	407,529	22,315	43,472
Net income (less deficit).....	-1,290,994	-49,171,719	2,350,517	-60,583	2,411,100	3,729,245
Income subject to tax.....	25,644,097	52,190,896	7,825,279	5,307,063	2,518,216	3,977,627
Total income tax before credits [5].....	8,784,473	18,443,668	2,659,452	1,778,023	881,429	1,381,164
Income tax.....	8,725,576	18,341,799	2,646,316	1,774,051	872,265	1,380,047
Alternative minimum tax.....	67,987	81,009	14,088	5,025	*9,063	1,116
Foreign tax credit.....	1,206,515	5,995,301	233,128	233,087	41	39,205
General business credit.....	360,199	3,043,074	70,583	50,143	20,440	3,392
Prior year minimum tax credit.....	44,178	12,460	16,341	15,359	*982	*1,338
Total income tax after credits [2].....	7,173,469	9,300,493	2,339,400	1,479,434	859,966	1,337,229

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	123,728	101,873	16,687	5,168	32,237	17,056	15,181
Total assets.....	252,479,778	85,095,486	52,346,801	115,037,492	69,469,970	23,706,340	45,763,631
Cash.....	17,688,872	8,557,558	4,526,247	4,605,068	5,660,209	2,485,154	3,175,055
Notes and accounts receivable.....	39,821,710	11,685,210	9,849,890	18,286,609	3,573,928	1,625,371	1,948,556
Less: Allowance for bad debts.....	13,906,320	3,089,511	2,905,456	7,911,352	324,893	117,734	207,160
Inventories.....	1,407,663	747,743	524,222	135,698	671,325	165,475	505,850
Investments in Government obligations.....	170,347	*150,471	*16,665	3,212	*72,103	30,492	*41,611
Tax-exempt securities.....	650,357	*587,011	*62,978	368	*71,755	*66,935	*4,820
Other current assets.....	12,333,139	4,313,296	3,152,796	4,867,047	5,033,078	3,328,337	1,704,740
Loans to shareholders.....	11,727,973	11,451,262	191,083	85,628	298,789	166,854	131,935
Mortgage and real estate loans.....	186,122	105,404	*22,644	*58,074	*47,968	*45,929	*2,039
Other investments.....	43,393,371	8,622,582	3,918,523	30,852,265	8,043,588	3,661,216	4,382,372
Depreciable assets.....	111,910,763	37,010,742	17,758,753	57,141,269	47,771,272	10,792,447	36,978,825
Less: Accumulated depreciation.....	56,556,671	24,625,650	10,233,201	21,697,820	20,626,901	4,685,002	15,941,899
Depletable assets.....	*620	[1]	-	*620	*1,912	*370	*1,541
Less: Accumulated depletion.....	[1]	[1]	-	-	*1,872	*331	*1,541
Land.....	4,902,551	642,804	526,983	3,732,764	5,440,794	1,198,546	4,242,249
Intangible assets (amortizable).....	71,968,295	26,421,253	25,338,377	20,208,664	11,562,183	3,634,034	7,928,149
Less: Accumulated amortization.....	7,665,755	2,861,182	2,539,855	2,264,718	1,668,299	413,926	1,254,373
Other assets.....	14,446,739	5,376,493	2,136,151	6,934,095	3,843,034	1,722,171	2,120,863
Total liabilities.....	252,479,778	85,095,486	52,346,801	115,037,492	69,469,970	23,706,340	45,763,631
Accounts payable.....	11,294,720	5,305,013	2,198,182	3,791,525	3,869,481	1,603,919	2,265,562
Mortgages, notes, and bonds payable in less than one year.....	8,075,351	5,436,224	1,610,453	1,028,674	5,158,822	2,332,942	2,825,880
Other current liabilities.....	28,360,285	12,861,974	5,677,352	9,820,959	7,382,557	3,234,332	4,148,225
Loans from shareholders.....	14,287,614	12,937,919	1,147,703	201,993	5,506,300	1,568,968	3,937,332
Mortgages, notes, and bonds payable in one year or more.....	112,688,812	24,946,372	18,223,896	69,518,544	27,149,850	6,108,760	21,041,090
Other liabilities.....	31,396,314	12,025,214	5,062,779	14,308,322	7,517,246	3,244,239	4,273,007
Capital stock.....	6,980,219	2,516,681	2,932,978	1,530,559	4,888,322	1,263,468	3,624,854
Additional paid-in capital.....	100,120,645	23,303,046	23,777,728	53,039,870	25,218,199	6,639,047	18,579,152
Retained earnings, appropriated.....	81,691	*41,519	*16,553	*23,620	142,223	*29,333	*112,889
Retained earnings, unappropriated [30].....	-54,213,336	-12,669,624	-5,215,611	-36,328,102	-13,952,420	-2,090,796	-11,861,624
Less: Cost of treasury stock.....	6,592,535	1,608,852	3,085,212	1,898,471	3,410,608	227,871	3,182,737
Total receipts.....	399,772,652	234,794,498	65,436,023	99,542,131	47,354,428	20,959,459	26,394,969
Business receipts.....	379,582,264	226,134,376	63,173,315	90,274,573	42,182,041	18,920,884	23,261,158
Interest.....	1,353,042	346,593	116,314	890,135	629,953	170,163	459,790
Interest on Government obligations:							
State and local.....	66,686	24,455	2,876	39,355	6,061	*4,495	1,566
Rents.....	828,237	251,040	19,740	557,457	272,112	110,939	161,173
Royalties.....	116,711	*43,036	73,675	-	310,921	140,263	170,658
Net short-term capital gain reduced by net long-term capital loss.....	16,039	1,935	*7,212	*6,892	17,918	*8,876	*9,043
Net long-term capital gain reduced by net short-term capital loss.....	578,683	272,733	145,223	160,726	138,488	36,298	102,190
Net gain, noncapital assets.....	501,446	136,288	276,376	88,783	23,055	12,353	10,702
Dividends received from domestic corporations.....	30,600	24,066	1,596	4,938	18,018	11,433	6,585
Dividends received from foreign corporations.....	67,814	*4,984	62,818	11	225,265	*143,148	82,117
Other receipts.....	16,631,131	7,554,991	1,556,877	7,519,262	3,530,597	1,400,608	2,129,990
Total deductions.....	392,103,995	233,174,140	63,034,865	95,894,990	48,359,249	21,028,375	27,330,874
Cost of goods sold.....	32,880,302	18,603,013	11,572,117	2,705,172	8,618,600	5,322,555	3,296,045
Compensation of officers.....	43,457,789	40,877,436	2,097,335	483,018	1,708,317	1,202,860	505,457
Salaries and wages.....	125,454,499	69,379,321	18,982,591	37,092,587	9,044,975	3,014,292	6,030,682
Repairs.....	3,596,541	1,534,785	609,750	1,452,006	949,309	141,777	807,532
Bad debts.....	8,060,458	2,846,864	2,279,571	2,934,023	389,328	73,405	315,924
Rent paid on business property.....	14,948,307	9,186,280	2,269,369	3,492,658	2,911,030	733,380	2,177,650
Taxes paid.....	13,812,309	7,036,369	2,517,434	4,258,506	3,729,796	1,135,288	2,594,508
Interest paid.....	9,443,778	2,175,654	1,709,254	5,558,871	2,008,430	464,259	1,544,170
Charitable contributions.....	197,638	114,373	26,297	56,968	29,416	15,913	13,503
Amortization.....	2,467,193	966,349	778,566	722,278	567,263	296,738	270,524
Depreciation.....	8,094,493	2,994,458	1,859,072	3,240,963	3,067,252	823,680	2,243,571
Depletion.....	1	1	-	-	*439	123	*316
Advertising.....	1,828,106	1,195,875	324,103	308,129	1,229,774	602,576	627,198
Pension, profit-sharing, stock, annuity.....	7,692,076	6,926,703	263,050	502,323	326,881	266,377	60,504
Employee benefit programs.....	15,068,658	7,501,323	2,715,114	4,852,221	830,293	349,582	480,711
Domestic production activities deduction.....	11,725	6,572	4,494	659	*4,890	*4,869	*22
Net loss, noncapital assets.....	436,393	167,682	124,886	143,824	314,201	71,370	242,831
Other deductions.....	104,653,729	61,661,083	14,901,863	28,090,784	12,629,057	6,509,331	6,119,726
Total receipts less total deductions.....	7,668,658	1,620,358	2,401,158	3,647,141	-1,004,821	-68,917	-935,904
Constructive taxable income from related foreign corporations.....	8,142	5,152	1,691	1,299	149,910	118,498	31,412
Net income (less deficit).....	7,610,113	1,601,055	2,399,973	3,609,085	-860,971	45,087	-906,059
Income subject to tax.....	10,387,114	3,134,235	3,318,563	3,934,315	1,206,039	652,052	553,987
Total income tax before credits [5].....	3,525,578	1,064,465	1,140,000	1,321,113	374,277	187,695	186,582
Income tax.....	3,518,048	1,066,099	1,135,558	1,316,391	409,819	224,809	185,010
Alternative minimum tax.....	13,137	4,375	4,041	4,722	2,802	*1,264	1,537
Foreign tax credit.....	13,904	*393	13,511	[1]	19,511	18,488	*1,023
General business credit.....	89,282	8,150	19,078	62,054	3,803	*1,859	1,945
Prior year minimum tax credit.....	7,933	1,777	2,584	*3,572	280	102	177
Total income tax after credits [2].....	3,414,458	1,054,145	1,104,827	1,255,486	350,683	167,246	183,437

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, FORM 1120

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	76,153	6,299	69,853	126,636	43,082	37,973	45,582	*292
Total assets.....	372,008,637	215,361,693	156,646,945	75,267,523	25,120,321	35,305,364	14,841,838	*84,206
Cash.....	21,590,972	12,926,182	8,664,790	12,169,834	2,406,965	1,986,260	7,776,608	*1
Notes and accounts receivable.....	16,749,548	7,760,492	8,989,056	7,207,060	3,643,666	2,350,933	1,212,461	-
Less: Allowance for bad debts.....	1,274,067	1,018,490	255,578	507,608	88,732	89,917	328,959	-
Inventories.....	6,886,847	3,661,625	3,225,221	3,720,412	2,210,127	1,461,404	48,882	-
Investments in Government obligations.....	72,821	27,030	45,791	168,719	-	-	168,719	-
Tax-exempt securities.....	*48,785	-	*48,785	*21,560	*639	*7,951	*12,970	-
Other current assets.....	7,982,004	4,053,826	3,928,178	3,733,285	1,065,572	1,489,427	1,178,286	-
Loans to shareholders.....	2,522,290	1,796,633	725,657	776,077	554,243	221,086	*748	-
Mortgage and real estate loans.....	482,009	392,461	89,547	94,942	*56,362	*25,718	*12,863	-
Other investments.....	97,986,025	65,807,554	32,178,471	9,924,645	6,059,091	2,896,478	969,076	*84,205
Depreciable assets.....	170,682,518	87,343,405	83,339,113	31,168,040	9,845,373	15,917,074	5,405,593	-
Less: Accumulated depreciation.....	67,134,012	26,903,748	40,230,264	18,328,491	6,513,775	8,942,027	2,872,689	-
Depletable assets.....	*8,564	1,104	*7,460	*9,955	*9,241	*714	-	-
Less: Accumulated depletion.....	*7,713	253	*7,460	*6,427	*6,355	*72	-	-
Land.....	31,100,836	24,616,429	6,484,407	4,340,378	557,933	2,901,461	880,984	-
Intangible assets (amortizable).....	62,640,661	27,246,408	35,394,253	15,551,040	5,627,954	9,815,904	107,182	-
Less: Accumulated amortization.....	7,795,881	2,354,903	5,440,977	2,281,114	828,030	1,409,990	43,095	-
Other assets.....	29,466,431	10,005,935	19,460,496	7,505,215	520,046	6,672,961	312,209	-
Total liabilities.....	372,008,637	215,361,693	156,646,945	75,267,523	25,120,321	35,305,364	14,841,838	*84,206
Accounts payable.....	12,491,959	3,257,193	9,234,766	4,847,800	1,988,819	2,014,117	844,864	*518
Mortgages, notes, and bonds payable in less than one year.....	13,028,670	8,749,223	4,279,447	2,243,973	966,904	865,152	411,917	-
Other current liabilities.....	27,654,800	11,670,750	15,984,051	7,054,216	2,403,319	2,845,047	1,805,850	-
Loans from shareholders.....	12,578,147	6,747,328	5,830,818	2,130,124	1,085,327	1,033,586	*11,210	-
Mortgages, notes, and bonds payable in one year or more.....	153,280,551	101,040,077	52,240,474	21,305,742	9,823,434	10,086,981	1,395,327	-
Other liabilities.....	60,695,105	33,924,773	26,770,331	11,579,734	1,673,681	9,256,068	649,985	-
Capital stock.....	12,737,336	5,825,460	6,911,876	5,869,910	3,265,912	1,904,624	699,374	*86,959
Additional paid-in capital.....	107,724,081	66,029,379	41,694,702	11,443,094	4,427,862	5,478,335	1,536,897	-
Retained earnings, appropriated.....	2,806,299	*56	2,806,242	4,306,276	64,351	*45,082	4,196,843	-
Retained earnings, unappropriated [30].....	15,864,288	-13,688,261	29,552,550	7,988,954	-74,498	4,743,221	3,320,231	*-3,272
Less: Cost of treasury stock.....	46,852,598	8,194,286	38,658,313	3,502,300	504,790	2,966,849	*30,662	-
Total receipts.....	258,368,105	73,693,372	184,674,733	79,335,240	36,693,609	29,763,963	12,877,667	*12,223
Business receipts.....	228,511,797	58,977,029	169,534,767	73,824,568	35,769,103	28,634,835	9,420,630	*12,223
Interest.....	2,225,708	1,590,638	635,070	433,339	179,282	93,919	160,138	-
Interest on Government obligations:								
State and local.....	6,781	4,312	2,469	23,316	*1,281	5,903	16,133	-
Rents.....	1,548,005	886,941	661,065	136,889	40,140	60,285	36,464	-
Royalties.....	5,975,554	1,642,473	4,333,081	312,258	*178,151	131,577	*2,530	-
Net short-term capital gain reduced by net long-term capital loss.....	*2,987	*374	2,613	5,366	*469	*1,877	*3,020	-
Net long-term capital gain reduced by net short-term capital loss.....	804,465	298,758	505,708	145,970	72,300	67,049	6,621	-
Net gain, noncapital assets.....	955,593	723,539	232,054	56,318	36,038	19,642	638	-
Dividends received from domestic corporations.....	14,360	5,081	9,278	46,748	7,616	34,724	4,408	-
Dividends received from foreign corporations.....	2,217,987	665,954	1,552,033	39,917	*7,915	*31,791	212	-
Other receipts.....	16,104,868	8,898,273	7,206,595	4,310,552	401,315	682,363	3,226,874	-
Total deductions.....	255,480,353	78,488,837	176,991,517	78,713,975	36,504,731	29,272,204	12,937,041	*45,876
Cost of goods sold.....	81,707,904	9,063,163	72,644,741	29,225,836	19,533,171	8,622,717	1,069,949	-
Compensation of officers.....	3,469,181	506,511	2,962,670	3,094,039	1,746,499	1,250,506	97,034	*4,906
Salaries and wages.....	51,525,905	17,986,049	33,539,856	11,856,035	4,701,483	5,984,999	1,169,553	-
Repairs.....	4,352,519	1,387,237	2,965,281	2,206,025	291,232	499,540	1,415,253	*147
Bad debts.....	498,716	355,426	143,289	346,625	111,514	135,071	100,040	-
Rent paid on business property.....	18,924,297	6,363,959	12,560,339	4,133,758	1,586,010	2,447,095	100,652	-
Taxes paid.....	11,864,956	4,588,190	7,276,766	2,497,642	1,054,684	1,212,390	230,568	*15
Interest paid.....	11,864,584	7,362,235	4,502,349	1,779,066	849,542	837,788	91,737	-
Charitable contributions.....	249,282	26,528	222,754	40,295	12,443	25,142	2,710	-
Amortization.....	2,082,515	715,124	1,367,392	977,996	287,091	679,743	11,162	*15,951
Depreciation.....	11,106,333	4,815,866	6,290,467	2,133,034	692,179	1,253,928	186,926	-
Depletion.....	*173	173	*[1]	*3,267	-	*2,927	*340	-
Advertising.....	5,854,201	2,170,186	3,684,015	1,051,204	374,599	550,515	126,090	-
Pension, profit-sharing, stock, annuity.....	885,552	350,714	534,839	291,563	110,786	163,378	17,399	-
Employee benefit programs.....	5,305,936	2,054,784	3,251,152	1,427,249	695,817	598,877	132,555	-
Domestic production activities deduction.....	61,140	3,937	57,203	11,679	8,171	3,507	[1]	-
Net loss, noncapital assets.....	1,811,721	1,100,556	711,165	141,967	21,167	119,482	1,318	-
Other deductions.....	43,915,438	19,638,200	24,277,238	17,496,696	4,428,343	4,884,598	8,183,755	*24,856
Total receipts less total deductions.....	2,887,752	-4,795,465	7,683,216	621,265	188,878	491,760	-59,373	*-33,653
Constructive taxable income from related foreign corporations.....	1,682,439	499,531	1,182,908	44,140	12,057	32,083	-	-
Net income (less deficit).....	4,563,410	-4,300,245	8,863,655	642,088	199,654	517,940	-75,506	*-33,653
Income subject to tax.....	11,863,379	1,225,026	10,638,352	1,890,476	670,310	1,032,895	187,271	-
Total income tax before credits [5].....	4,053,783	429,963	3,623,820	556,855	182,239	335,705	38,910	-
Income tax.....	4,041,256	419,653	3,621,603	555,445	181,473	335,141	38,831	-
Alternative minimum tax.....	8,149	4,560	3,589	2,373	*767	1,527	*80	-
Foreign tax credit.....	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-
General business credit.....	448,858	36,489	412,369	11,106	1,333	9,716	*57	-
Prior year minimum tax credit.....	14,916	*13,789	*1,127	*956	88	*868	-	-
Total income tax after credits [2].....	1,990,024	175,453	1,814,571	508,958	168,446	301,681	38,831	-

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	778,902	30,235	26,421	800	3,014	5,717	1,362	82,508	22,611
Total assets.....	28,513,695,966	38,190,726	30,840,922	3,756,386	3,593,419	475,807,916	697,180,435	148,628,493	40,654,434
Cash.....	2,290,848,362	4,008,511	3,274,552	193,546	540,414	17,520,370	19,628,732	26,200,406	8,776,145
Notes and accounts receivable.....	6,536,203,294	2,953,553	1,999,547	215,581	738,425	85,815,755	47,148,421	39,504,938	12,807,553
Less: Allowance for bad debts.....	125,540,537	39,766	23,780	*11,099	4,887	399,927	2,162,702	478,768	40,115
Inventories.....	781,775,986	3,187,322	2,599,131	117,849	470,341	12,941,632	16,255,150	7,025,486	2,361,605
Investments in Government obligations.....	456,957,386	*5,900	*5,855	45	-	2,409,311	705,979	266,399	*138,890
Tax-exempt securities.....	113,523,542	*13,732	*13,732	-	-	*51,344	12,076	131,021	*52,981
Other current assets.....	2,888,237,180	1,555,873	1,313,435	79,051	163,387	14,305,898	34,234,334	14,121,815	4,275,170
Loans to shareholders.....	104,523,308	1,689,885	1,398,171	251,737	39,977	1,813,450	*3,213	1,960,819	55,668
Mortgage and real estate loans.....	890,050,838	345,328	338,797	*4,227	*2,303	*8,117	162	670,473	417,598
Other investments.....	7,187,624,856	5,548,803	3,385,075	1,781,908	381,819	80,075,712	65,939,367	19,078,897	4,567,094
Depreciable assets.....	4,640,333,916	31,880,018	27,681,311	1,171,257	3,027,449	171,264,328	521,292,049	63,357,474	8,902,473
Less: Accumulated depreciation.....	2,347,383,815	23,769,022	20,677,747	904,908	2,186,366	73,969,308	159,387,519	40,519,462	5,529,147
Depletable assets.....	274,369,832	649,631	34,820	614,811	-	132,753,060	7,230,114	1,125,066	*46,873
Less: Accumulated depletion.....	118,481,365	204,596	*7,362	*197,233	-	48,329,135	2,474,017	357,664	*3,081
Land.....	164,589,785	7,642,962	7,226,513	187,617	228,833	3,984,734	1,866,545	4,046,364	974,668
Intangible assets (amortizable).....	2,923,906,542	1,359,205	1,264,302	*11,545	83,358	32,106,688	31,634,812	10,948,763	1,460,409
Less: Accumulated amortization.....	474,666,316	161,170	139,377	*5,628	16,165	10,380,146	4,509,100	1,345,272	194,672
Other assets.....	2,326,823,173	1,524,557	1,153,945	246,081	124,531	53,836,031	119,762,818	2,891,737	1,124,323
Total liabilities.....	28,513,695,966	38,190,726	30,840,922	3,756,386	3,593,419	475,807,916	697,180,435	148,628,493	40,654,434
Accounts payable.....	2,855,937,169	2,296,030	1,589,314	147,492	559,223	48,914,939	28,211,546	23,669,345	10,383,874
Mortgages, notes, and bonds payable in less than one year.....	1,296,194,038	4,639,425	2,888,214	1,403,482	347,728	5,375,958	23,033,568	7,273,079	2,045,490
Other current liabilities.....	8,451,621,173	1,561,161	1,166,814	97,804	296,542	23,726,528	42,958,734	21,502,190	7,035,247
Loans from shareholders.....	225,629,712	1,463,317	1,277,654	72,400	113,263	2,119,806	1,978,780	3,549,514	987,147
Mortgages, notes, and bonds payable in one year or more.....	5,012,042,561	8,239,209	7,235,399	466,983	536,827	77,117,692	258,293,649	16,285,831	3,128,428
Other liabilities.....	3,166,922,026	1,131,660	985,468	59,562	86,631	88,117,327	174,193,919	8,399,122	1,273,235
Capital stock.....	825,777,705	3,234,821	2,708,173	250,947	275,701	19,155,386	52,349,786	3,121,127	831,927
Additional paid-in capital.....	5,211,551,755	3,352,307	2,632,295	344,344	375,668	128,709,684	93,718,054	23,845,547	4,282,993
Retained earnings, appropriated.....	23,495,570	323,541	185,195	*124,531	*13,815	181,475	1,815,826	353,903	*44,301
Retained earnings, unappropriated [30].....	2,963,312,691	12,941,713	11,085,577	801,536	1,054,599	101,151,726	33,115,857	46,505,758	14,017,962
Less: Cost of treasury stock.....	1,518,788,432	992,458	913,182	*12,697	66,578	18,762,605	12,489,283	5,876,923	3,376,171
Total receipts.....	11,670,428,831	44,162,606	33,553,904	2,351,673	8,257,030	189,123,034	291,596,005	281,200,831	89,122,892
Business receipts.....	10,430,588,320	36,489,327	26,660,227	2,033,852	7,795,248	164,699,246	268,532,802	274,896,249	87,240,265
Interest.....	446,641,530	242,968	162,717	65,954	14,296	2,023,217	2,526,636	645,574	216,150
Interest on Government obligations:									
State and local.....	6,555,595	8,166	4,717	*802	*2,647	9,293	35,842	40,880	24,282
Rents.....	48,079,717	659,435	633,537	10,013	15,885	2,381,153	1,161,771	529,395	249,066
Royalties.....	138,325,244	56,473	48,685	*3,443	*4,344	1,586,226	42,458	103,839	12,023
Net short-term capital gain reduced by net long-term capital loss.....	2,676,760	26,727	*8,803	-	*17,924	25,090	25,740	20,489	11,260
Net long-term capital gain reduced by net short-term capital loss.....	39,771,365	519,074	388,814	102,190	28,069	1,862,112	2,044,449	526,813	233,551
Net gain, noncapital assets.....	31,746,171	341,920	259,682	28,433	53,806	1,938,045	2,560,892	568,271	50,116
Dividends received from domestic corporations.....	11,040,877	29,666	25,166	*2,211	2,290	204,283	41,198	30,212	12,480
Dividends received from foreign corporations.....	126,591,819	3,112	*2,861	*250	-	4,374,558	248,370	33,276	*150
Other receipts.....	388,411,432	5,785,739	5,358,695	104,525	322,519	10,019,811	14,375,846	3,805,834	1,073,547
Total deductions.....	10,859,179,730	41,054,009	30,950,022	2,180,569	7,923,418	164,795,853	273,056,911	269,985,129	86,387,516
Cost of goods sold.....	6,347,798,783	19,816,895	13,122,885	1,516,014	5,177,995	88,181,360	157,253,356	207,843,484	74,529,519
Compensation of officers.....	128,240,245	1,047,279	756,347	47,845	243,087	1,588,904	876,363	9,054,081	2,040,363
Salaries and wages.....	1,138,219,166	2,626,115	1,688,734	106,671	830,710	6,578,698	10,971,303	13,819,920	3,091,812
Repairs.....	72,709,730	1,014,467	845,299	21,145	148,023	798,861	5,402,460	1,004,870	162,242
Bad debts.....	107,702,217	22,675	15,765	1,551	5,359	270,135	1,479,519	484,778	88,503
Rent paid on business property.....	182,493,133	2,612,744	2,406,664	55,190	150,889	4,406,452	1,799,202	5,145,567	726,938
Taxes paid.....	232,387,477	899,722	673,665	44,525	181,533	4,311,803	9,366,652	5,001,191	872,704
Interest paid.....	422,660,769	677,304	576,673	47,542	53,089	6,355,476	15,181,587	1,432,225	279,637
Charitable contributions.....	12,160,501	43,149	37,928	750	4,472	98,061	314,441	203,166	47,374
Amortization.....	100,134,926	180,003	166,541	*8,426	5,036	2,768,015	2,435,422	442,194	39,535
Depreciation.....	354,429,567	2,827,456	2,526,106	70,484	230,865	14,815,335	26,209,235	5,156,323	682,571
Depletion.....	12,985,884	34,646	12,210	*22,186	*250	7,724,005	261,908	94,115	1,945
Advertising.....	136,951,894	137,880	84,114	2,855	50,911	86,439	232,256	835,791	167,811
Pension, profit-sharing, stock, annuity.....	87,988,894	105,037	73,502	11,195	20,340	1,145,003	3,306,448	899,041	164,286
Employee benefit programs.....	167,620,673	487,859	341,083	51,936	94,840	2,130,668	2,997,196	3,403,127	554,777
Domestic production activities deduction.....	14,179,989	92,602	86,257	*608	5,737	420,661	540,573	384,523	99,159
Net loss, noncapital assets.....	15,733,045	9,650	7,442	*1,902	*306	324,006	728,417	41,430	6,600
Other deductions.....	1,324,782,837	8,418,526	7,528,807	169,744	719,975	22,791,973	33,700,573	14,739,302	2,831,740
Total receipts less total deductions.....	811,249,101	3,108,598	2,603,882	171,104	333,612	24,327,181	18,539,094	11,215,702	2,735,375
Constructive taxable income from related foreign corporations.....	116,263,940	19,058	19,058	-	-	2,804,282	221,878	220,763	10,948
Net income.....	920,957,445	3,119,490	2,618,223	170,302	330,965	27,122,170	18,725,131	11,395,585	2,722,041
Income subject to tax.....	815,729,771	2,197,109	1,818,000	141,173	237,936	23,328,735	16,750,324	9,671,678	2,251,630
Total income tax before credits [5].....	284,872,917	636,443	509,989	47,138	79,317	8,398,099	5,954,449	3,076,731	730,740
Income tax.....	282,793,126	629,669	508,571	47,032	74,065	8,141,665	5,856,112	3,044,983	723,956
Alternative minimum tax.....	2,074,555	1,935	1,485	*105	*345	257,005	97,184	12,111	2,236
Foreign tax credit.....	89,419,253	9,850	8,996	*853	1	4,726,012	*133,033	160,639	5,811
General business credit.....	12,554,377	17,775	15,984	225	1,566	46,042	411,185	49,117	10,134
Prior year minimum tax credit.....	1,050,119	3,022	2,289	*371	*361	103,681	46,805	18,360	4,001
Total income tax after credits [2].....	181,701,684	605,724	482,648	45,688	77,388	3,522,364	5,363,426	2,848,614	710,793

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	6,243	53,655	44,863	3,181	245	523	1,454	254
Total assets.....	58,027,699	49,946,360	7,662,588,536	742,227,011	231,332,034	8,689,130	18,069,535	3,118,179
Cash.....	6,492,223	10,932,038	261,110,810	10,848,597	14,311,356	476,290	1,503,283	386,849
Notes and accounts receivable.....	9,506,573	17,190,812	1,659,553,116	319,841,973	14,607,274	1,332,235	2,987,707	1,357,479
Less: Allowance for bad debts.....	193,720	244,933	18,950,108	465,669	77,027	36,927	339,706	21,339
Inventories.....	2,561,747	2,102,134	331,134,948	31,761,143	12,033,986	1,343,010	2,872,354	415,665
Investments in Government obligations.....	*123,041	*4,467	4,713,645	*1,023,899	*4	-	-	-
Tax-exempt securities.....	*31,574	46,466	7,166,446	165,058	54	*543,955	-	-
Other current assets.....	5,533,425	4,313,220	337,718,052	15,161,062	6,858,923	623,050	1,185,904	104,163
Loans to shareholders.....	332,188	1,112,963	51,388,106	264,215	*4,205	*943	*26,331	-
Mortgage and real estate loans.....	136,175	116,700	3,114,002	2,769	*14,293	-	*1,218	-
Other investments.....	12,201,072	2,310,731	2,625,362,089	172,246,684	45,817,426	1,999,468	2,589,684	343,627
Depreciable assets.....	29,244,355	25,210,646	1,643,882,538	134,176,358	42,108,289	5,479,576	5,051,351	844,564
Less: Accumulated depreciation.....	16,852,697	18,137,617	942,187,483	73,521,710	19,559,571	4,069,184	3,329,932	598,860
Depletable assets.....	1,072,499	*5,694	112,689,508	19,218	95,875	82	*5,341	-
Less: Accumulated depletion.....	354,525	*58	58,843,686	4,648	37,076	-	-	-
Land.....	2,613,345	458,351	33,979,444	3,224,546	1,669,602	48,805	78,997	5,267
Intangible assets (amortizable).....	4,958,651	4,529,703	1,146,397,235	106,753,529	107,065,027	823,973	5,644,126	*215,047
Less: Accumulated amortization.....	540,236	610,365	188,661,822	7,135,647	3,966,267	332,199	1,460,772	*59,286
Other assets.....	1,162,007	605,406	653,021,696	27,865,636	10,385,662	456,052	1,253,648	*125,004
Total liabilities.....	58,027,699	49,946,360	7,662,588,536	742,227,011	231,332,034	8,689,130	18,069,535	3,118,179
Accounts payable.....	5,898,096	7,387,375	934,867,429	327,413,935	7,693,802	944,760	2,197,801	779,668
Mortgages, notes, and bonds payable in less than one year.....	2,609,274	2,618,315	511,409,374	17,013,295	8,651,527	486,574	294,913	238,802
Other current liabilities.....	5,516,850	8,950,093	754,728,781	27,999,304	19,516,237	1,036,461	1,684,865	263,791
Loans from shareholders.....	599,754	1,962,613	87,462,877	9,739,584	*2,660,656	173,520	101,583	-
Mortgages, notes, and bonds payable in one year or more.....	7,688,218	5,469,185	1,808,030,842	117,537,827	85,634,374	1,577,056	4,963,342	*65,676
Other liabilities.....	5,611,118	1,514,769	818,604,631	43,947,667	44,321,258	468,246	1,919,209	221,171
Capital stock.....	1,349,980	939,220	274,059,777	26,418,669	7,101,161	832,265	591,010	224,481
Additional paid-in capital.....	13,033,635	6,528,918	1,866,627,882	137,839,315	60,988,263	1,784,934	4,838,483	530,475
Retained earnings, appropriated.....	*101,842	207,760	4,781,084	*16,653	-	1,929	-	189
Retained earnings, unappropriated [30].....	16,571,311	15,916,484	1,468,637,768	80,004,434	49,469,727	1,447,732	4,316,112	1,782,898
Less: Cost of treasury stock.....	952,379	1,548,373	866,621,910	45,703,672	54,704,971	*64,346	3,197,783	988,972
Total receipts.....	71,207,552	120,870,388	4,244,999,984	405,953,417	131,812,724	10,022,271	22,644,497	3,445,205
Business receipts.....	68,457,778	119,198,206	3,782,225,739	394,188,496	118,867,985	9,746,292	21,308,748	3,092,915
Interest.....	296,686	132,738	95,345,623	2,977,485	521,032	7,666	50,738	*6,724
Interest on Government obligations:								
State and local.....	8,494	8,103	589,863	13,043	*489	*15,218	*1,870	26
Rents.....	226,628	53,701	19,285,025	382,934	1,455,339	5,476	13,618	434
Royalties.....	90,812	*1,003	87,305,135	2,010,273	2,202,265	13,692	879,524	142,906
Net short-term capital gain reduced by net long-term capital loss.....	5,287	*3,941	587,688	*27,943	876	-	*3,964	123,870
Net long-term capital gain reduced by net short-term capital loss.....	245,137	48,125	19,812,757	500,774	1,139,504	*29,580	*7,494	149
Net gain, noncapital assets.....	298,790	219,364	9,941,118	133,147	2,372,894	9,561	11,904	19,885
Dividends received from domestic corporations.....	8,984	8,747	2,430,741	119,659	44,248	*957	*2,704	1,564
Dividends received from foreign corporations.....	*28,088	5,038	103,492,512	1,162,779	1,993,297	33,738	*41,485	46,715
Other receipts.....	1,540,867	1,191,420	123,983,783	4,436,884	3,214,797	160,092	322,448	10,017
Total deductions.....	67,481,360	116,116,253	3,916,226,868	388,799,025	113,598,899	9,627,555	21,214,631	3,124,247
Cost of goods sold.....	52,897,480	80,416,485	2,638,146,754	281,030,900	52,548,062	6,910,159	12,980,329	2,038,485
Compensation of officers.....	1,294,866	5,718,852	19,014,000	1,745,620	512,284	159,494	258,701	44,354
Salaries and wages.....	2,743,861	7,984,247	272,199,560	17,064,238	7,987,975	646,985	2,131,157	332,074
Repairs.....	329,773	512,855	16,923,515	1,921,568	590,782	53,127	96,389	11,918
Bad debts.....	87,644	308,631	11,722,464	145,498	66,765	55,375	34,373	6,832
Rent paid on business property.....	1,494,761	2,923,867	31,797,304	3,076,976	728,009	131,122	774,893	69,771
Taxes paid.....	1,434,885	2,693,601	76,355,529	3,946,034	17,537,867	159,901	433,519	50,116
Interest paid.....	544,908	607,679	154,851,161	10,983,457	5,597,517	135,410	504,468	24,569
Charitable contributions.....	47,994	107,799	6,120,518	457,636	305,903	4,159	19,705	4,603
Amortization.....	218,599	184,060	35,848,407	2,032,917	1,501,789	72,618	198,126	18,499
Depreciation.....	2,300,632	2,173,120	117,666,141	9,214,745	3,501,439	270,621	332,234	64,605
Depletion.....	90,583	*1,588	3,998,452	*20,282	5,645	575	-	-
Advertising.....	118,469	549,511	58,645,192	14,166,668	6,471,068	47,471	539,760	99,236
Pension, profit-sharing, stock, annuity.....	172,582	562,173	42,323,023	3,371,915	1,135,619	71,123	277,339	*18,018
Employee benefit programs.....	570,267	2,278,083	59,481,120	4,417,402	1,978,909	182,011	237,589	*38,846
Domestic production activities deduction.....	143,912	141,452	8,926,039	939,561	805,093	10,523	4,860	*1,321
Net loss, noncapital assets.....	14,927	19,903	4,456,920	313,874	82,696	13,101	8,504	4,830
Other deductions.....	2,975,217	8,932,345	357,750,768	33,949,733	12,241,476	703,780	2,382,683	296,171
Total receipts less total deductions.....	3,726,191	4,754,135	328,773,115	17,154,392	18,213,825	394,717	1,429,866	320,958
Constructive taxable income from related foreign corporations.....	*205,236	4,579	86,392,224	3,792,038	2,197,085	*2,445	137,767	48,529
Net income.....	3,922,933	4,750,611	414,575,476	20,933,387	20,410,421	381,944	1,565,763	369,461
Income subject to tax.....	3,511,499	3,908,548	382,587,148	19,365,004	19,922,495	261,615	1,498,228	276,947
Total income tax before credits [5].....	1,212,548	1,133,443	134,654,258	6,774,246	6,974,425	89,548	521,276	96,353
Income tax.....	1,199,146	1,121,881	133,621,794	6,755,803	6,969,995	88,055	520,541	96,353
Alternative minimum tax.....	4,208	5,667	1,010,242	18,733	*334	*1,475	*735	-
Foreign tax credit.....	146,618	8,210	64,432,415	1,079,165	1,485,405	*1,402	194,483	47,872
General business credit.....	24,414	14,569	5,923,185	128,529	16,913	2,966	7,880	1,336
Prior year minimum tax credit.....	7,540	6,818	380,431	11,462	*6,672	*1,103	-	72
Total income tax after credits [2].....	1,033,976	1,103,845	63,891,415	5,555,089	5,465,435	84,076	318,913	47,073

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	1,867	414	3,919	231	2,148	2,370	1,157	825
Total assets.....	9,772,667	194,543,412	27,071,549	1,654,850,676	1,583,018,137	70,501,692	75,812,471	52,326,832
Cash.....	605,153	5,632,346	1,608,022	11,031,069	36,693,447	3,470,159	3,693,432	4,048,424
Notes and accounts receivable.....	1,162,687	19,971,366	4,256,016	584,522,086	194,649,502	11,107,168	6,052,054	9,032,291
Less: Allowance for bad debts.....	50,003	240,851	129,161	780,682	4,287,703	363,706	127,821	146,488
Inventories.....	1,535,185	8,788,467	1,633,442	23,275,341	70,585,525	8,361,914	3,563,687	7,385,594
Investments in Government obligations.....	*2,850	*11,184	24,559	22,551	*471,404	*584	23,806	78,561
Tax-exempt securities.....	-	25,351	20,437	1,002,617	796,227	-	12,829	161,139
Other current assets.....	468,455	3,841,500	973,852	29,784,847	113,179,791	2,925,197	1,658,500	1,671,161
Loans to shareholders.....	43,041	9,962,694	66,546	*28,267,209	6,264,731	144,459	703,483	38,709
Mortgage and real estate loans.....	*27,552	-	229	*12,390	*52,316	*32,952	*5,378	-
Other investments.....	1,109,981	86,182,161	3,690,036	659,824,632	606,743,073	12,520,688	34,701,698	7,512,578
Depreciable assets.....	5,722,618	89,584,795	15,152,089	318,884,024	316,129,043	38,961,426	27,329,538	26,998,524
Less: Accumulated depreciation.....	3,625,402	54,405,409	10,676,645	172,290,847	179,659,250	24,516,788	14,922,088	14,041,759
Depletable assets.....	*45,599	167,927	-	108,575,431	2,107,470	704	1,564,357	5,097
Less: Accumulated depletion.....	*3,734	51,789	-	57,684,044	846,715	569	184,617	2,179
Land.....	314,682	978,923	209,560	5,505,564	7,077,682	496,908	786,913	604,414
Intangible assets (amortizable).....	2,097,725	16,866,424	11,023,982	65,518,766	305,897,169	13,676,765	6,836,045	7,574,834
Less: Accumulated amortization.....	224,967	3,512,874	1,635,189	29,648,510	51,398,120	2,119,588	1,193,643	880,289
Other assets.....	541,247	10,741,437	853,774	79,028,231	158,562,545	5,803,419	5,308,919	2,286,221
Total liabilities.....	9,772,667	194,543,412	27,071,549	1,654,850,676	1,583,018,137	70,501,692	75,812,471	52,326,832
Accounts payable.....	622,679	16,556,331	2,117,454	214,320,358	145,578,587	6,311,578	2,276,447	6,134,377
Mortgages, notes, and bonds payable in less than one year.....	1,055,094	10,743,294	1,069,968	10,986,730	113,592,898	3,572,474	3,273,859	2,242,060
Other current liabilities.....	552,086	7,878,216	2,483,288	283,478,335	134,558,497	7,778,717	4,852,296	4,095,626
Loans from shareholders.....	401,205	6,167,901	178,030	18,724,175	21,837,486	1,397,949	415,335	791,437
Mortgages, notes, and bonds payable in one year or more.....	1,457,226	50,876,282	8,909,772	280,296,346	380,859,977	21,389,845	7,492,987	7,237,600
Other liabilities.....	1,264,503	25,105,335	3,690,095	126,709,725	166,721,114	9,329,175	7,674,963	4,382,707
Capital stock.....	318,179	6,528,685	1,205,131	20,288,328	61,491,777	3,216,599	2,864,784	2,247,067
Additional paid-in capital.....	2,575,420	46,872,245	5,694,126	439,622,277	433,619,860	18,173,555	32,384,111	11,820,759
Retained earnings, appropriated.....	-	*419	*17,644	693,765	50,112	10	*2,392,947	*3,238
Retained earnings, unappropriated [30].....	1,723,582	40,865,479	3,739,071	469,298,389	342,513,394	1,504,711	13,959,366	14,847,022
Less: Cost of treasury stock.....	197,305	17,050,774	2,033,030	209,567,750	217,805,564	2,172,920	1,774,624	1,475,061
Total receipts.....	12,641,292	101,514,968	26,932,748	1,012,997,150	723,738,623	70,713,883	30,118,770	52,485,758
Business receipts.....	12,349,842	94,624,877	26,127,734	929,664,936	587,385,263	68,961,682	28,070,551	51,526,140
Interest.....	29,652	1,640,451	159,711	10,322,856	6,216,748	188,278	142,074	146,006
Interest on Government obligations:								
State and local.....	*247	985	*2,205	65,635	55,317	*1,241	*1,002	5,915
Rents.....	7,519	18,590	23,422	1,129,782	434,907	38,084	19,935	24,047
Royalties.....	*8,615	1,933,388	49,072	833,097	33,902,554	182,505	879,543	34,407
Net short-term capital gain reduced by net long-term capital loss.....	3	*22	1	85,676	*228,331	12,616	*3,570	*1,404
Net long-term capital gain reduced by net short-term capital loss.....	58,714	87,564	153,315	4,535,721	9,226,664	242,216	48,853	88,870
Net gain, noncapital assets.....	16,805	64,446	30,180	2,068,751	815,238	185,496	51,311	71,264
Dividends received from domestic corporations.....	16,769	267,589	4,528	332,192	1,036,948	17,811	244,828	11,620
Dividends received from foreign corporations.....	*1,059	1,258,390	54,121	37,495,332	49,574,657	372,252	148,044	*55,414
Other receipts.....	152,067	1,618,666	328,459	26,463,172	34,861,996	511,701	509,060	520,669
Total deductions.....	12,231,663	94,914,421	25,492,938	939,428,028	616,951,508	67,814,070	28,397,314	50,151,761
Cost of goods sold.....	8,555,436	61,812,930	15,272,790	808,289,016	329,791,555	47,964,406	18,824,741	40,106,417
Compensation of officers.....	196,033	394,292	587,255	632,464	2,772,364	700,184	378,903	387,008
Salaries and wages.....	980,046	7,721,954	2,833,892	21,251,055	63,163,639	3,798,570	1,550,802	1,925,770
Repairs.....	56,953	777,590	176,805	1,848,786	3,697,675	293,764	272,404	285,234
Bad debts.....	29,397	118,325	65,629	308,234	568,784	169,718	59,240	50,478
Rent paid on business property.....	181,773	902,236	552,597	2,987,080	5,191,472	1,182,512	458,100	366,888
Taxes paid.....	211,207	1,245,112	643,249	19,428,839	8,904,682	949,447	428,841	545,882
Interest paid.....	179,272	4,104,493	821,932	14,011,870	24,418,424	1,569,809	684,506	646,740
Charitable contributions.....	5,013	96,169	11,441	339,371	3,737,022	20,503	23,846	15,966
Amortization.....	91,299	619,506	271,723	2,308,246	8,427,339	376,734	253,709	268,544
Depreciation.....	365,030	5,238,029	968,099	12,673,552	19,713,253	2,781,888	1,377,337	2,044,908
Depletion.....	*2,625	20,698	*51	3,493,538	366,426	1,520	50,522	1,372
Advertising.....	100,323	593,510	245,189	895,062	20,237,305	572,258	182,721	69,884
Pension, profit-sharing, stock, annuity.....	102,802	2,257,641	93,011	3,024,237	10,356,925	822,955	478,970	425,264
Employee benefit programs.....	228,299	1,918,830	575,644	3,256,002	12,666,462	1,730,445	536,053	813,750
Domestic production activities deduction.....	12,687	325,647	51,146	388,638	2,062,771	94,368	47,302	106,109
Net loss, noncapital assets.....	7,461	534,074	90,453	19,695	1,555,131	38,480	36,317	18,923
Other deductions.....	926,004	6,233,389	2,232,032	44,272,343	99,320,277	4,746,509	2,753,000	2,072,624
Total receipts less total deductions.....	409,630	6,600,547	1,439,810	73,569,122	106,787,115	2,899,812	1,721,456	2,333,997
Constructive taxable income from related foreign corporations.....	*1,099	2,254,629	85,252	30,692,628	17,244,802	269,878	105,398	43,273
Net income.....	410,482	8,854,192	1,522,858	104,196,115	123,976,600	3,168,450	1,825,852	2,371,355
Income subject to tax.....	252,755	7,659,001	1,349,936	99,653,752	116,869,801	2,025,676	1,024,458	2,141,944
Total income tax before credits [5].....	81,929	2,699,797	462,956	35,646,086	40,971,239	708,632	355,107	743,986
Income tax.....	80,899	2,675,123	462,567	34,875,450	40,880,842	694,035	352,420	741,442
Alternative minimum tax.....	*1,030	24,612	*389	771,303	87,114	14,441	2,555	2,477
Foreign tax credit.....	*55	1,398,547	*33,135	32,627,688	13,351,434	112,468	63,813	39,211
General business credit.....	3,189	304,329	4,400	1,190,312	1,532,962	27,026	9,691	14,042
Prior year minimum tax credit.....	*451	70,268	*2,531	*16,769	52,026	2,692	3,687	*4,846
Total income tax after credits [2].....	78,234	926,596	422,891	1,816,944	26,036,654	566,436	277,918	685,781

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	9,138	5,114	3,692	1,551	1,743	766	4,272	152,389
Total assets.....	342,736,572	251,164,537	759,759,046	933,271,583	467,441,585	12,120,306	224,761,581	2,546,540,770
Cash.....	9,442,120	16,777,512	50,648,238	41,255,438	34,658,696	662,439	13,357,939	206,874,002
Notes and accounts receivable.....	15,395,975	60,609,798	97,144,755	187,217,080	97,967,848	1,737,377	28,600,446	343,931,933
Less: Allowance for bad debts.....	454,806	1,050,536	1,809,209	4,795,216	2,736,617	104,419	932,221	10,364,023
Inventories.....	13,706,738	23,372,493	28,358,035	13,890,030	56,014,770	1,396,446	20,841,122	369,130,319
Investments in Government obligations.....	124,505	*180,371	*51,754	2,575,078	81,176	-	*41,360	12,123,694
Tax-exempt securities.....	*25,172	*37,280	1,700,081	2,646,745	2,017	*3,654	23,830	7,071,948
Other current assets.....	10,573,503	15,218,864	73,845,610	26,372,855	19,916,752	1,184,074	12,169,989	154,521,954
Loans to shareholders.....	927,839	1,187,527	2,776,501	137,175	326,534	*48,864	197,101	7,484,417
Mortgage and real estate loans.....	*89,405	*38,446	9,528	2,824,173	*3,249	-	105	1,431,211
Other investments.....	131,831,734	48,335,083	248,430,304	471,776,288	56,854,937	1,971,643	30,880,363	569,513,462
Depreciable assets.....	51,763,346	60,337,668	161,748,325	117,414,987	166,433,206	5,817,827	53,944,983	683,742,049
Less: Accumulated depreciation.....	34,843,495	35,854,774	105,109,508	69,273,801	87,634,212	3,911,552	30,342,457	334,317,385
Depletable assets.....	*78,246	*2,036	-	4,717	1,624	1,543	*14,239	17,117,082
Less: Accumulated depletion.....	*15,171	*906	-	4,717	1,624	266	*5,632	7,206,056
Land.....	1,083,761	1,139,206	3,997,606	2,254,941	2,925,302	174,797	1,401,969	53,895,597
Intangible assets (amortizable).....	33,844,855	50,319,377	147,262,913	81,884,738	92,766,276	3,417,757	86,905,907	409,455,421
Less: Accumulated amortization.....	4,465,733	7,216,821	25,984,662	12,041,650	18,804,300	521,151	16,060,155	53,736,942
Other assets.....	113,628,578	17,731,913	76,688,774	69,132,720	48,663,952	241,271	23,722,693	115,872,085
Total liabilities.....	342,736,572	251,164,537	759,759,046	933,271,583	467,441,585	12,120,306	224,761,581	2,546,540,770
Accounts payable.....	8,694,536	24,099,505	82,748,554	35,327,734	35,925,245	1,752,471	13,371,608	349,498,099
Mortgages, notes, and bonds payable in less than one year.....	6,223,020	10,609,173	33,311,821	240,013,413	37,945,590	1,062,777	9,022,094	125,949,633
Other current liabilities.....	12,919,285	20,987,623	83,004,803	46,081,584	72,984,935	1,062,091	21,510,743	312,541,682
Loans from shareholders.....	11,506,065	2,300,506	8,853,244	229,239	897,697	110,138	977,126	18,112,754
Mortgages, notes, and bonds payable in one year or more.....	124,571,684	77,002,109	110,676,022	359,142,968	97,257,386	3,631,943	67,450,419	462,670,281
Other liabilities.....	43,544,031	27,129,011	89,728,141	80,903,100	101,733,399	865,926	38,945,857	196,433,416
Capital stock.....	38,089,006	13,358,838	39,764,691	3,845,427	36,960,786	371,228	7,981,666	78,888,653
Additional paid-in capital.....	70,562,606	52,545,575	352,987,686	96,039,190	41,675,573	2,446,009	53,627,420	589,586,071
Retained earnings, appropriated.....	243,067	34,664	195,633	*1,020,277	*37,531	*1,309	71,700	5,068,076
Retained earnings, unappropriated [30].....	38,725,114	46,818,878	116,338,234	113,162,696	91,136,210	1,978,766	35,005,954	557,050,192
Less: Cost of treasury stock.....	12,341,840	23,721,344	157,849,784	42,494,045	49,112,768	1,162,351	23,203,006	149,258,088
Total receipts.....	117,289,017	180,688,073	474,484,070	263,289,848	425,952,809	15,260,560	163,014,301	3,600,754,793
Business receipts.....	110,848,508	170,208,347	420,961,077	158,428,227	410,675,877	14,964,540	150,223,701	3,511,389,084
Interest.....	2,536,147	2,821,076	4,447,173	57,504,690	3,162,146	17,187	2,447,784	14,742,523
Interest on Government obligations:								
State and local.....	21,207	29,779	140,654	204,464	3,548	*784	26,238	367,491
Rents.....	78,007	853,420	1,568,355	11,452,113	957,971	6,383	814,689	4,368,828
Royalties.....	696,234	1,290,647	34,778,278	1,963,933	1,645,886	35,260	3,823,055	12,428,670
Net short-term capital gain reduced by net long-term capital loss.....	*16,219	5,215	24,881	237	25,088	2,604	25,169	270,378
Net long-term capital gain reduced by net short-term capital loss.....	125,723	469,116	1,036,457	33,878	1,667,912	122,662	237,590	1,695,105
Net gain, noncapital assets.....	530,652	225,710	650,494	1,783,341	796,233	7,174	96,631	1,575,376
Dividends received from domestic corporations.....	13,874	15,221	99,273	68,401	85,496	1,138	45,921	4,058,431
Dividends received from foreign corporations.....	726,978	1,353,932	3,500,692	2,546,537	1,155,255	5,063	1,966,771	5,400,699
Other receipts.....	1,695,468	3,415,610	7,276,737	29,304,026	5,777,398	97,764	3,306,751	44,458,208
Total deductions.....	111,503,780	171,697,817	434,156,514	257,415,017	405,880,947	14,774,098	149,052,636	3,470,122,359
Cost of goods sold.....	75,120,176	115,808,505	259,339,682	106,712,049	301,640,817	9,673,932	83,726,367	2,682,703,832
Compensation of officers.....	2,223,532	1,653,551	2,327,190	1,044,472	1,170,412	199,886	1,626,001	21,203,195
Salaries and wages.....	7,426,894	15,539,977	62,655,125	17,387,627	14,285,022	1,211,835	22,304,923	274,523,743
Repairs.....	372,640	622,638	2,217,286	1,241,680	1,472,929	76,466	836,879	16,004,873
Bad debts.....	192,819	600,656	775,547	6,318,762	1,723,489	90,685	341,857	7,914,547
Rent paid on business property.....	1,558,120	2,120,370	3,558,857	2,115,891	3,539,736	291,628	2,009,271	56,499,736
Taxes paid.....	1,911,428	2,368,584	7,451,710	1,470,455	6,000,275	299,699	2,368,680	45,904,700
Interest paid.....	5,185,396	5,009,575	8,937,952	58,794,055	6,903,896	310,218	6,027,601	31,963,226
Charitable contributions.....	73,722	117,634	266,898	181,076	222,777	6,497	210,575	2,085,581
Amortization.....	1,563,125	1,321,009	5,764,582	6,166,033	2,786,260	160,032	1,646,319	10,607,736
Depreciation.....	3,100,045	6,283,531	16,340,924	10,148,538	17,515,854	317,802	5,413,707	55,145,701
Depletion.....	*16,156	*16,521	-	1,856	159	-	506	607,429
Advertising.....	890,226	827,874	5,776,198	2,198,168	2,717,674	419,177	1,595,421	34,584,055
Pension, profit-sharing, stock, annuity.....	1,234,327	1,965,941	3,920,490	1,069,306	10,185,269	78,176	1,433,695	11,270,863
Employee benefit programs.....	2,168,410	3,748,313	8,324,259	3,358,842	8,598,177	289,010	4,413,868	28,095,573
Domestic production activities deduction.....	271,208	345,827	1,780,486	328,658	782,226	19,148	548,461	784,994
Net loss, noncapital assets.....	69,608	356,328	864,451	31,804	104,781	15,394	291,014	1,885,305
Other deductions.....	8,125,948	12,990,982	43,854,877	38,845,745	26,231,193	1,314,512	14,257,491	188,337,271
Total receipts less total deductions.....	5,785,237	8,990,256	40,327,555	5,874,830	20,071,861	486,463	13,961,665	130,632,434
Constructive taxable income from related foreign corporations.....	1,403,578	2,115,104	14,832,235	7,563,015	1,245,309	4,072	2,354,088	7,935,820
Net income.....	7,167,608	11,075,581	55,019,137	13,233,382	21,313,623	489,751	16,289,515	138,200,763
Income subject to tax.....	6,533,665	10,226,156	46,640,765	12,210,835	19,647,432	409,096	14,617,588	128,366,758
Total income tax before credits [5].....	2,245,702	3,555,626	16,335,231	4,270,184	6,872,707	140,696	5,108,532	44,412,205
Income tax.....	2,237,267	3,550,526	16,302,432	4,261,551	6,849,122	140,458	5,086,914	44,355,407
Alternative minimum tax.....	6,708	5,951	30,636	5,976	16,531	238	19,003	76,056
Foreign tax credit.....	600,266	1,130,392	6,869,090	2,757,746	1,137,484	8,609	1,494,150	4,698,221
General business credit.....	72,986	146,495	1,230,433	492,760	495,489	5,217	2,236,230	1,029,659
Prior year minimum tax credit.....	9,462	7,300	24,582	*147,425	2,469	6,850	9,762	117,578
Total income tax after credits [2].....	1,563,942	2,271,396	8,176,112	872,253	5,237,266	120,020	3,368,389	38,563,965

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	69,957	45,806	22,380	1,770	82,432	13,516	4,587	4,747	5,700
Total assets.....	1,237,479,149	354,995,744	881,818,922	664,483	1,309,061,621	56,339,158	18,972,915	31,812,779	112,059,997
Cash.....	94,267,968	32,084,902	62,038,745	144,320	112,606,035	3,933,978	1,994,080	3,497,104	2,140,027
Notes and accounts receivable.....	195,669,984	96,945,313	98,616,432	*108,239	148,261,950	6,386,521	4,501,899	6,170,772	2,990,103
Less: Allowance for bad debts.....	4,744,718	2,510,470	2,233,253	994	5,619,305	112,560	71,791	102,580	39,686
Inventories.....	151,222,993	69,069,327	82,153,660	6	217,907,327	22,975,325	4,624,518	6,780,274	20,577,039
Investments in Government obligations.....	12,085,474	*681,834	11,403,640	-	38,220	*12,661	*1,014	*3,135	-
Tax-exempt securities.....	4,933,117	178,102	*4,755,015	-	2,138,831	*8,997	75,740	*600,613	-
Other current assets.....	71,643,905	30,673,418	40,863,113	*107,374	82,878,048	1,650,877	1,686,345	1,534,299	13,983,227
Loans to shareholders.....	3,896,909	2,837,246	1,057,172	*2,491	3,587,508	461,305	84,448	92,720	162,504
Mortgage and real estate loans.....	1,190,775	162,322	1,028,453	-	240,436	*14,502	*1,095	*13,353	2,944
Other investments.....	398,263,619	37,004,493	361,175,772	*83,354	171,249,844	4,851,078	511,165	5,577,631	12,805,410
Depreciable assets.....	240,183,653	67,674,579	172,347,222	161,852	443,558,396	19,095,131	9,717,269	9,887,287	50,104,433
Less: Accumulated depreciation.....	121,107,337	40,277,794	80,721,594	107,949	213,210,048	10,199,046	5,051,822	5,579,854	21,879,884
Depletable assets.....	17,115,984	*35,826	*17,080,158	-	*1,098	*1,017	-	-	-
Less: Accumulated depletion.....	7,205,707	*24,865	*7,180,842	-	*349	*298	-	-	-
Land.....	8,446,985	2,856,016	5,576,428	*14,541	45,448,612	3,004,896	789,346	267,131	10,334,792
Intangible assets (amortizable).....	144,062,104	41,720,525	102,148,861	*192,718	265,393,317	4,233,822	568,912	2,482,879	996,101
Less: Accumulated amortization.....	23,268,594	6,116,685	17,080,340	*71,569	30,468,349	215,430	132,427	162,213	130,876
Other assets.....	50,822,034	22,001,657	28,790,281	*30,097	65,050,051	326,383	-	750,227	20,013,864
Total liabilities.....	1,237,479,149	354,995,744	881,818,922	664,483	1,309,061,621	56,339,158	18,972,915	31,812,779	112,059,997
Accounts payable.....	170,655,660	69,487,861	101,158,964	*8,835	178,842,439	6,878,195	1,694,994	9,590,485	9,454,418
Mortgages, notes, and bonds payable in less than one year.....	69,185,523	35,822,034	33,236,074	*127,415	56,764,109	11,764,081	3,203,120	291,307	2,051,854
Other current liabilities.....	144,569,590	44,982,286	99,541,651	45,653	167,972,092	4,049,289	1,933,050	4,842,391	21,063,581
Loans from shareholders.....	9,411,493	5,612,788	3,792,185	*6,520	8,701,261	1,312,646	181,006	158,539	411,486
Mortgages, notes, and bonds payable in one year or more.....	179,476,880	38,687,856	140,559,901	*229,124	283,193,401	9,913,274	2,712,961	3,327,431	40,199,390
Other liabilities.....	93,720,379	21,517,290	72,090,735	*112,354	102,713,037	1,439,263	1,186,666	1,752,960	4,141,527
Capital stock.....	46,624,473	18,289,679	28,297,250	37,545	32,264,180	1,503,294	396,895	779,068	1,093,293
Additional paid-in capital.....	238,541,654	67,515,717	170,884,521	*141,416	351,044,417	5,234,912	3,354,486	3,572,544	6,845,675
Retained earnings, appropriated.....	4,246,559	324,808	3,921,751	-	821,517	120,135	*28,280	*7,395	*78,821
Retained earnings, unappropriated [30].....	326,616,552	63,585,998	263,036,540	-5,986	230,433,641	16,785,687	7,347,243	9,441,549	27,789,511
Less: Cost of treasury stock.....	45,569,614	10,830,572	34,700,650	38,393	103,688,474	2,661,619	3,065,786	1,950,891	1,069,559
Total receipts.....	1,761,450,793	625,683,707	1,134,999,703	767,384	1,839,304,000	129,494,973	28,632,274	65,421,999	128,542,839
Business receipts.....	1,720,679,608	613,039,767	1,106,886,168	753,673	1,790,709,476	127,025,341	28,221,486	63,979,105	124,964,695
Interest.....	8,143,984	1,679,082	6,463,046	*1,855	6,598,539	408,091	157,948	194,134	68,549
Interest on Government obligations:									
State and local.....	167,235	20,515	146,720	-	200,257	1,212	*3,786	*103,982	*19,452
Rents.....	2,117,357	816,966	1,297,272	*3,119	2,251,472	141,853	14,898	13,988	386,322
Royalties.....	6,474,457	1,814,101	4,660,027	330	5,954,212	*13,752	1,210	*60,358	*214,803
Net short-term capital gain reduced by net long-term capital loss.....	213,286	34,047	179,240	-	57,092	2,250	28	7	*1,334
Net long-term capital gain reduced by net short-term capital loss.....	1,316,442	694,822	621,619	1	378,663	51,497	*5,117	35,800	9,846
Net gain, noncapital assets.....	1,187,716	772,600	415,116	-	387,660	90,882	46,405	5,922	9,575
Dividends received from domestic corporations.....	3,927,953	184,116	3,739,464	*4,373	130,478	5,093	*1,256	*1,151	40,630
Dividends received from foreign corporations.....	2,290,808	156,888	1,773,919	-	3,109,892	*282	13,433	19	*1,047,692
Other receipts.....	14,931,947	6,110,802	8,817,112	*4,033	29,526,260	1,754,720	166,707	1,027,533	1,779,941
Total deductions.....	1,706,282,098	606,296,153	1,099,277,987	707,957	1,763,840,261	126,194,488	27,151,049	62,419,806	120,376,209
Cost of goods sold.....	1,410,253,981	491,083,098	919,170,883	-	1,272,449,851	98,499,476	15,799,491	46,079,730	82,527,003
Compensation of officers.....	13,104,048	7,216,375	5,830,843	56,830	8,099,146	1,210,169	392,477	550,322	692,043
Salaries and wages.....	89,897,634	38,940,226	50,681,824	*275,585	184,626,109	10,755,623	3,519,064	5,841,491	16,476,985
Repairs.....	5,396,220	1,701,213	3,688,798	*6,209	10,608,653	535,487	216,918	258,757	650,691
Bad debts.....	2,746,609	1,152,358	1,591,300	2,951	5,167,938	474,477	76,224	113,083	597,263
Rent paid on business property.....	13,758,722	6,300,887	7,405,961	*51,874	42,741,014	2,350,197	1,538,609	1,835,099	2,661,434
Taxes paid.....	16,134,856	5,852,133	10,245,405	37,318	29,769,844	1,963,388	712,100	983,880	2,941,476
Interest paid.....	14,377,339	4,019,166	10,341,519	*16,655	17,585,886	848,385	204,952	358,601	1,375,454
Charitable contributions.....	729,561	248,967	480,109	*485	1,356,019	24,530	84,539	25,383	71,021
Amortization.....	7,607,266	4,351,999	3,248,558	*6,709	3,000,469	220,120	43,171	103,499	43,042
Depreciation.....	20,069,213	6,555,925	13,498,913	*14,376	35,076,488	1,393,232	566,618	715,795	3,145,789
Depletion.....	603,098	39,743	563,355	-	4,331	*119	*59	-	*20
Advertising.....	12,803,436	4,679,588	8,118,721	*5,126	21,780,619	1,211,554	1,086,127	1,247,917	1,907,290
Pension, profit-sharing, stock, annuity.....	4,934,141	1,777,056	3,144,819	*12,266	6,336,721	148,441	24,071	91,326	341,748
Employee benefit programs.....	10,978,150	4,436,765	6,508,411	*32,974	17,117,423	946,242	292,234	461,944	1,659,486
Domestic production activities deduction.....	591,047	145,134	445,913	-	193,947	6,800	*643	*3,132	1,793
Net loss, noncapital assets.....	482,350	199,763	282,322	*264	1,402,955	179,257	27,286	23,530	174,921
Other deductions.....	81,814,424	27,595,756	54,030,332	188,336	106,522,847	5,426,990	2,566,466	3,726,317	5,108,749
Total receipts less total deductions.....	55,168,695	19,387,554	35,721,715	59,426	75,463,739	3,300,485	1,481,225	3,002,193	8,166,630
Constructive taxable income from related foreign corporations.....	3,469,835	589,023	2,880,811	-	4,465,986	77	8,694	*259,856	665,185
Net income.....	58,471,295	19,956,061	38,455,807	59,426	79,729,468	3,299,350	1,486,133	3,158,066	8,812,363
Income subject to tax.....	51,783,535	16,866,901	34,860,474	56,160	76,583,223	2,879,712	1,381,971	3,001,538	8,741,951
Total income tax before credits [5].....	17,851,110	5,729,587	12,108,587	12,936	26,561,094	956,714	470,797	1,039,925	3,031,259
Income tax.....	17,819,562	5,711,414	12,095,212	12,936	26,535,844	956,025	470,380	1,038,750	3,030,963
Alternative minimum tax.....	46,210	24,723	21,487	-	29,846	4,225	*417	*1,174	*296
Foreign tax credit.....	2,001,149	281,232	1,719,917	-	2,697,072	*1,423	1,255	*39,658	*629,604
General business credit.....	584,434	96,913	487,353	168	445,225	14,143	2,939	12,851	24,145
Prior year minimum tax credit.....	73,698	32,182	41,516	-	43,880	7,375	450	*432	*99
Total income tax after credits [2].....	15,190,165	5,317,446	9,859,951	12,768	23,373,800	933,773	466,153	986,983	2,377,410

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued									Wholesale and retail trade not allocable
	Retail trade--continued									
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers		
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	
Number of returns.....	14,398	6,887	4,755	7,481	4,688	1,360	8,770	5,543		-
Total assets.....	125,052,442	134,620,102	11,910,819	72,602,071	26,905,813	305,888,927	23,750,597	389,146,000		-
Cash.....	8,166,428	5,908,842	988,211	13,148,293	2,415,955	13,830,791	2,237,538	54,344,786		-
Notes and accounts receivable.....	9,432,304	23,612,804	795,983	5,307,078	1,495,253	15,434,164	2,595,067	69,540,002		-
Less: Allowance for bad debts.....	63,235	969,036	7,110	308,756	47,570	1,095,762	63,961	2,737,258		-
Inventories.....	16,951,636	21,035,101	1,337,269	15,793,255	8,624,070	56,485,359	5,138,527	37,584,953		-
Investments in Government obligations.....	3,411	*5,471	-	*6,256	-	-	-	6,271		-
Tax-exempt securities.....	*1,306,894	*13,631	-	34,808	-	-	*63	98,085		-
Other current assets.....	4,324,773	3,649,730	398,297	4,312,353	2,340,690	11,621,908	1,711,664	35,663,885		-
Loans to shareholders.....	136,782	78,067	304,891	97,718	108,812	*144,634	239,576	1,676,051		-
Mortgage and real estate loans.....	*35,463	*11,013	*32,824	-	*16,735	*17,873	*11,033	*83,600		-
Other investments.....	15,958,957	4,824,148	611,977	5,413,194	921,429	96,916,113	1,296,574	21,562,169		-
Depreciable assets.....	102,530,582	27,416,272	9,518,093	39,854,719	15,711,867	134,672,118	10,270,957	14,779,668		-
Less: Accumulated depreciation.....	52,559,224	11,721,329	4,949,271	22,660,928	8,935,860	54,925,939	6,072,094	8,674,795		-
Depletable assets.....	-	-	-	-	-	-	-	*81		-
Less: Accumulated depletion.....	-	-	-	-	-	-	-	*51		-
Land.....	8,002,732	2,696,915	1,460,206	762,214	869,729	15,301,878	275,100	1,683,672		-
Intangible assets (amortizable).....	10,946,898	59,104,566	1,298,889	6,688,672	2,584,060	8,588,048	5,924,421	161,976,050		-
Less: Accumulated amortization.....	1,283,682	2,906,204	97,487	671,666	490,922	754,401	432,341	23,190,699		-
Other assets.....	1,161,724	1,860,111	218,046	4,824,862	1,291,566	9,652,145	618,472	24,749,531		-
Total liabilities.....	125,052,442	134,620,102	11,910,819	72,602,071	26,905,813	305,888,927	23,750,597	389,146,000		-
Accounts payable.....	32,044,952	16,950,445	1,540,737	7,863,299	5,484,378	51,042,180	3,116,154	33,182,201		-
Mortgages, notes, and bonds payable in less than one year.....	2,035,932	4,461,011	168,053	1,494,591	437,636	3,709,889	915,273	26,231,362		-
Other current liabilities.....	11,160,529	16,437,388	905,102	10,082,753	5,109,785	35,192,460	1,451,538	55,744,226		-
Loans from shareholders.....	938,794	300,200	246,707	255,612	248,265	*99,012	371,062	4,177,933		-
Mortgages, notes, and bonds payable in one year or more.....	28,840,753	23,204,772	3,144,509	11,811,283	10,755,724	70,660,485	6,859,435	71,763,383		-
Other liabilities.....	15,783,210	6,210,417	1,615,175	6,552,468	1,850,464	15,865,605	234,758	46,080,524		-
Capital stock.....	10,768,766	749,180	473,241	2,937,783	165,879	1,241,265	431,575	11,723,942		-
Additional paid-in capital.....	13,262,296	39,727,015	105,549	17,097,899	3,332,311	27,685,971	6,987,382	223,838,375		-
Retained earnings, appropriated.....	*7,612	*36,230	*49,235	*3,154	*7,981	131,437	*43,104	*308,133		-
Retained earnings, unappropriated [30].....	23,210,168	39,081,935	3,949,922	26,348,056	1,038,452	108,205,139	8,153,805	-40,917,826		-
Less: Cost of treasury stock.....	13,000,571	12,538,491	287,411	11,844,827	1,525,062	7,944,515	4,813,489	42,986,253		-
Total receipts.....	313,579,948	239,652,018	56,086,901	112,287,838	44,071,742	575,446,087	42,919,055	103,168,327		-
Business receipts.....	308,171,340	234,540,238	55,585,528	109,193,051	42,524,809	556,743,493	41,926,367	97,834,025		-
Interest.....	554,367	166,465	45,660	469,408	313,938	2,901,799	46,383	1,271,797		-
Interest on Government obligations:										-
State and local.....	19,431	*1,337	*1,743	22,517	*4,325	19,556	*1,177	1,739		-
Rents.....	478,652	92,097	51,693	74,747	101,950	789,780	23,163	82,328		-
Royalties.....	1,624,257	75,525	*39,829	648,588	*118,832	1,796,134	129,455	1,231,469		-
Net short-term capital gain reduced by net long-term capital loss.....	*23,985	*428	-	*194	*21	515	*1,294	*27,036		-
Net long-term capital gain reduced by net short-term capital loss.....	91,184	59,529	12,517	16,357	*3,927	*6,059	13,306	73,523		-
Net gain, noncapital assets.....	63,165	57,012	33,566	31,558	7,264	*5,668	16,155	20,487		-
Dividends received from domestic corporations.....	20,962	26,182	4,312	9,016	*609	1,179	3,446	16,642		-
Dividends received from foreign corporations.....	*9,537	4,988	212	342,775	15,008	322,192	*382,280	*971,473		-
Other receipts.....	2,523,067	4,628,218	311,840	1,479,628	981,059	12,859,712	376,029	1,637,806		-
Total deductions.....	306,335,696	229,244,662	55,602,899	104,028,925	42,862,150	550,396,551	40,593,555	98,634,272		-
Cost of goods sold.....	226,484,798	171,040,407	48,378,297	57,444,523	25,981,753	409,401,796	24,191,733	66,620,844		-
Compensation of officers.....	970,403	994,478	224,253	836,869	398,253	407,842	546,768	875,271		-
Salaries and wages.....	29,725,479	21,358,060	2,171,727	15,724,312	5,355,469	59,973,427	5,556,213	8,168,260		-
Repairs.....	2,513,833	758,502	302,030	767,567	461,157	3,398,195	398,704	346,812		-
Bad debts.....	187,846	340,112	20,158	542,628	153,563	1,800,859	77,031	784,692		-
Rent paid on business property.....	5,557,143	5,840,125	705,499	8,159,800	2,361,915	8,692,392	2,049,583	989,219		-
Taxes paid.....	5,032,244	2,338,581	452,377	2,430,068	917,167	10,075,199	910,819	1,012,544		-
Interest paid.....	2,144,567	1,480,947	258,790	925,662	1,107,056	5,899,258	597,319	2,384,894		-
Charitable contributions.....	322,929	52,202	15,184	117,726	29,315	543,161	22,677	47,352		-
Amortization.....	255,228	872,123	61,474	353,643	125,513	217,023	90,668	614,965		-
Depreciation.....	7,207,369	3,098,583	907,614	3,207,437	993,199	11,633,044	901,976	1,305,833		-
Depletion.....	-	*109	10	-	*4,007	3	-	4		-
Advertising.....	1,941,699	1,550,329	86,563	2,291,762	1,141,232	6,233,647	725,990	2,356,509		-
Pension, profit-sharing, stock, annuity.....	1,477,942	583,057	40,533	368,528	83,527	2,867,019	47,605	262,923		-
Employee benefit programs.....	4,173,285	1,117,777	172,118	1,426,873	269,045	5,348,617	490,492	759,309		-
Domestic production activities deduction.....	60,030	68,190	765	*24,170	4,002	9,218	*7,414	7,790		-
Net loss, noncapital assets.....	195,818	59,502	3,010	247,332	35,421	335,902	54,588	66,387		-
Other deductions.....	18,085,084	17,691,580	1,802,498	9,160,023	3,440,555	23,559,947	3,923,974	12,030,663		-
Total receipts less total deductions.....	7,244,252	10,407,356	484,001	8,258,913	1,209,592	25,049,537	2,325,500	4,534,055		-
Constructive taxable income from related foreign corporations.....	5,635	*1,882	-	241,562	51,790	2,337,925	191,315	702,067		-
Net income.....	7,230,455	10,407,901	482,258	8,477,958	1,257,057	27,367,906	2,515,638	5,234,382		-
Income subject to tax.....	6,793,657	10,142,600	428,172	7,995,179	1,139,042	27,307,142	2,290,793	4,481,467		-
Total income tax before credits [5].....	2,341,716	3,520,139	137,505	2,789,343	390,066	9,549,689	779,474	1,554,467		-
Income tax.....	2,337,016	3,517,154	137,365	2,781,739	389,849	9,551,822	777,583	1,547,197		-
Alternative minimum tax.....	4,832	2,686	*105	7,604	*447	*79	*712	7,269		-
Foreign tax credit.....	*10,392	*22,730	409	205,734	58,069	*1,134,274	*214,944	378,578		-
General business credit.....	61,445	18,390	9,966	34,672	11,951	234,827	5,453	14,442		-
Prior year minimum tax credit.....	*12,237	606	*2,852	*2,284	*2,491	13,944	276	*833		-
Total income tax after credits [2].....	2,257,383	3,478,412	124,280	2,546,588	317,555	8,166,643	558,801	1,159,818		-

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	30,403	765	14,725	6,664	68	7,182	999
Total assets.....	330,542,922	174,398,413	24,571,917	7,438,899	35,960,856	74,710,572	13,462,266
Cash.....	19,262,061	9,171,408	2,122,184	256,236	1,079,962	5,555,987	1,076,284
Notes and accounts receivable.....	32,083,566	7,729,104	5,624,614	585,906	2,638,389	13,863,968	1,641,584
Less: Allowance for bad debts.....	640,087	201,169	147,287	*10,988	18,671	249,176	12,796
Inventories.....	3,288,199	1,303,493	326,057	62,739	657,934	769,135	168,841
Investments in Government obligations.....	*59,799	41,519	*2,757	19	-	15,504	-
Tax-exempt securities.....	*490,115	-	1,329	-	*4,902	483,789	*96
Other current assets.....	8,839,256	3,318,738	1,399,110	215,760	612,058	3,027,851	265,739
Loans to shareholders.....	674,069	*7,654	243,450	167,963	10,331	164,939	79,732
Mortgage and real estate loans.....	52,487	47	*45,096	*317	-	1,935	*5,091
Other investments.....	31,812,020	12,907,615	1,065,442	806,317	5,614,333	9,256,731	2,161,582
Depreciable assets.....	327,280,414	176,717,529	26,887,145	4,160,256	45,942,570	65,634,410	7,938,504
Less: Accumulated depreciation.....	131,460,683	47,620,800	16,103,255	2,151,570	26,800,834	34,958,164	3,826,060
Depletable assets.....	*3,916	805	*1,130	739	*426	*816	-
Less: Accumulated depletion.....	*1,855	[1]	*746	683	*426	-	-
Land.....	5,571,997	2,378,236	797,465	259,487	66,753	1,417,202	652,853
Intangible assets (amortizable).....	22,987,878	2,180,763	1,125,043	3,090,031	4,728,361	8,985,712	2,877,966
Less: Accumulated amortization.....	4,258,682	673,929	195,130	302,216	157,464	2,534,287	395,657
Other assets.....	14,498,452	7,137,401	1,377,512	298,583	1,582,232	3,274,219	828,504
Total liabilities.....	330,542,922	174,398,413	24,571,917	7,438,899	35,960,856	74,710,572	13,462,266
Accounts payable.....	29,020,341	7,525,555	2,181,429	236,431	1,394,724	17,068,370	613,833
Mortgages, notes, and bonds payable in less than one year.....	8,268,385	2,858,423	1,482,115	184,263	1,644,017	1,806,986	292,581
Other current liabilities.....	21,695,153	9,825,685	2,403,592	1,080,113	1,909,619	5,461,936	1,014,209
Loans from shareholders.....	4,830,156	*149,569	935,656	3,290,572	*589	402,989	50,780
Mortgages, notes, and bonds payable in one year or more.....	86,364,706	42,870,921	4,457,965	501,128	20,312,628	13,687,430	4,534,633
Other liabilities.....	64,517,828	48,252,791	3,055,567	570,684	4,006,848	7,313,033	1,318,905
Capital stock.....	9,674,256	2,857,231	837,348	45,735	3,457,297	2,137,590	339,056
Additional paid-in capital.....	40,131,708	21,599,930	2,108,786	860,549	8,112,414	4,773,548	2,676,481
Retained earnings, appropriated.....	70,048	13,855	-	*22,418	508	*29,692	*3,575
Retained earnings, unappropriated [30].....	82,879,835	51,035,495	9,423,850	750,782	-4,078,776	23,099,547	2,648,936
Less: Cost of treasury stock.....	16,909,494	12,591,043	2,314,391	103,775	*799,012	1,070,550	30,723
Total receipts.....	276,899,692	72,678,220	51,395,437	7,919,787	11,389,425	123,711,879	9,804,944
Business receipts.....	265,811,345	70,621,208	48,456,868	7,547,409	9,512,169	120,158,031	9,515,659
Interest.....	1,492,208	298,753	99,327	195,960	107,338	774,590	16,239
Interest on Government obligations:							
State and local.....	22,522	*479	9,895	*1,000	*203	*10,649	*296
Rents.....	855,798	450,560	175,398	*6,459	33,762	167,024	22,594
Royalties.....	1,657,926	*31,951	*1,579	-	*545	1,590,044	*33,807
Net short-term capital gain reduced by net long-term capital loss.....	5,318	8	114	*6	-	*5,183	7
Net long-term capital gain reduced by net short-term capital loss.....	556,238	212,625	177,675	*36,254	15,125	87,156	*27,401
Net gain, noncapital assets.....	1,182,140	587,264	317,713	29,206	178,482	60,366	9,108
Dividends received from domestic corporations.....	82,105	28,150	1,634	*692	46,257	4,631	*743
Dividends received from foreign corporations.....	605,917	92,622	*9	421	78,826	424,586	*9,452
Other receipts.....	4,628,176	354,599	2,155,223	102,380	1,416,718	429,618	169,638
Total deductions.....	263,708,389	67,967,020	49,720,259	7,691,054	10,410,711	118,879,163	9,040,183
Cost of goods sold.....	77,248,021	17,354,688	16,844,945	1,389,974	4,294,592	34,895,270	2,468,552
Compensation of officers.....	2,350,531	442,652	737,237	126,192	37,176	899,223	108,051
Salaries and wages.....	52,057,804	12,013,302	9,066,247	2,587,663	502,828	25,808,372	2,079,392
Repairs.....	7,156,848	2,147,980	1,309,544	147,408	200,204	3,114,782	236,931
Bad debts.....	586,749	51,359	96,673	6,512	1,589	408,976	21,640
Rent paid on business property.....	10,846,099	3,615,833	2,413,841	270,119	68,995	3,787,720	689,591
Taxes paid.....	10,522,660	3,178,552	1,847,198	368,407	380,159	4,380,426	367,918
Interest paid.....	7,404,986	3,321,286	460,039	456,207	1,567,902	1,258,800	340,752
Charitable contributions.....	233,208	119,289	19,285	1,850	6,674	79,543	6,567
Amortization.....	1,078,372	191,329	62,206	63,904	311,061	345,519	104,353
Depreciation.....	18,328,007	8,488,461	2,620,654	399,742	1,144,731	5,140,416	534,003
Depletion.....	100,271	*7,643	*263	-	*92,282	1	83
Advertising.....	802,619	109,644	110,262	28,458	1	518,677	35,576
Pension, profit-sharing, stock, annuity.....	4,337,187	970,420	133,075	19,984	50,162	3,123,351	40,196
Employee benefit programs.....	11,162,416	3,159,174	1,295,388	193,870	86,779	6,182,264	244,941
Domestic production activities deduction.....	9,055	1,008	*817	-	*166	3,168	*3,896
Net loss, noncapital assets.....	103,372	16,246	12,429	*1,308	5,469	63,144	4,776
Other deductions.....	59,380,184	12,778,153	12,690,158	1,629,455	1,659,940	28,869,511	1,752,966
Total receipts less total deductions.....	13,191,303	4,711,200	1,675,178	228,733	978,714	4,832,716	764,761
Constructive taxable income from related foreign corporations.....	263,633	18,536	*1,360	6,886	19,735	208,939	*8,178
Net income.....	13,432,413	4,729,257	1,666,643	234,618	998,246	5,031,006	772,643
Income subject to tax.....	12,004,273	4,184,331	1,338,374	154,524	794,374	4,873,473	659,197
Total income tax before credits [5].....	4,130,893	1,466,393	427,027	47,416	277,207	1,687,076	225,774
Income tax.....	4,119,715	1,460,971	425,009	47,250	276,801	1,684,974	224,711
Alternative minimum tax.....	10,293	5,154	2,009	*315	406	1,370	*1,038
Foreign tax credit.....	354,702	24,822	*206	2,553	-	322,230	*4,892
General business credit.....	119,404	40,197	4,348	1,571	289	70,448	2,552
Prior year minimum tax credit.....	14,410	*4,325	4,225	*390	854	*763	3,853
Total income tax after credits [2].....	3,642,376	1,397,049	418,248	42,902	276,065	1,293,636	214,477

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable, internet service providers, etc.)	Data processing services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	19,035	4,781	4,795	842	2,994	1,568	4,055
Total assets.....	1,746,192,660	339,481,845	109,666,276	167,460,752	1,018,541,021	31,506,736	79,536,030
Cash.....	72,679,586	24,734,083	7,702,659	3,726,377	27,231,882	3,370,780	5,913,805
Notes and accounts receivable.....	190,031,657	36,787,044	11,637,279	14,226,846	116,808,322	2,945,487	7,626,678
Less: Allowance for bad debts.....	8,047,085	2,463,519	909,373	614,528	3,716,663	99,718	243,284
Inventories.....	19,883,416	4,737,617	3,986,019	1,395,888	9,376,812	75,263	311,818
Investments in Government obligations.....	603,064	*420,462	-	-	182,394	-	*207
Tax-exempt securities.....	751,427	*585,432	-	78,978	44,974	*42,043	-
Other current assets.....	74,717,314	19,836,834	7,408,021	11,896,529	16,351,180	866,903	18,357,848
Loans to shareholders.....	2,615,577	605,979	915,653	*79,146	993,678	*8,237	*12,885
Mortgage and real estate loans.....	263,231	*72,528	182,144	*1,710	*6,434	-	415
Other investments.....	485,023,114	58,277,229	32,749,961	43,449,704	339,068,830	3,105,853	8,371,536
Depreciable assets.....	587,256,547	49,262,624	16,973,545	45,932,616	454,773,548	4,415,390	15,898,824
Less: Accumulated depreciation.....	342,526,980	29,721,361	8,882,936	27,033,439	265,648,696	2,542,879	8,697,668
Depletable assets.....	4,673	-	-	600	4,073	-	-
Less: Accumulated depletion.....	1,735	-	-	600	1,135	-	-
Land.....	8,469,413	2,094,997	990,628	1,475,438	3,647,183	60,192	200,975
Intangible assets (amortizable).....	631,163,340	141,256,204	33,077,157	91,458,513	312,283,720	19,158,996	33,928,750
Less: Accumulated amortization.....	115,911,927	29,264,217	3,873,540	34,421,882	40,471,902	2,618,386	5,262,000
Other assets.....	139,218,028	62,259,911	7,709,058	15,808,855	47,606,388	2,718,576	3,115,240
Total liabilities.....	1,746,192,660	339,481,845	109,666,276	167,460,752	1,018,541,021	31,506,736	79,536,030
Accounts payable.....	96,690,874	14,655,131	5,308,709	3,840,660	69,061,056	730,460	3,094,858
Mortgages, notes, and bonds payable in less than one year.....	91,083,087	8,693,716	1,193,869	1,057,092	78,351,102	1,035,905	751,402
Other current liabilities.....	185,269,825	89,528,125	14,788,211	21,204,822	46,580,164	3,597,863	9,570,640
Loans from shareholders.....	32,639,669	4,096,093	719,682	102,076	27,449,959	*63,689	*208,169
Mortgages, notes, and bonds payable in one year or more.....	393,365,244	53,073,779	29,970,721	41,319,083	250,160,065	8,615,351	10,226,244
Other liabilities.....	268,816,486	30,711,621	17,073,846	25,584,732	185,614,680	3,939,258	5,892,349
Capital stock.....	68,404,186	20,226,492	516,513	4,519,056	26,811,662	753,481	15,576,982
Additional paid-in capital.....	853,805,219	196,775,829	25,693,379	87,511,525	495,683,488	15,924,838	32,216,160
Retained earnings, appropriated.....	671,141	*51,367	[1]	1,983	616,072	1,719	-
Retained earnings, unappropriated [30].....	-23,592,825	66,496,881	20,450,890	-13,376,638	-101,049,258	-1,638,413	5,523,715
Less: Cost of treasury stock.....	220,960,245	144,827,188	6,049,543	4,303,640	60,737,970	1,517,416	3,524,489
Total receipts.....	726,629,853	180,330,818	59,198,355	74,215,399	353,499,809	15,219,971	44,165,502
Business receipts.....	630,386,844	145,208,642	53,123,550	62,596,646	316,159,665	13,331,592	39,966,749
Interest.....	10,711,247	1,266,382	509,583	1,801,170	6,876,710	58,671	198,732
Interest on Government obligations:							
State and local.....	118,603	43,368	*131	*1,022	25,078	*1,148	*47,856
Rents.....	6,846,429	307,966	137,164	273,122	5,988,310	57,866	82,002
Royalties.....	22,226,249	8,669,107	1,104,907	*4,647,877	6,437,445	199,769	1,167,143
Net short-term capital gain reduced by net long-term capital loss.....	86,343	61,569	92	3	15,246	5,788	3,646
Net long-term capital gain reduced by net short-term capital loss.....	3,365,640	1,268,085	1,093,852	536,020	285,642	*54,247	*127,792
Net gain, noncapital assets.....	371,133	152,473	*7,961	*1,871	179,626	*1,460	27,741
Dividends received from domestic corporations.....	1,623,539	398,043	20,123	5,948	1,196,666	*2,473	*286
Dividends received from foreign corporations.....	2,705,296	1,316,420	*248,588	*82,679	838,414	19,845	199,349
Other receipts.....	48,188,531	21,638,762	2,952,401	4,269,041	15,497,008	1,487,112	2,344,206
Total deductions.....	655,119,598	155,860,745	54,503,500	67,662,011	325,378,006	13,609,182	38,106,153
Cost of goods sold.....	138,319,752	40,844,702	14,537,742	5,765,762	65,102,277	2,619,198	9,450,072
Compensation of officers.....	5,548,596	2,026,653	526,534	908,110	1,329,499	357,612	400,189
Salaries and wages.....	108,490,160	42,014,378	5,469,588	9,188,929	39,547,193	3,668,764	8,601,308
Repairs.....	6,786,167	1,096,583	380,704	372,596	4,570,134	107,030	259,119
Bad debts.....	6,270,975	1,182,570	202,618	183,231	4,456,644	77,490	168,422
Rent paid on business property.....	13,614,944	2,589,664	2,735,555	1,191,492	5,960,331	458,375	679,527
Taxes paid.....	18,957,569	4,505,140	1,526,043	1,030,482	10,438,056	323,650	1,134,198
Interest paid.....	37,503,337	5,278,980	2,697,254	4,091,058	23,483,096	671,484	1,281,466
Charitable contributions.....	547,109	208,137	66,223	41,064	133,493	9,294	88,898
Amortization.....	28,363,897	3,564,380	7,387,360	5,601,472	10,721,006	463,225	626,455
Depreciation.....	51,148,640	5,485,122	5,369,083	2,790,120	35,069,927	703,556	1,730,833
Depletion.....	3,191	-	-	66	3,125	-	-
Advertising.....	18,921,085	5,781,605	2,973,286	2,639,672	6,615,425	171,323	739,774
Pension, profit-sharing, stock, annuity.....	4,238,412	865,139	467,366	654,407	1,911,118	102,172	238,210
Employee benefit programs.....	16,043,298	4,876,626	626,111	1,794,272	7,707,321	327,852	711,116
Domestic production activities deduction.....	2,446,870	1,328,569	230,175	324,683	*522,754	14,054	26,635
Net loss, noncapital assets.....	3,308,805	1,014,188	376,361	41,997	1,744,205	12,259	119,794
Other deductions.....	194,606,787	33,198,308	8,931,498	31,042,599	106,062,400	3,521,846	11,850,138
Total receipts less total deductions.....	71,510,255	24,470,072	4,694,855	6,553,387	28,121,803	1,610,788	6,059,349
Constructive taxable income from related foreign corporations.....	3,623,786	2,580,715	169,831	*82,081	410,795	70,778	309,587
Net income.....	75,015,438	27,007,418	4,864,554	6,634,446	28,507,521	1,680,418	6,321,081
Income subject to tax.....	63,178,578	23,492,835	4,127,605	6,079,786	22,600,878	1,262,084	5,615,390
Total income tax before credits [5].....	22,238,296	8,226,992	1,515,818	2,135,980	7,953,627	441,355	1,964,523
Income tax.....	22,093,188	8,211,418	1,465,670	2,125,652	7,890,809	438,855	1,960,785
Alternative minimum tax.....	133,213	12,206	46,197	*5,752	62,820	2,500	3,739
Foreign tax credit.....	4,215,920	2,552,995	442,928	262,140	749,084	37,963	170,810
General business credit.....	875,575	526,306	*4,868	6,250	169,283	24,485	144,383
Prior year minimum tax credit.....	199,317	5,537	*526	*504	181,358	3,846	7,545
Total income tax after credits [2].....	16,947,485	5,142,155	1,067,496	1,867,087	6,853,901	375,061	1,641,785

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	33,144	9,055	7,158	15,294	1,636	72,197	67,262	4,591	344
Total assets.....	7,379,271,077	1,378,906,002	5,740,340,182	86,785,798	173,239,096	166,340,895	103,471,273	51,913,923	10,955,699
Cash.....	547,932,437	100,178,381	398,686,629	9,858,689	39,208,738	18,083,180	11,972,285	4,552,512	1,558,383
Notes and accounts receivable.....	1,600,776,615	405,636,672	1,168,013,030	13,213,748	13,913,165	16,258,891	9,022,293	6,421,143	815,456
Less: Allowance for bad debts.....	12,786,006	11,472,616	1,092,325	217,597	*3,468	788,600	595,792	167,655	25,152
Inventories.....	691,229	179,012	377,531	121,122	*13,565	1,093,266	118,701	958,023	*16,541
Investments in Government obligations.....	219,416,505	54,733,517	163,235,986	978,035	*468,967	215,555	152,750	*12,162	50,644
Tax-exempt securities.....	27,108,847	15,657,631	5,029,457	1,717,161	*4,704,598	929,090	418,663	*136,974	373,453
Other current assets.....	1,933,443,585	44,683,260	1,878,115,703	5,680,630	4,963,992	15,367,934	12,619,986	1,895,844	852,105
Loans to shareholders.....	18,461,837	416,900	416,900	334,497	9,496,143	2,478,085	2,292,673	182,639	*2,773
Mortgage and real estate loans.....	364,317,922	360,557,839	3,051,265	497,800	*211,019	1,890,373	1,612,863	277,510	-
Other investments.....	1,499,203,144	232,928,580	1,153,418,036	19,816,516	93,040,013	24,714,843	18,438,116	5,623,420	653,307
Depreciable assets.....	95,191,658	50,793,334	37,267,751	7,058,629	71,944	92,251,457	48,664,099	42,539,132	1,048,225
Less: Accumulated depreciation.....	43,942,414	19,288,680	20,158,140	4,474,394	21,200	39,099,637	20,948,480	17,745,509	405,649
Depletable assets.....	*10,176	*1,182	2,900	*6,094	-	141,643	141,643	-	-
Less: Accumulated depletion.....	*5,953	*805	39	*5,108	-	35,444	35,444	-	-
Land.....	3,501,663	1,985,344	1,365,616	143,248	*7,455	12,932,247	12,163,076	555,525	*213,647
Intangible assets (amortizable).....	179,278,785	56,842,714	93,749,891	28,668,341	17,840	12,676,310	4,597,320	3,361,786	4,717,204
Less: Accumulated amortization.....	17,669,673	7,140,604	6,527,835	3,994,536	6,699	2,027,266	1,088,732	541,824	396,711
Other assets.....	964,340,718	84,416,297	865,387,824	7,382,924	7,153,025	9,258,968	3,292,252	3,852,241	1,481,475
Total liabilities.....	7,379,271,077	1,378,906,002	5,740,340,182	86,785,798	173,239,096	166,340,895	103,471,273	51,913,923	10,955,699
Accounts payable.....	1,105,396,112	68,717,519	1,028,569,844	6,740,127	1,368,622	4,600,324	3,158,721	1,343,362	98,240
Mortgages, notes, and bonds payable in less than one year.....	328,257,728	102,626,676	172,886,117	1,105,912	51,639,022	11,204,390	4,282,297	6,497,054	*425,039
Other current liabilities.....	2,764,949,518	584,975,740	2,154,769,296	21,117,969	4,086,513	15,281,213	4,492,011	10,169,804	619,399
Loans from shareholders.....	36,193,771	20,850,762	13,040,917	190,587	2,111,504	6,271,240	5,485,914	775,274	*10,052
Mortgages, notes, and bonds payable in one year or more.....	1,037,311,272	240,313,397	757,314,836	15,009,774	24,673,265	54,067,272	35,947,689	14,872,874	3,246,709
Other liabilities.....	1,230,485,779	136,459,900	1,073,489,492	10,783,287	9,753,099	13,426,573	8,158,889	3,116,098	2,151,586
Capital stock.....	183,388,107	13,605,154	161,482,605	1,921,251	6,379,096	7,918,555	7,093,373	432,227	392,955
Additional paid-in capital.....	574,989,521	135,656,918	346,407,212	21,150,151	71,775,241	33,176,127	23,238,401	6,432,601	3,505,125
Retained earnings, appropriated.....	2,234,565	1,551,110	509,758	148,400	*25,297	866,012	856,502	9,510	-
Retained earnings, unappropriated [30].....	190,412,624	88,398,534	83,568,353	16,903,897	1,541,840	26,862,659	14,409,054	10,459,020	1,994,586
Less: Cost of treasury stock.....	74,347,920	14,249,709	51,698,249	8,285,558	*114,404	7,333,470	3,651,579	2,193,901	*1,487,991
Total receipts.....	470,072,879	149,375,418	252,963,749	60,047,989	7,685,723	73,771,750	33,213,607	37,019,293	3,538,850
Business receipts.....	265,080,706	80,303,949	128,278,831	55,974,137	523,789	56,872,523	24,659,733	31,386,682	826,109
Interest.....	139,542,046	52,133,827	82,374,793	846,125	4,187,301	2,544,281	1,396,499	1,107,699	40,083
Interest on Government obligations:									
State and local.....	1,477,176	849,799	300,975	79,155	*247,247	40,803	29,568	*971	10,264
Rents.....	1,009,148	469,550	419,430	114,363	*5,805	1,562,315	1,397,107	164,255	953
Royalties.....	776,386	612,498	139,100	24,366	*422	2,858,406	484,804	*84,156	2,289,445
Net short-term capital gain reduced by net long-term capital loss.....	1,073,162	148,657	896,305	7,129	*21,070	46,583	43,680	*2,661	242
Net long-term capital gain reduced by net short-term capital loss.....	2,956,289	1,442,631	1,069,953	151,218	292,488	1,435,067	1,333,143	53,661	*48,263
Net gain, noncapital assets.....	1,845,587	885,359	835,202	34,484	*90,542	3,845,752	1,201,291	2,616,580	*27,880
Dividends received from domestic corporations....	765,905	177,002	497,251	39,638	52,014	205,949	199,645	6,277	28
Dividends received from foreign corporations.....	2,278,084	626,513	1,292,811	358,414	*346	10,293	4,396	*887	5,010
Other receipts.....	53,268,392	11,725,634	36,859,098	2,418,961	2,264,699	4,349,778	2,463,741	1,595,464	290,573
Total deductions.....	392,549,495	128,303,296	205,559,849	54,738,053	3,948,296	64,452,019	27,804,498	34,423,000	2,224,520
Cost of goods sold.....	16,627,196	1,557,396	8,920,013	5,838,283	*311,503	7,169,186	756,192	6,247,341	165,652
Compensation of officers.....	10,686,686	1,836,645	6,521,739	2,318,956	*9,345	2,454,773	1,950,961	412,264	91,548
Salaries and wages.....	74,143,932	17,991,314	42,810,123	13,264,543	77,953	10,377,414	4,903,838	4,967,441	506,134
Repairs.....	1,891,700	802,423	801,310	286,218	*1,419	1,688,266	1,017,211	652,358	18,698
Bad debts.....	18,960,724	16,027,660	2,662,302	206,890	63,872	767,439	563,133	186,831	17,475
Rent paid on business property.....	6,781,802	1,927,717	3,450,131	1,388,248	15,706	4,381,385	2,406,494	1,873,309	101,582
Taxes paid.....	9,339,255	3,186,702	4,532,137	1,539,282	81,133	3,177,827	2,040,046	1,064,450	73,331
Interest paid.....	87,007,691	25,217,249	58,480,970	1,397,583	1,911,889	4,410,827	2,080,864	2,097,153	232,810
Charitable contributions.....	1,171,504	203,970	904,392	62,281	861	71,006	55,569	12,756	2,681
Amortization.....	4,263,617	1,386,609	1,967,599	754,197	155,212	625,986	215,458	294,369	116,159
Depreciation.....	10,334,447	6,459,291	3,129,575	739,660	5,922	12,212,525	1,646,557	10,433,170	132,798
Depletion.....	13,409	3,132	*6,753	*[1]	*3,524	16,204	16,181	*723	-
Advertising.....	5,549,783	3,867,343	1,200,790	478,209	*3,441	846,590	278,470	508,752	59,368
Pension, profit-sharing, stock, annuity.....	3,969,295	1,360,304	2,078,865	522,115	*8,010	286,905	172,714	103,267	10,925
Employee benefit programs.....	5,858,710	2,009,606	2,349,620	1,473,702	*25,782	958,577	443,228	468,071	47,278
Domestic production activities deduction.....	70,327	46,510	15,779	5,766	*2,273	20,980	733	*2,781	17,466
Net loss, noncapital assets.....	2,178,384	329,332	1,767,394	35,674	45,984	236,681	134,690	72,964	*29,026
Other deductions.....	133,701,360	44,090,091	63,960,358	24,426,445	1,224,466	14,749,447	9,122,157	5,025,701	601,589
Total receipts less total deductions.....	77,523,385	21,072,122	47,403,900	5,309,936	3,737,427	9,319,731	5,409,108	2,596,293	1,314,330
Constructive taxable income from related foreign corporations.....	4,381,152	879,968	2,851,491	646,947	*2,746	25,618	*12,162	5,255	8,201
Net income.....	80,427,361	21,102,291	49,954,416	5,877,728	3,492,926	9,304,547	5,391,703	2,600,577	1,312,267
Income subject to tax.....	58,429,716	19,728,919	30,133,317	5,452,211	3,115,269	6,089,217	3,805,193	1,176,727	1,107,297
Total income tax before credits [5].....	20,470,716	7,011,276	10,506,020	1,864,166	1,089,254	1,946,271	1,155,988	403,899	386,383
Income tax.....	20,179,214	6,864,956	10,369,520	1,859,384	1,085,354	1,927,567	1,145,716	395,805	386,046
Alternative minimum tax.....	285,259	145,947	129,948	5,720	3,644	14,805	7,464	7,245	*96
Foreign tax credit.....	1,900,929	520,964	1,107,634	270,647	*1,684	134,004	39,295	12,899	81,810
General business credit.....	235,510	91,302	121,373	22,641	*193	41,349	6,197	8,195	*26,958
Prior year minimum tax credit.....	24,932	5,513	17,815	*1,210	394	43,590	38,397	4,377	816
Total income tax after credits [2].....	18,258,186	6,392,201	9,257,641	1,569,669	1,038,675	1,727,326	1,072,099	378,429	276,798

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	96,251	9,046	33,109	30,216	2,893	7,164
Total assets.....	481,718,104	6,216,481,240	163,202,696	99,696,048	63,506,648	32,696,220
Cash.....	50,899,237	997,438,764	11,924,574	8,743,723	3,180,851	4,733,702
Notes and accounts receivable.....	99,698,150	2,347,184,649	22,692,004	17,656,601	5,035,404	3,593,245
Less: Allowance for bad debts.....	1,974,859	56,210,100	672,954	510,172	162,783	752,928
Inventories.....	7,705,827	100,790	941,248	559,183	382,064	301,098
Investments in Government obligations.....	535,492	215,350,281	133,127	122,279	10,848	*3,181
Tax-exempt securities.....	285,139	69,035,105	191,126	179,828	11,298	93,265
Other current assets.....	48,286,749	223,914,479	7,442,126	5,396,866	2,045,260	3,884,137
Loans to shareholders.....	1,810,368	740,632	753,912	720,261	*33,651	133,538
Mortgage and real estate loans.....	709,673	516,520,962	28,297	28,297	-	*47,407
Other investments.....	84,673,856	1,591,158,346	24,652,275	22,410,523	2,241,752	2,446,739
Depreciable assets.....	71,155,170	76,956,973	65,208,588	24,136,049	41,072,539	10,119,296
Less: Accumulated depreciation.....	42,252,014	38,498,856	32,233,041	12,279,617	19,953,424	5,418,728
Depletable assets.....	112,332	59,888	2,470,306	3,471	2,466,836	-
Less: Accumulated depletion.....	53,294	*33,700	932,648	855	931,794	-
Land.....	1,512,886	7,600,592	2,387,952	840,493	1,547,460	314,006
Intangible assets (amortizable).....	158,053,535	114,894,473	61,366,511	34,870,061	26,496,450	11,385,542
Less: Accumulated amortization.....	44,380,214	9,009,746	9,058,534	6,747,143	2,311,391	1,177,124
Other assets.....	44,940,073	159,277,709	5,907,828	3,566,201	2,341,627	2,989,845
Total liabilities.....	481,718,104	6,216,481,240	163,202,696	99,696,048	63,506,648	32,696,220
Accounts payable.....	52,163,197	150,677,282	10,239,642	7,455,428	2,784,214	1,494,472
Mortgages, notes, and bonds payable in less than one year.....	24,097,789	137,233,103	7,102,444	4,840,950	2,261,495	2,601,494
Other current liabilities.....	86,933,662	4,152,566,155	19,831,192	14,762,502	5,068,690	5,006,683
Loans from shareholders.....	5,626,188	4,799,228	2,818,735	2,600,977	217,757	274,596
Mortgages, notes, and bonds payable in one year or more.....	76,595,420	527,835,337	43,103,060	22,919,596	20,183,464	5,421,728
Other liabilities.....	65,538,766	158,461,197	19,966,562	9,347,441	10,619,121	3,854,157
Capital stock.....	31,222,346	75,268,053	4,622,637	4,165,139	457,498	1,519,638
Additional paid-in capital.....	172,094,587	635,564,137	64,846,802	35,384,649	29,462,153	8,357,877
Retained earnings, appropriated.....	193,525	593,621	115,957	69,749	*46,209	*3,115
Retained earnings, unappropriated [30].....	14,725	408,855,776	7,938,952	10,461,810	-2,522,858	9,510,759
Less: Cost of treasury stock.....	32,762,100	35,372,647	17,383,287	12,312,192	5,071,095	5,348,300
Total receipts.....	457,585,127	313,948,199	165,524,132	128,375,230	37,148,902	31,713,183
Business receipts.....	436,449,761	85,347,754	158,244,158	122,247,350	35,996,808	31,013,920
Interest.....	3,161,009	170,920,206	502,606	418,962	83,645	67,301
Interest on Government obligations:						
State and local.....	53,154	3,697,385	17,079	17,075	4	10,891
Rents.....	468,678	7,302,644	156,232	92,034	64,198	31,422
Royalties.....	3,284,101	76,989	490,760	479,446	*11,314	91,148
Net short-term capital gain reduced by net long-term capital loss.....	176,505	240,972	51,905	51,905	-	262
Net long-term capital gain reduced by net short-term capital loss.....	1,195,341	2,365,092	313,994	92,366	221,629	*31,422
Net gain, noncapital assets.....	361,144	5,971,782	266,082	47,533	218,549	*8,770
Dividends received from domestic corporations....	86,363	1,336,901	54,433	53,997	*436	2,864
Dividends received from foreign corporations.....	1,422,706	3,034,082	426,680	274,615	152,065	*108,250
Other receipts.....	10,926,366	33,654,391	5,000,202	4,599,947	400,255	346,934
Total deductions.....	425,228,858	264,112,653	156,733,136	122,678,592	34,054,544	27,480,683
Cost of goods sold.....	140,786,096	916,278	64,029,888	50,625,797	13,404,091	2,858,768
Compensation of officers.....	18,851,333	3,955,715	2,576,844	2,148,222	428,622	839,584
Salaries and wages.....	108,265,275	41,875,773	29,984,646	24,252,976	5,731,670	9,503,682
Repairs.....	2,695,355	2,840,080	1,747,731	631,816	1,115,914	325,306
Bad debts.....	1,104,089	50,486,897	456,468	294,721	161,748	832,957
Rent paid on business property.....	13,329,962	4,555,927	3,040,606	2,286,150	754,456	1,549,870
Taxes paid.....	14,613,833	6,515,370	7,450,169	6,270,826	1,179,343	903,427
Interest paid.....	7,990,343	52,097,673	3,371,992	2,075,496	1,296,496	390,066
Charitable contributions.....	231,676	455,669	73,078	51,857	21,220	27,896
Amortization.....	4,871,851	2,585,582	2,165,075	1,330,643	834,433	331,228
Depreciation.....	8,034,841	12,516,959	4,670,071	2,027,002	2,643,069	1,084,702
Depletion.....	31,440	14,331	85,585	11,774	73,811	-
Advertising.....	2,863,519	3,491,303	1,620,342	1,505,374	114,967	2,402,702
Pension, profit-sharing, stock, annuity.....	5,398,435	5,054,228	693,687	573,457	120,230	117,851
Employee benefit programs.....	12,640,017	4,812,676	3,692,469	3,009,877	682,592	870,253
Domestic production activities deduction.....	317,419	42,934	19,122	10,481	8,641	*14,454
Net loss, noncapital assets.....	419,077	879,091	144,737	138,580	6,157	116,189
Other deductions.....	82,784,298	71,016,166	30,910,626	25,433,543	5,477,083	5,311,747
Total receipts less total deductions.....	32,356,269	49,835,546	8,790,997	5,696,638	3,094,358	4,232,500
Constructive taxable income from related foreign corporations.....	1,344,381	6,910,945	401,788	379,679	22,110	42,343
Net income.....	33,647,496	53,049,106	9,175,706	6,059,242	3,116,464	4,263,951
Income subject to tax.....	25,644,097	50,332,226	7,825,279	5,307,063	2,518,216	3,977,627
Total income tax before credits [5].....	8,783,979	17,627,710	2,659,447	1,778,023	881,424	1,381,164
Income tax.....	8,725,576	17,547,319	2,646,316	1,774,051	872,265	1,380,047
Alternative minimum tax.....	67,885	69,764	14,088	5,025	*9,063	1,116
Foreign tax credit.....	1,206,515	5,499,737	233,128	233,087	41	39,205
General business credit.....	360,199	2,818,466	70,583	50,143	20,440	3,392
Prior year minimum tax credit.....	44,178	12,051	16,341	15,359	*982	*1,338
Total income tax after credits [2].....	7,172,976	9,225,201	2,339,395	1,479,434	859,961	1,337,229

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	60,574	50,961	8,135	1,478	12,243	6,275	5,969
Total assets.....	189,054,544	60,689,136	37,606,731	90,758,677	29,292,049	14,429,292	14,862,758
Cash.....	12,058,880	5,966,095	3,022,927	3,069,858	3,271,457	1,797,552	1,473,905
Notes and accounts receivable.....	29,535,286	6,988,884	7,536,365	15,010,037	1,584,262	934,320	649,942
Less: Allowance for bad debts.....	10,516,513	1,229,289	2,186,465	7,100,760	94,413	64,773	29,640
Inventories.....	1,012,832	635,324	322,350	55,157	229,240	127,194	102,046
Investments in Government obligations.....	*159,060	*150,439	*8,622	-	70,539	30,492	40,047
Tax-exempt securities.....	*98,737	*35,391	*62,978	368	*34,423	*34,423	-
Other current assets.....	7,816,112	2,692,557	2,086,884	3,036,671	1,591,156	919,805	671,350
Loans to shareholders.....	11,091,916	10,916,642	150,114	25,159	191,160	89,253	101,907
Mortgage and real estate loans.....	100,813	*80,606	*12,123	8,083	*15,538	13,906	*1,632
Other investments.....	36,294,836	6,098,421	3,108,944	27,087,471	3,207,188	2,344,851	862,337
Depreciable assets.....	77,614,073	24,007,666	11,747,909	41,858,498	17,816,824	6,579,898	11,236,926
Less: Accumulated depreciation.....	39,024,799	15,615,444	6,920,231	16,489,123	7,768,911	2,685,566	5,083,345
Depletable assets.....	[1]	[1]	-	-	*383	317	*66
Less: Accumulated depletion.....	[1]	[1]	-	-	*382	316	*66
Land.....	3,498,825	468,153	414,491	2,616,181	2,259,472	768,953	1,490,519
Intangible assets (amortizable).....	55,831,815	20,285,897	18,929,216	16,616,702	4,934,101	2,409,320	2,524,780
Less: Accumulated amortization.....	5,749,753	2,087,253	1,953,935	1,708,564	545,802	261,963	283,839
Other assets.....	9,232,424	1,295,048	1,264,439	6,672,937	2,495,814	1,391,624	1,104,191
Total liabilities.....	189,054,544	60,689,136	37,606,731	90,758,677	29,292,049	14,429,292	14,862,758
Accounts payable.....	6,952,502	3,253,334	1,286,794	2,412,374	959,166	726,407	232,760
Mortgages, notes, and bonds payable in less than one year.....	4,146,531	2,803,919	881,137	461,475	739,027	143,130	595,898
Other current liabilities.....	18,819,563	7,295,157	4,308,539	7,215,867	2,982,467	1,993,252	989,215
Loans from shareholders.....	12,102,010	11,410,860	639,580	51,570	1,102,491	933,325	169,167
Mortgages, notes, and bonds payable in one year or more.....	85,548,455	18,165,687	12,056,727	55,326,042	9,163,522	3,110,355	6,053,166
Other liabilities.....	17,296,747	3,343,241	3,738,612	10,214,894	3,419,659	2,407,862	1,011,797
Capital stock.....	3,104,508	1,143,818	1,288,798	671,892	756,101	293,870	462,232
Additional paid-in capital.....	67,372,188	13,978,179	10,887,244	42,506,766	7,721,090	3,894,988	3,826,102
Retained earnings, appropriated.....	64,306	*24,134	*16,553	*23,620	*41,734	*29,317	*12,417
Retained earnings, unappropriated [30].....	-21,593,775	632,167	5,506,372	-27,732,314	2,667,679	1,053,465	1,614,215
Less: Cost of treasury stock.....	4,758,491	1,361,359	3,003,625	393,507	260,888	*156,678	104,211
Total receipts.....	263,347,954	138,331,646	49,085,201	75,931,107	22,562,137	13,707,129	8,855,008
Business receipts.....	248,339,540	132,330,640	47,295,957	68,712,943	19,937,759	12,176,648	7,761,110
Interest.....	649,184	238,873	87,365	322,946	183,154	74,691	108,463
Interest on Government obligations:							
State and local.....	52,194	9,963	2,876	39,355	5,232	*4,062	*1,170
Rents.....	588,890	179,751	17,998	391,141	149,198	84,171	65,028
Royalties.....	*58,066	*42,919	15,147	-	125,117	87,439	*37,678
Net short-term capital gain reduced by net long-term capital loss.....	14,588	*639	*7,060	*6,889	*17,441	*8,876	*8,565
Net long-term capital gain reduced by net short-term capital loss.....	402,026	131,696	130,150	140,180	64,449	*33,094	31,355
Net gain, noncapital assets.....	318,567	92,359	179,235	46,974	8,875	*4,082	4,792
Dividends received from domestic corporations.....	26,751	20,702	1,393	4,656	14,568	8,022	6,546
Dividends received from foreign corporations.....	67,474	*4,645	62,818	11	146,227	143,100	3,128
Other receipts.....	12,830,673	5,279,459	1,285,201	6,266,012	1,910,119	1,082,945	827,173
Total deductions.....	250,698,955	134,100,626	45,150,847	71,447,482	21,043,573	12,963,755	8,079,818
Cost of goods sold.....	23,014,958	13,332,039	8,553,050	1,129,869	4,961,101	4,002,156	958,945
Compensation of officers.....	23,412,790	21,913,635	1,251,096	248,059	906,269	692,621	213,647
Salaries and wages.....	78,811,442	36,351,907	13,644,036	28,815,500	3,813,045	1,919,248	1,893,797
Repairs.....	2,321,171	882,889	365,474	1,072,809	322,640	88,744	233,897
Bad debts.....	5,912,706	2,086,432	1,959,208	1,867,066	79,085	51,901	27,185
Rent paid on business property.....	9,128,990	5,109,816	1,508,896	2,510,277	927,504	467,063	460,441
Taxes paid.....	9,035,085	4,013,690	1,809,976	3,211,419	1,748,005	633,774	1,114,231
Interest paid.....	6,376,468	1,488,482	1,019,637	3,868,349	549,707	251,192	298,515
Charitable contributions.....	188,775	106,767	25,133	56,875	27,791	14,686	13,105
Amortization.....	1,688,206	704,421	477,010	506,774	279,452	204,847	74,605
Depreciation.....	5,743,715	1,990,938	1,275,910	2,476,867	1,116,068	465,507	650,560
Depletion.....	1	1	-	-	*439	123	*316
Advertising.....	1,188,734	716,542	228,963	243,230	550,926	360,299	190,627
Pension, profit-sharing, stock, annuity.....	3,899,314	3,275,989	189,559	433,766	161,817	143,514	18,303
Employee benefit programs.....	10,230,128	4,742,907	1,587,529	3,899,691	336,902	182,149	154,753
Domestic production activities deduction.....	11,725	6,572	4,494	659	*4,890	*4,869	*22
Net loss, noncapital assets.....	230,010	98,967	40,253	90,790	48,128	23,804	24,324
Other deductions.....	69,504,738	37,278,632	11,210,622	21,015,484	5,209,803	3,457,258	1,752,545
Total receipts less total deductions.....	12,648,998	4,231,020	3,934,353	4,483,625	1,518,564	743,374	775,190
Constructive taxable income from related foreign corporations.....	8,055	5,065	1,691	1,299	124,666	117,599	7,067
Net income.....	12,604,859	4,226,122	3,933,168	4,445,569	1,637,998	856,911	781,087
Income subject to tax.....	10,387,114	3,134,235	3,318,563	3,934,315	1,206,039	652,052	553,987
Total income tax before credits [5].....	3,525,433	1,064,455	1,139,869	1,321,110	374,192	187,695	186,497
Income tax.....	3,518,048	1,066,099	1,135,558	1,316,391	409,805	224,809	184,996
Alternative minimum tax.....	13,124	4,364	4,041	4,719	2,766	*1,264	1,501
Foreign tax credit.....	13,904	*393	13,511	[1]	19,511	18,488	*1,023
General business credit.....	89,279	8,150	19,078	62,052	3,770	*1,859	1,911
Prior year minimum tax credit.....	7,933	1,777	2,584	*3,572	280	102	177
Total income tax after credits [2].....	3,414,317	1,054,134	1,104,696	1,255,486	350,632	167,246	183,386

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME, FORM 1120

Table 17--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	31,447	2,516	28,930	57,216	19,740	15,310	22,166	-
Total assets.....	165,503,216	38,870,345	126,632,871	44,463,467	10,824,570	23,691,281	9,947,616	-
Cash.....	8,370,759	1,266,884	7,103,875	8,850,891	1,524,587	1,395,924	5,930,380	-
Notes and accounts receivable.....	9,163,691	2,024,512	7,139,179	4,693,561	2,520,831	1,440,754	731,976	-
Less: Allowance for bad debts.....	417,249	202,269	214,979	244,449	34,292	51,301	158,856	-
Inventories.....	4,355,428	1,834,663	2,520,765	2,498,555	1,381,422	1,079,231	37,902	-
Investments in Government obligations.....	72,801	27,030	45,771	*113,056	-	-	*113,056	-
Tax-exempt securities.....	*46,094	-	*46,094	*13,609	*639	-	*12,970	-
Other current assets.....	4,197,105	1,078,882	3,118,224	2,279,300	631,644	1,000,951	646,705	-
Loans to shareholders.....	747,025	181,126	565,899	485,299	363,216	121,359	*724	-
Mortgage and real estate loans.....	469,528	*380,486	89,042	65,314	*34,316	*25,138	*5,860	-
Other investments.....	35,173,431	8,052,732	27,120,700	3,746,734	885,253	2,154,512	706,969	-
Depreciable assets.....	86,260,870	22,126,968	64,133,902	17,803,590	5,172,737	9,890,846	2,740,007	-
Less: Accumulated depreciation.....	40,318,587	9,000,783	31,317,804	10,688,989	3,510,591	5,680,352	1,498,046	-
Depletable assets.....	*2,052	1,104	*947	-	-	-	-	-
Less: Accumulated depletion.....	*1,200	253	*947	-	-	-	-	-
Land.....	8,006,345	2,767,911	5,238,434	3,118,740	354,343	2,267,757	496,641	-
Intangible assets (amortizable).....	31,544,235	3,915,599	27,628,636	7,887,893	1,605,195	6,270,780	11,919	-
Less: Accumulated amortization.....	5,068,929	875,481	4,193,448	1,014,212	258,074	748,848	7,289	-
Other assets.....	22,899,816	5,291,234	17,608,582	4,854,574	153,345	4,524,530	176,699	-
Total liabilities.....	165,503,216	38,870,345	126,632,871	44,463,467	10,824,570	23,691,281	9,947,616	-
Accounts payable.....	7,123,275	989,596	6,133,679	3,162,596	1,329,090	1,322,444	511,062	-
Mortgages, notes, and bonds payable in less than one year.....	2,728,556	260,155	2,468,402	1,050,468	524,294	481,526	44,648	-
Other current liabilities.....	17,162,124	4,562,577	12,599,547	4,104,542	955,993	1,824,703	1,323,846	-
Loans from shareholders.....	3,524,029	205,928	3,318,101	760,553	388,398	363,335	*8,819	-
Mortgages, notes, and bonds payable in one year or more.....	52,956,332	13,504,737	39,451,595	9,672,709	3,028,413	6,209,876	434,420	-
Other liabilities.....	27,430,551	6,179,668	21,250,883	6,827,647	453,845	5,995,002	378,800	-
Capital stock.....	5,274,615	952,453	4,322,163	3,815,152	2,690,136	815,406	309,610	-
Additional paid-in capital.....	42,149,134	14,160,446	27,988,688	5,503,818	1,403,517	3,210,904	889,397	-
Retained earnings, appropriated.....	2,720,691	*56	2,720,634	3,396,948	*37,657	*45,082	3,314,209	-
Retained earnings, unappropriated [30].....	50,534,598	5,924,388	44,610,209	9,418,668	405,914	6,277,512	2,735,241	-
Less: Cost of treasury stock.....	46,100,689	7,869,659	38,231,031	3,249,633	392,686	2,854,510	*2,437	-
Total receipts.....	166,654,607	23,139,037	143,515,570	49,882,063	22,515,357	19,998,995	7,367,710	-
Business receipts.....	148,456,204	18,628,714	129,827,490	46,415,361	22,126,116	19,206,530	5,082,715	-
Interest.....	1,113,395	562,514	550,881	228,353	41,144	59,462	127,747	-
Interest on Government obligations:								
State and local.....	2,647	*375	2,273	6,372	*325	4,725	1,322	-
Rents.....	648,526	127,235	521,292	74,829	32,317	25,584	16,929	-
Royalties.....	4,977,083	*1,056,760	3,920,323	180,212	*50,375	127,321	*2,516	-
Net short-term capital gain reduced by net long-term capital loss.....	*2,832	*341	2,491	4,736	*458	*1,877	*2,402	-
Net long-term capital gain reduced by net short-term capital loss.....	536,721	47,710	489,011	88,776	40,157	43,944	4,675	-
Net gain, noncapital assets.....	606,742	391,236	215,506	33,977	22,467	11,213	*297	-
Dividends received from domestic corporations.....	9,626	*1,037	8,589	37,342	6,429	26,858	*4,055	-
Dividends received from foreign corporations.....	2,196,967	*649,946	1,547,021	37,316	*7,621	*29,484	212	-
Other receipts.....	8,103,864	1,673,169	6,430,695	2,774,786	187,949	461,997	2,124,840	-
Total deductions.....	155,294,805	21,712,036	133,582,768	47,516,437	21,628,787	18,765,806	7,121,844	-
Cost of goods sold.....	59,242,804	2,847,127	56,395,677	18,679,054	12,016,825	6,041,189	621,039	-
Compensation of officers.....	2,058,449	221,621	1,836,828	1,814,853	1,100,004	680,053	34,797	-
Salaries and wages.....	32,474,524	7,088,068	25,386,457	7,702,127	2,848,365	4,157,002	696,760	-
Repairs.....	2,510,473	350,595	2,159,877	1,275,276	151,685	352,462	771,130	-
Bad debts.....	172,971	64,193	108,778	177,038	39,701	89,891	47,447	-
Rent paid on business property.....	9,917,750	844,070	9,073,681	2,157,290	883,131	1,218,364	55,794	-
Taxes paid.....	6,731,496	1,163,063	5,568,433	1,553,184	626,884	802,600	123,699	-
Interest paid.....	4,385,806	1,130,687	3,255,119	710,893	229,393	458,443	23,057	-
Charitable contributions.....	229,368	10,853	218,515	38,504	11,872	24,576	2,056	-
Amortization.....	1,098,883	92,000	1,006,882	501,001	98,011	402,163	828	-
Depreciation.....	6,230,736	1,364,622	4,866,114	1,188,665	392,152	710,402	86,111	-
Depletion.....	*63	63	*[1]	*394	-	*56	*338	-
Advertising.....	3,618,295	763,299	2,854,996	574,382	144,856	399,049	30,477	-
Pension, profit-sharing, stock, annuity.....	570,448	120,138	450,310	211,900	72,778	130,083	9,040	-
Employee benefit programs.....	3,535,323	776,286	2,759,038	884,361	415,686	392,985	75,690	-
Domestic production activities deduction.....	61,140	3,937	57,203	11,679	8,171	3,507	[1]	-
Net loss, noncapital assets.....	564,749	224,879	339,871	58,095	12,177	44,887	1,031	-
Other deductions.....	21,891,527	4,646,536	17,244,991	9,977,741	2,577,097	2,858,094	4,542,549	-
Total receipts less total deductions.....	11,359,803	1,427,000	9,932,802	2,365,625	886,571	1,233,189	245,866	-
Constructive taxable income from related foreign corporations.....	1,501,292	321,256	1,180,035	42,255	12,016	30,239	-	-
Net income.....	12,858,447	1,747,882	11,110,565	2,401,508	898,262	1,258,702	244,544	-
Income subject to tax.....	11,863,379	1,225,026	10,638,352	1,890,476	670,310	1,032,895	187,271	-
Total income tax before credits [5].....	4,045,801	422,044	3,623,757	556,832	182,239	335,705	38,887	-
Income tax.....	4,041,256	419,653	3,621,603	555,445	181,473	335,141	38,831	-
Alternative minimum tax.....	5,359	*1,833	3,526	2,349	*767	1,527	*56	-
Foreign tax credit.....	1,605,692	204,233	1,401,459	35,835	*12,373	*23,441	*22	-
General business credit.....	448,780	36,474	412,306	11,106	1,333	9,716	*57	-
Prior year minimum tax credit.....	14,916	*13,789	*1,127	*956	88	*868	-	-
Total income tax after credits [2].....	1,982,120	167,549	1,814,571	508,934	168,446	301,681	38,808	-

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

RETURNS OF ACTIVE CORPORATIONS

Table 18--Total Receipts, Net Income, Statutory Special Deductions, Taxes, Tax Credits, and Tax Payment Items, by Ending Accounting Period

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

Type of return, item	Total returns of active corporations		Ending accounting period [13]											
			2009						2010					
	Number of returns	Amount	July	August	September	October	November	December	January	February	March	April	May	June
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Returns With and Without Net Income														
Number of returns.....	5,824,545	-	37,241	42,364	128,072	59,086	30,698	5,194,501	34,870	27,634	78,355	35,052	38,415	118,258
Total receipts.....	5,259,134	24,772,531,137	222,410,580	331,358,374	1,046,141,552	433,326,823	215,284,754	18,744,778,108	1,199,710,010	257,000,248	965,957,382	211,085,564	300,044,017	845,433,727
Net income (less deficit).....	5,547,408	918,953,413	660,859	28,445,357	46,323,638	47,457,113	48,016,879	548,793,520	57,751,261	14,254,447	43,800,632	9,939,683	22,687,715	50,822,309
Total income tax before credits [7].....	492,454	313,464,460	3,166,557	4,251,098	12,839,317	4,306,882	14,508,280	220,927,492	17,922,376	2,190,031	7,834,679	1,979,251	5,756,360	17,782,156
Alternative minimum tax.....	7,592	3,118,447	7,529	3,745	24,734	36,135	6,874	2,891,034	14,476	2,888	49,047	2,494	57,811	21,681
Returns With and Without Net Income Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns.....	1,715,306	-	35,471	39,457	101,980	46,981	25,539	1,149,221	33,661	26,063	75,259	32,708	34,655	114,310
Total receipts.....	1,617,637	18,955,727,373	190,642,482	292,905,819	819,370,366	297,492,436	163,124,452	13,643,370,564	1,132,051,249	233,261,773	899,151,908	187,867,248	285,240,314	811,248,762
Net income (less deficit).....	1,651,775	443,166,636	-11,788,451	9,332,596	18,017,931	9,280,195	37,952,875	258,041,383	46,843,067	4,079,167	4,979,837	4,385,354	16,190,110	45,852,572
Statutory special deductions, total.....	417,130	149,229,492	1,103,363	557,288	2,886,377	2,971,629	1,100,691	121,736,785	1,779,431	1,110,850	7,808,600	1,822,731	1,761,728	4,590,021
Net operating loss deduction.....	364,460	133,267,641	1,067,833	519,975	2,597,643	2,868,335	1,006,929	107,830,854	1,681,904	1,095,738	7,486,639	1,787,708	1,000,214	4,323,690
Total special deductions.....	62,365	15,962,032	35,530	37,313	288,733	103,294	93,762	13,905,931	97,527	15,112	321,961	35,023	761,514	266,331
Income subject to tax.....	510,894	894,378,919	9,164,191	12,308,305	37,086,573	12,380,746	41,538,552	628,170,240	51,294,695	6,381,118	22,594,855	5,780,289	16,406,927	51,272,429
Total income tax before credits [8].....	488,219	313,195,246	3,162,811	4,250,554	12,834,619	4,301,456	14,506,045	220,682,939	17,919,528	2,189,847	7,834,189	1,979,173	5,754,031	17,780,054
Income tax.....	488,351	309,930,112	3,154,276	4,247,954	12,795,534	4,258,874	14,498,914	217,708,599	17,900,045	2,186,109	7,761,979	1,975,292	5,693,163	17,749,374
Alternative minimum tax.....	7,568	3,116,572	7,529	3,745	24,734	36,135	6,874	2,889,159	14,476	2,888	49,047	2,494	57,811	21,680
Foreign tax credit.....	5,722	93,565,021	339,360	215,156	1,779,532	2,110,588	2,169,354	76,407,213	2,636,929	77,792	565,882	376,691	1,757,746	5,128,777
General business credit.....	20,793	13,333,927	192,201	134,266	522,021	149,459	100,836	10,647,381	369,039	37,988	307,330	81,634	230,528	561,243
Prior year minimum tax credit.....	3,550	1,384,446	4,644	5,797	50,013	11,778	13,076	1,208,283	29,348	15,598	23,765	3,993	3,703	14,448
Total income tax after credits [2].....	479,883	204,726,424	2,591,230	3,895,334	10,491,495	2,029,451	12,222,630	132,264,689	14,884,147	2,058,469	6,935,053	1,516,855	3,762,055	12,075,016
Returns With Net Income, Other Than Forms 1120S, 1120-REIT, and 1120-RIC														
Number of returns.....	789,099	-	17,248	19,316	51,161	22,168	10,912	513,382	14,459	13,921	39,549	13,871	16,722	56,389
Total receipts.....	789,092	13,395,372,982	116,866,647	248,627,768	633,616,995	231,332,332	131,888,734	9,171,379,447	996,760,310	169,527,642	645,516,367	130,673,905	259,950,126	659,232,710
Net income.....	789,099	1,015,243,354	10,249,893	12,853,035	39,886,697	15,333,102	42,556,515	724,565,653	53,037,534	7,490,759	27,702,700	7,578,088	18,159,622	55,829,757
Statutory special deductions, total.....	393,163	132,931,575	1,098,157	546,259	2,800,933	2,955,202	1,018,407	105,772,778	1,764,692	1,110,195	7,729,786	1,803,067	1,758,860	4,573,239
Net operating loss deduction.....	364,444	120,370,334	1,067,833	519,975	2,597,643	2,868,335	1,006,929	94,933,727	1,681,904	1,095,738	7,486,639	1,787,708	1,000,214	4,323,690
Total special deductions.....	38,403	12,561,241	30,324	26,284	203,290	86,868	11,479	10,839,051	82,788	14,458	243,147	15,359	758,646	249,549
Income subject to tax.....	510,877	891,574,399	9,153,816	12,308,305	37,086,573	12,380,746	41,538,552	625,380,061	51,294,695	6,381,118	22,594,855	5,780,289	16,406,926	51,268,462
Total income tax before credits [8].....	486,819	311,668,927	3,158,044	4,250,028	12,832,767	4,296,574	14,504,227	219,179,575	17,919,372	2,189,701	7,828,545	1,978,999	5,753,902	17,777,194
Income tax.....	488,186	308,790,270	3,150,745	4,247,954	12,795,293	4,258,874	14,497,226	216,575,634	17,899,977	2,186,109	7,761,979	1,975,292	5,693,163	17,748,026
Alternative minimum tax.....	7,131	2,784,350	6,355	3,544	23,768	31,279	6,755	2,567,726	14,389	2,888	46,876	2,455	57,764	20,553
Foreign tax credit.....	5,706	93,052,411	339,360	215,156	1,779,532	2,110,588	2,167,737	75,896,220	2,636,929	77,792	565,882	376,691	1,757,746	5,128,777
General business credit.....	20,726	13,077,764	190,426	134,203	521,825	149,459	100,836	10,393,288	369,009	37,988	307,330	81,634	230,528	561,238
Prior year minimum tax credit.....	3,542	1,267,044	4,644	5,797	49,961	11,778	13,076	1,090,932	29,348	15,598	23,765	3,993	3,703	14,448
Total income tax after credits [2].....	478,586	204,106,866	2,588,239	3,894,871	10,489,889	2,024,568	12,222,500	131,664,105	14,884,021	2,058,322	6,929,409	1,516,681	3,761,926	12,072,334
Overpayments less refund [14].....	261,979	205,646,709	2,655,601	4,090,817	11,102,066	2,559,277	2,736,625	139,414,492	14,701,626	1,834,529	7,559,161	1,786,753	3,866,406	13,339,356
Tax deposited with Form 7004.....	59,855	35,697,537	582,448	159,156	1,027,220	256,400	10,017,841	18,082,781	1,830,776	515,683	1,503,862	160,409	722,517	838,444
Credit for tax paid on undistributed capital gains.....	*70	*286	-	-	-	-	2	*274	-	-	*10	-	-	-
Credit for Federal tax on fuels.....	10,079	1,719,461	1,082	3,376	69,313	7,887	470	1,513,507	5,589	14,957	5,781	1,486	11,251	84,762
Accelerated research and minimum tax credit.....	457	245,590	134	634	*8,320	*40,148	*1,058	182,885	1,546	*211	7,504	484	70	*2,596
Penalty for underpayment of estimated tax.....	162,766	74,672	1,182	1,060	4,683	4,033	929	48,229	3,548	692	4,412	1,221	916	3,766
Amount Owed at time of filing [22].....	297,570	3,657,433	59,668	71,241	228,311	102,385	43,060	2,467,220	57,232	62,616	175,507	52,342	61,586	276,266
Overpayment of tax [22].....	199,531	44,092,170	711,033	435,815	1,942,537	941,909	578,482	31,218,753	1,714,777	369,007	2,325,917	483,503	899,424	2,471,014
Credit to 2010 estimated tax.....	171,220	36,292,029	644,640	362,187	1,700,311	708,588	248,979	25,697,730	1,569,414	314,507	1,607,589	422,078	758,807	2,257,198
Tax refunded.....	53,458	7,800,141	66,392	73,628	242,226	233,321	329,503	5,521,022	145,363	54,500	718,328	61,426	140,617	213,815

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS

Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors

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

Item	All sectors [15]	Selected sectors				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns.....	39,295	369	937	288	1,742	7,559
Total assets.....	54,349,048,341	23,216,945	784,956,935	1,518,893,037	194,158,467	9,861,556,211
Cash.....	4,000,257,411	1,019,697	24,769,452	33,889,680	27,924,711	343,115,748
Notes and accounts receivable.....	11,095,816,226	4,061,164	113,108,044	101,953,056	37,379,090	2,047,037,740
Less: Allowance for bad debts.....	287,027,786	50,617	706,982	3,959,502	565,075	26,055,546
Inventories.....	922,274,007	2,802,158	20,146,820	31,367,673	24,624,603	424,581,273
Investments in Government obligations.....	1,260,121,735	45	2,449,506	2,819,374	1,876,245	5,244,464
Tax-exempt securities.....	845,439,882	13,214	*22,534	569,675	67,234	6,607,963
Other current assets.....	4,471,253,869	979,817	22,324,008	72,834,370	15,441,626	491,277,176
Loans to shareholders.....	595,801,133	93,469	1,706,062	*9,127	264,987	78,567,670
Mortgage and real estate loans.....	3,565,335,985	*17,139	*22,370	2,777,384	1,250,312	3,113,545
Other investments.....	15,010,490,153	2,576,250	125,913,127	146,057,846	33,902,702	3,282,187,548
Depreciable assets.....	6,882,733,518	11,398,034	252,091,472	1,223,815,514	39,943,202	2,234,990,897
Less: Accumulated depreciation.....	3,237,094,240	5,992,807	103,760,477	390,936,204	19,104,598	1,242,736,150
Depletable assets.....	572,646,087	407,753	369,239,948	12,170,011	1,104,729	136,844,383
Less: Accumulated depletion.....	256,147,469	*150,306	176,361,236	4,156,181	334,525	64,632,579
Land.....	233,696,914	2,048,134	6,591,078	3,702,860	4,969,483	49,384,758
Intangible assets (amortizable).....	4,210,021,068	2,313,802	51,981,587	62,829,315	18,400,899	1,489,222,778
Less: Accumulated amortization.....	680,353,051	179,327	13,749,501	6,987,995	2,940,976	269,358,366
Other assets.....	5,143,782,898	1,859,328	89,169,120	230,137,034	9,953,819	872,162,910
Total liabilities.....	54,349,048,341	23,216,945	784,956,935	1,518,893,037	194,158,467	9,861,556,211
Accounts payable.....	4,606,034,224	4,576,238	68,661,505	62,264,253	23,301,806	1,277,457,234
Mortgages, notes, and bonds payable in less than one year.....	3,665,347,366	1,238,856	12,967,905	68,509,715	10,164,201	681,685,969
Other current liabilities.....	16,666,365,818	1,651,391	40,502,898	92,094,020	28,422,584	943,797,276
Loans from shareholders.....	737,861,220	193,803	4,795,287	2,214,698	1,186,368	120,552,467
Mortgages, notes, and bonds payable in one year or more.....	8,789,245,727	7,186,470	174,528,984	527,190,849	55,563,657	2,360,546,237
Other liabilities.....	7,797,647,109	759,246	141,088,448	396,347,761	11,694,953	1,279,674,614
Capital stock.....	1,402,470,504	829,191	30,466,687	86,551,301	4,950,342	362,057,729
Additional paid-in capital.....	9,672,678,174	6,043,463	228,941,797	312,634,797	48,218,704	2,692,264,494
Retained earnings, appropriated.....	128,092,262	*90,745	406,078	1,935,521	*89,423	4,862,512
Retained earnings, unappropriated [30].....	2,646,245,999	846,784	105,742,753	-10,702,655	18,205,527	1,090,341,270
Less: Cost of treasury stock.....	1,762,940,061	199,241	23,145,408	20,147,222	7,639,097	951,683,590
Total receipts.....	15,945,539,021	24,936,478	286,722,575	574,883,374	175,354,743	5,508,544,629
Business receipts.....	13,526,949,841	23,974,776	251,960,319	541,861,439	168,092,737	4,967,062,346
Interest.....	1,192,259,173	66,594	3,281,838	5,357,840	1,066,279	117,921,702
Interest on Government obligations:						
State and local.....	28,579,561	2,895	11,556	95,471	19,504	634,794
Rents.....	82,334,467	135,310	2,560,237	2,146,314	747,409	26,027,755
Royalties.....	157,287,270	28,595	1,494,910	53,188	119,510	99,649,054
Net short-term capital gain reduced by net long-term capital loss.....	5,553,494	*1,060	49,027	165,824	9,497	597,121
Net long-term capital gain reduced by net short-term capital loss.....	50,408,124	199,833	2,114,839	2,699,141	541,167	21,326,924
Net gain, noncapital assets.....	51,653,648	86,796	2,317,553	3,105,434	323,681	16,234,037
Dividends received from domestic corporations.....	19,557,165	10,954	252,250	102,035	20,227	2,714,232
Dividends received from foreign corporations.....	134,799,320	*7,894	4,582,819	363,914	35,589	108,230,810
Other receipts.....	696,156,958	421,771	18,097,226	18,932,775	4,379,144	148,145,853
Total deductions.....	15,581,232,546	24,892,721	283,498,777	578,439,508	183,585,751	5,322,505,307
Cost of goods sold.....	8,496,539,461	19,323,792	134,976,297	304,599,412	145,191,456	3,654,704,632
Compensation of officers.....	69,314,887	210,669	1,847,979	1,660,167	2,179,962	17,052,708
Salaries and wages.....	1,499,328,051	872,951	13,288,147	24,573,625	8,626,452	335,920,474
Repairs.....	105,273,156	110,664	1,398,162	16,610,616	485,038	22,212,857
Bad debts.....	309,445,509	17,786	540,030	3,391,770	492,183	17,260,035
Rent paid on business property.....	235,850,534	302,467	5,524,910	4,102,196	2,709,045	42,167,284
Taxes paid.....	295,841,416	286,957	6,435,100	21,589,708	2,684,827	87,559,669
Interest paid.....	913,077,709	643,448	14,072,731	32,635,875	3,130,683	212,573,417
Charitable contributions.....	12,046,210	16,998	85,709	313,624	69,413	6,038,410
Amortization.....	170,415,814	216,059	6,287,231	6,233,133	1,071,902	53,769,106
Depreciation.....	549,930,090	833,092	27,203,741	63,512,274	3,271,270	165,484,247
Depletion.....	19,343,678	18,764	12,938,678	322,997	94,583	4,738,703
Advertising.....	172,270,770	92,683	136,822	564,088	442,004	67,376,245
Pension, profit-sharing, etc., plans.....	126,694,570	83,670	2,030,455	7,577,477	444,856	58,513,461
Employee benefit programs.....	242,733,371	272,299	3,685,555	7,841,025	1,764,670	92,399,905
Domestic production activities deduction.....	13,358,918	31,615	406,547	540,143	224,196	8,490,730
Net loss, noncapital assets.....	83,954,105	63,996	1,481,818	2,995,337	388,336	15,433,111
Other deductions.....	2,265,814,297	1,494,813	51,158,862	79,376,042	10,314,873	460,810,314
Total receipts less total deductions.....	364,306,475	43,757	3,223,798	-3,556,134	-8,231,008	186,039,322
Constructive taxable income from related foreign corporations.....	149,451,110	114,300	2,961,965	354,798	223,609	90,648,279
Net income (less deficit).....	485,178,024	155,162	6,174,206	-3,296,806	-8,026,903	276,052,806
Income subject to tax.....	818,679,247	648,961	22,105,242	16,431,626	4,964,538	372,371,599
Total income tax before credits [7].....	289,041,314	224,713	8,007,595	5,844,469	1,744,173	131,339,045
Income tax.....	286,044,622	223,878	7,733,627	5,748,311	1,719,327	130,239,807
Alternative minimum tax.....	2,883,274	836	274,539	94,263	5,803	1,057,636
Foreign tax credit.....	92,114,663	*9,663	4,635,929	129,080	157,284	64,316,208
General business credit.....	12,824,924	4,840	45,324	410,555	32,293	5,721,683
Prior year minimum tax credit.....	1,280,877	*497	95,310	46,416	7,773	362,126
Total income tax after credits [2].....	182,689,077	209,641	3,231,032	5,258,418	1,546,823	60,912,459

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS

Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued

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

Item	Selected sectors--continued							
	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	Total	Wholesale trade	Retail trade					
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns.....	6,692	4,416	2,276	1,234	1,784	3,799	3,053	3,473
Total assets.....	2,829,321,686	1,442,246,621	1,387,075,065	560,881,389	2,305,315,439	17,191,938,337	268,501,812	577,243,789
Cash.....	209,979,998	97,045,758	112,934,240	33,936,928	90,655,768	803,142,298	16,152,041	49,950,280
Notes and accounts receivable.....	372,554,591	221,551,989	151,002,601	46,265,704	226,656,018	2,056,971,246	35,378,851	105,001,652
Less: Allowance for bad debts.....	12,646,110	6,843,715	5,802,395	1,519,271	11,142,691	24,179,964	1,478,113	2,120,676
Inventories.....	367,444,099	142,410,020	225,034,078	6,048,730	23,484,443	1,371,722	2,145,743	7,255,050
Investments in Government obligations.....	12,012,654	11,982,912	*29,743	5,410,481	666,539	518,373,214	129,219	527,638
Tax-exempt securities.....	7,235,749	4,921,740	2,314,009	*703,349	887,616	657,924,763	696,242	276,675
Other current assets.....	172,549,823	85,533,111	87,016,712	20,205,422	94,821,899	2,466,954,178	21,747,503	47,621,657
Loans to shareholders.....	6,533,480	4,322,624	2,210,856	3,729,880	5,062,859	5,628,366	800,294	742,796
Mortgage and real estate loans.....	1,141,884	1,022,930	118,955	*59,245	380,866	1,754,289,232	1,806,837	*697,503
Other investments.....	616,998,252	427,874,243	189,124,008	54,203,479	604,039,498	5,725,119,903	45,308,841	135,859,030
Depreciable assets.....	782,856,744	318,089,451	464,767,293	474,030,282	859,109,674	256,086,264	140,468,147	72,287,724
Less: Accumulated depreciation.....	377,173,114	157,493,798	219,679,316	168,957,064	504,409,506	92,102,166	51,619,539	40,608,962
Depletable assets.....	46,849,161	46,792,460	56,701	*2,786	35,116	3,192,324	*138,118	5,744
Less: Accumulated depletion.....	7,326,259	7,291,246	35,013	*1,109	21,114	2,126,070	*58,248	5,286
Land.....	66,741,107	18,188,695	48,552,412	7,539,138	11,811,952	6,577,545	12,324,924	1,661,052
Intangible assets (amortizable).....	488,806,114	198,623,811	290,182,304	56,636,157	803,615,281	352,494,058	140,468,147	192,433,514
Less: Accumulated amortization.....	63,320,075	29,550,224	33,769,851	7,299,465	155,373,738	41,018,907	8,644,099	48,219,253
Other assets.....	138,083,588	65,065,860	73,017,728	29,886,718	255,034,960	2,743,240,331	13,047,529	53,877,649
Total liabilities.....	2,829,321,686	1,442,246,621	1,387,075,065	560,881,389	2,305,315,439	17,191,938,337	268,501,812	577,243,789
Accounts payable.....	355,089,116	165,859,647	189,229,469	35,581,061	118,569,597	1,363,112,937	15,486,273	65,123,420
Mortgages, notes, and bonds payable in less than one year.....	145,308,512	84,236,464	61,072,049	15,887,490	122,686,166	762,575,343	22,992,817	26,313,501
Other current liabilities.....	339,780,898	159,369,790	180,411,108	62,244,650	243,190,845	6,239,465,343	24,378,017	90,826,337
Loans from shareholders.....	16,328,641	10,675,723	5,652,918	7,716,006	35,491,764	40,273,145	4,437,356	4,529,662
Mortgages, notes, and bonds payable in one year or more.....	573,857,409	255,875,485	317,981,923	160,819,557	603,060,136	2,061,980,406	114,863,233	97,689,531
Other liabilities.....	262,879,307	138,809,161	124,070,145	138,557,143	407,209,520	4,165,698,374	28,226,293	82,426,115
Capital stock.....	102,734,431	65,319,916	37,414,514	24,476,942	89,607,475	450,014,387	13,412,436	44,879,081
Additional paid-in capital.....	724,143,820	316,763,252	407,380,568	123,432,007	1,169,562,442	1,583,974,373	70,481,584	294,100,795
Retained earnings, appropriated.....	4,283,930	3,788,925	495,005	46,618	729,866	106,380,784	*106,784	359,375
Retained earnings, unappropriated [30].....	465,105,530	286,012,820	179,092,710	12,169,598	-254,232,896	587,056,165	-12,617,939	-94,605,482
Less: Cost of treasury stock.....	160,189,905	44,464,562	115,725,343	20,049,682	230,559,476	168,592,920	13,265,042	34,398,546
Total receipts.....	3,530,285,870	1,677,104,709	1,853,181,160	403,822,611	904,096,952	2,531,368,275	100,770,912	382,551,690
Business receipts.....	3,431,295,265	1,629,464,072	1,801,831,193	386,167,734	786,588,297	1,722,737,120	80,433,564	366,352,951
Interest.....	17,092,534	10,140,816	6,951,719	2,196,291	16,529,771	510,491,045	3,612,422	3,466,475
Interest on Government obligations:								
State and local.....	360,964	165,202	195,762	30,093	165,162	18,248,156	47,109	49,093
Rents.....	5,272,054	2,751,659	2,520,395	1,363,445	10,467,499	11,540,178	1,385,021	486,756
Royalties.....	13,443,334	7,169,918	6,273,416	1,684,011	26,210,216	891,707	3,205,355	2,876,702
Net short-term capital gain reduced by net long-term capital loss.....	245,744	229,941	15,803	3,080	89,217	2,249,630	26,327	155,335
Net long-term capital gain reduced by net short-term capital loss.....	1,865,416	1,672,951	192,465	628,237	3,529,663	10,923,329	838,230	890,583
Net gain, noncapital assets.....	2,838,655	2,391,289	447,366	1,746,522	764,549	4,192,610	4,491,941	266,285
Dividends received from domestic corporations.....	4,039,792	3,926,694	113,097	89,463	1,642,359	8,796,621	67,141	128,577
Dividends received from foreign corporations.....	5,637,079	2,476,267	3,160,812	656,816	2,852,958	4,452,011	14,598	1,371,261
Other receipts.....	48,195,032	16,715,899	31,479,132	9,256,920	55,257,261	236,845,871	6,649,206	6,507,673
Total deductions.....	3,438,198,443	1,647,661,498	1,790,536,945	402,064,322	860,520,443	2,460,786,847	104,807,046	375,263,080
Cost of goods sold.....	2,602,442,519	1,328,538,258	1,273,904,261	90,314,437	170,222,984	1,056,621,834	13,007,630	127,468,358
Compensation of officers.....	9,188,393	6,053,157	3,135,236	1,593,952	5,131,212	12,637,779	1,154,923	6,227,181
Salaries and wages.....	283,204,898	89,763,215	193,441,683	81,037,086	139,314,526	220,161,730	17,595,347	93,244,573
Repairs.....	16,410,115	5,438,835	10,971,280	14,353,860	9,616,823	2,347,088	2,514,685	2,570,455
Bad debts.....	11,095,396	5,886,703	5,208,693	829,649	8,606,862	56,044,036	1,250,436	1,384,580
Rent paid on business property.....	60,383,011	12,577,213	47,805,798	20,511,616	21,387,376	18,876,258	7,310,366	11,032,135
Taxes paid.....	45,085,693	14,698,570	30,387,124	13,726,457	23,795,952	37,093,060	3,290,232	12,240,046
Interest paid.....	40,998,388	20,207,683	20,790,706	12,911,020	56,284,569	286,172,437	9,246,731	10,892,351
Charitable contributions.....	1,890,182	613,345	1,276,837	212,478	530,011	1,658,686	32,290	138,687
Amortization.....	14,221,504	10,305,887	3,915,617	2,284,786	37,184,183	20,461,158	1,528,587	6,770,308
Depreciation.....	69,556,792	32,221,487	37,335,305	26,756,534	74,425,085	31,895,388	23,430,105	8,621,476
Depletion.....	883,781	882,081	*1,700	99,073	3,233	117,292	3,974	30,806
Advertising.....	42,373,736	17,815,690	24,558,046	1,684,690	23,506,764	13,261,446	1,244,263	2,084,575
Pension, profit-sharing, etc., plans.....	11,702,878	5,146,204	6,556,675	7,347,169	5,878,403	14,298,906	430,889	4,011,987
Employee benefit programs.....	30,338,257	11,953,058	18,385,199	17,108,662	21,893,966	20,557,900	1,751,966	12,055,914
Domestic production activities deduction.....	731,709	543,223	188,486	*7,735	2,433,145	76,859	*19,751	256,760
Net loss, noncapital assets.....	4,843,395	2,343,369	2,500,026	566,580	4,455,308	35,205,276	675,500	1,498,938
Other deductions.....	192,847,796	82,673,521	110,174,275	110,718,538	255,850,043	632,189,715	20,319,368	74,733,949
Total receipts less total deductions.....	92,087,426	29,443,211	62,644,215	1,758,290	43,576,508	70,581,429	-4,036,134	7,288,610
Constructive taxable income from related foreign corporations.....	8,716,732	3,988,831	4,727,901	302,589	4,015,967	30,222,466	49,215	1,344,987
Net income (less deficit).....	100,443,194	33,266,840	67,176,355	2,030,786	47,427,314	82,555,739	-4,034,028	8,584,504
Income subject to tax.....	115,213,917	42,372,248	72,841,670	10,557,813	61,117,929	115,987,521	2,843,507	17,873,745
Total income tax before credits [7].....	40,324,209	14,822,747	25,501,462	3,695,522	21,547,049	41,326,302	1,002,039	6,289,424
Income tax.....	40,282,949	14,799,758	25,483,191	3,686,826	21,407,231	40,207,503	982,735	6,237,143
Alternative minimum tax.....	53,389	30,875	22,514	7,814	127,324	1,101,829	11,667	51,638
Foreign tax credit.....	4,606,228	1,921,910	2,684,318	351,366	4,123,036	5,430,285	113,249	1,095,006
General business credit.....	986,238	563,019	423,219	114,793	858,641	768,014	18,184	271,038
Prior year minimum tax credit.....	101,374	62,447	38,927	11,742	197,491	330,852	39,210	40,834
Total income tax after credits [2].....	34,628,622	12,273,706	22,354,916	3,217,515	16,367,881	34,780,267	831,395	4,882,432

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS, CONSOLIDATED RETURNS

Table 19--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Selected Sectors--Continued

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

Item	Selected sectors--continued						
	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns.....	3,587	1,232	164	1,235	383	867	897
Total assets.....	17,325,946,078	214,310,941	38,344,457	217,240,146	51,876,368	343,181,325	42,164,979
Cash.....	2,314,946,516	12,257,045	4,388,661	10,623,466	3,525,905	18,033,067	1,946,152
Notes and accounts receivable.....	5,863,505,255	26,790,173	3,777,690	34,212,770	2,310,454	15,398,469	3,454,260
Less: Allowance for bad debts.....	186,292,477	1,052,082	794,065	12,803,138	274,052	1,244,057	143,367
Inventories.....	200,318	1,091,869	306,953	1,156,316	350,927	6,095,899	1,799,411
Investments in Government obligations.....	710,138,298	193,967	33	*145,087	30,543	71,564	*32,863
Tax-exempt securities.....	169,862,750	369,218	88,230	*68,611	-	*46,060	-
Other current assets.....	1,007,925,362	10,710,754	3,754,614	9,832,007	3,749,206	6,640,740	1,883,707
Loans to shareholders.....	479,965,961	463,432	19,148	10,242,929	*25,021	1,882,584	63,068
Mortgage and real estate loans.....	1,799,507,822	*2,399	1,426	*96,776	*42,428	116,887	*11,929
Other investments.....	4,041,649,175	40,082,504	5,852,139	40,026,997	6,512,113	96,184,890	8,015,861
Depreciable assets.....	183,573,042	74,024,970	10,334,687	81,547,635	32,389,726	142,478,551	11,306,953
Less: Accumulated depreciation.....	91,739,057	36,162,792	5,494,964	35,116,018	12,235,343	52,870,516	6,074,963
Depletable assets.....	175,975	2,469,862	-	-	*1,845	7,617	*714
Less: Accumulated depletion.....	*33,264	932,648	-	-	*1,806	6,766	*72
Land.....	17,761,964	2,614,579	290,329	4,467,281	3,490,598	29,031,154	2,688,976
Intangible assets (amortizable).....	397,017,033	89,347,258	13,506,312	68,726,361	10,405,691	59,598,422	12,528,963
Less: Accumulated amortization.....	27,969,327	17,563,266	1,419,452	6,843,459	1,286,247	6,640,807	1,538,792
Other assets.....	645,750,732	9,603,699	3,732,716	10,856,524	2,839,359	28,357,564	6,189,317
Total liabilities.....	17,325,946,078	214,310,941	38,344,457	217,240,146	51,876,368	343,181,325	42,164,979
Accounts payable.....	1,178,859,112	12,572,943	1,413,877	8,273,794	2,587,821	10,835,151	2,268,086
Mortgages, notes, and bonds payable in less than one year.....	1,760,885,951	9,828,818	2,870,240	4,389,703	4,247,061	11,830,462	964,655
Other current liabilities.....	8,477,014,478	25,229,339	4,737,234	19,116,778	5,182,945	24,879,837	3,850,948
Loans from shareholders.....	475,538,195	3,275,632	23,499	11,001,692	1,192,570	8,990,442	119,994
Mortgages, notes, and bonds payable in one year or more.....	1,687,849,292	71,712,698	8,989,222	104,269,678	22,376,051	141,740,869	15,021,450
Other liabilities.....	755,465,182	25,354,254	4,553,658	23,317,691	5,886,909	58,628,165	9,879,476
Capital stock.....	162,328,674	8,536,844	2,023,996	4,467,978	2,668,375	9,167,398	3,297,236
Additional paid-in capital.....	2,101,251,000	86,675,445	12,850,683	89,216,908	20,731,187	100,028,460	8,126,216
Retained earnings, appropriated.....	6,008,125	*70,924	-	*25,105	1,736	*2,654,606	*40,130
Retained earnings, unappropriated [30].....	772,755,641	-11,094,680	6,213,857	-40,884,067	-9,854,173	20,447,413	1,353,353
Less: Cost of treasury stock.....	52,009,572	17,851,276	5,331,810	5,955,115	3,144,113	46,021,480	2,756,566
Total receipts.....	868,980,003	181,153,071	28,921,432	185,605,150	29,331,687	201,148,327	27,061,244
Business receipts.....	203,910,784	172,332,149	28,127,880	171,685,696	26,020,519	172,948,024	25,398,243
Interest.....	505,904,074	1,012,446	122,294	1,222,669	571,316	2,121,249	222,337
Interest on Government obligations:							
State and local.....	8,821,535	20,002	11,356	49,149	3,342	6,353	3,026
Rents.....	17,586,258	181,812	31,112	630,113	235,951	1,481,635	55,607
Royalties.....	347,350	547,985	93,755	106,178	291,832	5,935,632	307,959
Net short-term capital gain reduced by net long-term capital loss.....	1,907,088	25,476	174	11,988	*11,891	2,646	*2,368
Net long-term capital gain reduced by net short-term capital loss.....	3,312,736	391,299	*39,140	182,942	100,571	747,588	76,486
Net gain, noncapital assets.....	14,255,813	221,976	*1,265	252,557	12,899	526,337	14,739
Dividends received from domestic corporations.....	1,567,230	51,366	*712	20,558	7,610	12,496	33,542
Dividends received from foreign corporations.....	3,514,316	427,231	105,009	67,755	224,866	2,216,124	38,273
Other receipts.....	107,852,819	5,941,330	388,736	11,375,546	1,850,891	15,150,243	908,664
Total deductions.....	913,320,627	176,655,899	25,433,075	177,637,912	29,827,191	197,458,357	26,337,243
Cost of goods sold.....	6,135,403	72,586,908	2,701,539	19,605,939	5,943,008	60,297,745	10,395,569
Compensation of officers.....	5,954,932	1,238,294	389,725	956,693	359,517	1,261,036	269,767
Salaries and wages.....	123,595,603	36,634,948	8,969,623	59,245,769	5,722,750	42,461,373	4,858,176
Repairs.....	7,080,201	1,856,134	299,639	2,142,887	509,386	3,267,427	377,119
Bad debts.....	198,931,212	716,467	763,132	7,194,049	347,074	471,441	109,371
Rent paid on business property.....	14,698,081	3,431,744	1,376,580	6,095,199	1,721,865	12,771,896	1,448,505
Taxes paid.....	14,759,716	6,666,902	806,955	6,811,412	2,716,271	9,325,509	966,950
Interest paid.....	203,912,930	6,280,003	620,887	8,618,725	1,723,187	11,107,085	1,253,243
Charitable contributions.....	573,446	55,598	23,427	143,705	17,004	228,008	18,533
Amortization.....	10,698,927	3,859,968	437,059	2,246,707	458,330	1,875,793	811,077
Depreciation.....	30,368,135	5,280,511	1,074,553	5,809,210	2,183,133	9,300,698	923,845
Depletion.....	4,494	86,601	-	-	140	173	*387
Advertising.....	7,777,284	2,474,238	2,390,522	756,244	904,787	4,769,535	430,844
Pension, profit-sharing, etc., plans.....	11,560,243	733,968	91,247	915,489	118,320	801,690	153,462
Employee benefit programs.....	13,480,622	4,836,632	834,296	7,873,611	542,697	4,856,468	638,925
Domestic production activities deduction.....	24,168	19,593	*14,454	10,699	*2,336	60,338	*8,140
Net loss, noncapital assets.....	13,642,468	342,444	137,601	325,085	171,903	1,641,089	85,921
Other deductions.....	250,122,762	29,554,947	4,501,837	48,886,491	6,385,482	32,961,054	3,587,409
Total receipts less total deductions.....	-44,340,624	4,497,172	3,488,357	7,967,238	-495,504	3,689,970	724,001
Constructive taxable income from related foreign corporations.....	8,161,373	409,470	40,786	8,085	149,910	1,682,439	44,140
Net income (less deficit).....	-45,000,786	4,886,640	3,517,787	7,926,175	-348,936	5,366,056	765,114
Income subject to tax.....	46,663,289	6,800,748	3,632,136	8,756,877	752,281	10,945,723	1,011,797
Total income tax before credits [7].....	16,515,214	2,386,544	1,270,761	3,068,574	263,250	3,839,034	353,397
Income tax.....	16,435,092	2,373,361	1,269,830	3,058,366	261,260	3,825,835	351,541
Alternative minimum tax.....	61,420	12,955	*930	9,970	1,954	7,450	1,856
Foreign tax credit.....	5,223,410	223,041	36,614	13,871	9,366	1,605,478	35,549
General business credit.....	3,037,806	64,363	2,760	77,182	3,119	398,802	9,289
Prior year minimum tax credit.....	10,356	15,474	*1,260	5,194	87	*14,126	*754
Total income tax after credits [2].....	8,151,652	2,083,666	1,230,127	2,972,327	250,679	1,826,335	307,805

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	All sectors [15]	Selected sectors				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns with income tax						
Number of returns with--						
Total income tax before credits [7].....	492,454	22,021	3,400	622	51,495	29,373
Income tax.....	491,537	21,807	3,323	783	51,842	28,288
Alternative minimum tax.....	7,592	106	152	81	512	1,228
Total income tax after--						
Foreign tax, American Samoa economic development, qualified electric vehicle, general business, work opportunity, employer social security and Medicare taxes, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits.....	484,117	21,762	3,384	619	50,897	28,825
Returns with and without net income						
Number of returns.....	5,824,545	138,792	38,348	6,072	742,436	259,859
Dividends received from domestic corporations, total.....	23,565,823	41,099	293,281	104,393	44,791	2,758,830
Less-than-20%-owned subject to 70% deduction.....	15,652,329	32,170	49,372	62,882	34,519	749,120
20%-or-more-owned subject to 80% deduction.....	4,867,903	8,760	241,366	41,479	8,132	1,479,932
Debt-financed stock of domestic corporations.....	140,509	*169	-	-	*11	*1,779
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction.....	8,469	-	-	-	*27	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction.....	-	-	-	-	-	-
Amount received from IC-DISC or former DISC.....	36,698	-	2,113	*32	*58	10,653
Amount received by a small business investment company qualifying for 100% deduction.....	11,699	*1	*2	-	*1,521	*5
Dividends received from foreign corporations, total.....	137,247,458	8,794	4,603,229	363,914	36,112	108,338,404
Less-than-20%-owned subject to 70% deduction.....	69,011	*531	*188	2,061	*87	4,541
20%-or-more-owned subject to 80% deduction.....	223,732	-	-	-	-	*180,277
Intragroup dividends qualifying for 100% deduction.....	170,645	-	-	-	-	71,514
Other foreign dividends.....	136,679,101	8,223	4,603,042	361,853	36,026	108,051,889
Certain FSC and intragroup dividends qualifying for 100% deduction.....	104,969	*40	-	-	-	30,183
Constructive taxable income from related foreign corporations, total.....	151,282,736	114,304	2,970,217	354,804	225,320	90,985,016
Includable income of controlled foreign corporations.....	81,991,262	98,572	1,015,818	161,412	194,301	41,948,519
Foreign dividend income resulting from foreign taxes deemed paid.....	69,291,474	15,732	1,954,399	193,392	31,020	49,036,497
Net income (less deficit).....	918,953,413	1,371,793	8,879,260	-3,580,990	15,557,288	300,585,906
Statutory special deductions, total [24].....	421,200,606	934,719	3,869,573	2,516,653	1,735,976	36,424,868
Net operating loss deduction.....	133,521,934	904,782	3,643,902	2,412,695	1,703,035	33,950,258
Dividends received deduction.....	15,837,938	29,937	225,671	78,643	32,761	2,474,610
Deduction for dividends paid on certain public utility stock.....	26,049	-	-	25,314	180	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT).....	271,492,231	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT).....	*224,410	-	-	-	-	-
Income subject to tax.....	894,850,255	2,237,165	24,126,394	16,760,242	9,786,276	383,493,963
Total income tax before credits [7].....	313,464,460	660,943	8,707,927	5,960,423	3,132,973	135,088,814
Income tax.....	310,112,420	653,843	8,420,561	5,859,516	3,085,131	133,938,728
Alternative minimum tax.....	3,118,447	1,935	287,208	98,835	17,986	1,095,618
Branch tax (Form 1120-F).....	80,635	*3	*568	*771	*1,352	1,256
Tax on net income from foreclosure property (Form 1120-REIT).....	197	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT).....	175	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT).....	132	-	-	-	-	-
Capital gains tax (Form 1120-RIC).....	109	-	-	-	-	-
Excess net passive income tax (Form 1120S).....	53,938	-	40	-	*131	11,218
Reciprocal tax (Form 1120-PC).....	129	-	-	-	-	-
Adjustment to total tax.....	21,256	*5,128	-686	*584	1,652	27,726
Income tax adjustment.....	-	-	-	-	-	-
Foreign tax credit.....	93,565,021	10,687	4,726,012	*133,033	160,639	64,432,417
General business credit.....	13,333,942	17,964	46,154	411,353	49,297	5,933,727
Prior year minimum tax credit.....	1,384,446	3,022	104,942	46,805	18,411	380,452
Total income tax after--						
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds.....	204,995,622	629,198	3,830,820	5,369,232	2,904,626	64,315,407
Overpayments less refunds [14].....	212,765,998	586,777	3,605,478	6,914,612	2,936,490	60,844,156
Tax deposited with Form 7004.....	36,176,790	67,663	983,302	970,768	489,332	16,772,296
Credit from regulated investment companies.....	3,116	-	-	4	-	*156
Credit for Federal tax on fuels.....	2,237,053	22,529	10,024	3,175	29,132	1,898,660
Tax from Section II (Form 1120-F).....	2,101,830	*6,223	273,691	3,377	*15,670	266,428
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F).....	973,357	691	*264,452	-	*8,721	*383,542
Estimated tax penalty.....	77,317	1,323	1,376	646	7,684	14,573
Adjustment to tax payment.....	129,732	*45	*152	[1]	423	101,931
Credit by reciprocal.....	427,297	-	-	-	-	-
Other credits and payments (Form 1120-PC).....	2,851	-	-	-	-	-
Amount Owed at time of filing [22].....	3,771,647	137,970	71,405	9,118	348,499	787,061
Overpayment of tax [22].....	52,023,560	201,543	1,139,024	2,547,078	925,998	16,610,281
Credit to 2010 estimated tax.....	40,656,437	124,258	947,390	2,129,788	533,583	12,605,013
Tax refund.....	11,367,124	77,286	191,634	417,291	392,415	4,005,267

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Selected sectors--continued						
	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing
	Total [16]	Wholesale trade	Retail trade				
	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Number of returns with income tax							
Number of returns with--							
Total income tax before credits [7].....	103,733	50,508	53,225	16,303	10,101	28,774	48,022
Income tax.....	102,899	50,082	52,818	16,352	9,385	28,238	48,607
Alternative minimum tax.....	1,491	865	626	195	370	774	479
Total income tax after--							
Foreign tax, American Samoa economic development, qualified electric vehicle, general business, work opportunity, employer social security and Medicare taxes, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits.....	102,547	49,951	52,596	16,227	9,979	28,677	47,763
Returns with and without net income							
Number of returns.....	973,378	375,922	596,710	195,594	116,514	239,864	647,037
Dividends received from domestic corporations, total.....	4,146,499	3,990,325	156,174	95,568	1,689,084	11,298,739	249,825
Less-than-20%-owned subject to 70% deduction.....	2,532,211	2,467,237	64,974	13,807	218,358	10,185,930	103,585
20%-or-more-owned subject to 80% deduction.....	1,171,978	1,106,447	65,532	80,837	405,096	732,875	135,018
Debt-financed stock of domestic corporations.....	*143	*143	-	477	148	68,749	*674
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction.....	*359	*342	17	-	-	7,914	*11
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction.....	-	-	-	-	-	-	-
Amount received from IC-DISC or former DISC.....	*20,463	*20,463	*[1]	-	-	-	-
Amount received by a small business investment company qualifying for 100% deduction.....	*34	*32	*2	-	*3	*210	*9,384
Dividends received from foreign corporations, total.....	5,771,310	2,608,914	3,162,397	662,806	2,930,129	4,521,317	18,346
Less-than-20%-owned subject to 70% deduction.....	1,150	443	707	*2,958	*1,041	43,976	3,325
20%-or-more-owned subject to 80% deduction.....	*776	*776	-	*1,536	*27,350	*595	-
Intragroup dividends qualifying for 100% deduction.....	396	396	-	-	62,621	24,147	-
Other foreign dividends.....	5,768,987	2,607,298	3,161,690	658,312	2,807,718	4,423,596	15,021
Certain FSC and intragroup dividends qualifying for 100% deduction.....	[1]	-	[1]	-	31,398	29,004	-
Constructive taxable income from related foreign corporations, total.....	8,885,186	4,114,354	4,770,832	304,068	4,067,785	30,508,160	55,267
Includable income of controlled foreign corporations.....	3,749,996	2,245,498	1,504,499	103,348	2,444,377	25,724,127	49,666
Foreign dividend income resulting from foreign taxes deemed paid.....	5,135,190	1,868,856	3,266,334	200,719	1,623,408	4,784,032	5,601
Net income (less deficit).....	143,312,385	64,621,912	78,690,575	5,878,577	46,707,585	330,140,794	6,662,217
Statutory special deductions, total [24].....	12,359,533	9,119,935	3,239,598	1,458,939	17,898,227	301,319,920	24,514,791
Net operating loss deduction.....	9,242,423	6,125,760	3,116,663	1,380,595	16,240,354	43,891,311	4,186,089
Dividends received deduction.....	3,130,555	3,007,620	122,934	78,345	1,657,741	5,736,500	192,188
Deduction for dividends paid on certain public utility stock.....	555	555	-	-	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT).....	-	-	-	-	-	251,378,698	20,113,532
Section 857(b)(2)(E) deduction (Form 1120-REIT).....	-	-	-	-	-	201,428	*22,982
Income subject to tax.....	128,580,331	51,991,719	76,588,612	12,093,302	63,265,201	132,293,926	6,354,596
Total income tax before credits [7].....	44,546,217	17,960,789	26,585,428	4,165,758	22,271,023	46,755,871	2,066,012
Income tax.....	44,430,279	17,892,577	26,537,702	4,139,955	22,123,303	45,522,470	2,017,650
Alternative minimum tax.....	85,316	52,697	32,619	10,359	133,332	1,177,570	17,320
Branch tax (Form 1120-F).....	7,770	7,694	*76	*13,692	*725	26,514	3,898
Tax on net income from foreclosure property (Form 1120-REIT).....	-	-	-	-	-	197	-
Section 857(b)(5) tax (Form 1120-REIT).....	-	-	-	-	-	175	-
Tax on net income from prohibited transaction (Form 1120-REIT).....	-	-	-	-	-	[1]	132
Capital gains tax (Form 1120-RIC).....	-	-	-	-	-	109	-
Excess net passive income tax (Form 1120-S).....	41,015	22,189	18,826	208	*1,009	-	*155
Reciprocal tax (Form 1120-PC).....	-	-	-	-	-	129	-
Adjustment to total tax.....	-18,963	-14,528	-4,435	*-113	4,054	17,331	23,054
Income tax adjustment.....	-	-	-	-	-	-	-
Foreign tax credit.....	4,698,329	2,001,257	2,697,072	354,702	4,215,920	5,545,645	138,243
General business credit.....	1,030,092	584,867	445,225	119,404	875,575	777,132	41,533
Prior year minimum tax credit.....	117,578	73,698	43,880	14,421	199,317	357,233	43,861
Total income tax after--							
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds.....	38,697,436	15,299,303	23,398,133	3,677,126	16,980,213	40,007,035	1,842,286
Overpayments less refunds [14].....	39,861,959	16,794,604	23,067,355	3,776,078	19,205,041	42,148,441	1,894,329
Tax deposited with Form 7004.....	4,515,133	1,615,138	2,899,995	371,387	1,678,098	6,543,156	288,556
Credit from regulated investment companies.....	*109	-	*109	-	-	1,362	*144
Credit for Federal tax on fuels.....	55,153	38,403	16,749	156,814	1,477	984	17,953
Tax from Section II (Form 1120-F).....	60,358	59,045	*1,314	15,807	29,699	1,089,510	78,595
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F).....	12,113	*11,981	*132	5,885	*3,923	103,151	53,727
Estimated tax penalty.....	15,396	8,786	6,610	1,416	2,096	10,235	3,623
Adjustment to tax payment.....	1,169	419	750	*577	*388	21,305	561
Credit by reciprocal.....	-	-	-	-	-	427,297	-
Other credits and payments (Form 1120-PC).....	-	-	-	-	-	2,829	-
Amount Owed at time of filing [22].....	662,770	430,244	232,526	164,294	132,708	487,389	217,442
Overpayment of tax [22].....	6,468,020	3,642,565	2,825,455	898,779	4,137,396	9,726,206	634,060
Credit to 2010 estimated tax.....	5,466,814	2,991,612	2,475,202	487,011	3,800,331	7,073,522	425,960
Tax refund.....	1,001,206	650,953	350,253	411,768	337,065	2,652,684	208,100

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Selected sectors--continued							
	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns with income tax								
Number of returns with--								
Total income tax before credits [7].....	53,881	7,341	21,555	4,137	30,668	7,051	19,345	34,623
Income tax.....	55,121	6,827	21,908	d	30,623	7,226	19,139	d
Alternative minimum tax.....	627	466	166	29	659	61	103	91
Total income tax after--								
Foreign tax, American Samoa economic development, qualified electric vehicle, general business, work opportunity, employer social security and Medicare taxes, prior year minimum tax, qualified zone academy bond, and clean renewable energy bond credits.....	52,962	7,204	20,972	4,116	30,224	6,922	16,483	34,546
Returns with and without net income								
Number of returns.....	864,803	47,729	273,900	55,309	429,339	122,225	297,986	375,059
Dividends received from domestic corporations, total.....	158,404	2,512,044	60,663	2,877	30,600	18,018	14,360	46,748
Less-than-20%-owned subject to 70% deduction.....	91,131	1,484,269	32,839	2,227	11,598	12,679	12,328	23,302
20%-or-more-owned subject to 80% deduction.....	31,001	475,820	27,805	650	18,281	*3,893	*217	*4,763
Debt-financed stock of domestic corporations.....	29,269	*35,811	*19	-	-	1,446	1,815	-
Certain preferred stock of less-than-20%-owned public utilities subject to 42% deduction.....	*81	*77	-	-	-	-	-	-
Certain preferred stock of 20%-or-more-owned public utilities subject to 48% deduction.....	-	-	-	-	-	-	-	-
Amount received from IC-DISC or former DISC.....	11	375	-	-	-	-	-	*2,992
Amount received by a small business investment company qualifying for 100% deduction.....	1	*538	-	-	-	-	-	-
Dividends received from foreign corporations, total.....	1,550,434	5,347,398	435,026	*109,256	67,814	225,265	2,217,987	39,917
Less-than-20%-owned subject to 70% deduction.....	606	7,802	*185	-	*57	*129	*375	-
20%-or-more-owned subject to 80% deduction.....	201	*12,732	-	-	-	-	264	-
Intragroup dividends qualifying for 100% deduction.....	*1,672	*5	-	-	9,940	349	-	-
Other foreign dividends.....	1,547,380	5,320,188	427,827	*109,256	57,816	224,787	2,217,348	39,832
Certain FSC and intragroup dividends qualifying for 100% deduction.....	*575	*6,670	*7,014	-	-	-	-	*85
Constructive taxable income from related foreign corporations, total.....	1,436,343	9,018,321	429,844	43,472	8,142	149,910	1,682,439	44,140
Includable income of controlled foreign corporations.....	628,845	5,064,642	211,856	4,543	5,084	83,430	483,053	19,674
Foreign dividend income resulting from foreign taxes deemed paid.....	807,498	3,953,678	217,988	38,929	3,058	66,480	1,199,386	24,466
Net income (less deficit).....	40,237,495	-45,704,645	11,944,492	5,761,297	37,315,716	1,583,688	7,377,643	4,952,582
Statutory special deductions, total [24].....	8,121,069	3,695,208	1,912,342	286,334	2,189,765	433,689	1,009,667	519,334
Net operating loss deduction.....	8,023,874	1,737,047	1,860,001	284,255	2,156,869	421,260	999,750	483,436
Dividends received deduction.....	97,194	1,958,233	52,341	2,079	32,896	12,429	9,918	35,897
Deduction for dividends paid on certain public utility stock.....	-	-	-	-	-	-	-	-
Deduction for dividends paid (Forms 1120-RIC and 1120-REIT).....	-	-	-	-	-	-	-	-
Section 857(b)(2)(E) deduction (Form 1120-REIT).....	-	-	-	-	-	-	-	-
Income subject to tax.....	26,076,807	52,517,540	7,907,800	3,987,996	10,387,337	1,218,514	11,867,506	1,891,378
Total income tax before credits [7].....	8,952,369	18,561,158	2,689,129	1,385,976	3,527,557	378,493	4,055,424	557,038
Income tax.....	8,874,910	18,453,186	2,675,750	1,383,474	3,519,983	414,002	4,042,685	555,641
Alternative minimum tax.....	68,783	82,332	14,270	1,116	13,137	2,802	8,156	2,373
Branch tax (Form 1120-F).....	17,767	4,737	*62	*1,385	45	*33	44	*12
Tax on net income from foreclosure property (Form 1120-REIT).....	-	-	-	-	-	-	-	-
Section 857(b)(5) tax (Form 1120-REIT).....	-	-	-	-	-	-	-	-
Tax on net income from prohibited transaction (Form 1120-REIT).....	-	-	-	-	-	-	-	-
Capital gains tax (Form 1120-RIC).....	-	-	-	-	-	-	-	-
Excess net passive income tax (Form 1120S).....	-	-	-	-	-	-	*162	-
Reciprocal tax (Form 1120-PC).....	-	-	-	-	-	-	-	-
Adjustment to total tax.....	-10,556	13,995	*-1,096	1	*-5,607	*-38,343	*4,084	*-988
Income tax adjustment.....	-	-	-	-	-	-	-	-
Foreign tax credit.....	1,206,515	5,995,304	233,427	39,205	13,904	19,511	1,605,692	35,835
General business credit.....	360,199	3,044,486	70,583	3,392	89,282	3,803	448,859	11,106
Prior year minimum tax credit.....	44,178	12,461	16,341	*1,338	7,933	280	14,916	*956
Total income tax after--								
Foreign tax, qualified electric vehicle, general business, prior year minimum tax, and credit to holders of tax credit bonds.....	7,341,365	9,416,566	2,368,778	1,342,041	3,416,437	354,899	1,991,663	509,141
Overpayments less refunds [14].....	7,946,005	12,045,326	2,569,748	1,387,879	3,748,556	436,078	2,296,175	561,505
Tax deposited with Form 7004.....	1,065,938	1,600,479	227,386	88,563	238,454	50,637	173,493	52,150
Credit from regulated investment companies.....	-	*1,341	-	-	-	-	-	-
Credit for Federal tax on fuels.....	2,559	13,346	20,051	*57	1,074	2,335	852	878
Tax from Section II (Form 1120-F).....	128,971	99,149	*24,816	*3,427	-	*4,120	558	*77
U.S. tax paid or withheld at source on effectively connected income (Form 1120-F).....	*1,548	116,291	*7,472	-	9,061	*2,735	47	-
Estimated tax penalty.....	8,477	2,856	2,111	383	2,863	263	1,130	867
Adjustment to tax payment.....	1,493	293	115	-	567	*369	*291	*53
Credit by reciprocal.....	-	-	-	-	-	-	-	-
Other credits and payments (Form 1120-PC).....	-	22	-	-	-	-	-	-
Amount Owed at time of filing [22].....	272,985	93,815	79,200	13,618	134,416	24,212	77,205	57,542
Overpayment of tax [22].....	1,987,820	4,466,288	536,041	147,696	716,950	160,985	556,910	162,475
Credit to 2010 estimated tax.....	1,579,150	3,609,988	430,905	137,734	587,990	112,766	489,349	114,885
Tax refund.....	408,669	856,299	105,136	9,962	128,960	48,219	67,561	47,590

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	All sectors [15]	Selected sectors				
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns.....	1,715,306	52,910	13,356	3,848	177,391	98,402
Net income.....	1,015,243,354	3,144,544	27,914,913	18,741,899	11,441,625	415,401,833
Income subject to tax.....	894,378,919	2,219,076	24,115,126	16,760,166	9,717,347	383,390,060
Total income tax before credits [8]:						
Total.....	313,195,246	643,695	8,703,944	5,960,397	3,102,971	135,040,083
Income tax.....	309,930,112	636,917	8,416,617	5,859,489	3,060,884	133,901,324
Credits:						
Foreign tax credit.....	93,565,021	10,687	4,726,012	*133,033	160,639	64,432,417
US special fuels tax.....	2,109,047	8,068	6,414	3,161	13,550	1,883,142
Credit for tax paid on undistributed capital gains.....	1,629	-	-	4	-	*156
Refundable credits.....	606,467	*12	31,597	19,252	*215	339,857
General business credit.....	13,333,927	17,964	46,154	411,353	49,297	5,933,727
Empowerment zone employment credit [35].....	375,171	29,095	1,014	2,367	5,185	95,318
Prior year minimum tax credit.....	1,384,446	3,022	104,942	46,805	18,411	380,452
Credit to holders of tax credit bonds.....	159,315	-	-	-	-	-
General business credit items:						
Current year regular investment credit.....	513,536	245	10	236,506	*255	243,122
Current year welfare-to-work credit.....	4,210	4	-	-	-	54
Current year alcohol and cellulosic biofuel fuels credit.....	2,891,833	4,960	*1,078	*2,609	*11	2,875,524
Current year research activities credit.....	7,773,979	7,072	19,841	52,168	11,060	5,394,673
Current year low-income housing credit.....	6,740,410	*896	-	38,457	955	187,859
Current year disabled access credit.....	1,731	-	-	-	*170	3
Current year renewable electricity production credit.....	538,164	-	-	168,707	235	32,035
Current year Indian employment credit.....	37,592	12	-	-	*1,778	7,083
Current year orphan drug credit.....	533,157	-	-	-	-	282,490
Current year new markets credit.....	807,127	-	-	57,404	*3	30,759
Current year credit for contributions for small employer pension plan startup costs.....	72	-	-	-	*28	1
Current year credit for employer provided child care facilities and services.....	15,222	-	30	414	*106	4,344
Current year credit for qualified railroad track maintenance.....	192,446	-	828	833	-	80,070
Current year credit for contributions to selected community development corporations.....	10	-	-	-	-	-
Tentative general business credit [27].....	55,934,825	39,427	193,300	2,049,478	170,123	27,570,119
Current year biodiesel and renewable diesel fuels credit.....	10,286	*1,853	*280	-	*10	7,600
Current year low sulfur diesel fuel production credit.....	*30,602	-	730	-	*54	29,818
Current year distilled spirits credit.....	4,353	-	-	-	-	1,474
Current year nonconventional source fuel credit.....	40,163	-	*3,296	5,014	-	*31,754
Current year energy efficient home credit.....	22,436	-	-	-	11,978	*1,735
Current year alternative motor vehicle credit.....	66,067	*318	517	1,312	*145	30,450
Current year alternative fuel vehicle refueling property credit.....	3,511	*1	166	1,768	-	*533
Passive activity credits.....	22,383	-	-	-	-	3
Passive activity credits allowed in 2009.....	22,547	-	-	-	*426	-
Carryforward of general business credit from prior years.....	39,181,565	27,671	165,018	1,489,516	143,016	21,042,837
Current year work opportunity credit.....	996,082	16,291	4,326	*231	28,043	71,217
Current year credit for employer Social Security and Medicare taxes on tips.....	789,293	295	[1]	1	1,428	1,998
Total income tax after credits [2].....	204,726,424	611,950	3,826,836	5,369,205	2,874,624	64,266,675

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Selected sectors--continued							
	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	Total [16]	Wholesale trade	Retail trade					
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns.....	330,679	143,041	186,892	67,260	43,532	71,313	176,072	212,935
Net income.....	138,712,381	58,927,138	79,785,243	13,530,311	75,109,946	171,047,817	9,592,502	34,084,185
Income subject to tax.....	128,538,932	51,954,779	76,584,153	12,082,282	63,264,945	132,200,454	6,341,832	26,015,582
Total income tax before credits [8]:								
Total.....	44,488,590	17,924,334	26,564,256	4,161,227	22,269,524	46,722,792	2,034,503	8,931,210
Income tax.....	44,414,452	17,878,311	26,536,141	4,135,632	22,122,812	45,491,012	2,010,761	8,853,752
Credits:								
Foreign tax credit.....	4,698,329	2,001,257	2,697,072	354,702	4,215,920	5,545,645	138,243	1,206,515
US special fuels tax.....	42,933	30,064	12,869	123,584	1,464	347	2,261	555
Credit for tax paid on undistributed capital gains.....	*109	-	*109	-	-	3	*16	-
Refundable credits.....	18,845	14,956	3,889	100,006	28,402	27,747	2,624	32,442
General business credit.....	1,030,092	584,867	445,225	119,404	875,575	777,132	41,517	360,199
Empowerment zone employment credit [35].....	83,540	17,627	65,913	12,113	9,297	5,132	6,022	8,549
Prior year minimum tax credit.....	117,578	73,698	43,880	14,421	199,317	357,233	43,861	44,178
Credit to holders of tax credit bonds.....	-	-	-	-	-	67,326	-	-
General business credit items:								
Current year regular investment credit.....	15,631	1,401	14,230	-	*749	5	-	508
Current year welfare-to-work credit.....	534	86	448	1,091	[1]	11	103	[1]
Current year alcohol and cellulosic biofuel fuels credit.....	*330	*273	*57	*430	*16	*2,139	6	*954
Current year research activities credit.....	424,531	329,718	94,813	10,838	854,675	149,219	10,312	733,531
Current year low-income housing credit.....	54,784	37,917	16,868	*48,162	171,122	2,540,658	3,411	*6
Current year disabled access credit.....	[1]	[1]	-	-	-	*4	10	-
Current year renewable electricity production credit.....	4,681	4,681	-	*[1]	-	165,303	-	-
Current year Indian employment credit.....	14,486	1,150	13,336	*527	1,712	1,638	*687	*2,128
Current year orphan drug credit.....	87,998	87,998	-	-	-	[1]	-	162,198
Current year new markets credit.....	4,431	21	4,410	5	18,270	91,824	466	[1]
Current year credit for contributions for small employer pension plan startup costs.....	*18	*18	-	-	*5	*2	*9	*10
Current year credit for employer provided child care facilities and services.....	1,684	662	1,022	140	1,519	3,474	-	608
Current year credit for qualified railroad track maintenance.....	571	571	-	108,123	-	508	13	-
Current year credit for contributions to selected community development corporations.....	-	-	-	-	-	-	-	-
Tentative general business credit [27].....	2,077,715	1,580,089	497,625	297,038	3,108,250	7,975,417	199,269	5,655,722
Current year biodiesel and renewable diesel fuels credit.....	*76	*1	*75	*9	*18	435	-	-
Current year low sulfur diesel fuel production credit.....	-	-	-	-	-	-	-	-
Current year distilled spirits credit.....	*2,879	*2,879	-	-	-	-	-	-
Current year nonconventional source fuel credit.....	-	-	-	-	-	[1]	34	*1
Current year energy efficient home credit.....	2,137	2,137	-	-	514	[1]	*2,695	-
Current year alternative motor vehicle credit.....	8,788	*7,331	1,456	4,351	5,037	*476	5,611	15
Current year alternative fuel vehicle refueling property credit.....	*880	*297	*583	4	-	-	-	-
Passive activity credits.....	12	-	12	-	21,091	143	*656	-
Passive activity credits allowed in 2009.....	-	-	-	-	21,091	100	*485	-
Carryforward of general business credit from prior years.....	1,456,972	1,108,364	348,609	232,022	2,076,580	5,208,514	176,758	4,759,497
Current year work opportunity credit.....	384,442	22,549	361,893	19,406	15,799	12,374	13,632	23,106
Current year credit for employer Social Security and Medicare taxes on tips.....	9,946	3,974	5,973	*169	3,972	5,895	4,456	*3,109
Total income tax after credits [2].....	38,639,809	15,262,847	23,376,962	3,672,594	16,978,713	39,973,956	1,810,793	7,320,207

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Selected sectors--continued						
	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns.....	23,434	70,890	13,909	123,768	32,393	76,191	126,723
Net income.....	53,460,410	9,260,353	4,274,321	12,606,011	1,650,491	12,863,501	2,402,329
Income subject to tax.....	52,482,364	7,897,035	3,987,996	10,387,114	1,218,514	11,865,005	1,891,110
Total income tax before credits [8]:							
Total.....	18,548,971	2,684,629	1,385,976	3,525,622	378,430	4,054,386	556,944
Income tax.....	18,441,040	2,671,250	1,383,474	3,518,048	413,938	4,041,809	555,548
Credits:							
Foreign tax credit.....	5,995,304	233,427	39,205	13,904	19,511	1,605,692	35,835
US special fuels tax.....	12,872	6,903	16	1,054	1,077	787	859
Credit for tax paid on undistributed capital gains.....	*1,341	-	-	-	-	-	-
Refundable credits.....	280	*458	3	3,495	*480	*752	-
General business credit.....	3,044,486	70,583	3,392	89,282	3,803	448,859	11,106
Empowerment zone employment credit [35].....	11,490	25,447	1,118	21,135	642	50,738	6,972
Prior year minimum tax credit.....	12,461	16,341	*1,338	7,933	280	14,916	*956
Credit to holders of tax credit bonds.....	91,989	-	-	-	-	-	-
General business credit items:							
Current year regular investment credit.....	16,506	-	-	-	-	-	-
Current year welfare-to-work credit.....	*33	1	-	*301	3	2,005	70
Current year alcohol and cellulosic biofuel fuels credit.....	*3,023	755	-	-	-	-	-
Current year research activities credit.....	47,877	26,847	*2,626	25,617	*687	1,805	*600
Current year low-income housing credit.....	3,692,278	1,464	-	133	-	226	-
Current year disabled access credit.....	2	[1]	-	*1,536	-	-	5
Current year renewable electricity production credit.....	153,812	13,389	-	-	-	-	-
Current year Indian employment credit.....	1,649	1,320	37	2,126	7	1,843	*559
Current year orphan drug credit.....	283	-	-	187	-	-	-
Current year new markets credit.....	603,554	190	-	-	-	180	39
Current year credit for contributions for small employer pension plan startup costs.....	[1]	-	-	[1]	-	[1]	-
Current year credit for employer provided child care facilities and services.....	1,930	49	91	102	60	671	-
Current year credit for qualified railroad track maintenance.....	1,500	-	-	-	-	-	-
Current year credit for contributions to selected community development corporations.....	-	-	-	10	-	-	-
Tentative general business credit [27].....	5,358,367	209,693	10,719	276,348	33,882	682,466	27,492
Current year biodiesel and renewable diesel fuels credit.....	*5	-	-	-	-	-	-
Current year low sulfur diesel fuel production credit.....	-	-	-	-	-	-	-
Current year distilled spirits credit.....	-	-	-	-	-	1	-
Current year nonconventional source fuel credit.....	64	-	-	-	-	-	-
Current year energy efficient home credit.....	3,377	-	-	-	-	-	-
Current year alternative motor vehicle credit.....	1,560	*7,424	11	2	-	50	-
Current year alternative fuel vehicle refueling property credit.....	109	50	-	-	-	-	-
Passive activity credits.....	438	-	-	40	-	-	-
Passive activity credits allowed in 2009.....	438	-	-	-	-	-	7
Carryforward of general business credit from prior years.....	1,255,414	158,765	7,953	246,488	33,125	675,205	26,211
Current year work opportunity credit.....	21,797	113,545	*406	83,740	7,500	164,271	15,955
Current year credit for employer Social Security and Medicare taxes on tips.....	15,401	3,204	-	9	8,576	730,020	*814
Total income tax after credits [2].....	9,404,379	2,364,277	1,342,041	3,414,503	354,836	1,990,626	509,047

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

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

Table 22--Number of Returns and Selected Tax Items, by Size of Total Income Tax After Credits

(All figures are estimates based on samples--money amounts are in thousands of dollars and size of total income tax after credits is in whole dollars)

Size of total income tax after credits	Number of returns of active corporations, other than Forms 1120S, 1120-REIT, and 1120-RIC	Income subject to tax	Total income tax before credits		Foreign tax credit	General business credit	Prior year minimum tax credit	Total income tax after credits [2]
			Total [8]	Income tax				
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Total.....	1,715,306	894,378,919	313,195,246	309,930,112	93,565,021	13,333,927	1,384,446	204,726,424
Returns with net income.....	789,099	891,574,399	311,668,927	308,790,270	93,052,411	13,077,764	1,267,044	204,106,866
Returns without net income.....	926,207	2,804,520	1,526,319	1,139,842	512,610	256,162	117,402	619,559
Returns with total income tax before credits.....	488,219	892,437,883	313,195,246	309,856,942	93,565,021	13,333,927	1,384,446	204,726,424
Returns with total income tax after credits.....	479,883	870,591,931	305,300,525	302,011,189	85,820,815	13,213,279	1,354,972	204,726,424
\$1 under \$6,000.....	329,091	5,245,228	1,191,585	1,182,143	627,929	27,470	5,952	530,215
\$6,000 under \$10,000.....	43,433	2,187,679	383,092	377,726	39,912	16,743	1,786	324,545
\$10,000 under \$15,000.....	22,365	1,493,824	303,805	296,408	21,402	9,617	1,126	271,660
\$15,000 under \$20,000.....	10,953	860,669	200,867	191,929	1,208	5,852	3,100	190,706
\$20,000 under \$25,000.....	8,474	858,979	216,458	210,524	24,815	1,697	2,218	187,728
\$25,000 under \$50,000.....	18,027	3,069,081	933,328	904,496	258,202	26,456	4,513	643,901
\$50,000 under \$75,000.....	8,891	1,995,700	658,135	630,359	87,326	18,972	5,449	545,928
\$75,000 under \$100,000.....	5,538	1,569,011	539,916	519,038	33,300	18,449	4,133	483,625
\$100,000 under \$250,000.....	14,649	8,032,334	2,834,303	2,741,562	422,783	85,803	21,798	2,302,587
\$250,000 under \$500,000.....	6,677	9,580,154	3,364,779	3,280,016	837,681	113,971	30,683	2,380,886
\$500,000 under \$1,000,000.....	4,247	9,682,238	3,414,961	3,304,072	255,450	110,452	39,736	3,008,276
\$1,000,000 under \$10,000,000.....	5,802	74,102,211	26,171,803	25,657,696	7,222,691	1,312,887	340,923	17,286,847
\$10,000,000 under \$50,000,000.....	1,183	117,980,743	41,852,679	41,297,297	13,593,136	1,878,185	244,732	26,097,888
\$50,000,000 under \$100,000,000.....	248	76,435,305	26,980,741	26,733,116	8,488,351	1,162,397	162,684	17,147,124
\$100,000,000 or more.....	306	557,498,775	196,254,074	194,684,808	53,906,630	8,424,328	486,138	133,324,508

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	All sectors [15]	Selected sectors									
		Agriculture, forestry, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information
							Total [16]	Wholesale trade	Retail trade		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns of active corporations:											
Number of returns.....	5,824,545	138,792	38,348	6,072	742,436	259,859	973,378	375,922	596,710	195,594	116,514
Returns with alternative minimum tax items:											
Number of returns.....	7,592	106	152	81	512	1,228	1,491	865	626	195	370
Total assets.....	4,669,617,166	2,232,844	172,274,379	180,716,793	8,896,969	1,130,602,427	112,958,063	64,791,303	48,166,760	22,887,763	192,991,881
Business receipts.....	1,606,727,682	1,800,563	45,944,137	46,581,169	13,722,324	721,684,862	261,528,836	165,092,447	96,436,390	19,789,352	78,889,286
Bad debts.....	18,042,403	1,489	93,829	261,832	37,595	672,629	324,601	144,363	180,238	30,495	1,644,429
Depreciation.....	44,532,411	92,566	4,625,017	3,810,405	292,042	15,946,167	2,702,748	962,819	1,739,929	1,010,626	8,126,223
Amortization.....	14,121,581	9,421	1,159,585	890,718	27,663	4,671,560	638,406	299,940	338,467	166,735	2,333,156
Depletion.....	4,782,999	*15,618	3,458,409	132,087	-	1,056,466	*52,625	*52,625	-	*49	-
Net income.....	74,073,550	115,587	6,797,778	1,034,877	436,565	32,505,629	3,689,436	2,310,217	1,379,219	567,638	5,489,828
Income tax.....	10,378,495	*1,355	1,855,499	11,566	5,086	7,459,977	170,047	164,638	5,410	*1,846	38,485
Alternative minimum tax.....	3,118,447	1,935	287,208	98,835	17,986	1,095,618	85,316	52,697	32,619	10,359	133,332
Total income tax after credits [2].....	4,232,421	3,195	500,009	99,285	22,976	1,404,936	249,877	215,298	34,579	11,431	172,972
Alternative minimum tax items:											
Adjustment and preference items:											
Depreciation of property placed in service after 1986.....	-146,633	-5,683	95,446	-32,830	6,671	-74,081	-1,218	-11,669	10,451	-32,138	-210,554
Amortization of certified pollution control facilities after 1986.....	*28,709	-	-	36,523	-	*-7,814	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986.....	61,431	-	-769	36,675	-	25,431	-	-	-	-	31
Amortization of circulation expenses.....	-	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss.....	-535,367	-274	-51,328	-16,341	-4,745	-154,968	-26,499	-12,775	-13,724	-28,559	-75,557
Long-term contracts.....	62,148	-	-	-	62,148	-	-	-	-	-	-
Merchant marine capital construction funds.....	*11,728	-	-	-	-	11,732	-	-	-	-	-
Section 833(b) deduction.....	766,409	-	-	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	26,828	-	-	-	-	26,828	-	-	-	-	-
Passive activities.....	4,721	-	4	-	-53	-	*-9	*-9	-	*-19	*2
Certain loss limitations.....	911	-	-	-	-	[1]	-	-	-	-	-
Depletion.....	2,799,856	*8	2,299,590	66,060	-	411,523	*11,178	*11,178	-	-71	[1]
Tax exempt interest from private activity bonds issued after 8/7/86.....	119,022	-	120	-	-	*4,710	-	-	-	-	31
Intangible drilling costs.....	2,058,869	-32	1,686,219	365,254	-	282	-	-	-	-	-
Other adjustments.....	-146,060	-1,559	68,795	-20,323	-1,383	-86,331	-19,963	-9,894	-10,069	8,796	-49,377
Adjusted current earnings adjustment after excess.....	14,226,433	8,003	228,574	8,512	30,668	7,941,441	584,537	495,975	88,562	4,854	210
Alternative minimum taxable income before alternative tax net operating loss deduction.....	88,561,388	115,481	9,785,711	1,451,064	495,582	39,226,729	4,194,844	2,748,941	1,445,903	514,341	5,140,666
Alternative tax net operating loss deduction.....	37,121,873	95,611	1,579,356	896,867	366,604	9,682,798	2,868,603	1,633,681	1,234,922	449,403	4,246,741
Alternative minimum tax foreign tax credit.....	5,866,090	*25	1,126,832	-	*[1]	4,424,554	2,515	1,789	726	*4	5,731
Tentative minimum tax.....	4,389,503	3,265	514,132	110,402	23,071	1,479,183	254,607	216,578	38,029	12,205	171,375

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

RETURNS OF ACTIVE CORPORATIONS

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

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

Item	Selected sectors--continued									
	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns of active corporations:										
Number of returns.....	239,864	647,037	864,803	47,729	273,900	55,309	429,339	122,225	297,986	375,059
Returns with alternative minimum tax items:										
Number of returns.....	774	479	627	466	166	29	659	61	103	91
Total assets.....	2,215,212,599	29,519,026	55,855,869	485,102,685	18,555,650	1,130,738	17,345,223	3,385,619	10,678,858	9,269,780
Business receipts.....	316,550,844	4,592,978	41,424,913	7,504,158	13,854,912	1,251,282	19,806,675	924,246	7,888,807	2,988,339
Bad debts.....	10,203,506	17,957	137,649	3,349,586	46,383	*82,766	1,101,234	8,322	9,694	18,405
Depreciation.....	2,877,295	1,154,933	1,057,681	1,231,842	537,481	47,945	476,355	87,939	316,212	138,935
Amortization.....	2,551,031	37,651	663,512	286,623	295,952	29,990	153,974	11,233	129,747	64,624
Depletion.....	10,712	-	*28,394	*1,127	27,510	-	1	-	-	-
Net income.....	14,833,653	1,123,095	3,897,562	1,507,542	711,427	76,144	709,315	140,351	324,132	112,991
Income tax.....	547,983	5,694	8,078	268,016	*950	*202	*1,737	181	*1,566	*225
Alternative minimum tax.....	1,177,570	17,320	68,783	82,332	14,270	1,116	13,137	2,802	8,156	2,373
Total income tax after credits [2].....	1,470,410	23,267	72,508	165,011	14,097	1,156	10,217	2,799	5,953	2,323
Alternative minimum tax items:										
Adjustment and preference items:										
Depreciation of property placed in service after 1986.....	50,694	9,599	12,436	18,661	22,346	81	-15,260	790	1,295	7,111
Amortization of certified pollution control facilities after 1986.....	-	-	-	-	-	-	-	-	-	-
Amortization of mining exploration and development costs paid or incurred after 1986.....	77	-	-	-14	-	-	-	-	-	-
Amortization of circulation expenses.....	-	-	-	-	-	-	-	-	-	-
Adjusted gain or loss.....	-16,371	-84,720	-19,587	-34,511	-4,470	-164	-5,096	*-1,506	*-10,034	*-637
Long-term contracts.....	-	-	-	-	-	-	-	-	-	-
Merchant marine capital construction funds.....	-	*-4	-	-	-	-	-	-	-	-
Section 833(b) deduction.....	766,409	-	-	-	-	-	-	-	-	-
Tax shelter farm activities.....	-	-	-	-	-	-	-	-	-	-
Passive activities.....	-110	*4,908	*[1]	-1	-	-	*29	-29	-	-
Certain loss limitations.....	-	-	-	-	911	-	-	-	-	-
Depletion.....	645	*182	[1]	*10,741	-	-	-	-	-	-
Tax exempt interest from private activity bonds issued after 8/7/86.....	113,714	-	*[1]	428	20	-	-	-	-	-
Intangible drilling costs.....	114	*5,811	*203	1,017	-	-	-	-	-	-
Other adjustments.....	-17,557	11,518	-15,966	-6,983	-4,723	*-205	-4,807	-871	-4,028	-1,095
Adjusted current earnings adjustment after excess.....	4,591,738	7,520	1,451	764,865	1,756	*81	4,376	*2,558	36,182	9,107
Alternative minimum taxable income before alternative tax net operating loss deduction.....	18,779,489	816,129	3,866,905	2,100,441	726,536	75,937	677,349	138,716	331,475	123,993
Alternative tax net operating loss deduction.....	10,429,380	694,157	3,457,334	553,506	647,017	68,498	586,158	121,373	270,670	107,798
Alternative minimum tax foreign tax credit.....	187,071	*592	5,064	111,102	261	-	252	100	1,986	*2
Tentative minimum tax.....	1,481,652	22,389	73,576	197,100	15,220	1,318	14,844	2,983	9,585	2,596

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	66,197	867	713	*65	*89	844	206	1,668	389
Total assets.....	10,461,429,617	6,368,673	5,604,154	*536,867	*227,652	215,185,880	134,970,565	45,493,053	21,386,030
Cash.....	468,997,139	360,728	289,915	*53,759	*17,053	8,790,745	2,441,094	4,365,658	2,257,828
Notes and accounts receivable.....	2,074,994,275	846,480	803,536	*15,413	*27,531	41,627,129	8,323,222	9,448,652	5,487,565
Less: Allowance for bad debts.....	41,348,216	11,347	11,346	1	-	213,188	708,272	159,551	61,218
Inventories.....	249,506,232	571,258	550,705	*9,713	*10,839	7,608,495	2,372,994	3,807,385	1,377,926
Investments in Government obligations.....	172,314,516	-	-	-	-	53,357	-	94,296	94,296
Tax-exempt securities.....	75,973,031	-	-	-	-	15,828	*186	36,798	36,798
Other current assets.....	1,402,270,736	195,926	140,585	*2,008	*53,333	8,979,671	7,335,568	4,416,715	1,985,140
Loans to shareholders.....	39,218,395	*46,548	*46,546	-	*2	*88,105	59	182,100	*71,172
Mortgage and real estate loans.....	247,340,040	*18,443	*18,443	-	-	6,778	-	*65,398	*63,707
Other investments.....	2,956,167,606	628,022	531,341	*84,487	*12,195	43,447,544	10,755,876	7,369,017	4,583,532
Depreciable assets.....	1,287,557,118	3,773,015	3,613,872	*67,222	*91,921	65,991,531	97,131,810	8,382,236	2,209,579
Less: Accumulated depreciation.....	581,663,669	1,647,178	1,581,340	*41,420	*24,418	28,076,679	26,079,479	3,249,389	1,034,567
Depletable assets.....	113,498,626	*374,751	15,159	*359,592	-	61,164,443	*1,177,904	*110,073	15,592
Less: Accumulated depletion.....	38,726,089	70,216	383	69,832	-	24,683,828	177,646	*31,452	2,580
Land.....	51,150,103	822,851	734,073	*55,236	*33,542	1,030,140	442,614	2,030,633	666,715
Intangible assets (amortizable).....	1,000,933,405	510,877	510,604	-	*273	11,327,255	12,230,362	5,316,948	1,902,998
Less: Accumulated amortization.....	188,893,286	44,807	44,807	-	-	2,384,825	1,038,275	251,880	58,558
Other assets.....	1,172,139,655	-6,677	-12,749	690	*5,382	20,413,377	20,762,547	3,559,416	1,790,407
Total liabilities.....	10,461,429,617	6,368,673	5,604,154	*536,867	*227,652	215,185,880	134,970,565	45,493,053	21,386,030
Accounts payable.....	1,015,886,266	459,473	433,923	*18,690	*6,860	22,059,296	10,500,687	7,434,487	4,865,882
Mortgages, notes, and bonds payable in less than one year.....	561,655,406	163,282	143,784	*4,677	*14,822	6,898,158	13,637,915	5,120,272	2,448,662
Other current liabilities.....	2,992,806,016	299,050	266,218	*4,357	*28,475	10,524,272	8,202,736	7,243,911	4,274,477
Loans from shareholders.....	208,644,300	683,741	605,863	*24,998	*52,880	7,065,099	2,294,871	1,085,865	122,521
Mortgages, notes, and bonds payable in one year or more.....	1,508,080,913	1,247,925	1,007,499	*164,980	*75,447	39,689,441	33,891,157	10,756,047	4,198,711
Other liabilities.....	1,954,705,498	325,589	149,607	*5,041	*170,941	45,829,322	34,520,951	4,645,950	2,430,416
Net worth.....	2,219,651,217	3,189,613	2,997,261	*314,124	*121,772	83,120,291	31,922,249	9,206,522	3,045,359
Capital stock.....	372,636,929	970,633	783,272	*92,244	*95,117	19,157,766	4,869,393	2,779,546	995,143
Additional paid-in capital.....	2,236,929,881	3,841,686	3,618,403	*221,427	*1,855	64,895,427	36,490,155	29,590,572	9,386,395
Retained earnings, appropriated.....	8,926,042	*18,744	*18,744	-	-	*210,811	850	26,306	-
Retained earnings, unappropriated [30].....	-382,848,863	-1,548,174	-1,329,882	*453	*-218,745	-264,394	-9,438,149	-23,168,955	-7,322,537
Less: Cost of treasury stock.....	15,992,772	*93,275	*93,275	-	-	879,319	-	*20,948	*13,642
Total receipts.....	3,518,193,753	3,590,670	3,015,908	*354,674	*220,088	76,547,085	55,237,139	44,366,760	27,591,761
Business receipts.....	3,147,948,459	3,325,015	2,852,366	*308,611	*164,039	70,601,518	52,743,063	42,760,626	26,703,326
Interest.....	175,968,640	28,745	19,685	*8,982	*78	735,265	639,487	207,704	112,373
Interest on Government obligations:									
State and local.....	2,013,708	*3	*3	-	-	1,790	3,820	*2,421	1,214
Rents.....	10,206,507	27,626	26,724	*902	-	272,550	107,008	89,265	42,235
Royalties.....	17,809,960	*1,178	*1,178	-	-	424,386	-	*4,062	926
Net short-term capital gain reduced by net long-term capital loss.....	4,097,378	-	-	-	-	4,006	63,552	1,825	228
Net long-term capital gain reduced by net short-term capital loss.....	9,220,784	50,006	15,304	*34,702	-	558,166	81,499	86,316	13,047
Net gain, noncapital assets.....	9,772,203	23,852	22,765	*679	*409	730,866	181,304	103,204	11,610
Dividends received from domestic corporations.....	3,806,878	*5,858	*5,858	-	-	89,602	28,265	989	940
Dividends received from foreign corporations.....	9,831,590	2,008	2,008	-	-	445,014	9,467	2,878	401
Other receipts.....	127,517,646	126,379	70,017	*799	*55,563	2,683,922	1,379,673	1,107,470	705,461
Total deductions.....	3,487,675,058	3,610,734	3,055,739	*323,278	*231,717	76,146,855	60,159,916	45,324,096	28,859,709
Cost of goods sold.....	2,204,867,805	2,190,769	1,824,499	*258,375	*107,895	35,931,366	32,910,086	36,980,283	24,942,829
Compensation of officers.....	16,312,881	26,079	25,710	-	*369	245,569	143,756	379,902	225,389
Salaries and wages.....	262,259,707	249,296	218,608	*4,641	*26,047	4,092,353	2,450,754	1,837,108	826,541
Repairs.....	16,527,571	41,948	30,090	*7,641	*4,217	369,370	1,322,677	91,059	28,162
Bad debts.....	43,029,251	3,379	2,774	*605	-	123,735	540,359	145,003	49,649
Rent paid on business property.....	43,278,769	50,778	41,676	*1,349	*7,753	2,255,270	316,484	514,979	168,295
Taxes paid.....	49,487,663	71,252	58,437	*9,973	*2,842	1,126,184	1,781,707	391,482	146,051
Interest paid.....	151,638,579	79,213	65,914	*12,891	*407	3,612,289	2,892,717	691,092	321,063
Charitable contributions.....	1,663,205	1,516	1,513	*3	-	20,995	964	5,456	*3,071
Amortization.....	39,173,640	26,115	26,013	57	*45	2,302,231	453,433	247,547	98,850
Depreciation.....	113,139,658	297,804	261,928	*8,575	*27,300	6,595,275	5,492,889	656,369	153,262
Depletion.....	6,031,196	*6,185	64	*6,121	-	4,429,956	12,917	*4,612	161
Advertising.....	36,204,273	10,081	9,769	*2	*310	44,610	106,098	58,839	14,265
Pension, profit-sharing, stock, annuity.....	20,219,121	11,568	11,521	48	-	704,033	841,144	80,637	49,204
Employee benefit programs.....	43,880,731	48,241	45,540	*1,950	*751	1,021,477	520,714	366,336	172,468
Domestic production activities deduction.....	1,975,136	11,091	10,228	*243	*620	135,461	*868	37,071	12,521
Net loss, noncapital assets.....	13,906,396	51,158	50,884	*275	-	322,636	651,274	234,305	221,356
Other deductions.....	424,079,474	434,261	370,573	*10,529	*53,160	12,814,046	9,721,075	2,602,015	1,426,015
Total receipts less total deductions.....	30,518,695	-20,065	-39,832	*31,395	*-11,628	400,230	-4,922,778	-957,336	-1,267,948
Constructive taxable income from related foreign corporations, total.....	7,926,325	17,194	17,194	-	-	297,089	247	2,714	1,404
Includable income of controlled foreign corporations.....	3,127,267	1,466	1,466	-	-	143,789	247	1,457	1,404
Foreign dividend income resulting from foreign taxes deemed paid.....	4,799,058	15,728	15,728	-	-	153,299	-	1,257	-
Net income (less deficit).....	36,431,311	-2,873	-22,640	*31,395	*-11,628	695,528	-4,926,351	-957,044	-1,267,758
Statutory special deductions, total.....	55,649,268	33,206	33,206	-	-	1,902,630	85,085	218,296	18,656
Net operating loss deduction.....	43,072,203	28,601	28,601	-	-	1,833,031	62,315	217,574	17,969
Income subject to tax.....	105,151,793	271,285	224,916	*36,092	*10,277	8,012,798	311,381	941,847	*260,978
Total income tax before credits [32].....	37,782,958	92,832	76,773	*12,565	*3,494	2,872,028	109,219	336,470	94,841
Income tax.....	36,631,088	92,648	76,589	*12,565	*3,494	2,802,878	108,128	327,590	*91,194
Alternative minimum tax.....	1,118,029	184	184	-	-	69,047	171	3,137	*207
Foreign tax credit.....	7,890,194	8,459	8,459	-	-	1,405,856	*2,720	25,332	984
General business credit.....	1,432,982	1,235	1,235	-	-	7,708	16,694	14,646	-
Prior year minimum tax credit.....	186,192	*177	*177	-	-	20,317	*392	545	134
Total income tax after credits [2].....	28,270,768	82,961	66,902	*12,565	*3,494	1,438,147	89,412	295,947	93,723

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry --Continued

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	674	604	7,361	758	89	113	d	d
Total assets.....	16,779,085	7,327,938	2,373,298,380	77,259,585	102,345,491	5,478,800	d	d
Cash.....	1,502,051	605,779	61,280,235	2,645,620	5,529,460	212,503	d	d
Notes and accounts receivable.....	2,149,193	1,811,894	517,682,926	8,477,458	3,964,074	815,424	d	d
Less: Allowance for bad debts.....	33,501	64,832	6,319,063	139,526	25,998	31,153	d	d
Inventories.....	2,156,375	273,084	130,865,530	6,760,741	3,060,746	958,728	d	d
Investments in Government obligations.....	-	-	*187,723	-	*4	-	d	d
Tax-exempt securities.....	-	-	*84,776	-	-	-	d	d
Other current assets.....	1,996,154	435,421	168,840,469	2,980,236	1,489,343	281,438	d	d
Loans to shareholders.....	*76,559	*34,369	3,898,777	274,195	*32,970	*943	d	d
Mortgage and real estate loans.....	*1,691	-	*42,731	-	-	-	d	d
Other investments.....	1,591,604	1,193,881	499,805,362	7,424,115	12,983,301	1,328,080	d	d
Depreciable assets.....	4,826,714	1,345,943	641,719,554	30,038,628	15,041,220	3,281,806	d	d
Less: Accumulated depreciation.....	1,643,098	571,724	326,752,847	14,194,895	4,197,212	2,035,997	d	d
Depletable assets.....	*94,481	-	27,675,952	161	-	-	d	d
Less: Accumulated depletion.....	*28,871	-	5,863,492	80	-	-	d	d
Land.....	1,254,684	109,234	14,632,358	729,596	743,842	44,630	d	d
Intangible assets (amortizable).....	1,456,469	1,957,481	528,524,146	32,938,349	62,341,689	471,935	d	d
Less: Accumulated amortization.....	103,644	89,378	117,457,528	4,133,291	1,419,304	156,976	d	d
Other assets.....	1,482,224	286,785	234,450,769	3,458,279	2,801,355	307,438	d	d
Total liabilities.....	16,779,085	7,327,938	2,373,298,380	77,259,585	102,345,491	5,478,800	d	d
Accounts payable.....	1,620,921	947,684	238,567,690	5,751,838	2,920,387	580,044	d	d
Mortgages, notes, and bonds payable in less than one year.....	1,934,682	736,928	164,418,368	10,131,110	332,457	445,816	d	d
Other current liabilities.....	2,367,534	601,900	390,864,938	6,119,888	3,648,265	731,445	d	d
Loans from shareholders.....	644,925	*318,419	73,327,528	9,296,636	*10,447	*272,162	d	d
Mortgages, notes, and bonds payable in one year or more.....	4,282,082	2,275,253	475,611,238	17,859,828	49,964,966	942,529	d	d
Other liabilities.....	1,905,543	309,990	366,542,979	6,573,882	16,227,427	274,277	d	d
Net worth.....	4,023,398	2,137,764	663,965,641	21,526,402	29,241,542	2,232,527	d	d
Capital stock.....	1,162,332	622,071	96,248,960	3,283,798	4,166,806	854,769	d	d
Additional paid-in capital.....	17,471,581	2,732,597	686,901,113	19,384,626	26,738,460	1,899,817	d	d
Retained earnings, appropriated.....	26,306	-	687,937	*339	-	-	d	d
Retained earnings, unappropriated [30].....	-14,635,771	-1,210,647	-118,098,843	-1,120,900	-1,663,724	-508,617	d	d
Less: Cost of treasury stock.....	1,050	6,256	1,773,527	*21,462	-	13,443	d	d
Total receipts.....	10,170,432	6,604,567	1,482,747,632	82,458,598	37,382,876	6,255,982	d	d
Business receipts.....	9,512,026	6,545,275	1,413,690,795	81,474,985	34,451,963	6,182,400	d	d
Interest.....	71,023	24,308	14,605,928	139,291	103,784	6,395	d	d
Interest on Government obligations:								
State and local.....	*1,207	[1]	17,114	12	*224	*148	d	d
Rents.....	41,819	*5,211	2,349,093	17,057	21,767	*2,473	d	d
Royalties.....	*459	2,677	7,498,933	111,022	*272,108	373	d	d
Net short-term capital gain reduced by net long-term capital loss.....	1,597	-	187,169	28,402	30	-	d	d
Net long-term capital gain reduced by net short-term capital loss.....	73,228	40	4,699,614	65,422	419,366	*18,297	d	d
Net gain, noncapital assets.....	87,435	4,158	3,577,562	26,942	1,397,727	7,803	d	d
Dividends received from domestic corporations.....	49	-	591,040	3,959	24,786	[1]	d	d
Dividends received from foreign corporations.....	-	2,477	5,532,424	27,324	331	5,084	d	d
Other receipts.....	381,589	20,420	29,997,962	564,182	690,791	33,010	d	d
Total deductions.....	9,930,339	6,534,048	1,463,360,961	80,289,876	33,566,993	6,167,013	d	d
Cost of goods sold.....	7,168,387	4,869,067	1,063,844,614	55,106,490	14,615,960	4,750,714	d	d
Compensation of officers.....	90,181	64,332	4,112,412	328,464	98,437	46,029	d	d
Salaries and wages.....	507,970	502,597	82,245,040	3,955,602	2,798,363	296,703	d	d
Repairs.....	48,120	14,777	6,201,871	273,954	370,624	35,057	d	d
Bad debts.....	73,492	21,862	3,133,326	55,813	13,836	34,394	d	d
Rent paid on business property.....	180,002	166,683	11,431,776	720,296	213,578	86,494	d	d
Taxes paid.....	156,362	89,069	18,318,438	829,971	3,950,566	73,511	d	d
Interest paid.....	204,232	165,796	41,650,529	1,904,140	2,537,319	65,944	d	d
Charitable contributions.....	2,088	297	1,151,873	42,142	74,937	397	d	d
Amortization.....	99,128	49,569	14,015,856	943,000	762,112	36,940	d	d
Depreciation.....	349,021	154,085	50,276,494	2,484,927	1,172,197	216,929	d	d
Depletion.....	*4,451	-	735,424	2	1,990	575	d	d
Advertising.....	26,827	17,747	15,471,049	1,716,455	1,550,404	17,880	d	d
Pension, profit-sharing, stock, annuity.....	15,559	15,874	10,981,829	431,542	239,965	33,248	d	d
Employee benefit programs.....	98,120	95,748	21,046,275	974,693	582,477	96,771	d	d
Domestic production activities deduction.....	18,195	*6,355	1,389,755	122,746	258,134	6,405	d	d
Net loss, noncapital assets.....	6,826	6,123	2,261,194	61,997	16,025	*6,409	d	d
Other deductions.....	881,378	294,067	115,093,208	10,337,643	4,310,070	362,612	d	d
Total receipts less total deductions.....	240,092	70,519	19,386,671	2,168,722	3,815,883	88,969	d	d
Constructive taxable income from related foreign corporations, total.....	53	1,257	4,465,099	14,186	623,847	6,401	d	d
Includable income of controlled foreign corporations.....	53	-	1,409,336	3,300	621,845	5,393	d	d
Foreign dividend income resulting from foreign taxes deemed paid.....	-	1,257	3,055,763	10,886	2,002	1,009	d	d
Net income (less deficit).....	238,938	71,775	23,834,656	2,182,895	4,439,506	95,223	d	d
Statutory special deductions, total.....	107,744	*91,895	9,061,692	718,407	41,792	55,384	d	d
Net operating loss deduction.....	107,710	*91,895	8,543,889	714,324	22,046	55,384	d	d
Income subject to tax.....	522,843	158,027	45,508,019	2,045,276	4,467,755	173,323	d	d
Total income tax before credits [32].....	185,720	55,909	16,468,334	724,575	1,567,424	60,212	d	d
Income tax.....	182,164	54,232	15,865,988	712,752	1,563,328	59,675	d	d
Alternative minimum tax.....	*1,466	*1,464	594,214	11,823	-	*519	d	d
Foreign tax credit.....	22,473	1,875	4,387,607	18,506	6,768	1,398	d	d
General business credit.....	*14,086	560	746,619	15,464	3,449	2	d	d
Prior year minimum tax credit.....	359	51	61,352	5,715	11	761	d	d
Total income tax after credits [2].....	148,802	53,422	11,272,477	684,888	1,557,196	58,050	d	d

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	138	97	35	57	529	465	145	164
Total assets.....	6,367,053	13,570,868	5,001,152	578,866,798	415,967,157	50,516,761	106,592,098	78,807,516
Cash.....	248,709	498,752	355,420	3,362,170	6,379,518	1,815,433	2,061,064	2,421,661
Notes and accounts receivable.....	774,553	2,489,393	822,175	255,618,747	40,377,805	8,425,251	7,634,620	13,316,859
Less: Allowance for bad debts.....	16,655	37,182	47,932	274,042	1,021,876	263,957	344,692	194,731
Inventories.....	772,178	1,612,162	456,514	9,572,500	26,039,240	5,683,006	5,823,555	8,590,611
Investments in Government obligations.....	-	-	-	-	-	-	124,700	-
Tax-exempt securities.....	-	-	-	50,881	2	-	-	-
Other current assets.....	218,037	483,688	199,643	27,326,647	48,147,318	2,378,057	3,214,731	3,111,254
Loans to shareholders.....	-	50,625	*188,025	740,526	*337,710	*29,452	*680,280	5,603
Mortgage and real estate loans.....	-	-	26	-	*33,125	-	-	-
Other investments.....	915,888	920,396	178,280	126,926,999	86,869,717	14,081,253	12,564,557	11,296,829
Depreciable assets.....	4,840,225	12,715,122	2,813,209	114,825,281	109,440,372	26,171,575	48,902,397	30,132,449
Less: Accumulated depreciation.....	2,205,629	6,918,850	1,125,977	59,006,498	56,486,661	15,795,357	22,266,087	11,628,727
Depletable assets.....	-	-	-	16,827,749	125,722	-	9,773,186	776,794
Less: Accumulated depletion.....	-	-	-	4,539,575	40,754	-	1,094,029	48,321
Land.....	82,652	147,879	93,133	1,014,256	2,625,671	277,912	3,765,170	1,102,608
Intangible assets (amortizable).....	557,928	1,566,304	692,198	66,077,931	122,406,823	4,798,599	32,915,635	14,503,245
Less: Accumulated amortization.....	114,745	352,304	*237,673	36,727,535	19,151,136	1,160,038	2,970,041	1,336,540
Other assets.....	293,914	394,881	614,110	57,070,762	49,884,561	4,075,576	5,807,054	6,757,922
Total liabilities.....	6,367,053	13,570,868	5,001,152	578,866,798	415,967,157	50,516,761	106,592,098	78,807,516
Accounts payable.....	527,303	1,472,624	553,240	35,031,788	30,710,362	5,442,126	4,953,953	13,399,547
Mortgages, notes, and bonds payable in less than one year.....	395,262	1,136,175	291,270	37,050,640	47,106,586	3,209,617	3,139,191	2,910,451
Other current liabilities.....	372,556	1,051,987	582,319	245,848,985	42,180,725	4,243,818	7,578,176	4,719,093
Loans from shareholders.....	*700,084	*409,504	*167,197	*1,407,092	20,067,737	1,165,397	492,247	5,894,765
Mortgages, notes, and bonds payable in one year or more.....	1,274,586	2,893,139	1,208,450	71,590,488	89,441,435	11,860,319	46,623,785	22,442,625
Other liabilities.....	732,865	1,882,581	1,046,682	53,280,471	82,292,669	6,459,303	21,076,807	9,746,233
Net worth.....	2,364,396	4,724,857	1,151,993	134,657,334	104,167,643	18,136,181	22,727,938	19,694,802
Capital stock.....	1,779,799	937,718	970,479	8,194,635	12,457,878	2,560,671	3,886,497	11,339,259
Additional paid-in capital.....	1,937,835	6,225,324	661,590	115,714,069	80,129,826	18,764,476	29,719,265	17,350,169
Retained earnings, appropriated.....	119	376	-	251,423	*8,862	52,007	13,979	2,025
Retained earnings, unappropriated [30].....	-1,352,405	-2,377,694	-480,058	10,531,047	11,908,423	-3,151,456	-10,863,143	-8,994,325
Less: Cost of treasury stock.....	952	*60,868	18	33,840	337,347	*89,516	*28,661	2,326
Total receipts.....	6,743,507	14,902,404	5,614,443	415,066,663	229,035,884	43,662,021	42,300,169	50,778,251
Business receipts.....	6,588,579	14,579,970	5,288,250	406,507,187	209,420,694	42,585,009	40,857,397	49,859,407
Interest.....	82,469	22,087	9,227	995,676	1,026,651	221,120	444,600	404,071
Interest on Government obligations:								
State and local.....	-	*700	-	882	2,919	290	126	12
Rents.....	*1,755	9,000	*2,378	521,271	179,900	25,635	34,310	31,459
Royalties.....	1,578	3,028	148	215,696	4,192,997	92,895	32,141	15,493
Net short-term capital gain reduced by net long-term capital loss.....	-	*22	-	17,686	-	-	-	2,035
Net long-term capital gain reduced by net short-term capital loss.....	*578	*34,896	*1,030	1,670,512	1,931,942	193,786	40,300	*482
Net gain, noncapital assets.....	*759	2,635	*4,397	190,410	191,356	129,688	151,294	10,392
Dividends received from domestic corporations.....	900	278	*62	126,002	269,710	*3,664	13,832	*17,877
Dividends received from foreign corporations.....	1,029	32,655	-	1,368,165	2,304,630	79,239	131,410	37,679
Other receipts.....	65,861	217,133	308,950	3,453,178	9,515,083	330,695	594,760	399,346
Total deductions.....	7,188,028	14,554,428	5,714,054	410,597,565	213,869,831	43,149,958	46,189,144	54,907,819
Cost of goods sold.....	5,463,442	11,054,144	4,014,871	360,544,049	121,847,630	30,008,200	28,596,606	44,613,330
Compensation of officers.....	30,578	69,447	46,699	141,481	837,093	156,703	140,926	156,491
Salaries and wages.....	243,831	751,080	429,041	6,804,118	19,871,022	2,524,273	2,774,818	1,516,538
Repairs.....	10,744	41,014	9,995	1,129,826	1,688,126	232,892	304,135	303,648
Bad debts.....	17,563	12,033	33,141	115,478	406,798	135,935	193,876	85,847
Rent paid on business property.....	75,321	149,504	93,814	1,072,848	2,289,723	727,019	966,242	342,010
Taxes paid.....	58,016	156,006	53,437	2,885,917	2,960,451	643,539	872,364	322,673
Interest paid.....	281,835	254,082	61,311	2,005,208	9,659,599	860,808	2,097,742	1,721,690
Charitable contributions.....	*298	2,324	*199	36,607	875,018	7,045	3,891	3,042
Amortization.....	33,807	61,868	71,850	2,743,141	2,924,244	216,914	528,977	248,670
Depreciation.....	406,927	781,960	273,901	6,015,510	7,273,569	1,912,770	3,464,048	2,024,480
Depletion.....	-	-	-	386,273	34,878	-	214,313	82,326
Advertising.....	36,622	80,552	104,797	255,476	6,687,549	459,715	151,634	34,922
Pension, profit-sharing, stock, annuity.....	19,982	96,786	45,675	747,453	3,223,771	686,902	634,516	257,901
Employee benefit programs.....	57,628	258,949	104,999	1,862,054	3,733,386	1,119,735	1,092,268	724,240
Domestic production activities deduction.....	*3,276	15,884	*1,923	8,250	467,604	33,640	23,935	9,949
Net loss, noncapital assets.....	7,119	48,052	35,936	30	756,909	45,866	60,012	51,082
Other deductions.....	441,040	720,744	332,466	23,843,848	28,332,464	3,378,002	4,068,842	2,408,978
Total receipts less total deductions.....	-444,521	347,976	-99,612	4,469,099	15,166,053	512,063	-3,888,975	-4,129,568
Constructive taxable income from related foreign corporations, total.....	24,164	22,689	-	1,304,235	1,155,861	55,748	23,786	3,795
Includable income of controlled foreign corporations.....	23,292	983	-	57,025	74,935	*26,318	9,284	2,585
Foreign dividend income resulting from foreign taxes deemed paid.....	872	21,706	-	1,247,210	1,080,925	29,430	14,502	1,210
Net income (less deficit).....	-420,357	369,966	-99,612	5,772,451	16,318,995	567,520	-3,865,314	-4,125,785
Statutory special deductions, total.....	*16,144	301,046	*10,789	113,063	2,645,025	564,252	102,638	149,850
Net operating loss deduction.....	*15,424	301,046	*10,746	19,930	2,449,468	553,959	62,376	134,319
Income subject to tax.....	57,891	282,275	*50,123	7,228,236	17,312,616	718,983	426,868	226,293
Total income tax before credits [32].....	19,247	101,134	17,294	3,026,226	6,082,378	256,778	151,344	88,954
Income tax.....	19,064	98,069	*17,245	2,529,180	6,052,780	248,945	148,244	77,711
Alternative minimum tax.....	*182	3,065	49	497,000	29,576	7,773	*3,100	11,121
Foreign tax credit.....	-	2,143	26	2,382,547	1,198,996	27,686	18,274	6,351
General business credit.....	14	1,226	*67	45,994	431,082	7,746	*5,034	1,692
Prior year minimum tax credit.....	-	*221	*210	10,446	15,942	491	11	290
Total income tax after credits [2].....	19,233	97,545	16,992	587,238	4,436,186	220,854	128,026	80,514

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Manufacturing--continued							
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	540	992	1,097	227	837	184	839	20,206
Total assets.....	45,038,635	127,576,336	218,300,745	64,383,475	392,705,346	1,554,876	81,986,545	679,644,848
Cash.....	1,727,666	6,096,709	7,558,766	1,192,094	16,586,767	*48,314	2,432,530	56,397,028
Notes and accounts receivable.....	4,753,870	22,429,428	34,872,789	15,896,118	86,979,168	423,407	9,356,662	147,006,187
Less: Allowance for bad debts.....	142,662	468,920	569,814	228,171	2,072,208	*30,635	385,353	4,418,497
Inventories.....	4,888,104	11,930,210	11,287,029	3,221,301	21,821,732	*330,223	7,815,515	92,832,966
Investments in Government obligations.....	9,215	*43,184	-	-	10,619	-	-	783,380
Tax-exempt securities.....	21,116	*5,842	-	-	6,936	-	-	*197,910
Other current assets.....	2,958,291	13,111,257	10,263,809	3,368,140	44,553,606	*132,195	4,526,165	58,932,474
Loans to shareholders.....	*68,963	*75,484	819,672	85,738	493,709	1,457	*13,426	5,092,693
Mortgage and real estate loans.....	-	-	9,580	-	-	-	-	155,501
Other investments.....	10,404,600	26,318,194	74,543,132	22,624,545	81,014,763	*58,539	9,332,493	74,420,538
Depreciable assets.....	16,208,926	24,834,815	37,720,986	9,560,463	135,008,055	*875,746	18,887,731	187,558,376
Less: Accumulated depreciation.....	9,503,658	12,765,732	26,023,944	6,117,654	65,342,510	*489,339	10,395,344	89,039,681
Depletable assets.....	-	172,295	-	-	-	-	45	*21,118,240
Less: Accumulated depletion.....	-	140,713	-	-	-	-	19	*7,087,123
Land.....	343,399	476,963	951,781	293,792	1,348,621	*42,004	526,038	8,060,436
Intangible assets (amortizable).....	9,244,485	26,770,755	88,273,438	14,751,371	14,439,855	*212,517	35,535,502	98,162,438
Less: Accumulated amortization.....	1,193,748	4,504,208	32,200,881	2,693,633	2,814,023	*93,593	6,183,666	13,728,336
Other assets.....	5,250,067	13,190,773	10,794,403	2,429,372	60,670,259	*44,404	10,524,821	43,200,319
Total liabilities.....	45,038,635	127,576,336	218,300,745	64,383,475	392,705,346	1,554,876	81,986,545	679,644,848
Accounts payable.....	3,849,701	17,530,498	23,868,687	17,450,552	68,718,114	301,235	5,418,801	107,923,695
Mortgages, notes, and bonds payable in less than one year.....	2,291,740	11,066,071	7,820,330	797,503	34,101,768	*29,970	2,117,755	74,074,729
Other current liabilities.....	2,895,415	12,114,161	20,753,088	3,907,555	24,404,305	326,506	9,322,871	80,391,647
Loans from shareholders.....	2,808,309	1,938,151	22,769,284	730,981	3,771,606	*44,826	1,377,910	14,690,664
Mortgages, notes, and bonds payable in one year or more.....	8,669,812	22,712,896	24,908,423	4,610,852	68,909,852	*638,337	28,794,036	117,603,901
Other liabilities.....	9,733,935	22,528,194	34,211,221	7,674,199	65,756,501	*695,682	26,318,774	74,407,497
Net worth.....	14,789,722	39,686,365	83,969,712	29,211,833	127,043,200	*481,679	8,636,399	210,552,716
Capital stock.....	2,258,324	7,264,285	10,483,884	1,492,812	20,501,363	*62,462	3,678,627	62,977,627
Additional paid-in capital.....	13,206,739	41,481,062	166,482,738	28,115,067	99,748,566	*368,945	18,707,760	157,166,080
Retained earnings, appropriated.....	49,186	73,394	148,247	60,543	*27,437	-	-	111,133
Retained earnings, unappropriated [30].....	-558,614	-9,042,095	-92,836,110	-410,385	6,784,789	-913,086	-13,197,987	-7,178,362
Less: Cost of treasury stock.....	*165,914	90,282	309,047	*46,204	*18,955	-	552,000	2,523,762
Total receipts.....	31,621,463	82,081,625	124,136,144	31,607,260	208,962,500	2,181,556	66,519,590	963,444,033
Business receipts.....	30,831,854	78,617,552	115,233,225	30,937,493	196,171,940	*2,177,041	60,661,687	939,147,481
Interest.....	247,789	1,282,271	964,682	98,716	6,743,031	*1,015	1,811,673	3,759,409
Interest on Government obligations:								
State and local.....	1,116	*297	*1,302	-	1,501	*39	*7,545	20,744
Rents.....	15,443	194,775	72,549	25,892	413,897	184	779,194	1,343,192
Royalties.....	34,631	232,803	799,534	82,818	585,842	975	796,476	3,440,454
Net short-term capital gain reduced by net long-term capital loss.....	845	158	147	-	7	-	13,967	78,768
Net long-term capital gain reduced by net short-term capital loss.....	7,926	57,359	115,947	*7,979	94,403	-	39,390	1,289,164
Net gain, noncapital assets.....	28,923	78,004	393,045	66,691	860,250	-	18,587	1,917,297
Dividends received from domestic corporations.....	*350	889	6,630	279	119,256	*71	2,490	600,198
Dividends received from foreign corporations.....	66,396	209,513	854,864	*104,049	67,929	-	239,946	431,251
Other receipts.....	386,189	1,408,006	5,694,218	283,343	3,904,443	*2,229	2,148,635	11,416,074
Total deductions.....	32,255,778	82,450,049	122,158,898	31,145,401	211,636,359	2,335,218	63,839,455	958,619,425
Cost of goods sold.....	23,053,885	58,022,407	81,633,235	22,264,718	153,042,838	*1,545,661	42,786,983	760,627,716
Compensation of officers.....	233,034	423,283	487,917	136,331	429,762	*26,587	315,384	3,143,483
Salaries and wages.....	2,017,712	6,489,904	12,741,643	2,307,190	7,214,524	*199,002	9,212,283	49,771,407
Repairs.....	87,351	267,807	413,187	128,370	512,063	*10,371	380,294	2,713,242
Bad debts.....	61,075	266,450	237,062	48,622	1,243,959	*14,761	149,692	4,661,880
Rent paid on business property.....	344,460	792,857	1,275,393	308,815	979,322	*34,584	923,334	11,068,958
Taxes paid.....	429,249	1,031,577	1,407,778	450,853	1,518,288	43,733	603,748	8,500,538
Interest paid.....	1,187,150	2,735,011	3,246,695	758,196	9,030,386	*40,393	3,175,754	9,096,717
Charitable contributions.....	2,637	16,352	23,388	7,791	33,360	*13	22,341	193,560
Amortization.....	393,341	682,051	2,410,728	534,852	810,333	*8,120	597,606	6,543,912
Depreciation.....	1,151,131	2,147,648	2,926,155	599,981	15,381,532	*68,328	1,948,007	21,793,803
Depletion.....	192	14,732	-	-	142	-	-	683,794
Advertising.....	160,664	434,261	651,155	351,186	2,082,333	*69,052	586,975	14,873,343
Pension, profit-sharing, stock, annuity.....	230,378	938,254	1,131,157	410,451	1,411,176	*1,450	438,144	2,179,907
Employee benefit programs.....	697,398	2,157,828	2,507,682	512,357	2,835,509	*29,738	1,670,289	6,824,572
Domestic production activities deduction.....	30,058	62,270	105,210	28,669	67,640	-	143,175	241,919
Net loss, noncapital assets.....	42,888	60,908	483,288	31,182	346,923	43,447	162,545	2,136,823
Other deductions.....	2,133,175	5,906,449	10,477,225	2,265,838	14,696,269	199,980	722,901	53,563,851
Total receipts less total deductions.....	-634,316	-368,424	1,977,245	461,859	-2,673,859	-153,663	2,680,135	4,824,608
Constructive taxable income from related foreign corporations, total.....	30,938	158,828	415,719	389,020	36,768	-	183,799	438,961
Includable income of controlled foreign corporations.....	5,007	90,434	248,413	169,993	8,839	-	46,376	246,932
Foreign dividend income resulting from foreign taxes deemed paid.....	*25,931	68,394	167,306	*219,027	27,929	-	137,423	192,029
Net income (less deficit).....	-604,494	-209,894	2,391,662	850,878	-2,638,593	-153,702	2,856,390	5,242,826
Statutory special deductions, total.....	57,844	316,296	2,679,177	340,056	379,599	*12,062	466,296	4,584,080
Net operating loss deduction.....	57,567	315,268	2,655,147	339,278	268,497	12,012	465,130	4,122,657
Income subject to tax.....	699,329	1,917,764	3,120,921	1,085,669	2,477,996	*6,103	3,179,465	16,514,887
Total income tax before credits [32].....	242,554	667,418	1,095,687	382,522	852,179	*2,152	1,119,110	5,759,495
Income tax.....	241,924	665,409	1,088,750	378,374	849,065	*1,914	1,102,964	5,725,114
Alternative minimum tax.....	619	1,899	5,546	4,069	3,113	238	13,970	34,285
Foreign tax credit.....	28,331	94,895	254,974	151,860	61,410	-	133,242	287,154
General business credit.....	6,258	40,444	63,588	14,273	53,207	-	56,783	297,968
Prior year minimum tax credit.....	1,630	5,405	14,491	*30	*392	-	*5,306	30,357
Total income tax after credits [2].....	206,335	526,675	762,635	216,358	737,169	*2,152	923,778	5,142,202

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	16,168	11,373	4,623	*172	4,038	378	400	237	*142
Total assets.....	599,402,012	357,953,011	241,193,112	*255,889	80,242,837	2,148,915	6,546,098	989,679	*377,896
Cash.....	50,615,991	29,226,535	21,266,527	*122,929	5,781,037	148,947	117,599	47,868	*23,155
Notes and accounts receivable.....	137,725,195	103,694,701	33,969,214	*61,280	9,280,992	177,656	3,430,592	326,875	*123,008
Less: Allowance for bad debts.....	4,160,169	3,346,897	813,273	-	258,327	*6,617	*27,902	*10,174	*3,854
Inventories.....	82,016,686	51,683,720	30,332,966	-	10,816,280	708,291	598,701	*185,585	*93,037
Investments in Government obligations.....	782,366	*419,868	*362,498	-	*1,014	-	*1,014	-	-
Tax-exempt securities.....	*197,910	*2,718	195,192	-	-	-	-	-	-
Other current assets.....	55,536,724	38,067,567	17,453,407	*15,750	3,395,750	118,468	137,016	138,021	*33,477
Loans to shareholders.....	4,632,146	3,955,186	676,960	-	460,547	14,477	-	*38,164	*7,334
Mortgage and real estate loans.....	153,904	108,791	*45,112	-	1,597	-	-	-	-
Other investments.....	68,943,779	26,754,564	42,147,605	*41,610	5,476,759	170,560	*116,912	*75,516	*53,157
Depreciable assets.....	144,714,956	103,836,012	40,872,809	*6,136	42,843,420	569,366	3,170,751	268,296	*102,430
Less: Accumulated depreciation.....	69,354,443	53,250,975	16,099,543	*3,924	19,685,239	199,393	1,120,055	208,940	*59,487
Depletable assets.....	*21,118,240	*20,482	*21,097,758	-	-	-	-	-	-
Less: Accumulated depletion.....	*7,087,123	*224	*7,086,899	-	-	-	-	-	-
Land.....	4,036,836	2,539,999	1,496,136	*700	4,023,600	150,408	534,880	-	*5,411
Intangible assets (amortizable).....	81,653,615	35,409,593	46,231,565	*12,457	16,508,823	272,049	*530,226	*66,643	4,292
Less: Accumulated amortization.....	11,801,320	6,128,091	5,661,643	*11,586	1,927,016	41,573	*101,672	*28,105	4,292
Other assets.....	39,676,721	24,959,463	14,706,720	*10,537	3,523,599	66,275	-841,934	*89,928	*228
Total liabilities.....	599,402,012	357,953,011	241,193,112	*255,889	80,242,837	2,148,915	6,546,098	989,679	*377,896
Accounts payable.....	98,101,421	67,381,565	30,713,865	*5,992	9,822,274	190,206	245,177	306,678	*62,135
Mortgages, notes, and bonds payable in less than one year.....	68,330,333	37,907,054	30,423,278	-	5,744,396	467,484	*2,599,170	*100,773	*41,869
Other current liabilities.....	71,727,330	51,212,867	20,498,525	*15,938	8,664,317	358,269	427,517	723,187	*66,662
Loans from shareholders.....	13,601,410	9,643,427	3,937,328	*20,655	1,089,253	*63,127	*41,697	*17,396	*31,138
Mortgages, notes, and bonds payable in one year or more.....	98,519,253	47,691,284	50,713,018	*114,951	19,084,648	334,371	*2,070,013	49,240	*100,333
Other liabilities.....	60,748,502	40,268,188	20,370,415	*109,899	13,658,995	134,669	392,343	*101,956	*542
Net worth.....	188,373,762	103,848,626	84,536,683	*11,547	22,178,954	600,744	770,181	-309,551	*75,216
Capital stock.....	53,750,159	26,061,807	27,672,429	*15,924	9,227,468	112,136	114,382	2,344,355	*34,330
Additional paid-in capital.....	130,778,373	75,450,153	55,159,076	*169,144	26,387,707	267,160	613,328	*880,683	*73,877
Retained earnings, appropriated.....	*109,951	*101,243	*8,708	-	*1,182	-	-	-	-
Retained earnings, unappropriated [30].....	5,633,807	2,760,411	3,070,010	*-196,614	-12,812,169	223,431	42,470	-3,534,589	*-32,991
Less: Cost of treasury stock.....	1,898,529	524,988	1,373,540	-	*625,233	1,983	-	-	-
Total receipts.....	837,508,236	519,495,688	317,975,692	*36,856	125,935,798	4,638,790	6,154,161	2,377,513	*644,062
Business receipts.....	815,827,056	505,005,714	310,790,860	*30,481	123,320,426	4,430,124	6,123,991	2,336,475	*630,750
Interest.....	3,432,258	2,573,388	857,465	*1,405	327,151	20,102	36,439	7,231	*611
Interest on Government obligations:									
State and local.....	20,655	10,948	9,707	-	*89	-	-	-	-
Rents.....	1,055,823	747,466	308,078	*280	287,369	*5,357	*539	-	*704
Royalties.....	3,191,099	1,707,056	1,484,043	-	249,356	643	129	*12,415	-
Net short-term capital gain reduced by net long-term capital loss.....	69,439	7,589	61,850	-	*9,329	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	1,192,660	607,332	585,328	-	96,504	*2,388	28	*5,912	*4,656
Net gain, noncapital assets.....	1,877,334	1,633,985	243,349	-	39,963	*753	62	*1,614	*1,599
Dividends received from domestic corporations.....	579,339	76,691	498,280	*4,368	*20,858	*26	-	-	-
Dividends received from foreign corporations.....	401,701	274,615	127,086	-	29,550	250	-	-	-
Other receipts.....	9,860,871	6,850,904	3,009,646	*321	1,555,202	179,146	-7,028	*13,866	*5,742
Total deductions.....	833,269,448	524,146,668	309,047,182	*75,599	125,349,977	4,668,454	6,246,872	2,484,309	*675,738
Cost of goods sold.....	673,909,620	422,696,174	251,213,446	-	86,718,097	3,886,872	3,870,016	1,465,698	*525,699
Compensation of officers.....	2,821,341	1,839,016	972,360	*9,965	322,142	23,773	14,517	*12,445	*3,760
Salaries and wages.....	37,917,769	25,153,969	12,736,106	*27,695	11,853,637	260,178	683,954	216,933	*40,237
Repairs.....	1,689,671	1,108,729	580,704	*237	1,023,571	8,091	41,065	*10,313	*730
Bad debts.....	4,334,569	3,868,036	466,533	-	327,311	2,932	35,733	*1,523	*1,416
Rent paid on business property.....	6,219,736	3,521,626	2,696,182	*1,929	4,849,222	71,162	202,612	29,531	*13,100
Taxes paid.....	6,538,095	3,668,032	2,868,341	*1,722	1,962,443	36,478	143,769	16,847	*7,551
Interest paid.....	7,590,616	3,899,403	3,691,206	*6	1,506,101	38,988	142,557	*2,919	*5,510
Charitable contributions.....	167,509	32,205	135,303	-	26,051	*298	*1,871	*3	[11]
Amortization.....	6,181,107	4,043,189	2,137,088	*830	362,805	16,650	26,257	*5,197	*909
Depreciation.....	18,397,111	14,614,315	3,781,851	*946	3,396,692	38,879	184,741	23,335	*3,351
Depletion.....	683,794	7,963	*675,831	-	-	-	-	-	-
Advertising.....	12,922,128	9,339,918	3,582,210	-	1,951,215	42,059	188,411	136,643	*3,249
Pension, profit-sharing, stock, annuity.....	1,936,090	1,133,003	802,880	*208	243,816	2,087	*1,125	*992	*898
Employee benefit programs.....	5,300,503	3,536,313	1,762,049	*2,141	1,524,069	49,131	34,528	18,742	*3,555
Domestic production activities deduction.....	234,078	41,819	192,259	-	7,841	-	94	-	-
Net loss, noncapital assets.....	1,770,316	1,567,462	202,741	*113	366,508	2,251	*14,745	*35,716	*1,209
Other deductions.....	44,655,396	24,075,497	20,550,093	*29,806	8,908,455	188,624	660,879	507,473	*64,562
Total receipts less total deductions.....	4,238,787	-4,650,980	8,928,510	*-38,743	585,821	-29,664	-92,711	-106,796	*-31,675
Constructive taxable income from related foreign corporations, total.....	432,774	345,678	87,096	-	6,188	-	-	-	-
Includable income of controlled foreign corporations.....	244,621	210,152	34,469	-	2,311	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	188,153	135,527	52,627	-	3,876	-	-	-	-
Net income (less deficit).....	4,650,906	-4,316,249	9,005,899	*-38,743	591,919	-29,664	-92,711	-106,796	*-31,675
Statutory special deductions, total.....	3,902,828	1,687,454	2,212,210	*3,164	681,252	*707	-	*13,430	-
Net operating loss deduction.....	3,458,799	1,642,424	1,816,269	*107	663,858	*689	-	*13,430	-
Income subject to tax.....	14,826,673	4,934,892	9,888,394	*3,387	1,688,213	*22,372	*27,319	*10,191	*6,196
Total income tax before credits [32].....	5,163,737	1,709,414	3,453,265	*1,057	595,758	*7,034	*9,288	*2,930	*1,780
Income tax.....	5,140,849	1,694,948	3,444,843	*1,057	584,265	*7,034	*9,288	*2,718	*1,780
Alternative minimum tax.....	22,791	14,369	8,422	-	11,493	-	-	*213	-
Foreign tax credit.....	264,284	66,896	197,388	-	22,870	-	34	-	-
General business credit.....	285,589	45,508	240,081	-	12,379	3	572	-	-
Prior year minimum tax credit.....	18,006	7,125	10,881	-	*12,351	-	-	*155	-
Total income tax after credits [2].....	4,594,044	1,588,070	3,004,916	*1,057	548,158	*7,031	*8,683	*2,775	*1,780

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns.....	399	146	5	697	171	*223	588	652	-
Total assets.....	30,579,471	6,844,749	3,193,721	19,099,954	1,131,686	*290,952	2,207,381	6,832,336	-
Cash.....	1,426,487	283,727	124,606	2,660,535	59,593	*56,544	125,752	706,254	-
Notes and accounts receivable.....	781,245	347,295	216,317	2,119,131	94,431	*4,494	484,854	1,175,093	-
Less: Allowance for bad debts.....	*39,260	38,272	1,030	98,385	*347	*61	19,982	12,443	-
Inventories.....	2,812,843	527,520	338,369	3,730,055	184,625	*106,904	628,974	901,376	-
Investments in Government obligations.....	-	-	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	-	-	-	-	-	-
Other current assets.....	760,706	163,708	50,644	1,532,772	*51,114	*12,380	101,896	295,549	-
Loans to shareholders.....	-	*79	218,269	*12,634	-	-	*2,511	*167,079	-
Mortgage and real estate loans.....	-	-	-	97	-	-	1,500	-	-
Other investments.....	*752,674	325,787	52,248	2,481,124	*83,625	-	262,004	1,103,152	-
Depreciable assets.....	25,999,305	2,061,626	1,698,436	7,588,991	235,505	*165,282	483,666	499,766	-
Less: Accumulated depreciation.....	11,588,869	1,107,522	605,873	4,023,129	133,536	*100,868	247,302	290,266	-
Depletable assets.....	-	-	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-	-	-
Land.....	2,240,890	*55,243	636,506	335,392	*342	39,915	*12,217	*12,395	-
Intangible assets (amortizable).....	7,036,254	4,345,343	426,007	1,677,847	*240,477	2,397	339,812	1,567,475	-
Less: Accumulated amortization.....	*781,751	573,051	4,063	185,968	*20,586	129	33,701	152,124	-
Other assets.....	1,178,947	453,266	43,284	1,268,859	*336,443	*4,095	65,179	859,029	-
Total liabilities.....	30,579,471	6,844,749	3,193,721	19,099,954	1,131,686	*290,952	2,207,381	6,832,336	-
Accounts payable.....	3,114,515	419,731	451,425	1,991,191	239,173	*52,355	488,921	2,260,767	-
Mortgages, notes, and bonds payable in less than one year.....	740,241	*227,371	1,864	1,354,896	*32,943	737	*32,055	144,991	-
Other current liabilities.....	2,811,122	563,688	347,069	2,272,353	*70,981	*147,299	214,157	662,014	-
Loans from shareholders.....	*126,213	*138,173	-	373,629	*5,806	*9,515	*138,034	*144,482	-
Mortgages, notes, and bonds payable in one year or more.....	8,677,096	2,485,095	676,595	2,360,080	*530,426	780	679,922	1,120,697	-
Other liabilities.....	7,537,549	902,400	908,132	2,551,208	*114,565	*43,092	76,855	895,682	-
Net worth.....	7,572,736	2,108,291	808,634	8,196,597	137,792	*37,175	577,438	1,603,702	-
Capital stock.....	4,759,387	251,208	383,544	831,048	*128,682	*111,239	104,131	53,024	-
Additional paid-in capital.....	7,685,636	2,014,694	-279,428	8,899,446	*267,275	*501,522	1,345,804	4,117,710	-
Retained earnings, appropriated.....	-	-	-	301	-	-	-	*882	-
Retained earnings, unappropriated [30].....	-4,872,287	-157,579	704,518	-924,634	-258,166	*-575,586	-858,843	-2,567,914	-
Less: Cost of treasury stock.....	-	32	-	*609,564	-	-	13,654	-	-
Total receipts.....	61,732,222	6,017,112	13,718,089	17,694,851	1,016,777	*1,018,712	1,680,862	9,242,646	-
Business receipts.....	60,998,659	5,837,486	13,573,930	16,831,388	961,440	*1,006,450	1,626,472	8,963,260	-
Interest.....	40,322	5,997	9,513	164,866	*2,610	*276	4,533	34,650	-
Interest on Government obligations:									
State and local.....	41	10	-	-	-	-	*38	-	-
Rents.....	203,854	1,364	18,881	33,784	*14,304	*4,656	1,867	*2,059	-
Royalties.....	*2,086	34,969	39,828	134,120	219	-	*8,383	16,563	-
Net short-term capital gain reduced by net long-term capital loss.....	-	-	-	-	-	-	-	*9,329	-
Net long-term capital gain reduced by net short-term capital loss.....	18,847	38,029	6,735	128	-	-	359	*19,421	-
Net gain, noncapital assets.....	8	275	4,740	*30,079	-	1	17	*816	-
Dividends received from domestic corporations.....	319	16,492	-	4,020	-	-	1	-	-
Dividends received from foreign corporations.....	-	4,245	-	5,810	-	-	-	19,245	-
Other receipts.....	468,085	78,246	64,462	490,656	*38,204	*7,328	39,192	177,303	-
Total deductions.....	60,763,742	5,917,519	13,658,570	17,883,353	1,091,513	*1,010,590	1,750,382	9,198,935	-
Cost of goods sold.....	44,411,624	2,730,043	11,763,472	8,489,276	639,831	*669,652	798,743	7,467,171	-
Compensation of officers.....	60,351	17,015	1,431	128,569	*10,299	*675	12,416	36,892	-
Salaries and wages.....	5,766,261	1,022,340	551,253	2,479,916	135,148	*105,238	252,289	339,891	-
Repairs.....	536,648	108,861	73,301	215,288	*5,060	*4,626	9,466	10,123	-
Bad debts.....	*19,785	49,985	459	175,792	*943	*649	*5,965	32,129	-
Rent paid on business property.....	1,689,098	398,905	182,766	1,832,620	111,912	*87,143	133,410	96,963	-
Taxes paid.....	952,173	119,154	62,684	493,826	18,606	*22,860	36,324	52,173	-
Interest paid.....	684,591	142,769	94,180	229,650	*35,202	*3,149	47,711	78,873	-
Charitable contributions.....	*11,499	6,001	30	5,427	58	*259	*605	-	-
Amortization.....	58,082	38,220	18,913	136,694	*24,823	300	*8,416	28,343	-
Depreciation.....	1,952,089	209,482	272,041	594,675	*18,068	*12,815	32,014	55,202	-
Depletion.....	-	-	-	-	-	-	-	-	-
Advertising.....	481,875	200,700	26,045	523,170	*14,937	*15,674	40,395	278,056	-
Pension, profit-sharing, stock, annuity.....	*117,995	*42,426	1,828	65,531	[1]	*2,655	4,109	4,171	-
Employee benefit programs.....	927,043	84,185	37,467	295,478	*3,596	*11,116	19,873	39,356	-
Domestic production activities deduction.....	-	6,982	765	-	-	-	-	-	-
Net loss, noncapital assets.....	91,400	28,356	624	143,299	*1,400	*131	*20,283	27,094	-
Other deductions.....	3,003,228	712,095	571,311	2,074,143	71,688	*73,849	328,710	651,893	-
Total receipts less total deductions.....	968,480	99,593	59,519	-188,502	-74,736	*8,122	-69,520	43,711	-
Constructive taxable income from related foreign corporations, total.....	686	985	-	4,517	-	-	-	-	-
Includable income of controlled foreign corporations.....	686	217	-	1,409	-	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	-	768	-	3,108	-	-	-	-	-
Net income (less deficit).....	969,124	100,568	59,519	-183,985	-74,736	*8,122	-69,557	43,711	-
Statutory special deductions, total.....	*262,583	*35,714	-	*278,163	*426	-	*2,966	*87,264	-
Net operating loss deduction.....	*262,293	*22,629	-	*274,161	*426	-	*2,965	*87,264	-
Income subject to tax.....	*1,092,651	*159,447	62,323	182,659	*2,436	*40,735	*20,839	61,044	-
Total income tax before credits [32].....	*386,173	*55,851	21,726	70,376	*365	*12,076	*7,278	20,879	-
Income tax.....	*382,193	*55,598	21,726	63,495	*365	*12,076	*7,217	20,775	-
Alternative minimum tax.....	3,980	253	-	*6,881	-	-	*61	104	-
Foreign tax credit.....	*8,821	9,041	371	3,541	-	-	-	1,062	-
General business credit.....	5,230	968	5,179	287	-	125	-	17	-
Prior year minimum tax credit.....	11,868	-	-	-	-	327	-	-	-
Total income tax after credits [2].....	360,254	*45,842	16,176	66,548	*365	*11,624	*7,278	19,800	-

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry--Continued

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	1,539	138	178	*257	4	631	331
Total assets.....	73,393,925	22,121,747	1,036,595	*7,031,451	2,881,456	30,841,857	9,480,819
Cash.....	2,866,568	716,872	82,315	*245,201	41,020	1,510,929	270,232
Notes and accounts receivable.....	8,531,789	1,908,435	300,100	*435,696	884,794	4,621,878	380,886
Less: Allowance for bad debts.....	280,914	59,309	*4,863	*11,228	2,728	193,987	8,798
Inventories.....	802,077	117,308	*23,852	52,613	144,560	455,643	*8,101
Investments in Government obligations.....	*17,937	-	-	-	-	-	*17,937
Tax-exempt securities.....	2,211	-	-	-	-	2,211	-
Other current assets.....	2,944,830	1,071,760	107,992	*151,505	18,936	1,502,106	92,532
Loans to shareholders.....	286,667	*[1]	*3,192	-	-	*240,600	*42,875
Mortgage and real estate loans.....	17,808	14,981	-	-	-	2,827	-
Other investments.....	14,370,396	1,156,010	*5,829	*555,705	1,035,576	6,494,450	5,122,826
Depreciable assets.....	36,190,323	20,158,730	733,224	*3,525,279	889,016	7,527,249	3,356,825
Less: Accumulated depreciation.....	12,019,803	4,703,201	380,842	*1,498,158	254,714	3,727,867	1,455,021
Depletable assets.....	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-
Land.....	1,586,198	732,925	*30,360	*259,155	24	286,962	276,772
Intangible assets (amortizable).....	10,946,057	473,919	*109,463	*3,725,513	39,279	6,258,746	339,137
Less: Accumulated amortization.....	1,394,453	83,219	*25,529	*515,439	10,794	720,396	39,075
Other assets.....	8,526,234	616,536	*51,502	*105,608	96,489	6,580,508	1,075,591
Total liabilities.....	73,393,925	22,121,747	1,036,595	*7,031,451	2,881,456	30,841,857	9,480,819
Accounts payable.....	4,499,361	839,415	281,309	*215,278	7,566	2,821,196	334,598
Mortgages, notes, and bonds payable in less than one year.....	2,343,538	980,460	*34,204	4,242	225,990	961,967	136,676
Other current liabilities.....	7,672,505	1,589,467	109,374	*1,050,925	345,391	4,218,159	359,188
Loans from shareholders.....	5,868,425	*5,222	*2,727	3,252,892	-	2,583,680	*23,903
Mortgages, notes, and bonds payable in one year or more.....	10,250,959	2,520,092	*289,446	781,115	509,588	3,417,155	2,733,563
Other liabilities.....	23,934,817	9,611,356	*135,998	348,146	309,344	12,436,564	1,093,408
Net worth.....	18,824,319	6,575,734	183,537	*1,378,852	1,483,578	4,403,135	4,799,483
Capital stock.....	3,200,959	1,030,324	99,053	*80,481	453,297	1,232,263	305,541
Additional paid-in capital.....	25,334,175	2,837,602	*171,460	*3,116,297	533,589	11,630,504	7,044,724
Retained earnings, appropriated.....	31,489	11,966	-	19,093	-	319	111
Retained earnings, unappropriated [30].....	-9,623,701	2,695,842	-84,809	*-1,837,018	496,692	-8,351,627	-2,542,780
Less: Cost of treasury stock.....	*118,604	-	*2,168	-	-	*108,323	*8,113
Total receipts.....	55,877,683	12,370,052	2,850,356	*5,504,663	3,124,680	29,172,694	2,855,239
Business receipts.....	52,740,826	12,069,220	2,824,674	*5,222,642	3,085,289	26,829,302	2,709,699
Interest.....	429,276	24,125	*6,333	*194,174	29,117	145,391	30,136
Interest on Government obligations:							
State and local.....	*30	-	-	-	-	30	*[1]
Rents.....	157,419	80,911	*14,381	4,606	242	45,799	*11,479
Royalties.....	247	-	-	-	-	247	-
Net short-term capital gain reduced by net long-term capital loss.....	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	69,857	42,821	*1,195	-	-	*23,979	*1,862
Net gain, noncapital assets.....	474,324	437,263	*5,809	4,471	-	19,422	*7,359
Dividends received from domestic corporations.....	11,697	2,318	-	166	1,166	8,048	-
Dividends received from foreign corporations.....	30,588	5,954	-	421	-	*14,806	*9,407
Other receipts.....	1,963,421	-292,560	*-2,036	*78,183	8,865	2,085,671	85,296
Total deductions.....	57,100,652	12,771,241	2,829,384	*5,530,156	3,109,897	30,000,196	2,859,778
Cost of goods sold.....	22,313,256	4,831,254	*1,578,173	*1,007,203	2,858,146	11,593,355	445,125
Compensation of officers.....	273,539	53,895	*3,520	*4,319	499	188,740	22,567
Salaries and wages.....	10,240,326	1,534,087	439,641	*1,944,727	6,075	5,704,475	611,321
Repairs.....	1,031,354	378,568	*82,861	*101,184	2,175	368,901	97,666
Bad debts.....	106,042	14,636	*3,207	*4,413	929	76,942	5,914
Rent paid on business property.....	2,324,761	529,472	181,774	*148,570	10,073	1,252,961	201,910
Taxes paid.....	1,592,683	360,288	42,264	*298,476	7,934	774,475	109,246
Interest paid.....	1,893,161	556,470	*25,800	*446,419	44,145	674,226	146,100
Charitable contributions.....	4,625	*174	*397	-	198	3,441	416
Amortization.....	397,064	21,545	*11,996	*82,994	4,888	244,626	31,017
Depreciation.....	2,577,976	1,103,420	100,737	*297,702	111,275	726,002	238,841
Depletion.....	14	-	-	-	-	-	14
Advertising.....	99,287	25,492	*687	12,239	1	54,940	5,928
Pension, profit-sharing, stock, annuity.....	283,621	130,121	*1,895	15,823	2,991	110,196	22,595
Employee benefit programs.....	1,589,391	374,289	*14,931	*174,968	1,374	919,680	104,149
Domestic production activities deduction.....	2,262	-	-	-	-	2,262	-
Net loss, noncapital assets.....	137,655	14,245	*74	*149	48	112,742	10,397
Other deductions.....	12,233,636	2,843,283	341,428	*990,971	59,147	7,192,233	806,575
Total receipts less total deductions.....	-1,222,969	-401,189	20,972	*-25,493	14,783	-827,502	-4,539
Constructive taxable income from related foreign corporations, total.....	10,296	80	-	-	-	*5,183	*5,033
Includable income of controlled foreign corporations.....	1,316	-	-	-	-	1,316	-
Foreign dividend income resulting from foreign taxes deemed paid.....	*8,980	80	-	-	-	*3,867	*5,033
Net income (less deficit).....	-1,212,702	-401,109	20,972	*-25,493	14,783	-822,348	493
Statutory special deductions, total.....	297,552	*181,212	*6,054	*25,413	8,115	51,540	*25,217
Net operating loss deduction.....	288,271	*179,360	*6,054	*25,287	7,182	45,171	*25,217
Income subject to tax.....	549,275	*28,074	*66,159	*1,665	28,058	294,292	131,027
Total income tax before credits [32].....	188,789	*9,965	*22,017	*648	10,116	100,911	45,133
Income tax.....	186,846	*9,404	*22,017	*491	9,710	100,536	44,688
Alternative minimum tax.....	1,382	-	-	157	406	*375	444
Foreign tax credit.....	12,441	104	-	-	-	*7,493	*4,844
General business credit.....	385	-	-	157	-	224	4
Prior year minimum tax credit.....	*725	-	*164	-	-	561	-
Total income tax after credits [2].....	175,239	*9,861	*21,853	*491	10,116	92,633	40,285

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry -- Continued

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (paging, cellular, cable, satellite, & internet service providers)	Data Processing, Hosting, and Related Services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	2,270	741	529	39	249	156	557
Total assets.....	290,042,585	85,589,888	21,265,256	4,208,797	149,282,411	7,567,960	22,128,272
Cash.....	7,596,323	3,940,702	515,753	189,274	1,960,120	433,590	556,884
Notes and accounts receivable.....	20,108,351	8,172,351	1,297,801	203,014	8,333,887	826,424	1,274,874
Less: Allowance for bad debts.....	1,801,751	1,031,894	246,812	*5,362	392,706	*31,603	93,373
Inventories.....	3,719,443	1,952,646	472,706	2,258	1,179,702	*56,454	55,676
Investments in Government obligations.....	9,576	9,574	1	-	-	-	-
Tax-exempt securities.....	1,988	1,988	-	-	-	-	-
Other current assets.....	15,783,130	9,404,140	1,814,019	571,860	2,092,559	285,021	1,615,531
Loans to shareholders.....	3,770,547	*2,837,134	*32,154	-	*898,127	-	*3,132
Mortgage and real estate loans.....	-	-	-	-	-	-	-
Other investments.....	106,664,253	6,976,334	11,000,630	520,547	86,511,761	*394,007	1,260,974
Depreciable assets.....	48,783,612	5,294,316	1,193,292	*77,459	36,263,289	1,057,107	4,898,149
Less: Accumulated depreciation.....	25,837,387	3,684,330	773,834	*63,449	17,602,333	451,568	3,261,873
Depletable assets.....	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-
Land.....	214,342	94,178	*27,793	26	72,946	19,399	-
Intangible assets (amortizable).....	122,054,007	59,619,033	5,766,489	*1,116,993	33,339,500	3,480,165	18,731,826
Less: Accumulated amortization.....	25,582,812	15,604,823	1,061,056	*265,670	4,969,875	495,604	3,185,785
Other assets.....	14,558,963	7,608,540	1,226,319	1,861,846	1,595,433	1,994,568	272,257
Total liabilities.....	290,042,585	85,589,888	21,265,256	4,208,797	149,282,411	7,567,960	22,128,272
Accounts payable.....	14,178,473	6,584,559	377,215	101,242	6,454,732	143,571	517,154
Mortgages, notes, and bonds payable in less than one year.....	15,034,150	5,853,134	455,156	*67,991	8,218,301	*126,032	313,536
Other current liabilities.....	29,893,835	16,721,497	2,529,235	248,997	6,514,832	884,068	2,995,206
Loans from shareholders.....	34,638,418	7,100,052	*27,797	*30,839	27,199,801	*140,202	*139,728
Mortgages, notes, and bonds payable in one year or more.....	62,002,719	31,986,526	3,346,267	*845,128	15,138,012	*3,331,748	7,355,038
Other liabilities.....	21,010,759	6,670,789	1,282,504	1,706,225	6,008,032	3,384,790	1,958,418
Net worth.....	113,284,232	10,673,331	13,247,082	1,208,376	79,748,700	-442,450	8,849,193
Capital stock.....	27,911,455	4,454,653	3,975,317	473,342	18,624,132	97,461	286,551
Additional paid-in capital.....	135,178,791	35,298,805	2,750,095	*4,120,451	83,998,050	1,326,281	7,685,110
Retained earnings, appropriated.....	167,642	166,942	-	-	-	700	-
Retained earnings, unappropriated [30].....	-46,889,818	-27,912,752	6,523,643	-3,335,072	-21,792,420	-1,471,995	1,098,778
Less: Cost of treasury stock.....	3,083,840	*1,334,318	*1,972	50,345	*1,081,062	394,897	221,247
Total receipts.....	109,074,665	38,085,827	9,222,738	945,812	45,119,716	3,309,869	12,390,702
Business receipts.....	96,533,585	35,571,044	6,359,449	835,320	39,108,049	3,038,083	11,621,640
Interest.....	2,408,172	576,434	32,852	79,537	1,671,550	22,550	25,250
Interest on Government obligations:							
State and local.....	*3,671	*293	*120	-	15	284	2,959
Rents.....	165,177	47,651	*3,540	149	7,695	39,357	*66,786
Royalties.....	4,131,808	752,342	*2,517,216	[1]	*189,184	169,018	*504,049
Net short-term capital gain reduced by net long-term capital loss.....	*3,803	-	-	-	*157	-	3,646
Net long-term capital gain reduced by net short-term capital loss.....	126,045	90,826	*54	-	34,469	-	*695
Net gain, noncapital assets.....	99,939	23,506	6,588	-	61,179	-	*8,667
Dividends received from domestic corporations.....	94,996	*87,121	*413	-	*7,399	3	60
Dividends received from foreign corporations.....	239,334	48,101	10,538	-	169,723	1,311	9,660
Other receipts.....	5,268,135	888,510	291,969	30,806	3,870,296	39,263	147,292
Total deductions.....	105,375,530	38,351,602	9,342,080	913,277	41,441,726	3,105,955	12,220,891
Cost of goods sold.....	35,396,981	13,587,319	2,537,446	*338,140	14,551,094	760,830	3,622,152
Compensation of officers.....	627,266	242,265	79,036	*7,041	142,047	45,544	111,332
Salaries and wages.....	15,712,433	7,549,123	689,717	73,615	4,512,576	639,008	2,248,395
Repairs.....	820,248	175,623	18,336	*1,161	498,638	48,205	78,284
Bad debts.....	1,783,345	373,223	14,972	*3,504	1,309,767	*24,968	56,911
Rent paid on business property.....	2,893,234	824,573	157,748	10,590	1,548,032	69,560	282,732
Taxes paid.....	1,720,997	730,571	62,302	11,450	643,657	75,665	197,353
Interest paid.....	8,861,449	3,168,978	420,718	*85,456	4,144,490	274,862	766,945
Charitable contributions.....	20,704	10,038	1,639	6	1,654	*2,620	*4,747
Amortization.....	4,551,646	2,037,209	912,051	*68,314	1,168,006	150,974	215,092
Depreciation.....	5,650,408	1,132,359	152,796	29,648	3,646,388	158,444	530,773
Depletion.....	-	-	-	-	-	-	-
Advertising.....	2,166,747	1,053,809	66,633	*22,218	923,263	13,696	87,128
Pension, profit-sharing, stock, annuity.....	378,322	232,323	3,156	*1,221	76,205	8,224	*57,194
Employee benefit programs.....	2,169,331	911,349	64,134	*3,055	865,686	85,520	239,587
Domestic production activities deduction.....	69,136	52,766	713	-	1,074	7,152	7,431
Net loss, noncapital assets.....	303,294	37,030	21,060	*2,104	186,111	40,528	*16,461
Other deductions.....	22,249,987	6,233,043	4,139,623	255,754	7,223,038	700,156	3,698,373
Total receipts less total deductions.....	3,699,135	-265,774	-119,342	32,536	3,677,990	203,914	169,812
Constructive taxable income from related foreign corporations, total.....	221,297	101,298	71,442	499	40,436	5,955	1,668
Includable income of controlled foreign corporations.....	163,267	76,533	66,986	499	13,294	5,955	-
Foreign dividend income resulting from foreign taxes deemed paid.....	58,030	24,764	4,456	-	27,142	-	1,668
Net income (less deficit).....	3,916,761	-164,770	-48,020	33,035	3,718,411	209,585	168,520
Statutory special deductions, total.....	3,186,760	833,799	92,214	64,169	2,086,432	15,034	*95,113
Net operating loss deduction.....	3,100,169	753,459	91,922	64,169	2,080,516	15,032	*95,071
Income subject to tax.....	3,987,974	1,023,378	160,159	*26,408	2,151,178	333,857	*292,995
Total income tax before credits [32].....	1,436,620	363,959	53,177	*9,992	790,288	116,753	102,451
Income tax.....	1,388,492	356,960	51,853	*8,979	751,864	116,750	*102,087
Alternative minimum tax.....	45,038	4,068	*1,325	1,013	38,265	3	*364
Foreign tax credit.....	71,220	5,976	*1,207	*762	59,089	573	3,612
General business credit.....	34,224	23,503	-	-	4,163	71	6,486
Prior year minimum tax credit.....	*4,692	*4,228	377	-	*87	-	-
Total income tax after credits [2].....	1,326,484	330,252	51,593	*9,230	726,949	116,109	92,353

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry --Continued

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	3,535	443	1,530	403	1,158	12,654	12,411	236	*7
Total assets.....	5,028,452,176	391,643,167	2,469,330,890	1,816,934,852	350,543,266	178,515,433	135,719,313	34,628,878	*8,167,242
Cash.....	226,406,387	44,699,026	132,349,264	45,540,558	3,817,539	8,322,827	6,866,471	1,441,153	*15,202
Notes and accounts receivable.....	797,013,003	138,113,921	590,766,829	58,809,551	9,322,702	21,736,230	7,403,103	14,225,307	*107,819
Less: Allowance for bad debts.....	5,569,050	4,894,230	587,625	74,748	12,447	402,643	128,061	268,326	6,255
Inventories.....	862,782	512,369	327,374	9,475	*13,565	413,625	13,686	399,765	174
Investments in Government obligations.....	112,673,416	2,258,320	27,429,377	71,055,841	11,929,877	*66,131	*36,068	30,063	-
Tax-exempt securities.....	68,239,781	82,470	*1,063,292	67,015,361	*78,658	*157,461	*157,461	-	-
Other current assets.....	1,033,374,006	43,695,546	883,855,319	102,131,401	3,691,740	6,603,803	5,120,915	745,745	*737,143
Loans to shareholders.....	12,994,532	*5,344,907	*323,276	172,921	*7,153,426	854,877	805,371	*49,506	-
Mortgage and real estate loans.....	152,180,275	61,821,549	*4,088,331	77,058,445	*9,211,951	760,511	760,511	-	-
Other investments.....	1,771,759,815	68,206,742	553,153,167	849,978,015	300,421,891	49,501,162	39,085,715	4,418,138	*5,997,309
Depreciable assets.....	43,930,070	26,846,409	9,960,172	6,410,810	*712,679	76,343,592	63,208,863	13,004,283	130,447
Less: Accumulated depreciation.....	14,221,916	7,080,035	4,784,809	2,287,873	*69,199	16,421,412	12,674,728	3,668,092	78,592
Depletable assets.....	*12,184	-	*2,637	9,547	-	*10,241	*10,241	-	-
Less: Accumulated depletion.....	*303	-	*119	184	-	*3,667	*3,667	-	-
Land.....	847,091	106,575	488,331	146,565	105,619	15,252,543	15,157,533	94,238	772
Intangible assets (amortizable).....	60,893,981	10,501,566	36,767,929	13,599,201	*25,285	8,283,675	5,389,933	2,064,768	*828,974
Less: Accumulated amortization.....	6,244,605	401,674	3,163,587	2,669,471	*9,873	1,828,120	1,423,469	317,144	*87,507
Other assets.....	773,300,726	1,829,705	237,291,730	530,029,438	4,149,853	8,864,597	5,933,367	2,409,475	*521,756
Total liabilities.....	5,028,452,176	391,643,167	2,469,330,890	1,816,934,852	350,543,266	178,515,433	135,719,313	34,628,878	*8,167,242
Accounts payable.....	536,334,749	45,488,614	455,646,928	27,394,967	7,804,241	6,454,472	4,283,785	2,145,463	*25,225
Mortgages, notes, and bonds payable in less than one year.....	223,583,751	27,580,570	158,786,682	26,146,946	11,069,553	11,442,726	4,359,591	5,456,591	*1,626,544
Other current liabilities.....	1,773,386,842	94,397,692	1,028,454,678	647,776,429	2,758,042	8,727,735	5,433,667	2,784,208	*509,860
Loans from shareholders.....	26,517,220	*5,893,989	15,846,368	*1,233,449	3,543,414	12,409,548	9,538,609	2,851,774	*19,165
Mortgages, notes, and bonds payable in one year or more.....	426,997,222	122,858,607	221,518,070	72,435,058	10,185,486	71,578,534	57,595,347	13,785,811	197,376
Other liabilities.....	1,255,198,385	58,023,750	469,577,389	720,888,055	6,709,191	10,247,261	6,946,897	2,572,586	*727,777
Net worth.....	786,434,007	37,399,945	119,500,775	321,059,948	308,473,339	57,655,158	47,561,417	5,032,445	*5,061,295
Capital stock.....	73,217,966	14,296,853	19,763,613	34,752,425	4,405,075	22,046,305	16,697,399	651,465	*4,697,441
Additional paid-in capital.....	786,596,788	24,436,778	136,103,863	272,363,487	353,692,660	52,886,305	46,851,105	5,162,456	*872,743
Retained earnings, appropriated.....	7,370,635	33	320,047	6,977,325	73,229	*106,560	*106,560	-	-
Retained earnings, unappropriated [30].....	-79,489,089	-1,332,940	-36,597,244	8,138,721	-49,697,626	-16,722,655	-15,432,290	-781,476	*-508,889
Less: Cost of treasury stock.....	1,262,293	779	*89,504	1,172,010	-	*661,356	*661,356	-	-
Total receipts.....	429,051,513	23,695,799	109,260,380	282,707,557	13,387,777	23,011,245	13,264,761	9,106,789	*639,696
Business receipts.....	264,241,901	11,249,726	43,947,572	208,687,889	*356,714	14,813,654	7,193,705	7,013,003	606,947
Interest.....	102,179,928	10,560,499	52,704,863	34,571,167	4,343,398	1,521,903	798,119	721,326	*2,458
Interest on Government obligations:									
State and local.....	1,534,497	203,179	151,260	1,178,770	*1,288	29,684	9,457	20,228	-
Rents.....	1,294,945	75,443	371,402	846,659	*1,442	2,752,767	2,630,128	*122,623	16
Royalties.....	46,045	2,802	31,053	3,939	*8,251	80,436	71,325	750	*8,361
Net short-term capital gain reduced by net long-term capital loss.....	3,664,876	11	459,052	525,669	2,680,145	9,564	9,559	5	-
Net long-term capital gain reduced by net short-term capital loss.....	913,447	*24,381	554,798	318,137	*16,131	511,267	480,344	30,923	-
Net gain, noncapital assets.....	987,173	69,862	838,901	70,349	*8,060	635,656	34,225	601,431	-
Dividends received from domestic corporations.....	1,903,035	9,310	243,730	1,641,779	*8,215	140,344	138,220	2,124	-
Dividends received from foreign corporations.....	254,465	17,372	115,504	121,588	-	3,846	*1,750	2,096	-
Other receipts.....	52,031,201	1,483,214	9,842,245	34,741,609	5,964,134	2,512,124	1,897,931	592,279	*21,914
Total deductions.....	410,735,045	26,631,977	98,035,906	281,888,721	4,178,441	25,645,410	15,454,217	9,477,501	*713,691
Cost of goods sold.....	145,372,077	*300,915	297,318	144,462,342	*311,503	1,820,777	270,112	1,520,145	30,520
Compensation of officers.....	4,781,179	147,928	3,636,210	996,380	*660	215,078	143,704	60,307	11,067
Salaries and wages.....	37,198,239	2,031,754	20,075,398	15,083,394	*7,693	2,998,884	1,830,882	978,907	189,095
Repairs.....	739,038	134,597	439,159	163,423	*1,859	527,016	369,558	152,087	5,372
Bad debts.....	6,660,751	3,063,078	2,123,948	1,335,691	138,034	401,861	287,325	112,588	1,948
Rent paid on business property.....	3,490,082	341,257	1,581,218	1,566,206	*1,401	1,073,493	534,699	517,430	*21,364
Taxes paid.....	5,332,766	265,205	1,826,169	3,194,452	46,940	1,154,591	1,039,500	99,559	*15,533
Interest paid.....	50,045,492	8,094,888	33,843,380	7,165,764	941,460	4,095,484	2,875,519	1,111,446	*108,519
Charitable contributions.....	91,899	772	48,118	42,595	414	7,090	7,012	*77	-
Amortization.....	5,394,241	360,286	1,233,044	3,790,551	10,359	327,828	246,167	42,060	39,601
Depreciation.....	7,090,047	4,612,588	1,160,639	1,306,792	*10,028	5,162,736	1,669,217	3,479,594	13,926
Depletion.....	58,564	-	*36,688	513	*21,364	*256	*256	-	-
Advertising.....	987,966	197,562	158,083	629,547	*2,774	93,692	65,607	23,063	*5,022
Pension, profit-sharing, stock, annuity.....	2,218,480	170,389	828,769	1,219,132	190	45,657	24,244	18,599	*2,814
Employee benefit programs.....	3,125,505	215,548	1,056,285	1,853,038	*635	265,434	111,534	133,466	20,433
Domestic production activities deduction.....	*2,541	-	*1,179	1	*1,361	*1,243	*1,243	-	-
Net loss, noncapital assets.....	5,723,138	3,693,748	1,334,741	631,130	63,519	916,977	757,182	86,862	73,113
Other deductions.....	132,423,038	3,001,461	28,355,560	98,447,770	2,618,247	6,537,312	5,220,454	1,141,492	*175,366
Total receipts less total deductions.....	18,316,468	-2,936,177	11,224,474	818,836	9,209,336	-2,634,164	-2,189,456	-370,712	*-73,996
Constructive taxable income from related foreign corporations, total.....	816,453	61,664	260,942	493,847	-	10,705	8,587	1,967	151
Includable income of controlled foreign corporations... Foreign dividend income resulting from foreign taxes deemed paid.....	687,186	46,796	217,036	423,353	-	10,156	8,587	1,417	151
	129,267	14,867	*43,906	70,494	-	549	-	549	-
Net income (less deficit).....	17,598,423	-3,077,693	11,334,156	133,912	9,208,048	-2,653,143	-2,190,325	-388,974	*-73,844
Statutory special deductions, total.....	32,173,761	3,198,532	11,999,613	7,095,041	9,880,575	1,157,708	804,023	348,783	*4,902
Net operating loss deduction.....	21,535,550	3,192,015	11,859,446	6,430,113	53,977	645,032	293,037	*347,093	*4,902
Income subject to tax.....	14,533,335	435,557	5,488,442	8,384,459	224,877	831,096	704,241	108,810	*18,045
Total income tax before credits [32].....	5,430,689	192,846	2,057,008	3,102,775	78,059	280,803	237,080	37,342	*6,381
Income tax.....	5,098,973	154,881	1,934,176	2,933,076	76,839	275,504	231,928	37,291	*6,285
Alternative minimum tax.....	324,037	37,965	122,571	162,351	*1,150	3,631	3,483	51	*96
Foreign tax credit.....	353,609	*24,974	69,048	258,850	737	2,703	1,130	*1,573	-
General business credit.....	156,770	4,389	62,881	89,333	*166	451	403	48	-
Prior year minimum tax credit.....	53,591	-	11,352	42,174	65	2,997	2,049	*949	-
Total income tax after credits [2].....	4,866,331	163,483	1,913,727	2,712,029	77,091	274,652	233,499	34,772	*6,381

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry --Continued

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			
			Total	Administrative and support services	Waste management and remediation services	Educational services
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	8,567	2,684	1,168	1,159	9	267
Total assets.....	187,433,199	1,094,778,115	58,708,183	50,251,553	8,456,630	4,181,376
Cash.....	10,060,801	74,149,338	2,599,948	2,531,491	68,457	205,933
Notes and accounts receivable.....	30,252,494	457,781,145	7,213,551	6,275,294	938,257	*362,165
Less: Allowance for bad debts.....	636,458	19,854,485	235,405	192,882	42,523	14,968
Inventories.....	3,363,312	167,176	475,916	394,538	81,378	44,928
Investments in Government obligations.....	37,802	58,363,767	27,130	23,752	3,378	-
Tax-exempt securities.....	9,325	7,146,168	80,600	80,600	-	-
Other current assets.....	15,872,563	73,355,337	3,294,833	2,952,306	342,528	*76,209
Loans to shareholders.....	238,573	1,064,540	*378,934	*378,934	-	-
Mortgage and real estate loans.....	*8,121	93,757,370	*463	*463	-	-
Other investments.....	66,979,728	268,341,041	15,871,974	14,945,818	926,156	*1,247,571
Depreciable assets.....	21,079,512	16,167,298	14,230,889	11,508,595	2,722,294	*300,629
Less: Accumulated depreciation.....	11,460,971	8,138,446	6,962,437	5,883,921	1,078,516	*184,504
Depletable assets.....	81,453	*121,201	1,651,026	112	1,650,914	-
Less: Accumulated depletion.....	22,475	*22,458	763,162	78	763,084	-
Land.....	440,357	1,767,048	418,137	323,577	94,561	10,756
Intangible assets (amortizable).....	45,985,713	47,660,807	23,615,636	20,556,335	3,059,301	*1,658,686
Less: Accumulated amortization.....	6,338,452	1,487,934	7,150,411	6,764,559	385,852	250,833
Other assets.....	11,481,801	24,439,200	3,960,561	3,121,177	839,383	*724,805
Total liabilities.....	187,433,199	1,094,778,115	58,708,183	50,251,553	8,456,630	4,181,376
Accounts payable.....	25,006,368	34,753,288	3,505,223	2,409,126	1,096,096	246,230
Mortgages, notes, and bonds payable in less than one year.....	7,196,179	32,400,034	3,180,448	3,158,039	22,409	*42,156
Other current liabilities.....	22,355,133	639,865,591	6,840,976	5,923,295	917,681	*291,778
Loans from shareholders.....	4,637,311	4,428,154	3,568,291	3,568,291	-	23,499
Mortgages, notes, and bonds payable in one year or more.....	31,695,585	173,551,523	21,120,897	19,792,390	1,328,506	*340,899
Other liabilities.....	21,676,424	73,811,843	7,271,645	6,342,983	928,662	*1,929,183
Net worth.....	74,866,200	135,967,681	13,220,704	9,057,428	4,163,276	1,307,631
Capital stock.....	20,792,148	31,047,594	3,517,108	3,348,291	168,817	149,967
Additional paid-in capital.....	76,097,032	120,041,997	30,738,528	15,628,672	15,109,855	*1,096,787
Retained earnings, appropriated.....	79,388	*104,762	*8,907	*8,907	-	-
Retained earnings, unappropriated [30].....	-21,320,766	-15,100,603	-21,016,372	-9,905,099	-11,111,272	67,238
Less: Cost of treasury stock.....	781,603	*126,070	*27,468	*23,344	4,123	6,361
Total receipts.....	105,020,986	73,113,640	43,598,269	38,444,447	5,153,822	1,465,630
Business receipts.....	97,779,494	12,136,867	40,813,174	36,013,067	4,800,106	1,373,662
Interest.....	452,531	47,983,453	494,838	482,663	12,175	16,838
Interest on Government obligations:						
State and local.....	680	395,988	2,059	2,059	-	11
Rents.....	114,136	1,334,450	33,160	33,160	-	1,183
Royalties.....	1,262,560	36,213	42,802	42,802	-	54,791
Net short-term capital gain reduced by net long-term capital loss.....	*725	71,535	107	107	-	-
Net long-term capital gain reduced by net short-term capital loss.....	303,375	357,489	132,433	76,129	56,305	-
Net gain, noncapital assets.....	126,955	818,822	83,056	22,972	60,084	462
Dividends received from domestic corporations.....	83,881	236,502	12,046	12,046	-	4
Dividends received from foreign corporations.....	432,743	1,759,822	175,989	75,382	100,607	21,744
Other receipts.....	4,463,905	7,982,498	1,808,605	1,684,060	124,545	-3,065
Total deductions.....	103,021,665	82,489,391	43,367,805	38,510,742	4,857,064	1,307,986
Cost of goods sold.....	27,963,368	1,964,138	17,989,670	17,073,351	916,319	424,994
Compensation of officers.....	1,562,281	208,489	272,051	246,689	25,363	*48,035
Salaries and wages.....	27,036,333	8,760,882	9,360,407	7,993,779	1,366,629	287,030
Repairs.....	960,462	759,810	481,616	231,601	250,015	*5,109
Bad debts.....	352,091	24,523,839	139,294	111,392	27,901	6,168
Rent paid on business property.....	3,331,019	1,212,846	912,409	773,051	139,359	70,773
Taxes paid.....	4,354,371	1,273,111	1,590,776	1,413,441	177,335	37,690
Interest paid.....	2,677,193	21,896,672	2,099,910	2,026,668	73,242	*52,348
Charitable contributions.....	35,765	38,547	3,757	3,701	57	891
Amortization.....	1,822,065	848,789	1,368,663	1,264,121	104,542	*63,729
Depreciation.....	2,398,080	2,339,193	988,392	689,725	298,668	*27,180
Depletion.....	218	25,688	73,397	-	73,397	-
Advertising.....	489,413	692,794	371,685	361,595	10,089	*25,857
Pension, profit-sharing, stock, annuity.....	1,278,158	916,261	175,709	146,361	29,348	12,453
Employee benefit programs.....	2,497,285	1,386,829	1,062,869	942,329	120,539	18,886
Domestic production activities deduction.....	31,685	32,521	-	-	-	-
Net loss, noncapital assets.....	269,206	636,251	45,968	45,668	300	1,687
Other deductions.....	25,962,672	14,972,731	6,431,233	5,187,271	1,243,962	225,156
Total receipts less total deductions.....	1,999,321	-9,375,751	230,464	-66,295	296,759	157,644
Constructive taxable income from related foreign corporations, total.....	205,254	1,162,627	55,778	*50,401	5,377	9,739
Includable income of controlled foreign corporations.....	72,980	330,741	*15,475	*10,098	5,377	-
Foreign dividend income resulting from foreign taxes deemed paid.....	132,274	831,886	40,303	40,303	-	9,739
Net income (less deficit).....	2,203,894	-8,609,112	284,183	-17,953	302,136	167,372
Statutory special deductions, total.....	1,721,665	472,880	529,946	160,428	369,518	58,177
Net operating loss deduction.....	1,660,086	306,142	520,393	150,876	369,518	58,174
Income subject to tax.....	5,777,746	4,722,904	713,077	702,510	10,567	123,592
Total income tax before credits [32].....	2,020,452	1,669,894	254,237	243,843	10,394	43,071
Income tax.....	2,004,018	1,647,729	246,135	242,543	3,593	43,071
Alternative minimum tax.....	15,888	16,947	8,018	1,216	6,802	-
Foreign tax credit.....	200,812	871,239	46,495	46,495	-	8,156
General business credit.....	101,608	10,576	13,482	12,540	942	[1]
Prior year minimum tax credit.....	3,786	*1,548	*4,715	*4,699	16	-
Total income tax after credits [2].....	1,714,187	786,249	189,545	180,109	9,437	34,915

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry --Continued

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	209	*162	18	*30	990	670	321
Total assets.....	28,559,564	*21,653,355	4,658,022	2,248,187	9,024,520	3,209,875	5,814,645
Cash.....	498,183	*108,178	258,528	131,478	443,580	169,707	273,873
Notes and accounts receivable.....	2,247,493	*1,353,516	559,135	334,841	473,086	242,231	230,855
Less: Allowance for bad debts.....	410,796	175,483	*190,487	44,826	19,229	*12,993	6,236
Inventories.....	392,309	315,100	72,347	4,862	57,238	17,931	39,307
Investments in Government obligations.....	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	-	-	-	-
Other current assets.....	300,844	*109,598	150,901	40,345	357,309	204,165	153,144
Loans to shareholders.....	10,212,301	10,211,933	368	-	*43,296	*39,281	*4,015
Mortgage and real estate loans.....	-	-	-	-	*26,890	*26,890	-
Other investments.....	1,075,858	*591,968	*432,693	51,198	3,062,944	903,902	2,159,041
Depreciable assets.....	5,567,260	*2,383,201	1,560,305	1,623,754	5,491,730	1,801,965	3,689,765
Less: Accumulated depreciation.....	2,354,876	*1,123,645	686,083	545,148	2,706,856	794,489	1,912,367
Depletable assets.....	-	-	-	-	*53	*53	-
Less: Accumulated depletion.....	-	-	-	-	*16	*16	-
Land.....	404,276	11,480	301,829	90,968	621,019	*267,443	353,576
Intangible assets (amortizable).....	10,624,797	*8,007,225	2,070,639	546,933	1,096,986	385,635	711,351
Less: Accumulated amortization.....	872,994	*616,859	199,881	56,254	186,429	*63,776	122,653
Other assets.....	874,909	*477,144	327,727	70,037	262,919	21,946	240,973
Total liabilities.....	28,559,564	*21,653,355	4,658,022	2,248,187	9,024,520	3,209,875	5,814,645
Accounts payable.....	641,310	*365,680	227,506	48,125	512,926	267,000	245,926
Mortgages, notes, and bonds payable in less than one year.....	894,665	765,993	115,959	12,712	320,337	*61,333	259,005
Other current liabilities.....	1,543,227	*945,626	447,895	149,705	675,403	412,973	262,430
Loans from shareholders.....	*10,718,147	*10,511,966	204,003	2,178	3,910,500	*791,323	*3,119,177
Mortgages, notes, and bonds payable in one year or more.....	8,003,594	*4,409,396	2,312,461	1,281,737	4,536,832	1,686,565	2,850,267
Other liabilities.....	803,795	*455,962	304,464	43,369	981,440	463,641	517,799
Net worth.....	5,954,827	*4,198,732	1,045,735	710,360	-1,912,919	-472,960	-1,439,959
Capital stock.....	256,792	*180,861	75,893	38	1,093,002	788,355	304,647
Additional paid-in capital.....	4,350,356	*2,393,757	1,262,517	694,082	5,140,456	346,378	4,794,078
Retained earnings, appropriated.....	-	-	-	-	878	16	862
Retained earnings, unappropriated [30].....	1,421,624	*1,624,114	-291,975	89,485	-5,274,236	-1,581,985	-3,692,251
Less: Cost of treasury stock.....	73,944	-	700	73,244	*2,873,019	*25,724	*2,847,295
Total receipts.....	12,967,047	*6,979,986	3,202,969	*2,784,093	4,873,399	2,775,285	2,098,114
Business receipts.....	12,221,932	*6,680,446	3,129,196	2,412,290	4,342,181	2,356,297	1,985,884
Interest.....	31,810	*17,239	8,842	*5,729	42,785	17,003	25,782
Interest on Government obligations:							
State and local.....	*597	*597	-	-	-	-	-
Rents.....	4,498	-	2,245	2,253	*63,045	37,912	*25,133
Royalties.....	*12,232	-	*12,232	-	*96,143	8,177	87,966
Net short-term capital gain reduced by net long-term capital loss.....	6,297	-	6,297	-	*5,018	*5,018	-
Net long-term capital gain reduced by net short-term capital loss.....	12,693	1,061	8,825	2,806	*7,812	*7,812	-
Net gain, noncapital assets.....	*6,664	*1,560	*3,898	1,206	*280	264	*15
Dividends received from domestic corporations.....	*316	*230	71	15	*501	*490	11
Dividends received from foreign corporations.....	*10,858	*3	10,855	-	78,370	-	78,370
Other receipts.....	659,150	*278,849	20,507	*359,794	237,264	342,312	-105,047
Total deductions.....	12,322,569	*6,406,297	3,183,871	2,732,401	5,186,065	2,816,911	2,369,154
Cost of goods sold.....	3,594,044	*3,023,356	546,078	24,610	1,574,050	801,421	772,629
Compensation of officers.....	57,584	*13,897	37,131	6,556	77,298	53,719	23,579
Salaries and wages.....	2,757,579	*528,390	1,088,309	1,140,880	733,757	399,112	334,646
Repairs.....	116,113	*8,697	29,768	77,648	42,660	16,348	26,312
Bad debts.....	288,807	171,465	74,255	43,087	5,090	*641	4,450
Rent paid on business property.....	672,016	*372,995	177,847	121,173	169,040	85,437	83,603
Taxes paid.....	569,371	*247,787	154,936	166,649	410,740	295,755	114,985
Interest paid.....	533,346	*312,472	136,638	84,235	293,166	63,782	229,384
Charitable contributions.....	*65,946	*65,829	*59	57	5,540	4,370	*1,170
Amortization.....	220,392	*153,560	48,417	18,414	57,767	15,950	41,817
Depreciation.....	565,648	*253,191	183,183	129,274	431,095	159,666	271,429
Depletion.....	-	-	-	-	-	-	-
Advertising.....	75,256	*39,570	24,918	10,767	130,049	88,366	41,682
Pension, profit-sharing, stock, annuity.....	13,482	600	6,424	6,458	8,985	*2,315	*6,670
Employee benefit programs.....	642,419	*382,835	97,184	162,400	113,007	76,925	36,082
Domestic production activities deduction.....	3,244	3,244	-	-	*493	*493	-
Net loss, noncapital assets.....	24,211	10,098	*12,907	1,206	37,102	*6,878	*30,225
Other deductions.....	2,123,111	*818,309	565,817	738,985	1,096,224	745,732	350,492
Total receipts less total deductions.....	644,479	*573,689	19,098	*51,691	-312,666	-41,627	-271,040
Constructive taxable income from related foreign corporations, total.....	958	-	958	-	24,087	-	24,087
Includable income of controlled foreign corporations.....	299	-	299	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	659	-	659	-	24,087	-	24,087
Net income (less deficit).....	644,839	*573,092	20,056	*51,691	-288,580	-41,627	-246,953
Statutory special deductions, total.....	52,707	*19,846	*20,397	*12,465	47,083	*33,020	*14,063
Net operating loss deduction.....	42,750	*19,665	*10,630	*12,455	*46,681	*32,627	*14,054
Income subject to tax.....	*716,382	*607,764	*60,537	48,082	174,606	131,743	*42,863
Total income tax before credits [32].....	250,440	*212,525	*21,035	16,880	59,817	45,112	*14,704
Income tax.....	*250,254	*212,525	*20,970	16,758	59,235	44,531	*14,704
Alternative minimum tax.....	186	-	65	122	*581	*581	-
Foreign tax credit.....	*1,735	*[1]	1,735	-	*12,831	*12,425	406
General business credit.....	3,836	2,601	-	1,235	*548	*500	48
Prior year minimum tax credit.....	*502	-	*502	-	193	42	152
Total income tax after credits [2].....	244,368	*209,925	*18,798	15,645	46,245	32,145	*14,099

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

2009 Corporation Returns - Basic Tables

RETURNS OF ACTIVE CORPORATIONS WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

Table 24--Balance Sheet, Income Statement, Tax, and Selected Other Items, by Major Industry --Continued

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	795	226	569	358	88	270	-	*9
Total assets.....	46,600,235	28,795,716	17,804,519	6,778,906	3,769,399	3,009,507	-	-
Cash.....	1,855,204	1,320,261	534,943	356,557	194,094	162,463	-	-
Notes and accounts receivable.....	2,967,194	933,890	2,033,304	1,373,177	1,118,175	255,002	-	-
Less: Allowance for bad debts.....	261,667	201,477	60,190	30,934	24,831	*6,104	-	-
Inventories.....	663,480	347,957	315,523	485,319	417,302	68,017	-	-
Investments in Government obligations.....	-	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	-	-	-	-	-
Other current assets.....	1,305,430	816,734	488,696	301,620	184,487	117,133	-	-
Loans to shareholders.....	*41,541	*23,982	*17,559	24,302	24,302	-	-	-
Mortgage and real estate loans.....	*299,073	*299,073	-	678	-	678	-	-
Other investments.....	19,377,034	15,392,497	3,984,538	1,489,472	652,164	837,308	-	-
Depreciable assets.....	13,578,648	9,148,526	4,430,122	1,337,032	715,964	621,068	-	-
Less: Accumulated depreciation.....	5,895,487	3,416,009	2,479,478	614,319	357,085	257,234	-	-
Depletable assets.....	1,104	1,104	-	-	-	-	-	-
Less: Accumulated depletion.....	253	253	-	-	-	-	-	-
Land.....	2,497,388	2,377,997	119,391	71,917	20,861	51,056	-	-
Intangible assets (amortizable).....	9,949,141	1,464,557	8,484,585	2,091,893	902,817	1,189,076	-	-
Less: Accumulated amortization.....	2,342,488	465,434	1,877,054	308,105	147,921	160,184	-	-
Other assets.....	2,564,891	752,311	1,812,580	200,297	69,070	131,227	-	-
Total liabilities.....	46,600,235	28,795,716	17,804,519	6,778,906	3,769,399	3,009,507	-	-
Accounts payable.....	1,721,311	328,051	1,393,260	1,087,228	544,699	542,528	-	-
Mortgages, notes, and bonds payable in less than one year.....	592,388	456,361	136,027	312,310	69,837	242,473	-	-
Other current liabilities.....	3,325,970	1,028,028	2,297,942	700,468	368,356	332,112	-	-
Loans from shareholders.....	2,674,903	278,059	2,396,845	102,116	*75,618	*26,499	-	-
Mortgages, notes, and bonds payable in one year or more.....	15,850,917	13,512,476	2,338,441	3,351,524	1,615,217	1,736,307	-	-
Other liabilities.....	11,171,127	1,779,947	9,391,180	396,531	91,197	305,334	-	-
Net worth.....	11,263,619	11,412,795	-149,177	828,728	1,004,475	-175,747	-	-
Capital stock.....	1,778,818	1,500,050	278,768	620,889	169,857	451,032	-	-
Additional paid-in capital.....	19,711,924	11,983,465	7,728,459	871,709	715,310	156,399	-	-
Retained earnings, appropriated.....	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30].....	-10,226,740	-2,070,394	-8,156,346	1,023,129	119,308	903,821	-	-
Less: Cost of treasury stock.....	384	327	57	1,686,999	-	1,686,999	-	-
Total receipts.....	27,630,319	6,327,908	21,302,411	6,576,039	4,182,025	2,394,014	-	-
Business receipts.....	22,429,949	3,876,550	18,553,399	6,252,734	4,005,655	2,247,079	-	-
Interest.....	408,234	329,267	78,967	22,333	16,140	6,193	-	-
Interest on Government obligations:								
State and local.....	599	599	-	-	-	-	-	-
Rents.....	94,674	16,674	*77,999	2,319	*1,588	*730	-	-
Royalties.....	599,413	489,222	110,192	78,258	401	77,857	-	-
Net short-term capital gain reduced by net long-term capital loss.....	122	-	122	*12	*12	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	14,979	*8,217	*6,762	*6,623	*6,623	-	-	-
Net gain, noncapital assets.....	3,567	*46	*3,521	*1,221	*1,030	*192	-	-
Dividends received from domestic corporations.....	*5,938	*3,863	2,074	*1,667	-	*1,667	-	-
Dividends received from foreign corporations.....	*394,687	*5,987	388,700	*6,101	5,279	*823	-	-
Other receipts.....	3,678,158	1,597,483	2,080,675	204,770	145,298	59,472	-	-
Total deductions.....	27,557,468	6,795,823	20,761,645	6,327,518	4,109,195	2,218,323	-	*15,966
Cost of goods sold.....	10,776,438	497,667	10,278,771	3,193,177	2,424,627	768,549	-	-
Compensation of officers.....	85,542	37,134	48,409	53,338	33,908	19,429	-	-
Salaries and wages.....	5,647,908	1,371,409	4,276,499	879,972	470,158	409,814	-	-
Repairs.....	254,369	101,213	153,157	49,607	39,218	10,389	-	-
Bad debts.....	102,116	69,435	32,681	52,167	40,414	11,753	-	-
Rent paid on business property.....	1,225,734	437,246	788,488	265,115	113,417	151,698	-	-
Taxes paid.....	1,112,708	261,315	851,393	148,242	75,270	72,972	-	*15
Interest paid.....	1,008,907	512,725	496,182	158,894	59,340	99,554	-	-
Charitable contributions.....	12,880	392	12,487	1,199	*211	*988	-	-
Amortization.....	351,480	89,647	261,834	164,931	59,353	105,578	-	*15,951
Depreciation.....	654,131	298,910	355,221	142,136	64,186	77,950	-	-
Depletion.....	173	173	-	-	-	-	-	-
Advertising.....	318,304	234,208	84,096	189,206	69,877	119,328	-	-
Pension, profit-sharing, stock, annuity.....	64,164	27,499	36,665	24,711	18,850	*5,861	-	-
Employee benefit programs.....	1,038,158	124,676	913,482	144,002	115,517	28,484	-	-
Domestic production activities deduction.....	11,900	-	11,900	*3,946	*3,946	-	-	-
Net loss, noncapital assets.....	145,355	44,015	101,340	8,161	6,036	*12,25	-	-
Other deductions.....	4,747,201	2,688,161	2,059,040	848,717	514,867	333,850	-	-
Total receipts less total deductions.....	72,851	-467,915	540,766	248,521	72,830	175,691	-	*-15,966
Constructive taxable income from related foreign corporations, total.....	166,676	16,370	150,306	21,152	2,881	18,271	-	-
Includable income of controlled foreign corporations.....	30,229	16,370	13,859	12,390	-	12,390	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	136,447	-	136,447	8,762	2,881	5,881	-	-
Net income (less deficit).....	238,928	-452,144	691,072	269,673	75,711	193,962	-	*-15,966
Statutory special deductions, total.....	46,032	30,957	15,075	*20,008	*12,951	*7,056	-	-
Net operating loss deduction.....	42,505	*28,883	*13,623	*18,383	*12,951	*5,431	-	-
Income subject to tax.....	1,081,350	80,298	1,001,052	380,237	123,850	*256,388	-	-
Total income tax before credits [32].....	378,067	28,394	349,673	131,701	42,527	*89,174	-	-
Income tax.....	376,979	27,356	349,623	131,506	42,484	*89,022	-	-
Alternative minimum tax.....	*1,088	*1,038	*50	*195	*43	*152	-	-
Foreign tax credit.....	172,662	68	172,594	*19,163	10,269	*8,893	-	-
General business credit.....	26,116	505	*25,610	*118	86	*32	-	-
Prior year minimum tax credit.....	*198	*198	-	105	15	90	-	-
Total income tax after credits [2].....	179,092	27,623	151,469	112,315	32,157	*80,158	-	-

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	25,158	299	291	*4	*4	230	24	249	20
Total assets.....	6,176,442,902	3,327,279	2,949,830	*287,507	*89,941	126,782,331	11,779,260	18,003,345	5,026,746
Cash.....	269,604,517	284,229	231,927	*37,466	*14,836	4,439,504	410,884	2,134,953	569,118
Notes and accounts receivable.....	1,234,967,192	500,160	457,267	*15,362	*27,531	34,974,364	1,377,538	4,694,998	1,921,363
Less: Allowance for bad debts.....	11,166,685	10,658	10,658	-	-	152,247	91,687	66,470	*2,919
Inventories.....	146,697,517	473,670	454,789	*8,041	*10,839	3,681,337	613,770	1,123,900	162,330
Investments in Government obligations.....	81,030,730	-	-	-	-	-	-	94,296	94,296
Tax-exempt securities.....	57,193,071	-	-	-	-	-	-	36,798	36,798
Other current assets.....	1,021,358,177	95,595	90,224	*1,852	*3,520	4,607,343	970,622	2,022,630	483,559
Loans to shareholders.....	30,983,387	*45,092	*45,092	-	-	*60,153	8	*105,949	*2,011
Mortgage and real estate loans.....	50,967,542	*18,443	*18,443	-	-	-	-	*59,650	*59,650
Other investments.....	1,726,990,339	492,085	407,779	*84,306	-	29,998,491	1,358,425	1,519,772	550,936
Depreciable assets.....	688,044,286	1,452,575	1,381,866	*41,648	*29,061	37,372,797	6,945,250	5,276,640	1,200,449
Less: Accumulated depreciation.....	332,338,391	901,337	868,452	*30,647	*2,238	17,224,150	1,361,422	2,044,086	545,001
Depletable assets.....	47,831,834	*176,313	1,836	*174,476	-	16,859,227	221,802	*110,073	15,592
Less: Accumulated depletion.....	17,787,111	47,339	-	47,339	-	7,026,477	167,150	*31,452	2,580
Land.....	23,106,603	312,422	309,913	*1,536	*973	450,892	*32,263	622,946	*109,293
Intangible assets (amortizable).....	623,737,416	508,130	508,093	-	*37	5,168,025	1,418,947	1,721,328	156,334
Less: Accumulated amortization.....	115,495,049	43,980	43,980	-	-	1,160,246	217,121	139,308	28,943
Other assets.....	650,717,528	-28,123	-34,310	806	*5,382	14,733,319	267,130	760,729	244,461
Total liabilities.....	6,176,442,902	3,327,279	2,949,830	*287,507	*89,941	126,782,331	11,779,260	18,003,345	5,026,746
Accounts payable.....	623,061,112	257,939	232,859	*18,622	*6,458	14,633,827	1,173,636	3,262,497	1,297,947
Mortgages, notes, and bonds payable in less than one year.....	350,463,026	106,860	88,598	*4,088	*14,175	1,975,331	572,262	1,931,465	*76,271
Other current liabilities.....	1,740,440,362	199,038	176,927	*3,052	*19,058	5,036,532	1,082,993	2,696,019	931,045
Loans from shareholders.....	123,144,141	*125,213	*109,576	-	*15,637	1,806,008	1,927,478	433,118	27,252
Mortgages, notes, and bonds payable in one year or more.....	833,240,490	881,717	721,156	*152,407	*8,154	11,311,323	1,907,892	3,071,451	*654,158
Other liabilities.....	1,073,900,414	130,691	125,762	*1,564	*3,365	33,958,007	1,261,663	1,565,803	281,364
Net worth.....	1,432,193,358	1,625,821	1,494,952	*107,774	*23,094	58,061,304	3,853,336	5,042,992	1,758,709
Capital stock.....	161,474,140	433,438	341,347	*92,087	*4	7,894,200	404,626	601,138	176,073
Additional paid-in capital.....	1,304,365,230	992,519	990,663	-	*1,855	38,989,333	2,788,440	2,949,664	810,330
Retained earnings, appropriated.....	6,013,347	*18,744	*18,744	-	-	294	-	26,306	-
Retained earnings, unappropriated [30].....	-29,870,744	267,266	230,344	*15,687	*21,235	11,419,066	660,269	1,467,549	773,971
Less: Cost of treasury stock.....	9,788,616	*86,145	*86,145	-	-	*241,589	-	1,666	1,666
Total receipts.....	2,185,902,264	2,887,897	2,406,133	*344,422	*137,341	38,657,987	15,714,477	21,406,203	8,960,503
Business receipts.....	1,960,973,743	2,750,549	2,314,173	*299,381	*136,995	34,528,477	15,270,537	20,540,263	8,680,354
Interest.....	87,816,430	25,986	16,952	*8,957	*77	423,308	29,040	74,443	12,546
Interest on Government obligations:									
State and local.....	1,250,002	*3	*3	-	-	580	-	*1,287	1,214
Rents.....	4,803,913	24,513	24,365	148	-	138,734	611	51,573	*28,325
Royalties.....	11,622,366	*1,158	*1,158	-	-	401,946	-	-	-
Net short-term capital gain reduced by net long-term capital loss.....	3,742,251	-	-	-	-	272	14,659	1,597	-
Net long-term capital gain reduced by net short-term capital loss.....	7,093,147	*40,807	*6,149	34,658	-	521,636	22,173	60,989	1,495
Net gain, noncapital assets.....	5,966,225	2,678	1,755	*679	*244	632,667	5	87,013	8,348
Dividends received from domestic corporations.....	1,893,894	*5,697	*5,697	-	-	10,621	114	472	423
Dividends received from foreign corporations.....	8,445,183	2,008	2,008	-	-	294,157	6,182	2,439	-
Other receipts.....	92,295,110	34,498	33,874	*600	*25	1,705,589	371,157	586,129	227,799
Total deductions.....	2,038,502,879	2,602,868	2,167,473	*308,330	*127,065	29,038,699	15,340,676	20,246,475	8,680,047
Cost of goods sold.....	1,321,889,907	1,873,793	1,509,484	*256,413	*107,895	12,965,923	12,628,066	16,612,428	7,782,180
Compensation of officers.....	10,195,537	20,037	19,667	-	*369	133,369	*49,578	127,177	35,301
Salaries and wages.....	162,036,003	123,447	114,741	*2,640	*6,067	1,386,974	209,763	922,876	273,087
Repairs.....	9,453,323	23,619	15,771	*7,124	*724	114,514	23,446	54,722	19,439
Bad debts.....	8,489,142	2,923	*2,318	*605	-	8,918	18,463	21,842	1,115
Rent paid on business property.....	24,586,954	34,896	33,557	*1,248	*91	1,601,698	22,731	282,073	41,682
Taxes paid.....	33,308,708	48,573	39,039	*8,946	*588	781,240	67,771	238,077	77,550
Interest paid.....	77,883,817	62,460	50,942	*11,214	*304	1,221,160	238,306	176,472	20,075
Charitable contributions.....	1,635,543	1,516	1,513	*3	-	20,899	*952	5,450	*3,066
Amortization.....	21,687,768	25,888	25,786	57	*45	960,436	89,298	109,342	13,111
Depreciation.....	57,632,900	81,314	71,861	*4,458	*4,995	2,683,615	253,151	410,068	78,788
Depletion.....	3,373,380	*6,121	-	*6,121	-	2,412,221	1,342	*4,612	161
Advertising.....	22,614,793	4,881	4,752	*2	*128	25,186	1,319	26,660	6,021
Pension, profit-sharing, stock, annuity.....	11,406,622	6,901	6,901	-	-	208,747	2,539	26,165	*3,212
Employee benefit programs.....	26,006,291	30,683	28,003	*1,929	*751	274,770	19,923	189,006	82,439
Domestic production activities deduction.....	1,974,013	11,091	10,228	*243	*620	135,461	*868	37,071	12,521
Net loss, noncapital assets.....	2,746,593	*801	*801	-	-	44,378	23,925	9,221	*75
Other deductions.....	241,581,587	243,925	232,109	*7,327	*4,489	4,059,192	1,689,233	993,211	230,226
Total receipts less total deductions.....	147,399,385	285,029	238,660	*36,092	*10,277	9,619,288	373,801	1,159,729	280,456
Constructive taxable income from related foreign corporations, total.....	6,577,623	17,194	17,194	-	-	233,672	-	1,309	-
Includable income of controlled foreign corporations.....	2,116,562	1,466	1,466	-	-	127,341	-	53	-
Foreign dividend income resulting from foreign taxes deemed paid.....	4,461,061	15,728	15,728	-	-	106,331	-	1,257	-
Net income.....	152,727,005	302,220	255,851	*36,092	*10,277	9,852,381	373,801	1,159,752	279,242
Statutory special deductions, total.....	54,771,452	33,094	33,094	-	-	1,839,583	62,420	217,904	18,265
Net operating loss deduction.....	43,059,731	28,601	28,601	-	-	1,833,031	62,315	217,574	17,969
Income subject to tax.....	104,790,362	271,285	224,916	*36,092	*10,277	8,012,798	311,381	941,847	*260,978
Total income tax before credits [32].....	37,533,178	92,832	76,773	*12,565	*3,494	2,865,544	109,204	334,857	93,463
Income tax.....	36,496,037	92,648	76,589	*12,565	*3,494	2,802,878	108,128	327,359	*91,194
Alternative minimum tax.....	1,010,887	184	184	-	-	62,563	156	3,137	*207
Foreign tax credit.....	7,761,425	8,459	8,459	-	-	1,405,856	*2,720	25,332	984
General business credit.....	1,428,150	1,235	1,235	-	-	7,708	16,694	14,467	-
Prior year minimum tax credit.....	185,741	*177	*177	-	-	20,317	*392	493	134
Total income tax after credits [2].....	28,155,054	82,961	66,902	*12,565	*3,494	1,431,663	89,397	294,564	92,345

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	71	159	2,932	383	33	61	d	d
Total assets.....	9,901,586	3,075,014	1,433,188,698	59,295,068	101,099,759	3,998,597	d	d
Cash.....	1,108,375	457,460	39,986,450	2,088,666	5,509,431	127,496	d	d
Notes and accounts receivable.....	1,413,202	1,360,433	409,831,833	7,002,530	3,918,380	574,251	d	d
Less: Allowance for bad debts.....	19,112	44,438	3,643,958	66,825	25,068	17,622	d	d
Inventories.....	758,986	202,583	76,824,581	4,950,563	2,922,101	635,772	d	d
Investments in Government obligations.....	-	-	*52,404	-	*4	-	d	d
Tax-exempt securities.....	-	-	*27,840	-	-	-	d	d
Other current assets.....	1,397,799	141,273	88,607,851	2,051,743	1,410,965	246,196	d	d
Loans to shareholders.....	*69,568	*34,369	1,716,984	*34,598	-	*943	d	d
Mortgage and real estate loans.....	-	-	*42,652	-	-	-	d	d
Other investments.....	582,920	385,916	207,199,123	3,622,360	12,914,206	1,264,111	d	d
Depreciable assets.....	3,422,188	654,003	390,995,687	24,190,533	14,299,763	1,812,939	d	d
Less: Accumulated depreciation.....	1,190,611	308,475	205,254,518	11,654,440	3,933,689	1,104,453	d	d
Depletable assets.....	*94,481	-	11,877,245	-	-	-	d	d
Less: Accumulated depletion.....	*28,871	-	2,659,085	-	-	-	d	d
Land.....	489,670	*23,982	6,564,573	568,230	640,231	23,688	d	d
Intangible assets (amortizable).....	1,124,173	440,822	354,841,161	27,561,226	62,031,942	390,562	d	d
Less: Accumulated amortization.....	81,819	*28,546	71,830,912	3,625,986	1,385,889	150,466	d	d
Other assets.....	760,637	-244,368	128,008,785	2,571,871	2,797,382	195,179	d	d
Total liabilities.....	9,901,586	3,075,014	1,433,188,698	59,295,068	101,099,759	3,998,597	d	d
Accounts payable.....	1,258,859	705,691	115,428,833	4,112,654	2,833,104	286,312	d	d
Mortgages, notes, and bonds payable in less than one year.....	1,466,710	388,484	89,093,056	9,311,932	211,786	327,700	d	d
Other current liabilities.....	1,420,015	344,960	338,380,691	4,951,074	3,620,297	623,585	d	d
Loans from shareholders.....	*93,511	*312,354	38,046,504	8,837,818	6,106	*129,620	d	d
Mortgages, notes, and bonds payable in one year or more.....	1,914,722	502,571	305,692,225	11,726,424	49,590,258	601,358	d	d
Other liabilities.....	1,228,074	56,365	179,566,210	5,723,938	16,185,851	201,972	d	d
Net worth.....	2,519,694	764,589	366,981,178	14,631,228	28,652,358	1,828,049	d	d
Capital stock.....	345,539	79,526	41,491,768	1,911,061	3,814,789	748,404	d	d
Additional paid-in capital.....	1,395,812	743,522	325,253,741	12,894,917	26,224,302	1,146,664	d	d
Retained earnings, appropriated.....	26,306	-	401,863	*339	-	-	d	d
Retained earnings, unappropriated [30].....	752,037	-58,458	1,027,725	-156,742	-1,386,733	-53,576	d	d
Less: Cost of treasury stock.....	-	-	1,193,918	*18,347	-	13,443	d	d
Total receipts.....	8,404,275	4,041,425	926,558,827	67,743,782	36,786,600	4,102,102	d	d
Business receipts.....	7,856,061	4,003,848	877,730,953	67,116,327	33,860,963	4,050,051	d	d
Interest.....	50,742	11,155	5,942,513	74,883	102,612	4,531	d	d
Interest on Government obligations:								
State and local.....	*73	-	13,232	12	*224	-	d	d
Rents.....	18,418	*4,830	1,715,974	14,503	*21,164	2,173	d	d
Royalties.....	-	-	5,538,328	31,663	*272,108	303	d	d
Net short-term capital gain reduced by net long-term capital loss.....	1,597	-	178,170	26,741	-	-	d	d
Net long-term capital gain reduced by net short-term capital loss.....	59,456	38	4,185,233	*52,827	419,292	18,183	d	d
Net gain, noncapital assets.....	75,914	*2,751	2,893,836	25,925	*1,396,060	5,275	d	d
Dividends received from domestic corporations.....	49	-	403,380	3,902	24,786	-	d	d
Dividends received from foreign corporations.....	-	2,439	5,089,053	*26,341	331	5,084	d	d
Other receipts.....	341,966	16,363	22,868,155	370,658	689,058	16,502	d	d
Total deductions.....	7,773,668	3,792,760	876,387,999	64,991,063	32,900,675	3,874,404	d	d
Cost of goods sold.....	5,906,820	2,923,428	623,925,245	44,514,079	14,239,881	2,957,593	d	d
Compensation of officers.....	65,206	26,670	2,462,545	260,694	93,211	26,958	d	d
Salaries and wages.....	395,699	254,090	53,281,323	3,044,628	2,724,577	219,139	d	d
Repairs.....	27,229	8,054	4,355,721	176,664	361,153	23,303	d	d
Bad debts.....	4,377	16,350	1,537,325	38,593	13,779	19,529	d	d
Rent paid on business property.....	132,313	108,078	6,228,008	538,312	195,511	36,484	d	d
Taxes paid.....	111,215	49,312	13,809,356	690,535	3,939,954	52,577	d	d
Interest paid.....	104,811	51,586	21,513,426	1,499,671	2,511,713	44,437	d	d
Charitable contributions.....	2,088	296	1,147,272	42,096	74,937	397	d	d
Amortization.....	81,105	15,126	7,744,605	582,060	744,500	27,209	d	d
Depreciation.....	248,904	82,376	29,919,636	1,927,931	1,110,488	126,038	d	d
Depletion.....	*4,451	-	399,332	2	-	575	d	d
Advertising.....	15,256	5,383	12,389,772	1,476,882	1,548,609	9,573	d	d
Pension, profit-sharing, stock, annuity.....	13,521	*9,433	6,779,072	367,547	239,224	30,521	d	d
Employee benefit programs.....	59,479	47,088	13,068,831	811,732	569,767	65,932	d	d
Domestic production activities deduction.....	18,195	*6,355	1,389,693	122,746	258,134	6,405	d	d
Net loss, noncapital assets.....	4,727	*4,419	754,519	28,236	15,989	*757	d	d
Other deductions.....	578,272	184,714	75,682,318	8,868,655	4,259,246	226,978	d	d
Total receipts less total deductions.....	630,607	248,665	50,170,828	2,752,719	3,885,925	227,698	d	d
Constructive taxable income from related foreign corporations, total.....	53	1,257	4,189,003	10,935	623,847	1,009	d	d
Includable income of controlled foreign corporations.....	53	-	1,227,506	410	621,845	-	d	d
Foreign dividend income resulting from foreign taxes deemed paid.....	-	1,257	2,961,498	10,526	2,002	1,009	d	d
Net income.....	630,587	249,922	54,346,599	2,763,643	4,509,548	228,707	d	d
Statutory special deductions, total.....	107,744	*91,895	8,884,449	718,367	41,792	55,384	d	d
Net operating loss deduction.....	107,710	*91,895	8,543,889	714,324	22,046	55,384	d	d
Income subject to tax.....	522,843	158,027	45,508,019	2,045,276	4,467,755	173,323	d	d
Total income tax before credits [32].....	185,716	55,678	16,401,556	724,518	1,567,424	60,212	d	d
Income tax.....	182,164	54,001	15,865,946	712,752	1,563,328	59,675	d	d
Alternative minimum tax.....	*1,466	*1,464	527,694	11,766	-	*519	d	d
Foreign tax credit.....	22,473	1,875	4,387,607	18,506	6,768	1,398	d	d
General business credit.....	*14,086	381	746,571	15,464	3,449	2	d	d
Prior year minimum tax credit.....	359	-	61,352	5,715	11	761	d	d
Total income tax after credits [2].....	148,798	53,422	11,205,747	684,832	1,557,196	58,050	d	d

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	88	52	19	15	306	194	71	67
Total assets.....	1,078,540	10,536,135	1,350,567	440,618,576	306,685,412	32,248,869	16,297,610	15,049,338
Cash.....	87,494	385,229	242,322	2,477,295	4,877,926	1,371,967	937,747	623,322
Notes and accounts receivable.....	182,626	2,014,241	180,314	246,662,794	30,980,685	6,049,896	1,133,618	4,243,335
Less: Allowance for bad debts.....	*2,169	23,796	*19,226	160,725	742,144	227,123	73,577	36,215
Inventories.....	271,158	1,246,308	179,182	5,503,750	19,012,289	4,399,141	1,563,197	1,931,881
Investments in Government obligations.....	-	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	881	2	-	-	-
Other current assets.....	36,925	316,692	40,318	13,110,556	42,281,984	1,764,336	845,001	453,625
Loans to shareholders.....	-	-	*1,008	133,605	*4,437	*6,784	629,268	-
Mortgage and real estate loans.....	-	-	-	-	*33,125	-	-	-
Other investments.....	*45,529	595,638	*76,819	38,739,777	60,205,327	6,387,427	801,855	1,122,681
Depreciable assets.....	933,067	9,643,765	703,367	94,009,648	79,899,501	19,550,806	10,421,144	5,262,317
Less: Accumulated depreciation.....	640,538	5,130,038	398,345	49,952,820	42,118,190	12,378,307	5,875,946	2,737,228
Depletable assets.....	-	-	-	10,351,126	116,722	-	1,409,353	-
Less: Accumulated depletion.....	-	-	-	2,465,157	38,301	-	155,608	-
Land.....	16,512	95,511	*24,203	739,577	1,823,252	176,974	271,041	204,069
Intangible assets (amortizable).....	*25,387	1,357,842	*352,670	47,863,753	96,018,492	2,612,918	3,104,183	3,019,253
Less: Accumulated amortization.....	*2,642	280,503	*66,294	25,288,284	14,722,496	803,529	803,019	291,911
Other assets.....	*125,192	315,247	*34,230	58,892,799	29,052,802	3,337,579	2,089,353	1,254,210
Total liabilities.....	1,078,540	10,536,135	1,350,567	440,618,576	306,685,412	32,248,869	16,297,610	15,049,338
Accounts payable.....	90,404	1,067,404	*221,060	23,518,926	22,437,132	3,446,971	652,983	3,432,894
Mortgages, notes, and bonds payable in less than one year.....	78,302	1,070,736	*90,420	3,156,287	34,917,236	2,230,936	856,494	949,169
Other current liabilities.....	91,957	724,994	114,318	243,134,299	33,369,022	3,455,105	3,141,526	1,063,005
Loans from shareholders.....	*313,432	*18,912	*9,964	1,087	16,029,801	331,395	*324,646	*728,301
Mortgages, notes, and bonds payable in one year or more.....	151,733	2,035,643	*261,444	62,674,476	74,615,261	9,201,046	1,243,535	3,226,902
Other liabilities.....	95,706	1,511,615	*80,430	38,322,544	42,307,566	5,840,388	3,066,016	600,827
Net worth.....	257,007	4,106,832	572,932	69,810,956	83,009,393	7,743,028	7,012,409	5,048,240
Capital stock.....	135,133	735,371	*381,973	5,607,536	7,768,240	1,016,832	531,655	1,210,991
Additional paid-in capital.....	*180,917	4,422,691	*173,202	53,388,685	59,534,418	11,151,975	4,127,424	4,185,017
Retained earnings, appropriated.....	-	376	-	251,423	*7,757	-	12,568	75
Retained earnings, unappropriated [30].....	-58,091	-1,051,606	17,775	10,597,152	15,879,787	-4,425,068	2,366,056	-347,843
Less: Cost of treasury stock.....	952	-	18	33,840	*180,809	711	*25,294	-
Total receipts.....	1,944,640	10,990,145	1,508,272	244,823,617	177,978,139	34,809,901	11,378,446	15,800,395
Business receipts.....	1,917,180	10,726,140	1,412,479	237,552,492	160,789,458	33,956,256	11,108,670	15,562,435
Interest.....	9,586	17,626	*1,411	548,379	515,470	140,298	78,238	72,903
Interest on Government obligations:	-	-	-	-	-	-	-	-
State and local.....	-	*700	-	11	2,129	1	65	12
Rents.....	1,000	1,980	*408	359,428	167,452	23,768	*3,227	3,365
Royalties.....	-	2,913	148	138,287	3,247,236	61,290	6,733	6,030
Net short-term capital gain reduced by net long-term capital loss.....	-	*22	-	12,867	-	-	-	279
Net long-term capital gain reduced by net short-term capital loss.....	260	*27,437	*1,030	1,414,960	1,911,498	193,756	*5,978	28
Net gain, noncapital assets.....	*53	*1,354	*306	131,135	165,750	118,645	*14,122	2,990
Dividends received from domestic corporations.....	-	278	*62	14,926	261,051	*3,625	4,621	*10,066
Dividends received from foreign corporations.....	1,029	32,655	-	1,312,163	2,184,025	67,298	75,229	37,679
Other receipts.....	15,531	179,041	92,427	3,338,968	8,734,069	244,964	81,564	104,607
Total deductions.....	1,872,254	10,428,813	1,447,360	238,862,578	159,117,284	33,577,349	10,904,013	15,430,628
Cost of goods sold.....	1,524,811	7,851,746	1,059,450	203,102,555	89,412,379	23,422,161	7,329,896	13,203,710
Compensation of officers.....	11,975	49,559	*16,509	82,119	540,087	100,460	34,940	60,414
Salaries and wages.....	64,115	524,863	95,887	4,442,107	15,394,295	1,941,900	647,011	385,354
Repairs.....	3,609	32,407	2,702	1,092,589	1,339,218	188,783	133,496	25,312
Bad debts.....	*3,138	5,759	*1,829	17,781	152,752	110,385	20,420	9,382
Rent paid on business property.....	26,064	91,953	18,688	542,407	1,460,094	596,115	146,500	90,372
Taxes paid.....	17,800	118,079	13,048	2,752,538	2,140,886	537,059	170,673	102,762
Interest paid.....	29,238	199,596	*30,292	785,304	6,454,504	557,353	249,441	244,773
Charitable contributions.....	*284	2,304	*199	36,607	872,688	7,018	3,790	2,087
Amortization.....	*1,292	51,030	*14,038	2,000,525	2,008,672	120,602	64,555	79,095
Depreciation.....	49,033	559,546	61,090	4,554,025	4,980,392	1,321,758	652,466	403,414
Depletion.....	-	-	-	323,486	34,692	-	25,810	-
Advertising.....	8,009	78,485	*26,162	209,237	5,620,660	430,757	70,884	21,295
Pension, profit-sharing, stock, annuity.....	*3,862	86,107	*6,182	287,401	2,353,735	641,780	353,687	82,631
Employee benefit programs.....	11,430	220,411	*26,074	1,550,451	2,871,466	934,955	274,424	111,974
Domestic production activities deduction.....	*3,276	15,884	*1,923	8,250	467,604	33,640	23,935	9,887
Net loss, noncapital assets.....	*1,811	7,847	*953	8	329,887	19,245	6,668	4,187
Other deductions.....	112,506	533,238	72,333	17,075,188	22,683,274	2,613,376	695,617	593,978
Total receipts less total deductions.....	72,386	561,332	60,912	5,961,039	18,860,856	1,232,551	474,433	369,766
Constructive taxable income from related foreign corporations, total.....	929	22,689	-	1,298,752	1,091,998	43,280	18,570	920
Includable income of controlled foreign corporations.....	56	983	-	52,293	68,736	14,768	4,091	-
Foreign dividend income resulting from foreign taxes deemed paid.....	872	21,706	-	1,246,459	1,023,262	28,512	14,478	920
Net income.....	73,314	583,321	60,912	7,259,780	19,950,725	1,275,831	492,938	370,675
Statutory special deductions, total.....	*15,424	301,046	*10,789	31,544	2,638,109	556,848	66,070	144,382
Net operating loss deduction.....	*15,424	301,046	*10,746	19,930	2,449,468	553,959	62,376	134,319
Income subject to tax.....	57,891	282,275	*50,123	7,228,236	17,312,616	718,983	426,868	226,293
Total income tax before credits [32].....	19,247	101,090	17,294	2,971,646	6,082,378	256,608	149,468	79,512
Income tax.....	19,064	98,069	*17,245	2,529,180	6,052,780	248,945	148,244	77,711
Alternative minimum tax.....	*182	3,021	49	442,421	29,576	7,609	*1,225	*1,799
Foreign tax credit.....	-	2,143	26	2,382,547	1,198,996	27,686	18,274	6,351
General business credit.....	14	1,226	*67	45,976	431,082	7,746	*5,034	1,692
Prior year minimum tax credit.....	-	*221	*210	10,446	15,942	491	11	290
Total income tax after credits [2].....	19,233	97,500	16,992	532,677	4,436,186	220,685	126,150	71,072

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Manufacturing--continued							Wholesale and retail trade, total
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	228	326	536	117	210	*32	177	8,059
Total assets.....	16,367,921	57,670,974	110,638,875	55,765,740	134,488,457	*182,963	69,016,321	405,298,709
Cash.....	1,169,456	4,880,141	5,411,967	910,231	6,926,212	*12,022	1,864,544	35,576,691
Notes and accounts receivable.....	2,386,534	14,875,994	15,508,348	14,338,005	52,257,975	*71,546	7,292,470	80,068,966
Less: Allowance for bad debts.....	59,775	265,225	261,484	204,281	1,142,826	*1,784	291,216	1,691,091
Inventories.....	2,268,611	6,271,528	6,584,302	2,123,993	10,419,392	*56,773	6,268,341	57,066,522
Investments in Government obligations.....	9,215	*43,184	-	-	-	-	-	*371,692
Tax-exempt securities.....	21,116	*5,842	-	-	-	-	-	*197,910
Other current assets.....	1,176,487	6,377,889	5,659,535	2,985,737	5,658,826	*12,584	4,091,711	35,623,790
Loans to shareholders.....	*65,750	*68,051	*574,228	85,738	103,521	-	*9,052	2,993,291
Mortgage and real estate loans.....	-	-	9,528	-	-	-	-	*48,695
Other investments.....	2,932,384	8,911,723	31,451,544	21,443,571	8,241,598	[1]	8,434,966	47,397,860
Depreciable assets.....	7,771,703	10,618,020	17,252,867	5,309,092	73,598,621	*103,355	15,229,218	95,625,706
Less: Accumulated depreciation.....	4,968,702	6,162,872	11,404,476	3,653,570	34,258,610	*68,012	8,583,741	44,740,061
Depletable assets.....	-	-	-	-	-	-	45	*16,869,959
Less: Accumulated depletion.....	-	-	-	-	-	-	19	*7,052,638
Land.....	141,284	234,347	520,511	111,551	529,081	391	422,143	5,783,254
Intangible assets (amortizable).....	3,564,397	11,509,738	45,403,459	13,189,926	6,579,103	-	30,230,776	62,041,366
Less: Accumulated amortization.....	616,445	2,275,050	12,128,699	2,476,987	1,378,600	-	5,519,924	9,164,203
Other assets.....	505,906	2,577,664	6,057,245	1,602,736	6,954,165	*3,913	9,567,956	28,281,001
Total liabilities.....	16,367,921	57,670,974	110,638,875	55,765,740	134,488,457	*182,963	69,016,321	405,298,709
Accounts payable.....	1,800,616	6,823,808	12,656,468	16,494,186	11,499,122	*38,569	3,967,470	66,607,763
Mortgages, notes, and bonds payable in less than one year.....	721,155	5,377,513	1,892,199	296,415	26,037,316	8,260	1,526,350	44,671,185
Other current liabilities.....	1,407,298	6,772,032	13,351,816	2,805,894	10,982,226	*14,697	8,702,586	48,459,794
Loans from shareholders.....	2,560,393	429,514	7,075,441	*94,900	484,347	-	667,634	4,626,390
Mortgages, notes, and bonds payable in one year or more.....	1,910,715	13,664,826	15,807,486	2,832,634	32,272,241	25,073	23,715,862	66,419,882
Other liabilities.....	1,031,342	5,342,538	12,711,206	6,044,301	16,693,188	*654	23,774,558	37,316,416
Net worth.....	6,936,400	19,260,744	47,144,259	27,197,411	36,520,017	*95,710	6,661,861	137,197,278
Capital stock.....	1,258,529	3,255,769	2,735,701	937,106	6,869,495	*4,893	2,518,962	32,050,964
Additional paid-in capital.....	4,526,210	16,509,190	81,456,888	24,563,087	7,050,723	*21,205	13,554,464	86,951,460
Retained earnings, appropriated.....	49,186	13,328	50,887	4,675	*11,249	-	-	*97,237
Retained earnings, unappropriated [30].....	1,261,676	-429,327	-36,791,263	1,693,544	22,591,909	*69,612	-9,053,482	19,148,799
Less: Cost of treasury stock.....	159,201	*88,215	307,953	*1,001	*3,359	-	358,082	1,051,181
Total receipts.....	14,287,960	44,570,011	75,662,784	21,128,892	109,924,528	*311,391	51,501,796	635,862,629
Business receipts.....	13,947,044	42,508,954	69,633,549	20,595,165	105,576,107	*309,178	45,973,675	622,268,650
Interest.....	57,873	832,669	507,786	47,968	1,253,138	*61	1,675,871	1,535,014
Interest on Government obligations:								
State and local.....	921	*296	*999	-	278	*39	*7,545	11,920
Rents.....	10,371	183,133	43,535	24,987	78,733	-	776,588	575,835
Royalties.....	22,829	132,265	313,056	61,365	476,084	-	737,642	2,832,440
Net short-term capital gain reduced by net long-term capital loss.....	112	158	147	-	7	-	13,967	39,282
Net long-term capital gain reduced by net short-term capital loss.....	4,827	36,092	*42,481	*7,636	*12,124	-	*36,823	805,741
Net gain, noncapital assets.....	9,436	50,258	363,900	*64,245	518,392	-	7,332	347,484
Dividends received from domestic corporations.....	*263	83	4,629	235	73,322	*71	1,455	554,558
Dividends received from foreign corporations.....	*60,531	137,424	790,310	*95,077	21,750	-	239,946	363,382
Other receipts.....	173,753	688,680	3,962,390	232,213	1,914,592	*2,042	2,030,951	6,528,324
Total deductions.....	13,557,042	42,446,402	70,215,505	20,085,986	107,158,792	*293,187	48,027,027	615,063,162
Cost of goods sold.....	9,896,225	30,871,189	48,270,475	14,339,559	79,870,047	*208,869	31,068,950	498,630,082
Compensation of officers.....	104,367	218,666	296,253	90,905	198,614	*7,938	262,542	1,909,785
Salaries and wages.....	893,959	3,078,684	7,179,159	1,731,257	2,718,026	*18,668	8,089,270	32,538,924
Repairs.....	31,979	151,087	211,360	92,260	150,016	*5,431	332,165	1,845,322
Bad debts.....	26,552	175,828	94,392	12,310	717,035	*319	115,023	903,705
Rent paid on business property.....	122,382	388,090	599,285	206,294	350,974	*13,610	773,933	6,853,230
Taxes paid.....	207,256	590,117	864,542	328,650	761,254	*4,503	492,463	5,816,040
Interest paid.....	296,569	1,082,617	2,083,060	568,923	2,177,340	*3,220	2,669,442	5,004,366
Charitable contributions.....	2,615	15,679	23,314	7,791	33,063	*13	22,299	192,704
Amortization.....	93,900	217,936	910,275	351,782	222,152	-	249,357	4,642,019
Depreciation.....	462,928	997,072	1,444,366	240,783	9,333,179	*9,761	1,663,183	8,559,796
Depletion.....	41	14,584	-	-	142	-	-	*471,616
Advertising.....	56,129	268,077	331,123	124,970	1,645,002	*883	424,724	7,133,428
Pension, profit-sharing, stock, annuity.....	113,965	204,058	927,760	197,205	472,583	-	407,958	1,377,512
Employee benefit programs.....	272,484	1,061,679	1,193,739	375,829	1,234,353	*1,804	1,455,237	4,303,739
Domestic production activities deduction.....	30,058	62,270	105,210	28,669	67,640	-	143,175	241,919
Net loss, noncapital assets.....	9,130	21,294	166,575	9,547	18,986	4	113,058	339,052
Other deductions.....	936,504	3,027,477	5,514,617	1,379,252	7,188,387	*18,163	-255,750	34,299,914
Total receipts less total deductions.....	730,918	2,123,609	5,447,279	1,042,906	2,765,735	*18,204	3,474,770	20,799,467
Constructive taxable income from related foreign corporations, total.....	27,116	110,185	352,375	*382,789	10,787	-	177,506	269,054
Includable income of controlled foreign corporations.....	1,734	*46,682	190,517	167,087	*2,619	-	40,367	102,039
Foreign dividend income resulting from foreign taxes deemed paid.....	*25,382	63,503	161,857	*215,702	8,168	-	137,139	167,016
Net income.....	757,113	2,233,498	5,798,655	1,425,695	2,776,244	*18,165	3,644,730	21,056,602
Statutory special deductions, total.....	57,783	315,735	2,677,733	340,026	344,117	*12,062	465,266	4,547,303
Net operating loss deduction.....	57,567	315,268	2,655,147	339,278	268,497	12,012	465,130	4,122,657
Income subject to tax.....	699,329	1,917,764	3,120,921	1,085,669	2,477,996	*6,103	3,179,465	16,514,887
Total income tax before credits [32].....	242,543	667,394	1,098,687	382,459	851,694	*2,152	1,119,081	5,758,530
Income tax.....	241,924	665,409	1,088,750	378,374	849,023	*1,914	1,102,964	5,725,114
Alternative minimum tax.....	619	1,899	5,546	4,062	2,670	238	13,941	33,388
Foreign tax credit.....	28,331	94,895	254,974	151,860	61,410	-	133,242	287,154
General business credit.....	6,258	40,444	63,588	14,273	53,178	-	56,783	297,968
Prior year minimum tax credit.....	1,630	5,405	14,491	*30	*392	-	*5,306	30,357
Total income tax after credits [2].....	206,324	526,651	762,635	216,296	736,714	*2,152	923,749	5,141,237

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	7,011	4,641	2,287	*84	1,048	*76	*8	*104	*31
Total assets.....	342,020,261	158,863,254	182,935,976	*221,031	63,278,448	*608,516	*5,962,791	*265,585	*105,836
Cash.....	31,141,943	13,014,890	18,007,205	*119,848	4,434,748	*63,471	*105,948	*21,848	*12,498
Notes and accounts receivable.....	73,101,466	46,525,998	26,521,612	*53,856	6,967,500	*88,616	*3,162,596	*63,752	*44,022
Less: Allowance for bad debts.....	1,523,293	1,037,021	486,272	-	167,798	*3,363	3,097	33	*551
Inventories.....	50,013,444	26,110,544	23,902,900	-	7,053,078	*172,910	*422,004	*3,845	*32,055
Investments in Government obligations.....	*370,677	*10,992	359,685	-	*1,014	-	*1,014	-	-
Tax-exempt securities.....	*197,910	*2,718	195,192	-	-	-	-	-	-
Other current assets.....	33,482,611	21,738,950	11,742,157	*1,504	2,141,179	*33,616	*120,342	*35,105	*3,831
Loans to shareholders.....	2,567,030	2,035,970	531,060	-	*426,261	-	-	*36,094	*7,334
Mortgage and real estate loans.....	*48,695	20,291	*28,404	-	-	-	-	-	-
Other investments.....	42,827,680	12,032,860	30,753,210	*41,610	4,570,179	*52,496	*116,008	21,198	*4,615
Depreciable assets.....	59,071,070	26,567,166	32,501,352	*2,552	36,554,635	*186,449	*2,986,559	*22,683	*9,257
Less: Accumulated depreciation.....	27,789,104	15,361,226	12,426,169	*1,708	16,950,958	*79,913	*1,026,855	*19,608	*7,225
Depletable assets.....	*16,869,959	-	*16,869,959	-	-	-	-	-	-
Less: Accumulated depletion.....	*7,052,638	-	*7,052,638	-	-	-	-	-	-
Land.....	2,077,906	1,085,174	992,032	*700	3,705,347	*44,047	532,803	-	-
Intangible assets (amortizable).....	48,559,470	13,995,025	34,551,989	*12,457	13,481,896	*41,903	493,338	*18,778	-
Less: Accumulated amortization.....	7,479,276	2,330,758	5,136,932	*11,586	1,684,927	*21,747	95,559	*8,763	-
Other assets.....	25,534,708	14,451,682	11,081,228	*1,797	2,746,293	*30,030	-852,311	*70,685	-
Total liabilities.....	342,020,261	158,863,254	182,935,976	*221,031	63,278,448	*608,516	*5,962,791	*265,585	*105,836
Accounts payable.....	60,971,492	36,897,042	24,069,826	*4,624	5,636,271	*56,493	*92,604	*62,535	*18,660
Mortgages, notes, and bonds payable in less than one year.....	40,384,435	20,876,867	19,507,568	-	4,286,750	*88,763	2,580,259	-	*73
Other current liabilities.....	42,691,333	26,978,753	15,711,842	*738	5,768,461	*59,262	*203,639	*37,243	*55,035
Loans from shareholders.....	4,350,987	2,382,261	1,967,122	*1,604	275,404	*12,650	-	-	*2,248
Mortgages, notes, and bonds payable in one year or more.....	50,464,739	9,777,826	40,686,914	-	15,955,143	*196,597	1,977,012	-	*30
Other liabilities.....	26,796,857	9,128,634	17,558,323	*109,899	10,519,559	*62,956	*363,814	*54,143	*77
Net worth.....	116,360,417	52,821,871	63,434,381	*104,166	20,836,861	*131,795	*745,463	*111,665	*29,714
Capital stock.....	26,326,698	11,524,868	14,785,936	*15,895	5,724,265	*51,557	*6,402	*14,873	*710
Additional paid-in capital.....	71,071,033	35,306,500	35,624,745	*139,788	15,880,427	*8,003	186,873	*132,668	-
Retained earnings, appropriated.....	*96,936	*91,482	5,454	-	301	-	-	-	-
Retained earnings, unappropriated [30].....	19,894,979	6,318,942	13,627,554	*-51,517	-746,180	*72,234	*552,188	*-35,876	*29,003
Less: Cost of treasury stock.....	1,029,228	419,920	609,308	-	21,953	-	-	-	-
Total receipts.....	533,887,432	276,694,482	257,176,222	*16,728	101,975,198	*1,361,054	*5,488,115	*201,798	*151,731
Business receipts.....	522,234,647	270,695,968	251,528,129	*10,551	100,034,003	*1,328,424	*5,512,954	*180,612	*147,606
Interest.....	1,312,002	657,710	653,084	*1,208	223,012	*9,927	*3,804	*1,263	*485
Interest on Government obligations:									
State and local.....	11,868	2,302	9,566	-	52	-	-	-	-
Rents.....	318,638	238,048	80,310	*280	257,197	*840	-	-	-
Royalties.....	2,596,521	1,258,797	1,337,723	-	235,919	643	129	*12,415	-
Net short-term capital gain reduced by net long-term capital loss.....	29,953	*6,308	23,645	-	*9,329	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	719,954	523,500	196,455	-	*85,786	*1,189	-	*5,908	-
Net gain, noncapital assets.....	312,597	87,493	225,103	-	34,887	-	62	*1,614	-
Dividends received from domestic corporations.....	533,800	73,070	456,362	*4,368	*20,758	*26	-	-	-
Dividends received from foreign corporations.....	334,082	229,588	104,495	-	29,300	-	-	-	-
Other receipts.....	5,483,370	2,921,698	2,561,350	*321	1,044,954	*20,004	*-28,833	*-13	*3,640
Total deductions.....	515,445,636	270,257,851	245,177,608	*10,176	99,617,527	*1,337,974	*5,460,796	*178,177	*145,535
Cost of goods sold.....	428,995,870	229,856,107	199,139,763	-	69,634,212	*1,144,556	*3,535,451	*62,472	*104,830
Compensation of officers.....	1,727,236	1,005,728	718,408	*3,101	182,549	*10,726	*6,929	*974	*955
Salaries and wages.....	22,830,545	12,346,569	10,481,603	*2,374	9,708,378	*63,701	*567,501	*45,837	*10,693
Repairs.....	994,659	541,340	453,144	*174	850,663	*2,758	*35,974	*144	*144
Bad debts.....	684,117	310,721	373,396	-	219,588	*1,146	*2,026	*65	*445
Rent paid on business property.....	3,300,454	1,591,052	1,709,170	*232	3,552,776	*15,260	*130,274	*8,800	*2,817
Taxes paid.....	4,229,889	1,886,787	2,342,547	*555	1,586,160	*11,399	*129,412	*3,725	*1,770
Interest paid.....	3,832,777	1,047,128	2,785,643	*6	1,171,588	*11,302	121,820	*583	*2,022
Charitable contributions.....	166,887	31,652	135,235	-	25,818	*293	*1,851	*3	-
Amortization.....	4,378,603	3,258,860	1,118,913	*830	263,416	*3,518	24,960	*3,154	-
Depreciation.....	5,656,358	2,762,203	2,893,985	*171	2,903,438	*7,936	*168,411	*684	*170
Depletion.....	*471,616	7,852	*463,764	-	-	-	-	-	-
Advertising.....	5,796,215	2,734,428	3,061,787	-	1,337,213	*13,848	*179,310	*6,544	*1,260
Pension, profit-sharing, stock, annuity.....	1,153,401	485,954	667,447	-	224,111	566	848	*692	*77
Employee benefit programs.....	2,996,305	1,654,486	1,341,386	*433	1,307,434	*6,120	*30,819	*3,994	*1,702
Domestic production activities deduction.....	234,078	41,819	192,259	-	7,841	-	94	-	-
Net loss, noncapital assets.....	197,421	110,463	86,949	*9	141,631	*251	4,175	-	-
Other deductions.....	27,799,202	10,584,703	17,212,209	*2,290	6,500,712	*44,595	*520,940	*40,652	*18,650
Total receipts less total deductions.....	18,441,796	6,436,631	11,998,614	*6,552	2,357,671	*23,079	*27,319	*23,621	*6,196
Constructive taxable income from related foreign corporations, total.....	262,867	184,803	78,064	-	6,188	-	-	-	-
Includable income of controlled foreign corporations.....	99,727	70,513	29,214	-	2,311	-	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	163,139	114,290	48,850	-	3,876	-	-	-	-
Net income.....	18,692,795	6,619,132	12,067,111	*6,552	2,363,807	*23,079	*27,319	*23,621	*6,196
Statutory special deductions, total.....	3,866,121	1,684,240	2,178,717	*3,164	681,182	*707	-	*13,430	-
Net operating loss deduction.....	3,458,799	1,642,424	1,816,269	*107	663,858	*689	-	*13,430	-
Income subject to tax.....	14,826,673	4,934,892	9,888,394	*3,387	1,688,213	*22,372	*27,319	*10,191	*6,196
Total income tax before credits [32].....	5,162,772	1,709,297	3,452,417	*1,057	595,758	*7,034	*9,288	*2,930	*1,780
Income tax.....	5,140,849	1,694,948	3,444,843	*1,057	584,265	*7,034	*9,288	*2,718	*1,780
Alternative minimum tax.....	21,895	14,321	7,573	-	11,493	-	-	*213	-
Foreign tax credit.....	264,284	66,896	197,388	-	22,870	-	34	-	-
General business credit.....	285,589	45,508	240,081	-	12,379	3	572	-	-
Prior year minimum tax credit.....	18,006	7,125	10,881	-	*12,351	-	-	*155	-
Total income tax after credits [2].....	4,593,078	1,587,954	3,004,067	*1,057	548,158	*7,031	*8,683	*2,775	*1,780

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores	General merchandise stores	Miscellaneous store retailers	Nonstore retailers	
	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)
Number of returns.....	*268	*123	d	59	*91	d	*18	55	-
Total assets.....	*28,814,829	*6,318,094	d	13,393,555	*90,188	d	*842,333	3,610,359	-
Cash.....	*1,396,306	*262,838	d	2,280,714	*18,360	d	*23,318	101,334	-
Notes and accounts receivable.....	*736,570	*247,243	d	1,777,570	*20,922	d	*269,559	341,723	-
Less: Allowance for bad debts.....	38,644	19,878	d	79,553	-	d	*17,281	*4,349	-
Inventories.....	*2,663,023	*497,454	d	2,329,255	*28,718	d	*231,287	267,087	-
Investments in Government obligations.....	-	-	d	-	-	d	-	-	-
Tax-exempt securities.....	-	-	d	-	-	d	-	-	-
Other current assets.....	724,283	*139,732	d	818,352	*1,090	d	*38,599	168,429	-
Loans to shareholders.....	-	79	d	-	-	d	1,985	162,500	-
Mortgage and real estate loans.....	-	-	d	-	-	d	-	-	-
Other investments.....	746,657	171,056	d	*2,337,141	-	d	*135,345	*933,512	-
Depreciable assets.....	24,545,763	*1,888,813	d	4,570,171	*33,720	d	*199,332	416,976	-
Less: Accumulated depreciation.....	11,377,663	*1,025,106	d	2,407,893	*12,939	d	*112,336	257,147	-
Depletable assets.....	-	-	d	-	-	d	-	-	-
Less: Accumulated depletion.....	-	-	d	-	-	d	-	-	-
Land.....	2,135,413	54,565	d	283,175	-	d	*1,460	*12,395	-
Intangible assets (amortizable).....	*6,882,360	*4,258,233	d	*551,342	-	d	*30,189	*786,509	-
Less: Accumulated amortization.....	*771,543	*545,935	d	*81,003	-	d	*5,245	*150,941	-
Other assets.....	1,172,303	*389,000	d	1,014,284	*315	d	*46,122	832,330	-
Total liabilities.....	*28,814,829	*6,318,094	d	13,393,555	*90,188	d	*842,333	3,610,359	-
Accounts payable.....	*2,989,258	*354,132	d	946,851	*42,556	d	*290,712	306,887	-
Mortgages, notes, and bonds payable in less than one year.....	652,822	217,492	d	*612,317	*2,144	d	*3,427	*127,985	-
Other current liabilities.....	*2,661,340	*341,752	d	1,643,579	*952	d	*75,813	323,016	-
Loans from shareholders.....	*126,213	*47,515	d	-	-	d	*8,217	*69,045	-
Mortgages, notes, and bonds payable in one year or more.....	8,530,790	2,043,509	d	*1,251,189	*5,027	d	*241,443	*1,072,406	-
Other liabilities.....	6,796,072	*758,776	d	758,905	*-1,011	d	*10,886	822,409	-
Net worth.....	*7,058,334	*2,554,917	d	8,180,714	*40,518	d	*211,836	888,611	-
Capital stock.....	*4,353,918	*185,961	d	624,312	*4,054	d	*907	25,658	-
Additional paid-in capital.....	6,201,467	*1,816,596	d	5,652,873	*15,884	d	*486,074	1,679,346	-
Retained earnings, appropriated.....	-	-	d	301	-	d	-	-	-
Retained earnings, unappropriated [30].....	*-3,497,050	*552,360	d	1,925,181	*20,580	d	*-275,145	-816,393	-
Less: Cost of treasury stock.....	-	-	d	21,953	-	d	-	-	-
Total receipts.....	*59,489,470	*5,314,227	d	11,137,005	*157,046	d	*650,468	4,115,006	-
Business receipts.....	*58,774,164	*5,196,779	d	10,495,122	*149,810	d	*624,067	3,856,252	-
Interest.....	*37,036	*4,559	d	124,357	*47	d	*2,985	29,278	-
Interest on Government obligations:									
State and local.....	41	10	d	-	-	d	-	-	-
Rents.....	199,656	1,364	d	29,728	*3,211	d	-	*825	-
Royalties.....	-	34,969	d	131,371	-	d	-	16,563	-
Net short-term capital gain reduced by net long-term capital loss.....	-	-	d	-	-	d	-	*9,329	-
Net long-term capital gain reduced by net short-term capital loss.....	18,801	37,955	d	-	-	d	11	*19,421	-
Net gain, noncapital assets.....	-	183	d	29,987	-	d	17	*816	-
Dividends received from domestic corporations.....	220	16,492	d	4,020	-	d	-	-	-
Dividends received from foreign corporations.....	-	4,245	d	5,810	-	d	-	19,245	-
Other receipts.....	*459,551	*17,671	d	316,609	*3,978	d	*23,388	163,277	-
Total deductions.....	*58,134,950	*5,125,628	d	10,680,700	*154,183	d	*626,664	3,966,699	-
Cost of goods sold.....	*42,445,621	*2,289,451	d	5,016,127	*107,428	d	*260,390	2,900,403	-
Compensation of officers.....	*53,866	*14,372	d	67,890	*672	d	*7,217	18,061	-
Salaries and wages.....	5,618,975	*925,245	d	1,501,434	*15,592	d	*90,510	262,841	-
Repairs.....	*523,054	*103,330	d	99,257	*1,042	d	*3,971	7,977	-
Bad debts.....	19,565	*22,333	d	155,715	*5	d	*4,594	12,655	-
Rent paid on business property.....	*1,612,157	*381,348	d	1,068,317	*9,194	d	*20,980	78,796	-
Taxes paid.....	*916,664	*109,524	d	290,846	*1,557	d	*13,465	33,881	-
Interest paid.....	660,056	*97,973	d	104,101	*227	d	*11,209	72,166	-
Charitable contributions.....	*11,498	6,001	d	5,241	-	d	*237	*605	-
Amortization.....	*40,588	*34,312	d	119,709	-	d	*2,204	16,745	-
Depreciation.....	1,861,764	*194,769	d	351,028	*1,443	d	*8,940	36,894	-
Depletion.....	-	-	d	-	-	d	-	-	-
Advertising.....	426,061	*187,681	d	373,318	*113	d	*10,765	101,612	-
Pension, profit-sharing, stock, annuity.....	117,875	*41,024	d	54,208	-	d	*2,917	*3,914	-
Employee benefit programs.....	*916,651	*72,203	d	196,402	*105	d	*6,857	30,587	-
Domestic production activities deduction.....	-	6,982	d	-	-	d	-	-	-
Net loss, noncapital assets.....	79,498	*21,108	d	32,775	*6	d	*2,586	1,146	-
Other deductions.....	*2,831,057	*617,974	d	1,244,333	*16,800	d	*179,821	388,417	-
Total receipts less total deductions.....	*1,354,520	*188,598	d	456,305	*2,862	d	*23,804	148,307	-
Constructive taxable income from related foreign corporations, total.....	686	985	d	4,517	-	d	-	-	-
Includable income of controlled foreign corporations.....	686	217	d	1,409	-	d	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	-	768	d	3,108	-	d	-	-	-
Net income.....	*1,355,164	*189,573	d	460,822	*2,862	d	*23,804	148,307	-
Statutory special deductions, total.....	*262,513	*35,714	d	*278,163	*426	d	*2,965	*87,264	-
Net operating loss deduction.....	*262,293	*22,629	d	*274,161	*426	d	*2,965	*87,264	-
Income subject to tax.....	*1,092,651	*159,447	d	182,659	*2,436	d	*20,839	61,044	-
Total income tax before credits [32].....	*386,173	*55,851	d	70,376	*365	d	*7,278	20,879	-
Income tax.....	*382,193	*55,598	d	63,495	*365	d	*7,217	20,775	-
Alternative minimum tax.....	3,980	253	d	*6,881	-	d	*61	104	-
Foreign tax credit.....	*8,821	9,041	d	3,541	-	d	-	1,062	-
General business credit.....	5,230	968	d	287	-	d	-	17	-
Prior year minimum tax credit.....	11,868	-	d	-	-	d	-	-	-
Total income tax after credits [2].....	360,254	*45,842	d	66,548	*365	d	*7,278	19,800	-

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	970	*86	*108	d	d	201	318
Total assets.....	18,810,565	*1,765,724	*462,667	d	d	6,145,422	2,181,093
Cash.....	1,139,318	*164,938	*47,382	d	d	603,219	197,828
Notes and accounts receivable.....	3,724,688	*693,311	*176,034	d	d	1,425,505	197,387
Less: Allowance for bad debts.....	52,937	*9,259	*2,387	d	d	28,989	2,787
Inventories.....	349,044	274	*18,888	d	d	131,959	*5,215
Investments in Government obligations.....	-	-	-	d	d	-	-
Tax-exempt securities.....	-	-	-	d	d	-	-
Other current assets.....	763,140	*179,877	*53,340	d	d	327,196	75,590
Loans to shareholders.....	*60,457	-	*12	d	d	*17,571	*42,875
Mortgage and real estate loans.....	-	-	-	d	d	-	-
Other investments.....	3,177,711	24,104	*721	d	d	1,472,433	122,016
Depreciable assets.....	8,713,314	*1,393,081	*288,837	d	d	1,903,001	1,919,921
Less: Accumulated depreciation.....	4,113,133	*877,256	*146,146	d	d	1,012,610	836,463
Depletable assets.....	-	-	-	d	d	-	-
Less: Accumulated depletion.....	-	-	-	d	d	-	-
Land.....	581,429	-	*3,202	d	d	182,583	151,349
Intangible assets (amortizable).....	3,962,887	158,680	*25,757	d	d	785,874	27,420
Less: Accumulated amortization.....	379,033	19,151	*15,187	d	d	80,917	*11,614
Other assets.....	883,679	*57,126	*12,214	d	d	418,599	292,357
Total liabilities.....	18,810,565	*1,765,724	*462,667	d	d	6,145,422	2,181,093
Accounts payable.....	1,250,055	*132,603	*58,100	d	d	806,599	85,508
Mortgages, notes, and bonds payable in less than one year.....	539,070	*13,384	*26	d	d	259,009	*81,575
Other current liabilities.....	2,378,215	*408,485	*68,378	d	d	471,938	212,190
Loans from shareholders.....	3,342,013	-	*2,727	d	d	173,569	*10,147
Mortgages, notes, and bonds payable in one year or more.....	2,081,329	95,954	*99,826	d	d	977,805	421,158
Other liabilities.....	1,720,062	138,106	*62,535	d	d	417,102	474,070
Net worth.....	7,499,821	*977,192	*171,074	d	d	3,039,400	896,446
Capital stock.....	1,553,393	*1,204	*14,629	d	d	864,036	218,262
Additional paid-in capital.....	3,305,741	534,819	*23,065	d	d	1,235,354	247,241
Retained earnings, appropriated.....	31,067	11,966	-	d	d	7	-
Retained earnings, unappropriated [30].....	2,621,431	*429,203	*135,549	d	d	948,957	431,630
Less: Cost of treasury stock.....	*11,811	-	*2,168	d	d	*8,955	*687
Total receipts.....	21,900,910	*4,333,980	*904,250	d	d	7,462,872	1,755,273
Business receipts.....	21,390,859	*4,407,601	*905,420	d	d	7,238,557	1,692,928
Interest.....	247,075	*4,659	*1,253	d	d	16,910	3,373
Interest on Government obligations:							
State and local.....	5	-	-	d	d	5	-
Rents.....	43,146	-	-	d	d	27,222	*11,075
Royalties.....	247	-	-	d	d	247	-
Net short-term capital gain reduced by net long-term capital loss.....	-	-	-	d	d	-	-
Net long-term capital gain reduced by net short-term capital loss.....	*11,126	-	1,194	d	d	8,071	*1,862
Net gain, noncapital assets.....	385,832	369,955	*3,247	d	d	10,941	*457
Dividends received from domestic corporations.....	1,334	2	-	d	d	1	-
Dividends received from foreign corporations.....	20,468	344	-	d	d	*10,296	*9,407
Other receipts.....	-199,182	-448,580	*-6,863	d	d	150,622	36,172
Total deductions.....	21,070,788	*4,126,625	*832,037	d	d	7,126,781	1,604,062
Cost of goods sold.....	10,221,010	*2,402,418	*532,052	d	d	3,605,423	*289,251
Compensation of officers.....	110,312	*13,707	*2,340	d	d	76,827	16,314
Salaries and wages.....	4,244,349	*277,943	*44,173	d	d	1,764,576	387,758
Repairs.....	253,935	*17,910	*14,547	d	d	85,128	60,945
Bad debts.....	19,571	*2,931	*1,035	d	d	9,506	3,581
Rent paid on business property.....	767,103	*102,788	*138,174	d	d	294,148	115,785
Taxes paid.....	620,065	*47,304	*10,371	d	d	268,303	62,533
Interest paid.....	686,016	139,654	*11,906	d	d	61,909	43,119
Charitable contributions.....	4,043	*166	*397	d	d	2,947	336
Amortization.....	117,531	4,037	*1,229	d	d	40,032	6,598
Depreciation.....	668,022	*68,101	*48,792	d	d	168,026	110,218
Depletion.....	-	-	-	d	d	-	-
Advertising.....	27,069	*7,147	*283	d	d	10,961	1,242
Pension, profit-sharing, stock, annuity.....	93,485	41,991	*1,314	d	d	22,371	11,358
Employee benefit programs.....	373,626	24,031	*8,624	d	d	157,783	55,305
Domestic production activities deduction.....	2,262	-	-	d	d	2,262	-
Net loss, noncapital assets.....	8,108	3,570	-	d	d	2,201	2,247
Other deductions.....	2,854,282	*972,928	*16,801	d	d	554,378	437,472
Total receipts less total deductions.....	830,121	*207,354	*72,213	d	d	336,091	151,211
Constructive taxable income from related foreign corporations, total.....	*8,491	80	-	d	d	*3,378	*5,033
Includable income of controlled foreign corporations.....	-	-	-	d	d	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	*8,491	80	-	d	d	*3,378	*5,033
Net income.....	838,607	*207,434	*72,213	d	d	339,464	156,244
Statutory special deductions, total.....	289,332	*179,361	*6,054	d	d	45,172	*25,217
Net operating loss deduction.....	288,271	*179,360	*6,054	d	d	45,171	*25,217
Income subject to tax.....	549,275	*28,074	*66,159	d	d	294,292	131,027
Total income tax before credits [32].....	188,375	*9,550	*22,017	d	d	100,911	45,133
Income tax.....	186,846	*9,404	*22,017	d	d	100,536	44,688
Alternative minimum tax.....	1,382	-	-	d	d	*375	444
Foreign tax credit.....	12,441	104	-	d	d	*7,493	*4,844
General business credit.....	385	-	-	d	d	224	4
Prior year minimum tax credit.....	*725	-	*164	d	-	561	-
Total income tax after credits [2].....	174,824	*9,446	*21,853	d	d	92,633	40,285

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (paging, cellular, satellite, & internet service providers)	Data Processing, Hosting, Related Services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	996	356	381	*11	94	6	149
Total assets.....	224,074,731	53,778,957	3,178,017	*3,706,949	135,532,163	6,820,909	21,057,736
Cash.....	5,874,296	3,374,411	367,867	*160,310	1,187,855	363,376	420,477
Notes and accounts receivable.....	14,470,222	5,426,705	350,321	*154,062	6,656,194	704,916	1,178,024
Less: Allowance for bad debts.....	1,224,588	764,660	11,356	4,332	329,732	26,883	*87,627
Inventories.....	2,448,064	1,151,829	*136,952	2,258	1,054,511	47,221	55,294
Investments in Government obligations.....	9,011	9,011	-	-	-	-	-
Tax-exempt securities.....	1,988	1,988	-	-	-	-	-
Other current assets.....	11,241,642	6,872,378	532,588	*563,855	1,541,597	239,554	1,491,671
Loans to shareholders.....	1,442,002	*527,004	*32,153	-	882,836	-	*10
Mortgage and real estate loans.....	-	-	-	-	-	-	-
Other investments.....	91,896,155	4,771,253	532,353	*212,365	85,099,624	307,817	972,743
Depreciable assets.....	39,836,744	3,291,974	398,171	*57,733	30,543,568	950,770	4,594,528
Less: Accumulated depreciation.....	21,409,627	2,390,016	224,262	*49,547	15,304,861	404,354	3,036,587
Depletable assets.....	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-
Land.....	113,544	*42,481	*9,820	19	41,824	19,399	-
Intangible assets (amortizable).....	88,669,822	37,157,298	1,407,054	811,958	27,809,375	3,149,515	*18,334,622
Less: Accumulated amortization.....	18,415,691	9,427,467	*891,589	42,319	4,499,034	466,142	*3,089,141
Other assets.....	9,121,146	3,734,768	537,945	*1,840,588	848,404	1,935,720	*223,722
Total liabilities.....	224,074,731	53,778,957	3,178,017	*3,706,949	135,532,163	6,820,909	21,057,736
Accounts payable.....	7,659,615	3,519,084	182,967	*89,683	3,373,206	103,332	391,343
Mortgages, notes, and bonds payable in less than one year.....	11,656,018	3,416,084	*134,866	29,280	7,918,826	123,159	*33,802
Other current liabilities.....	19,888,599	10,384,356	565,296	*165,184	5,319,486	793,823	2,660,453
Loans from shareholders.....	30,722,884	*3,993,938	*17,795	-	26,696,697	14,455	-
Mortgages, notes, and bonds payable in one year or more.....	30,591,672	7,026,504	*1,673,257	*773,545	11,438,028	3,002,851	*6,677,487
Other liabilities.....	15,500,346	4,432,988	219,966	*1,567,326	4,080,486	3,368,794	*1,830,785
Net worth.....	108,055,598	21,006,003	383,870	*1,081,930	76,705,435	-585,505	9,463,865
Capital stock.....	19,874,303	1,470,338	128,632	*241,182	17,845,148	8,278	180,725
Additional paid-in capital.....	113,192,452	26,245,344	406,850	*3,949,583	75,169,322	944,572	*6,476,781
Retained earnings, appropriated.....	2,181	1,481	-	-	-	700	-
Retained earnings, unappropriated [30].....	-21,929,585	-5,376,842	-149,653	*-3,058,489	-15,228,049	-1,144,158	3,027,605
Less: Cost of treasury stock.....	3,083,752	*1,334,318	1,960	50,345	*1,080,986	394,897	221,247
Total receipts.....	80,040,427	23,163,624	3,927,162	*571,398	37,937,639	2,675,402	11,765,201
Business receipts.....	71,221,347	21,773,235	3,116,797	*462,314	32,451,931	2,407,939	11,009,131
Interest.....	2,077,658	345,482	10,312	*78,552	1,598,674	21,076	23,561
Interest on Government obligations:							
State and local.....	*3,644	266	*120	-	15	284	2,959
Rents.....	123,152	16,702	*395	57	4,980	39,357	61,661
Royalties.....	1,343,949	*138,022	*531,552	[1]	4,656	169,018	*500,700
Net short-term capital gain reduced by net long-term capital loss.....	*3,803	-	-	-	*157	-	3,646
Net long-term capital gain reduced by net short-term capital loss.....	101,388	*68,109	-	-	*32,584	-	*695
Net gain, noncapital assets.....	32,491	*23,294	-	-	*1,468	-	*7,730
Dividends received from domestic corporations.....	94,585	*86,771	*378	-	7,372	3	60
Dividends received from foreign corporations.....	235,604	48,020	10,538	-	169,723	1,311	6,012
Other receipts.....	4,802,805	663,722	257,069	*30,475	3,666,079	36,414	*149,047
Total deductions.....	73,001,694	21,392,692	3,679,278	*481,321	33,740,419	2,332,183	11,375,802
Cost of goods sold.....	22,881,241	6,965,783	1,193,503	158,630	10,617,161	540,935	*3,405,230
Compensation of officers.....	448,192	182,428	*58,983	*3,182	91,232	27,574	*84,793
Salaries and wages.....	10,653,438	4,732,658	220,552	*44,331	3,141,881	442,675	2,071,341
Repairs.....	688,819	118,535	8,873	*656	456,945	27,766	*76,045
Bad debts.....	1,597,525	237,867	2,495	1,748	1,282,934	24,128	*48,353
Rent paid on business property.....	2,209,220	461,457	86,456	*5,118	1,366,228	26,892	263,070
Taxes paid.....	1,297,675	504,935	21,839	*6,276	532,913	56,623	175,090
Interest paid.....	6,372,616	1,514,156	123,243	*84,112	3,655,524	255,590	739,990
Charitable contributions.....	19,464	10,033	*408	6	1,653	2,618	*4,747
Amortization.....	2,528,209	766,187	371,445	31,341	1,078,894	130,327	*150,015
Depreciation.....	4,562,340	798,052	99,954	*4,161	3,030,841	140,839	488,494
Depletion.....	-	-	-	-	-	-	-
Advertising.....	1,649,660	680,638	10,392	10,882	875,285	7,582	64,882
Pension, profit-sharing, stock, annuity.....	204,319	107,994	*2,083	*1,221	28,763	7,915	*56,344
Employee benefit programs.....	1,584,808	581,202	*15,923	*1,559	701,162	60,261	224,701
Domestic production activities deduction.....	69,136	52,766	713	-	1,074	7,152	7,431
Net loss, noncapital assets.....	184,283	11,251	*4,286	27	163,506	3,678	1,535
Other deductions.....	16,050,748	3,666,751	1,458,133	*128,072	6,714,423	569,628	3,513,742
Total receipts less total deductions.....	7,038,733	1,770,932	247,884	*90,078	4,197,221	343,220	389,399
Constructive taxable income from related foreign corporations, total.....	139,357	86,267	4,584	499	40,385	5,955	1,668
Includable income of controlled foreign corporations.....	85,784	61,503	4,584	499	13,243	5,955	-
Foreign dividend income resulting from foreign taxes deemed paid.....	53,574	24,764	-	-	27,142	-	1,668
Net income.....	7,174,446	1,856,933	252,348	*90,577	4,237,591	348,891	388,107
Statutory special deductions, total.....	3,186,472	833,554	92,190	64,169	2,086,413	15,034	*95,113
Net operating loss deduction.....	3,100,169	753,459	91,922	64,169	2,080,516	15,032	*95,071
Income subject to tax.....	3,987,974	1,023,378	160,159	*26,408	2,151,178	333,857	*292,995
Total income tax before credits [32].....	1,436,461	363,959	53,177	*9,992	790,129	116,753	102,451
Income tax.....	1,388,492	356,960	51,853	*8,979	751,864	116,750	*102,087
Alternative minimum tax.....	45,038	4,068	*1,325	1,013	38,265	3	*364
Foreign tax credit.....	71,220	5,976	*1,207	*762	59,089	573	3,612
General business credit.....	34,224	23,503	-	-	4,163	71	6,486
Prior year minimum tax credit.....	*4,692	*4,228	377	-	*87	-	-
Total income tax after credits [2].....	1,326,325	330,252	51,593	*9,230	726,789	116,109	92,353

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	1,820	353	587	283	597	3,741	3,648	d	d
Total assets.....	3,603,164,135	175,959,807	2,123,295,148	969,905,863	334,003,316	60,274,140	54,804,610	d	d
Cash.....	159,153,848	30,845,543	100,936,670	23,875,007	3,496,628	4,146,969	3,968,502	d	d
Notes and accounts receivable.....	641,374,400	89,235,554	517,021,936	25,901,695	9,215,215	3,145,464	2,341,177	d	d
Less: Allowance for bad debts.....	3,051,065	2,549,355	437,072	52,191	12,447	44,772	35,934	d	d
Inventories.....	*350,225	2	327,374	9,284	*13,565	91,125	2,827	d	d
Investments in Government obligations.....	76,728,128	1,046,147	16,960,099	46,878,510	11,843,372	13,403	13,403	d	d
Tax-exempt securities.....	56,635,559	17,741	554,918	55,984,243	*78,658	*53,470	*53,470	d	d
Other current assets.....	857,552,370	4,703,022	798,630,405	50,930,559	3,288,385	1,889,088	1,667,878	d	d
Loans to shareholders.....	12,856,191	5,288,306	*323,030	172,921	*7,071,933	526,281	479,746	d	d
Mortgage and real estate loans.....	48,457,305	*150,454	*1,347,652	37,747,247	*9,211,951	401,404	401,404	d	d
Other investments.....	1,247,985,794	15,466,611	445,753,126	500,865,263	285,900,794	15,767,377	13,089,052	d	d
Depreciable assets.....	36,676,978	25,263,438	6,127,500	5,285,253	*787	31,463,497	30,132,965	d	d
Less: Accumulated depreciation.....	10,825,683	6,224,108	2,952,456	1,648,522	*597	8,353,701	7,671,564	d	d
Depletable assets.....	2,763	-	2,488	275	-	*8,305	*8,305	d	d
Less: Accumulated depletion.....	223	-	39	184	-	*2,072	*2,072	d	d
Land.....	384,825	25,082	291,159	68,584	-	6,082,983	6,048,257	d	d
Intangible assets (amortizable).....	36,883,374	2,922,673	25,355,130	8,603,971	*1,600	2,785,887	2,701,736	d	d
Less: Accumulated amortization.....	4,078,451	288,119	1,774,240	2,015,496	*596	646,127	637,493	d	d
Other assets.....	446,077,797	10,056,816	214,827,470	217,299,444	3,894,067	2,945,559	2,242,948	d	d
Total liabilities.....	3,603,164,135	175,959,807	2,123,295,148	969,905,863	334,003,316	60,274,140	54,804,610	d	d
Accounts payable.....	390,011,354	21,683,618	347,263,547	14,222,327	6,841,861	1,144,523	1,084,730	d	d
Mortgages, notes, and bonds payable in less than one year.....	188,300,525	21,778,459	136,722,763	18,909,922	10,889,381	2,401,917	1,202,007	d	d
Other current liabilities.....	1,279,959,414	16,001,443	920,171,627	341,504,846	2,281,498	4,040,521	3,085,802	d	d
Loans from shareholders.....	19,764,077	4,663,000	12,461,893	835,977	*1,803,207	3,121,877	2,800,252	d	d
Mortgages, notes, and bonds payable in one year or more.....	334,888,576	83,855,282	202,626,308	40,050,170	8,356,815	25,952,685	24,729,393	d	d
Other liabilities.....	766,928,272	7,889,041	419,306,535	333,477,962	6,254,734	3,192,488	2,749,283	d	d
Net worth.....	623,311,918	20,088,964	84,742,475	220,904,660	297,575,819	20,420,128	19,153,143	d	d
Capital stock.....	28,663,491	2,573,810	15,643,900	8,113,405	2,332,377	5,194,710	5,068,216	d	d
Additional paid-in capital.....	629,659,903	14,921,438	82,204,950	190,849,825	341,683,690	15,780,733	14,430,366	d	d
Retained earnings, appropriated.....	5,292,265	-	320,047	4,898,988	73,229	*9,204	*9,204	d	d
Retained earnings, unappropriated [30].....	-39,138,596	2,594,495	-13,399,453	18,179,839	-46,513,477	60,376	270,252	d	d
Less: Cost of treasury stock.....	1,165,145	779	*26,969	1,137,397	-	*624,894	*624,894	d	d
Total receipts.....	287,931,122	13,365,319	89,716,381	172,002,086	12,847,336	8,586,593	6,350,331	d	d
Business receipts.....	161,542,301	9,868,198	29,594,723	121,757,455	*321,925	4,861,363	3,268,791	d	d
Interest.....	75,092,770	2,550,347	46,416,102	22,084,176	4,042,144	351,740	313,866	d	d
Interest on Government obligations:									
State and local.....	1,198,841	89,209	*60,246	1,048,098	*1,288	1,303	1,303	d	d
Rents.....	583,037	*3,009	284,193	294,399	1,437	1,342,733	1,342,040	d	d
Royalties.....	32,765	-	28,936	3,829	-	55,643	48,159	d	d
Net short-term capital gain reduced by net long-term capital loss.....	3,475,491	11	429,059	366,350	2,680,071	*6,503	*6,503	d	d
Net long-term capital gain reduced by net short-term capital loss.....	476,501	*11,238	245,284	219,979	-	284,517	265,400	d	d
Net gain, noncapital assets.....	842,378	49,531	748,920	35,919	*8,008	526,105	26,414	d	d
Dividends received from domestic corporations.....	500,818	8,975	105,774	380,581	*5,488	127,786	125,662	d	d
Dividends received from foreign corporations.....	206,924	16,287	78,210	112,427	-	*2,525	*1,685	d	d
Other receipts.....	43,979,294	768,515	11,724,933	25,698,872	5,786,975	1,026,376	950,508	d	d
Total deductions.....	247,757,184	12,277,425	72,453,087	160,283,896	2,742,777	6,629,584	4,873,452	d	d
Cost of goods sold.....	77,749,855	*300,485	296,969	76,840,897	*311,503	351,485	*108,931	d	d
Compensation of officers.....	3,525,334	43,961	2,973,435	507,278	*660	87,788	69,682	d	d
Salaries and wages.....	25,770,034	1,013,691	12,981,737	11,770,663	*3,944	888,253	777,373	d	d
Repairs.....	492,203	50,474	330,034	111,659	*35	212,036	159,804	d	d
Bad debts.....	3,771,851	920,363	1,868,224	873,328	*109,936	33,252	29,405	d	d
Rent paid on business property.....	2,180,574	94,385	1,017,638	1,067,554	*997	182,667	93,877	d	d
Taxes paid.....	3,851,937	142,570	1,284,139	2,384,982	40,247	514,574	489,825	d	d
Interest paid.....	37,452,206	3,785,588	29,178,816	3,821,525	666,277	939,749	768,632	d	d
Charitable contributions.....	90,209	764	47,934	41,097	6,997	6,997	6,935	d	d
Amortization.....	3,083,006	93,974	740,541	2,240,087	8,404	89,056	81,429	d	d
Depreciation.....	5,933,836	4,311,683	763,973	856,594	*1,586	1,337,933	610,680	d	d
Depletion.....	2,865	-	122	513	2,231	*85	*85	d	d
Advertising.....	580,802	131,934	66,035	380,368	*2,464	23,237	19,186	d	d
Pension, profit-sharing, stock, annuity.....	1,415,504	142,372	556,328	716,615	190	24,877	21,206	d	d
Employee benefit programs.....	2,294,845	84,767	740,972	1,468,472	*635	54,875	49,525	d	d
Domestic production activities deduction.....	*2,541	-	*1,179	1	*1,361	*182	*182	d	d
Net loss, noncapital assets.....	1,044,612	1,633	987,204	14,414	*41,360	65,968	33,548	d	d
Other deductions.....	78,514,970	1,158,782	18,617,806	57,187,849	1,550,533	1,816,570	1,553,145	d	d
Total receipts less total deductions.....	40,173,938	1,087,894	17,263,294	11,718,190	10,104,559	1,957,009	1,476,879	d	d
Constructive taxable income from related foreign corporations, total.....	521,175	56,779	214,877	249,519	-	410	-	d	d
Includable income of controlled foreign corporations.....	404,662	41,911	*183,726	179,025	-	-	-	d	d
Foreign dividend income resulting from foreign taxes deemed paid.....	116,512	14,867	*31,151	70,494	-	410	-	d	d
Net income.....	39,496,271	1,055,464	17,417,925	10,919,611	10,103,272	1,956,116	1,475,576	d	d
Statutory special deductions, total.....	31,718,756	3,198,297	11,929,961	6,712,104	9,878,394	1,146,975	793,290	d	d
Net operating loss deduction.....	21,523,078	3,192,015	11,859,446	6,417,641	53,977	645,032	293,037	d	d
Income subject to tax.....	14,529,762	435,557	5,488,442	8,380,886	224,877	831,096	704,241	d	d
Total income tax before credits [32].....	5,387,699	156,316	2,053,595	3,099,750	76,038	280,334	236,611	d	d
Income tax.....	5,089,730	151,382	1,930,929	2,930,580	76,839	275,504	231,928	d	d
Alternative minimum tax.....	290,824	4,934	122,410	162,351	*1,129	3,620	3,472	d	d
Foreign tax credit.....	350,362	*24,974	65,801	258,850	737	2,703	1,130	d	d
General business credit.....	152,164	756	62,881	88,382	*145	451	403	d	d
Prior year minimum tax credit.....	53,191	-	11,352	41,774	65	2,997	2,049	d	d
Total income tax after credits [2].....	4,831,594	130,586	1,913,561	2,710,355	77,091	274,183	233,030	d	d

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	3,522	800	712	708	4	7
Total assets.....	117,673,094	71,185,190	26,766,478	19,169,076	7,597,402	3,572,040
Cash.....	7,176,789	6,133,695	1,515,002	1,451,981	63,021	166,509
Notes and accounts receivable.....	22,795,636	8,214,424	4,184,582	3,282,491	902,092	316,234
Less: Allowance for bad debts.....	417,647	161,851	107,903	66,450	41,453	8,562
Inventories.....	2,436,056	*59,564	167,842	91,744	76,098	37,274
Investments in Government obligations.....	17,360	*3,740,986	3,450	72	3,378	-
Tax-exempt securities.....	8	*175,045	64,453	64,453	-	-
Other current assets.....	13,171,543	2,189,264	1,220,578	886,919	333,659	73,700
Loans to shareholders.....	205,902	*416,417	270,453	270,453	-	-
Mortgage and real estate loans.....	*2,941	*1,636,237	*463	*463	-	-
Other investments.....	25,674,774	42,614,307	5,414,717	5,017,033	397,684	915,464
Depreciable assets.....	14,620,844	716,362	6,460,364	3,904,956	2,555,408	244,213
Less: Accumulated depreciation.....	7,941,207	205,485	2,391,782	1,377,096	1,014,685	149,783
Depletable assets.....	26,860	*27,155	1,651,026	112	1,650,914	-
Less: Accumulated depletion.....	17,367	*19,894	763,162	78	763,084	-
Land.....	301,637	131,286	233,395	147,331	86,064	10,756
Intangible assets (amortizable).....	35,244,923	187,382	8,422,610	5,493,598	2,929,013	1,565,109
Less: Accumulated amortization.....	5,001,229	22,152	1,306,737	931,986	374,751	223,834
Other assets.....	9,375,273	5,352,446	1,727,125	933,081	794,045	624,962
Total liabilities.....	117,673,094	71,185,190	26,766,478	19,169,076	7,597,402	3,572,040
Accounts payable.....	12,695,132	4,239,239	2,054,230	1,020,072	1,034,158	179,242
Mortgages, notes, and bonds payable in less than one year.....	4,796,738	1,868,407	1,472,973	1,455,458	17,515	11,251
Other current liabilities.....	16,186,562	13,882,469	3,714,612	2,841,738	872,874	272,426
Loans from shareholders.....	2,523,762	1,206,950	*2,097,078	*2,097,078	-	23,201
Mortgages, notes, and bonds payable in one year or more.....	25,549,204	7,082,623	4,355,142	3,343,932	1,011,210	17,463
Other liabilities.....	17,123,811	2,605,478	3,328,023	2,530,126	797,898	1,905,193
Net worth.....	38,797,884	40,300,024	9,744,421	5,880,672	3,863,748	1,163,264
Capital stock.....	12,120,452	8,675,993	1,062,108	1,062,106	3	120,500
Additional paid-in capital.....	26,431,234	24,828,267	20,174,088	5,438,297	14,735,791	895,229
Retained earnings, appropriated.....	*33,070	*92,408	8,710	8,710	-	-
Retained earnings, unappropriated [30].....	721,662	6,733,038	-11,480,637	-612,716	-10,867,922	153,896
Less: Cost of treasury stock.....	508,533	*29,681	*19,849	*15,725	4,123	6,361
Total receipts.....	79,078,947	6,558,645	23,286,385	18,365,013	4,921,372	1,312,403
Business receipts.....	73,175,151	499,929	21,446,662	16,875,112	4,571,550	1,222,382
Interest.....	340,745	1,383,972	126,235	114,676	11,559	16,768
Interest on Government obligations:						
State and local.....	680	15,909	1,991	1,991	-	11
Rents.....	69,356	28,792	9,380	9,380	-	1,183
Royalties.....	1,138,136	*24,457	32,852	32,852	-	52,914
Net short-term capital gain reduced by net long-term capital loss.....	167	10,992	[1]	[1]	-	-
Net long-term capital gain reduced by net short-term capital loss.....	269,990	205,334	*86,298	*29,993	56,305	-
Net gain, noncapital assets.....	106,256	22,920	78,436	*18,352	60,084	462
Dividends received from domestic corporations.....	20,734	157,636	11,423	11,423	-	4
Dividends received from foreign corporations.....	347,031	1,276,132	171,868	71,261	100,607	21,744
Other receipts.....	3,610,700	2,932,572	1,321,239	1,199,972	121,267	-3,065
Total deductions.....	71,815,635	2,540,889	22,092,685	17,546,664	4,546,664	1,140,361
Cost of goods sold.....	19,533,451	*155,416	8,794,827	8,041,944	752,883	345,283
Compensation of officers.....	905,125	28,152	180,851	155,910	24,940	35,815
Salaries and wages.....	19,350,573	308,573	5,754,355	4,418,311	1,336,044	266,409
Repairs.....	826,572	8,674	348,527	101,225	247,302	4,995
Bad debts.....	148,448	72,352	47,939	21,650	26,289	5,322
Rent paid on business property.....	2,349,043	29,193	478,073	342,308	135,766	57,849
Taxes paid.....	3,647,229	133,610	841,106	666,130	174,976	35,783
Interest paid.....	1,791,894	717,955	500,461	432,681	67,780	51,984
Charitable contributions.....	35,470	20,803	3,666	3,609	57	891
Amortization.....	1,328,062	14,331	331,784	244,168	87,617	60,650
Depreciation.....	1,716,563	60,237	530,124	251,029	279,095	24,661
Depletion.....	218	*1,508	73,397	-	73,397	-
Advertising.....	303,745	3,147	140,907	131,007	9,900	15,670
Pension, profit-sharing, stock, annuity.....	1,048,490	9,380	136,104	106,757	29,348	11,750
Employee benefit programs.....	1,763,472	33,533	482,400	365,865	116,534	17,296
Domestic production activities deduction.....	31,685	32,521	-	-	-	-
Net loss, noncapital assets.....	71,873	98,733	23,817	23,795	22	1,600
Other deductions.....	16,963,723	812,771	3,424,348	2,239,631	1,184,716	204,405
Total receipts less total deductions.....	7,263,312	4,017,756	1,193,699	818,992	374,707	172,042
Constructive taxable income from related foreign corporations, total.....	192,288	777,633	45,881	40,504	5,377	9,739
Includable income of controlled foreign corporations.....	66,005	69,581	5,578	200	5,377	-
Foreign dividend income resulting from foreign taxes deemed paid.....	126,283	708,052	40,303	40,303	-	9,739
Net income.....	7,454,920	4,779,580	1,237,589	857,504	380,085	181,769
Statutory special deductions, total.....	1,677,173	416,431	529,508	159,990	369,518	58,177
Net operating loss deduction.....	1,660,086	306,142	520,393	150,876	369,518	58,174
Income subject to tax.....	5,777,746	4,365,045	713,077	702,510	10,567	123,592
Total income tax before credits [32].....	2,020,273	1,540,181	254,237	243,843	10,394	43,071
Income tax.....	2,004,018	1,522,194	246,135	242,543	3,593	43,071
Alternative minimum tax.....	15,886	16,947	8,018	1,216	6,802	-
Foreign tax credit.....	200,812	745,717	46,495	46,495	-	8,156
General business credit.....	101,608	10,576	13,482	12,540	942	[1]
Prior year minimum tax credit.....	3,786	*1,548	*4,715	*4,699	16	-
Total income tax after credits [2].....	1,714,007	782,072	189,545	180,109	9,437	34,915

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	96	*58	d	d	328	297	*31
Total assets.....	26,117,476	*21,168,751	d	d	2,038,093	1,307,092	*731,001
Cash.....	332,503	*84,040	d	d	263,532	144,502	*119,031
Notes and accounts receivable.....	1,888,133	*1,304,150	d	d	124,155	*91,234	*32,921
Less: Allowance for bad debts.....	369,111	168,470	d	d	*5,659	*4,345	*1,314
Inventories.....	*368,025	308,692	d	d	*15,561	*8,843	*6,718
Investments in Government obligations.....	-	-	d	d	-	-	-
Tax-exempt securities.....	-	-	d	d	-	-	-
Other current assets.....	242,630	*98,908	d	d	217,422	160,527	*56,895
Loans to shareholders.....	10,212,301	10,211,933	d	d	*29,869	*29,869	-
Mortgage and real estate loans.....	-	-	d	d	-	-	-
Other investments.....	976,376	*543,863	d	d	165,938	*133,324	*32,614
Depreciable assets.....	4,144,156	*2,218,015	d	d	1,112,160	592,894	*519,266
Less: Accumulated depreciation.....	1,726,872	*1,016,013	d	d	488,815	223,479	*265,336
Depletable assets.....	-	-	d	d	-	-	-
Less: Accumulated depletion.....	-	-	d	d	-	-	-
Land.....	356,638	11,480	d	d	*122,457	*55,192	*67,264
Intangible assets (amortizable).....	9,874,974	*7,893,310	d	d	316,884	*273,929	*42,955
Less: Accumulated amortization.....	*759,096	*592,797	d	d	79,669	*63,002	*16,667
Other assets.....	576,819	*271,639	d	d	244,258	*107,605	*136,653
Total liabilities.....	26,117,476	*21,168,751	d	d	2,038,093	1,307,092	*731,001
Accounts payable.....	276,001	*167,492	d	d	118,272	94,831	*23,441
Mortgages, notes, and bonds payable in less than one year.....	*702,955	648,636	d	d	*22,770	*15,819	*6,951
Other current liabilities.....	1,257,222	*888,947	d	d	268,828	215,323	*53,506
Loans from shareholders.....	*10,543,879	*10,491,419	d	d	*663,725	*653,777	*9,948
Mortgages, notes, and bonds payable in one year or more.....	7,005,094	*4,227,633	d	d	*551,179	*395,992	*155,187
Other liabilities.....	584,987	*398,424	d	d	*582,136	348,834	*233,301
Net worth.....	5,747,337	*4,346,199	d	d	-168,817	-417,484	*248,667
Capital stock.....	179,268	*103,682	d	d	102,446	4,835	*97,611
Additional paid-in capital.....	3,416,379	*2,062,892	d	d	487,507	*196,183	*291,324
Retained earnings, appropriated.....	-	-	d	d	-	-	-
Retained earnings, unappropriated [30].....	2,225,634	*2,179,625	d	d	-752,965	-617,005	*-135,960
Less: Cost of treasury stock.....	73,944	-	d	d	*5,804	1,498	*4,307
Total receipts.....	10,309,834	*6,608,707	d	d	1,935,554	1,497,933	*437,621
Business receipts.....	9,953,194	*6,346,090	d	d	1,779,627	1,366,758	*412,869
Interest.....	13,843	*3,639	d	d	19,208	14,628	*4,581
Interest on Government obligations:							
State and local.....	*597	*597	d	d	-	-	-
Rents.....	1,964	-	d	d	15,157	15,002	154
Royalties.....	12,218	-	d	d	13,574	-	13,574
Net short-term capital gain reduced by net long-term capital loss.....	6,297	-	d	d	*5,018	*5,018	-
Net long-term capital gain reduced by net short-term capital loss.....	1,061	1,061	d	d	*7,812	*7,812	-
Net gain, noncapital assets.....	*3,855	-	d	d	263	261	2
Dividends received from domestic corporations.....	*302	*230	d	d	*501	*490	11
Dividends received from foreign corporations.....	*10,858	*3	d	d	3	-	3
Other receipts.....	305,645	*257,087	d	d	94,391	87,964	*6,428
Total deductions.....	9,541,115	*5,980,501	d	d	1,713,865	1,333,170	*380,695
Cost of goods sold.....	3,257,236	*2,870,039	d	d	492,313	435,025	*57,288
Compensation of officers.....	45,912	*12,035	d	d	42,010	*39,053	*2,958
Salaries and wages.....	1,885,263	*468,513	d	d	274,936	157,294	*117,642
Repairs.....	44,183	*6,625	d	d	11,779	*6,413	*5,366
Bad debts.....	*256,616	168,614	d	d	*237	*104	*134
Rent paid on business property.....	582,514	*353,380	d	d	58,354	37,315	*21,039
Taxes paid.....	455,553	*240,155	d	d	255,950	233,391	*22,559
Interest paid.....	460,497	*295,898	d	d	49,706	*34,436	*15,271
Charitable contributions.....	*65,892	65,776	d	d	5,286	*4,131	*1,155
Amortization.....	192,307	*138,631	d	d	13,436	*12,021	*1,414
Depreciation.....	405,105	*244,033	d	d	103,565	*74,264	*29,301
Depletion.....	-	-	d	d	-	-	-
Advertising.....	41,199	*13,518	d	d	42,835	*32,150	*10,685
Pension, profit-sharing, stock, annuity.....	*5,758	-	d	d	4,409	*2,133	*2,276
Employee benefit programs.....	494,595	*377,310	d	d	30,485	17,322	*13,163
Domestic production activities deduction.....	3,244	3,244	d	d	*493	*493	-
Net loss, noncapital assets.....	18,399	8,435	d	d	*5,321	*5,261	*60
Other deductions.....	1,326,840	*714,296	d	d	322,750	242,363	*80,387
Total receipts less total deductions.....	768,719	*628,206	d	d	221,689	164,763	*56,926
Constructive taxable income from related foreign corporations, total.....	958	-	d	d	-	-	-
Includable income of controlled foreign corporations.....	299	-	d	d	-	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	659	-	d	d	-	-	-
Net income.....	769,079	*627,609	d	d	221,689	164,763	*56,926
Statutory special deductions, total.....	52,697	*19,846	d	d	47,083	*33,020	*14,063
Net operating loss deduction.....	42,750	*19,665	d	d	*46,681	*32,627	*14,054
Income subject to tax.....	*716,382	*607,764	d	d	174,606	131,743	*42,863
Total income tax before credits [32].....	250,440	*212,525	d	d	59,817	45,112	*14,704
Income tax.....	*250,254	*212,525	d	d	59,235	44,531	*14,704
Alternative minimum tax.....	186	-	d	d	*581	*581	-
Foreign tax credit.....	*1,735	*11	d	d	*12,831	*12,425	406
General business credit.....	3,836	2,601	d	d	*548	*500	48
Prior year minimum tax credit.....	*502	-	d	d	193	42	152
Total income tax after credits [2].....	244,368	*209,925	d	d	46,245	32,145	*14,099

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

2009 Corporation Returns - Basic Tables

RETURNS WITH NET INCOME AND WITH 50 PERCENT OR MORE FOREIGN OWNERSHIP

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	225	97	128	149	43	106	-	-
Total assets.....	19,391,236	4,684,647	14,706,589	4,996,102	2,760,475	2,235,627	-	-
Cash.....	643,564	220,571	422,993	225,780	150,271	75,509	-	-
Notes and accounts receivable.....	2,093,858	297,370	1,796,489	1,187,535	1,008,282	*179,253	-	-
Less: Allowance for bad debts.....	48,732	4,683	44,050	17,746	12,519	*5,226	-	-
Inventories.....	282,009	*5,802	276,207	308,947	255,403	*53,543	-	-
Investments in Government obligations.....	-	-	-	-	-	-	-	-
Tax-exempt securities.....	-	-	-	-	-	-	-	-
Other current assets.....	643,924	203,581	440,343	225,046	152,778	*72,268	-	-
Loans to shareholders.....	*17,734	*17,734	-	24,302	24,302	-	-	-
Mortgage and real estate loans.....	*299,073	*299,073	-	678	-	678	-	-
Other investments.....	3,236,452	547,169	2,689,283	1,199,520	*589,625	*609,895	-	-
Depreciable assets.....	5,641,141	2,815,565	2,825,576	745,859	385,205	*360,654	-	-
Less: Accumulated depreciation.....	2,841,771	1,175,700	1,666,071	364,958	213,653	*151,304	-	-
Depletable assets.....	1,104	1,104	-	-	-	-	-	-
Less: Accumulated depletion.....	253	253	-	-	-	-	-	-
Land.....	981,465	879,822	*101,643	*39,840	*8,685	31,155	-	-
Intangible assets (amortizable).....	8,634,971	557,057	8,077,914	1,489,633	*436,343	1,053,290	-	-
Less: Accumulated amortization.....	1,844,827	83,774	1,761,053	182,435	*52,309	*130,126	-	-
Other assets.....	1,651,523	104,206	1,547,317	114,100	28,063	*86,038	-	-
Total liabilities.....	19,391,236	4,684,647	14,706,589	4,996,102	2,760,475	2,235,627	-	-
Accounts payable.....	1,172,927	100,056	1,072,871	896,028	436,871	*459,157	-	-
Mortgages, notes, and bonds payable in less than one year.....	98,604	49,877	*48,727	241,638	*15,950	*225,688	-	-
Other current liabilities.....	2,213,869	210,746	2,003,123	522,558	226,167	*296,391	-	-
Loans from shareholders.....	*2,122,388	*37,399	*2,084,989	*47,596	*40,595	*7,000	-	-
Mortgages, notes, and bonds payable in one year or more.....	3,061,096	1,283,812	1,777,284	2,819,938	*1,318,585	*1,501,354	-	-
Other liabilities.....	6,397,253	356,562	6,040,691	233,573	103,120	*130,453	-	-
Net worth.....	4,325,099	2,646,196	1,678,903	234,771	619,188	-384,417	-	-
Capital stock.....	697,831	675,814	22,017	353,512	126,781	*226,731	-	-
Additional paid-in capital.....	7,860,022	1,976,151	5,883,871	408,521	*371,917	*36,604	-	-
Retained earnings, appropriated.....	-	-	-	-	-	-	-	-
Retained earnings, unappropriated [30].....	-4,232,753	-5,769	-4,226,984	1,157,081	120,490	1,036,591	-	-
Less: Cost of treasury stock.....	-	-	-	1,684,343	-	1,684,343	-	-
Total receipts.....	19,242,423	897,327	18,345,097	4,631,002	2,816,427	1,814,576	-	-
Business receipts.....	16,433,110	752,980	15,680,130	4,358,389	2,674,514	1,683,875	-	-
Interest.....	97,091	34,074	63,017	19,023	13,880	*5,144	-	-
Interest on Government obligations:	-	-	-	-	-	-	-	-
State and local.....	-	-	-	-	-	-	-	-
Rents.....	77,925	*3,578	74,347	*849	*586	264	-	-
Royalties.....	*63,588	177	*63,411	78,152	295	77,857	-	-
Net short-term capital gain reduced by net long-term capital loss.....	-	-	-	-	-	-	-	-
Net long-term capital gain reduced by net short-term capital loss.....	*5,915	*4	*5,911	*6,623	*6,623	-	-	-
Net gain, noncapital assets.....	*3,448	*23	*3,425	*96	*94	*2	-	-
Dividends received from domestic corporations.....	*2,262	*187	2,074	*1,667	-	*1,667	-	-
Dividends received from foreign corporations.....	*388,703	*3	388,700	*6,101	5,279	*823	-	-
Other receipts.....	2,170,383	106,300	2,064,083	160,100	115,156	*44,944	-	-
Total deductions.....	18,267,291	788,015	17,479,276	4,251,909	2,682,507	1,569,402	-	-
Cost of goods sold.....	9,336,411	102,089	9,234,322	2,135,843	1,584,630	*551,212	-	-
Compensation of officers.....	41,395	15,458	25,937	42,160	27,326	*14,835	-	-
Salaries and wages.....	3,557,800	131,100	3,426,699	618,712	321,199	297,513	-	-
Repairs.....	114,494	19,156	95,338	29,763	21,964	*7,798	-	-
Bad debts.....	22,929	1,222	21,707	19,924	11,619	*8,305	-	-
Rent paid on business property.....	514,476	11,801	502,675	155,249	75,363	79,886	-	-
Taxes paid.....	786,399	66,743	719,656	107,761	62,678	45,083	-	-
Interest paid.....	507,492	65,517	441,975	137,051	46,233	*90,818	-	-
Charitable contributions.....	12,832	390	*12,442	1,196	*211	*984	-	-
Amortization.....	221,896	3,796	218,100	135,914	37,688	*98,225	-	-
Depreciation.....	320,396	74,236	246,160	62,540	37,597	*24,943	-	-
Depletion.....	63	63	-	-	-	-	-	-
Advertising.....	66,239	10,298	55,941	139,040	26,300	*112,740	-	-
Pension, profit-sharing, stock, annuity.....	34,919	*2,476	*32,443	16,689	11,068	*5,622	-	-
Employee benefit programs.....	888,243	22,889	865,354	101,162	79,269	21,893	-	-
Domestic production activities deduction.....	11,900	-	11,900	*3,946	*3,946	-	-	-
Net loss, noncapital assets.....	46,352	*2,467	*43,885	*5,631	*4,024	1,607	-	-
Other deductions.....	1,783,054	258,315	1,524,740	539,330	331,391	207,939	-	-
Total receipts less total deductions.....	975,133	109,312	865,821	379,093	133,920	245,173	-	-
Constructive taxable income from related foreign corporations, total.....	150,306	-	150,306	21,152	2,881	18,271	-	-
Includable income of controlled foreign corporations.....	13,859	-	13,859	12,390	-	12,390	-	-
Foreign dividend income resulting from foreign taxes deemed paid.....	136,447	-	136,447	8,762	2,881	5,881	-	-
Net income.....	1,125,439	109,312	1,016,127	400,245	136,801	263,444	-	-
Statutory special deductions, total.....	44,089	29,014	15,075	*20,008	*12,951	*7,056	-	-
Net operating loss deduction.....	42,505	*28,883	*13,623	*18,383	*12,951	*5,431	-	-
Income subject to tax.....	1,081,350	80,298	1,001,052	380,237	123,850	*256,388	-	-
Total income tax before credits [32].....	378,067	28,394	349,673	131,701	42,527	*89,174	-	-
Income tax.....	376,979	27,356	349,623	131,506	42,484	*89,022	-	-
Alternative minimum tax.....	*1,088	*1,038	*50	*195	*43	*152	-	-
Foreign tax credit.....	172,662	68	172,594	*19,163	10,269	*8,893	-	-
General business credit.....	26,116	505	*25,610	*118	86	*32	-	-
Prior year minimum tax credit.....	*198	*198	-	105	15	90	-	-
Total income tax after credits [2].....	179,092	27,623	151,469	112,315	32,157	*80,158	-	-

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

RETURNS OF ACTIVE CORPORATIONS

Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors

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

Item	All sectors [15]	Selected sectors									
		Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade			Transportation and warehousing	Information
							Total [16]	Wholesale trade	Retail trade		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Returns with and without net income											
Number of returns, total.....	5,824,545	138,792	38,348	6,072	742,436	259,859	973,378	375,922	596,710	195,594	116,514
Cost of goods sold.....	13,286,300,393	74,794,983	165,264,843	324,957,989	872,325,328	4,336,071,388	5,090,483,952	2,744,095,173	2,346,388,779	196,538,965	225,729,368
Inventory, beginning of year.....	1,528,458,060	10,637,962	14,849,040	15,951,898	98,506,920	599,720,128	728,685,248	337,282,266	391,402,982	4,187,601	16,852,895
Purchases.....	8,969,406,471	42,386,866	77,505,603	190,267,350	291,048,305	3,146,353,863	4,724,986,999	2,520,170,171	2,204,816,828	79,111,123	72,896,676
Cost of labor.....	846,231,413	7,638,235	16,418,243	5,630,195	142,092,062	345,745,795	59,615,698	36,760,234	22,855,464	24,308,465	15,165,493
Additional inventory costs (section 263A).....	86,760,618	254,742	182,394	2,407,498	10,433,005	52,303,401	16,467,863	10,921,538	5,546,325	183,634	1,230,882
Other costs.....	2,120,658,242	24,027,278	72,003,189	124,076,570	407,127,009	743,023,672	220,691,616	134,830,027	85,861,589	92,396,703	132,325,250
Less: Inventory, end of year.....	1,373,089,456	10,152,093	15,797,241	13,458,859	76,692,421	539,918,465	660,431,344	309,332,827	351,098,517	4,025,246	15,159,213
Death benefits (Form 1120-L).....	495,150,113	-	-	-	-	2,380,732	603,812	598,612	5,200	-	460,927
Losses incurred (Form 1120-PC).....	612,724,933	1,992	103,615	83,337	-189,553	-13,537,738	-135,940	12,865,152	-13,001,092	376,686	1,956,460
Returns with net income											
Number of returns, total.....	3,148,768	70,003	21,224	2,579	421,531	131,704	520,687	216,798	303,889	107,445	57,134
Cost of goods sold.....	9,668,903,394	42,704,179	101,289,239	162,317,547	635,267,063	2,960,386,895	4,041,533,279	2,181,533,282	1,859,999,998	117,868,427	163,313,334
Inventory, beginning of year.....	1,003,944,669	4,704,001	8,736,313	6,836,699	27,749,051	403,714,962	515,576,714	238,577,751	276,998,962	1,824,207	11,378,916
Purchases.....	6,668,696,653	27,682,764	43,777,203	108,488,117	209,276,743	2,153,225,861	3,780,594,523	2,017,841,611	1,762,752,911	47,111,257	50,789,355
Cost of labor.....	599,779,848	4,498,092	9,377,584	2,421,439	108,398,965	239,774,623	41,127,922	25,690,648	15,437,274	15,285,034	10,992,814
Additional inventory costs (section 263A).....	71,396,935	122,120	305,127	2,199,612	7,392,159	46,347,110	12,806,646	8,510,965	4,295,681	46,241	396,882
Other costs.....	1,442,820,402	10,672,883	48,231,460	48,406,961	307,022,664	502,238,723	181,479,393	107,445,506	74,033,886	55,221,802	99,923,880
Less: Inventory, end of year.....	948,133,858	4,975,680	9,221,220	5,967,805	24,591,590	377,761,594	489,648,901	229,973,023	259,675,878	1,993,497	10,808,564
Death benefits (Form 1120-L).....	353,849,963	-	-	-	-	2,380,732	603,281	598,612	4,668	-	-
Losses incurred (Form 1120-PC).....	476,548,782	-	82,772	-67,476	19,071	-9,533,520	-1,006,298	12,841,210	-13,847,508	373,382	640,051

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

RETURNS OF ACTIVE CORPORATIONS

Table 26--Schedule A, Cost of Goods Sold, by Selected Sectors--Continued

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

Item	Selected sectors--continued									
	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Returns with and without net income										
Number of returns, total.....	239,864	647,037	864,803	47,729	273,900	55,309	429,339	122,225	297,986	375,059
Cost of goods sold.....	1,137,147,012	28,561,374	343,414,604	6,526,272	178,367,552	7,158,029	56,923,758	17,883,101	151,442,479	72,709,396
Inventory, beginning of year.....	967,003	5,203,090	11,338,021	175,075	2,619,505	477,213	1,629,160	1,658,070	8,342,293	6,656,937
Purchases.....	17,703,947	12,988,657	93,746,641	401,153	33,950,922	2,378,715	20,692,897	6,871,963	112,202,855	43,911,934
Cost of labor.....	460,164	3,990,389	81,542,651	*64,270	85,332,186	1,230,783	14,718,601	2,044,071	25,290,318	14,943,795
Additional inventory costs (section 263A).....	152,406	200,811	1,147,492	358	830,522	48,892	83,047	62,553	491,646	279,472
Other costs.....	10,181,946	10,350,618	166,213,378	1,898,259	57,793,032	3,503,547	20,094,124	8,828,322	12,672,431	13,451,296
Less: Inventory, end of year.....	960,886	4,558,390	10,959,268	195,398	2,632,971	481,123	1,703,248	1,592,275	7,802,484	6,568,532
Death benefits (Form 1120-L).....	490,992,241	104,112	-	608,290	-	-	-	-	-	-
Losses incurred (Form 1120-PC).....	617,650,190	282,086	385,690	3,574,265	474,356	-	1,409,176	10,397	245,420	34,493
Returns with net income										
Number of returns, total.....	156,069	225,878	537,151	13,582	164,704	26,914	294,597	57,747	140,086	199,726
Cost of goods sold.....	861,233,691	12,300,300	228,989,491	1,224,563	123,788,691	5,935,727	43,118,151	9,490,041	108,727,201	49,415,575
Inventory, beginning of year.....	804,360	1,820,917	7,480,658	118,416	1,568,394	363,966	1,246,508	496,465	5,127,783	4,396,339
Purchases.....	17,176,068	5,947,839	68,178,759	294,002	24,911,249	1,968,217	15,582,711	2,792,573	80,172,259	30,727,152
Cost of labor.....	401,633	1,145,833	64,852,597	*63,785	58,511,443	935,254	10,842,147	1,215,269	19,841,736	10,093,676
Additional inventory costs (section 263A).....	144,258	178,278	537,753	451	332,156	49,216	56,135	46,461	232,026	204,304
Other costs.....	8,786,829	4,684,453	95,357,867	176,576	39,792,331	2,993,359	16,048,065	5,463,763	7,930,892	8,388,503
Less: Inventory, end of year.....	803,166	1,806,676	7,426,467	103,675	1,643,698	374,285	1,323,666	524,491	4,764,322	4,394,560
Death benefits (Form 1120-L).....	350,755,857	104,112	-	5,981	-	-	-	-	-	-
Losses incurred (Form 1120-PC).....	483,967,852	225,544	8,323	669,027	316,817	-	666,250	-	186,827	161

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

2009 Corporation Returns - Basic Tables

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

Table 27--Balance Sheet, Income Statement, including Investment Data, by Selected Sectors

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

Item	Selected sectors					
	All sectors [15]	Agriculture, forestry, fishing, and hunting	Mining	Utilities	Construction	Manufacturing
	(1)	(2)	(3)	(4)	(5)	(6)
Number of returns.....	5,824,545	138,792	38,348	6,072	742,436	259,859
Total assets.....	75,965,019,409	138,562,878	894,303,401	1,554,187,609	679,234,441	10,497,317,882
Cash.....	4,852,747,568	12,033,946	38,406,577	36,507,304	112,228,620	416,869,494
Notes and accounts receivable.....	12,544,481,793	12,519,627	125,478,637	104,973,184	156,609,493	2,168,961,905
Less: Allowance for bad debts.....	314,476,351	100,467	836,610	4,031,879	1,463,114	28,613,284
Inventories.....	1,473,962,805	13,484,957	23,309,163	32,497,417	84,343,967	547,716,069
Investments in Government obligations.....	2,500,549,942	212,041	2,666,345	2,819,584	2,328,601	6,285,450
Tax-exempt securities.....	1,737,692,798	319,503	350,306	*569,861	1,277,926	8,893,568
Other current assets.....	5,107,369,654	6,469,675	29,534,422	74,469,900	70,941,349	522,321,983
Loans to shareholders.....	716,671,253	5,469,600	3,030,539	70,374	10,633,354	85,513,613
Mortgage and real estate loans.....	4,846,875,344	797,210	98,532	*2,867,433	4,079,938	3,816,368
Other investments.....	27,573,505,524	15,274,733	144,192,211	149,900,999	73,400,033	3,336,121,860
Depreciable assets.....	9,613,451,456	116,459,732	299,627,463	1,252,578,357	278,325,579	2,696,426,989
Less: Accumulated depreciation.....	4,711,042,846	81,398,599	134,317,280	402,456,054	185,333,384	1,545,325,951
Depletable assets.....	628,841,094	4,323,344	414,904,341	12,366,640	1,744,137	140,127,082
Less: Accumulated depletion.....	278,707,723	384,232	197,254,791	4,173,539	516,103	64,958,666
Land.....	516,544,666	24,142,418	9,352,316	4,298,055	29,453,691	59,726,811
Intangible assets (amortizable).....	4,463,116,772	3,609,934	57,664,578	64,514,206	22,798,566	1,529,788,286
Less: Accumulated amortization.....	761,500,570	598,197	16,392,497	7,219,907	4,452,438	280,561,346
Other assets.....	5,454,936,230	5,927,654	94,489,151	233,635,675	22,834,226	894,207,648
Total liabilities.....	75,965,019,409	138,562,878	894,303,401	1,554,187,609	679,234,441	10,497,317,882
Accounts payable.....	5,694,185,385	9,449,411	76,452,480	64,653,075	100,951,379	1,354,651,669
Mortgages, notes, and bonds payable in less than one year.....	4,541,556,442	16,751,879	17,903,144	70,124,440	60,735,361	733,540,861
Other current liabilities.....	17,929,481,011	6,526,167	48,740,155	94,415,241	94,239,663	1,000,481,234
Loans from shareholders.....	1,114,438,693	18,224,525	9,758,875	2,494,723	39,324,598	157,740,435
Mortgages, notes, and bonds payable in one year or more.....	10,718,334,953	39,533,631	194,492,147	542,049,327	140,022,029	2,472,253,261
Other liabilities.....	8,683,435,932	4,692,573	149,101,471	402,040,553	28,185,420	1,309,519,812
Capital stock.....	3,018,667,754	10,177,222	36,336,535	88,598,696	14,897,851	417,717,420
Additional paid-in capital.....	24,109,655,430	31,857,452	258,941,692	315,565,446	105,315,631	2,808,159,806
Retained earnings, appropriated.....	198,497,968	370,516	585,229	2,676,246	582,538	5,433,220
Retained earnings, unappropriated [26].....	1,825,587,125	3,777,791	126,795,375	-8,246,067	111,192,846	1,209,900,496
Less: Cost of treasury stock.....	1,868,821,284	2,798,288	24,803,702	20,184,071	16,212,874	972,080,332
Total receipts.....	24,847,990,689	160,158,536	358,013,563	605,093,185	1,178,465,708	6,520,625,673
Business receipts.....	21,584,886,008	140,706,381	315,107,700	570,638,816	1,157,122,208	5,956,916,276
Interest.....	1,490,944,911	593,358	3,746,452	5,842,375	2,801,709	119,654,529
Interest on Government obligations:						
State and local.....	62,868,024	83,816	92,897	104,215	333,365	903,546
Rents.....	142,462,150	1,302,342	2,972,908	2,216,184	1,348,109	26,599,527
Royalties.....	163,411,474	401,002	2,225,937	53,462	145,257	101,069,059
Net short-term capital gain reduced by net long-term capital loss.....	7,726,496	36,873	-49,241	215,121	-22,132	599,606
Net long-term capital gain reduced by net short-term capital loss.....	83,791,381	1,125,586	2,992,772	2,807,559	1,248,513	23,557,192
Net gain, noncapital assets.....	85,873,933	2,245,706	4,040,738	3,162,558	2,820,075	20,167,220
Dividends received from domestic corporations.....	29,173,397	188,137	481,109	108,510	245,626	4,163,647
Dividends received from foreign corporations.....	137,247,458	8,794	4,603,229	363,914	36,112	108,338,404
Other receipts.....	1,042,887,405	13,466,542	21,799,062	19,580,471	12,386,864	158,656,667
Total deductions.....	23,977,981,542	156,995,093	350,246,591	608,936,414	1,163,954,126	6,305,904,278
Cost of goods sold.....	13,286,300,393	74,794,983	165,264,843	324,957,989	872,325,328	4,336,071,388
Compensation of officers.....	428,085,257	2,957,035	3,947,706	1,938,703	38,596,212	45,301,390
Salaries and wages.....	2,430,417,317	11,516,160	18,570,089	25,427,931	66,495,175	414,498,592
Repairs.....	162,600,239	3,652,789	2,131,175	17,076,231	4,826,152	27,439,502
Bad debts.....	379,381,535	121,410	847,804	3,424,298	3,170,015	19,868,721
Rent paid on business property.....	476,296,427	7,819,897	7,230,339	4,509,640	21,832,072	62,172,290
Taxes paid.....	473,161,532	2,885,743	8,496,592	21,907,661	19,882,523	106,207,999
Interest paid.....	1,069,664,294	3,226,686	15,651,813	34,042,977	9,583,602	222,907,693
Charitable contributions.....	19,131,700	120,367	278,235	321,314	919,803	6,791,177
Amortization.....	191,332,857	360,102	7,345,204	6,501,141	1,458,734	56,603,140
Depreciation.....	729,781,131	9,029,981	32,937,573	65,008,506	21,884,987	197,585,204
Depletion.....	21,521,952	52,738	14,590,495	323,136	137,906	4,935,257
Advertising.....	241,468,941	435,486	235,147	593,035	4,002,668	75,397,110
Pension, profit-sharing, etc., plans.....	166,270,002	253,368	2,376,963	7,653,625	4,062,420	63,027,461
Employee benefit programs.....	336,333,981	1,438,035	4,536,737	7,977,892	14,529,237	108,173,781
Domestic production activities deduction.....	14,228,154	114,204	420,661	540,573	388,016	8,929,952
Net loss, noncapital assets.....	109,036,097	169,607	2,173,986	3,027,165	1,711,376	16,931,126
Other deductions.....	3,447,160,624	38,046,502	63,214,035	83,704,595	78,187,378	533,464,079
Total receipts less total deductions.....	870,009,147	3,163,443	7,766,972	-3,843,229	14,511,582	214,721,395
Net income (less deficit).....	970,530,573	2,909,313	10,292,652	-3,539,206	17,579,979	305,234,489

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Selected sectors--continued							
	Wholesale and retail trade			Transportation and warehousing	Information	Finance and insurance	Real estate and rental and leasing	Professional, scientific, and technical services
	Total [16]	Wholesale trade	Retail trade					
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Number of returns.....	973,378	375,922	596,710	195,594	116,514	239,864	647,037	864,803
Total assets.....	3,816,815,215	1,994,732,235	1,822,065,645	694,410,245	2,419,797,814	33,656,369,101	1,437,757,936	835,674,884
Cash.....	327,963,704	163,537,772	164,408,597	49,215,099	109,100,925	1,073,167,854	74,625,146	114,570,300
Notes and accounts receivable.....	575,136,886	372,257,377	202,879,509	69,410,963	243,438,468	2,588,035,366	72,145,357	160,914,519
Less: Allowance for bad debts.....	16,641,674	9,887,392	6,754,283	1,860,756	11,848,119	33,695,656	2,400,029	3,107,240
Inventories.....	692,864,820	306,285,072	386,579,748	8,655,462	26,099,687	2,536,553	4,469,329	14,479,345
Investments in Government obligations.....	12,805,709	12,672,304	133,405	5,476,577	966,088	1,711,427,982	793,135	986,680
Tax-exempt securities.....	8,935,876	6,355,376	2,580,500	764,301	1,977,098	1,523,210,929	1,812,532	452,312
Other current assets.....	219,709,597	116,582,582	103,127,015	28,931,904	102,726,570	2,807,443,882	71,923,085	78,288,876
Loans to shareholders.....	20,044,816	10,603,992	9,440,824	7,098,952	6,568,833	42,681,196	15,823,139	8,146,930
Mortgage and real estate loans.....	2,679,254	1,779,242	900,012	296,587	829,986	2,989,731,159	27,342,424	1,451,634
Other investments.....	680,100,073	463,606,830	216,493,243	62,823,717	628,530,822	17,518,374,517	307,000,832	166,851,206
Depreciable assets.....	1,148,450,584	486,518,378	661,932,205	615,165,448	911,200,847	321,812,521	860,850,806	170,629,550
Less: Accumulated depreciation.....	601,902,567	265,283,471	336,619,096	250,985,222	537,872,151	118,454,210	264,996,885	106,583,972
Depletable assets.....	47,584,521	47,481,402	103,119	*7,719	*330,830	3,496,844	818,156	227,961
Less: Accumulated depletion.....	7,682,306	7,636,695	45,610	*3,992	*120,391	2,301,236	84,008	78,751
Land.....	87,867,948	25,150,479	62,717,469	10,520,903	13,249,781	14,434,400	173,699,549	4,300,381
Intangible assets (amortizable).....	536,463,468	223,062,947	313,400,522	63,353,232	823,752,517	371,068,021	62,215,613	216,816,262
Less: Accumulated amortization.....	77,317,304	35,660,487	41,656,817	8,749,146	162,182,388	47,200,817	16,798,998	55,524,439
Other assets.....	159,751,811	77,306,528	82,445,283	34,288,497	263,048,411	2,890,599,794	48,518,753	62,853,330
Total liabilities.....	3,816,815,215	1,994,732,235	1,822,065,645	694,410,245	2,419,797,814	33,656,369,101	1,437,757,936	835,674,884
Accounts payable.....	547,669,487	302,206,875	245,462,611	49,078,110	129,432,384	1,923,516,642	33,825,873	91,866,108
Mortgages, notes, and bonds payable in less than one year.....	281,509,938	142,102,875	139,407,063	28,184,215	129,613,018	1,252,432,841	62,362,652	45,491,839
Other current liabilities.....	421,460,587	206,792,242	214,668,345	73,801,459	261,627,916	6,819,233,732	58,795,482	141,786,371
Loans from shareholders.....	90,213,614	42,433,377	47,778,011	17,817,166	46,877,052	62,821,534	66,139,707	31,451,448
Mortgages, notes, and bonds payable in one year or more.....	717,796,798	325,762,863	392,018,197	204,656,643	622,408,405	2,857,092,923	549,661,017	138,345,520
Other liabilities.....	290,533,609	154,707,388	135,826,221	146,273,532	431,057,595	4,807,825,020	79,483,355	100,278,392
Capital stock.....	153,211,115	92,026,630	61,184,485	28,111,603	112,353,597	1,690,458,982	115,496,383	102,268,128
Additional paid-in capital.....	822,518,644	366,680,352	455,838,292	142,057,286	1,226,150,880	14,738,839,394	588,117,020	416,643,355
Retained earnings, appropriated.....	5,345,669	4,358,680	986,989	97,314	1,058,479	166,485,195	1,561,550	515,889
Retained earnings, unappropriated [26].....	667,779,070	414,068,636	253,711,062	26,689,605	-307,739,563	-479,585,852	-92,534,092	-190,894,480
Less: Cost of treasury stock.....	181,223,316	56,407,683	124,815,632	22,356,688	233,041,947	182,751,312	25,151,011	42,077,686
Total receipts.....	6,699,717,634	3,429,450,182	3,270,267,452	679,963,888	1,053,435,849	3,391,464,348	315,011,026	1,064,335,139
Business receipts.....	6,556,095,155	3,361,297,529	3,194,797,626	655,972,988	924,228,270	2,048,457,108	207,396,107	1,026,717,955
Interest.....	20,405,298	11,672,417	8,732,880	2,527,801	17,062,368	785,750,796	10,805,146	4,855,061
Interest on Government obligations:								
State and local.....	639,671	346,949	292,722	59,162	309,913	49,145,381	255,849	123,666
Rents.....	6,747,665	3,427,255	3,320,409	1,561,265	10,557,333	15,268,815	51,572,079	749,068
Royalties.....	13,954,308	7,600,673	6,353,636	1,689,292	27,014,410	987,539	3,886,797	3,924,251
Net short-term capital gain reduced by net long-term capital loss.....	417,215	345,065	72,150	44,119	131,582	3,589,007	251,230	171,400
Net long-term capital gain reduced by net short-term capital loss.....	5,021,911	3,851,351	1,170,560	1,084,693	6,284,890	19,163,359	5,839,717	3,873,238
Net gain, noncapital assets.....	7,413,388	5,331,372	2,082,015	3,565,660	1,303,165	9,036,713	10,504,722	1,717,684
Dividends received from domestic corporations.....	4,976,228	4,451,710	524,518	236,295	2,083,875	12,244,690	594,936	515,432
Dividends received from foreign corporations.....	5,771,310	2,608,914	3,162,397	662,806	2,930,129	4,521,317	18,346	1,550,434
Other receipts.....	78,275,486	28,516,947	49,758,539	12,559,807	61,529,915	426,581,570	23,886,096	20,136,951
Total deductions.....	6,561,952,251	3,366,155,411	3,195,796,738	674,271,135	1,004,991,243	3,033,836,543	297,174,967	1,023,970,241
Cost of goods sold.....	5,090,483,952	2,744,095,173	2,346,388,779	196,538,965	225,729,368	1,137,147,012	28,561,374	343,414,604
Compensation of officers.....	66,220,294	37,721,977	28,498,317	12,930,890	12,876,095	31,713,462	11,981,649	72,365,136
Salaries and wages.....	486,513,852	186,430,897	300,082,956	120,758,216	164,678,256	276,058,456	51,508,741	234,809,310
Repairs.....	27,857,878	10,388,498	17,469,380	20,898,209	10,656,890	4,844,698	7,433,514	5,491,739
Bad debts.....	17,370,446	9,599,731	7,770,715	1,341,744	9,422,069	100,258,580	3,590,266	3,036,041
Rent paid on business property.....	119,494,695	34,564,191	84,930,503	36,285,104	26,419,327	27,330,661	17,129,288	35,258,851
Taxes paid.....	84,465,439	33,290,193	51,175,208	22,100,128	27,441,212	46,043,008	13,361,494	31,643,970
Interest paid.....	56,793,443	27,878,520	28,914,923	16,479,640	58,605,839	356,269,235	25,887,966	14,986,003
Charitable contributions.....	3,195,944	1,222,781	1,973,163	441,038	712,856	2,061,524	749,472	931,614
Amortization.....	17,611,829	12,018,148	5,593,681	2,757,631	39,284,681	22,960,011	2,840,805	8,780,777
Depreciation.....	98,447,461	46,741,989	51,705,472	39,809,573	79,089,556	36,482,407	45,459,895	18,301,141
Depletion.....	917,280	904,725	12,555	103,721	3,233	222,164	39,040	35,124
Advertising.....	66,271,467	25,670,364	40,601,103	2,582,765	26,210,165	16,155,489	4,036,228	10,172,671
Pension, profit-sharing, etc., plans.....	16,844,442	8,626,023	8,218,420	8,133,756	6,730,003	16,701,198	1,356,901	11,239,822
Employee benefit programs.....	47,687,979	21,071,527	26,616,452	21,112,628	24,147,973	25,473,457	3,685,097	23,531,597
Domestic production activities deduction.....	787,810	593,846	193,964	9,055	2,447,283	80,654	22,041	317,565
Net loss, noncapital assets.....	7,610,297	3,233,888	4,376,408	909,151	4,967,961	41,902,320	4,481,899	2,332,090
Other deductions.....	353,489,223	162,155,143	191,334,016	171,084,460	285,710,771	894,857,827	75,096,506	207,889,269
Total receipts less total deductions.....	137,765,384	63,294,771	74,470,714	5,692,753	48,444,606	357,627,805	17,836,059	40,364,898
Net income (less deficit).....	149,417,862	68,277,441	81,140,523	6,721,673	50,067,326	340,735,143	15,517,626	44,127,206

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

2009 Corporation Returns - Basic Tables

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

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

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

Item	Selected sectors--continued						
	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services
	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Number of returns.....	47,729	273,900	55,309	429,339	122,225	297,986	375,059
Total assets.....	17,981,037,571	297,884,549	52,161,587	315,092,768	104,136,142	474,252,014	115,939,166
Cash.....	2,359,939,442	26,982,000	8,041,968	32,667,027	11,317,499	31,157,806	17,952,857
Notes and accounts receivable.....	6,127,826,878	45,865,599	6,196,036	48,564,299	5,207,462	21,625,891	11,571,224
Less: Allowance for bad debts.....	190,492,801	1,398,449	994,047	14,730,876	370,460	1,329,789	561,099
Inventories.....	295,637	3,064,356	567,222	2,047,161	1,617,873	9,197,159	6,716,631
Investments in Government obligations.....	753,009,253	203,571	*8,179	175,901	*91,413	*124,714	168,719
Tax-exempt securities.....	187,380,670	479,165	*93,265	661,245	189,820	211,418	113,003
Other current assets.....	1,031,356,270	17,985,149	4,678,649	15,672,285	6,712,185	12,619,513	5,584,360
Loans to shareholders.....	482,842,439	3,812,703	397,598	15,957,979	1,340,361	4,670,446	2,568,381
Mortgage and real estate loans.....	1,810,608,373	162,824	*64,250	209,051	649,984	1,064,868	125,467
Other investments.....	4,257,230,927	48,633,076	7,220,446	47,439,032	11,352,112	106,553,505	12,421,218
Depreciable assets.....	200,076,072	132,941,631	17,380,975	170,477,399	77,199,144	274,551,510	69,296,849
Less: Accumulated depreciation.....	98,875,298	77,692,520	9,148,362	95,496,386	37,310,198	119,859,511	43,034,296
Depletable assets.....	334,191	2,518,919	*4,183	*620	*1,912	*39,738	*9,955
Less: Accumulated depletion.....	141,030	966,199	*3,953	[1]	*1,872	*30,228	*6,427
Land.....	19,980,710	4,629,966	490,982	5,995,135	7,997,223	39,622,504	6,781,891
Intangible assets (amortizable).....	404,300,002	97,661,428	14,644,154	80,179,180	17,181,294	75,355,467	21,750,565
Less: Accumulated amortization.....	28,596,262	20,826,477	1,744,563	10,905,646	4,795,165	13,013,728	4,621,253
Other assets.....	663,962,099	13,827,805	4,264,606	16,179,361	5,755,555	31,690,732	9,101,123
Total liabilities.....	17,981,037,571	297,884,549	52,161,587	315,092,768	104,136,142	474,252,014	115,939,166
Accounts payable.....	1,243,437,551	20,775,531	2,333,813	14,713,367	5,120,597	17,511,581	8,745,810
Mortgages, notes, and bonds payable in less than one year.....	1,773,280,515	18,731,731	3,440,534	13,834,601	7,560,620	21,277,353	4,780,902
Other current liabilities.....	8,768,644,209	36,659,176	8,242,224	37,583,397	11,127,419	34,909,720	11,206,859
Loans from shareholders.....	485,580,914	11,253,801	1,652,721	21,898,755	12,193,184	28,693,404	10,302,237
Mortgages, notes, and bonds payable in one year or more.....	1,729,332,264	90,448,067	10,659,692	134,573,084	40,183,357	199,914,612	34,912,175
Other liabilities.....	776,023,419	30,254,771	5,640,794	33,911,266	10,237,600	64,574,707	13,802,043
Capital stock.....	191,979,818	12,177,955	2,724,740	8,891,683	6,084,330	18,732,169	8,362,566
Additional paid-in capital.....	2,255,407,142	99,293,356	15,606,550	104,953,268	40,490,363	122,275,641	17,462,503
Retained earnings, appropriated.....	6,264,931	181,589	*3,115	81,691	142,223	2,806,299	4,306,276
Retained earnings, unappropriated [26].....	806,861,917	-2,418,795	7,278,801	-47,639,102	-25,216,805	12,832,575	6,756,676
Less: Cost of treasury stock.....	55,775,109	19,472,633	5,421,398	7,709,242	3,786,746	49,276,046	4,698,882
Total receipts.....	918,564,923	442,803,256	57,543,483	670,274,165	95,810,102	445,886,696	190,806,604
Business receipts.....	215,313,771	429,622,382	55,914,157	641,664,925	87,054,526	412,900,300	183,044,761
Interest.....	509,752,401	1,404,942	187,565	1,594,146	835,688	2,572,938	552,338
Interest on Government obligations:							
State and local.....	10,592,229	65,725	13,425	70,501	25,858	16,491	32,314
Rents.....	18,010,529	308,770	45,333	883,269	392,892	1,720,726	205,336
Royalties.....	446,770	559,427	99,622	116,714	520,705	6,004,664	312,259
Net short-term capital gain reduced by net long-term capital loss.....	2,225,955	48,498	-1,094	16,398	7,153	36,433	8,373
Net long-term capital gain reduced by net short-term capital loss.....	5,573,310	736,203	176,260	2,207,485	773,504	961,594	358,907
Net gain, noncapital assets.....	15,157,440	926,822	136,085	1,432,056	91,896	1,820,228	331,777
Dividends received from domestic corporations.....	2,910,497	131,842	4,842	82,466	27,517	112,628	65,118
Dividends received from foreign corporations.....	5,347,398	435,026	*109,256	67,814	225,265	2,217,987	39,917
Other receipts.....	133,234,625	8,563,620	858,032	22,138,391	5,855,098	17,522,708	5,855,503
Total deductions.....	959,443,974	431,699,295	51,667,542	632,802,308	93,907,169	440,130,026	186,051,764
Cost of goods sold.....	6,526,272	178,367,552	7,158,029	56,923,758	17,883,101	151,442,479	72,709,396
Compensation of officers.....	8,052,488	12,699,599	2,245,207	78,441,057	6,412,336	9,115,806	10,285,284
Salaries and wages.....	128,003,851	89,937,621	16,221,579	192,364,945	17,644,618	85,929,375	29,480,547
Repairs.....	7,442,327	3,804,429	634,089	5,784,927	1,570,389	7,749,457	3,305,696
Bad debts.....	202,527,884	3,199,492	1,087,556	8,510,566	449,657	590,101	564,886
Rent paid on business property.....	15,067,696	10,343,062	3,585,441	30,003,878	5,683,286	33,680,599	12,450,300
Taxes paid.....	15,788,454	16,677,861	1,782,259	23,085,148	5,441,647	19,737,560	6,212,113
Interest paid.....	213,681,329	8,098,266	800,641	11,424,644	3,014,492	15,053,317	3,156,709
Charitable contributions.....	851,372	237,967	42,581	735,248	177,696	369,462	194,031
Amortization.....	11,333,774	4,466,582	498,805	3,038,731	1,047,677	3,006,360	1,420,922
Depreciation.....	31,306,107	10,960,676	1,809,885	13,527,937	5,098,204	17,812,255	5,229,783
Depletion.....	61,781	87,268	-	1	*439	*8,864	3,506
Advertising.....	8,015,815	5,112,776	3,254,127	3,960,819	2,156,248	10,254,230	2,622,696
Pension, profit-sharing, etc., plans.....	11,811,693	1,711,007	223,202	11,802,073	708,019	1,035,749	598,299
Employee benefit programs.....	14,172,940	9,091,633	1,285,393	18,924,741	1,298,532	6,695,844	2,570,483
Domestic production activities deduction.....	45,389	21,062	*14,454	11,725	*4,890	61,140	11,679
Net loss, noncapital assets.....	18,271,393	499,943	162,084	622,588	409,809	2,442,081	411,221
Other deductions.....	266,630,368	76,382,679	10,862,210	173,639,524	24,906,129	75,146,001	34,824,212
Total receipts less total deductions.....	-40,879,051	11,103,961	5,875,942	37,471,857	1,902,933	5,756,671	4,754,840
Net income (less deficit).....	-42,749,433	12,706,468	5,952,450	39,291,613	2,753,712	8,167,377	5,373,994

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

Section 4

1120S Corporation Basic Tables

Income and Financial Data by Industry and Selected Tables by Size Category

Table 1 - Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, **page 203**

Table 2 - Returns with Net Income, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by major industry, **page 211**

Table 3 - Reserved

Table 4 - Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by size of business receipts and sector, **page 219**

Table 5 - Returns of Active Corporations, Form 1120S: Rental real estate income, by sector and selected major industry, **page 238**

Table 6 - Returns of Active Corporations, Form 1120S: Total receipts and deductions, portfolio income, rental income, and total net income, by number of shareholders, **page 240**

Table 7 - Returns of Active Corporations, Form 1120S: Balance sheet and income statement items, by major industry, **page 241**

Table 8 - Returns with Net Income from a Trade or Business, Form 1120S: Balance sheet and income statement items, by major industry, **page 253**

Notes

All money amounts and frequencies in the tables in the following sections are subject to rounding errors. As a result, a row or column of frequencies or amounts may fail to add exactly to the corresponding total amount. Money amounts are rounded to the nearest \$1,000 at the table level. Amounts of \$500 or more were rounded up to the next thousand. Total amounts under \$500 were entered as zero and noted to indicate that an amount was present and greater than zero, but less than \$500.

Whenever a cell frequency was less than 3, the estimate was combined or deleted in order to avoid disclosure of information about specific corporations. A double asterisk (**) or a (d) indicates combinations or deletions respectively. In other cases, an estimate based on fewer than ten returns, not selected at the 100 percent rate, is indicated by an asterisk (*) and should be considered statistically unreliable. These estimates should typically be used in combination with other tabulated values due to the small sample size.

The statistical reliability of each cell in the tables was determined separately from all other cells. Thus, it is possible for a total figure to be marked with an asterisk (*), indicating statistical unreliability, while a subset of the total is not so marked. For example, a sector amount could be based on seven returns, three not sampled at the 100 percent rate. The amount would receive an asterisk. However, a major group within the sector may include all of the four returns sampled at the 100 percent rate and not receive an asterisk.

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agriculture production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns.....	4,094,562	85,882	57,831	7,207	20,844	24,992	2,223	565,045	173,220	45,079	346,745
Number of shareholders.....	7,083,826	193,351	137,111	13,976	42,264	79,806	5,142	884,611	268,470	98,580	517,561
Total receipts [33].....	5,392,866,853	80,702,692	58,301,921	5,612,340	16,788,431	41,075,095	7,120,333	742,839,440	290,941,153	127,836,544	324,061,743
Business receipts.....	5,285,451,212	74,228,826	52,503,120	5,634,256	16,091,451	38,563,166	6,946,078	735,473,507	288,122,761	125,049,007	322,301,739
Interest on government obligations: State and local [33].....	1,699,338	38,688	36,347	*549	*1,792	36,723	907	149,498	56,614	41,291	51,593
Net gain, noncapital assets.....	10,326,749	363,034	295,921	28,168	38,945	421,583	*356	1,063,667	184,032	435,084	444,551
Other receipts.....	95,389,555	6,072,143	5,466,533	-50,633	656,243	2,053,624	172,992	6,152,769	2,577,746	2,311,162	1,263,860
Total deductions.....	5,170,278,350	80,364,990	58,815,987	5,740,811	15,808,191	35,984,229	6,742,835	718,411,103	286,541,964	125,193,730	306,675,409
Cost of goods sold.....	3,198,265,692	34,361,497	22,649,673	2,556,688	9,155,136	18,815,730	5,122,681	544,414,498	244,069,862	97,293,746	203,050,890
Compensation of officers.....	219,131,894	1,390,340	727,034	152,793	510,513	1,218,698	149,187	24,325,797	5,982,989	2,955,132	15,387,676
Salaries and wages.....	596,509,858	7,059,720	4,996,452	628,020	1,435,248	3,008,141	390,656	41,879,498	10,419,786	5,364,067	26,095,645
Repairs.....	34,661,233	2,021,706	1,498,249	177,592	345,866	457,481	54,561	3,008,841	581,483	712,199	1,715,159
Bad debts.....	18,552,339	72,279	54,278	*1,185	16,817	131,754	10,473	1,889,064	600,544	442,057	846,462
Rent paid on business property.....	156,417,815	3,888,223	3,436,305	75,658	376,260	826,806	56,371	13,466,336	2,918,049	2,982,433	7,565,854
Taxes paid.....	108,316,619	1,459,898	1,005,107	147,586	307,205	1,302,529	85,898	12,018,933	2,762,430	1,982,811	7,273,692
Interest paid.....	52,715,765	1,565,263	1,256,320	152,774	156,169	677,256	71,019	4,726,949	1,645,546	1,412,087	1,669,316
Amortization.....	10,167,474	119,932	91,067	7,131	21,734	189,364	17,614	251,078	39,376	65,630	146,072
Depreciation.....	90,415,004	3,854,233	2,773,743	478,751	601,738	2,530,470	165,935	10,966,420	1,645,686	3,837,902	5,482,832
Depletion.....	520,615	*13,622	*13,619	3	-	260,318	3	37,290	*2,203	22,951	*12,137
Advertising.....	46,881,640	194,061	144,714	4,318	45,029	61,342	4,614	2,400,007	632,796	218,675	1,548,537
Pension, profit-sharing, stock, annuity.....	22,331,544	84,779	55,469	6,626	22,684	212,898	13,797	2,747,510	530,038	544,121	1,673,351
Employee benefit programs.....	53,883,625	604,306	432,366	58,938	113,003	541,786	14,197	8,488,782	1,745,387	1,219,784	5,523,611
Net loss, noncapital assets.....	3,113,856	10,884	10,673	[1]	*212	21,236	-	335,916	244,953	67,879	23,084
Other deductions.....	558,393,376	23,664,246	19,670,920	1,292,750	2,700,576	5,728,418	585,829	47,454,183	12,720,837	6,072,256	28,661,090
Total receipts less total deductions [33].....	222,588,503	337,702	-514,067	-128,471	980,240	5,090,867	377,498	24,428,337	4,399,189	2,642,814	17,386,335
Net income (less deficit) from a trade or business [33].....	220,889,166	299,014	-550,414	-129,021	978,448	5,054,144	376,591	24,278,840	4,342,575	2,601,523	17,334,741
Net income.....	330,512,003	5,137,920	3,408,576	247,978	1,481,367	6,665,851	474,692	43,080,736	12,156,981	8,381,785	22,541,970
Deficit.....	109,622,838	4,838,906	3,958,990	376,998	502,918	1,611,706	98,101	18,801,896	7,814,406	5,780,262	5,207,229
Portfolio income (less deficit) distributed to shareholders [34].....	43,785,531	1,181,555	970,020	71,890	139,645	1,309,705	33,703	1,933,620	620,472	835,583	477,565
Dividend income.....	5,607,574	147,038	53,803	11,013	82,222	187,827	4,116	200,836	58,899	98,214	43,723
Interest income.....	12,227,761	257,171	198,619	12,798	45,754	293,771	31,226	1,228,077	510,354	417,567	300,156
Royalty income.....	1,819,472	320,871	304,415	*2,148	*14,308	346,646	270	20,971	13,142	7,812	17
Net short-term capital gain (less loss).....	1,031,333	9,322	5,724	*3,604	-7	-104,329	*-382	-46,414	2,342	-36,139	-12,617
Net long-term capital gain (less loss).....	23,099,390	447,152	407,458	42,327	-2,633	585,790	*-1,528	530,151	35,735	348,130	146,286
Real estate rental net income (less deficit).....	6,914,752	247,373	223,238	4,565	19,570	28,315	*1,183	-7,880	-17,581	-29,329	39,030
Net income.....	11,484,246	288,797	262,642	6,007	20,148	33,610	*2,140	504,439	209,846	236,691	57,902
Deficit.....	4,569,493	41,424	39,404	*1,442	*578	5,295	957	512,319	227,427	266,021	18,872
Net income (less deficit) from other rental activity.....	876,877	108,592	62,617	*62	*45,913	75,372	*6,898	96,951	6,763	15,855	74,332
Net income.....	1,463,154	109,924	63,875	*136	*45,913	85,101	*6,898	107,274	8,404	23,354	75,516
Deficit.....	586,277	1,332	*1,258	*74	[1]	9,729	-	10,323	1,640	7,499	1,184
Total net income (less deficit).....	272,466,326	1,836,534	705,461	-52,503	1,183,576	6,467,536	418,375	26,301,530	4,952,230	3,423,632	17,925,668
Net income.....	379,555,536	6,249,957	4,285,489	286,541	1,677,926	7,989,790	494,221	44,757,623	12,663,895	9,088,713	23,005,015
Deficit.....	107,089,210	4,413,423	3,580,028	339,045	494,350	1,522,255	75,846	18,456,093	7,711,665	5,665,081	5,079,346

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Manufacturing											
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns.....	161,458	9,369	1,274	1,931	6,924	824	7,311	2,104	22,423	730	4,359	6,151
Number of shareholders.....	348,672	25,338	4,683	2,898	12,137	1,747	14,941	4,350	46,177	3,660	12,340	15,239
Total receipts [33].....	628,843,223	101,243,587	11,306,925	7,261,255	23,449,500	3,314,164	28,269,754	21,456,075	33,245,325	7,066,059	34,950,951	38,503,827
Business receipts.....	622,701,060	100,692,852	11,150,873	7,207,117	23,212,116	3,261,368	27,856,456	21,297,776	32,874,819	6,970,293	34,668,815	38,251,488
Interest on government obligations: State and local [33].....	110,963	7,678	9,773	*622	*927	*911	3,978	*3,361	3,644	*1,265	5,028	15,172
Net gain, noncapital assets.....	1,004,832	47,930	4,167	3,251	6,569	*876	157,351	49,710	141,249	3,929	19,625	30,856
Other receipts.....	5,026,368	495,127	142,111	50,264	229,888	51,009	251,969	105,228	225,613	90,572	257,483	206,310
Total deductions.....	599,087,352	96,333,537	10,271,083	6,956,987	22,576,285	3,130,809	28,394,166	20,574,642	32,544,923	6,366,870	33,020,884	36,259,873
Cost of goods sold.....	422,205,116	76,747,186	5,839,531	4,998,946	15,175,170	1,936,998	20,698,391	15,379,301	20,124,679	5,091,213	22,339,919	25,926,924
Compensation of officers.....	17,058,678	1,407,111	230,696	167,912	705,180	68,288	527,152	370,719	1,159,889	92,864	1,103,056	902,216
Salaries and wages.....	49,024,113	4,718,958	877,274	624,788	2,249,678	398,914	2,027,368	1,434,398	3,765,063	381,327	3,170,693	2,536,391
Repairs.....	3,251,021	708,448	81,732	28,385	63,567	17,457	213,244	70,241	235,850	15,194	209,527	182,195
Bad debts.....	1,575,076	101,725	7,965	8,450	72,722	*15,713	96,034	31,789	205,587	2,628	97,325	75,000
Rent paid on business property.....	12,713,009	920,105	152,840	157,209	570,004	60,480	453,320	590,410	1,311,715	58,778	506,562	814,697
Taxes paid.....	11,682,250	974,567	1,178,938	107,317	518,312	51,697	564,133	327,334	693,298	62,319	537,295	670,549
Interest paid.....	5,459,584	604,532	106,350	59,804	254,897	19,435	314,226	267,879	353,200	59,593	298,558	318,476
Amortization.....	996,900	107,207	31,228	8,181	45,840	*3,185	42,894	42,850	73,523	7,782	62,380	66,709
Depreciation.....	16,466,292	2,372,064	475,131	174,716	211,291	51,253	970,938	617,417	1,180,697	171,775	749,917	1,334,949
Depletion.....	188,627	-	11,949	-	-	-	65,712	10,383	-	1,639	6,875	-
Advertising.....	5,581,048	1,292,294	316,043	32,228	386,142	118,158	180,082	46,918	296,214	42,461	495,623	164,479
Pension, profit-sharing, stock, annuity.....	2,923,418	352,288	77,748	21,014	74,404	*2,661	90,748	124,050	75,226	34,877	208,634	176,265
Employee benefit programs.....	9,421,010	1,002,426	154,857	73,391	186,025	31,422	422,960	339,730	486,608	54,400	457,428	648,571
Net loss, noncapital assets.....	172,006	21,874	*429	*76	3,855	-	*5,327	*5,304	*174	*7,834	1,051	21,112
Other deductions.....	40,369,202	5,002,752	728,371	494,570	2,059,197	355,146	1,721,637	915,918	2,583,200	282,186	2,776,041	2,421,338
Total receipts less total deductions [33].....	29,755,871	4,910,049	1,035,842	304,268	873,215	183,355	-124,412	881,433	700,402	699,189	1,930,066	2,243,953
Net income (less deficit) from a trade or business [33].....	29,644,908	4,902,371	1,026,069	303,645	872,288	182,444	-128,390	878,071	696,757	697,924	1,925,039	2,228,781
Net income.....	41,232,397	5,715,797	1,203,152	389,705	1,272,725	191,601	1,025,367	1,190,057	1,387,138	780,322	2,453,445	2,680,756
Deficit.....	11,587,489	813,426	177,084	86,060	400,437	*9,157	1,153,757	311,986	690,381	82,398	528,406	451,975
Portfolio income (less deficit) distributed to shareholders [34].....	4,331,194	447,587	24,052	21,736	86,779	7,635	131,714	99,375	61,638	31,026	254,097	115,818
Dividend income.....	1,404,817	60,823	15,755	20,400	47,184	*3,144	5,119	6,560	12,118	10,109	177,693	42,192
Interest income.....	1,059,765	79,491	29,093	7,076	23,205	4,909	47,081	83,985	43,291	20,482	100,460	58,267
Royalty income.....	237,806	7,887	81	*15	*28,277	106	19,375	*82	*3,216	4,400	51,490	1,482
Net short-term capital gain (less loss).....	-13,855	3,886	*466	*-3,124	*-3,660	*342	6,453	*-5,163	973	*13,912	-89,719	-4,891
Net long-term capital gain (less loss).....	1,642,661	295,499	-21,342	*-2,630	-8,227	*-866	53,687	13,911	2,039	*-17,877	14,172	18,768
Real estate rental net income (less deficit).....	202,858	25,358	5,939	*1,103	7,878	*140	19,472	*1,872	*-70	5,319	7,800	6,641
Net income.....	231,171	27,826	6,355	*1,290	8,048	*170	21,921	*2,542	*2,348	5,521	8,809	8,209
Deficit.....	28,314	2,468	*417	*188	*170	30	*2,449	670	*2,417	202	*1,009	1,568
Net income (less deficit) from other rental activity.....	114,532	4,085	*5,247	*536	-	-	-1,402	*1,430	*143	487	-1,450	*130
Net income.....	137,511	4,100	*5,488	*558	-	-	1,562	*1,591	*143	530	5,411	*130
Deficit.....	22,979	15	241	*22	-	-	2,964	162	-	43	*6,860	[1]
Total net income (less deficit).....	34,293,491	5,379,401	1,061,307	327,020	966,945	190,219	21,394	980,748	758,468	734,755	2,185,486	2,351,369
Net income.....	45,246,683	6,147,603	1,220,055	408,001	1,364,466	198,962	1,096,822	1,273,959	1,426,961	794,449	2,734,167	2,783,278
Deficit.....	10,953,192	768,202	158,748	80,981	397,521	*8,742	1,075,427	293,211	668,493	*59,694	548,680	431,909

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Manufacturing--continued									Wholesale and retail trade		
	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total	Wholesale trade	
											Total	Durable goods
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns.....	5,805	4,514	31,269	12,423	5,124	3,189	5,539	8,401	21,791	642,699	232,881	148,316
Number of shareholders.....	12,517	9,710	58,705	29,258	11,104	10,368	13,124	15,751	44,625	1,208,305	426,495	259,343
Total receipts [33].....	18,112,773	34,974,009	89,129,572	40,232,715	24,259,643	23,536,008	26,442,582	20,368,809	41,719,692	2,134,712,909	1,075,814,431	471,317,146
Business receipts.....	17,920,671	34,394,671	88,114,280	39,678,081	24,093,204	23,390,033	26,185,198	20,080,968	41,399,981	2,111,435,627	1,068,006,459	467,903,142
Interest on government obligations: State and local [33].....	1,880	3,105	13,750	13,797	8,128	2,694	2,001	2,886	10,362	117,724	74,777	48,082
Net gain, noncapital assets.....	66,374	20,562	250,410	88,594	15,288	21,294	18,062	9,090	49,643	1,882,166	972,795	657,931
Other receipts.....	123,848	555,671	751,132	452,243	143,023	121,987	237,321	275,864	259,706	21,277,392	6,760,400	2,707,991
Total deductions.....	17,732,952	34,037,880	84,452,140	37,434,427	22,596,649	22,099,376	25,920,739	19,640,856	38,742,272	2,091,676,851	1,046,243,433	457,444,520
Cost of goods sold.....	11,400,443	27,006,642	58,867,871	24,468,411	14,546,115	15,005,067	18,971,906	13,502,668	24,177,735	1,677,142,295	861,663,544	352,593,813
Compensation of officers.....	650,277	663,805	3,515,756	1,197,531	859,863	647,834	531,347	557,033	1,700,148	35,502,311	19,379,246	11,463,041
Salaries and wages.....	1,347,946	1,852,587	6,248,293	4,081,003	2,778,659	2,232,622	1,817,254	1,936,488	4,544,408	139,140,262	63,022,770	36,497,931
Repairs.....	156,053	178,237	409,566	162,619	83,678	87,717	82,473	80,577	184,261	7,881,673	3,177,781	1,623,937
Bad debts.....	78,291	50,444	305,120	146,692	34,017	29,188	39,055	89,735	87,596	3,692,058	2,326,373	1,439,896
Rent paid on business property.....	481,550	423,179	2,171,199	926,025	568,897	390,818	615,212	430,135	1,109,875	39,928,280	14,058,922	8,660,615
Taxes paid.....	429,065	371,503	1,780,904	730,389	506,982	442,867	507,388	407,764	819,629	26,245,697	11,682,469	5,457,937
Interest paid.....	236,546	282,178	780,760	342,815	172,190	214,504	310,916	149,055	313,669	10,613,499	4,704,399	2,818,212
Amortization.....	17,872	45,949	110,006	61,739	77,040	61,517	26,121	20,069	84,805	2,337,833	1,025,953	388,919
Depreciation.....	898,656	784,694	2,595,906	1,189,389	430,322	429,936	772,646	379,384	675,210	16,649,911	7,512,685	4,422,218
Depletion.....	24,748	67,270	-	-	*52	-	-	-	-	6,241	*2,126	*1,610
Advertising.....	93,433	31,592	393,336	250,601	176,142	264,246	183,146	189,219	628,692	16,210,354	4,489,433	2,466,505
Pension, profit-sharing, stock, annuity.....	111,215	180,177	523,951	224,835	155,517	106,295	110,632	95,390	177,492	3,354,366	2,268,752	1,312,360
Employee benefit programs.....	287,041	377,834	1,769,348	899,508	396,151	366,590	483,853	380,123	602,745	11,356,844	5,629,852	3,342,717
Net loss, noncapital assets.....	4,401	2,396	5,880	25,220	730	12,529	19,718	5,350	28,745	721,206	153,809	134,953
Other deductions.....	1,515,416	1,719,394	4,974,244	2,727,652	1,810,296	1,807,644	1,449,072	1,417,867	3,607,260	100,894,020	45,145,320	24,819,855
Total receipts less total deductions [33].....	379,821	936,130	4,677,432	2,798,288	1,662,993	1,436,632	521,843	727,952	2,977,420	43,036,058	29,570,998	13,872,626
Net income (less deficit) from a trade or business [33].....	377,941	933,025	4,663,682	2,784,491	1,654,865	1,433,938	519,842	725,066	2,967,058	42,918,334	29,496,221	13,824,544
Net income.....	796,191	1,442,528	6,568,311	3,590,681	2,298,196	1,804,090	1,560,695	1,119,968	3,761,673	62,602,024	37,191,272	19,355,882
Deficit.....	418,250	509,503	1,904,629	806,190	643,331	370,152	1,040,853	394,902	794,615	19,683,689	7,695,051	5,531,338
Portfolio income (less deficit) distributed to shareholders [34].....	120,214	168,666	1,224,840	402,784	400,570	248,087	194,618	91,822	198,136	5,315,403	3,311,774	1,681,030
Dividend income.....	16,038	63,494	156,762	126,563	251,127	179,372	113,761	15,564	81,038	829,729	461,385	171,326
Interest income.....	40,990	59,834	146,319	102,137	36,805	49,559	54,306	14,424	58,050	1,836,810	867,666	473,027
Royalty income.....	9,182	19,257	5,243	2,381	*2,174	20,793	18,781	*1,920	41,662	172,657	164,058	24,756
Net short-term capital gain (less loss).....	2,667	5,196	63,941	-9,195	-1,273	-1,796	10,871	*-235	-3,507	75,720	80,016	75,400
Net long-term capital gain (less loss).....	51,337	20,884	852,575	180,897	111,737	159	-3,102	60,148	20,893	2,400,487	1,738,648	936,520
Real estate rental net income (less deficit).....	15,332	5,517	42,670	15,392	9,885	17,024	6,408	2,924	6,255	565,244	170,464	75,776
Net income.....	15,642	6,040	43,909	15,790	10,106	17,314	7,951	11,996	9,383	689,690	211,285	86,569
Deficit.....	*310	*523	1,239	*398	*221	1,543	1,543	*9,072	*3,128	124,446	40,821	10,792
Net income (less deficit) from other rental activity.....	275	*-5,505	53,814	6,623	-1,084	*3,453	37,435	*1,131	*9,185	224,830	173,291	157,296
Net income.....	*952	*1,236	56,956	6,664	644	*3,453	37,547	*1,131	*9,416	289,110	219,115	198,460
Deficit.....	677	6,742	*3,142	*41	1,728	[1]	112	-	*231	64,280	45,824	41,164
Total net income (less deficit).....	513,762	1,101,702	5,985,005	3,209,290	2,064,236	1,702,501	758,303	820,943	3,180,634	49,023,811	33,151,750	15,738,646
Net income.....	893,602	1,600,144	7,765,527	3,971,894	2,612,001	2,044,898	1,751,533	1,206,414	3,951,947	67,904,779	40,491,049	21,077,827
Deficit.....	379,840	498,441	1,780,522	762,604	547,765	342,397	993,230	385,471	771,313	18,880,968	7,339,299	5,339,181

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Wholesale and retail trade--continued											
	Wholesale trade --continued		Retail trade									
	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns.....	74,769	9,795	409,818	58,423	23,170	19,079	23,868	67,969	29,466	31,462	35,606	19,557
Number of shareholders.....	153,958	13,193	781,810	162,830	35,465	26,317	42,566	156,560	49,862	55,139	55,021	36,641
Total receipts [33].....	600,067,164	4,430,121	1,058,898,478	409,362,757	34,656,332	25,960,957	59,740,311	157,706,553	51,773,424	175,652,062	23,966,033	22,616,749
Business receipts.....	595,662,816	4,440,501	1,043,429,168	401,418,699	34,361,592	25,824,302	59,254,685	155,206,071	51,606,629	174,237,205	23,666,379	22,179,342
Interest on government obligations: State and local [33].....	26,695	-	42,946	6,588	*1,410	2,689	9,375	6,396	*3,819	6,540	2,577	*304
Net gain, noncapital assets.....	314,823	41	909,372	420,500	22,990	*9,664	68,923	66,453	27,402	154,674	*26,612	*2,164
Other receipts.....	4,062,830	*-10,421	14,516,993	7,516,969	270,340	124,301	407,327	2,427,633	135,574	1,253,643	270,465	434,940
Total deductions.....	584,526,488	4,272,425	1,045,433,419	406,628,698	34,794,344	25,303,469	58,685,572	154,495,655	49,790,133	175,271,323	23,625,647	22,056,145
Cost of goods sold.....	509,054,890	14,841	815,478,751	339,551,193	20,401,307	17,405,542	40,726,737	115,064,257	36,923,807	156,289,529	13,275,947	13,609,273
Compensation of officers.....	6,988,896	927,308	16,123,065	3,902,456	1,196,204	778,335	1,404,038	2,057,594	1,778,200	838,324	847,045	573,519
Salaries and wages.....	25,025,403	1,499,436	76,117,492	23,927,209	4,327,663	3,143,249	6,578,570	13,513,501	4,367,974	5,391,364	2,911,458	2,676,773
Repairs.....	1,531,108	22,735	4,703,892	1,036,446	261,108	59,716	385,866	1,229,049	138,382	758,348	126,065	165,096
Bad debts.....	883,730	2,747	1,365,684	384,353	119,388	41,601	247,722	101,455	52,965	69,879	44,482	51,800
Rent paid on business property.....	5,231,745	166,562	25,869,359	6,383,181	2,074,165	783,233	1,528,499	4,740,481	1,450,594	2,158,498	2,029,476	1,485,590
Taxes paid.....	6,083,479	141,053	14,563,229	4,484,777	814,257	444,871	1,325,223	2,600,843	788,253	1,530,055	546,929	497,452
Interest paid.....	1,876,979	9,208	5,909,100	2,516,219	256,681	150,380	362,171	632,505	205,944	722,225	151,501	149,548
Amortization.....	635,094	*1,939	1,311,880	424,549	33,913	35,071	29,050	302,769	76,157	173,569	22,737	28,422
Depreciation.....	3,061,238	29,229	9,137,227	2,339,718	361,575	179,562	837,959	1,760,944	245,855	1,750,130	223,994	313,639
Depletion.....	*516	-	*4,115	12	-	-	*3,213	-	-	889	-	-
Advertising.....	2,015,300	*7,628	11,720,921	4,407,582	1,408,582	303,159	693,717	1,188,078	430,725	169,021	584,649	468,271
Pension, profit-sharing, stock, annuity.....	931,339	*25,054	1,085,614	239,893	44,049	44,100	104,211	262,815	109,614	40,220	32,215	53,916
Employee benefit programs.....	2,209,730	*77,405	5,726,992	2,037,751	301,907	175,367	480,551	1,237,595	223,473	177,108	125,832	167,768
Net loss, noncapital assets.....	18,856	-	567,397	331,469	*7,908	*110	*3,224	30,793	*2,111	132,220	9,985	*13,319
Other deductions.....	18,978,184	1,347,281	55,748,701	14,661,889	3,185,637	1,759,172	3,974,821	9,772,973	2,996,081	5,069,945	2,693,329	1,801,757
Total receipts less total deductions [33].....	15,540,676	157,696	13,465,060	2,734,059	-138,012	657,488	1,054,739	3,210,899	1,983,291	380,739	340,386	560,604
Net income (less deficit) from a trade or business [33].....	15,513,981	157,696	13,422,113	2,727,471	-139,422	654,799	1,045,364	3,204,503	1,979,472	374,199	337,809	560,300
Net income.....	17,525,618	309,772	25,410,752	6,411,804	930,667	924,710	2,232,835	4,245,397	2,402,506	1,635,480	948,406	960,454
Deficit.....	2,011,637	*152,076	11,988,639	3,684,333	1,070,089	269,911	1,187,471	1,040,894	423,034	1,261,282	610,597	400,154
Portfolio income (less deficit) distributed to shareholders [34].....	1,628,568	*2,176	2,003,629	442,477	37,317	44,069	-55,237	469,957	278,477	82,548	38,118	95,478
Dividend income.....	288,927	*1,132	368,344	24,840	3,415	1,327	47,648	16,068	8,862	10,970	*1,332	5,506
Interest income.....	393,258	*1,381	969,143	315,694	23,049	30,189	86,103	130,085	13,710	59,619	31,372	16,361
Royalty income.....	139,302	-	8,599	*8	*1,585	1,778	*288	1,019	-	*1,232	*2,242	30
Net short-term capital gain (less loss).....	4,952	*-337	-4,296	495	*478	*6,812	2,085	-15,242	*-7,992	5,531	*-4,923	*-152
Net long-term capital gain (less loss).....	802,129	-	661,839	101,440	8,790	*3,964	-191,361	338,026	263,896	5,195	*8,095	*73,734
Real estate rental net income (less deficit).....	98,001	*-3,313	394,780	41,644	7,786	*17,030	32,266	242,078	*6,206	13,219	*3,452	*-872
Net income.....	124,700	16	478,405	60,419	8,619	*17,179	33,060	248,134	*8,460	54,989	*3,693	*9,336
Deficit.....	26,699	*3,329	83,625	18,775	*834	149	*794	*6,055	41,770	*2,541	*241	*10,208
Net income (less deficit) from other rental activity.....	15,994	-	51,539	-4,960	523	*-131	*18,723	18,370	*1,186	*-1,035	*206	*502
Net income.....	20,655	-	69,995	6,899	2,236	-	*18,926	18,370	*1,186	*2,611	*206	*502
Deficit.....	*4,660	-	18,456	11,859	1,713	*131	203	-	-	*3,646	-	-
Total net income (less deficit).....	17,256,544	156,559	15,872,061	3,206,632	-93,796	715,766	1,041,116	3,934,908	2,265,340	468,931	379,585	655,408
Net income.....	19,102,916	310,306	27,413,730	6,768,136	972,467	972,008	2,145,751	4,892,178	2,687,697	1,724,904	965,170	1,063,919
Deficit.....	1,846,372	*153,747	11,541,669	3,561,504	1,066,264	256,242	1,104,635	957,270	422,358	1,255,973	585,585	408,511

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Wholesale and retail trade--continued			Wholesale and retail trade not allocable	Transportation and warehousing						
	Retail trade --continued				Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers								
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	5,312	56,667	39,238	-	128,334	8,790	75,255	15,594	*161	24,973	3,561
Number of shareholders.....	9,082	90,589	61,738	-	192,668	12,257	111,315	20,705	*349	38,915	9,126
Total receipts [33].....	7,863,013	40,410,693	49,189,594	-	175,061,342	15,905,411	104,359,408	9,698,277	*608,081	36,339,246	8,150,919
Business receipts.....	7,796,273	40,027,037	47,850,954	-	171,961,438	15,471,447	102,361,217	9,568,799	*579,664	36,075,231	7,905,080
Interest on government obligations: State and local [33].....	*1,001	*638	1,610	-	11,935	3,016	5,179	[1]	-	1,142	2,599
Net gain, noncapital assets.....	*9,977	13,259	86,752	-	928,910	302,312	505,727	46,193	-	42,151	32,526
Other receipts.....	55,763	369,760	1,250,278	-	2,159,059	128,636	1,487,285	83,285	*28,417	220,722	210,714
Total deductions.....	7,578,539	39,809,046	47,394,847	-	170,268,011	16,028,061	101,537,692	9,287,673	*542,302	35,069,484	7,802,800
Cost of goods sold.....	4,870,405	25,212,535	32,148,218	-	64,985,285	6,012,177	32,123,077	3,115,991	*146,498	20,360,738	3,226,805
Compensation of officers.....	179,069	1,407,430	1,160,850	-	8,933,847	341,379	6,823,750	360,085	*14,414	1,189,692	204,528
Salaries and wages.....	921,741	4,347,086	4,010,903	-	24,282,110	1,926,692	14,575,635	1,884,916	*158,221	4,432,856	1,303,789
Repairs.....	64,723	257,322	221,773	-	3,936,258	590,142	2,694,754	128,574	*20,502	370,201	132,085
Bad debts.....	10,625	53,065	188,349	-	337,808	38,839	168,254	12,269	*3,653	95,617	19,176
Rent paid on business property.....	307,884	2,250,184	677,573	-	9,867,719	1,127,314	5,715,677	678,607	*35,391	1,406,812	903,918
Taxes paid.....	134,821	819,191	576,557	-	5,133,170	270,235	3,345,465	366,974	*21,309	847,892	281,296
Interest paid.....	44,327	441,809	275,789	-	2,192,291	332,407	1,233,509	197,247	*1,810	286,758	140,560
Amortization.....	5,989	79,424	100,229	-	252,245	19,493	109,854	54,751	*1,260	60,599	6,288
Depreciation.....	108,820	457,994	557,037	-	7,830,655	1,528,654	4,659,830	530,574	*13,669	744,380	353,548
Depletion.....	-	-	-	-	*541	-	*535	-	-	-	6
Advertising.....	96,355	544,066	1,426,715	-	449,841	31,233	244,808	67,682	*3,327	85,601	17,191
Pension, profit-sharing, stock, annuity.....	5,216	56,595	92,770	-	474,307	57,846	205,604	37,371	*2,809	136,385	34,293
Employee benefit programs.....	89,789	258,487	451,363	-	2,618,177	273,907	1,711,575	95,379	*20,151	358,282	158,883
Net loss, noncapital assets.....	*14,353	13,303	*8,600	-	22,735	*1,663	18,146	*1,797	*214	*412	*503
Other deductions.....	724,421	3,610,555	5,498,120	-	38,951,023	3,476,081	27,907,220	1,755,455	*99,075	4,693,261	1,019,932
Total receipts less total deductions [33].....	284,474	601,647	1,794,747	-	4,793,331	-122,651	2,821,716	410,604	*65,779	1,269,763	348,119
Net income (less deficit) from a trade or business [33].....	283,473	601,009	1,793,137	-	4,781,395	-125,667	2,816,537	410,604	*65,779	1,268,620	345,520
Net income.....	381,613	1,722,140	2,614,739	-	8,328,892	941,021	4,296,064	557,821	*67,690	1,929,609	536,686
Deficit.....	98,140	1,121,131	821,602	-	3,547,496	1,066,688	1,479,527	147,217	*1,911	660,988	191,166
Portfolio income (less deficit) distributed to shareholders [34].....	79,187	93,812	397,428	-	729,188	32,164	403,512	17,176	*36,715	228,580	11,041
Dividend income.....	*51,826	808	195,743	-	140,727	4,913	6,049	*16	*36	126,058	3,655
Interest income.....	5,167	55,253	202,540	-	246,014	53,425	115,270	17,066	*1,362	36,231	22,660
Royalty income.....	87	*11	*319	-	4,672	241	2,720	-	354	*1,027	*330
Net short-term capital gain (less loss).....	*1,908	*-391	7,095	-	36,959	847	139	-	*34,963	*790	221
Net long-term capital gain (less loss).....	*20,199	*38,129	-8,269	-	300,815	-27,261	279,333	*94	-	64,474	-15,825
Real estate rental net income (less deficit).....	*3,176	*9,138	19,657	-	52,353	-1,615	26,543	*250	-	25,923	1,252
Net income.....	*3,176	*11,635	19,705	-	95,573	8,440	29,140	*367	-	26,834	30,792
Deficit.....	-	*2,498	48	-	43,221	*10,055	2,598	*117	-	*911	*29,540
Net income (less deficit) from other rental activity.....	-	*1,169	*16,986	-	61,555	13,730	46,647	-	-	*-6,067	*7,245
Net income.....	-	*2,074	*16,986	-	79,424	19,515	49,293	-	-	3,372	*7,245
Deficit.....	-	*904	-	-	17,869	*5,784	2,646	-	-	*9,439	-
Total net income (less deficit).....	365,836	705,128	2,227,209	-	5,624,491	-81,387	3,293,239	428,030	*102,495	1,517,056	365,058
Net income.....	463,398	1,797,818	2,960,283	-	9,071,166	997,081	4,706,686	574,464	*104,406	2,112,450	576,080
Deficit.....	97,563	1,092,690	733,074	-	3,446,675	1,078,467	1,413,447	146,434	*1,911	595,394	211,022

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Information							Finance and insurance					
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecom- munications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services	Total	Depository credit inter-mediation	Non-depository credit inter-mediation	Securities, commodity contracts, and other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Number of returns.....	72,982	18,398	21,255	4,981	9,357	5,316	13,675	155,133	791	30,299	40,377	79,543	4,124
Number of shareholders.....	122,320	33,652	27,574	11,468	18,685	9,826	21,116	254,742	15,707	49,385	60,174	119,415	10,061
Total receipts [33].....	85,922,338	30,645,502	12,950,551	4,622,969	22,511,720	5,137,252	10,054,343	107,546,469	6,623,672	21,902,946	40,810,612	37,597,539	611,701
Business receipts.....	84,296,682	29,526,427	12,546,986	4,440,287	22,821,811	5,123,639	9,837,532	96,743,127	2,221,534	19,359,360	38,743,385	36,130,678	288,170
Interest on government obligations: State and local [33].....	68,785	36,676	6,158	24,816	804	*119	212	205,080	106,601	4,382	65,722	3,464	24,911
Net gain, noncapital assets.....	186,217	24,847	*14,024	122,484	13,485	119	*11,258	1,327,415	318,537	407,698	572,050	26,082	*3,047
Other receipts.....	1,370,653	1,057,551	383,384	35,382	-324,379	*13,375	205,341	9,270,847	3,977,001	2,131,505	1,429,454	1,437,315	295,572
Total deductions.....	82,567,896	29,386,481	11,915,981	4,710,398	22,121,231	4,985,909	9,447,896	93,935,698	5,847,539	19,967,970	35,884,002	31,836,883	399,304
Cost of goods sold.....	35,240,316	9,732,237	3,204,036	919,801	15,099,542	1,221,429	5,063,271	171,570	-	*11,831	52,151	*54,089	*53,499
Compensation of officers.....	4,322,049	1,327,788	1,304,710	250,232	454,814	347,025	637,480	12,458,934	299,104	1,181,174	5,331,685	5,625,870	21,101
Salaries and wages.....	14,089,147	7,183,770	1,349,344	1,267,670	1,967,538	1,183,100	1,137,725	33,560,960	872,149	6,286,153	14,483,771	11,858,124	60,763
Repairs.....	586,816	269,345	128,924	52,075	106,176	10,684	19,611	639,229	61,673	156,720	140,037	278,178	*2,621
Bad debts.....	455,850	169,113	13,279	174,677	78,953	*663	*19,164	3,668,857	1,012,046	2,328,851	173,005	119,878	*35,077
Rent paid on business property.....	3,116,740	761,562	1,431,489	153,468	405,514	185,739	178,969	4,953,553	55,417	1,035,059	1,850,346	2,002,592	10,139
Taxes paid.....	2,052,119	915,836	240,701	303,855	300,604	107,639	183,484	3,292,193	123,750	721,873	1,190,955	1,241,314	14,301
Interest paid.....	1,392,531	882,446	133,304	165,437	137,398	24,675	49,272	5,110,233	1,842,487	1,721,982	1,105,829	424,940	14,995
Amortization.....	1,180,689	615,962	288,027	200,428	50,378	*9,397	16,495	689,597	97,036	77,536	147,117	367,152	*755
Depreciation.....	2,101,719	770,859	366,265	198,739	482,493	126,392	156,971	1,700,245	137,827	299,345	888,368	365,265	9,439
Depletion.....	-	-	-	-	-	-	-	*3,219	-	-	8	*3,211	-
Advertising.....	1,413,617	479,788	204,175	51,468	173,309	85,872	419,006	1,833,085	48,550	542,709	677,167	562,910	*1,748
Pension, profit-sharing, stock, annuity.....	519,235	308,489	56,577	27,128	57,064	*14,880	55,096	1,262,683	31,778	57,042	637,857	533,639	2,368
Employee benefit programs.....	1,150,695	648,724	125,184	83,857	121,442	76,736	94,752	2,043,924	127,337	239,997	972,361	698,336	5,893
Net loss, noncapital assets.....	10,521	5,707	387	*966	3,295	-	167	137,406	39,368	36,345	25,980	8,341	*27,371
Other deductions.....	14,935,853	5,314,854	3,069,579	860,595	2,682,713	1,591,679	1,416,433	22,410,010	1,099,015	5,271,353	8,207,364	7,693,044	139,234
Total receipts less total deductions [33].....	3,354,441	1,259,022	1,034,570	-87,429	390,489	151,343	606,447	13,610,770	776,133	1,934,976	4,926,610	5,760,655	212,396
Net income (less deficit) from a trade or business [33].....	3,285,656	1,222,345	1,028,412	-112,245	389,686	151,224	606,234	13,405,690	669,533	1,930,593	4,860,887	5,757,191	187,485
Net income.....	6,828,423	2,352,569	1,830,678	363,869	1,175,636	289,426	816,246	19,777,130	1,218,199	3,676,060	8,231,025	6,288,976	362,871
Deficit.....	3,542,767	1,130,223	802,266	476,114	785,951	*138,202	210,012	6,371,440	548,666	1,745,466	3,370,138	531,785	175,386
Portfolio income (less deficit) distributed to shareholders [34].....	3,323,468	521,655	2,118,205	389,375	116,408	2,110	175,715	10,555,373	87,964	245,339	9,172,003	1,082,486	-32,420
Dividend income.....	394,791	226,693	144,932	10,502	12,359	*76	229	945,951	5,778	6,303	794,056	22,436	117,377
Interest income.....	313,549	84,897	99,003	46,620	66,804	2,153	14,073	1,976,945	19,018	121,090	1,529,089	152,207	155,541
Royalty income.....	114,142	84,005	29,186	*58	*8	47	839	25,850	494	*26	22,365	[1]	2,965
Net short-term capital gain (less loss).....	35,446	46,209	-17,715	3,739	2,663	*-1	550	842,974	2,527	4,927	665,155	6,759	163,606
Net long-term capital gain (less loss).....	2,465,539	79,851	1,862,799	328,456	34,573	*-165	*160,025	6,763,652	60,147	112,994	6,161,337	901,084	-471,909
Real estate rental net income (less deficit).....	21,693	9,320	2,878	6,784	1,686	*1,025	[1]	46,816	6,771	-16,265	64,705	-6,780	-1,615
Net income.....	24,818	10,412	2,881	8,487	*2,013	*1,025	[1]	162,230	7,969	18,696	126,311	*731	8,523
Deficit.....	3,125	1,093	3	*1,703	*326	-	-	115,414	1,198	34,961	61,606	*7,511	10,138
Net income (less deficit) from other rental activity.....	14,580	13,458	*-3,262	611	3,774	-	-	-7,840	409	-2,495	-6,054	*7,334	-7,034
Net income.....	20,769	*14,133	*127	2,735	3,774	-	-	18,354	409	1,682	6,308	*9,941	13
Deficit.....	*6,189	675	*3,390	2,124	-	-	-	26,194	-	*4,177	12,362	*2,607	*7,048
Total net income (less deficit).....	6,645,397	1,766,777	3,146,233	284,525	511,554	154,359	781,950	24,000,039	764,677	2,157,173	14,091,542	6,840,231	146,415
Net income.....	9,604,342	2,722,644	3,707,810	627,571	1,283,066	292,007	971,243	29,688,735	1,315,360	3,924,202	16,535,580	7,276,029	637,564
Deficit.....	2,958,945	955,867	561,577	343,046	771,513	*137,648	189,293	5,688,696	550,683	1,767,029	2,444,038	435,797	491,149

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance	
	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copy-righted works)			Total	Administrative and support services	Waste management and remediation services		Total	Offices of health practitioners and outpatient care centers
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns.....	469,706	438,758	29,139	1,809	651,868	24,295	203,010	191,020	11,990	41,399	305,571	243,985
Number of shareholders.....	898,337	845,098	49,725	3,513	987,710	152,537	302,940	277,612	25,327	60,821	420,594	309,847
Total receipts [33].....	90,831,596	63,735,255	26,095,337	1,001,004	445,986,917	31,611,918	189,604,223	168,031,318	21,572,905	20,301,814	267,629,091	193,497,359
Business receipts.....	86,226,106	60,873,990	24,397,446	954,671	438,851,697	10,959,577	187,340,747	165,953,157	21,387,590	19,916,916	262,082,148	188,749,417
Interest on government obligations: State and local [33].....	79,338	72,788	4,946	1,605	27,183	805,629	24,958	21,490	3,468	*799	2,003	888
Net gain, noncapital assets.....	1,355,537	537,141	818,259	*137	391,802	468,471	455,740	421,327	34,412	*1,527	141,031	90,151
Other receipts.....	3,170,614	2,251,337	874,686	*44,592	6,716,235	19,378,241	1,782,779	1,635,344	147,435	382,572	5,403,909	4,656,903
Total deductions.....	90,380,536	64,130,444	25,565,862	684,231	404,732,956	26,600,437	179,897,249	160,063,147	19,834,102	18,276,206	237,917,869	168,201,639
Cost of goods sold.....	11,853,010	2,793,246	8,995,097	*64,667	156,224,907	*325,520	77,838,062	69,379,230	8,458,833	3,090,988	24,043,456	17,307,666
Compensation of officers.....	7,493,532	6,552,924	899,951	*40,657	42,120,207	1,975,086	8,496,419	7,588,744	907,675	1,166,393	34,982,909	31,385,800
Salaries and wages.....	26,345,000	23,004,228	3,240,618	*100,154	79,378,533	4,069,066	41,654,924	38,698,826	2,956,098	5,159,822	66,907,914	39,969,859
Repairs.....	1,704,462	938,918	760,846	*4,698	1,759,176	341,701	1,467,179	1,070,376	396,803	256,532	2,188,387	1,441,551
Bad debts.....	1,203,704	1,038,698	163,867	*1,139	822,526	3,348,011	335,561	285,416	50,144	189,682	450,108	96,706
Rent paid on business property.....	5,003,060	3,402,294	1,561,707	*39,059	14,594,428	326,109	5,064,802	4,388,285	676,517	1,738,203	15,055,571	10,465,206
Taxes paid.....	3,176,586	2,357,160	804,871	14,555	11,625,007	775,391	6,249,007	5,649,725	599,282	687,734	9,272,801	5,611,351
Interest paid.....	2,764,854	1,895,431	852,060	17,363	2,018,217	7,190,137	1,360,897	1,064,765	296,132	127,113	1,959,604	1,268,214
Amortization.....	235,251	168,173	57,935	9,143	642,545	493,445	306,352	270,282	36,070	42,786	571,322	443,221
Depreciation.....	6,349,522	1,757,629	4,586,340	*5,552	3,659,796	768,296	3,376,067	2,247,243	1,128,824	413,482	3,521,610	2,367,629
Depletion.....	*1,040	*1,040	-	-	-	117	*667	-	*667	-	-	-
Advertising.....	1,922,410	1,610,269	222,874	*89,267	4,939,714	235,228	2,002,300	1,861,566	140,734	619,404	2,132,712	1,753,591
Pension, profit-sharing, stock, annuity.....	709,693	597,665	110,230	*1,798	4,131,740	238,936	653,856	511,518	142,337	62,603	4,109,931	3,913,569
Employee benefit programs.....	1,134,490	851,639	271,581	*11,270	5,791,059	656,964	2,934,919	2,606,889	328,030	279,442	3,856,075	2,236,782
Net loss, noncapital assets.....	222,204	163,914	58,290	-	40,951	1,062,804	21,815	21,265	*551	*2,183	6,092	*2,365
Other deductions.....	20,261,718	16,997,216	2,979,594	284,909	76,984,151	4,793,624	28,134,423	24,419,017	3,715,405	4,439,839	68,859,375	49,938,127
Total receipts less total deductions [33].....	451,060	-395,188	529,475	316,773	41,253,962	5,011,481	9,706,975	7,968,171	1,738,803	2,025,608	29,711,222	25,295,720
Net income (less deficit) from a trade or business [33].....	371,722	-467,976	524,529	315,168	41,226,779	4,205,852	9,682,016	7,946,681	1,735,335	2,024,810	29,709,219	25,294,832
Net income.....	10,718,257	8,263,866	2,070,863	383,529	48,206,245	8,785,981	12,834,278	10,785,913	2,048,365	2,384,299	32,436,516	27,006,837
Deficit.....	10,346,536	8,731,841	1,546,334	*68,360	6,979,467	4,580,129	3,152,262	2,839,232	313,030	359,490	2,727,297	1,712,004
Portfolio income (less deficit) distributed to shareholders [34].....	3,495,914	3,301,492	142,772	51,651	3,748,795	2,992,591	669,268	686,635	-17,367	183,602	1,920,865	574,141
Dividend income.....	345,111	318,041	24,525	*2,545	357,029	398,452	71,180	62,353	8,826	1,965	51,866	44,758
Interest income.....	1,843,497	1,732,979	100,709	9,809	784,298	1,110,639	286,890	254,046	32,843	48,359	240,704	83,275
Royalty income.....	135,115	94,000	8	*41,107	156,218	35,522	10,411	*9,299	*1,112	3,984	*3	*[1]
Net short-term capital gain (less loss).....	86,412	84,781	-1,261	*2,892	-11,991	120,605	-23,826	-23,877	50	*-1,356	360	11,975
Net long-term capital gain (less loss).....	1,085,780	1,071,692	18,791	*-4,703	2,463,241	1,327,372	324,614	384,813	-60,199	130,650	1,627,932	434,134
Real estate rental net income (less deficit).....	5,274,882	5,260,808	14,078	-4	120,898	-59,788	83,936	69,839	14,097	*7,551	54,757	-26,919
Net income.....	8,542,179	8,503,549	38,630	-	202,422	104,902	114,010	95,875	18,136	*7,756	102,786	13,529
Deficit.....	3,267,297	3,242,741	24,552	4	81,524	164,690	30,074	26,036	*4,038	205	48,030	40,449
Net income (less deficit) from other rental activity.....	84,613	31,953	52,661	-1	20,018	22,409	8,772	-64	8,837	[1]	276	3,689
Net income.....	450,838	109,665	341,173	-	60,813	28,994	11,835	2,984	8,851	-	5,475	*4,827
Deficit.....	366,225	77,713	288,512	1	40,796	6,584	*3,063	*3,049	*14	[1]	*5,199	*1,138
Total net income (less deficit).....	9,227,130	8,126,277	734,039	366,814	45,116,489	7,161,065	10,443,993	8,703,091	1,740,902	2,215,963	31,685,117	25,845,744
Net income.....	21,579,844	18,691,796	2,459,403	428,645	52,122,280	11,633,877	13,659,875	11,533,428	2,126,447	2,564,224	34,172,891	27,459,528
Deficit.....	12,352,713	10,565,519	1,725,364	*61,830	7,005,790	4,472,813	3,215,882	2,830,337	385,545	348,262	2,487,774	1,613,784

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

Table 1--S Corporations: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry--Continued

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

Item	Health care --continued		Arts, entertainment, and recreation			Accommodation and food services			Other services				Not Allocable
	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(84)	(85)	(86)	(87)	(87)	(89)	(90)	(91)	(92)	(93)	(95)	(95)	(96)
Number of returns.....	48,763	12,823	89,832	55,043	34,789	221,795	28,018	193,777	248,336	124,149	122,319	1,867	-
Number of shareholders.....	80,444	30,302	143,176	79,374	63,803	442,286	95,262	347,024	385,808	187,234	196,307	2,268	-
Total receipts [33].....	38,744,985	35,386,747	47,143,071	24,159,853	22,983,217	185,203,085	18,420,837	166,782,248	110,731,298	65,262,797	44,982,144	*486,357	-
Business receipts.....	38,440,351	34,892,380	44,775,458	22,856,803	21,918,655	183,760,301	18,650,736	165,109,565	109,188,751	64,839,396	43,867,403	*481,952	-
Interest on government obligations: State and local [33].....	*37	1,078	9,854	6,287	3,567	4,616	1,422	3,194	4,655	*1,333	*3,311	*12	-
Net gain, noncapital assets.....	18,334	32,545	51,421	29,053	22,368	126,163	22,642	103,521	156,876	93,314	59,913	*3,650	-
Other receipts.....	286,263	460,743	2,306,338	1,267,710	1,038,628	1,312,005	-253,963	1,565,968	1,381,015	328,755	1,051,517	*744	-
Total deductions.....	35,741,144	33,975,086	44,695,620	21,931,129	22,764,491	182,326,385	20,273,222	162,053,163	106,412,128	62,568,571	43,396,984	*446,573	-
Cost of goods sold.....	4,219,746	2,516,043	9,264,146	2,713,056	6,551,090	69,700,839	2,981,133	66,719,706	43,465,775	31,021,803	12,298,333	*145,640	-
Compensation of officers.....	2,859,141	737,968	4,702,420	3,949,878	752,542	5,644,426	424,331	5,220,095	7,190,661	4,271,664	2,889,353	*29,644	-
Salaries and wages.....	13,814,720	13,123,335	8,595,741	4,473,939	4,121,802	34,349,713	3,583,719	30,765,994	17,614,538	8,614,540	8,897,684	*102,314	-
Repairs.....	371,307	375,528	621,046	121,399	499,646	3,385,787	655,290	2,730,497	1,099,377	511,582	586,416	*1,380	-
Bad debts.....	128,447	224,955	60,234	36,852	23,382	91,036	30,621	60,415	218,258	85,596	131,611	*1,051	-
Rent paid on business property.....	2,094,072	2,496,294	2,771,265	852,059	1,919,206	14,732,699	1,762,716	12,969,983	8,314,640	3,665,981	4,632,962	*15,697	-
Taxes paid.....	1,666,926	1,994,524	1,710,212	531,784	1,178,428	7,833,275	1,436,869	6,396,405	3,713,920	2,080,412	1,621,902	*11,606	-
Interest paid.....	306,782	384,608	1,006,063	232,136	773,927	3,102,734	1,570,469	1,532,265	1,377,521	756,626	617,603	*3,291	-
Amortization.....	82,575	45,526	480,334	368,798	111,536	917,295	158,395	758,899	442,894	223,941	218,817	135	-
Depreciation.....	569,387	584,594	1,735,413	441,079	1,294,334	5,813,933	1,694,826	4,119,106	2,511,003	1,271,903	1,234,067	*5,033	-
Depletion.....	-	-	-	-	-	*8,691	1	*8,690	*240	*240	-	-	-
Advertising.....	201,378	177,743	926,363	448,469	477,894	4,384,154	331,601	4,052,553	1,571,385	904,043	647,942	*19,400	-
Pension, profit-sharing, stock, annuity.....	151,103	45,259	381,138	331,171	49,967	143,916	32,632	111,284	306,736	120,721	185,473	*543	-
Employee benefit programs.....	557,726	1,061,567	467,895	193,931	273,965	1,379,825	193,922	1,185,902	1,143,234	736,916	399,275	*7,043	-
Net loss, noncapital assets.....	*754	2,972	47,228	*2,940	44,288	112,594	23,741	88,854	166,073	*1,781	*164,292	-	-
Other deductions.....	8,717,078	10,204,170	11,926,121	7,233,638	4,692,482	30,725,468	5,392,953	25,332,515	17,275,874	8,300,824	8,871,254	*103,796	-
Total receipts less total deductions [33].....	3,003,841	1,411,661	2,447,451	2,228,724	218,727	2,876,700	-1,852,385	4,729,085	4,319,170	2,694,227	1,585,160	*39,784	-
Net income (less deficit) from a trade or business [33].....	3,003,804	1,410,583	2,437,597	2,222,437	215,160	2,872,084	-1,853,807	4,725,891	4,314,515	2,692,894	1,581,849	*39,772	-
Net income.....	3,617,631	1,812,049	5,105,526	3,575,068	1,530,458	9,044,157	814,178	8,229,980	6,868,677	4,006,837	2,819,404	*42,436	-
Deficit.....	613,827	401,466	2,667,930	1,352,631	1,315,298	6,172,073	2,667,984	3,504,089	2,554,162	1,313,943	1,237,555	*2,664	-
Portfolio income (less deficit) distributed to shareholders [34].....	1,292,898	53,826	1,049,245	871,801	177,444	658,735	349,630	309,105	353,308	107,797	244,457	*1,055	-
Dividend income.....	5,697	1,411	9,499	5,055	4,443	98,269	82,425	15,844	18,371	4,503	13,767	*102	-
Interest income.....	109,856	47,573	205,710	107,798	97,913	345,344	177,032	168,312	118,992	50,794	67,245	*953	-
Royalty income.....	*[1]	2	209,784	209,784	*[1]	24,548	579	*23,969	1	1	[1]	-	-
Net short-term capital gain (less loss).....	*-10,080	*-1,535	-10,765	-9,409	-1,356	33,445	28,823	4,623	3,007	2,946	61	-	-
Net long-term capital gain (less loss).....	1,187,424	6,374	635,017	558,573	76,443	157,128	60,771	96,358	212,938	49,553	163,385	*[1]	-
Real estate rental net income (less deficit).....	*2,804	78,872	101,677	-25,529	127,206	121,520	57,605	63,915	51,365	15,043	36,022	300	-
Net income.....	*3,825	85,432	159,922	27,971	131,951	152,929	74,102	78,826	64,871	19,668	44,902	300	-
Deficit.....	*1,022	*6,559	58,245	*53,500	*4,745	31,408	16,497	14,911	13,506	*4,626	*8,880	-	-
Net income (less deficit) from other rental activity.....	*4	*-3,417	19,103	14,741	*4,363	9,479	3,849	*5,630	*16,738	*743	*15,995	-	-
Net income.....	*4	*644	23,482	*14,813	*8,670	10,613	*4,923	*5,690	*16,738	*743	*15,995	-	-
Deficit.....	-	*4,061	*4,379	*72	*4,307	*1,134	*1,074	60	[1]	-	[1]	-	-
Total net income (less deficit).....	4,299,510	1,539,863	3,607,622	3,083,449	524,172	3,661,818	-1,442,722	5,104,541	4,735,926	2,816,476	1,878,323	41,127	-
Net income.....	4,810,912	1,902,451	5,941,675	4,242,829	1,698,846	9,614,189	1,054,022	8,560,167	7,259,385	4,117,692	3,097,902	*43,791	-
Deficit.....	511,402	362,588	2,334,054	1,159,380	1,174,674	5,952,371	2,496,745	3,455,626	2,523,459	1,301,216	1,219,579	*2,664	-

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction			
		Total	Agriculture production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings	Heavy and civil engineering construction and land subdivision	Specialty trade contractors
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Number of returns	2,511,319	44,067	27,716	3,696	12,655	17,300	1,595	344,117	92,809	19,830	231,478
Number of shareholders	4,276,563	102,428	66,514	6,200	29,714	62,135	2,443	534,308	147,025	41,562	345,721
Total receipts [33]	4,222,726,419	59,180,008	41,082,446	3,755,567	14,341,996	31,975,252	6,806,860	595,548,693	229,514,849	102,127,599	263,906,245
Business receipts.....	4,130,582,910	54,271,541	36,815,095	3,698,094	13,758,352	29,578,500	6,683,263	589,278,474	227,583,823	99,286,510	262,408,140
Interest on government obligations: State and local [33].....	1,317,449	33,593	31,799	2	*1,792	34,496	867	97,868	44,949	34,640	18,279
Net gain, noncapital assets.....	8,005,602	156,158	100,953	*18,767	36,438	387,474	53	752,725	107,865	352,836	292,024
Other receipts.....	82,820,457	4,718,716	4,134,598	38,704	545,414	1,974,782	122,677	5,419,626	1,778,211	2,453,613	1,187,801
Total deductions	3,897,330,813	54,303,290	37,908,601	3,524,047	12,870,642	25,441,262	6,331,301	552,724,663	217,433,201	93,878,459	241,413,003
Cost of goods sold.....	2,463,713,800	24,687,106	15,600,321	1,489,192	7,597,594	12,871,348	5,062,548	430,119,867	189,980,655	75,878,165	164,261,048
Compensation of officers.....	167,765,134	999,474	497,817	79,764	421,893	1,025,574	114,378	18,373,447	4,293,319	2,236,053	11,844,075
Salaries and wages.....	450,094,040	4,953,007	3,230,931	498,234	1,223,842	2,152,809	348,144	29,899,154	6,872,728	3,514,674	19,511,753
Repairs.....	24,621,641	1,420,650	1,020,468	116,634	283,549	307,642	46,654	2,077,733	373,942	487,216	1,216,576
Bad debts.....	9,561,935	44,606	30,494	*210	13,903	32,995	10,363	813,108	163,328	154,700	495,079
Rent paid on business property.....	109,229,240	2,452,943	2,154,810	40,938	257,195	590,169	45,497	9,804,766	2,029,134	2,210,398	5,565,233
Taxes paid.....	79,951,602	998,135	666,103	82,644	249,388	1,036,320	62,658	8,800,630	1,872,675	1,295,840	5,632,114
Interest paid.....	31,111,588	699,654	557,732	53,460	88,463	459,448	42,553	2,182,879	645,383	509,937	1,027,559
Amortization.....	6,507,389	80,194	72,422	*158	7,615	84,442	14,187	157,898	23,311	27,599	106,988
Depreciation.....	56,385,217	2,127,080	1,524,417	228,187	374,477	1,671,254	119,518	7,029,309	1,079,437	2,545,102	3,404,770
Depletion.....	386,284	12,843	12,840	3	-	221,517	3	30,360	*1,771	22,875	*5,714
Advertising.....	35,268,430	117,813	95,004	1,853	20,957	43,969	3,587	1,697,137	417,518	99,070	1,180,549
Pension, profit-sharing, stock, annuity.....	18,473,525	64,190	45,483	*2,281	16,427	194,015	4,343	1,949,538	434,032	418,649	1,096,856
Employee benefit programs.....	41,318,751	432,101	312,708	25,361	94,032	402,985	11,162	6,851,990	1,351,177	930,774	4,570,038
Net loss, noncapital assets.....	596,637	*459	*288	[1]	*171	9,914	-	21,380	13,379	2,283	5,718
Other deductions.....	402,345,600	15,213,033	12,086,765	905,129	2,221,139	4,336,861	445,706	32,915,467	7,881,411	3,545,122	21,488,933
Total receipts less total deductions [33].....	325,395,606	4,876,718	3,173,844	231,520	1,471,354	6,533,990	475,559	42,824,030	12,081,648	8,249,140	22,493,241
Net income (less deficit) from a trade or business [33]	324,078,157	4,843,124	3,142,045	231,518	1,469,562	6,499,494	474,692	42,726,162	12,036,699	8,214,501	22,474,962
Net income.....	329,971,302	5,137,920	3,408,576	247,978	1,481,367	6,593,671	474,692	43,012,767	12,133,812	8,367,737	22,511,218
Deficit.....	5,893,145	294,796	266,531	*16,460	*11,804	94,176	-	286,606	97,113	153,236	36,256
Portfolio income (less deficit) distributed to shareholders [34]	44,232,250	1,075,002	871,120	53,649	150,233	1,402,719	11,570	1,665,682	518,254	712,411	435,017
Dividend income.....	4,930,973	124,203	41,276	*1,235	81,693	176,985	*4,088	181,613	54,239	87,468	39,907
Interest income.....	9,412,519	183,410	152,118	4,341	26,951	239,681	21,666	913,045	376,610	281,846	254,588
Royalty income.....	1,546,458	296,273	279,827	*2,145	*14,301	304,939	270	19,025	12,347	6,660	17
Net short-term capital gain (less loss).....	2,147,916	2,360	3,860	87	*-1,588	27,201	*-290	24,776	5,779	16,459	2,537
Net long-term capital gain (less loss).....	26,194,383	468,757	394,038	*45,842	28,876	653,913	*-14,165	527,224	69,278	319,978	137,968
Real estate rental net income (less deficit)	10,048,583	233,376	217,368	*1,306	14,702	18,578	*1,272	268,194	102,186	141,168	24,840
Net income.....	10,557,787	243,624	226,953	*1,391	15,280	21,992	*1,272	374,664	168,994	174,706	30,964
Deficit.....	509,204	10,248	9,586	84	*578	3,414	-	106,470	66,808	33,537	6,125
Net income (less deficit) from other rental activity	1,196,546	98,454	54,956	*68	*43,429	68,999	*6,687	97,585	6,756	20,632	70,196
Net income.....	1,292,138	98,468	54,970	*68	*43,430	78,727	*6,687	100,513	7,007	22,126	71,380
Deficit.....	95,592	*14	*13	-	[1]	9,728	-	2,928	251	1,493	1,184
Total net income (less deficit)	379,555,536	6,249,957	4,285,489	286,541	1,677,926	7,989,790	494,221	44,757,623	12,663,895	9,088,713	23,005,015

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Manufacturing											
	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing
	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Number of returns	87,484	3,785	544	580	2,818	729	4,151	1,307	10,674	211	2,417	3,769
Number of shareholders	196,897	13,133	1,998	1,030	5,639	1,560	8,272	2,951	26,158	943	6,724	9,371
Total receipts [33]	491,561,896	82,348,730	10,027,259	5,986,725	17,697,359	2,972,228	17,253,620	17,240,574	21,812,691	6,175,881	30,687,075	30,039,389
Business receipts.....	486,356,374	81,857,227	9,873,780	5,933,565	17,536,575	2,920,203	16,928,520	17,063,064	21,504,018	6,110,455	30,424,154	29,825,647
Interest on government obligations: State and local [33].....	92,592	7,671	9,596	*564	*713	[1]	*1,029	*3,030	2,172	*821	3,413	12,444
Net gain, noncapital assets.....	826,620	46,848	3,834	3,244	1,345	*876	141,729	47,366	131,407	3,927	15,088	21,115
Other receipts.....	4,286,311	436,984	140,049	49,352	158,726	51,149	182,342	127,114	175,095	60,679	244,419	180,183
Total deductions	450,497,785	76,664,340	8,816,699	5,598,913	16,425,913	2,782,037	16,248,248	16,047,487	20,424,612	5,416,257	28,248,979	27,360,914
Cost of goods sold.....	323,104,691	61,741,381	5,048,436	4,112,670	11,395,741	1,716,110	11,975,067	12,148,264	12,822,743	4,329,758	19,304,917	19,666,215
Compensation of officers.....	12,356,351	899,148	213,447	75,984	548,802	54,295	354,127	314,567	760,224	82,577	914,217	707,250
Salaries and wages.....	36,210,564	3,481,540	806,374	525,546	1,510,381	359,280	1,296,946	1,151,132	2,215,961	346,366	2,598,208	1,937,323
Repairs.....	2,240,095	373,755	74,374	19,131	43,249	15,090	158,336	55,546	131,156	14,725	188,922	132,438
Bad debts.....	913,676	54,598	6,851	5,671	41,667	*15,713	25,715	22,419	91,655	2,161	80,701	49,278
Rent paid on business property.....	8,875,147	731,471	107,362	135,399	294,618	49,597	267,045	409,676	946,413	38,808	435,188	592,638
Taxes paid.....	8,503,807	740,611	990,216	78,045	385,723	42,807	322,082	252,604	428,203	55,582	441,038	505,244
Interest paid.....	3,384,712	464,152	80,234	39,603	140,901	19,308	99,611	156,840	208,520	32,445	236,703	220,182
Amortization.....	642,853	85,440	24,113	4,931	15,419	*3,091	8,771	23,838	30,406	3,577	39,256	50,016
Depreciation.....	11,130,878	1,858,594	333,791	137,614	147,291	50,163	404,491	410,575	692,569	133,496	645,776	966,571
Depletion.....	106,026	-	11,949	-	-	-	-	-	-	949	6,809	-
Advertising.....	4,473,868	1,225,135	300,871	26,070	290,437	115,918	97,538	26,667	131,367	42,268	406,649	101,311
Pension, profit-sharing, stock, annuity.....	2,356,128	292,305	75,402	16,293	67,550	*2,195	45,328	116,119	59,187	34,028	194,087	158,828
Employee benefit programs.....	7,004,598	882,162	141,854	63,607	139,596	*29,134	193,349	237,026	335,426	47,189	415,200	478,686
Net loss, noncapital assets.....	54,284	10,824	*426	*76	3,853	-	*153	*495	*174	7,673	1,049	2,048
Other deductions.....	29,140,108	3,823,224	600,998	358,272	1,400,685	309,336	999,689	721,717	1,570,608	244,654	2,340,259	1,792,886
Total receipts less total deductions [33].....	41,064,111	5,684,390	1,210,560	387,812	1,271,446	190,192	1,005,372	1,193,087	1,388,080	759,624	2,438,096	2,678,475
Net income (less deficit) from a trade or business [33].....	40,971,520	5,676,719	1,200,964	387,248	1,270,733	190,191	1,004,343	1,190,057	1,385,908	758,804	2,434,683	2,666,031
Net income.....	41,217,544	5,715,797	1,200,964	389,705	1,272,725	191,601	1,025,367	1,190,057	1,387,138	780,322	2,453,445	2,677,856
Deficit.....	246,024	*39,077	-	*2,457	1,992	*1,410	*21,024	-	*1,230	21,518	*18,762	*11,825
Portfolio income (less deficit) distributed to shareholders [34].....	4,021,575	442,380	13,841	19,931	87,663	8,801	81,464	82,170	41,123	30,018	298,346	114,757
Dividend income.....	1,318,217	56,527	11,161	17,036	45,863	*1,434	2,249	5,677	10,839	*9,352	162,564	37,429
Interest income.....	826,053	65,283	20,413	6,182	17,459	4,852	24,615	64,654	29,444	20,260	69,593	44,675
Royalty income.....	199,009	7,025	81	*[1]	*28,277	106	*11,856	*70	*3,216	4,370	38,872	1,412
Net short-term capital gain (less loss).....	95,182	5,102	*1,403	*-2,428	*1,066	*522	*165	*49	713	*13,912	-4,657	-487
Net long-term capital gain (less loss).....	1,583,112	308,443	*-19,217	*-858	-5,003	*1,886	42,579	*11,720	-3,088	*-17,877	31,974	31,728
Real estate rental net income (less deficit).....	151,517	24,484	4,774	*284	6,070	-30	13,528	*388	*70	5,319	3,581	2,361
Net income.....	164,724	26,947	5,191	451	*6,241	-	*13,758	*1,048	*2,348	5,521	4,505	3,915
Deficit.....	13,207	2,463	*417	*167	*170	30	*230	659	*2,417	202	*924	1,555
Net income (less deficit) from other rental activity.....	102,072	4,020	*476	*537	-	-	*-2,513	*1,344	*[1]	309	-2,444	*130
Net income.....	124,097	4,035	*717	*558	-	-	*33	*1,344	*[1]	353	4,157	*130
Deficit.....	22,025	15	241	*20	-	-	2,546	-	-	43	*6,600	[1]
Total net income (less deficit).....	45,246,683	6,147,603	1,220,055	408,001	1,364,466	198,962	1,096,822	1,273,959	1,426,961	794,449	2,734,167	2,783,278

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Manufacturing--continued										Wholesale and retail trade	
	Nonmetallic mineral product manufacturing	Primary metal manufacturing	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	Wholesale and retail trade, total	Wholesale trade	
											Total	Durable goods
	(24)	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)
Number of returns.....	3,041	2,208	19,276	8,381	2,747	2,546	2,090	4,379	11,830	373,833	147,995	93,721
Number of shareholders.....	6,562	5,966	38,500	20,489	6,429	7,175	5,413	8,099	20,485	637,741	259,526	162,963
Total receipts [33].....	13,338,932	27,908,252	67,576,351	32,320,833	18,865,910	20,525,404	19,011,066	14,525,424	35,248,192	1,704,143,334	922,583,464	387,012,085
Business receipts.....	13,180,171	27,414,355	66,755,374	31,882,584	18,737,096	20,417,237	18,819,142	14,251,931	34,921,276	1,685,410,254	915,687,116	384,338,606
Interest on government obligations: State and local [33].....	*1,195	2,716	10,056	12,960	7,377	2,310	1,871	*2,368	10,287	99,644	69,608	44,743
Net gain, noncapital assets.....	60,572	13,430	180,355	78,318	13,914	2,098	5,433	8,605	47,112	1,353,507	712,048	423,324
Other receipts.....	96,993	477,752	630,565	346,971	107,523	103,759	184,619	262,520	269,517	17,279,928	6,114,692	2,205,412
Total deductions.....	12,548,952	26,466,926	61,042,381	28,748,001	16,572,464	18,723,551	17,468,728	13,405,339	31,487,046	1,642,000,257	885,666,845	367,844,913
Cost of goods sold.....	8,116,528	21,460,144	42,785,200	19,324,925	11,228,527	12,940,257	13,219,845	9,472,679	20,295,283	1,337,858,700	741,277,958	289,897,462
Compensation of officers.....	448,148	392,712	2,553,321	910,359	615,785	575,753	308,206	312,295	1,315,134	27,015,572	15,432,283	9,202,775
Salaries and wages.....	974,913	1,323,566	4,751,164	3,018,719	1,815,761	1,874,757	1,249,841	1,286,837	3,685,946	105,312,168	50,346,968	27,935,750
Repairs.....	127,567	156,355	263,648	106,429	60,859	72,398	45,128	51,754	149,234	5,765,614	2,470,562	1,159,599
Bad debts.....	51,863	25,731	142,207	108,182	30,869	26,921	11,888	57,378	62,208	2,009,685	1,371,135	709,042
Rent paid on business property.....	326,162	289,406	1,501,121	678,062	358,367	332,644	333,598	266,506	781,068	27,351,534	10,343,948	5,957,873
Taxes paid.....	293,382	278,299	1,270,989	544,713	324,140	349,549	323,475	238,040	639,062	19,770,983	9,534,044	4,041,571
Interest paid.....	141,361	215,773	434,644	212,001	99,240	170,294	152,353	61,529	199,016	6,749,207	3,240,643	1,714,440
Amortization.....	12,520	30,765	64,555	42,790	61,153	54,405	16,971	10,236	60,599	1,578,867	775,976	234,972
Depreciation.....	590,197	502,239	1,678,957	822,738	315,718	311,719	422,191	172,718	533,471	11,004,302	5,210,391	2,759,855
Depletion.....	19,049	67,270	-	-	-	-	-	-	-	*1,649	*1,590	*1,590
Advertising.....	75,077	24,627	314,097	155,795	129,902	219,994	132,869	138,893	518,381	11,958,352	3,677,805	1,930,926
Pension, profit-sharing, stock, annuity.....	45,318	154,759	379,605	197,669	114,301	95,344	90,061	73,799	143,950	2,889,870	1,954,565	1,114,647
Employee benefit programs.....	210,780	248,343	1,319,631	627,224	318,935	296,601	306,683	230,681	482,491	8,699,084	4,440,204	2,433,967
Net loss, noncapital assets.....	1,396	*797	3,394	6,422	583	*10,437	*1,586	*775	2,124	272,196	66,195	56,051
Other deductions.....	1,114,691	1,296,139	3,579,848	1,991,972	1,098,322	1,392,477	854,033	1,031,218	2,619,078	73,762,475	35,522,577	18,694,394
Total receipts less total deductions [33].....	789,980	1,441,326	6,533,970	3,572,832	2,293,446	1,801,853	1,542,338	1,120,085	3,761,147	62,143,077	36,916,619	19,167,172
Net income (less deficit) from a trade or business [33].....	788,785	1,438,611	6,523,914	3,559,872	2,286,069	1,799,543	1,540,466	1,117,718	3,750,859	62,043,433	36,847,011	19,122,429
Net income.....	796,191	1,442,058	6,566,525	3,590,681	2,291,846	1,802,931	1,560,695	1,119,968	3,761,673	62,500,148	37,121,499	19,305,104
Deficit.....	*7,406	*3,447	42,611	30,808	*5,777	*3,387	*20,228	*2,251	*10,813	456,715	274,488	182,675
Portfolio income (less deficit) distributed to shareholders [34].....	95,906	162,215	1,152,749	394,320	325,362	227,727	171,850	86,483	184,469	5,093,768	3,308,892	1,715,218
Dividend income.....	15,629	57,480	151,913	119,332	247,117	172,443	100,421	14,673	79,078	739,066	411,082	137,233
Interest income.....	24,270	49,607	122,514	91,800	33,605	37,446	35,491	10,272	53,620	1,455,804	724,433	371,341
Royalty income.....	3,089	*18,376	3,088	*2,188	*2,077	16,272	15,579	*1,785	41,268	142,327	136,113	19,022
Net short-term capital gain (less loss).....	3,335	5,769	64,939	190	-1,414	*-546	7,835	*-209	-77	99,336	91,965	84,381
Net long-term capital gain (less loss).....	49,582	30,984	810,295	180,811	43,977	2,112	12,522	59,963	10,580	2,657,235	1,945,299	1,103,242
Real estate rental net income (less deficit).....	9,101	5,245	35,213	12,402	1,881	14,493	3,939	*1,083	7,471	510,205	137,635	57,442
Net income.....	9,249	*5,443	35,967	12,792	*2,102	14,783	5,121	*1,083	*8,261	547,174	157,079	61,918
Deficit.....	*148	*197	*754	*389	*221	*290	*1,182	-	*790	36,969	19,444	4,476
Net income (less deficit) from other rental activity.....	*-189	*-5,927	53,650	5,299	-1,312	3,135	35,277	*1,131	*9,148	257,373	197,510	182,738
Net income.....	*486	*814	56,792	*5,340	416	3,135	*35,277	*1,131	9,380	267,960	205,390	186,178
Deficit.....	676	6,742	*3,142	*41	1,728	[1]	[1]	-	*231	10,587	7,879	3,440
Total net income (less deficit).....	893,602	1,600,144	7,765,527	3,971,894	2,612,001	2,044,898	1,751,533	1,206,414	3,951,947	67,904,779	40,491,049	21,077,827

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Wholesale and retail trade--continued											
	Wholesale trade --continued		Retail trade									
	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers	Food, beverage and liquor stores	Health and personal care stores	Gasoline stations	Clothing and clothing accessories stores	Sporting goods, hobby, book, and music stores
	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)
Number of returns.....	46,894	7,380	225,838	30,901	12,930	9,503	13,778	45,919	20,209	15,740	19,261	10,647
Number of shareholders.....	86,968	9,595	378,216	52,262	18,932	12,994	26,231	80,722	35,165	26,598	31,453	17,830
Total receipts [33].....	533,718,926	1,852,453	781,559,870	297,714,932	20,059,259	20,565,713	41,652,160	133,836,961	42,683,107	112,282,673	17,889,397	17,540,826
Business receipts.....	529,500,305	1,848,205	769,723,139	291,997,408	19,875,844	20,469,776	41,327,617	131,612,662	42,530,901	111,174,054	17,739,035	17,183,800
Interest on government obligations: State and local [33].....	24,864	-	30,037	6,400	*617	*2,074	8,964	3,441	*3,815	*425	1,871	*301
Net gain, noncapital assets.....	288,684	41	641,459	305,995	12,304	*4,996	37,230	62,635	27,402	148,013	*1,814	*2,164
Other receipts.....	3,905,074	*4,206	11,165,236	5,405,130	170,494	88,868	278,349	2,158,223	120,989	960,182	146,678	354,561
Total deductions.....	516,278,196	1,543,736	756,333,412	291,364,980	19,133,340	19,638,930	39,437,886	129,630,339	40,278,101	110,672,923	16,949,809	16,587,918
Cost of goods sold.....	451,365,655	14,841	596,580,742	246,676,735	11,574,400	14,207,599	28,100,170	97,819,500	30,006,188	99,268,987	9,596,235	10,398,107
Compensation of officers.....	5,925,322	304,186	11,583,288	2,720,616	721,593	476,592	912,959	1,701,535	1,499,797	544,936	555,589	385,379
Salaries and wages.....	22,101,925	309,294	54,965,199	16,473,860	2,160,870	2,219,955	4,358,725	11,128,933	3,548,006	3,691,372	2,218,525	2,049,535
Repairs.....	1,303,823	*7,140	3,295,052	708,302	141,445	41,807	234,552	983,493	116,316	453,748	79,707	141,927
Bad debts.....	659,347	2,747	638,550	178,086	27,074	22,741	92,062	52,511	35,807	34,921	5,564	49,871
Rent paid on business property.....	4,289,282	*96,794	17,007,585	4,019,459	1,089,523	525,854	946,788	3,737,213	1,034,859	1,198,031	1,394,136	1,010,098
Taxes paid.....	5,448,303	44,170	10,236,939	3,092,233	415,538	299,030	890,940	2,158,430	599,782	897,256	400,932	379,629
Interest paid.....	1,519,613	*6,589	3,508,564	1,428,804	128,980	117,204	205,138	458,550	160,618	354,060	94,997	85,582
Amortization.....	539,131	*1,873	802,891	215,549	13,049	29,525	9,490	218,946	63,751	98,813	20,477	12,720
Depreciation.....	2,439,154	11,381	5,793,911	1,510,608	183,631	129,025	559,467	1,298,844	183,462	840,572	135,517	264,170
Depletion.....	-	-	*59	12	-	-	*47	-	-	-	-	-
Advertising.....	1,741,320	*5,559	8,280,547	2,853,774	776,756	212,431	509,851	969,523	364,055	108,460	417,015	335,962
Pension, profit-sharing, stock, annuity.....	814,864	*25,054	935,305	200,086	29,576	40,985	72,753	239,567	93,717	36,810	27,043	53,280
Employee benefit programs.....	1,966,303	*39,934	4,258,880	1,435,005	148,972	125,126	264,361	1,124,512	162,065	142,840	86,549	135,419
Net loss, noncapital assets.....	10,144	-	206,001	188,850	*1,657	*110	*17	4,891	*2,006	*2,885	*2,086	*605
Other deductions.....	16,154,009	674,174	38,239,898	9,663,000	1,720,277	1,190,948	2,280,566	7,733,892	2,407,671	2,999,230	1,915,439	1,285,634
Total receipts less total deductions [33].....	17,440,730	308,717	25,226,459	6,349,952	925,918	926,783	2,214,274	4,206,622	2,405,006	1,609,751	939,589	952,908
Net income (less deficit) from a trade or business [33].....	17,415,866	308,717	25,196,422	6,343,552	925,301	924,710	2,205,310	4,203,181	2,401,191	1,609,326	937,718	952,607
Net income.....	17,507,679	308,717	25,378,649	6,404,632	930,667	924,710	2,232,835	4,244,852	2,402,395	1,618,910	948,406	952,749
Deficit.....	91,813	-	182,227	61,080	*5,366	-	27,525	41,671	*1,204	*9,585	*10,687	143
Portfolio income (less deficit) distributed to shareholders [34].....	1,592,101	*1,573	1,784,876	385,888	39,790	31,607	-98,175	459,618	277,648	66,566	25,282	105,504
Dividend income.....	272,717	*1,132	327,983	19,230	1,977	924	27,064	9,715	8,831	6,277	*1,110	*5,406
Interest income.....	352,314	*778	731,372	239,044	13,297	23,461	65,854	119,957	12,844	45,221	18,776	9,150
Royalty income.....	117,091	-	6,214	*7	-	1,778	*275	493	-	*1,232	*2,210	30
Net short-term capital gain (less loss).....	7,921	*-337	7,371	5,708	*-1,012	*6,021	*2,437	-6,652	*-7,923	*4,383	*-4,917	*-152
Net long-term capital gain (less loss).....	842,058	-	711,936	121,899	*25,527	*-576	-193,804	336,104	263,897	9,453	*8,104	*91,070
Real estate rental net income (less deficit).....	80,177	16	372,569	34,894	*7,363	*15,822	19,903	213,318	*7,920	47,359	*2,126	*5,412
Net income.....	95,145	16	390,095	45,141	*7,852	*15,971	20,661	214,235	*8,460	48,691	*2,367	*5,718
Deficit.....	14,968	-	17,525	10,247	*489	149	*758	*917	*540	*1,332	*241	*306
Net income (less deficit) from other rental activity.....	14,773	-	59,863	3,802	13	*-131	*18,714	16,062	*938	*1,653	*43	397
Net income.....	19,212	-	62,571	*6,176	13	-	*18,916	16,062	*938	*1,653	*43	397
Deficit.....	*4,439	-	2,708	*2,374	-	*131	203	-	-	-	-	-
Total net income (less deficit).....	19,102,916	310,306	27,413,730	6,768,136	972,467	972,008	2,145,751	4,892,178	2,687,697	1,724,904	965,170	1,063,919

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Wholesale and retail trade--continued			Wholesale and retail trade not allocable	Transportation and warehousing						
	Retail trade --continued				Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	General merchandise stores	Miscellaneous store retailers	Nonstore retailers								
	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	2,780	27,584	16,585	-	78,637	3,495	49,246	10,256	*156	13,191	2,293
Number of shareholders.....	4,569	47,260	24,198	-	119,498	5,494	72,583	12,761	*319	21,265	7,075
Total receipts [33].....	6,508,429	30,233,295	40,593,118	-	118,541,892	11,630,334	65,052,429	7,624,968	*547,771	27,637,973	6,048,417
Business receipts.....	6,477,701	29,950,831	39,383,511	-	115,921,828	11,141,500	63,508,905	7,532,321	*520,137	27,409,387	5,809,578
Interest on government obligations: State and local [33].....	*170	*638	1,320	-	8,162	*2,651	1,841	[1]	-	*1,132	2,537
Net gain, noncapital assets.....	*1,123	3,399	34,385	-	749,531	294,982	384,959	13,376	-	25,489	30,725
Other receipts.....	29,435	278,427	1,173,901	-	1,862,372	191,201	1,156,723	79,271	*27,634	201,966	205,577
Total deductions.....	6,126,646	28,518,811	37,993,730	-	110,305,089	10,689,333	60,789,200	7,067,828	*480,081	25,754,793	5,523,855
Cost of goods sold.....	4,017,082	18,283,571	26,632,170	-	42,739,659	3,854,965	19,439,937	2,033,740	*102,477	15,357,199	1,951,342
Compensation of officers.....	114,800	1,050,745	898,747	-	3,128,029	193,582	1,562,916	298,017	*11,227	897,735	164,552
Salaries and wages.....	793,072	3,241,436	3,080,910	-	16,994,456	1,474,960	9,184,832	1,760,027	*156,113	3,308,019	1,110,505
Repairs.....	42,694	170,340	180,720	-	2,638,758	397,337	1,774,805	107,541	*20,479	241,618	96,978
Bad debts.....	*9,561	30,866	99,485	-	164,541	18,184	84,677	12,130	*3,653	36,420	9,477
Rent paid on business property.....	217,553	1,411,548	422,523	-	6,658,392	829,203	3,538,083	541,834	*34,105	989,808	725,359
Taxes paid.....	109,159	590,214	403,798	-	3,418,461	195,862	2,078,243	319,349	*20,469	590,672	213,867
Interest paid.....	22,765	288,601	163,265	-	1,268,778	158,246	725,649	112,175	*1,738	183,613	87,358
Amortization.....	3,644	46,982	69,946	-	162,373	17,711	83,146	9,352	*1,260	45,092	5,812
Depreciation.....	57,369	287,949	343,297	-	4,426,922	630,196	2,702,645	343,745	*13,624	499,619	237,093
Depletion.....	-	-	-	-	*541	-	*535	-	-	-	6
Advertising.....	85,053	412,190	1,235,478	-	340,143	18,264	202,406	52,593	*3,327	53,256	10,296
Pension, profit-sharing, stock, annuity.....	4,357	53,184	83,946	-	364,722	46,884	159,530	33,630	*2,809	98,137	23,732
Employee benefit programs.....	69,372	201,742	362,918	-	1,759,320	231,553	1,066,994	81,881	*19,863	240,044	118,984
Net loss, noncapital assets.....	228	*2,518	*146	-	3,899	*1,491	*789	*510	*214	*391	*503
Other deductions.....	579,937	2,446,925	4,016,380	-	26,236,094	2,620,893	18,184,013	1,361,303	*88,723	3,213,170	767,991
Total receipts less total deductions [33].....	381,783	1,714,484	2,599,388	-	8,236,803	941,001	4,263,229	557,140	*67,690	1,883,180	524,562
Net income (less deficit) from a trade or business [33].....	381,613	1,713,846	2,598,067	-	8,228,641	938,350	4,261,388	557,140	*67,690	1,882,049	522,025
Net income.....	381,613	1,722,140	2,614,739	-	8,328,417	941,021	4,296,064	557,821	*67,690	1,929,609	536,212
Deficit.....	-	*8,294	*16,672	-	99,776	*2,671	34,676	681	-	*47,560	*14,187
Portfolio income (less deficit) distributed to shareholders [34].....	78,866	74,652	337,631	-	721,681	37,440	385,059	17,130	*36,715	221,751	23,586
Dividend income.....	*51,492	588	195,370	-	134,907	1,522	4,489	*16	*36	126,026	2,819
Interest income.....	3,878	35,516	144,374	-	210,110	43,009	98,695	17,020	*1,362	29,860	20,164
Royalty income.....	87	*11	*92	-	4,299	9	2,720	-	354	*910	*305
Net short-term capital gain (less loss).....	2,678	*-19	6,819	-	39,815	*137	-48	-	*34,963	*790	3,973
Net long-term capital gain (less loss).....	*20,731	*38,556	-9,024	-	332,550	*-7,237	279,202	*94	-	64,166	-3,675
Real estate rental net income (less deficit).....	2,919	*7,876	7,657	-	59,207	*7,320	15,684	*194	-	6,515	29,494
Net income.....	2,919	*10,374	*7,705	-	62,123	*7,413	16,943	*311	-	7,401	30,056
Deficit.....	-	*2,498	48	-	2,916	*92	1,259	*117	-	*886	*562
Net income (less deficit) from other rental activity.....	-	*1,443	*16,928	-	61,637	*13,970	44,556	-	-	*2,135	*975
Net income.....	-	*1,443	*16,928	-	64,314	*14,594	45,373	-	-	3,372	*975
Deficit.....	-	[1]	-	-	*2,677	*624	816	-	-	*1,237	-
Total net income (less deficit).....	463,398	1,797,818	2,960,283	-	9,071,166	997,081	4,706,686	574,464	*104,406	2,112,450	576,080

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Information							Finance and insurance					
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecom-munications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services	Total	Depository credit inter-mediation	Non-depository credit inter-mediation	Securities, commodity contracts, and other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles
	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)
Number of returns.....	38,901	8,412	11,258	2,121	5,680	2,217	9,212	109,556	314	16,654	23,838	66,377	2,374
Number of shareholders.....	65,287	16,734	14,099	5,956	9,607	4,467	14,425	178,393	10,037	26,403	36,148	98,130	7,675
Total receipts [33].....	61,013,520	20,463,364	9,939,112	3,305,448	14,388,272	4,031,644	8,885,678	93,272,048	5,178,858	18,699,020	34,426,568	34,350,239	617,363
Business receipts.....	59,722,402	19,822,530	9,680,580	3,138,542	14,210,271	4,018,037	8,852,441	83,754,173	1,694,032	16,272,026	32,563,741	32,946,477	*277,898
Interest on government obligations: State and local [33].....	63,989	32,736	5,626	24,816	635	*119	56	163,877	85,480	1,710	59,627	3,360	13,700
Net gain, noncapital assets.....	170,965	19,095	*13,767	113,762	12,963	119	*11,258	1,108,923	268,172	384,754	435,334	17,617	*3,047
Other receipts.....	1,056,163	589,002	239,139	28,327	164,403	*13,369	21,923	8,245,075	3,131,174	2,040,531	1,367,866	1,382,786	322,718
Total deductions.....	54,559,004	18,131,359	8,346,643	3,024,441	13,221,515	3,742,099	8,092,947	75,239,955	3,876,524	15,049,945	27,908,435	28,133,475	271,576
Cost of goods sold.....	24,604,726	7,472,813	2,819,856	544,312	8,200,661	877,931	4,689,153	*135,691	-	*11,831	52,151	*22,838	*48,872
Compensation of officers.....	3,335,348	891,331	1,101,547	198,036	347,768	198,033	598,633	10,031,568	231,823	883,423	3,835,474	5,059,876	20,972
Salaries and wages.....	8,860,782	3,991,557	844,218	885,541	1,290,722	1,056,842	791,902	28,045,744	598,776	5,213,216	11,808,870	10,367,472	*57,410
Repairs.....	371,988	155,129	72,318	33,568	89,768	*5,573	15,633	511,600	45,314	108,476	117,200	238,058	*2,553
Bad debts.....	182,278	79,057	12,870	25,893	61,180	*663	*2,616	2,153,308	547,140	1,401,024	109,107	95,436	*600
Rent paid on business property.....	1,652,852	493,614	538,137	86,379	297,739	97,356	139,626	3,944,262	30,157	818,718	1,352,150	1,735,340	7,897
Taxes paid.....	1,351,327	523,268	166,875	253,619	180,332	73,237	153,996	2,718,785	89,697	553,148	959,735	1,104,972	11,233
Interest paid.....	377,700	132,940	63,380	69,594	91,869	*8,329	11,587	3,622,870	1,306,428	986,805	959,766	360,099	9,773
Amortization.....	521,023	136,438	221,540	131,337	30,377	*164	*1,168	524,228	64,972	47,642	119,704	291,198	*711
Depreciation.....	1,304,585	383,917	222,410	134,316	332,517	95,208	136,218	1,267,631	101,111	224,094	646,898	292,276	*3,253
Depletion.....	-	-	-	-	-	-	-	*3,170	-	-	8	*3,162	-
Advertising.....	1,016,263	237,400	159,263	32,734	124,588	83,475	378,802	1,608,757	38,217	465,536	616,285	486,981	*1,738
Pension, profit-sharing, stock, annuity.....	422,175	234,328	47,317	23,347	50,141	*12,278	54,764	1,164,787	25,769	48,739	580,128	508,451	*1,701
Employee benefit programs.....	812,314	458,726	73,119	55,705	83,220	*50,738	90,805	1,732,089	93,896	198,626	813,392	620,419	5,756
Net loss, noncapital assets.....	3,908	1,998	68	*446	*1,229	-	167	29,585	10,208	6,387	4,653	*8,335	*2
Other deductions.....	9,741,734	2,938,842	2,003,727	549,613	2,039,403	1,182,272	1,027,878	17,745,880	693,017	4,082,281	5,932,915	6,938,561	99,106
Total receipts less total deductions [33].....	6,454,516	2,332,005	1,592,470	281,007	1,166,757	289,545	792,732	18,032,093	1,302,334	3,649,075	6,518,133	6,216,764	345,787
Net income (less deficit) from a trade or business [33].....	6,390,527	2,299,269	1,586,844	256,191	1,166,122	289,426	792,675	17,868,217	1,216,853	3,647,366	6,458,506	6,213,405	332,087
Net income.....	6,828,423	2,352,569	1,830,678	363,869	1,175,636	289,426	816,246	19,756,980	1,217,074	3,675,214	8,220,936	6,287,527	356,230
Deficit.....	437,896	*53,300	*243,834	107,678	*9,514	-	*23,570	1,888,764	220	27,848	1,762,430	*74,122	24,143
Portfolio income (less deficit) distributed to shareholders [34].....	3,191,208	414,434	2,121,580	363,531	111,539	1,557	178,567	11,692,212	91,368	262,556	9,976,668	1,061,006	300,614
Dividend income.....	386,172	222,737	144,853	9,478	8,991	*76	35	753,801	5,183	3,813	634,901	20,149	89,755
Interest income.....	205,716	45,138	94,556	30,565	20,512	1,599	13,345	1,647,328	17,990	79,903	1,338,470	125,127	85,838
Royalty income.....	77,788	48,498	29,186	*56	*1	47	-	17,906	494	5	17,387	[1]	21
Net short-term capital gain (less loss).....	35,876	47,787	*17,606	4,227	1,469	*1	-	1,333,908	2,065	22,010	1,229,133	7,865	72,835
Net long-term capital gain (less loss).....	2,485,657	50,274	1,870,592	319,204	80,565	*165	*165,187	7,939,268	65,636	156,825	6,756,778	907,865	52,165
Real estate rental net income (less deficit).....	21,581	8,567	*2,720	7,598	1,671	*1,025	-	120,796	6,735	13,138	99,316	-4,903	6,510
Net income.....	22,688	9,343	*2,722	7,601	*1,997	*1,025	-	151,808	7,481	15,255	121,225	*730	*7,116
Deficit.....	1,108	*777	2	3	*326	-	-	31,012	746	2,118	21,910	*5,633	*606
Net income (less deficit) from other rental activity.....	1,026	*374	*-3,333	*251	3,735	-	-	7,510	403	*1,142	1,091	*6,521	*-1,647
Net income.....	7,216	*1,049	*56	*2,375	3,735	-	-	15,604	403	*1,196	4,863	*9,128	13
Deficit.....	*6,189	675	*3,390	2,124	-	-	-	8,093	-	54	3,772	*2,607	*1,660
Total net income (less deficit).....	9,604,342	2,722,644	3,707,810	627,571	1,283,066	292,007	971,243	29,688,735	1,315,360	3,924,202	16,535,580	7,276,029	637,564

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Real estate and rental and leasing				Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services	Health care and social assistance	
	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copy-righted works)			Total	Administrative and support services	Waste management and remediation services		Total	Offices of health practitioners and outpatient care centers
	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)
Number of returns.....	261,290	243,770	16,470	1,051	443,719	12,757	132,748	123,922	8,825	19,762	236,193	194,438
Number of shareholders.....	526,503	493,390	30,941	2,173	661,870	105,083	197,478	177,431	20,047	28,205	320,560	248,371
Total receipts [33].....	60,701,941	44,919,915	14,996,131	785,895	337,384,706	26,030,265	150,095,497	133,223,736	16,871,762	16,489,055	225,855,893	166,717,790
Business receipts.....	55,626,964	41,174,132	13,713,333	*739,499	330,385,156	8,962,098	148,051,261	131,344,592	16,706,669	16,209,256	220,459,537	162,031,966
Interest on government obligations: State and local [33].....	61,975	58,326	2,178	1,471	24,321	605,796	14,434	13,051	*1,383	*799	2,003	888
Net gain, noncapital assets.....	1,030,213	467,647	562,430	*137	345,980	351,123	378,645	354,596	24,049	*1,527	134,574	88,534
Other receipts.....	3,982,789	3,219,810	718,190	*44,789	6,629,250	16,111,249	1,651,158	1,511,497	139,661	277,473	5,259,780	4,596,403
Total deductions.....	50,810,830	37,410,185	12,999,393	401,251	289,476,666	17,157,813	137,303,515	122,468,842	14,834,673	14,109,941	193,630,622	139,790,725
Cost of goods sold.....	5,235,997	1,155,351	4,019,127	*61,519	88,660,737	*308,285	60,294,049	54,178,493	6,115,556	2,677,547	20,034,917	14,999,510
Compensation of officers.....	4,653,967	4,072,009	566,215	*15,743	35,458,891	1,534,738	6,623,888	5,893,137	730,751	977,122	28,913,410	25,702,482
Salaries and wages.....	16,132,031	14,004,715	2,093,394	*33,923	65,184,188	3,102,787	31,537,442	29,414,961	2,122,481	3,805,764	56,179,997	34,652,665
Repairs.....	995,929	601,639	391,368	*2,922	1,439,720	257,094	1,180,632	877,286	303,345	210,467	1,825,099	1,226,926
Bad debts.....	629,767	574,207	54,420	*1,139	481,399	1,157,928	220,296	184,361	35,935	180,865	343,063	63,225
Rent paid on business property.....	3,122,665	2,286,635	832,819	*3,212	11,522,442	226,826	3,649,605	3,084,951	564,654	1,208,867	12,257,271	8,878,080
Taxes paid.....	1,796,904	1,364,961	426,003	*5,940	9,429,208	588,992	4,480,277	4,015,027	465,250	485,458	7,733,112	4,873,988
Interest paid.....	1,095,695	749,284	339,800	*6,612	1,302,666	5,051,511	801,644	650,563	151,082	55,537	1,426,338	990,617
Amortization.....	116,434	94,568	16,578	*5,287	449,804	433,835	219,466	192,514	26,953	17,734	420,819	339,828
Depreciation.....	3,067,263	878,410	2,184,913	*3,940	2,507,415	556,191	2,428,496	1,608,341	820,154	325,430	2,453,313	1,656,890
Depletion.....	*1,040	*1,040	-	-	-	1	*203	-	*203	-	-	-
Advertising.....	1,322,752	1,108,172	139,871	*74,710	3,904,145	176,016	1,686,803	1,598,980	87,823	509,953	1,829,636	1,549,079
Pension, profit-sharing, stock, annuity.....	400,587	377,485	21,305	*1,798	3,615,904	202,006	526,863	402,249	124,614	53,941	3,658,001	3,486,273
Employee benefit programs.....	629,378	491,745	135,632	*2,002	4,814,411	480,215	2,328,814	2,058,615	270,199	198,072	3,096,003	1,901,484
Net loss, noncapital assets.....	91,237	56,277	*34,961	-	30,985	30,678	13,555	13,364	191	*2,183	4,842	*1,663
Other deductions.....	11,519,182	9,593,690	1,742,989	182,503	60,674,752	3,050,709	21,311,480	18,295,999	3,015,482	3,401,003	53,454,802	39,468,014
Total receipts less total deductions [33].....	9,891,112	7,509,730	1,996,738	384,644	47,908,040	8,872,453	12,791,982	10,754,894	2,037,089	2,379,114	32,225,271	26,927,066
Net income (less deficit) from a trade or business [33].....	9,829,137	7,451,405	1,994,559	383,173	47,883,719	8,266,657	12,777,549	10,741,843	2,035,706	2,378,315	32,223,268	26,926,178
Net income.....	10,571,043	8,155,960	2,031,555	383,529	48,124,459	8,758,353	12,829,766	10,781,401	2,048,365	2,384,299	32,436,218	27,006,538
Deficit.....	741,906	704,555	*36,995	*356	240,741	491,696	52,217	39,558	*12,659	*5,984	212,949	*80,360
Portfolio income (less deficit) distributed to shareholders [34].....	3,249,303	3,090,734	113,093	45,476	4,051,902	3,305,091	779,255	705,344	73,911	178,393	1,892,014	555,047
Dividend income.....	271,263	255,414	13,765	*2,084	333,484	281,821	63,653	55,294	8,359	1,965	50,662	43,608
Interest income.....	1,210,350	1,148,768	57,563	4,018	679,604	874,309	214,848	189,246	25,602	47,134	223,713	75,599
Royalty income.....	132,495	91,388	-	*41,107	155,909	27,139	*8,990	*8,960	*30	[1]	*3	*[1]
Net short-term capital gain (less loss).....	192,385	188,090	*1,386	*2,909	73,367	188,406	-3,765	-3,733	-32	*-1,356	-432	11,790
Net long-term capital gain (less loss).....	1,442,810	1,407,073	40,379	*-4,642	2,809,539	1,933,415	495,529	455,576	39,952	130,650	1,618,069	424,050
Real estate rental net income (less deficit).....	8,099,190	8,068,230	30,963	-3	134,258	43,856	96,462	84,384	12,078	*7,516	57,325	-25,394
Net income.....	8,227,369	8,193,776	33,594	-	156,990	81,699	100,527	87,855	*12,673	*7,721	102,701	13,529
Deficit.....	128,180	125,546	*2,631	3	22,733	37,843	4,066	*3,471	*595	205	45,376	*38,923
Net income (less deficit) from other rental activity.....	402,215	81,427	320,788	-1	52,401	18,274	6,609	1,858	*4,751	[1]	283	3,696
Net income.....	413,817	92,235	321,582	-	57,881	24,361	7,681	2,916	*4,765	-	5,475	*4,827
Deficit.....	11,602	10,808	794	1	*5,480	6,087	*1,072	*1,058	*14	[1]	*5,192	*1,131
Total net income (less deficit).....	21,579,844	18,691,796	2,459,403	428,645	52,122,280	11,633,877	13,659,875	11,533,428	2,126,447	2,564,224	34,172,891	27,459,528

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

Table 2--S Corporation Returns with Total 1120S Net Income: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Major Industry

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

Item	Health care --continued		Arts, entertainment, and recreation			Accommodation and food services			Other services				Not Allocable
	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)	(95)	(95)	(96)
Number of returns.....	33,507	8,248	48,572	30,415	18,158	114,618	10,533	104,085	146,169	76,935	68,179	*1,055	-
Number of shareholders.....	55,225	16,964	75,496	44,168	31,327	238,731	50,306	188,426	223,507	114,120	108,318	*1,069	-
Total receipts [33].....	33,645,164	25,492,939	31,406,985	19,536,949	11,870,035	130,974,837	9,168,433	121,806,404	81,743,735	48,875,312	32,454,565	*413,858	-
Business receipts.....	33,411,332	25,016,239	29,550,933	18,514,154	11,036,779	129,545,655	8,998,837	120,546,818	80,815,241	48,553,959	31,851,829	*409,453	-
Interest on government obligations: State and local [33].....	*37	1,078	6,598	5,943	655	1,835	*544	1,292	4,600	*1,278	*3,311	*12	-
Net gain, noncapital assets.....	14,147	31,893	40,731	22,678	18,053	91,849	*12,928	78,921	125,005	90,650	30,706	*3,650	-
Other receipts.....	219,649	443,728	1,808,723	994,174	814,549	1,335,497	156,125	1,179,373	798,888	229,425	568,720	*744	-
Total deductions.....	30,128,388	23,711,509	26,452,737	16,059,401	10,393,336	122,088,349	8,470,597	113,617,752	74,897,735	44,874,795	29,651,531	*371,410	-
Cost of goods sold.....	3,567,017	1,468,389	4,650,176	1,795,678	2,854,498	49,888,546	1,678,835	48,209,711	30,779,208	22,489,949	8,205,157	*84,103	-
Compensation of officers.....	2,568,055	642,872	4,042,101	3,568,297	473,804	3,996,672	252,028	3,744,644	5,184,604	3,167,988	1,986,972	*29,644	-
Salaries and wages.....	11,818,765	9,708,567	4,900,320	3,125,422	1,774,898	23,400,545	1,609,672	21,790,873	13,074,140	6,637,024	6,334,802	*102,314	-
Repairs.....	317,574	280,599	310,180	56,660	253,520	2,241,955	272,450	1,969,506	779,831	344,712	433,873	*1,246	-
Bad debts.....	124,048	155,790	32,323	20,054	12,269	23,122	2,983	20,139	168,614	59,578	108,392	*644	-
Rent paid on business property.....	1,752,851	1,626,340	1,464,374	636,496	827,878	8,954,696	470,863	8,483,833	5,446,932	2,446,389	2,988,125	*12,417	-
Taxes paid.....	1,405,397	1,453,728	1,010,811	393,637	617,175	5,048,045	570,646	4,477,400	2,717,686	1,515,634	1,190,517	*11,535	-
Interest paid.....	201,400	234,321	308,564	88,820	219,744	1,467,846	505,141	962,705	813,984	462,952	348,904	*2,128	-
Amortization.....	54,230	26,761	322,383	303,444	18,938	500,607	28,562	472,045	260,242	89,088	171,019	135	-
Depreciation.....	436,610	359,813	691,793	186,860	504,934	2,808,612	624,169	2,184,443	1,465,225	710,317	749,875	*5,033	-
Depletion.....	-	-	-	-	-	*8,690	-	*8,690	*240	*240	-	-	-
Advertising.....	168,464	112,093	467,949	228,184	239,766	3,028,347	146,893	2,881,453	1,082,938	622,795	441,404	*18,740	-
Pension, profit-sharing, stock, annuity.....	135,945	35,783	296,437	260,547	35,891	105,586	23,122	82,464	204,431	91,533	112,356	*543	-
Employee benefit programs.....	468,728	725,791	277,181	104,357	172,824	945,689	80,777	864,912	843,345	544,673	291,628	*7,043	-
Net loss, noncapital assets.....	*754	2,424	4,414	406	4,008	14,511	101	14,410	*8,609	*1,781	*6,828	-	-
Other deductions.....	7,108,551	6,878,238	7,673,729	5,290,539	2,383,190	19,654,880	2,204,356	17,450,523	12,067,707	5,690,142	6,281,679	*95,886	-
Total receipts less total deductions [33].....	3,516,776	1,781,429	4,954,248	3,477,549	1,476,700	8,886,488	697,836	8,188,652	6,846,000	4,000,517	2,803,034	*42,448	-
Net income (less deficit) from a trade or business [33].....	3,516,739	1,780,351	4,947,651	3,471,606	1,476,044	8,884,653	697,292	8,187,360	6,841,399	3,999,239	2,799,724	*42,436	-
Net income.....	3,617,631	1,812,049	5,105,508	3,575,068	1,530,440	9,042,415	812,435	8,229,980	6,868,677	4,006,837	2,819,404	*42,436	-
Deficit.....	*100,892	31,698	157,858	*103,462	54,395	157,763	115,143	42,620	27,278	*7,598	*19,680	-	-
Portfolio income (less deficit) distributed to shareholders [34].....	1,290,344	46,623	908,891	797,766	111,125	625,781	307,352	318,429	366,202	103,268	261,879	*1,054	-
Dividend income.....	*5,686	1,368	5,186	3,673	1,513	90,579	75,450	15,129	13,307	3,480	9,726	*102	-
Interest income.....	107,568	40,547	100,482	69,593	30,889	248,757	88,370	160,386	110,508	47,239	62,317	*953	-
Royalty income.....	-	2	135,657	135,657	-	*24,429	*501	*23,928	1	1	[1]	-	-
Net short-term capital gain (less loss).....	*-10,597	*-1,626	-3,360	-2,218	*-1,143	41,461	36,575	4,886	3,047	*2,947	100	-	-
Net long-term capital gain (less loss).....	1,187,686	6,333	670,926	591,060	*79,866	220,556	106,456	114,100	239,338	49,603	189,736	*[1]	-
Real estate rental net income (less deficit).....	*3,825	78,894	80,262	-26,549	106,811	93,427	44,465	48,961	51,565	14,965	36,300	300	-
Net income.....	*3,825	85,347	130,168	23,350	106,818	97,302	46,249	51,053	63,240	18,151	44,788	300	-
Deficit.....	-	*6,453	*49,906	*49,899	7	3,875	*1,784	2,091	*11,675	*3,187	*8,488	-	-
Net income (less deficit) from other rental activity.....	*4	*-3,417	4,872	*5	*4,866	10,329	*4,912	*5,417	220	220	[1]	-	-
Net income.....	*4	*644	*8,727	*58	*8,670	10,390	4,914	*5,476	220	220	-	-	-
Deficit.....	-	*4,061	*3,855	*52	3,803	*62	*2	60	[1]	-	[1]	-	-
Total net income (less deficit).....	4,810,912	1,902,451	5,941,675	4,242,829	1,698,846	9,614,189	1,054,022	8,560,167	7,259,385	4,117,692	3,097,902	*43,791	-

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
All Industries											
Number of returns.....	4,094,562	1,066,287	708,264	725,174	523,936	449,734	337,614	135,273	70,997	65,093	12,190
Number of shareholders.....	7,083,826	1,934,332	961,339	1,047,076	921,615	740,200	637,821	305,955	204,003	255,892	75,594
Income from a Trade or Business:											
Total receipts [33].....	5,392,866,853	16,537,846	43,453,358	121,495,306	188,439,254	319,278,352	532,778,079	472,940,306	498,781,160	1,320,923,209	1,878,239,983
Business receipts.....	5,285,451,212	4,745,790	41,084,368	118,592,903	185,607,014	315,034,028	524,966,804	466,852,314	490,339,115	1,296,594,600	1,841,634,276
Interest on government obligations: State and local [33].....	1,699,338	123,205	17,468	27,774	17,228	33,223	96,571	98,649	202,261	592,073	490,884
Net gain, noncapital assets.....	10,326,749	989,999	595,952	421,083	354,732	655,772	850,586	544,139	864,717	1,914,963	3,134,805
Other receipts.....	95,389,555	10,678,852	1,755,571	2,453,546	2,460,279	3,555,329	6,864,117	5,445,204	7,375,067	21,821,572	32,980,019
Total deductions.....	5,170,278,350	28,114,124	40,863,591	111,110,099	175,631,925	301,032,430	504,461,454	450,590,506	478,125,814	1,269,222,494	1,811,125,913
Cost of goods sold.....	3,198,265,692	1,620,301	7,497,240	28,191,501	55,261,285	110,992,761	220,317,917	238,401,618	293,291,228	856,670,851	1,386,020,990
Compensation of officers.....	219,131,894	3,219,497	5,640,406	16,553,805	21,420,292	29,795,361	37,354,619	25,002,135	19,257,073	40,461,525	20,427,183
Salaries and wages.....	596,509,858	3,042,591	2,909,633	11,665,195	26,796,160	51,152,981	86,451,272	71,954,407	57,587,012	139,741,202	145,209,404
Repairs.....	34,661,233	612,472	660,407	1,688,084	2,376,965	3,267,577	5,249,274	3,403,346	3,328,141	6,521,925	7,553,042
Bad debts.....	18,552,339	976,153	317,348	310,759	529,760	509,913	1,274,093	1,605,191	2,103,959	5,310,175	5,614,986
Rent paid on business property.....	156,417,815	1,123,515	3,419,924	7,904,674	12,004,614	18,260,006	24,965,286	16,915,717	14,342,320	29,867,008	27,614,749
Taxes paid.....	108,316,619	1,164,717	1,407,040	3,938,494	6,287,092	10,490,243	15,243,628	11,374,212	10,189,262	22,425,302	25,796,629
Interest paid.....	52,715,765	1,760,272	956,352	2,033,082	2,670,358	3,861,168	5,468,048	4,192,097	4,970,387	12,143,588	14,660,413
Amortization.....	10,167,474	297,016	205,221	363,280	608,910	813,621	1,020,163	656,080	608,977	1,535,872	4,058,334
Depreciation.....	90,415,004	2,064,864	1,920,446	3,328,275	4,445,436	6,150,299	9,202,456	6,846,381	7,866,819	19,976,467	28,613,559
Depletion.....	520,615	*8,954	*240	*4,728	*6,543	12,054	*9,805	*5,917	8,816	118,410	345,148
Advertising.....	46,881,640	309,932	739,915	1,509,906	2,605,993	3,930,161	6,230,866	4,035,925	4,319,640	9,922,068	13,277,234
Pension, profit-sharing, stock, annuity.....	22,331,544	334,192	211,345	975,206	1,274,557	1,754,157	2,795,583	2,343,777	1,696,554	4,983,577	5,962,595
Employee benefit programs.....	53,883,625	292,511	283,711	757,200	1,396,451	2,813,157	5,649,573	5,229,833	5,331,881	14,295,413	17,833,896
Net loss, noncapital assets.....	3,113,856	218,987	108,121	9,863	60,271	154,878	223,027	232,185	175,638	640,943	1,289,944
Other deductions.....	558,393,376	11,068,149	14,586,243	31,876,046	37,887,239	57,074,092	83,005,843	58,391,684	53,048,106	104,608,166	106,847,808
Total receipts less total deductions [33].....	222,588,503	-11,576,278	2,589,767	10,385,206	12,807,328	18,245,923	28,316,625	22,349,799	20,655,346	51,700,716	67,114,070
Net income (less deficit) from a trade or business [33].....	220,889,166	-11,699,483	2,572,299	10,357,432	12,790,100	18,212,700	28,220,054	22,251,150	20,453,085	51,108,643	66,623,186
Net income.....	330,512,003	9,818,816	8,695,109	17,578,761	20,599,704	26,907,550	40,704,624	31,093,427	28,654,169	67,091,189	79,368,656
Deficit.....	109,622,838	21,518,299	6,122,809	7,221,329	7,809,604	8,694,850	12,484,570	8,842,277	8,201,084	15,982,546	12,745,470
Portfolio income (less deficit) distributed to shareholders [34].....	43,785,531	16,927,071	674,424	937,398	1,407,251	1,493,561	1,716,849	2,586,950	1,657,879	5,556,466	10,827,681
Dividend income.....	5,607,574	1,522,026	91,641	127,946	72,804	85,214	170,647	176,598	186,464	600,013	2,574,222
Interest income.....	12,227,761	3,586,435	327,874	226,422	975,812	393,966	576,361	644,722	837,737	1,838,086	2,820,347
Royalty income (less loss).....	1,819,472	506,350	138,124	149,229	16,438	93,783	75,781	89,797	99,912	186,070	463,990
Net short-term capital gain (less loss).....	1,031,333	532,900	45,989	-27,916	86,791	56,166	4,381	6,468	265,683	83,487	-22,616
Net long-term capital gain (less loss).....	23,099,390	10,779,361	70,796	461,718	255,406	864,432	889,679	1,669,366	268,083	2,848,810	4,991,739
Real estate rental net income (less deficit).....	6,914,752	4,684,656	-9,697	221,718	187,100	63,869	218,672	239,501	226,097	281,854	800,981
Net income.....	11,484,246	7,911,420	250,302	379,007	298,993	219,556	411,941	359,731	312,411	418,815	922,070
Deficit.....	4,569,493	3,226,764	259,999	157,289	111,893	155,686	193,269	120,230	86,314	136,961	121,089
Net income (less deficit) from other rental activity.....	876,877	315,706	-34,310	34,066	-2,139	67,066	14,965	78,737	26,041	131,986	244,759
Net income.....	1,463,154	603,494	19,477	34,106	21,846	69,926	33,286	104,787	44,727	185,477	346,028
Deficit.....	586,277	287,788	*53,788	40	23,986	2,860	18,321	26,050	18,685	53,490	101,268
Total net income (less deficit).....	272,466,326	10,227,950	3,202,715	11,550,614	14,382,313	19,837,196	30,170,540	25,156,338	22,363,102	57,078,949	78,496,608
Net income.....	379,555,536	33,244,326	9,425,555	18,602,385	22,024,035	28,515,432	42,198,240	33,556,070	30,213,850	72,241,437	89,534,206
Deficit.....	107,089,210	23,016,376	6,222,840	7,051,770	7,641,722	8,678,235	12,027,700	8,399,732	7,850,748	15,162,489	11,037,598

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Agriculture, Forestry, Fishing, and Hunting											
Number of returns.....	85,882	33,538	13,643	11,961	8,359	8,556	6,015	1,944	1,042	697	127
Number of shareholders.....	193,351	77,064	24,539	22,904	15,600	17,660	19,240	7,056	4,496	3,573	1,218
Income from a Trade or Business:											
Total receipts [33].....	80,702,692	2,467,590	883,568	2,501,934	3,602,951	6,408,312	11,412,753	7,071,866	7,646,181	14,832,226	23,875,310
Business receipts.....	74,228,826	103,691	783,286	1,983,490	3,088,905	5,994,576	10,351,558	6,648,666	7,379,941	14,457,259	23,437,454
Interest on government obligations: State and local [33].....	38,688	10,261	*1,464	*4,710	74	*8	*1,986	*4	*2,590	7,054	10,537
Net gain, noncapital assets.....	363,034	29,785	*24,060	17,625	16,595	16,777	108,236	39,829	55,312	24,427	30,387
Other receipts.....	6,072,143	2,323,854	74,758	496,110	497,376	396,951	950,972	383,367	208,338	343,486	396,932
Total deductions.....	80,364,990	3,558,667	1,117,463	2,686,535	3,377,331	5,963,522	11,244,190	7,039,396	7,243,606	14,475,412	23,658,866
Cost of goods sold.....	34,361,497	24,591	74,354	257,129	537,908	1,353,262	2,859,789	3,547,853	2,557,549	6,789,134	16,359,928
Compensation of officers.....	1,390,340	113,870	54,679	122,128	121,517	157,939	345,495	101,656	70,011	183,606	119,439
Salaries and wages.....	7,059,720	337,568	72,326	273,766	319,852	603,671	1,253,510	629,707	690,695	1,484,204	1,394,421
Repairs.....	2,021,706	166,460	60,823	124,600	122,781	225,713	503,884	174,054	190,179	262,809	190,404
Bad debts.....	72,279	*45	*13	*2,812	*672	*2,974	*13,776	*12,687	*11,012	11,747	16,541
Rent paid on business property.....	3,888,223	129,380	50,563	276,891	463,866	482,272	709,338	284,774	472,176	718,203	300,760
Taxes paid.....	1,459,898	94,447	34,201	99,943	72,056	121,688	283,516	122,617	157,867	215,781	257,781
Interest paid.....	1,565,263	114,509	83,932	153,099	101,781	173,771	289,117	160,093	134,690	163,571	190,701
Amortization.....	119,932	4,371	*907	*8,734	*111	*15,947	4,621	1,175	5,699	14,835	63,533
Depreciation.....	3,854,233	313,367	173,744	257,411	215,866	427,416	699,661	408,300	385,306	373,414	599,748
Depletion.....	*13,622	*184	-	-	-	3	-	-	*556	268	12,611
Advertising.....	194,061	5,826	2,771	18,928	17,689	32,884	13,527	7,973	7,664	25,053	61,748
Pension, profit-sharing, stock, annuity.....	84,779	*8,598	-	*487	*2,635	178	7,431	4,589	4,930	22,487	33,445
Employee benefit programs.....	604,306	18,394	*7,554	24,504	26,298	19,330	58,622	36,628	70,124	86,419	256,434
Net loss, noncapital assets.....	10,884	*5,331	*1,330	-	-	12	*2,434	*1,246	*17	*452	*63
Other deductions.....	23,664,246	2,221,725	500,269	1,066,104	1,374,300	2,346,462	4,199,469	1,546,044	2,485,132	4,123,431	3,801,310
Total receipts less total deductions [33].....	337,702	-1,091,077	-233,896	-184,601	225,620	444,790	168,563	32,469	402,575	356,814	216,444
Net income (less deficit) from a trade or business [33].....	299,014	-1,101,338	-235,359	-189,311	225,546	444,782	166,577	32,465	399,985	349,760	205,907
Net income.....	5,137,920	513,645	104,348	315,592	520,523	719,127	714,772	379,210	506,414	746,072	618,218
Deficit.....	4,838,906	1,614,982	339,707	504,903	294,977	274,345	548,195	346,745	106,429	396,312	412,312
Portfolio income (less deficit) distributed to shareholders [34]..	1,181,555	308,849	64,806	359,316	4,416	101,172	82,479	9,513	52,269	78,265	120,470
Dividend income.....	147,038	10,700	*717	*410	*1,968	*6,848	10,531	789	6,627	29,092	79,356
Interest income.....	257,171	75,520	4,770	8,903	13,166	8,759	22,773	9,037	22,161	54,847	37,235
Royalty income (less loss).....	320,871	36,461	*61,270	*109,114	*3	*62,972	*33,456	31	*16,620	*327	*617
Net short-term capital gain (less loss).....	9,322	4,638	*-494	*418	*578	*-266	*989	-	*9,113	-3,743	-1,912
Net long-term capital gain (less loss).....	447,152	181,530	*-1,458	*240,470	*-11,298	*22,858	14,730	*-344	*-2,252	-2,257	5,173
Real estate rental net income (less deficit).....	247,373	144,758	*2,947	*3,650	*21,249	*-1,028	20,960	5,879	12,536	20,975	15,449
Net income.....	288,797	173,072	*3,407	*3,652	*21,251	*549	21,220	*6,238	12,537	25,665	21,206
Deficit.....	41,424	28,315	*461	2	2	*1,578	*260	*359	*1	*4,690	5,757
Net income (less deficit) from other rental activity.....	108,592	48,633	*863	*335	*1	*47,047	*7,294	*1,529	*1,189	*1,900	-199
Net income.....	109,924	*48,668	*863	*335	*1	*47,048	*7,294	*1,529	*1,272	*1,903	1,012
Deficit.....	1,332	*35	-	-	-	1	-	-	*83	3	1,211
Total net income (less deficit).....	1,836,534	-599,098	-166,744	173,990	251,211	591,973	277,309	49,386	465,979	450,900	341,627
Net income.....	6,249,957	921,437	137,493	572,811	550,128	866,645	751,564	387,563	536,736	811,220	714,360
Deficit.....	4,413,423	1,520,535	304,237	398,820	298,917	274,672	474,255	338,176	70,757	360,321	372,733

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Mining											
Number of returns.....	24,992	7,575	4,302	3,814	2,387	1,701	2,409	1,169	1,013	539	83
Number of shareholders.....	79,806	43,666	7,431	6,375	5,129	3,532	5,250	2,598	3,071	1,999	754
Income from a Trade or Business:											
Total receipts [33].....	41,075,095	421,780	302,323	533,599	953,396	1,308,880	4,225,078	4,170,460	6,553,556	10,441,660	12,164,364
Business receipts.....	38,563,166	7,177	266,572	539,358	871,932	1,147,641	4,016,286	4,022,444	6,349,406	10,111,730	11,230,621
Interest on government obligations: State and local [33].....	36,723	*2,314	-	2	*1,741	*536	*2,502	*2,711	*2,153	7,161	17,602
Net gain, noncapital assets.....	421,583	*25,957	*4,715	-	*36,696	*2,160	78,521	50,798	31,984	119,899	70,853
Other receipts.....	2,053,624	386,331	*31,037	*-5,762	43,028	158,543	127,769	94,507	170,012	202,870	845,288
Total deductions.....	35,984,229	221,435	300,055	409,496	920,616	1,036,465	3,274,811	3,637,657	6,130,557	9,330,772	10,722,364
Cost of goods sold.....	18,815,730	*1,732	*55,594	*59,297	*140,000	*291,404	688,479	1,125,211	4,050,450	5,459,293	6,944,269
Compensation of officers.....	1,218,698	*22,947	*10,054	*51,016	157,463	82,464	364,995	161,536	120,663	155,380	92,180
Salaries and wages.....	3,008,141	*17,951	*79,053	*33,585	*62,411	163,125	521,030	646,304	209,655	691,775	583,253
Repairs.....	457,481	*1,286	*3,075	*1,405	*17,963	27,948	119,735	33,274	62,944	92,710	97,141
Bad debts.....	131,754	*12,094	1	-	*6	*219	*13,193	57,517	57,517	27,815	8,967
Rent paid on business property.....	826,806	4,219	*11,132	*26,230	*5,307	28,502	98,367	115,087	157,114	211,962	168,885
Taxes paid.....	1,302,529	23,405	18,489	28,418	47,021	33,510	164,300	148,805	193,720	325,186	319,675
Interest paid.....	677,256	18,796	*776	*11,103	*40,089	24,992	73,647	41,452	86,858	148,353	231,190
Amortization.....	189,364	*2,048	82	*616	*21,974	*22	1,417	20,494	21,149	79,253	42,310
Depreciation.....	2,530,470	23,417	21,238	*14,085	79,947	97,142	213,241	215,409	275,441	743,288	847,262
Depletion.....	260,318	-	-	-	*6,543	*2,249	*8,041	*5,792	*6,425	108,174	123,095
Advertising.....	61,342	*530	*1,709	*644	*789	7,204	10,822	8,356	11,541	12,033	7,714
Pension, profit-sharing, stock, annuity.....	212,898	*3,036	83	-	*23,661	*495	67,767	9,794	33,103	42,615	32,344
Employee benefit programs.....	541,786	*4,054	439	*4,262	*2,187	*27,509	29,028	64,590	67,817	106,362	235,537
Net loss, noncapital assets.....	21,236	10,833	-	-	-	-	-	*1,550	*68	*8,546	239
Other deductions.....	5,728,418	75,088	98,329	178,836	315,255	249,678	900,748	1,028,062	776,093	1,118,026	988,303
Total receipts less total deductions [33].....	5,090,867	200,344	2,269	124,103	32,780	272,415	950,267	532,803	422,999	1,110,888	1,442,000
Net income (less deficit) from a trade or business [33].....	5,054,144	198,030	2,269	124,100	31,039	271,879	947,765	530,092	420,846	1,103,727	1,424,398
Net income.....	6,665,851	451,510	*74,279	*169,117	223,387	323,149	1,100,939	654,276	682,173	1,315,244	1,671,777
Deficit.....	1,611,706	253,480	*72,010	*45,017	*192,348	*51,270	153,175	124,184	261,327	211,516	247,379
Portfolio income (less deficit) distributed to shareholders [34]..	1,309,705	278,623	*4,844	*51,894	19,494	10,019	112,541	79,130	116,181	253,916	383,062
Dividend income.....	187,827	114,406	*21	*712	*2,078	*4,904	5,275	2,247	9,317	16,716	32,152
Interest income.....	293,771	42,834	*861	*2,985	18,068	5,323	22,852	13,032	51,768	74,702	61,345
Royalty income (less loss).....	346,646	41,823	*3,968	*40,515	*14,484	*19,136	31,827	65,539	44,138	50,466	34,750
Net short-term capital gain (less loss).....	-104,329	16,044	-	447	*-11,339	*2,104	*58	-1,771	*853	-18,314	-92,413
Net long-term capital gain (less loss).....	585,790	63,516	-6	*7,235	*-3,798	*-21,448	52,528	83	10,106	130,346	347,229
Real estate rental net income (less deficit).....	28,315	928	20	*2,572	*181	*1,561	315	*1,466	4,368	6,760	10,145
Net income.....	33,610	972	20	*2,654	*213	*2,382	*1,308	*1,737	4,388	8,244	11,693
Deficit.....	5,295	*44	-	82	32	*821	*993	271	*20	1,484	*1,548
Net income (less deficit) from other rental activity.....	75,372	-74	-	[1]	-74	*40	*79	*122	1,704	3,264	70,312
Net income.....	85,101	*3,869	-	[1]	-	*46	*453	*122	3,280	3,687	73,644
Deficit.....	9,729	*3,943	-	-	74	*6	*374	*[1]	1,576	*423	3,333
Total net income (less deficit).....	6,467,536	477,507	7,133	178,566	50,640	283,499	1,060,699	610,810	543,099	1,367,667	1,887,916
Net income.....	7,989,790	685,433	*78,319	*215,072	245,334	335,477	1,203,105	705,048	795,945	1,555,939	2,170,119
Deficit.....	1,522,255	207,926	*71,186	*36,506	*194,695	*51,978	142,406	94,238	252,846	188,272	282,204

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Utilities											
Number of returns.....	2,223	*465	-	*322	*957	*228	*113	*69	*52	6	11
Number of shareholders.....	5,142	*1,035	-	*322	*2,376	*280	*191	*481	*345	32	81
Income from a Trade or Business:											
Total receipts [33].....	7,120,333	*26,629	-	*82,246	*350,530	*133,696	*245,913	*192,914	*398,574	170,245	5,519,584
Business receipts.....	6,946,078	*8,531	-	*77,644	*350,228	*118,617	*241,623	*192,914	*383,372	161,892	5,411,256
Interest on government obligations: State and local [33].....	907	[1]	-	-	-	-	-	-	40	-	867
Net gain, noncapital assets.....	*356	-	-	-	*303	-	-	-	[1]	21	33
Other receipts.....	172,992	18,097	-	*4,602	-	*15,079	4,290	-	*15,161	8,332	107,429
Total deductions.....	6,742,835	*55,360	-	*91,526	*333,003	*85,285	*180,985	*179,519	*396,557	159,645	5,260,954
Cost of goods sold.....	5,122,681	*6,684	-	*9,896	*45,474	*6,328	*23,039	*64,787	*172,456	69,108	4,724,909
Compensation of officers.....	149,187	49	-	*10,044	*88,419	*2,060	*11,273	*9,261	*13,763	2,821	11,496
Salaries and wages.....	390,656	22,677	-	-	*36,369	*4,636	*79,810	*16,490	*25,142	7,425	198,107
Repairs.....	54,561	-	-	*270	*13,870	*3,249	*443	*5,914	*18,066	3,258	9,491
Bad debts.....	10,473	-	-	-	-	-	*2,552	-	*93	304	7,524
Rent paid on business property.....	56,371	-	-	-	*15,780	*572	*1,514	*3,602	*23,798	2,575	8,530
Taxes paid.....	85,898	*780	-	*1,358	*19,038	*3,945	*13,312	*4,773	*23,361	5,417	13,914
Interest paid.....	71,019	-	-	*5,286	*1,742	*5,176	*5,170	*8,289	*21,019	4,233	20,103
Amortization.....	17,614	-	-	-	-	*58	*767	*652	*2,592	8,467	5,078
Depreciation.....	165,935	*10	-	*5,566	*18,941	*17,488	*5,621	*14,816	*52,778	15,129	35,586
Depletion.....	3	-	-	-	-	-	3	-	-	-	-
Advertising.....	4,614	-	-	*205	*492	-	*8	-	*1,091	145	2,672
Pension, profit-sharing, stock, annuity.....	13,797	228	-	*9,014	-	*177	-	*1,121	*998	418	1,840
Employee benefit programs.....	14,197	-	-	-	*46	*784	*776	*729	*7,228	2,095	2,538
Net loss, noncapital assets.....	-	-	-	-	-	-	-	-	-	-	-
Other deductions.....	585,829	*24,932	-	*49,886	*92,833	*40,811	*36,695	*49,084	*34,173	38,248	219,166
Total receipts less total deductions [33].....	377,498	*-28,732	-	*-9,279	*17,527	*48,411	*64,928	*13,396	*2,017	10,601	258,630
Net income (less deficit) from a trade or business [33].....	376,591	*-28,732	-	*-9,279	*17,527	*48,411	*64,928	*13,396	*1,977	10,601	257,763
Net income.....	474,692	*1,057	-	-	*24,430	*52,811	*67,188	*13,396	*35,886	22,161	257,763
Deficit.....	98,101	*29,789	-	*9,279	*6,903	*4,401	*2,260	-	*33,909	11,561	-
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	4,116	-	-	-	*15	*524	*12	-	14	184	3,367
Interest income.....	31,226	*3,347	-	*3	*1,587	*2,085	*8,397	*2,083	*2,730	1,462	9,532
Royalty income (less loss).....	270	-	-	-	-	-	-	-	-	-	270
Net short-term capital gain (less loss).....	*-382	-	-	-	-	*-109	-	-	-92	848	-1,029
Net long-term capital gain (less loss).....	*-1,528	-	-	-	-	*68	-	-	12,858	-329	-14,125
Real estate rental net income (less deficit).....	*1,183	-	-	-	-	*1,254	-	-	-74	3	-
Net income.....	*2,140	-	-	-	-	*1,254	-	-	868	18	-
Deficit.....	957	-	-	-	-	-	-	-	942	15	-
Net income (less deficit) from other rental activity.....	*6,898	-	-	-	-	-	-	*6,068	210	-	620
Net income.....	*6,898	-	-	-	-	-	-	*6,068	210	-	620
Deficit.....	-	-	-	-	-	-	-	-	-	-	-
Total net income (less deficit).....	418,375	*-25,385	-	*-9,276	*19,129	*52,232	*73,338	*21,546	*17,623	12,768	256,399
Net income.....	494,221	*1,057	-	-	*24,445	*55,278	*74,683	*21,546	*37,344	23,469	256,399
Deficit.....	75,846	*26,442	-	*9,276	*5,315	*3,046	*1,345	-	*19,720	10,701	-

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Construction											
Number of returns.....	565,045	100,327	111,727	117,702	78,164	66,761	49,016	20,163	10,299	9,327	1,559
Number of shareholders.....	884,611	168,819	147,185	171,008	113,176	101,868	86,371	39,360	22,373	23,666	10,785
Income from a Trade or Business:											
Total receipts [33].....	742,839,440	589,084	6,954,722	19,979,652	27,884,901	48,203,269	77,529,787	70,369,387	72,337,726	190,303,193	228,687,719
Business receipts.....	735,473,507	485,246	6,772,510	19,587,514	27,628,293	47,525,174	76,934,054	69,816,616	71,541,096	188,916,477	226,266,527
Interest on government obligations: State and local [33].....	149,498	9,421	*348	*3	*147	*3,299	*30,642	5,263	10,502	23,452	66,420
Net gain, noncapital assets.....	1,063,667	36,505	28,531	76,265	43,905	247,598	59,597	60,062	107,071	190,419	213,714
Other receipts.....	6,152,769	57,912	153,333	315,870	212,556	427,198	505,493	487,447	679,057	1,172,844	2,141,058
Total deductions.....	718,411,103	2,674,800	6,395,097	18,682,984	26,674,669	46,973,922	75,430,795	68,514,648	70,766,434	183,249,414	219,048,341
Cost of goods sold.....	544,414,498	548,829	2,349,902	7,600,411	14,382,073	26,692,950	47,912,003	46,034,030	56,168,796	151,550,297	191,175,208
Compensation of officers.....	24,325,797	142,223	617,205	2,262,452	2,195,785	3,220,748	4,227,934	2,653,858	1,878,583	4,151,189	2,975,819
Salaries and wages.....	41,879,498	171,839	268,249	1,409,325	2,472,347	4,654,937	7,430,469	6,681,020	3,603,578	7,629,467	7,558,267
Repairs.....	3,008,841	40,032	63,156	266,363	221,283	348,879	457,510	390,862	247,815	559,388	413,554
Bad debts.....	1,889,064	54,855	10,526	55,103	88,827	106,005	161,503	266,783	252,765	611,203	281,495
Rent paid on business property.....	13,466,336	51,641	218,366	509,920	606,968	1,217,924	1,827,741	1,633,523	1,316,654	3,292,089	2,791,511
Taxes paid.....	12,018,933	126,877	185,052	542,421	763,210	1,236,392	1,894,225	1,484,868	1,118,225	2,558,670	2,108,992
Interest paid.....	4,726,949	354,875	120,620	377,432	332,026	572,583	723,196	404,918	344,485	877,621	619,193
Amortization.....	251,078	31,092	7,094	9,606	20,935	24,189	22,950	12,419	12,814	55,049	54,930
Depreciation.....	10,966,420	201,667	235,649	611,476	658,410	897,401	1,310,322	907,372	899,511	2,519,709	2,724,904
Depletion.....	37,290	-	-	-	-	*8,155	*1,762	-	*535	*662	26,177
Advertising.....	2,400,007	15,414	68,513	176,157	252,845	348,661	409,340	331,002	235,071	329,209	233,796
Pension, profit-sharing, stock, annuity.....	2,747,510	3,765	*11,217	46,440	106,263	144,694	187,584	399,527	220,539	737,158	890,324
Employee benefit programs.....	8,488,782	9,990	45,499	140,995	237,609	448,608	1,053,396	1,032,814	772,015	2,600,305	2,147,551
Net loss, noncapital assets.....	335,916	*22,754	21,876	794	*1,929	*63,048	*49,961	36,101	21,175	91,709	26,569
Other deductions.....	47,454,183	898,949	2,172,173	4,674,089	4,334,159	6,988,749	7,760,898	6,245,551	3,673,873	5,685,690	5,020,050
Total receipts less total deductions [33].....	24,428,337	-2,085,715	559,625	1,296,668	1,210,232	1,229,348	2,098,992	1,854,739	1,571,292	7,053,779	9,639,379
Net income (less deficit) from a trade or business [33].....	24,278,840	-2,095,137	559,277	1,296,665	1,210,085	1,226,048	2,068,350	1,849,476	1,560,791	7,030,326	9,572,958
Net income.....	43,080,736	490,877	1,166,990	2,321,332	2,336,349	3,047,411	4,805,623	3,852,297	3,276,859	10,435,448	11,347,551
Deficit.....	18,801,896	2,586,013	607,713	1,024,667	1,126,264	1,821,362	2,737,274	2,002,821	1,716,068	3,405,121	1,774,593
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	1,933,620	332,712	40,722	93,893	39,868	81,363	92,836	250,426	114,261	344,727	542,812
Interest income.....	200,836	47,467	*3,146	*200	2,502	2,172	8,675	6,895	15,503	32,168	82,107
Royalty income.....	1,228,077	153,409	38,273	42,718	40,150	71,015	87,818	80,003	88,801	253,780	372,110
Royalty income (less loss).....	20,971	*1,776	-	-	*991	8	*63	*916	*1,842	206	15,169
Net short-term capital gain (less loss).....	-46,414	-44,731	*2,317	*-689	*-638	*439	-7,022	*-11,363	8,532	5,117	1,624
Net long-term capital gain (less loss).....	530,151	174,791	*-3,014	51,663	-3,136	7,730	3,302	173,974	-416	53,455	71,802
Real estate rental net income (less deficit).....	-7,880	-64,203	-21,416	5,800	33,659	-55,014	-21,370	45,444	12,318	16,488	40,413
Net income.....	504,439	78,081	*5,678	*17,867	74,828	23,807	51,955	79,046	29,725	61,740	81,713
Deficit.....	512,319	142,284	27,094	12,067	41,169	78,820	73,325	33,601	17,407	45,252	41,300
Net income (less deficit) from other rental activity.....	96,951	32,942	-	22,209	*5,139	*-2,540	*5,756	*131	1,845	17,950	13,519
Net income.....	107,274	*34,801	-	22,209	*5,139	*254	*6,138	144	*4,161	18,993	15,434
Deficit.....	10,323	*1,860	-	-	-	*2,794	382	*13	*2,317	*1,043	1,915
Total net income (less deficit).....	26,301,530	-1,793,685	578,583	1,418,566	1,288,751	1,249,858	2,145,572	2,145,477	1,689,214	7,409,491	10,169,702
Net income.....	44,757,623	855,957	1,186,416	2,397,023	2,412,735	3,098,998	4,807,727	4,054,421	3,358,232	10,705,108	11,881,007
Deficit.....	18,456,093	2,649,642	607,833	978,456	1,123,985	1,849,139	2,662,155	1,908,944	1,669,017	3,295,617	1,711,304

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Manufacturing											
Number of returns.....	161,458	28,657	20,490	22,461	19,596	20,906	20,009	10,485	8,251	8,689	1,914
Number of shareholders.....	348,672	48,613	28,228	35,809	35,999	43,101	53,455	25,149	24,549	36,714	17,055
Income from a Trade or Business:											
Total receipts [33].....	628,843,223	903,685	1,297,397	3,906,002	7,301,001	14,502,689	32,473,741	37,774,860	58,523,695	179,239,903	292,920,250
Business receipts.....	622,701,060	138,377	1,181,456	3,730,586	7,204,027	14,259,446	32,202,299	37,507,244	58,132,646	177,999,434	290,345,546
Interest on government obligations: State and local [33].....	110,963	*2,246	-	*1,508	*1,552	*1,702	*1,875	6,615	4,031	26,292	65,142
Net gain, noncapital assets.....	1,004,832	*92,240	*94,689	*56,587	*23,758	104,336	125,448	31,195	86,521	196,093	193,965
Other receipts.....	5,026,368	670,822	21,252	117,321	71,664	137,204	144,120	229,805	300,498	1,018,084	2,315,597
Total deductions.....	599,087,352	1,001,686	1,419,035	3,801,650	7,405,375	14,172,928	31,980,593	36,246,397	56,643,311	169,364,649	277,051,729
Cost of goods sold.....	422,205,116	127,646	366,478	1,549,507	3,184,566	6,432,059	19,318,067	22,726,282	37,947,407	121,550,732	209,002,372
Compensation of officers.....	17,058,678	10,426	183,379	416,894	705,871	1,341,323	1,911,763	1,902,682	2,315,730	4,575,637	3,694,973
Salaries and wages.....	49,024,113	145,674	132,286	343,660	1,036,160	1,866,868	3,158,295	3,711,739	5,371,942	14,263,324	18,994,167
Repairs.....	3,251,021	14,387	15,420	52,012	79,614	113,552	288,311	325,395	300,954	807,200	1,254,178
Bad debts.....	1,575,076	*9,872	*3,923	9,336	26,325	58,171	117,644	155,072	226,379	438,030	530,323
Rent paid on business property.....	12,713,009	54,166	106,175	270,620	473,174	908,330	1,316,682	1,339,381	1,529,167	3,491,677	3,223,636
Taxes paid.....	11,682,250	25,724	47,034	135,395	243,712	405,205	860,993	958,021	1,307,509	3,033,342	4,665,315
Interest paid.....	5,459,584	49,563	32,779	65,113	89,313	151,004	397,475	387,742	559,855	1,456,623	2,270,118
Amortization.....	996,900	3,269	*17,318	*13,785	24,991	27,453	56,842	47,714	50,486	226,999	528,043
Depreciation.....	16,466,292	43,552	72,214	128,152	152,146	324,528	879,838	920,028	1,537,017	4,714,020	7,694,799
Depletion.....	188,627	-	-	-	-	-	-	123	*721	*9,061	178,723
Advertising.....	5,581,048	39,971	14,010	46,482	68,862	127,261	216,757	236,147	465,975	1,024,926	3,340,658
Pension, profit-sharing, stock, annuity.....	2,923,418	*4,191	*34,296	*729	*13,846	40,434	133,687	190,314	244,779	791,957	1,469,185
Employee benefit programs.....	9,421,010	22,078	*15,464	30,444	97,379	185,924	531,934	677,195	1,066,209	2,828,799	3,965,584
Net loss, noncapital assets.....	172,006	15	-	-	-	*14	*206	*6,837	*16,784	63,854	84,296
Other deductions.....	40,369,202	451,154	378,258	739,521	1,209,417	2,190,803	2,792,097	2,661,726	3,702,397	10,088,469	16,155,360
Total receipts less total deductions [33].....	29,755,871	-98,001	-121,638	104,353	-104,374	329,761	493,148	1,528,462	1,880,384	9,875,254	15,868,521
Net income (less deficit) from a trade or business [33].....	29,644,908	-100,247	-121,638	102,845	-105,925	328,059	491,274	1,521,847	1,876,353	9,848,962	15,803,379
Net income.....	41,232,397	530,601	212,767	401,425	353,769	1,011,432	1,886,866	2,705,155	3,356,594	12,385,731	18,388,057
Deficit.....	11,587,489	630,848	334,405	298,581	459,694	683,373	1,395,592	1,183,308	1,480,241	2,536,770	2,584,678
Portfolio income (less deficit) distributed to shareholders [34]..	4,331,194	195,862	*-542	-1,822	1,483	152,030	28,922	147,184	280,535	730,785	2,796,758
Dividend income.....	1,404,817	30,886	*264	*3,688	*1,258	*1,901	2,059	16,674	49,402	193,813	1,104,873
Interest income.....	1,059,765	64,826	*4,485	11,155	5,380	26,239	22,374	48,835	83,503	264,167	528,802
Royalty income (less loss).....	237,806	*470	-	*-713	-	*9	*5,144	*356	*785	57,896	173,859
Net short-term capital gain (less loss).....	-13,855	-10,891	*-3,555	*2,671	*252	*752	*-116	916	1,775	-39,746	34,089
Net long-term capital gain (less loss).....	1,642,661	110,572	*-1,737	*-18,623	*-5,406	*123,129	*-539	80,404	145,070	254,656	955,135
Real estate rental net income (less deficit).....	202,858	1,998	*-13	*-680	*5,894	*3,049	15,796	*17,549	36,516	41,836	80,913
Net income.....	231,171	4,878	-	*1,101	*5,894	*3,067	24,846	*17,754	37,238	46,165	90,227
Deficit.....	28,314	*2,880	*13	*1,781	-	*19	*9,050	*205	*722	4,329	9,314
Net income (less deficit) from other rental activity.....	114,532	*1,178	-	-	-	*147	*77	*35,048	*8,042	23,259	46,781
Net income.....	137,511	*1,854	-	-	-	*147	*77	*35,048	*8,384	25,323	66,678
Deficit.....	22,979	*676	-	-	-	-	-	-	*342	*2,064	19,897
Total net income (less deficit).....	34,293,491	98,791	-122,193	100,342	-98,548	483,285	536,069	1,721,628	2,201,446	10,644,841	18,727,830
Net income.....	45,246,683	644,631	214,411	390,862	353,495	1,122,016	1,916,883	2,796,895	3,606,230	13,175,876	21,025,385
Deficit.....	10,953,192	545,840	336,604	290,520	452,043	638,731	1,380,815	1,075,267	1,404,785	2,531,034	2,297,554

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Wholesale and Retail Trade											
Number of returns.....	642,699	104,717	74,795	103,694	87,624	87,795	80,322	44,617	26,027	27,025	6,083
Number of shareholders.....	1,208,305	178,853	104,779	155,500	240,253	144,238	143,200	89,897	56,770	70,551	24,263
Income from a Trade or Business:											
Total receipts [33].....	2,134,712,909	1,659,047	4,596,476	17,589,350	31,350,327	62,691,314	130,017,169	154,902,018	185,202,567	573,000,680	973,703,961
Business receipts.....	2,111,435,627	514,605	4,403,415	17,268,732	31,028,321	61,865,554	128,353,747	153,670,876	183,816,886	566,615,596	963,897,895
Interest on government obligations: State and local [33].....	117,724	9,075	*1,513	-	-	*3,628	5,021	3,781	12,765	18,133	63,808
Net gain, noncapital assets.....	1,882,166	14,094	*15,249	78,786	*46,306	92,129	71,706	166,036	259,031	409,306	729,522
Other receipts.....	21,277,392	1,121,273	176,300	241,832	275,700	730,003	1,586,695	1,061,324	1,113,885	5,957,644	9,012,735
Total deductions.....	2,091,676,851	1,948,708	4,848,508	17,404,342	30,925,754	61,309,011	127,614,089	151,268,071	180,801,861	561,453,005	954,103,503
Cost of goods sold.....	1,677,142,295	427,589	1,836,101	8,205,645	17,633,319	38,003,294	89,557,892	112,907,927	138,556,674	455,078,470	814,935,384
Compensation of officers.....	35,502,311	65,524	439,811	1,548,087	2,050,930	3,642,984	4,995,792	4,543,403	4,543,574	7,805,619	5,866,588
Salaries and wages.....	139,140,262	88,628	252,861	1,184,445	2,555,107	5,650,354	10,669,648	11,873,219	14,367,549	39,977,860	52,520,593
Repairs.....	7,881,673	31,722	38,946	123,420	192,835	342,918	676,045	634,158	819,916	1,933,815	3,087,899
Bad debts.....	3,692,058	20,287	31,291	18,230	134,022	77,416	248,958	383,634	461,990	1,194,712	1,121,519
Rent paid on business property.....	39,928,280	98,346	499,630	1,503,574	2,119,815	3,494,058	4,689,323	3,888,962	3,635,558	9,197,792	10,801,221
Taxes paid.....	26,245,697	76,249	133,924	427,512	807,704	1,514,647	2,520,979	2,425,960	2,600,212	6,543,907	9,194,602
Interest paid.....	10,613,499	78,774	65,330	264,844	329,853	613,941	900,065	919,179	1,130,614	2,737,022	3,573,875
Amortization.....	2,337,833	37,327	18,081	52,627	86,781	158,909	167,948	178,076	196,621	497,738	943,726
Depreciation.....	16,649,911	96,808	101,145	248,542	402,118	676,836	990,160	1,002,823	1,319,299	3,609,718	8,202,462
Depletion.....	6,241	*517	-	*1,631	-	-	-	-	20	-	*4,074
Advertising.....	16,210,354	67,630	91,629	269,394	474,218	740,980	1,346,358	1,039,777	1,096,541	4,836,152	6,247,675
Pension, profit-sharing, stock, annuity.....	3,354,366	*46,189	*7,036	83,901	74,418	89,580	144,067	342,306	336,748	800,824	1,429,298
Employee benefit programs.....	11,356,844	8,353	25,242	87,048	134,823	247,385	716,917	756,390	934,031	3,158,095	5,288,561
Net loss, noncapital assets.....	721,206	*12,078	*21,791	*1,480	*44,986	*25,128	*47,401	*7,394	80,693	105,727	374,528
Other deductions.....	100,894,020	792,685	1,285,691	3,383,962	3,884,826	6,030,580	9,942,536	10,364,865	10,721,822	23,975,555	30,511,498
Total receipts less total deductions [33].....	43,036,058	-289,661	-252,032	185,008	424,573	1,382,304	2,403,080	3,633,947	4,400,706	11,547,675	19,600,458
Net income (less deficit) from a trade or business [33].....	42,918,334	-298,736	-253,544	185,008	424,573	1,378,676	2,398,060	3,630,165	4,387,941	11,529,542	19,536,650
Net income.....	62,602,024	1,261,491	589,439	1,508,804	1,736,362	2,668,955	4,918,884	5,361,545	6,468,351	15,836,539	22,251,654
Deficit.....	19,683,689	1,560,227	842,983	1,323,796	1,311,789	1,290,279	2,520,824	1,731,380	2,080,410	4,306,997	2,715,004
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	829,729	61,268	*3,953	*56,049	*3,440	10,181	20,050	27,716	20,833	95,201	531,039
Interest income.....	1,836,810	129,587	26,155	3,020	27,949	45,445	47,796	85,555	143,257	467,693	860,352
Royalty income (less loss).....	172,657	856	*69,841	-	-	9	*3,861	*2,016	*11,758	6,419	77,897
Net short-term capital gain (less loss).....	75,720	1,510	*1,579	*157	*4,690	*20,910	12,439	29,570	10,192	1,716	2,339
Net long-term capital gain (less loss).....	2,400,487	242,134	*108,126	*7,207	*29,402	64,218	-29,582	226,651	117,613	828,777	820,354
Real estate rental net income (less deficit).....	565,244	14,878	*12,523	*110	*16,312	29,562	86,072	79,895	24,838	73,121	227,936
Net income.....	689,690	26,339	*13,920	*18,968	*16,340	*32,677	97,527	83,570	46,221	88,660	265,468
Deficit.....	124,446	11,461	*1,397	*18,858	28	*3,115	*1,455	*3,676	*21,383	15,540	37,533
Net income (less deficit) from other rental activity.....	224,830	69,071	*675	-	-	-	*203	*45,020	*6,198	48,168	55,496
Net income.....	289,110	72,679	*675	-	-	-	*203	*45,020	*8,539	53,132	108,861
Deficit.....	64,280	*3,608	-	-	-	-	[1]	-	*2,341	4,965	53,366
Total net income (less deficit).....	49,023,811	220,567	-30,692	237,137	496,985	1,549,001	2,538,899	4,126,587	4,722,629	13,050,636	22,112,062
Net income.....	67,904,779	1,761,886	760,734	1,570,772	1,798,626	2,832,355	5,026,287	5,805,149	6,664,969	17,069,553	24,614,448
Deficit.....	18,880,968	1,541,318	791,426	1,333,635	1,301,640	1,283,354	2,487,389	1,678,562	1,942,340	4,018,917	2,502,386

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Transportation and Warehousing											
Number of returns.....	128,334	18,104	27,858	31,923	17,456	11,546	10,631	4,346	3,314	2,850	306
Number of shareholders.....	192,668	22,595	36,092	43,468	26,906	16,057	21,018	8,888	7,652	7,987	2,004
Income from a Trade or Business:											
Total receipts [33].....	175,061,342	548,844	1,820,960	4,861,089	6,242,122	8,547,918	17,879,360	14,927,022	23,468,732	50,967,405	45,797,890
Business receipts.....	171,961,438	142,489	1,776,103	4,802,775	6,132,087	8,429,935	17,370,009	14,822,733	23,341,364	50,160,340	44,983,604
Interest on government obligations: State and local [33].....	11,935	*1,762	-	344	*708	*61	*59	*[1]	*4,987	1,014	2,999
Net gain, noncapital assets.....	928,910	*174,474	*50,680	*38,843	*67,515	*45,419	82,430	50,968	110,005	185,797	122,779
Other receipts.....	2,159,059	230,119	*-5,823	*19,127	41,812	72,502	426,863	53,321	12,377	620,254	688,507
Total deductions.....	170,268,011	590,589	1,744,380	4,443,916	6,053,580	8,331,885	17,549,142	14,112,564	23,035,080	49,726,094	44,680,782
Cost of goods sold.....	64,985,285	*10,803	240,012	765,215	1,282,601	1,955,028	4,958,478	6,087,849	10,755,660	21,170,680	17,758,959
Compensation of officers.....	8,933,847	77,310	154,963	430,950	497,950	389,967	678,502	372,819	514,177	5,458,102	359,108
Salaries and wages.....	24,282,110	17,088	69,419	324,725	691,979	1,259,670	3,236,005	2,035,811	2,797,620	7,005,458	6,844,335
Repairs.....	3,936,258	22,277	120,859	249,168	283,494	230,298	565,762	195,723	502,363	749,136	1,017,177
Bad debts.....	337,808	*19,862	*14,480	*8,933	*14,047	*2,816	15,449	58,716	29,134	78,129	96,241
Rent paid on business property.....	9,867,719	7,702	75,875	110,989	316,970	586,133	1,150,367	556,051	1,627,601	2,536,704	2,899,326
Taxes paid.....	5,133,170	21,945	69,664	139,305	313,874	233,233	634,477	473,759	578,548	1,360,155	1,308,210
Interest paid.....	2,192,291	30,981	89,112	105,801	148,595	122,059	231,030	189,970	235,880	403,906	634,955
Amortization.....	252,245	*10,893	*35,872	*9,356	*8,331	*3,537	14,243	24,409	32,338	32,107	81,158
Depreciation.....	7,830,655	211,503	110,702	301,875	445,989	421,009	704,283	707,175	951,384	1,764,243	2,212,492
Depletion.....	*541	-	-	-	-	-	-	-	*535	-	6
Advertising.....	449,841	*6,611	13,817	17,662	65,731	34,970	39,600	61,155	85,351	71,718	53,225
Pension, profit-sharing, stock, annuity.....	474,307	*5,629	*333	*10,949	*7,172	*5,808	39,359	30,917	92,890	158,966	122,285
Employee benefit programs.....	2,618,177	*3,662	*4,992	*10,361	18,550	*29,653	207,415	112,624	353,122	875,693	1,002,105
Net loss, noncapital assets.....	22,735	-	-	-	*12,552	*183	-	*2,126	*255	*2,224	5,396
Other deductions.....	38,951,023	144,322	744,279	1,958,626	1,945,744	3,057,519	5,074,174	3,203,461	4,478,223	8,058,872	10,285,805
Total receipts less total deductions [33].....	4,793,331	-41,744	76,580	417,173	188,542	216,033	330,217	814,458	433,652	1,241,311	1,117,108
Net income (less deficit) from a trade or business [33].....	4,781,395	-43,507	76,580	416,829	187,834	215,972	330,159	814,458	428,665	1,240,297	1,114,108
Net income.....	8,328,892	350,185	265,312	583,557	497,365	462,311	875,586	1,070,763	842,552	1,920,237	1,461,022
Deficit.....	3,547,496	393,692	188,731	166,729	309,531	246,339	545,428	256,305	413,887	679,940	346,914
Portfolio income (less deficit) distributed to shareholders [34].....	729,188	275,241	2,022	*14,834	7,710	37,648	10,051	8,190	48,869	137,005	187,618
Dividend income.....	140,727	1,724	-	*1,770	*141	*38	*1,949	*268	*3,836	6,096	124,905
Interest income.....	246,014	24,968	2,022	*158	4,981	2,636	32,022	7,259	37,387	64,751	69,829
Royalty income (less loss).....	4,672	*146	-	-	-	-	*24	*650	[1]	644	3,209
Net short-term capital gain (less loss).....	36,959	*4,408	-	6	*912	*34,968	*-4,124	*[1]	*24	133	631
Net long-term capital gain (less loss).....	300,815	243,995	-	*12,901	*1,676	*5	*-19,821	*13	*7,621	65,381	-10,957
Real estate rental net income (less deficit).....	52,353	-32,155	*-1,695	-	-	*732	*20,198	*3,014	*2,965	14,768	44,526
Net income.....	95,573	*5,216	-	-	-	*732	*20,948	*3,014	*3,592	16,662	45,410
Deficit.....	43,221	*37,370	*1,695	-	-	-	*749	-	*1,894	884	-
Net income (less deficit) from other rental activity.....	61,555	*-2,729	-	*355	-	-	*-489	*4,236	*-579	33,477	27,284
Net income.....	79,424	*11,426	-	*355	-	-	-	*4,236	-	33,478	29,930
Deficit.....	17,869	*14,155	-	-	-	-	*489	-	*579	[1]	2,646
Total net income (less deficit).....	5,624,491	196,851	76,907	432,018	195,544	254,352	359,919	829,898	479,920	1,425,548	1,373,536
Net income.....	9,071,166	634,335	265,837	614,987	502,863	499,266	899,418	1,085,726	882,162	2,033,592	1,652,981
Deficit.....	3,446,675	437,485	188,929	182,969	307,319	244,915	539,499	255,828	402,242	608,044	279,445

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Information											
Number of returns	72,982	25,417	13,292	15,296	5,258	5,260	3,943	1,796	1,219	1,334	168
Number of shareholders	122,320	36,235	15,865	22,466	8,437	11,286	11,180	5,872	4,444	5,318	1,216
Income from a Trade or Business:											
Total receipts [33]	85,922,338	866,852	726,248	2,506,353	1,848,108	3,826,310	6,823,155	6,268,031	8,653,815	29,475,605	24,927,860
Business receipts.....	84,296,682	114,865	722,746	2,517,981	1,863,111	3,796,524	6,731,914	6,179,295	8,548,470	29,737,289	24,084,486
Interest on government obligations: State and local [33].....	68,785	*730	*176	-	*256	*381	*450	-	789	3,322	62,681
Net gain, noncapital assets.....	186,217	*121,093	*705	-	1	-	*600	*11,620	*614	27,537	24,048
Other receipts.....	1,370,653	630,164	*2,622	*-11,628	*-15,260	29,405	90,191	77,116	103,942	-292,544	756,645
Total deductions	82,567,896	1,158,848	632,429	2,234,633	1,710,434	3,876,811	6,240,721	6,079,440	7,891,949	28,753,483	23,989,148
Cost of goods sold.....	35,240,316	17,444	57,303	458,378	514,372	706,833	1,682,217	1,997,501	3,505,591	17,145,325	9,155,352
Compensation of officers.....	4,322,049	*53,429	94,275	516,062	206,388	381,588	466,648	778,658	362,508	875,137	587,355
Salaries and wages.....	14,089,147	126,886	*45,724	231,445	232,838	927,864	1,016,927	1,142,840	1,656,187	3,794,289	4,914,146
Repairs.....	586,816	7,761	9,475	14,610	27,565	17,039	51,668	28,762	56,558	167,599	205,779
Bad debts.....	455,850	*10,278	*1,005	*2,945	*7,401	*16,165	31,831	95,740	49,052	124,579	116,854
Rent paid on business property.....	3,116,740	47,132	69,504	94,836	87,432	228,269	207,639	224,083	190,318	1,175,224	792,303
Taxes paid.....	2,052,119	16,836	18,255	98,509	56,355	125,272	187,973	138,160	213,943	484,886	711,930
Interest paid.....	1,392,531	36,580	*4,700	28,775	*19,262	36,042	42,412	99,479	102,695	196,513	826,073
Amortization.....	1,180,689	54,186	*4,342	*13,091	*2,452	*15,986	45,736	16,824	55,691	182,370	790,011
Depreciation.....	2,101,719	56,282	8,899	36,761	32,135	66,414	103,250	141,925	150,011	594,138	911,904
Depletion.....	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	1,413,617	5,691	16,279	13,910	16,862	120,558	80,137	58,328	131,121	539,452	431,280
Pension, profit-sharing, stock, annuity.....	519,235	*1,070	*2,119	*53,050	*6,276	*4,188	75,287	*27,861	53,372	97,028	198,985
Employee benefit programs.....	1,150,695	*8,025	*8,418	*32,200	*7,753	117,938	85,542	75,566	125,993	270,136	419,125
Net loss, noncapital assets.....	10,521	10	-	-	*170	-	-	947	*1,015	*1,575	6,805
Other deductions.....	14,935,853	717,239	292,131	640,061	493,176	1,112,654	2,163,455	1,252,766	1,237,893	3,105,231	3,921,247
Total receipts less total deductions [33]	3,354,441	-291,996	93,820	271,721	137,674	-50,501	582,433	188,591	761,866	722,122	938,712
Net income (less deficit) from a trade or business [33]	3,285,656	-292,726	93,644	271,721	137,418	-50,882	581,984	188,591	761,077	718,800	876,031
Net income.....	6,828,423	311,533	156,174	431,093	*244,608	248,263	712,149	510,696	853,051	1,539,005	1,821,850
Deficit.....	3,542,767	604,259	62,530	159,373	107,190	299,145	*130,166	322,105	91,974	820,205	945,819
Portfolio income (less deficit) distributed to shareholders [34]	3,323,468	171,618	*6,275	1,040	*54,644	112,208	11,370	101,667	56,972	131,353	2,676,321
Dividend income.....	394,791	1,473	*155	*35	*435	*78	*5,754	*601	14,095	8,527	363,639
Interest income.....	313,549	34,251	*4,071	1,005	*5,334	1,627	8,906	18,750	27,638	72,087	139,881
Royalty income (less loss).....	114,142	*24,888	1	-	*370	*37	*15	15,156	*6,616	*4,463	62,596
Net short-term capital gain (less loss).....	35,446	*10,064	*252	-	*-108	-374	*339	*-157	-478	2,271	23,637
Net long-term capital gain (less loss).....	2,465,539	100,943	*1,797	-	*48,612	*110,840	*-3,645	*67,318	9,102	44,004	2,086,568
Real estate rental net income (less deficit)	21,693	*-1,609	*28	-	*1,914	*163	*1,445	*193	2,079	4,432	13,049
Net income.....	24,818	*207	*28	-	2,105	*164	*1,445	*193	*2,496	4,472	13,708
Deficit.....	3,125	*1,816	-	-	*192	[1]	-	-	*417	*41	659
Net income (less deficit) from other rental activity	14,580	*26	*197	-	-	71	*[1]	*1,254	*722	-3,576	15,886
Net income.....	20,769	*26	*199	-	-	71	*[1]	*1,929	*722	*1,470	16,351
Deficit.....	*6,189	-	2	-	-	-	-	675	[1]	*5,046	466
Total net income (less deficit)	6,645,397	-122,692	100,144	272,760	193,975	61,560	594,798	291,706	820,850	851,008	3,581,286
Net income.....	9,604,342	485,538	157,041	431,271	293,739	360,061	714,653	554,613	898,908	1,649,824	4,058,694
Deficit.....	2,958,945	608,230	56,897	158,510	*99,764	298,500	*119,854	262,907	78,057	798,817	477,408

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Finance and Insurance											
Number of returns.....	155,133	39,874	32,329	31,541	25,040	14,041	7,617	2,498	1,071	936	186
Number of shareholders.....	254,742	65,273	44,801	46,516	31,516	23,480	14,074	10,938	6,761	9,123	2,260
Income from a Trade or Business:											
Total receipts [33].....	107,546,469	-1,895,559	1,730,966	5,144,422	8,656,523	9,316,405	11,681,241	8,438,008	7,748,206	20,251,590	36,474,667
Business receipts.....	96,743,127	242,708	1,633,082	5,010,117	8,208,453	8,837,124	11,294,301	7,951,445	6,355,813	17,420,998	29,789,085
Interest on government obligations: State and local [33].....	205,080	6,047	2,383	*526	*930	12,269	9,835	14,312	34,116	81,339	43,323
Net gain, noncapital assets.....	1,327,415	*10,269	*1,238	*2,591	*18,728	5,680	5,266	15,215	31,966	109,868	1,126,595
Other receipts.....	9,270,847	-2,154,583	94,263	131,187	428,412	461,333	371,838	457,037	1,326,312	2,639,384	5,515,664
Total deductions.....	93,935,698	1,004,423	1,601,446	4,195,933	7,078,695	7,961,759	9,934,242	7,546,810	6,536,319	17,344,209	30,731,863
Cost of goods sold.....	171,570	-	*28,547	*15,454	*14,557	-	4,627	*7,363	*1,731	-	99,292
Compensation of officers.....	12,458,934	71,001	198,323	970,451	1,353,678	1,674,598	1,574,917	1,570,070	705,994	1,967,568	2,372,334
Salaries and wages.....	33,560,960	122,319	251,661	763,566	1,910,479	2,239,272	3,741,179	2,917,455	2,861,166	7,002,025	11,751,839
Repairs.....	639,229	4,782	10,581	30,514	53,473	109,934	68,007	56,312	33,660	116,034	155,933
Bad debts.....	3,668,857	96,344	156,462	*111,936	41,406	33,819	214,884	135,333	310,832	709,792	1,858,050
Rent paid on business property.....	4,953,553	61,943	125,938	334,604	670,625	685,111	505,167	414,307	284,711	654,257	1,216,890
Taxes paid.....	3,292,193	37,805	54,418	198,877	293,169	331,791	368,904	315,011	208,450	568,566	915,201
Interest paid.....	5,110,233	80,525	46,082	56,326	188,087	160,372	282,872	259,641	399,051	1,050,997	2,586,281
Amortization.....	689,597	17,250	*22,537	33,266	80,750	56,315	106,204	48,942	20,973	73,432	229,927
Depreciation.....	1,700,245	56,651	32,211	55,396	80,080	118,713	75,102	57,689	75,619	365,121	783,665
Depletion.....	*3,219	-	-	*3,097	-	*57	-	-	-	*65	-
Advertising.....	1,833,085	11,201	62,056	78,509	282,554	189,787	150,022	39,769	73,598	166,036	779,553
Pension, profit-sharing, stock, annuity.....	1,262,683	16,446	*2,124	32,227	84,163	102,209	261,958	53,331	68,031	127,400	514,793
Employee benefit programs.....	2,043,924	8,426	12,475	41,636	105,103	112,580	201,376	263,175	139,918	338,959	820,276
Net loss, noncapital assets.....	137,406	*62,979	*420	*229	*148	*201	*3,185	5,752	8,731	45,710	10,052
Other deductions.....	22,410,010	356,751	597,611	1,469,846	1,920,424	2,147,000	2,375,838	1,402,662	1,343,855	4,158,246	6,637,777
Total receipts less total deductions [33].....	13,610,770	-2,899,982	129,520	948,489	1,577,828	1,354,647	1,746,999	891,198	1,211,888	2,907,381	5,742,804
Net income (less deficit) from a trade or business [33].....	13,405,690	-2,906,029	127,137	947,962	1,576,898	1,342,378	1,737,164	876,886	1,177,772	2,826,041	5,699,481
Net income.....	19,777,130	44,366	495,205	1,262,192	1,777,498	1,661,534	1,980,402	1,144,719	1,433,125	3,452,476	6,525,613
Deficit.....	6,371,440	2,950,395	368,068	314,230	200,600	319,157	243,238	267,833	255,353	626,435	826,132
Portfolio income (less deficit) distributed to shareholders [34]...	10,555,373	7,186,008	186,682	21,442	707,622	282,935	736,461	181,843	171,129	518,301	562,949
Dividend income.....	945,951	563,313	8,638	7,769	10,960	26,180	8,445	77,921	35,458	80,703	126,565
Interest income.....	1,976,945	419,759	66,584	27,483	694,908	30,456	61,485	78,882	224,265	155,700	217,422
Royalty income (less loss).....	25,850	17,441	15	*170	135	98	*121	3,760	2,013	654	1,444
Net short-term capital gain (less loss).....	842,974	325,423	46,845	*-1,951	59,872	-398	-3,027	-2,129	271,677	142,561	4,101
Net long-term capital gain (less loss).....	6,763,652	5,860,072	64,600	-12,029	-58,253	226,598	669,438	23,409	-362,283	138,683	213,417
Real estate rental net income (less deficit).....	46,816	-25,853	-2,486	*-2,762	11,057	1,233	-6,788	-3,446	-4,812	-1,810	82,484
Net income.....	162,230	14,553	*5,470	11	*23,272	*2,685	*3,490	3,801	6,977	9,150	92,822
Deficit.....	115,414	40,405	*7,956	*2,774	*12,216	*1,452	10,278	7,247	11,789	10,960	10,338
Net income (less deficit) from other rental activity.....	-7,840	-5,439	*-2,314	*-10	*-52	1,036	2,541	-1,174	-4,647	1,961	*258
Net income.....	18,354	1,794	*11	-	[1]	*1,079	*9,125	2,570	1,354	2,142	*279
Deficit.....	26,194	*7,232	*2,324	*10	*53	43	*6,584	*3,744	6,001	*181	21
Total net income (less deficit).....	24,000,039	4,248,688	309,019	966,632	2,295,524	1,627,582	2,469,378	1,054,110	1,339,442	3,344,493	6,345,172
Net income.....	29,688,735	6,812,375	708,880	1,279,842	2,476,432	1,939,025	2,665,241	1,293,264	1,629,814	3,919,682	6,964,180
Deficit.....	5,688,696	2,563,687	399,861	313,211	180,908	311,443	195,863	239,155	290,372	575,188	619,008

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Real Estate and Rental and Leasing											
Number of returns.....	469,706	306,025	64,504	46,180	24,683	14,695	8,144	3,453	1,226	729	68
Number of shareholders.....	898,337	634,699	91,315	71,635	42,735	26,636	14,252	10,019	4,124	2,524	399
Income from a Trade or Business:											
Total receipts [33].....	90,831,596	2,458,067	3,941,026	7,360,566	9,050,390	10,469,959	13,995,453	12,944,074	8,132,126	14,589,300	7,890,636
Business receipts.....	86,226,106	625,753	3,754,013	7,150,116	8,753,552	10,435,887	13,414,150	12,798,704	7,952,923	14,018,047	7,322,961
Interest on government obligations: State and local [33].....	79,338	50,017	5,207	*7,970	*912	2,611	728	1,526	784	1,540	8,044
Net gain, noncapital assets.....	1,355,537	256,168	*100,117	82,791	41,466	26,782	174,456	63,004	99,782	242,357	268,615
Other receipts.....	3,170,614	1,526,129	81,690	119,688	254,461	4,679	406,119	80,839	78,637	327,356	291,016
Total deductions.....	90,380,536	5,352,090	3,665,723	6,341,713	8,701,791	9,861,573	13,726,087	12,929,108	8,135,930	14,106,647	7,559,874
Cost of goods sold.....	11,853,010	74,128	41,491	208,647	524,701	1,050,581	956,280	1,206,627	2,043,463	3,522,364	2,224,728
Compensation of officers.....	7,493,532	302,538	551,274	1,078,614	1,208,993	985,501	880,002	1,251,099	606,672	415,877	212,962
Salaries and wages.....	26,345,000	852,278	404,297	1,250,736	2,190,971	2,492,498	5,801,138	5,797,276	1,572,868	4,063,215	1,919,722
Repairs.....	1,704,462	187,191	75,049	118,489	354,743	180,038	287,561	198,095	61,125	108,315	133,856
Bad debts.....	1,203,704	671,441	39,641	*38,866	85,314	15,097	104,399	117,733	27,706	83,524	19,982
Rent paid on business property.....	5,003,060	160,940	222,991	442,682	451,253	658,388	837,769	929,991	269,110	651,827	378,109
Taxes paid.....	3,176,586	274,366	169,184	275,278	308,016	396,663	443,346	442,224	179,644	526,888	160,978
Interest paid.....	2,764,854	552,403	167,783	208,759	217,693	302,511	311,981	166,472	206,531	414,159	216,562
Amortization.....	235,251	33,410	30,584	6,396	13,478	12,801	22,935	45,989	7,618	17,465	44,575
Depreciation.....	6,349,522	418,336	206,571	266,998	416,429	535,798	887,561	487,919	528,277	1,751,402	850,231
Depletion.....	*1,040	-	-	-	-	*1,040	-	-	-	-	-
Advertising.....	1,922,410	35,307	117,047	172,943	231,338	173,893	473,652	376,077	107,295	152,841	82,017
Pension, profit-sharing, stock, annuity.....	709,693	28,149	43,695	37,498	181,494	103,206	62,658	140,232	38,086	30,980	43,695
Employee benefit programs.....	1,134,490	70,954	36,859	64,903	60,958	175,363	151,932	173,443	97,994	191,055	111,029
Net loss, noncapital assets.....	222,204	101,312	*50	*3,935	*392	*34,859	*53,935	*11	*19,626	5,855	*2,231
Other deductions.....	20,261,718	1,589,340	1,559,208	2,166,968	2,456,017	2,743,338	2,450,938	1,595,920	2,369,914	2,170,878	1,159,196
Total receipts less total deductions [33].....	451,060	-2,894,024	275,303	1,018,852	348,599	608,386	269,365	14,965	-3,803	482,653	330,762
Net income (less deficit) from a trade or business [33].....	371,722	-2,944,041	270,096	1,010,882	347,687	605,775	268,638	13,439	-4,587	481,114	322,718
Net income.....	10,718,257	1,450,526	1,100,322	1,865,771	1,223,256	1,065,766	1,276,352	664,010	418,138	1,030,949	623,168
Deficit.....	10,346,536	4,394,566	830,225	854,889	875,569	459,990	1,007,714	650,571	422,725	549,835	300,450
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	3,495,914	2,097,039	80,069	102,367	135,259	51,621	138,312	74,057	81,524	585,413	150,252
Interest income.....	345,111	193,936	12,007	14,618	26,935	14,377	14,810	11,173	1,517	43,164	12,573
Royalty income.....	1,843,497	1,200,671	86,952	66,360	51,136	84,554	91,100	66,622	27,457	61,061	107,584
Royalty income (less loss).....	135,115	130,473	*834	*86	*58	*1,338	*71	*87	65	*1,948	157
Net short-term capital gain (less loss).....	86,412	36,810	-3,830	5,013	44,739	-2,948	1,205	-5,852	-2,945	-3,431	17,651
Net long-term capital gain (less loss).....	1,085,780	535,149	-15,894	16,290	12,391	-45,699	31,125	2,027	55,430	482,672	12,288
Real estate rental net income (less deficit).....	5,274,882	4,556,726	27,846	141,498	81,714	9,129	91,829	79,765	64,906	28,384	193,086
Net income.....	8,542,179	7,314,982	196,456	260,160	132,240	65,695	128,023	107,170	80,653	60,302	196,499
Deficit.....	3,267,297	2,758,256	168,610	118,662	50,526	56,566	36,194	27,405	*15,747	3,1918	3,413
Net income (less deficit) from other rental activity.....											
Net income.....	84,613	145,765	*-50,296	*2,547	700	*14,153	*2,414	*-14,082	*1,072	-3,946	-13,714
Deficit.....	450,838	393,347	*895	*2,557	702	*14,168	*9,796	*7,333	*1,710	*19,244	1,086
Net income.....	366,225	247,582	*51,191	*10	3	15	7,381	*21,415	638	*23,190	14,800
Total net income (less deficit).....	9,227,130	3,855,489	327,715	1,257,293	565,360	680,678	501,193	153,179	142,915	1,090,964	652,343
Net income.....	21,579,844	10,550,828	1,262,038	2,135,724	1,373,179	1,173,812	1,387,100	758,368	498,267	1,597,193	843,334
Deficit.....	12,352,713	6,695,339	934,323	878,431	807,819	493,134	885,907	605,188	355,352	506,229	190,992

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Professional, Scientific, and Technical Services											
Number of returns.....	651,868	178,430	138,085	134,315	80,007	54,403	39,814	15,538	5,732	4,728	815
Number of shareholders.....	987,710	265,609	175,030	182,613	127,605	83,764	76,169	30,575	16,463	25,096	4,786
Income from a Trade or Business:											
Total receipts [33].....	445,986,917	4,869,645	8,053,755	21,492,390	28,165,791	38,963,511	61,318,546	54,135,374	39,477,946	83,726,126	105,783,834
Business receipts.....	438,851,697	1,078,072	7,855,689	21,233,745	28,009,784	38,676,876	60,629,457	53,802,724	39,199,358	83,151,082	105,214,909
Interest on government obligations: State and local [33].....	27,183	3,578	*1,868	*72	*25	*1,548	*1,694	*4,609	318	10,403	3,067
Net gain, noncapital assets.....	391,802	26,926	*39,657	*26,588	*6,390	*3,419	82,578	*6,999	9,905	27,563	161,778
Other receipts.....	6,716,235	3,761,069	156,540	231,986	149,592	281,667	604,817	321,043	288,364	537,078	404,080
Total deductions.....	404,732,956	4,362,551	6,596,481	17,688,540	23,330,198	34,830,509	54,445,139	49,360,376	35,938,296	76,360,946	101,819,920
Cost of goods sold.....	156,224,907	218,940	632,939	1,704,405	2,967,317	6,368,298	12,769,210	12,876,823	12,846,861	32,053,195	73,786,918
Compensation of officers.....	42,120,207	984,299	1,592,154	4,858,687	5,220,661	6,135,741	7,065,921	5,718,742	2,953,869	6,243,684	1,346,449
Salaries and wages.....	79,378,533	547,191	298,110	1,675,702	4,494,899	8,176,474	13,615,428	14,789,618	9,491,456	15,948,031	10,341,624
Repairs.....	1,759,176	44,314	62,143	124,547	170,897	212,130	326,984	205,101	151,049	283,494	178,517
Bad debts.....	822,526	7,934	31,343	17,870	78,354	68,650	162,739	80,718	128,531	127,894	118,492
Rent paid on business property.....	14,594,428	214,545	448,556	930,275	1,473,297	1,829,091	3,244,916	2,061,111	1,090,790	1,981,445	1,320,401
Taxes paid.....	11,625,007	162,583	248,468	650,592	978,164	1,351,535	1,927,792	1,642,660	1,179,397	2,033,392	1,450,423
Interest paid.....	2,018,217	99,140	108,191	207,666	164,977	224,980	321,112	248,414	147,876	270,602	225,259
Amortization.....	642,545	29,779	19,166	52,286	38,905	64,370	112,129	56,044	34,059	76,123	159,684
Depreciation.....	3,659,796	197,437	221,220	290,398	323,283	277,632	392,665	336,815	327,892	585,435	707,020
Depletion.....	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	4,939,714	48,347	131,294	215,516	387,427	604,942	928,398	468,250	846,294	917,840	391,406
Pension, profit-sharing, stock, annuity.....	4,131,740	145,013	58,990	408,777	381,789	464,569	663,219	514,184	252,448	674,955	567,797
Employee benefit programs.....	5,791,059	90,035	39,989	185,426	258,712	522,008	866,442	852,106	704,472	1,222,909	1,048,960
Net loss, noncapital assets.....	40,951	-	*10,593	-	-	-	*1,617	*878	*3,031	3,131	21,701
Other deductions.....	76,984,151	1,572,996	2,693,324	6,366,393	6,391,516	8,530,089	12,046,568	9,508,912	5,780,271	13,938,813	10,155,269
Total receipts less total deductions [33].....	41,253,962	507,094	1,457,274	3,803,850	4,835,593	4,133,002	6,873,407	4,774,998	3,539,650	7,365,180	3,963,914
Net income (less deficit) from a trade or business [33].....	41,226,779	503,516	1,455,406	3,803,778	4,835,568	4,131,453	6,871,712	4,770,390	3,539,331	7,354,777	3,960,847
Net income.....	48,206,245	2,112,959	2,084,121	4,741,115	5,496,221	4,760,613	7,442,883	5,175,295	3,966,480	7,813,728	4,612,830
Deficit.....	6,979,467	1,609,443	628,715	937,337	660,653	629,160	571,171	404,906	427,148	458,951	651,983
Portfolio income (less deficit) distributed to shareholders [34].....	3,748,795	1,894,614	-43,831	18,194	299,534	110,736	202,857	100,175	188,857	463,861	513,797
Dividend income.....	357,029	177,921	*752	20,349	*1,410	4,228	60,301	6,408	5,727	59,448	20,485
Interest income.....	784,298	291,014	37,238	20,853	47,680	31,232	42,240	71,264	41,839	117,194	83,744
Royalty income (less loss).....	156,218	143,025	-	5	-	*7,132	*[1]	-	*6	*922	5,129
Net short-term capital gain (less loss).....	-11,991	68,787	*-132	*-35,374	*-2,285	*-26,171	*-14,406	*374	-739	2,064	-4,108
Net long-term capital gain (less loss).....	2,463,241	1,213,867	*-81,688	*12,362	252,729	*94,315	114,722	*22,129	142,025	284,232	408,547
Real estate rental net income (less deficit).....	120,898	40,326	*-36,481	19,152	*4,750	29,424	4,951	10,089	16,767	10,353	21,566
Net income.....	202,422	47,225	*4,443	19,407	*7,081	*38,812	*15,247	*11,998	*22,893	13,611	21,706
Deficit.....	81,524	6,899	*40,924	*254	*2,331	*3,388	*10,296	*1,909	*6,125	*3,258	140
Net income (less deficit) from other rental activity.....	20,018	29,261	*702	[1]	*-22,802	*3,079	*-901	-	*-40	-8,419	19,137
Net income.....	60,813	29,261	964	-	-	*3,079	7	-	*4,476	2,255	20,770
Deficit.....	40,796	*[1]	*263	[1]	*22,802	-	*908	-	*4,516	*10,674	*1,633
Total net income (less deficit).....	45,116,489	2,467,717	1,375,796	3,841,124	5,117,050	4,274,693	7,078,620	4,880,653	3,744,916	7,820,573	4,515,347
Net income.....	52,122,280	4,139,532	2,060,078	4,779,804	5,788,904	4,937,675	7,612,834	5,277,606	4,167,505	8,230,188	5,128,154
Deficit.....	7,005,790	1,671,814	684,282	938,680	671,854	662,982	534,214	396,952	422,589	409,616	612,807

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Management of Companies (Holding Companies)											
Number of returns.....	24,295	20,413	703	325	129	278	473	610	593	680	90
Number of shareholders.....	152,537	78,649	1,517	2,497	447	1,009	3,777	12,706	19,097	28,758	4,080
Income from a Trade or Business:											
Total receipts [33].....	31,611,918	-1,981,549	31,953	48,366	44,599	236,586	846,675	2,211,770	4,271,545	13,915,347	11,986,625
Business receipts.....	10,959,577	*10,353	-	-	*2,637	*1,629	236,612	738,941	1,593,528	5,215,793	3,160,082
Interest on government obligations: State and local [33].....	805,629	14,928	4,365	11,570	9,048	7,036	35,841	56,697	127,300	404,088	134,756
Net gain, noncapital assets.....	468,471	*113	*2,374	-	*1,820	*563	3,863	16,965	32,319	246,844	163,612
Other receipts.....	19,378,241	-2,006,943	25,214	36,796	31,095	227,357	570,359	1,399,168	2,518,398	8,048,622	8,528,176
Total deductions.....	26,600,437	386,665	82,275	14,094	56,779	29,593	566,348	1,507,762	3,449,968	12,047,015	8,459,938
Cost of goods sold.....	*325,520	*1,836	-	-	-	-	*99,113	-	198	9,814	*214,559
Compensation of officers.....	1,975,086	*16,076	*10,080	*1,023	*1,627	*2,326	68,141	190,914	339,840	875,011	470,047
Salaries and wages.....	4,069,066	22,768	*4,827	*3,192	*3,385	*1,494	59,643	193,072	510,887	2,122,262	1,147,536
Repairs.....	341,701	7,078	*10	*355	*213	*946	7,502	22,273	54,543	163,171	85,610
Bad debts.....	3,348,011	*26,331	31	*5,557	*5,743	*1,426	29,144	155,944	371,582	1,678,438	1,073,815
Rent paid on business property.....	326,109	10,432	*1,029	*448	*766	203	2,521	12,447	25,019	103,551	169,694
Taxes paid.....	775,391	39,302	2,589	*447	3,286	1,871	29,334	52,758	104,911	323,285	217,608
Interest paid.....	7,190,137	81,990	*729	*649	28,820	*4,789	121,655	418,417	1,050,079	3,530,183	1,952,826
Amortization.....	493,445	25,391	*7	80	*991	-	1,572	3,763	13,202	48,138	400,300
Depreciation.....	768,296	25,041	*1,259	*1,807	*2,114	*2,153	8,766	34,796	94,699	355,857	241,804
Depletion.....	117	114	-	-	-	-	-	-	2	-	-
Advertising.....	235,228	*203	*4	5	12	*79	5,419	13,908	33,942	116,695	64,961
Pension, profit-sharing, stock, annuity.....	238,936	*552	*1,463	*366	20	-	5,236	14,781	34,917	112,975	68,627
Employee benefit programs.....	656,964	19,106	*19,376	*150	*1,320	*405	14,525	52,274	106,977	309,850	132,982
Net loss, noncapital assets.....	1,062,804	61	-	*8	-	-	3,905	24,082	21,058	274,919	738,772
Other deductions.....	4,793,624	110,383	40,869	8	8,482	13,901	109,873	318,333	688,112	2,022,867	1,480,796
Total receipts less total deductions [33].....	5,011,481	-2,368,214	-50,322	34,272	-12,179	206,993	280,327	704,008	821,577	1,868,332	3,526,688
Net income (less deficit) from a trade or business [33].....	4,205,852	-2,383,143	-54,687	22,702	-21,227	199,957	244,485	647,312	694,277	1,464,244	3,391,932
Net income.....	8,785,981	3,107	*9,772	*36,062	26,274	207,138	306,433	790,633	935,497	2,532,200	3,938,865
Deficit.....	4,580,129	2,386,249	64,459	13,361	47,500	*7,181	61,948	143,321	241,221	1,067,956	546,933
Portfolio income (less deficit) distributed to shareholders [34]...	2,992,591	1,921,333	24,812	1,362	21,035	141,261	36,610	115,282	138,304	470,260	122,332
Dividend income.....	398,452	245,853	25,765	15,508	17,989	9,099	22,224	18,920	10,870	13,001	19,223
Interest income.....	1,110,639	727,232	27,941	8,979	27,506	23,813	36,886	33,579	31,047	108,908	84,749
Royalty income (less loss).....	35,522	13,016	*2,121	52	*179	*3,045	1,078	425	12,989	2,365	251
Net short-term capital gain (less loss).....	120,605	105,877	3,128	5,480	-2,550	17,039	32,776	6,177	-31,198	-12,802	-3,322
Net long-term capital gain (less loss).....	1,327,372	829,355	-34,142	-28,657	-22,089	88,264	-56,354	56,180	114,596	358,788	21,430
Real estate rental net income (less deficit).....	-59,788	-24,934	-1,429	-2,404	-265	*3,267	-6,454	-37,051	688	5,732	3,062
Net income.....	104,902	63,337	*100	*405	*2,400	*3,650	12,968	4,500	2,652	9,422	5,467
Deficit.....	164,690	88,271	*1,530	*2,809	*2,665	*384	*19,422	41,550	1,964	3,691	2,404
Net income (less deficit) from other rental activity.....	22,409	1,315	*25	*18	*-1,051	*24	-2,032	-133	9,610	12,402	2,267
Net income.....	28,994	2,650	*32	1	*4	*25	*171	*70	9,888	12,690	3,463
Deficit.....	6,584	1,335	*7	*19	*1,055	1	*2,202	*202	278	288	1,196
Total net income (less deficit).....	7,161,065	-485,427	-31,279	21,642	-1,507	344,508	272,610	725,411	842,879	1,952,638	3,519,593
Net income.....	11,633,877	1,607,128	70,172	55,709	45,434	350,496	358,578	901,596	1,141,278	3,041,261	4,062,225
Deficit.....	4,472,813	2,092,555	*101,452	34,067	46,941	*5,988	85,969	176,185	298,399	1,088,624	542,632

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Administrative and Support and Waste Management and Remediation Services											
Number of returns.....	203,010	35,799	47,017	40,117	28,031	22,610	18,416	6,198	2,508	2,010	304
Number of shareholders.....	302,940	51,029	58,771	54,972	43,158	38,378	31,769	10,615	6,201	5,915	2,131
Income from a Trade or Business:											
Total receipts [33].....	189,604,223	666,869	2,721,456	6,513,058	9,851,369	15,847,400	28,297,389	21,712,300	16,828,722	43,168,605	43,997,055
Business receipts.....	187,340,747	259,580	2,568,518	6,465,627	9,817,489	15,749,469	28,028,018	21,550,325	16,575,464	42,843,950	43,482,306
Interest on government obligations: State and local [33].....	24,958	*10,652	*145	*16	1,175	*144	*2,130	*23	*1,074	2,469	7,129
Net gain, noncapital assets.....	455,740	*100,983	*144,537	*18,416	*155	*40,298	31,930	19,652	14,912	75,718	9,137
Other receipts.....	1,782,779	295,654	8,256	28,998	32,550	57,489	235,310	142,300	237,272	246,467	498,482
Total deductions.....	179,897,249	573,338	2,276,485	5,693,638	9,118,460	14,846,698	27,176,207	20,491,165	15,762,634	41,851,133	42,107,491
Cost of goods sold.....	77,838,062	37,514	395,698	1,686,420	2,457,761	4,575,801	8,955,115	10,137,163	7,169,070	21,944,197	20,479,324
Compensation of officers.....	8,496,419	54,880	270,571	733,693	1,300,837	1,358,421	1,718,970	836,356	720,812	1,031,481	470,398
Salaries and wages.....	41,654,924	22,889	221,063	608,792	1,738,116	4,043,097	6,430,383	3,932,577	2,592,190	11,374,352	10,691,464
Repairs.....	1,467,179	29,407	40,485	132,008	133,822	173,518	297,843	169,569	131,132	205,984	153,412
Bad debts.....	335,561	*9,004	*620	*3,372	11,829	38,924	38,711	56,258	77,510	57,752	41,581
Rent paid on business property.....	5,064,802	31,770	126,615	292,843	317,567	467,647	1,054,389	499,768	658,275	725,016	890,911
Taxes paid.....	6,249,007	29,664	71,885	189,400	327,691	626,828	1,033,828	526,084	520,001	1,000,374	1,923,251
Interest paid.....	1,360,897	24,921	30,131	83,092	130,448	115,149	222,470	184,116	111,666	209,579	249,326
Amortization.....	306,352	3,857	3,748	14,945	13,845	42,335	42,943	3,820	31,730	39,008	110,122
Depreciation.....	3,376,067	51,917	121,111	156,143	156,716	259,228	571,282	375,530	293,467	661,189	729,484
Depletion.....	*667	-	-	-	-	-	-	-	*23	*181	463
Advertising.....	2,002,300	13,193	48,333	67,000	168,632	160,403	507,041	138,386	206,664	192,617	500,031
Pension, profit-sharing, stock, annuity.....	653,856	*200	-	*18,651	50,526	33,737	65,010	66,136	84,237	116,795	218,565
Employee benefit programs.....	2,934,919	*2,121	14,047	37,875	123,451	179,487	332,846	196,320	224,961	748,651	1,075,160
Net loss, noncapital assets.....	21,815	-	-	-	-	*8,595	-	-	*426	*8,480	4,314
Other deductions.....	28,134,423	262,002	932,177	1,669,403	2,187,218	2,763,529	5,905,378	3,369,083	2,940,470	3,535,477	4,569,686
Total receipts less total deductions [33].....	9,706,975	93,531	444,971	819,420	732,910	1,000,702	1,121,182	1,221,135	1,066,088	1,317,472	1,889,564
Net income (less deficit) from a trade or business [33].....	9,682,016	82,879	444,826	819,404	731,734	1,000,558	1,119,052	1,221,113	1,065,014	1,315,002	1,882,435
Net income.....	12,834,278	341,596	693,502	965,618	1,013,202	1,397,294	1,904,732	1,576,780	1,222,982	1,702,221	2,016,352
Deficit.....	3,152,262	258,717	248,676	146,214	281,468	396,736	785,681	355,667	157,968	387,219	133,917
Portfolio income (less deficit) distributed to shareholders [34].....	669,268	323,697	*35,990	10,030	430	35,843	65,224	31,344	-6,786	60,892	112,604
Dividend income.....	71,180	*1,824	*32,296	*1,561	*377	*524	*4,373	*574	10,859	2,832	15,960
Interest income.....	286,890	51,148	*3,694	8,283	1,244	11,191	19,604	25,380	21,097	55,795	89,454
Royalty income (less loss).....	10,411	-	-	-	217	-	*61	860	-	*365	8,908
Net short-term capital gain (less loss).....	-23,826	*-17,629	-	*-1	-14	*1,155	*545	*-2,497	*-1,005	873	-5,255
Net long-term capital gain (less loss).....	324,614	288,354	-	*187	-1,395	*22,973	*40,641	*7,027	-37,738	1,027	3,537
Real estate rental net income (less deficit).....	83,936	*15,216	*7,435	*1,436	*4,997	*3,101	*1,119	*27,300	*9,732	15,090	-1,490
Net income.....	114,010	*24,001	*7,435	*1,436	*4,997	*3,972	*10,560	*27,395	*13,162	20,034	1,020
Deficit.....	30,074	*8,785	-	-	-	*870	*9,441	94	*3,430	*4,944	*2,510
Net income (less deficit) from other rental activity.....	8,772	*-2,630	*1,935	-	4	-	*22	12	*326	8,324	780
Net income.....	11,835	-	*1,935	-	4	-	*22	12	*340	*8,742	780
Deficit.....	*3,063	*2,630	-	-	-	-	-	-	*14	419	-
Total net income (less deficit).....	10,443,993	419,162	490,187	830,870	737,165	1,039,502	1,185,416	1,279,769	1,068,285	1,399,307	1,994,329
Net income.....	13,659,875	785,217	734,594	974,663	1,016,924	1,434,141	1,970,599	1,625,863	1,257,304	1,755,875	2,104,695
Deficit.....	3,215,882	366,055	244,407	143,793	279,759	394,639	785,183	346,093	189,019	356,568	110,366

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Educational Services											
Number of returns.....	41,399	14,231	10,733	6,449	5,337	*1,295	2,109	753	*352	107	34
Number of shareholders.....	60,821	20,348	14,867	9,596	7,684	*2,088	2,903	1,793	*1,018	280	245
Income from a Trade or Business:											
Total receipts [33].....	20,301,814	255,038	597,498	1,041,405	1,714,459	*979,144	3,497,780	2,855,742	*2,527,751	2,363,979	4,469,020
Business receipts.....	19,916,916	123,368	589,356	1,012,909	1,700,003	*980,713	3,466,388	2,758,028	*2,527,113	2,349,279	4,409,760
Interest on government obligations: State and local [33].....	*799	-	-	-	-	-	-	-	-	*697	101
Net gain, noncapital assets.....	*1,527	*444	-	-	*165	-	*761	*22	-	*29	107
Other receipts.....	382,572	*131,225	*8,141	*28,496	*14,291	*-1,569	*30,631	*97,692	*638	13,974	59,051
Total deductions.....	18,276,206	313,733	536,862	911,469	1,693,077	*957,004	3,291,361	2,586,280	*2,316,101	1,928,627	3,741,692
Cost of goods sold.....	3,090,988	*10,408	*32,137	*44,704	*181,972	*216,942	*253,585	*658,833	*579,448	331,421	781,537
Compensation of officers.....	1,166,393	*22,148	108,164	74,205	153,194	*34,834	395,109	*82,592	*134,997	121,409	39,740
Salaries and wages.....	5,159,822	*7,707	*23,065	127,563	*311,829	*235,798	1,358,645	*652,541	*707,191	597,795	1,137,690
Repairs.....	256,532	*1,523	8,013	22,216	22,541	*10,572	*38,680	*60,001	*33,485	19,551	39,949
Bad debts.....	189,682	*3,713	*902	*701	*1,256	*26,561	*15,569	*22,743	*36,902	33,767	47,568
Rent paid on business property.....	1,738,203	22,223	96,920	189,135	251,538	*164,668	281,386	*123,403	*272,225	131,333	205,372
Taxes paid.....	687,734	8,227	19,605	29,979	55,223	*38,933	147,977	102,681	*77,932	78,499	128,679
Interest paid.....	127,113	*2,818	*11,876	*6,645	32,232	*17,228	*9,856	*14,919	*6,669	8,278	16,593
Amortization.....	42,786	*63	*1,849	*5,985	*10,581	*2,259	*5,814	*10,476	*1,187	1,933	2,638
Depreciation.....	413,482	4,688	25,930	15,603	39,338	*7,915	28,453	*31,735	*53,055	47,359	159,406
Depletion.....	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	619,404	11,938	6,534	41,663	28,752	*20,282	67,177	*39,998	*58,776	135,786	208,499
Pension, profit-sharing, stock, annuity.....	62,603	*2,772	*6,253	-	*415	*7	*1,400	*10,879	*9,762	9,971	21,144
Employee benefit programs.....	279,442	*3,609	*3,449	*1,026	*18,201	*4,955	*86,871	*9,894	*22,966	40,184	88,286
Net loss, noncapital assets.....	*2,183	-	-	-	-	-	-	-	-	*107	*2,076
Other deductions.....	4,439,839	211,896	192,166	352,046	586,005	*176,051	600,839	765,585	*321,506	371,232	862,515
Total receipts less total deductions [33].....	2,025,608	-58,695	60,635	129,936	21,382	*22,140	206,418	269,462	*211,650	435,352	727,328
Net income (less deficit) from a trade or business [33].....	2,024,810	-58,695	60,635	129,936	21,382	*22,140	206,418	269,462	*211,650	434,655	727,227
Net income.....	2,384,299	33,330	90,070	157,090	*127,767	*81,720	*226,017	*280,234	*213,508	437,134	737,429
Deficit.....	359,490	92,025	29,435	*27,155	*106,385	*59,580	*19,599	*10,772	*1,858	2,479	10,202
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	1,965	-	-	-	*5	*266	-	*13	*399	*359	922
Interest income.....	48,359	*21,541	*20	*46	*5,457	*4,297	*2,907	*3,149	*874	4,351	5,717
Royalty income (less loss).....	3,984	-	-	-	-	-	-	-	-	-	3,984
Net short-term capital gain (less loss).....	*-1,356	-	-	-	-	-	-	-	-	*3	-1,359
Net long-term capital gain (less loss).....	130,650	*130,101	-	-	-	-	-	-	*384	*1,650	-1,486
Real estate rental net income (less deficit).....	*7,551	-	-	-	-	-	*5,878	-	-	*350	1,323
Net income.....	*7,756	-	-	-	-	-	*5,878	-	-	*350	1,528
Deficit.....	205	-	-	-	-	-	-	-	-	-	205
Net income (less deficit) from other rental activity.....	[1]	-	-	-	-	-	-	-	-	-	[1]
Net income.....	-	-	-	-	-	-	-	-	-	-	-
Deficit.....	[1]	-	-	-	-	-	-	-	-	-	[1]
Total net income (less deficit).....	2,215,963	92,947	60,655	129,982	26,844	*26,703	215,203	272,624	*213,308	441,369	736,327
Net income.....	2,564,224	181,458	90,072	157,135	*133,221	*85,664	*234,595	*283,356	*214,941	441,369	742,415
Deficit.....	348,262	88,510	29,416	*27,153	*106,377	*58,961	*19,392	*10,732	*1,633	-	6,088

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Health Care and Social Assistance											
Number of returns.....	305,571	41,745	45,919	49,276	54,851	57,004	40,853	9,403	3,581	2,719	220
Number of shareholders.....	420,594	50,627	50,672	56,020	65,605	69,603	60,886	23,990	14,349	26,099	2,742
Income from a Trade or Business:											
Total receipts [33].....	267,629,091	2,928,620	3,531,416	9,113,437	20,337,101	40,278,268	61,122,610	33,368,680	24,962,230	46,163,500	25,823,228
Business receipts.....	262,082,148	234,793	2,607,183	8,749,851	20,207,605	40,000,082	60,969,170	33,238,357	24,804,656	45,758,162	25,512,288
Interest on government obligations: State and local [33].....	2,003	*221	-	*336	-	-	*383	*4	*190	*69	*800
Net gain, noncapital assets.....	141,031	*4,838	*8,741	*16,692	*38,471	*12,949	*49	*9,084	*3,572	41,714	4,920
Other receipts.....	5,403,909	2,688,768	915,492	346,558	91,024	265,236	153,008	121,235	153,813	363,554	305,220
Total deductions.....	237,917,869	2,160,424	2,850,659	7,831,343	17,479,063	34,139,639	53,141,332	29,594,207	22,522,732	43,387,529	24,810,941
Cost of goods sold.....	24,043,456	*4,148	113,888	485,052	795,313	2,991,452	4,145,612	2,471,380	4,851,900	2,590,952	5,593,760
Compensation of officers.....	34,982,909	1,183,607	763,528	1,783,387	3,632,164	6,590,970	9,125,517	3,417,788	2,064,217	5,048,750	1,372,980
Salaries and wages.....	66,907,914	53,155	254,499	1,149,202	3,763,649	8,780,572	14,746,960	10,020,815	5,551,958	14,221,812	8,365,293
Repairs.....	2,188,387	8,480	31,978	100,784	197,200	390,091	519,065	291,546	179,623	308,993	160,628
Bad debts.....	450,108	*3,740	*9,947	*8,575	*14,266	10,011	45,982	*14,746	39,962	81,886	220,993
Rent paid on business property.....	15,055,571	83,422	356,149	855,767	1,696,859	2,694,790	3,953,695	1,899,491	804,802	1,765,331	945,264
Taxes paid.....	9,272,801	85,824	94,401	319,558	763,408	1,476,206	2,022,799	1,178,841	623,710	1,612,663	1,095,389
Interest paid.....	1,959,604	44,383	23,393	131,832	246,619	382,035	472,926	204,719	72,435	176,850	204,412
Amortization.....	571,322	*20,579	8,412	32,676	79,643	131,177	167,309	37,589	26,023	30,233	37,680
Depreciation.....	3,521,610	82,676	93,139	185,998	400,488	485,406	701,412	349,396	237,042	537,113	448,941
Depletion.....	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	2,132,712	10,475	37,856	151,034	131,709	406,979	636,155	388,834	76,912	177,448	115,310
Pension, profit-sharing, stock, annuity.....	4,109,931	49,248	33,112	201,913	266,191	645,025	978,288	465,349	157,976	1,188,622	124,207
Employee benefit programs.....	3,856,075	*9,802	15,372	47,897	143,952	393,825	739,080	487,712	277,578	976,798	764,058
Net loss, noncapital assets.....	6,092	*139	-	-	-	-	*23	*409	*267	4,885	*369
Other deductions.....	68,859,375	520,746	1,014,984	2,377,668	5,347,603	8,761,098	14,886,507	8,365,592	7,558,327	14,665,193	5,361,655
Total receipts less total deductions [33].....	29,711,222	768,196	680,757	1,282,095	2,858,038	6,138,629	7,981,278	3,774,473	2,439,498	2,775,971	1,012,287
Net income (less deficit) from a trade or business [33].....	29,709,219	767,976	680,757	1,281,759	2,858,038	6,138,629	7,980,894	3,774,469	2,439,308	2,775,901	1,011,487
Net income.....	32,436,516	1,202,408	970,095	1,609,091	3,208,087	6,431,332	8,346,418	4,125,023	2,506,623	2,916,232	1,121,208
Deficit.....	2,727,297	434,433	289,338	327,333	350,049	292,703	365,523	350,554	*67,315	140,331	109,720
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	51,866	*34,633	*42	*5,111	*1,354	*1,442	*943	*429	*100	547	7,265
Interest income.....	240,704	106,426	5,076	16,650	4,710	19,814	15,058	16,869	6,775	24,458	24,868
Royalty income (less loss).....	*3	[1]	-	-	-	-	-	-	-	-	*3
Net short-term capital gain (less loss).....	360	*1,962	*-1	*-4,093	*2,569	*10,333	*-10,980	*167	*102	*113	189
Net long-term capital gain (less loss).....	1,627,932	*142,309	*1	*25,658	*26,760	*170,531	*49,944	*993,583	*-868	215,557	4,458
Real estate rental net income (less deficit).....	54,757	*13,011	*-88	*27,908	58	*23,807	*-9,638	*3,391	*4,337	12,917	5,075
Net income.....	102,786	*12,855	-	*27,908	58	*25,104	*673	*3,393	*7,098	19,186	6,512
Deficit.....	48,030	*25,866	*88	-	-	*1,297	*10,311	*2	*2,760	*6,268	*1,436
Net income (less deficit) from other rental activity.....	276	[1]	-	-	-	*4,009	-	-	*347	*-4,380	*299
Net income.....	5,475	-	-	-	-	*4,009	-	-	*347	*812	*306
Deficit.....	*5,199	[1]	-	-	-	-	-	-	-	*5,192	7
Total net income (less deficit).....	31,685,117	1,040,295	685,786	1,352,993	2,893,488	6,368,566	8,026,222	4,788,907	2,450,101	3,025,114	1,053,644
Net income.....	34,172,891	1,384,939	974,890	1,658,010	3,216,220	6,630,783	8,383,335	5,134,104	2,517,113	3,123,189	1,150,309
Deficit.....	2,487,774	344,644	289,103	305,017	322,732	262,217	357,113	345,196	*67,012	98,076	96,665

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Arts, Entertainment, and Recreation											
Number of returns.....	89,832	31,611	23,448	13,428	7,692	7,515	3,258	1,487	910	416	67
Number of shareholders.....	143,176	51,616	34,085	18,382	11,523	14,166	7,259	2,242	2,058	1,278	568
Income from a Trade or Business:											
Total receipts [33].....	47,143,071	615,403	1,332,354	2,418,030	2,662,635	5,236,457	5,278,004	5,042,220	6,195,614	7,380,448	10,981,906
Business receipts.....	44,775,458	183,131	1,340,495	2,218,514	2,607,200	5,186,703	4,976,819	4,977,034	6,151,277	7,147,158	9,987,127
Interest on government obligations: State and local [33].....	9,854	*1,338	-	*715	*92	-	*2,750	*2,905	*302	1,424	327
Net gain, noncapital assets.....	51,421	*33,358	-	*1,018	*9	*7,135	*2,908	*353	*1,577	3,267	1,797
Other receipts.....	2,306,338	397,575	-8,141	197,783	*55,334	42,619	295,526	61,928	42,459	228,599	992,656
Total deductions.....	44,695,620	930,735	1,339,165	2,197,902	2,592,459	4,958,483	5,001,413	4,692,103	5,926,400	6,407,263	10,649,697
Cost of goods sold.....	9,264,146	17,194	123,349	306,009	420,673	799,812	954,153	1,332,418	735,229	1,137,958	3,437,351
Compensation of officers.....	4,702,420	*22,429	145,657	325,960	487,677	744,239	291,304	218,280	1,274,663	942,970	249,239
Salaries and wages.....	8,595,741	50,464	82,194	204,677	291,948	846,981	1,053,360	726,854	1,272,206	1,366,095	2,700,961
Repairs.....	621,046	8,372	17,414	43,036	56,402	139,074	80,792	60,494	85,612	66,280	63,569
Bad debts.....	60,234	*11,570	*72	*678	*2,876	-	*7,723	*885	*650	4,800	30,982
Rent paid on business property.....	2,771,265	24,195	154,237	253,008	357,309	409,680	410,818	272,416	396,636	238,349	254,617
Taxes paid.....	1,710,212	20,939	41,481	68,564	98,316	162,072	253,368	145,138	239,480	210,271	470,582
Interest paid.....	1,006,063	92,823	32,123	29,986	33,413	77,284	72,862	66,145	87,076	62,637	451,713
Amortization.....	480,334	1,950	*5,093	*3,180	4,928	14,791	5,971	8,967	5,814	8,670	420,970
Depreciation.....	1,735,413	114,887	71,268	109,986	144,814	164,336	176,438	121,130	204,945	226,379	401,231
Depletion.....	-	-	-	-	-	-	-	-	-	-	-
Advertising.....	926,363	19,308	37,761	35,235	44,322	55,136	172,477	132,868	83,125	87,198	258,933
Pension, profit-sharing, stock, annuity.....	381,138	*19,039	*10,489	*17,209	*47,660	69,853	*19,551	12,239	29,128	20,385	135,586
Employee benefit programs.....	467,895	8,600	*14,838	*11,253	30,975	*20,648	41,680	15,196	81,455	70,730	172,520
Net loss, noncapital assets.....	47,228	-	*39,086	*215	*94	*730	-	58	*2,383	*1,915	2,747
Other deductions.....	11,926,121	518,965	564,102	788,906	571,052	1,453,847	1,460,914	1,579,015	1,427,997	1,962,626	1,598,696
Total receipts less total deductions [33].....	2,447,451	-315,333	-6,811	220,129	70,177	277,973	276,591	350,116	269,215	973,185	332,209
Net income (less deficit) from a trade or business [33].....	2,437,597	-316,671	-6,811	219,413	70,085	277,973	273,840	347,211	268,912	971,761	331,882
Net income.....	5,105,526	376,263	217,854	328,325	289,749	475,464	532,761	511,229	428,083	1,146,995	798,803
Deficit.....	2,667,930	692,934	224,666	108,911	219,664	197,491	258,920	164,018	159,171	175,234	466,921
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	9,499	1,999	*3	*166	*146	*1,323	*780	*1,360	*31	980	2,710
Interest income.....	205,710	72,509	*1,165	*2,247	19,380	8,910	22,985	9,517	7,280	12,151	49,567
Royalty income (less loss).....	209,784	95,934	-	-	-	-	-	*[1]	*3,080	35,830	74,940
Net short-term capital gain (less loss).....	-10,765	-11,024	-	-	*129	*-1,267	*-1,258	*1,066	-	*7	1,582
Net long-term capital gain (less loss).....	635,017	631,496	-	-	*-121	*-444	*3,675	*2,195	*-19	*-1,202	-565
Real estate rental net income (less deficit).....	101,677	23,111	-	-	-61	*9,143	*2,158	*-1	23,011	*2,274	42,042
Net income.....	159,922	77,505	-	-	-	*9,143	*2,158	-	23,011	*2,491	45,613
Deficit.....	58,245	*54,395	-	-	61	-	-	*1	-	*217	3,571
Net income (less deficit) from other rental activity.....	19,103	*-3,659	*13,903	*8,648	-	-	-	*-1	-	*13	198
Net income.....	23,482	*1	*13,903	*8,648	-	-	-	-	-	*13	917
Deficit.....	*4,379	*3,660	-	-	-	-	-	*1	-	-	718
Total net income (less deficit).....	3,607,622	493,695	8,260	230,475	89,559	295,638	302,180	361,350	302,297	1,021,812	502,356
Net income.....	5,941,675	1,128,913	218,149	334,555	290,194	485,033	536,158	524,562	434,488	1,155,692	833,932
Deficit.....	2,334,054	635,218	209,889	104,081	200,634	189,395	233,978	163,212	132,191	133,879	331,576

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Accommodation and Food Services											
Number of returns.....	221,795	30,801	23,978	42,450	40,437	46,592	25,447	7,887	2,400	1,698	106
Number of shareholders.....	442,286	71,581	51,483	68,342	76,644	93,100	52,100	17,038	5,774	5,551	675
Income from a Trade or Business:											
Total receipts [33].....	185,203,085	132,177	1,567,320	7,441,646	14,742,883	33,137,655	38,571,712	26,302,202	16,323,240	29,158,630	17,825,620
Business receipts.....	183,760,301	99,571	1,515,062	7,343,456	14,596,874	32,917,746	38,322,284	26,105,733	16,209,387	28,828,447	17,821,739
Interest on government obligations: State and local [33].....	4,616	*1	-	-	-	-	*395	*199	*321	3,311	388
Net gain, noncapital assets.....	126,163	*9,172	*52,705	*4,235	*11,795	*11,998	*4,843	*2,318	*15,591	7,469	6,040
Other receipts.....	1,312,005	23,432	-447	93,956	134,215	207,911	244,189	193,952	97,941	319,404	-2,547
Total deductions.....	182,326,385	604,393	2,071,332	7,763,145	14,998,735	33,110,011	37,528,171	25,066,991	15,450,476	28,060,564	17,672,568
Cost of goods sold.....	69,700,839	38,683	533,693	2,776,754	5,891,993	12,661,647	13,454,314	9,599,180	6,538,025	11,601,891	6,604,660
Compensation of officers.....	5,644,426	*17,463	78,048	438,244	790,342	1,478,386	1,292,044	769,570	286,387	380,398	113,545
Salaries and wages.....	34,349,713	40,390	195,759	968,142	2,282,906	5,997,219	7,652,697	5,274,612	3,120,311	5,455,219	3,362,459
Repairs.....	3,385,787	15,976	42,821	166,444	266,873	576,156	690,715	453,469	310,620	591,941	270,771
Bad debts.....	91,036	*9,495	*4,739	*2,471	6,351	6,057	20,081	12,097	4,164	11,509	14,073
Rent paid on business property.....	14,732,699	46,250	319,989	768,413	1,509,599	2,868,308	3,098,609	2,220,199	1,038,720	1,869,605	993,007
Taxes paid.....	7,833,275	94,475	100,687	408,196	654,581	1,688,330	1,598,729	1,001,825	523,018	1,039,883	723,549
Interest paid.....	3,102,734	54,192	78,789	163,729	278,554	587,101	687,619	335,911	192,320	365,393	359,126
Amortization.....	917,295	16,932	14,746	67,525	115,193	146,783	125,256	113,404	73,811	130,654	112,989
Depreciation.....	5,813,933	102,293	241,991	319,934	494,573	1,023,325	1,027,238	621,834	314,686	809,491	858,568
Depletion.....	*8,691	*8,139	-	-	-	*551	-	1	-	-	-
Advertising.....	4,384,154	3,906	30,361	85,647	245,480	561,246	789,113	600,161	605,553	1,003,783	458,903
Pension, profit-sharing, stock, annuity.....	143,916	-	*134	*1,440	*6,857	*6,312	18,688	15,707	8,222	32,851	53,704
Employee benefit programs.....	1,379,825	*296	*2,486	11,891	35,214	157,049	290,610	239,352	131,515	311,363	200,048
Net loss, noncapital assets.....	112,594	-	-	*2,130	-	*22,107	*58,606	*306	*111	21,745	7,590
Other deductions.....	30,725,468	155,901	427,089	1,582,186	2,420,219	5,329,434	6,723,851	3,809,361	2,303,011	4,434,840	3,539,575
Total receipts less total deductions [33].....	2,876,700	-472,216	-504,011	-321,499	-255,852	27,644	1,043,540	1,235,212	872,764	1,098,067	153,052
Net income (less deficit) from a trade or business [33].....	2,872,084	-472,217	-504,011	-321,499	-255,852	27,644	1,043,145	1,235,012	872,443	1,094,756	152,664
Net income.....	9,044,157	181,704	95,965	261,259	485,680	1,346,014	1,936,401	1,651,574	1,001,867	1,265,034	818,658
Deficit.....	6,172,073	653,921	599,976	582,759	741,532	1,318,371	893,256	416,562	129,424	170,278	665,993
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	98,269	*33,584	*58	-	*967	*1	*3,105	1,402	914	16,204	42,033
Interest income.....	345,344	117,105	*12,788	297	585	8,524	23,033	66,504	16,898	31,590	68,019
Royalty income (less loss).....	24,548	*42	*74	-	-	-	59	-	[1]	*23,565	*808
Net short-term capital gain (less loss).....	33,445	*37,619	*-218	-	*-635	-	*-2,780	*-7,876	*-128	6,143	1,320
Net long-term capital gain (less loss).....	157,128	-4,057	*23,014	*21,319	*7,111	*493	*13,717	*17,848	*50,495	-5,741	32,929
Real estate rental net income (less deficit).....	121,520	11,045	*11,049	*25,439	*-2,291	*1,618	*12,301	6,050	18,890	20,546	16,872
Net income.....	152,929	*28,903	*13,344	*25,439	-	*2,994	*13,615	9,821	18,890	22,975	16,947
Deficit.....	31,408	17,858	*2,295	-	*2,291	*1,375	*1,314	9,821	*[1]	2,429	75
Net income (less deficit) from other rental activity.....	9,479	*2,045	-	-	-	-	-	*708	*42	*847	*5,836
Net income.....	10,613	*3,116	-	-	-	-	-	*708	*42	*851	*5,896
Deficit.....	*1,134	*1,071	-	-	-	-	-	[1]	-	3	60
Total net income (less deficit).....	3,661,818	-274,834	-457,245	-274,444	-250,115	38,280	1,092,580	1,319,649	959,554	1,187,911	320,481
Net income.....	9,614,189	354,450	132,290	279,486	494,036	1,352,869	1,970,685	1,713,681	1,059,331	1,337,533	919,830
Deficit.....	5,952,371	629,284	589,536	553,930	744,151	1,314,589	878,105	394,032	99,777	149,621	599,348

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sector and item	Size of business receipts										
	Total returns of active corporations	Under \$25,000 [21]	\$25,000 under \$100,000	\$100,000 under \$250,000	\$250,000 under \$500,000	\$500,000 under \$1,000,000	\$1,000,000 under \$2,500,000	\$2,500,000 under \$5,000,000	\$5,000,000 under \$10,000,000	\$10,000,000 under \$50,000,000	\$50,000,000 or more
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Other Services											
Number of returns.....	248,336	48,560	55,441	53,919	37,927	28,548	19,024	2,857	1,406	605	49
Number of shareholders.....	385,808	68,019	74,677	78,651	66,823	49,957	34,725	6,736	4,458	1,429	333
Income from a Trade or Business:											
Total receipts [33].....	110,731,298	1,005,625	3,363,920	8,961,760	13,680,166	19,190,580	27,561,716	10,253,375	9,528,933	11,774,769	5,410,455
Business receipts.....	109,188,751	373,480	3,314,882	8,900,489	13,536,513	19,110,330	27,428,115	10,070,233	9,476,415	11,701,667	5,276,627
Interest on government obligations: State and local [33].....	4,655	611	-	-	*568	-	*279	*19	-	*304	*2,893
Net gain, noncapital assets.....	156,876	*53,581	*27,955	*646	*655	*38,529	*17,397	*19	*4,554	6,635	6,905
Other receipts.....	1,381,015	577,952	21,083	60,624	142,430	41,721	115,925	183,123	47,964	66,163	124,030
Total deductions.....	106,412,128	1,215,678	3,386,198	8,717,241	13,181,907	18,587,333	26,135,827	9,738,010	9,177,602	11,216,088	5,056,244
Cost of goods sold.....	43,465,775	52,131	615,753	2,058,577	4,286,686	6,887,071	11,725,945	5,620,391	4,810,718	4,666,021	2,742,481
Compensation of officers.....	7,190,661	59,278	368,240	931,908	1,246,796	1,571,271	1,940,291	422,850	350,612	226,885	72,529
Salaries and wages.....	17,614,538	*395,123	254,242	1,112,675	2,400,915	3,208,449	4,626,144	912,458	1,184,411	2,736,593	783,528
Repairs.....	1,099,377	21,423	60,159	117,845	161,398	165,523	268,767	98,344	88,496	82,248	35,175
Bad debts.....	218,258	*9,289	*12,352	23,374	11,067	45,603	29,953	24,162	18,178	34,294	9,987
Rent paid on business property.....	8,314,640	75,210	536,256	1,044,437	1,186,488	1,536,058	1,575,045	437,120	549,645	1,120,066	254,314
Taxes paid.....	3,713,920	25,267	97,701	324,744	482,267	742,121	857,776	210,027	339,334	504,133	130,549
Interest paid.....	1,377,521	43,000	60,005	132,944	286,853	290,150	302,583	82,222	80,589	67,069	32,106
Amortization.....	442,894	*4,620	15,381	39,128	85,022	96,690	115,504	25,320	17,170	13,398	30,660
Depreciation.....	2,511,003	64,331	182,157	322,144	382,049	347,560	427,165	111,693	166,391	303,462	204,053
Depletion.....	*240	-	*240	-	-	-	-	-	-	-	-
Advertising.....	1,571,385	14,381	59,941	118,971	188,280	344,895	384,865	94,937	193,127	133,135	38,853
Pension, profit-sharing, stock, annuity.....	306,736	*67	1	*52,556	*21,171	43,687	64,393	44,511	26,389	17,191	36,771
Employee benefit programs.....	1,143,234	*5,008	17,212	25,331	93,920	169,707	240,578	183,823	147,505	157,009	103,140
Net loss, noncapital assets.....	166,073	*3,475	*12,975	*1,072	-	-	*1,755	*144,489	-	*111	2,196
Other deductions.....	17,275,874	443,074	1,093,584	2,411,536	2,348,994	3,138,550	3,575,064	1,325,662	1,205,036	1,154,473	579,902
Total receipts less total deductions [33].....	4,319,170	-210,053	-22,278	244,519	498,260	603,247	1,425,889	515,366	351,331	558,681	354,211
Net income (less deficit) from a trade or business [33].....	4,314,515	-210,664	-22,278	244,519	497,691	603,247	1,425,609	515,366	351,331	558,377	351,318
Net income.....	6,868,677	161,661	368,893	621,316	1,015,179	947,215	1,670,217	626,591	505,986	593,782	357,837
Deficit.....	2,554,162	372,325	391,172	376,797	517,488	343,968	244,608	111,225	*154,655	*35,405	*6,519
Portfolio income (less deficit) distributed to shareholders [34]..											
Dividend income.....	18,371	*1,037	*3,825	-	*824	*1,126	1,361	*3,208	*964	979	5,048
Interest income.....	118,992	50,287	5,778	5,277	6,591	8,046	8,124	8,403	2,959	13,391	10,136
Royalty income (less loss).....	1	[1]	-	-	-	-	-	-	-	[1]	1
Net short-term capital gain (less loss).....	3,007	*4,033	98	-	-	-	*-257	*-157	-	*-328	-382
Net long-term capital gain (less loss).....	212,938	*35,233	*11,198	*140,147	*-17,778	-	*5,796	*-3,133	*6,358	-890	36,006
Real estate rental net income (less deficit).....	51,365	*37,435	*-7,937	-	*7,933	*2,869	*-98	*-37	*-2,967	9,637	*4,531
Net income.....	64,871	*39,294	-	-	*8,314	*2,869	*82	*102	*11	9,668	*4,531
Deficit.....	13,506	*1,859	*7,937	-	*380	-	180	*139	*2,978	31	-
Net income (less deficit) from other rental activity.....	*16,738	-	-	-	*15,995	-	-	-	-	*743	-
Net income.....	*16,738	-	-	-	*15,995	-	-	-	-	*743	-
Deficit.....	[1]	-	-	-	-	-	-	-	-	[1]	-
Total net income (less deficit).....	4,735,926	-82,639	-9,317	389,943	511,257	615,287	1,440,535	523,648	358,645	581,908	406,657
Net income.....	7,259,385	309,212	374,141	754,660	1,008,125	955,839	1,684,795	632,713	513,286	614,873	411,741
Deficit.....	2,523,459	391,851	383,459	364,717	496,868	340,551	244,259	109,064	*154,641	*32,965	*5,084

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Item	All industries	Agriculture, forestry, fishing and hunting	Mining	Utilities	Construction	Manufacturing	Wholesale and retail trade				Transportation and warehousing	Information
							Total	Wholesale trade	Retail trade	Wholesale and retail trade not allocable		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Number of returns.....	287,245	8,641	948	*9	20,731	3,906	13,011	3,772	9,239	-	1,726	737
Gross income.....	39,302,158	473,302	57,098	*2,426	1,617,757	389,802	1,358,995	427,089	931,906	-	260,642	111,867
Rental real estate expenses, total.....	32,986,098	234,245	34,937	*1,980	1,582,658	198,058	835,498	275,231	560,267	-	209,487	87,019
Advertising.....	129,200	103	*96	1	5,253	204	2,884	692	2,192	-	*187	*187
Auto and travel.....	130,473	*1,133	18	-	3,426	431	1,004	555	449	-	*424	84
Cleaning and maintenance.....	1,108,238	8,287	1,340	11	50,220	6,139	8,560	3,870	4,690	-	1,748	2,435
Commissions.....	207,605	*455	*323	-	49,974	572	4,867	2,087	2,780	-	*600	*74
Insurance.....	1,125,424	9,460	1,248	52	38,845	5,538	16,797	8,533	8,264	-	3,295	1,784
Legal and other professional fees.....	1,694,205	11,451	940	-	43,000	5,487	14,994	5,929	9,065	-	5,894	*11,967
Interest expense.....	8,019,300	36,146	*2,794	*976	474,847	25,587	180,611	47,778	132,833	-	45,806	*15,349
Repairs.....	1,721,182	16,122	3,852	60	69,787	9,736	50,296	14,182	36,114	-	6,509	4,259
Taxes.....	4,909,090	33,281	3,979	93	201,940	35,605	101,814	44,726	57,088	-	20,819	11,622
Utilities.....	2,054,486	15,933	3,870	122	78,403	23,526	26,709	11,427	15,283	-	10,164	4,739
Wages and salaries.....	1,690,273	3,545	2,119	-	36,178	3,577	18,957	16,139	2,818	-	*10,870	*6,090
Depreciation from Form 4562.....	6,479,393	55,919	9,140	*589	401,139	47,283	238,876	75,568	163,308	-	72,956	10,930
Other expenses.....	3,717,229	42,411	5,218	77	129,645	34,373	169,129	43,746	125,383	-	30,215	17,499
Net gain (less loss) sales of business property.....	54,099	*87	-	-	9,216	11	-102	-78	-24	-	49	*9
Gain.....	61,432	*87	-	-	*10,137	51	1	-	1	-	63	*9
Loss.....	7,333	-	-	-	*922	40	104	78	25	-	14	-
Net Income (less deficit) from partnerships and fiduciaries.....	544,593	8,229	6,154	737	-52,195	11,103	41,850	18,685	23,165	-	1,149	-3,164
Income.....	1,829,489	23,302	9,839	868	158,861	24,544	69,852	38,689	31,163	-	6,014	2,135
Deficit.....	1,284,896	15,073	3,684	132	211,057	13,441	28,002	20,004	7,998	-	4,865	5,299
Real estate rental net income (less deficit).....	6,914,752	247,373	28,315	*1,183	-7,880	202,858	565,244	170,464	394,780	-	52,353	21,693
Income.....	11,484,246	288,797	33,610	*2,140	504,439	231,171	689,690	211,285	478,405	-	95,573	24,818
Deficit.....	4,569,493	41,424	5,295	957	512,319	28,314	124,446	40,821	83,625	-	43,221	3,125

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

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

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Item	Finance and insurance	Real estate and rental and leasing		Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services	Educational services	Health care and social assistance	Arts, entertainment, and recreation	Accommodation and food services	Other services	Not allocable
		Total	Real estate									
	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
Number of returns.....	3,874	199,747	198,969	10,083	6,971	2,324	*102	3,347	1,765	5,979	3,345	-
Gross income.....	652,658	32,745,173	32,628,822	344,412	93,577	113,916	*17,069	231,106	287,169	396,723	148,469	-
Rental real estate expenses, total.....	567,467	28,111,595	28,009,420	276,945	76,511	54,076	*9,518	164,537	150,256	293,397	97,917	-
Advertising.....	229	116,664	115,934	*23	*94	*44	1	*275	*1,588	1,217	*152	-
Auto and travel.....	678	111,209	111,209	*1,604	*35	-	-	*836	*350	5,386	*3,854	-
Cleaning and maintenance.....	15,135	979,857	978,933	17,072	2,384	*318	77	554	*5,002	7,013	*2,087	-
Commissions.....	538	148,339	147,005	*306	*66	*1	-	2	*11	*765	*710	-
Insurance.....	7,062	1,011,792	1,010,272	6,481	1,339	1,159	*32	2,899	4,339	9,899	3,403	-
Legal and other professional fees.....	7,562	1,559,500	1,556,088	1,715	5,034	1,079	28	3,105	5,451	14,305	2,692	-
Interest expense.....	49,058	6,923,466	6,903,630	52,259	19,817	13,540	822	54,118	*34,843	71,528	17,732	-
Repairs.....	12,990	1,495,290	1,490,807	11,962	5,573	605	*105	7,049	10,758	10,979	5,249	-
Taxes.....	26,390	4,345,114	4,333,259	36,577	11,155	6,651	*2,022	12,604	13,452	33,440	12,534	-
Utilities.....	13,732	1,802,324	1,798,383	10,243	4,264	1,775	*412	6,697	24,902	22,051	4,621	-
Wages and salaries.....	4,666	1,570,205	1,566,854	*1,318	*2,115	*4,395	*49	*1,885	*8,458	13,550	*2,297	-
Depreciation from Form 4562.....	195,585	5,186,461	5,169,986	92,310	13,538	13,049	*3,086	36,057	17,459	60,734	24,280	-
Other expenses.....	233,840	2,861,375	2,827,060	45,076	11,095	11,460	*2,883	38,455	23,643	42,529	18,305	-
Net gain (less loss) sales of business property.....	*187	44,706	44,706	-	-	*21	-	*-85	-	-	-	-
Gain.....	*187	50,840	50,840	-	-	*21	-	34	-	-	-	-
Loss.....	-	6,134	6,134	-	-	-	-	*120	-	-	-	-
Net Income (less deficit) from partnerships and fiduciaries.....	-38,561	596,597	596,700	53,431	-76,854	24,075	[1]	-11,727	-35,236	18,194	813	-
Income.....	52,615	1,240,286	1,240,099	61,720	74,192	42,695	-	17,443	19,484	24,248	*1,391	-
Deficit.....	91,177	643,689	643,399	8,289	151,045	18,620	[1]	*29,170	*54,720	6,054	579	-
Real estate rental net income (less deficit).....	46,816	5,274,882	5,260,808	120,898	-59,788	83,936	*7,551	54,757	101,677	121,520	51,365	-
Income.....	162,230	8,542,179	8,503,549	202,422	104,902	114,010	*7,756	102,786	159,922	152,929	64,871	-
Deficit.....	115,414	3,267,297	3,242,741	81,524	164,690	30,074	205	48,030	58,245	31,408	13,506	-

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

Table 6--S Corporation Returns: Total Receipts and Deductions, Portfolio Income, Rental Income, and Total Net Income, by Number of Shareholders

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Item	Total [36]	Number of shareholders						
		1	2	3	4-10	11-20	21-30	31 or greater
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Number of returns.....	4,094,562	2,488,758	1,180,953	206,833	192,964	15,358	5,135	4,561
Number of shareholders.....	7,083,826	2,488,758	2,361,905	620,500	958,489	217,891	133,621	302,662
Total assets.....	3,240,100,938	947,031,009	582,018,196	267,071,103	663,167,450	240,978,405	115,164,698	424,670,076
Income from a trade or business								
Total receipts [33].....	5,392,866,853	1,900,766,226	1,355,565,188	536,889,173	1,060,116,157	282,663,944	81,378,499	175,487,667
Business receipts.....	5,285,451,212	1,868,233,661	1,336,848,673	528,426,376	1,040,839,167	273,729,285	78,151,478	159,222,571
Interest on government obligations: State and local [33].....	1,699,338	280,657	155,168	105,297	379,125	198,711	132,418	447,961
Net gain, noncapital assets.....	10,326,749	3,524,809	2,240,193	965,697	1,811,019	497,150	226,968	1,060,913
Other receipts.....	95,389,555	28,727,099	16,321,154	7,391,803	17,086,845	8,238,798	2,867,635	14,756,221
Total deductions.....	5,170,278,350	1,810,804,415	1,305,629,591	519,048,833	1,022,442,488	270,095,606	78,758,363	163,499,055
Cost of goods sold.....	3,198,265,692	1,053,803,935	806,340,466	342,564,309	674,788,154	178,429,051	44,692,128	97,647,649
Compensation of officers.....	219,131,894	90,161,981	63,257,101	19,333,156	34,715,796	5,344,281	2,571,238	3,748,342
Salaries and wages.....	596,509,858	215,333,637	143,997,986	56,193,613	114,685,517	32,637,530	12,148,953	21,512,623
Repairs.....	34,661,233	12,978,748	9,113,881	3,292,470	6,245,307	1,600,728	520,680	909,420
Bad debts.....	18,552,339	4,822,617	3,418,990	1,640,861	3,664,422	1,873,278	998,908	2,133,262
Rent paid on business property.....	156,417,815	64,755,775	43,338,214	14,590,771	25,021,122	4,762,579	1,328,083	2,621,270
Taxes paid.....	108,316,619	40,403,814	28,699,874	10,672,465	18,799,214	4,925,924	1,887,701	2,927,626
Interest paid.....	52,715,765	16,737,739	10,811,645	4,615,227	9,338,856	3,580,078	1,537,380	6,094,841
Amortization.....	10,167,474	3,694,476	2,124,160	774,082	1,865,621	701,682	132,418	875,035
Depreciation.....	90,415,004	31,033,478	20,489,916	8,138,518	18,682,170	6,139,909	1,832,544	4,098,469
Depletion.....	520,615	99,550	52,372	13,139	136,414	175,446	16,650	27,044
Advertising.....	46,881,640	17,773,959	11,757,724	3,913,823	7,690,392	3,300,011	787,236	1,658,495
Pension, profit-sharing, stock, annuity	22,331,544	8,712,780	4,204,836	1,780,314	3,885,025	1,328,375	1,131,795	1,288,418
Employee benefit programs.....	53,883,625	16,102,828	12,399,836	5,095,459	12,616,743	3,381,423	1,597,214	2,690,121
Net loss, noncapital assets.....	3,113,856	768,695	626,944	222,564	560,438	122,729	168,823	643,663
Other deductions.....	558,393,376	233,620,402	144,995,646	46,208,062	89,747,297	21,792,582	7,406,611	14,622,777
Total receipts less total deductions [33].....	222,588,503	89,961,811	49,935,598	17,840,340	37,673,669	12,568,338	2,620,136	11,988,612
Net income (less deficit) from a trade or business [33].....	220,889,166	89,681,154	49,780,430	17,735,043	37,294,543	12,369,627	2,487,718	11,540,650
Net income.....	330,512,003	137,167,556	77,303,670	27,259,765	53,851,847	15,394,733	4,312,222	15,222,210
Deficit.....	109,622,838	47,486,402	27,523,241	9,524,721	16,557,303	3,025,106	1,824,504	3,681,560
Portfolio income (less deficit) distributed to shareholders [34].....	43,785,531	11,824,552	10,887,629	3,338,622	7,495,130	2,946,168	732,211	6,561,218
Dividend income.....	5,607,574	1,273,858	848,724	540,806	1,473,468	407,887	314,724	748,108
Interest income.....	12,227,761	4,249,501	2,307,499	1,623,332	2,412,776	818,109	240,800	575,745
Royalty income (less loss).....	1,819,472	447,218	404,569	59,724	473,994	226,889	62,240	144,838
Net short-term capital gain (less loss).....	1,031,333	911,711	321,630	-726,102	-229,736	19,237	-7,444	742,037
Net long-term capital gain (less loss).....	23,099,390	4,942,264	7,005,207	1,840,863	3,364,629	1,474,046	121,892	4,350,489
Real estate rental net income (less deficit).....	6,914,752	1,300,572	1,530,963	1,017,190	2,059,580	342,823	255,299	408,325
Net income.....	11,484,246	3,363,424	2,642,391	1,407,225	2,809,383	496,647	303,581	461,594
Deficit.....	4,569,493	2,062,853	1,111,428	390,035	749,803	153,823	48,282	53,270
Net income (less deficit) from other rental activity.....	876,877	140,383	399,431	92,057	108,517	110,490	12,795	13,204
Net income.....	1,463,154	472,103	453,746	137,503	219,558	122,827	31,709	25,708
Deficit.....	586,277	331,720	54,314	45,445	111,041	12,336	18,915	12,504
Total net income (less deficit).....	272,466,326	102,946,660	62,598,453	22,182,913	46,957,770	15,769,109	3,488,023	18,523,397
Net income.....	379,555,536	150,359,976	89,231,655	32,398,112	62,934,533	18,485,974	5,352,856	20,792,430
Deficit.....	107,089,210	47,413,316	26,633,202	10,215,199	15,976,763	2,716,864	1,864,833	2,269,033

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	4,094,562	85,882	57,831	7,207	20,844	24,992	2,223	565,045	173,220
Number of shareholders.....	7,083,826	193,351	137,111	13,976	42,264	79,806	5,142	884,611	268,470
Total assets.....	3,240,100,938	71,156,176	55,443,202	5,531,861	10,181,114	52,597,420	5,787,336	371,140,743	146,659,717
Cash.....	396,962,696	6,459,427	4,158,501	261,853	2,039,072	8,289,617	979,210	63,646,861	24,687,912
Notes and accounts receivable.....	755,218,538	5,884,254	4,281,566	284,765	1,317,923	6,895,482	1,066,080	88,308,219	32,934,788
Less: Allowance for bad debts.....	13,583,698	30,052	22,974	*688	6,391	40,578	13,593	634,787	217,912
Inventories.....	362,959,063	7,722,427	6,374,240	244,087	1,104,101	1,621,083	346,782	49,522,988	25,819,021
Investments in Government obligations.....	55,130,510	*204,523	*201,514	3,009	-	117,092	210	342,744	104,238
Tax-exempt securities.....	27,032,160	*304,688	*304,688	-	-	233,295	-	1,114,132	514,138
Other current assets.....	195,613,580	3,880,013	2,890,408	274,280	715,326	2,986,398	187,957	43,523,492	22,437,780
Loans to shareholders.....	62,092,104	2,971,512	2,519,563	141,233	310,716	1,033,044	*59,593	7,516,583	2,685,211
Mortgage and real estate loans.....	58,969,657	339,304	285,896	*53,408	-	*67,383	-	1,969,626	852,849
Other investments.....	403,537,231	7,706,234	5,936,234	711,911	1,058,088	12,359,278	746,344	30,854,472	10,392,676
Depreciable assets.....	1,523,306,224	63,610,467	46,628,864	5,808,278	11,173,325	28,151,314	2,643,815	167,470,806	33,734,764
Less: Accumulated depreciation.....	910,338,826	43,968,668	31,176,295	4,375,871	8,416,502	19,808,762	1,234,460	113,432,828	19,564,452
Depletable assets.....	17,782,920	1,237,208	*55,792	1,153,630	*27,786	11,087,643	38,430	561,456	*59,743
Less: Accumulated depletion.....	6,440,440	125,971	*3,504	*115,264	*7,203	5,350,683	14,555	153,426	*39,494
Land.....	129,332,605	12,201,089	10,922,749	854,629	423,711	1,586,422	146,985	19,211,890	7,629,826
Intangible assets (amortizable).....	136,171,250	967,661	601,559	9,168	356,935	3,342,414	255,306	2,992,370	696,056
Less: Accumulated amortization.....	46,649,857	256,231	169,178	6,380	80,673	1,866,690	142,293	1,068,526	243,863
Other assets.....	93,005,222	2,048,292	1,653,578	229,813	164,900	1,893,666	721,525	9,394,672	4,176,434
Total liabilities.....	3,240,100,938	71,156,176	55,443,202	5,531,861	10,181,114	52,597,420	5,787,336	371,140,743	146,659,717
Accounts payable.....	382,217,844	3,113,672	2,022,435	159,832	931,405	4,423,474	568,374	59,020,918	30,418,409
Mortgages, notes, and bonds under one year.....	279,113,546	9,282,065	7,937,712	473,593	870,760	2,616,596	346,215	38,868,395	18,905,128
Other current liabilities.....	593,069,137	3,295,808	2,200,912	63,663	1,031,233	2,673,714	292,812	50,065,592	20,115,207
Loans from shareholders.....	253,781,362	14,820,073	12,238,462	810,788	1,770,823	1,904,916	*92,129	29,155,421	11,673,025
Mortgages, notes, bonds, one year or more.....	653,392,083	20,466,836	17,164,691	1,522,836	1,779,309	8,432,340	1,411,932	67,350,603	24,702,004
Other liabilities.....	164,864,705	2,469,933	2,316,675	17,701	135,557	2,218,671	659,335	11,628,993	5,037,561
Capital stock.....	87,598,217	4,886,901	3,832,537	413,925	640,439	574,989	14,022	6,676,329	2,001,651
Additional paid-in capital.....	347,803,599	19,837,897	17,016,743	268,537	2,552,617	5,426,608	702,486	31,792,319	9,903,071
Retained earnings [26].....	535,447,549	-5,856,880	-8,286,812	1,821,269	608,664	25,533,021	1,702,628	81,637,118	25,467,342
Less: Cost of treasury stock.....	57,187,104	1,160,128	1,000,153	*20,283	139,692	1,206,909	*2,597	5,054,945	1,563,682
Total receipts.....	5,392,866,853	80,702,692	58,301,921	5,612,340	16,788,431	41,075,095	7,120,333	742,839,440	290,941,153
Business receipts.....	5,285,451,212	74,228,826	52,503,120	5,634,256	16,091,451	38,563,166	6,946,078	735,473,507	288,122,761
Interest on Government obligations, total.....	1,699,338	38,688	36,347	*549	*1,792	36,723	907	149,498	56,614
Net gain, noncapital assets.....	10,326,749	363,034	295,921	28,168	38,945	421,583	*356	1,063,667	184,032
Other receipts.....	95,389,555	6,072,143	5,466,533	-50,633	656,243	2,053,624	172,992	6,152,769	2,577,746
Total deductions.....	5,170,278,350	80,364,990	58,815,987	5,740,811	15,808,191	35,984,229	6,742,835	718,411,103	286,541,964
Cost of goods sold.....	3,198,265,692	34,361,497	22,649,673	2,556,688	9,155,136	18,815,730	5,122,681	544,414,498	244,069,862
Compensation of officers.....	219,131,894	1,390,340	727,034	152,793	510,513	1,218,698	149,187	24,325,797	5,982,989
Salaries and wages.....	596,509,858	7,059,720	4,996,452	628,020	1,435,248	3,008,141	390,656	41,879,498	10,419,786
Repairs.....	34,661,233	2,021,706	1,498,249	177,592	345,866	457,481	54,561	3,008,841	581,483
Bad debts.....	18,552,339	72,279	54,278	*1,185	16,817	131,754	10,473	1,889,064	600,544
Rent paid on business property.....	156,417,815	3,888,223	3,436,305	75,658	376,260	826,806	56,371	13,466,336	2,918,049
Taxes paid.....	108,316,619	1,459,898	1,005,107	147,586	307,205	1,302,529	85,898	12,018,933	2,762,430
Interest paid.....	52,715,765	1,565,263	1,256,320	152,774	156,169	677,256	71,019	4,726,949	1,645,546
Amortization.....	10,167,474	119,932	91,067	7,131	21,734	189,364	17,614	251,078	39,376
Depreciation.....	90,415,004	3,854,233	2,773,743	478,751	601,738	2,530,470	165,935	10,966,420	1,645,686
Depletion.....	520,615	*13,622	*13,619	3	-	260,318	3	37,290	*2,203
Advertising.....	46,881,640	194,061	144,714	4,318	45,029	61,342	4,614	2,400,007	632,796
Pension, profit-sharing, stock, annuity.....	22,331,544	84,779	55,469	6,626	22,684	212,898	13,797	2,747,510	530,038
Employee benefit programs.....	53,883,625	604,306	432,366	58,938	113,003	541,786	14,197	8,488,782	1,745,387
Net loss, noncapital assets.....	3,113,856	10,884	10,673	[1]	*212	21,236	-	335,916	244,953
Other deductions.....	558,393,376	23,664,246	19,670,920	1,292,750	2,700,576	5,728,418	585,829	47,454,183	12,720,837
Total receipts less total deductions.....	222,588,503	337,702	-514,067	-128,471	980,240	5,090,867	377,498	24,428,337	4,399,189
Net income (less deficit) from a trade or business..	220,889,166	299,014	-550,414	-129,021	978,448	5,054,144	376,591	24,278,840	4,342,575
Net income.....	330,512,003	5,137,920	3,408,576	247,978	1,481,367	6,665,851	474,692	43,080,736	12,156,981
Deficit.....	109,622,838	4,838,906	3,958,990	376,998	502,918	1,611,706	98,101	18,801,896	7,814,406
Total income tax [12].....	224,026	17,248	17,248	-	-	*3,983	27	30,002	8,478

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	45,079	346,745	161,458	9,369	1,274	1,931	d	824
Number of shareholders.....	98,580	517,561	348,672	25,338	4,683	2,898	d	1,747
Total assets.....	114,756,591	109,724,436	362,945,807	41,357,942	9,047,552	4,237,195	d	1,860,013
Cash.....	13,514,350	25,444,599	42,027,340	3,284,601	723,798	378,170	d	315,621
Notes and accounts receivable.....	18,641,801	36,731,629	72,364,097	8,200,723	1,041,059	843,690	d	505,655
Less: Allowance for bad debts.....	100,720	316,154	1,476,020	113,249	11,670	29,847	d	*21,002
Inventories.....	19,099,211	4,604,757	73,871,015	8,533,071	2,179,214	1,112,637	d	546,456
Investments in Government obligations.....	114,251	*124,255	695,322	-	*851	*9,117	d	-
Tax-exempt securities.....	386,392	213,601	1,436,887	*32,513	*124,517	*5,673	d	-
Other current assets.....	12,505,313	8,580,398	15,159,935	1,930,636	326,521	294,116	d	87,907
Loans to shareholders.....	1,261,277	3,570,095	4,689,605	630,026	169,099	92,092	d	*46,966
Mortgage and real estate loans.....	1,048,963	67,814	425,008	*12,790	-	*648	d	-
Other investments.....	14,587,119	5,874,677	33,201,888	2,612,664	975,204	460,773	d	*145,882
Depreciable assets.....	52,793,007	80,943,035	271,449,542	33,148,408	5,742,336	3,449,092	d	797,466
Less: Accumulated depreciation.....	33,113,694	60,754,682	182,354,728	19,784,491	3,260,366	2,572,394	d	556,546
Depletable assets.....	343,071	*158,642	3,193,068	162	125	-	d	-
Less: Accumulated depletion.....	89,822	*24,110	278,821	-	79	-	d	-
Land.....	9,918,765	1,663,299	6,347,937	725,970	318,420	55,758	d	*7,490
Intangible assets (amortizable).....	520,258	1,776,056	16,140,470	1,890,329	390,133	98,395	d	*29,474
Less: Accumulated amortization.....	218,883	605,780	4,662,285	464,268	145,023	28,121	d	*9,624
Other assets.....	3,545,933	1,672,305	10,715,547	718,057	473,413	67,396	d	*35,732
Total liabilities.....	114,756,591	109,724,436	362,945,807	41,357,942	9,047,552	4,237,195	d	1,860,013
Accounts payable.....	11,472,943	17,129,565	41,302,525	6,409,664	876,927	430,044	d	265,624
Mortgages, notes, and bonds under one year.....	11,833,233	8,130,034	27,126,378	3,888,523	413,663	338,642	d	*91,487
Other current liabilities.....	12,829,761	17,120,625	30,589,636	3,400,154	600,424	260,513	d	158,764
Loans from shareholders.....	10,792,390	6,690,005	19,461,538	1,604,522	374,730	268,208	d	*47,734
Mortgages, notes, bonds, one year or more.....	29,272,279	13,376,319	61,358,155	7,641,421	1,533,325	451,936	d	*160,597
Other liabilities.....	3,957,161	2,634,271	12,611,178	1,492,586	421,883	76,053	d	*7,370
Capital stock.....	2,308,954	2,365,724	9,005,322	469,814	258,366	121,210	d	8,422
Additional paid-in capital.....	14,269,013	7,620,235	23,879,558	1,774,813	943,987	791,367	d	27,065
Retained earnings [26].....	19,517,349	36,652,426	149,745,897	15,582,571	3,729,476	1,687,672	d	1,121,807
Less: Cost of treasury stock.....	1,496,494	1,994,769	12,134,380	906,125	*105,230	188,451	d	*28,857
Total receipts.....	127,836,544	324,061,743	628,843,223	101,243,587	11,306,925	7,261,255	d	3,314,164
Business receipts.....	125,049,007	322,301,739	622,701,060	100,692,852	11,150,873	7,207,117	d	3,261,368
Interest on Government obligations, total.....	41,291	51,593	110,963	7,678	9,773	*622	d	*911
Net gain, noncapital assets.....	435,084	444,551	1,004,832	47,930	4,167	3,251	d	*876
Other receipts.....	2,311,162	1,263,860	5,026,368	495,127	142,111	50,264	d	51,009
Total deductions.....	125,193,730	306,675,409	599,087,352	96,333,537	10,271,083	6,956,987	d	3,130,809
Cost of goods sold.....	97,293,746	203,050,890	422,205,116	76,747,186	5,839,531	4,998,946	d	1,936,998
Compensation of officers.....	2,955,132	15,387,676	17,058,678	1,407,111	230,696	167,912	d	68,288
Salaries and wages.....	5,364,067	26,095,645	49,024,113	4,718,958	877,274	624,788	d	398,914
Repairs.....	712,199	1,715,159	3,251,021	708,448	81,732	28,385	d	17,457
Bad debts.....	442,057	846,462	1,575,076	101,725	7,965	8,450	d	*15,713
Rent paid on business property.....	2,982,433	7,565,854	12,713,009	920,105	152,840	157,209	d	60,480
Taxes paid.....	1,982,811	7,273,692	11,682,250	974,567	1,178,938	107,317	d	51,697
Interest paid.....	1,412,087	1,669,316	5,459,584	604,532	106,350	59,804	d	19,435
Amortization.....	65,630	146,072	996,900	107,207	31,228	8,181	d	*3,185
Depreciation.....	3,837,902	5,482,832	16,466,292	2,372,064	475,131	174,716	d	51,253
Depletion.....	22,951	*12,137	188,627	-	11,949	-	d	-
Advertising.....	218,675	1,548,537	5,581,048	1,292,294	316,043	32,228	d	118,158
Pension, profit-sharing, stock, annuity.....	544,121	1,673,351	2,923,418	352,288	77,748	21,014	d	*2,661
Employee benefit programs.....	1,219,784	5,523,611	9,421,010	1,002,426	154,857	73,391	d	31,422
Net loss, noncapital assets.....	67,879	23,084	172,006	21,874	*429	*76	d	-
Other deductions.....	6,072,256	28,661,090	40,369,202	5,002,752	728,371	494,570	d	355,146
Total receipts less total deductions.....	2,642,814	17,386,335	29,755,871	4,910,049	1,035,842	304,268	d	183,355
Net income (less deficit) from a trade or business..	2,601,523	17,334,741	29,644,908	4,902,371	1,026,069	303,645	d	182,444
Net income.....	8,381,785	22,541,970	41,232,397	5,715,797	1,203,152	389,705	d	191,601
Deficit.....	5,780,262	5,207,229	11,587,489	813,426	177,084	86,060	d	*9,157
Total income tax [12].....	5,601	15,923	48,732	*10,894	119	46	d	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns.....	7,311	2,104	22,423	d	4,359	6,151	5,805	d
Number of shareholders.....	14,941	4,350	46,177	d	12,340	15,239	12,517	d
Total assets.....	18,982,202	10,865,238	16,069,064	d	23,469,826	23,239,427	12,952,257	d
Cash.....	1,478,480	832,121	1,956,143	d	2,386,997	2,279,040	1,461,667	d
Notes and accounts receivable.....	2,590,256	2,323,000	3,931,199	d	4,353,657	4,804,822	2,108,931	d
Less: Allowance for bad debts.....	66,868	46,633	78,981	d	93,806	95,408	71,200	d
Inventories.....	3,383,813	1,747,266	1,400,906	d	3,631,842	4,259,125	1,861,215	d
Investments in Government obligations.....	*9,555	*3,120	*82,813	d	5,007	-	129,086	d
Tax-exempt securities.....	1,131	-	*15,380	d	*68,691	*297,297	16,433	d
Other current assets.....	543,470	392,718	488,533	d	999,683	967,791	341,700	d
Loans to shareholders.....	148,431	111,432	334,945	d	154,924	383,362	121,491	d
Mortgage and real estate loans.....	*14,032	*18,922	*8,334	d	6,173	*720	10,006	d
Other investments.....	1,306,913	728,545	952,691	d	4,008,250	2,012,190	810,679	d
Depreciable assets.....	17,586,350	11,042,217	20,105,269	d	12,454,437	21,226,492	15,370,549	d
Less: Accumulated depreciation.....	12,016,243	7,435,771	14,204,918	d	7,937,695	14,652,315	10,618,122	d
Depletable assets.....	2,478,492	387,772	-	d	94,764	15	80,666	d
Less: Accumulated depletion.....	*81,569	11,755	-	d	79,811	15	38,015	d
Land.....	727,554	129,848	118,176	d	367,725	245,626	616,225	d
Intangible assets (amortizable).....	674,547	651,701	1,093,654	d	1,204,460	1,222,814	407,265	d
Less: Accumulated amortization.....	148,060	231,822	393,550	d	293,147	238,438	120,951	d
Other assets.....	351,919	222,557	258,470	d	2,137,674	526,309	464,631	d
Total liabilities.....	18,982,202	10,865,238	16,069,064	d	23,469,826	23,239,427	12,952,257	d
Accounts payable.....	1,246,144	1,235,409	1,998,523	d	2,123,336	2,455,553	1,191,792	d
Mortgages, notes, and bonds under one year.....	1,729,462	963,431	1,162,491	d	1,191,639	1,920,038	904,734	d
Other current liabilities.....	1,025,563	711,236	1,368,603	d	1,784,171	1,533,843	532,915	d
Loans from shareholders.....	1,059,879	132,672	874,090	d	512,600	1,346,544	1,107,482	d
Mortgages, notes, bonds, one year or more.....	3,901,621	2,307,418	3,873,340	d	3,911,008	3,865,092	3,178,779	d
Other liabilities.....	413,032	731,753	438,973	d	1,409,434	964,145	135,828	d
Capital stock.....	581,453	232,265	402,401	d	440,116	765,053	470,673	d
Additional paid-in capital.....	1,395,370	741,104	1,000,280	d	1,535,865	1,104,049	1,701,347	d
Retained earnings [26].....	8,306,878	4,078,280	5,820,503	d	10,878,747	9,629,614	3,894,088	d
Less: Cost of treasury stock.....	677,200	268,330	870,139	d	317,090	344,505	165,381	d
Total receipts.....	28,269,754	21,456,075	33,245,325	d	34,950,951	38,503,827	18,112,773	d
Business receipts.....	27,856,456	21,297,776	32,874,819	d	34,668,815	38,251,488	17,920,671	d
Interest on Government obligations, total.....	3,978	*3,361	3,644	d	5,028	15,172	1,880	d
Net gain, noncapital assets.....	157,351	49,710	141,249	d	19,625	30,856	66,374	d
Other receipts.....	251,969	105,228	225,613	d	257,483	206,310	123,848	d
Total deductions.....	28,394,166	20,574,642	32,544,923	d	33,020,884	36,259,873	17,732,952	d
Cost of goods sold.....	20,698,391	15,379,301	20,124,679	d	22,339,919	25,926,924	11,400,443	d
Compensation of officers.....	527,152	370,719	1,159,889	d	1,103,056	902,216	650,277	d
Salaries and wages.....	2,027,368	1,434,398	3,765,063	d	3,170,693	2,536,391	1,347,946	d
Repairs.....	213,244	70,241	235,850	d	209,527	182,195	156,053	d
Bad debts.....	96,034	31,789	205,587	d	97,325	75,000	78,291	d
Rent paid on business property.....	453,320	590,410	1,311,715	d	506,562	814,697	481,550	d
Taxes paid.....	564,133	327,334	693,298	d	537,295	670,549	429,065	d
Interest paid.....	314,226	267,879	353,200	d	298,558	318,476	236,546	d
Amortization.....	42,894	42,850	73,523	d	62,380	66,709	17,872	d
Depreciation.....	970,938	617,417	1,180,697	d	749,917	1,334,949	898,656	d
Depletion.....	65,712	10,383	-	d	6,875	-	24,748	d
Advertising.....	180,082	46,918	296,214	d	495,623	164,479	93,433	d
Pension, profit-sharing, stock, annuity.....	90,748	124,050	75,226	d	208,634	176,265	111,215	d
Employee benefit programs.....	422,960	339,730	486,608	d	457,428	648,571	287,041	d
Net loss, noncapital assets.....	*5,327	*5,304	*174	d	1,051	21,112	4,401	d
Other deductions.....	1,721,637	915,918	2,583,200	d	2,776,041	2,421,338	1,515,416	d
Total receipts less total deductions.....	-124,412	881,433	700,402	d	1,930,066	2,243,953	379,821	d
Net income (less deficit) from a trade or business..	-128,390	878,071	696,757	d	1,925,039	2,228,781	377,941	d
Net income.....	1,025,367	1,190,057	1,387,138	d	2,453,445	2,680,756	796,191	d
Deficit.....	1,153,757	311,986	690,381	d	528,406	451,975	418,250	d
Total income tax [12].....	*12,028	-	-	d	736	*5,445	*3,758	d

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Manufacturing--continued							Wholesale and retail trade, total
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	31,269	12,423	5,124	3,189	5,539	8,401	21,791	642,699
Number of shareholders.....	58,705	29,258	11,104	10,368	13,124	15,751	44,625	1,208,305
Total assets.....	54,642,325	26,758,999	15,673,315	17,096,624	18,068,911	9,169,071	22,636,151	635,761,989
Cash.....	9,453,991	4,328,005	2,494,540	1,527,919	1,516,855	957,090	2,534,768	72,916,103
Notes and accounts receivable.....	11,198,279	5,164,168	3,699,695	3,295,732	3,468,269	2,007,599	5,774,630	120,905,723
Less: Allowance for bad debts.....	178,734	128,359	54,109	85,803	53,183	66,071	150,548	2,168,875
Inventories.....	10,548,220	6,564,654	3,023,954	3,657,353	5,426,860	1,817,124	5,754,713	212,377,981
Investments in Government obligations.....	*111,890	*8,397	2,000	*15,981	24,996	56,444	*202,615	240,442
Tax-exempt securities.....	*115,071	*70,586	*63,203	*14,895	-	*303,108	279,084	1,581,640
Other current assets.....	1,872,442	1,238,127	698,416	622,255	874,419	325,987	1,083,034	27,578,240
Loans to shareholders.....	622,874	490,313	179,676	315,666	216,350	72,386	364,196	8,746,490
Mortgage and real estate loans.....	*14,869	*123,920	*76,693	-	*30,150	2,414	*47,043	993,207
Other investments.....	4,436,392	1,729,105	1,813,477	3,348,513	1,325,871	511,106	1,383,060	43,985,681
Depreciable assets.....	46,594,841	18,729,090	7,068,577	7,306,783	11,516,521	7,321,752	12,514,466	244,765,791
Less: Accumulated depreciation.....	33,494,101	12,965,888	4,879,962	4,734,690	7,171,960	4,797,658	8,841,401	147,515,896
Depletable assets.....	*3,472	-	-	27,325	-	*384	-	667,106
Less: Accumulated depletion.....	*63	-	-	1,257	-	-	-	338,732
Land.....	721,516	445,654	170,179	235,529	215,478	305,172	311,030	15,457,886
Intangible assets (amortizable).....	1,688,732	899,487	1,561,065	908,740	407,715	455,870	1,276,123	32,497,610
Less: Accumulated amortization.....	449,219	291,233	419,427	240,415	116,581	216,078	443,547	9,675,946
Other assets.....	1,381,851	352,974	175,338	882,097	387,152	112,444	546,887	12,747,538
Total liabilities.....	54,642,325	26,758,999	15,673,315	17,096,624	18,068,911	9,169,071	22,636,151	635,761,989
Accounts payable.....	5,393,019	2,257,611	1,722,459	1,879,532	2,318,886	1,124,531	3,177,359	107,269,405
Mortgages, notes, and bonds under one year.....	3,874,829	1,901,759	567,399	841,417	1,759,407	523,736	2,332,029	95,775,815
Other current liabilities.....	4,516,042	2,737,616	1,635,729	1,582,370	1,884,922	916,109	2,028,739	46,697,720
Loans from shareholders.....	3,594,302	1,115,709	882,608	821,166	1,944,444	220,586	1,155,805	51,473,900
Mortgages, notes, bonds, one year or more.....	7,593,417	3,999,737	1,805,296	3,030,823	3,129,426	2,012,827	2,572,440	99,552,895
Other liabilities.....	1,436,605	561,205	208,461	1,849,305	175,767	119,845	707,626	12,223,956
Capital stock.....	1,040,962	548,333	183,148	421,615	481,940	235,790	1,403,513	19,895,186
Additional paid-in capital.....	2,267,792	1,695,629	2,204,393	955,341	1,764,984	499,573	1,396,465	44,598,561
Retained earnings [26].....	27,588,193	12,922,170	7,172,311	6,145,674	4,842,127	3,669,615	8,951,495	170,848,973
Less: Cost of treasury stock.....	2,662,836	980,770	708,487	430,619	232,991	153,541	1,089,319	12,574,423
Total receipts.....	89,129,572	40,232,715	24,259,643	23,536,008	26,442,582	20,368,809	41,719,692	2,134,712,909
Business receipts.....	88,114,280	39,678,081	24,093,204	23,390,033	26,185,198	20,080,968	41,399,981	2,111,435,627
Interest on Government obligations, total.....	13,750	13,797	8,128	2,694	2,001	2,886	10,362	117,724
Net gain, noncapital assets.....	250,410	88,594	15,288	21,294	18,062	9,090	49,643	1,882,166
Other receipts.....	751,132	452,243	143,023	121,987	237,321	275,864	259,706	21,277,392
Total deductions.....	84,452,140	37,434,427	22,596,649	22,099,376	25,920,739	19,640,856	38,742,272	2,091,676,851
Cost of goods sold.....	58,867,871	24,468,411	14,546,115	15,005,067	18,971,906	13,502,668	24,177,735	1,677,142,295
Compensation of officers.....	3,515,756	1,197,531	859,863	647,834	531,347	557,033	1,700,148	35,502,311
Salaries and wages.....	6,248,293	4,081,003	2,778,659	2,232,622	1,817,254	1,936,488	4,544,408	139,140,262
Repairs.....	409,566	162,619	83,678	87,717	82,473	80,577	184,261	7,881,673
Bad debts.....	305,120	146,692	34,017	29,188	39,055	89,735	87,596	3,692,058
Rent paid on business property.....	2,171,199	926,025	568,897	390,818	615,212	430,135	1,109,875	39,928,280
Taxes paid.....	1,780,904	730,389	506,982	442,867	507,388	407,764	819,629	26,245,697
Interest paid.....	780,760	342,815	172,190	214,504	310,916	149,055	313,669	10,613,499
Amortization.....	110,006	61,739	77,040	61,517	26,121	20,069	84,805	2,337,833
Depreciation.....	2,595,906	1,189,389	430,322	429,936	772,646	379,384	675,210	16,649,911
Depletion.....	-	-	*52	-	-	-	-	6,241
Advertising.....	393,336	250,601	176,142	264,246	183,146	189,219	628,692	16,210,354
Pension, profit-sharing, stock, annuity.....	523,951	224,835	155,517	106,295	110,632	95,390	177,492	3,354,366
Employee benefit programs.....	1,769,348	899,508	396,151	366,590	483,853	380,123	602,745	11,356,844
Net loss, noncapital assets.....	5,880	25,220	730	12,529	19,718	5,350	28,745	721,206
Other deductions.....	4,974,244	2,727,652	1,810,296	1,807,644	1,449,072	1,417,867	3,607,260	100,894,020
Total receipts less total deductions.....	4,677,432	2,798,288	1,662,993	1,436,632	521,843	727,952	2,977,420	43,036,058
Net income (less deficit) from a trade or business..	4,663,682	2,784,491	1,654,865	1,433,938	519,842	725,066	2,967,058	42,918,334
Net income.....	6,568,311	3,590,681	2,298,196	1,804,090	1,560,695	1,119,968	3,761,673	62,602,024
Deficit.....	1,904,629	806,190	643,331	370,152	1,040,853	394,902	794,615	19,683,689
Total income tax [12].....	*2,526	4,238	*448	1,903	478	*1,563	*1,291	57,627

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	232,881	148,316	74,769	9,795	409,818	58,423	23,170	19,079	d
Number of shareholders.....	426,495	259,343	153,958	13,193	781,810	162,830	35,465	26,317	d
Total assets.....	321,418,030	181,613,983	139,202,846	601,201	314,343,959	119,221,912	13,036,259	8,001,856	d
Cash.....	36,985,549	21,756,758	14,998,423	230,368	35,930,553	13,445,434	1,409,187	1,233,861	d
Notes and accounts receivable.....	85,487,061	47,551,539	37,882,666	*52,856	35,418,662	14,157,159	1,872,981	1,951,476	d
Less: Allowance for bad debts.....	1,585,691	999,192	571,205	*15,295	583,184	158,779	41,536	14,367	d
Inventories.....	96,691,929	62,347,858	34,343,563	508	115,686,052	60,867,692	4,830,133	1,930,676	d
Investments in Government obligations.....	156,584	*103,561	53,023	-	*83,858	*42,109	*3,169	-	d
Tax-exempt securities.....	1,378,580	977,015	401,565	-	203,060	*14,991	*1,536	-	d
Other current assets.....	16,061,222	8,203,394	7,785,684	*72,144	11,517,018	2,833,795	463,552	386,401	d
Loans to shareholders.....	3,853,734	1,949,696	1,875,404	*28,634	4,892,756	1,673,440	236,852	372,775	d
Mortgage and real estate loans.....	401,186	194,179	207,007	-	592,021	*54,177	*1,575	251	d
Other investments.....	21,550,081	10,665,165	10,830,697	*54,219	22,435,601	4,282,535	519,103	512,222	d
Depreciable assets.....	105,284,778	57,548,221	47,341,571	394,987	139,481,013	31,338,778	6,552,556	2,676,920	d
Less: Accumulated depreciation.....	66,882,097	36,461,333	30,112,059	308,705	80,633,799	17,664,304	3,698,383	1,778,324	d
Depletable assets.....	630,232	*177,247	*452,984	-	*36,874	*7,477	-	-	d
Less: Accumulated depletion.....	330,513	*104,354	*226,159	-	*8,220	*6,859	-	-	d
Land.....	4,447,706	2,139,550	2,307,566	591	11,010,180	2,692,572	478,188	123,220	d
Intangible assets (amortizable).....	14,294,298	4,703,230	9,498,991	*92,077	18,203,312	5,350,228	422,177	800,773	d
Less: Accumulated amortization.....	3,365,905	1,503,075	1,845,083	*17,747	6,310,041	1,222,149	144,701	430,855	d
Other assets.....	6,359,296	2,364,523	3,978,208	*16,565	6,388,242	1,513,615	129,870	236,826	d
Total liabilities.....	321,418,030	181,613,983	139,202,846	601,201	314,343,959	119,221,912	13,036,259	8,001,856	d
Accounts payable.....	68,923,991	36,674,453	32,175,294	*74,245	38,345,414	8,558,392	1,882,580	2,252,993	d
Mortgages, notes, and bonds under one year.....	34,822,657	20,574,586	14,153,831	*94,239	60,953,159	47,566,876	1,194,069	576,383	d
Other current liabilities.....	23,071,932	13,427,650	9,453,851	190,430	23,625,788	8,390,728	2,143,273	1,031,084	d
Loans from shareholders.....	19,956,933	12,603,965	7,269,061	*83,907	31,516,967	10,142,360	2,298,378	512,699	d
Mortgages, notes, bonds, one year or more.....	44,609,944	23,136,716	21,452,149	*21,079	54,942,951	15,073,531	2,539,008	921,490	d
Other liabilities.....	5,436,830	2,638,138	2,782,725	*15,967	6,787,126	1,696,326	445,818	366,893	d
Capital stock.....	6,640,339	3,752,540	2,780,870	106,929	13,254,847	5,560,906	439,782	72,481	d
Additional paid-in capital.....	15,822,201	9,128,597	6,628,695	*64,910	28,776,359	9,609,471	1,478,060	296,700	d
Retained earnings [26].....	109,023,948	64,062,504	45,008,377	-46,934	61,825,025	14,711,910	740,363	2,015,824	d
Less: Cost of treasury stock.....	6,890,745	4,385,166	2,502,008	3,571	5,683,678	2,088,588	125,073	44,692	d
Total receipts.....	1,075,814,431	471,317,146	600,067,164	4,430,121	1,058,898,478	409,362,757	34,656,332	25,960,957	d
Business receipts.....	1,068,006,459	467,903,142	595,662,816	4,440,501	1,043,429,168	401,418,699	34,361,592	25,824,302	d
Interest on Government obligations, total.....	74,777	48,082	26,695	-	42,946	6,588	*1,410	2,689	d
Net gain, noncapital assets.....	972,795	657,931	314,823	41	909,372	420,500	22,990	*9,664	d
Other receipts.....	6,760,400	2,707,991	4,062,830	*-10,421	14,516,993	7,516,969	270,340	124,301	d
Total deductions.....	1,046,243,433	457,444,520	584,526,488	4,272,425	1,045,433,419	406,628,698	34,794,344	25,303,469	d
Cost of goods sold.....	861,663,544	352,593,813	509,054,890	14,841	815,478,751	339,551,193	20,401,307	17,405,542	d
Compensation of officers.....	19,379,246	11,463,041	6,988,896	927,308	16,123,065	3,902,456	1,196,204	778,335	d
Salaries and wages.....	63,022,770	36,497,931	25,025,403	1,499,436	76,117,492	23,927,209	4,327,663	3,143,249	d
Repairs.....	3,177,781	1,623,937	1,531,108	22,735	4,703,892	1,036,446	261,108	59,716	d
Bad debts.....	2,326,373	1,439,896	883,730	2,747	1,365,684	384,353	119,388	41,601	d
Rent paid on business property.....	14,058,922	8,660,615	5,231,745	166,562	25,869,359	6,383,181	2,074,165	783,233	d
Taxes paid.....	11,682,469	5,457,937	6,083,479	141,053	14,563,229	4,484,777	814,257	444,871	d
Interest paid.....	4,704,399	2,818,212	1,876,979	9,208	5,909,100	2,516,219	256,681	150,380	d
Amortization.....	1,025,953	388,919	635,094	*1,939	1,311,880	424,549	33,913	35,071	d
Depreciation.....	7,512,685	4,422,218	3,061,238	29,229	9,137,227	2,339,718	361,575	179,562	d
Depletion.....	*2,126	*1,610	*516	-	*4,115	12	-	-	d
Advertising.....	4,489,433	2,466,505	2,015,300	*7,628	11,720,921	4,407,582	1,408,582	303,159	d
Pension, profit-sharing, stock, annuity.....	2,268,752	1,312,360	931,339	*25,054	1,085,614	239,893	44,049	44,100	d
Employee benefit programs.....	5,629,852	3,342,717	2,209,730	*77,405	5,726,992	2,037,751	301,907	175,367	d
Net loss, noncapital assets.....	153,809	134,953	18,856	-	567,397	331,469	*7,908	*110	d
Other deductions.....	45,145,320	24,819,855	18,978,184	1,347,281	55,748,701	14,661,889	3,185,637	1,759,172	d
Total receipts less total deductions.....	29,570,998	13,872,626	15,540,676	157,696	13,465,060	2,734,059	-138,012	657,488	d
Net income (less deficit) from a trade or business..	29,496,221	13,824,544	15,513,981	157,696	13,422,113	2,727,471	-139,422	654,799	d
Net income.....	37,191,272	19,355,882	17,525,618	309,772	25,410,752	6,411,804	930,667	924,710	d
Deficit.....	7,695,051	5,531,338	2,011,637	*152,076	11,988,639	3,684,333	1,070,089	269,911	d
Total income tax [12].....	36,455	25,268	11,187	-	21,172	16,515	*16	-	d

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores (43)	Health and personal care stores (44)	Gasoline stations (45)	Clothing and clothing accessories stores (46)	Sporting goods, hobby, book, and music stores (47)	General merchandise stores (48)	Miscellaneous store retailers (49)	Nonstore retailers (50)	
Number of returns.....	67,969	29,466	31,462	35,606	19,557	d	56,667	39,238	-
Number of shareholders.....	156,560	49,862	55,139	55,021	36,641	d	90,589	61,738	-
Total assets.....	39,658,204	11,697,430	30,309,614	10,267,609	10,244,671	d	16,214,982	23,239,127	-
Cash.....	4,676,824	1,835,875	2,555,805	1,419,840	1,103,352	d	1,874,282	2,778,080	-
Notes and accounts receivable.....	2,705,315	1,988,270	2,352,151	405,507	631,988	d	2,031,370	3,320,159	-
Less: Allowance for bad debts.....	9,826	10,119	33,313	20,364	44,703	d	45,305	68,342	-
Inventories.....	9,094,046	3,651,004	3,311,863	5,422,153	5,491,769	d	6,686,962	3,209,978	-
Investments in Government obligations.....	-	-	*663	-	-	d	13,686	-	-
Tax-exempt securities.....	*38,403	16,048	*1,704	33,065	-	d	4,624	-	-
Other current assets.....	1,156,608	479,195	873,971	711,068	200,211	d	724,621	2,599,190	-
Loans to shareholders.....	321,850	243,703	316,796	195,054	201,691	d	395,204	356,979	-
Mortgage and real estate loans.....	*107,534	*183	51,443	518	-	d	*248,092	*821	-
Other investments.....	3,672,212	954,586	1,591,022	402,949	161,780	d	569,869	7,059,382	-
Depreciable assets.....	27,250,809	3,921,832	24,599,216	3,695,700	4,917,248	d	8,396,752	8,016,211	-
Less: Accumulated depreciation.....	15,878,596	2,442,411	12,330,045	2,326,462	2,995,292	d	5,759,116	5,124,454	-
Depletable assets.....	*4,730	*701	-	-	-	d	-	-	-
Less: Accumulated depletion.....	-	*70	-	-	-	d	-	-	-
Land.....	1,469,022	145,197	4,612,888	40,761	*73,718	d	274,220	128,934	-
Intangible assets (amortizable).....	4,906,243	1,142,074	2,514,738	321,256	377,317	d	1,173,980	759,727	-
Less: Accumulated amortization.....	1,702,105	334,910	991,743	239,438	190,344	d	593,789	309,514	-
Other assets.....	1,845,135	106,271	882,455	206,004	315,936	d	219,531	511,975	-
Total liabilities.....	39,658,204	11,697,430	30,309,614	10,267,609	10,244,671	d	16,214,982	23,239,127	-
Accounts payable.....	5,083,601	2,519,097	4,158,200	2,038,864	2,250,927	d	2,561,249	2,865,540	-
Mortgages, notes, and bonds under one year.....	1,802,788	689,053	1,123,314	954,040	600,463	d	1,707,565	1,497,478	-
Other current liabilities.....	2,657,185	793,704	1,752,092	765,380	867,499	d	1,279,393	2,123,604	-
Loans from shareholders.....	3,993,507	1,493,080	3,339,512	1,917,554	1,275,322	d	2,653,149	1,316,982	-
Mortgages, notes, bonds, one year or more.....	9,558,206	2,071,935	11,793,401	1,208,030	1,556,530	d	3,497,136	2,979,464	-
Other liabilities.....	1,243,513	279,647	765,642	244,156	492,103	d	274,053	675,368	-
Capital stock.....	2,921,771	453,627	901,221	413,143	429,128	d	586,748	321,720	-
Additional paid-in capital.....	3,255,064	868,826	4,773,804	1,151,714	1,554,649	d	3,077,834	1,189,010	-
Retained earnings [26].....	10,705,894	2,738,661	1,902,070	1,598,219	1,316,402	d	979,442	10,715,319	-
Less: Cost of treasury stock.....	1,563,326	210,200	199,641	23,490	*98,351	d	401,587	445,360	-
Total receipts.....	157,706,553	51,773,424	175,652,062	23,966,033	22,616,749	d	40,410,693	49,189,594	-
Business receipts.....	155,206,071	51,606,629	174,237,205	23,666,379	22,179,342	d	40,027,037	47,850,954	-
Interest on Government obligations, total.....	6,396	*3,819	6,540	2,577	*304	d	*638	1,610	-
Net gain, noncapital assets.....	66,453	27,402	154,674	*26,612	*2,164	d	13,259	86,752	-
Other receipts.....	2,427,633	135,574	1,253,643	270,465	434,940	d	369,760	1,250,278	-
Total deductions.....	154,495,655	49,790,133	175,271,323	23,625,647	22,056,145	d	39,809,046	47,394,847	-
Cost of goods sold.....	115,064,257	36,923,807	156,289,529	13,275,947	13,609,273	d	25,212,535	32,148,218	-
Compensation of officers.....	2,057,594	1,778,200	838,324	847,045	573,519	d	1,407,430	1,160,850	-
Salaries and wages.....	13,513,501	4,367,974	5,391,364	2,911,458	2,676,773	d	4,347,086	4,010,903	-
Repairs.....	1,229,049	138,382	758,348	126,065	165,096	d	257,322	221,773	-
Bad debts.....	101,455	52,965	69,879	44,482	51,800	d	53,065	188,349	-
Rent paid on business property.....	4,740,481	1,450,594	2,158,498	2,029,476	1,485,590	d	2,250,184	677,573	-
Taxes paid.....	2,600,843	788,253	1,530,055	546,929	497,452	d	819,191	576,557	-
Interest paid.....	632,505	205,944	722,225	151,501	149,548	d	441,809	275,789	-
Amortization.....	302,769	76,157	173,569	22,737	28,422	d	79,424	100,229	-
Depreciation.....	1,760,944	245,855	1,750,130	223,994	313,639	d	457,994	557,037	-
Depletion.....	-	-	889	-	-	d	-	-	-
Advertising.....	1,188,078	430,725	169,021	584,649	468,271	d	544,066	1,426,715	-
Pension, profit-sharing, stock, annuity.....	262,815	109,614	40,220	32,215	53,916	d	56,595	92,770	-
Employee benefit programs.....	1,237,595	223,473	177,108	125,832	167,768	d	258,487	451,363	-
Net loss, noncapital assets.....	30,793	*2,111	132,220	9,985	*13,319	d	13,303	*8,600	-
Other deductions.....	9,772,973	2,996,081	5,069,945	2,693,329	1,801,757	d	3,610,555	5,498,120	-
Total receipts less total deductions.....	3,210,899	1,983,291	380,739	340,386	560,604	d	601,647	1,794,747	-
Net income (less deficit) from a trade or business..	3,204,503	1,979,472	374,199	337,809	560,300	d	601,009	1,793,137	-
Net income.....	4,245,397	2,402,506	1,635,480	948,406	960,454	d	1,722,140	2,614,739	-
Deficit.....	1,040,894	423,034	1,261,282	610,597	400,154	d	1,121,131	821,602	-
Total income tax [12].....	*2,034	*125	290	-	-	d	-	785	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	128,334	8,790	75,255	15,594	*161	24,973	3,561
Number of shareholders.....	192,668	12,257	111,315	20,705	*349	38,915	9,126
Total assets.....	81,684,547	19,987,841	34,652,166	5,837,149	*529,322	13,561,770	7,116,298
Cash.....	7,961,681	1,380,282	3,688,067	464,284	*78,112	1,593,899	757,037
Notes and accounts receivable.....	14,668,383	2,443,547	6,953,536	831,934	*71,225	3,611,232	756,908
Less: Allowance for bad debts.....	223,578	35,520	139,716	*4,862	*9,966	24,936	8,578
Inventories.....	1,574,286	405,399	481,105	33,700	*26,551	274,243	353,290
Investments in Government obligations.....	3,864	3,558	306	-	-	-	-
Tax-exempt securities.....	*23,884	*6	*4,607	-	-	19,271	-
Other current assets.....	5,306,460	940,172	2,450,809	472,712	*70,958	1,067,758	304,050
Loans to shareholders.....	2,431,476	121,772	833,484	787,402	*89,951	532,930	65,938
Mortgage and real estate loans.....	*183,263	18,972	*5,606	*100,806	-	*22,134	*35,744
Other investments.....	6,380,315	2,533,024	1,922,032	208,144	*40,742	996,016	680,357
Depreciable assets.....	90,376,797	19,895,166	46,892,732	4,183,988	*249,048	12,318,597	6,837,266
Less: Accumulated depreciation.....	54,094,321	8,970,654	31,184,843	2,490,492	*191,123	8,015,059	3,242,150
Depletable assets.....	*1,947	-	-	-	*1,947	-	-
Less: Accumulated depletion.....	*1,947	-	-	-	*1,947	-	-
Land.....	1,878,274	190,260	1,034,801	59,240	76	211,669	382,227
Intangible assets (amortizable).....	3,735,638	227,726	1,733,005	957,727	*20,063	705,969	91,149
Less: Accumulated amortization.....	981,734	67,395	424,792	252,412	*12,257	177,755	47,122
Other assets.....	2,459,856	901,526	401,427	484,978	*95,942	425,802	150,181
Total liabilities.....	81,684,547	19,987,841	34,652,166	5,837,149	*529,322	13,561,770	7,116,298
Accounts payable.....	7,062,230	866,032	3,339,829	198,697	*29,859	2,085,653	542,160
Mortgages, notes, and bonds under one year.....	7,879,367	798,857	4,490,699	549,167	*21,510	1,361,095	658,038
Other current liabilities.....	5,527,785	1,193,465	2,387,034	378,875	*27,847	1,080,531	460,033
Loans from shareholders.....	7,014,285	2,343,006	2,045,698	367,877	*158,949	1,415,455	683,299
Mortgages, notes, bonds, one year or more.....	27,501,151	7,056,860	12,934,617	2,633,312	*18,688	2,729,871	2,127,802
Other liabilities.....	2,369,021	939,613	812,368	205,813	9,905	211,531	189,791
Capital stock.....	1,655,449	285,569	649,674	272,331	*383	307,891	139,600
Additional paid-in capital.....	11,134,238	6,619,598	1,965,118	226,351	*22,773	1,610,752	689,646
Retained earnings [26].....	12,932,906	62,454	6,584,374	1,139,184	*239,541	3,174,618	1,732,735
Less: Cost of treasury stock.....	1,391,885	177,613	557,244	*134,458	*136	415,628	106,806
Total receipts.....	175,061,342	15,905,411	104,359,408	9,698,277	*608,081	36,339,246	8,150,919
Business receipts.....	171,961,438	15,471,447	102,361,217	9,568,799	*579,664	36,075,231	7,905,080
Interest on Government obligations, total.....	11,935	3,016	5,179	[1]	-	1,142	2,599
Net gain, noncapital assets.....	928,910	302,312	505,727	46,193	-	42,151	32,526
Other receipts.....	2,159,059	128,636	1,487,285	83,285	*28,417	220,722	210,714
Total deductions.....	170,268,011	16,028,061	101,537,692	9,287,673	*542,302	35,069,484	7,802,800
Cost of goods sold.....	64,985,285	6,012,177	32,123,077	3,115,991	*146,498	20,360,738	3,226,805
Compensation of officers.....	8,933,847	341,379	6,823,750	360,085	*14,414	1,189,692	204,528
Salaries and wages.....	24,282,110	1,926,692	14,575,635	1,884,916	*158,221	4,432,856	1,303,789
Repairs.....	3,936,258	590,142	2,694,754	128,574	*20,502	370,201	132,085
Bad debts.....	337,808	38,839	168,254	12,269	*3,653	95,617	19,176
Rent paid on business property.....	9,867,719	1,127,314	5,715,677	678,607	*35,391	1,406,812	903,918
Taxes paid.....	5,133,170	270,235	3,345,465	366,974	*21,309	847,892	281,296
Interest paid.....	2,192,291	332,407	1,233,509	197,247	*1,810	286,758	140,560
Amortization.....	252,245	19,493	109,854	54,751	*1,260	60,599	6,288
Depreciation.....	7,830,655	1,528,654	4,659,830	530,574	*13,669	744,380	353,548
Depletion.....	*541	-	*535	-	-	-	6
Advertising.....	449,841	31,233	244,808	67,682	*3,327	85,601	17,191
Pension, profit-sharing, stock, annuity.....	474,307	57,846	205,604	37,371	*2,809	136,385	34,293
Employee benefit programs.....	2,618,177	273,907	1,711,575	95,379	*20,151	358,282	158,883
Net loss, noncapital assets.....	22,735	*1,663	18,146	*1,797	*214	*412	*503
Other deductions.....	38,951,023	3,476,081	27,907,220	1,755,455	*99,075	4,693,261	1,019,932
Total receipts less total deductions.....	4,793,331	-122,651	2,821,716	410,604	*65,779	1,269,763	348,119
Net income (less deficit) from a trade or business..	4,781,395	-125,667	2,816,537	410,604	*65,779	1,268,620	345,520
Net income.....	8,328,892	941,021	4,296,064	557,821	*67,690	1,929,609	536,686
Deficit.....	3,547,496	1,066,688	1,479,527	147,217	*1,911	660,988	191,166
Total income tax [12].....	4,532	181	*1,956	*72	-	683	*1,639

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	72,982	18,398	21,255	4,981	9,357	5,316	13,675
Number of shareholders.....	122,320	33,652	27,574	11,468	18,685	9,826	21,116
Total assets.....	60,828,572	29,288,028	13,754,063	6,673,557	7,320,398	1,481,952	2,310,574
Cash.....	8,761,195	3,610,700	2,006,687	810,147	1,204,488	329,601	799,571
Notes and accounts receivable.....	8,183,987	4,636,333	1,167,487	673,313	1,146,055	163,324	397,475
Less: Allowance for bad debts.....	409,818	177,160	48,251	17,345	155,046	*963	*11,052
Inventories.....	1,491,604	779,383	329,809	*12,565	345,905	*2,284	*21,659
Investments in Government obligations.....	*161,043	*65,843	59,608	28,819	*6,774	-	-
Tax-exempt securities.....	970,361	*405,553	*336,079	*219,701	*7,664	-	1,365
Other current assets.....	3,367,932	1,091,459	744,377	317,736	635,785	300,193	278,382
Loans to shareholders.....	1,164,475	511,179	114,250	177,524	230,974	*50,076	*80,473
Mortgage and real estate loans.....	*403,416	*265,215	*44,219	*91,394	*2,588	-	-
Other investments.....	15,569,816	8,486,617	3,869,488	1,935,067	1,023,507	*95,083	*160,054
Depreciable assets.....	31,497,701	13,494,601	7,246,650	2,822,101	5,662,993	961,988	1,309,369
Less: Accumulated depreciation.....	20,534,219	9,229,079	4,135,478	2,049,311	3,587,367	631,472	901,510
Depletable assets.....	*273,089	-	273,029	-	*61	-	-
Less: Accumulated depletion.....	*76,652	-	76,592	-	*61	-	-
Land.....	1,217,132	537,053	499,860	108,061	53,916	2,411	*15,831
Intangible assets (amortizable).....	6,899,852	3,999,865	374,419	1,697,478	761,705	*40,847	25,539
Less: Accumulated amortization.....	2,525,866	1,481,772	181,801	549,898	264,036	*26,286	22,072
Other assets.....	4,413,521	2,292,237	1,130,224	396,208	244,494	194,867	155,492
Total liabilities.....	60,828,572	29,288,028	13,754,063	6,673,557	7,320,398	1,481,952	2,310,574
Accounts payable.....	4,560,332	2,051,542	408,785	269,988	1,512,330	163,811	153,877
Mortgages, notes, and bonds under one year.....	3,114,170	743,476	1,275,495	695,029	260,649	*101,869	*37,651
Other current liabilities.....	8,430,536	4,332,234	1,531,793	546,120	863,550	733,065	423,774
Loans from shareholders.....	8,283,394	1,679,039	3,910,136	1,084,270	725,274	*238,757	645,918
Mortgages, notes, bonds, one year or more.....	9,794,585	3,157,481	2,388,615	2,204,796	1,562,000	165,896	315,797
Other liabilities.....	19,235,127	17,426,462	1,253,880	88,115	78,742	*316,518	71,410
Capital stock.....	1,388,170	569,084	250,156	272,543	245,586	20,134	30,668
Additional paid-in capital.....	10,956,857	2,243,395	1,690,705	1,188,572	4,900,043	561,593	372,549
Retained earnings [26].....	-3,543,922	-1,876,702	1,065,680	421,563	-2,639,951	-792,236	277,723
Less: Cost of treasury stock.....	1,390,676	1,037,982	*21,183	97,441	*187,824	*27,455	*18,791
Total receipts.....	85,922,338	30,645,502	12,950,551	4,622,969	22,511,720	5,137,252	10,054,343
Business receipts.....	84,296,682	29,526,427	12,546,986	4,440,287	22,821,811	5,123,639	9,837,532
Interest on Government obligations, total.....	68,785	36,676	6,158	24,816	804	*119	212
Net gain, noncapital assets.....	186,217	24,847	*14,024	122,484	13,485	119	*11,258
Other receipts.....	1,370,653	1,057,551	383,384	35,382	-324,379	*13,375	205,341
Total deductions.....	82,567,896	29,386,481	11,915,981	4,710,398	22,121,231	4,985,909	9,447,896
Cost of goods sold.....	35,240,316	9,732,237	3,204,036	919,801	15,099,542	1,221,429	5,063,271
Compensation of officers.....	4,322,049	1,327,788	1,304,710	250,232	454,814	347,025	637,480
Salaries and wages.....	14,089,147	7,183,770	1,349,344	1,267,670	1,967,538	1,183,100	1,137,725
Repairs.....	586,816	269,345	128,924	52,075	106,176	10,684	19,611
Bad debts.....	455,850	169,113	13,279	174,677	78,953	*663	*19,164
Rent paid on business property.....	3,116,740	761,562	1,431,489	153,468	405,514	185,739	178,969
Taxes paid.....	2,052,119	915,836	240,701	303,855	300,604	107,639	183,484
Interest paid.....	1,392,531	882,446	133,304	165,437	137,398	24,675	49,272
Amortization.....	1,180,689	615,962	288,027	200,428	50,378	*9,397	16,495
Depreciation.....	2,101,719	770,859	366,265	198,739	482,493	126,392	156,971
Depletion.....	-	-	-	-	-	-	-
Advertising.....	1,413,617	479,788	204,175	51,468	173,309	85,872	419,006
Pension, profit-sharing, stock, annuity.....	519,235	308,489	56,577	27,128	57,064	*14,880	55,096
Employee benefit programs.....	1,150,695	648,724	125,184	83,857	121,442	76,736	94,752
Net loss, noncapital assets.....	10,521	5,707	387	*966	3,295	-	167
Other deductions.....	14,935,853	5,314,854	3,069,579	860,595	2,682,713	1,591,679	1,416,433
Total receipts less total deductions.....	3,354,441	1,259,022	1,034,570	-87,429	390,489	151,343	606,447
Net income (less deficit) from a trade or business..	3,285,656	1,222,345	1,028,412	-112,245	389,686	151,224	606,234
Net income.....	6,828,423	2,352,569	1,830,678	363,869	1,175,636	289,426	816,246
Deficit.....	3,542,767	1,130,223	802,266	476,114	785,951	*138,202	210,012
Total income tax [12].....	*1,500	*1,009	452	-	39	-	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	155,133	31,089	40,377	79,543	4,124	469,706	438,758	29,139	1,809
Number of shareholders.....	254,742	65,092	60,174	119,415	10,061	898,337	845,098	49,725	3,513
Total assets.....	345,428,962	168,191,768	143,183,297	23,103,419	10,950,477	350,820,734	318,549,647	31,147,268	1,123,819
Cash.....	50,415,196	11,401,842	31,673,240	6,957,774	382,340	25,644,031	22,743,238	2,692,338	208,455
Notes and accounts receivable.....	94,477,223	67,067,203	22,460,108	4,630,753	319,159	19,131,159	15,345,848	3,728,009	57,301
Less: Allowance for bad debts.....	2,278,966	2,104,046	153,940	20,711	*268	348,507	245,499	101,241	*1,767
Inventories.....	672,944	418	667,823	-	4,703	1,846,628	*170,358	1,675,579	*691
Investments in Government obligations.....	10,389,109	8,159,329	2,212,920	*16,860	-	369,877	369,815	62	-
Tax-exempt securities.....	3,246,366	2,471,622	495,047	*3,310	*276,387	653,832	586,793	*67,039	-
Other current assets.....	19,377,421	8,047,004	8,671,513	1,239,399	1,419,504	31,052,026	28,224,861	2,594,637	232,528
Loans to shareholders.....	3,047,740	459,200	1,098,976	894,252	*595,311	10,852,822	10,268,933	516,953	*66,936
Mortgage and real estate loans.....	36,528,037	35,891,688	317,973	*74,128	*244,248	5,860,301	5,844,887	*15,413	-
Other investments.....	84,423,893	29,863,922	43,897,654	3,352,067	7,310,250	50,091,501	47,778,151	1,942,774	*370,577
Depreciable assets.....	27,675,960	6,186,039	14,964,882	6,419,140	105,898	241,166,261	197,877,665	43,195,795	92,800
Less: Accumulated depreciation.....	15,248,636	3,268,633	7,543,189	4,392,902	43,912	96,604,356	69,278,573	27,278,878	46,904
Depletable assets.....	15,547	-	9,346	-	6,200	573,018	545,867	-	*27,151
Less: Accumulated depletion.....	894	-	894	-	-	20,887	20,887	-	-
Land.....	2,591,534	879,657	1,567,011	90,664	*54,203	48,541,989	47,984,892	553,933	*3,164
Intangible assets (amortizable).....	10,237,621	1,427,579	3,305,041	5,498,701	*6,300	5,572,531	4,717,974	697,907	*156,650
Less: Accumulated amortization.....	3,648,450	458,793	1,055,314	2,130,877	*3,466	2,531,455	2,253,955	212,941	*64,559
Other assets.....	23,507,317	2,167,737	20,595,099	470,862	273,619	8,969,965	7,889,279	1,059,889	*20,797
Total liabilities.....	345,428,962	168,191,768	143,183,297	23,103,419	10,950,477	350,820,734	318,549,647	31,147,268	1,123,819
Accounts payable.....	53,586,953	6,501,616	41,859,845	5,026,081	199,411	7,107,724	5,405,010	1,663,918	*38,797
Mortgages, notes, and bonds under one year.....	25,284,705	21,727,703	1,834,100	1,423,176	*299,726	23,111,637	19,180,726	3,910,554	*20,358
Other current liabilities.....	97,369,429	80,954,577	12,245,418	3,767,777	401,658	11,662,183	10,375,107	1,181,441	105,635
Loans from shareholders.....	11,633,217	6,437,412	3,949,083	951,429	295,293	42,752,660	38,599,561	4,151,640	*1,459
Mortgages, notes, bonds, one year or more.....	43,938,059	21,486,550	16,519,447	5,312,632	619,430	163,307,628	151,818,251	11,250,537	*238,841
Other liabilities.....	51,564,411	14,538,849	35,075,466	1,343,671	606,425	19,353,584	18,331,464	955,502	*66,617
Capital stock.....	4,416,714	2,067,639	1,165,429	453,950	729,696	15,013,077	14,043,631	949,715	19,730
Additional paid-in capital.....	29,174,918	7,107,439	16,414,229	1,519,371	4,133,879	59,520,578	51,457,154	7,938,232	*125,192
Retained earnings [26].....	31,651,853	7,718,844	15,700,991	4,429,791	3,802,226	14,457,122	14,291,786	-354,936	520,272
Less: Cost of treasury stock.....	3,191,298	348,861	1,580,711	1,124,458	*137,268	5,465,459	4,953,043	499,335	*13,081
Total receipts.....	107,546,469	28,526,618	40,810,612	37,597,539	611,701	90,831,596	63,735,255	26,095,337	1,001,004
Business receipts.....	96,743,127	21,580,894	38,743,385	36,130,678	288,170	86,226,106	60,873,990	24,397,446	954,671
Interest on Government obligations, total.....	205,080	110,983	65,722	3,464	24,911	79,338	72,788	4,946	1,605
Net gain, noncapital assets.....	1,327,415	726,235	572,050	26,082	*3,047	1,355,537	537,141	818,259	*137
Other receipts.....	9,270,847	6,108,506	1,429,454	1,437,315	295,572	3,170,614	2,251,337	874,686	*44,592
Total deductions.....	93,935,698	25,815,509	35,884,002	31,836,883	399,304	90,380,536	64,130,447	25,565,862	684,231
Cost of goods sold.....	171,570	*11,831	52,151	*54,089	*53,499	11,853,010	2,793,246	8,995,097	*64,667
Compensation of officers.....	12,458,934	1,480,278	5,331,685	5,625,870	21,101	7,493,532	6,552,924	899,951	*40,657
Salaries and wages.....	33,560,960	7,158,302	14,483,771	11,858,124	60,763	26,345,000	23,004,228	3,240,618	*100,154
Repairs.....	639,229	218,393	140,037	278,178	*2,621	1,704,462	938,918	760,846	*4,698
Bad debts.....	3,668,857	3,340,897	173,005	119,878	*35,077	1,203,704	1,038,698	163,867	*1,139
Rent paid on business property.....	4,953,553	1,090,476	1,850,346	2,002,592	10,139	5,003,060	3,402,294	1,561,707	*39,059
Taxes paid.....	3,292,193	845,623	1,190,955	1,241,314	14,301	3,176,586	2,357,160	804,871	14,555
Interest paid.....	5,110,233	3,564,469	1,105,829	424,940	14,995	2,764,854	1,895,431	852,060	17,363
Amortization.....	689,597	174,572	147,117	367,152	*755	235,251	168,173	57,935	9,143
Depreciation.....	1,700,245	437,173	888,368	365,265	9,439	6,349,522	1,757,629	4,586,340	*5,552
Depletion.....	*3,219	-	8	*3,211	-	*1,040	*1,040	-	-
Advertising.....	1,833,085	591,260	677,167	562,910	*1,748	1,922,410	1,610,269	222,874	*89,267
Pension, profit-sharing, stock, annuity.....	1,262,683	88,819	637,857	533,639	2,368	709,693	597,665	110,230	*1,798
Employee benefit programs.....	2,043,924	367,334	972,361	698,336	5,893	1,134,490	851,639	271,581	*11,270
Net loss, noncapital assets.....	137,406	75,714	25,980	8,341	*27,371	222,224	163,914	58,290	-
Other deductions.....	22,410,010	6,370,368	8,207,364	7,693,044	139,234	20,261,718	16,997,216	2,979,594	284,909
Total receipts less total deductions.....	13,610,770	2,711,109	4,926,610	5,760,655	212,396	451,060	-395,188	529,475	316,773
Net income (less deficit) from a trade or business..	13,405,690	2,600,126	4,860,887	5,757,191	187,485	371,722	-467,976	524,529	315,168
Net income.....	19,777,130	4,894,258	8,231,025	6,288,976	362,871	10,718,257	8,263,866	2,070,863	383,529
Deficit.....	6,371,440	2,294,132	3,370,138	531,785	175,386	10,346,536	8,731,841	1,546,334	*68,360
Total income tax [12].....	13,223	1,495	328	*2,449	8,952	6,177	5,384	*793	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	651,868	24,295	203,010	191,020	11,990	41,399
Number of shareholders.....	987,710	152,537	302,940	277,612	25,327	60,821
Total assets.....	129,437,296	466,372,928	56,951,000	44,865,630	12,085,370	8,993,246
Cash.....	32,847,739	28,272,714	10,416,316	8,972,563	1,443,754	2,339,965
Notes and accounts receivable.....	29,648,258	259,553,135	12,753,838	10,545,634	2,208,204	1,762,068
Less: Allowance for bad debts.....	362,505	4,184,589	281,564	247,059	34,505	150,930
Inventories.....	3,483,866	*60,509	1,308,815	977,486	331,328	165,559
Investments in Government obligations.....	*227,499	42,296,266	763	763	-	4,998
Tax-exempt securities.....	154,222	16,819,893	*109,932	*82,399	*27,533	*[1]
Other current assets.....	12,247,090	13,916,731	4,986,654	4,233,514	753,140	536,393
Loans to shareholders.....	5,463,674	2,081,779	2,636,608	2,308,105	328,503	184,664
Mortgage and real estate loans.....	558,488	10,254,839	*133,039	-	-	*15,417
Other investments.....	16,133,052	76,874,715	6,165,633	5,430,000	735,633	626,169
Depreciable assets.....	59,113,977	14,599,879	45,422,815	31,770,207	13,652,608	5,368,789
Less: Accumulated depreciation.....	40,915,733	6,838,678	32,010,315	22,825,705	9,184,610	2,722,911
Depletable assets.....	*43,966	6,997	*48,089	*7,942	*40,147	*4,183
Less: Accumulated depletion.....	*15,473	*2,382	*33,549	*3,294	*30,255	*3,953
Land.....	1,941,274	1,977,219	1,498,652	784,209	714,443	122,126
Intangible assets (amortizable).....	9,196,943	6,345,619	4,684,612	3,817,909	866,703	558,278
Less: Accumulated amortization.....	2,875,775	514,044	1,772,083	1,356,419	415,665	203,738
Other assets.....	2,546,731	4,852,326	882,745	234,336	648,409	386,170
Total liabilities.....	129,437,296	466,372,928	56,951,000	44,865,630	12,085,370	8,993,246
Accounts payable.....	12,920,140	61,756,368	5,346,406	4,005,380	1,341,026	591,928
Mortgages, notes, and bonds under one year.....	8,893,611	10,147,515	7,330,004	6,326,411	1,003,593	390,415
Other current liabilities.....	23,140,152	279,592,216	7,104,800	6,379,896	724,904	2,251,218
Loans from shareholders.....	19,182,139	2,556,301	5,576,185	4,856,670	719,515	1,289,808
Mortgages, notes, bonds, one year or more.....	18,733,944	21,380,604	13,751,864	9,667,961	4,083,903	1,253,211
Other liabilities.....	6,310,053	9,257,120	2,924,859	1,591,612	1,333,247	701,247
Capital stock.....	6,598,286	4,205,771	1,460,761	1,154,803	305,957	212,278
Additional paid-in capital.....	20,377,398	43,935,838	4,769,835	3,992,434	777,402	1,020,752
Retained earnings [26].....	17,516,349	36,610,348	9,822,615	7,531,074	2,291,541	1,343,662
Less: Cost of treasury stock.....	4,234,776	3,069,153	1,136,329	640,611	495,718	61,271
Total receipts.....	445,986,917	31,611,918	189,604,223	168,031,318	21,572,905	20,301,814
Business receipts.....	438,851,697	10,959,577	187,340,747	165,953,157	21,387,590	19,916,916
Interest on Government obligations, total.....	27,183	805,629	24,958	21,490	3,468	*799
Net gain, noncapital assets.....	391,802	468,471	455,740	421,327	34,412	*1,527
Other receipts.....	6,716,235	19,378,241	1,782,779	1,635,344	147,435	382,572
Total deductions.....	404,732,956	26,600,437	179,897,249	160,063,147	19,834,102	18,276,206
Cost of goods sold.....	156,224,907	*325,520	77,838,062	69,379,230	8,458,833	3,090,988
Compensation of officers.....	42,120,207	1,975,086	8,496,419	7,588,744	907,675	1,166,393
Salaries and wages.....	79,378,533	4,069,066	41,654,924	38,698,826	2,956,098	5,159,822
Repairs.....	1,759,176	341,701	1,467,179	1,070,376	396,803	256,532
Bad debts.....	822,526	3,348,011	335,561	285,416	50,144	189,682
Rent paid on business property.....	14,594,428	326,109	5,064,802	4,388,285	676,517	1,738,203
Taxes paid.....	11,625,007	775,391	6,249,007	5,649,725	599,282	687,734
Interest paid.....	2,018,217	7,190,137	1,360,897	1,064,765	296,132	127,113
Amortization.....	642,545	493,445	306,352	270,282	36,070	42,786
Depreciation.....	3,659,796	768,296	3,376,067	2,247,243	1,128,824	413,482
Depletion.....	-	117	*667	-	*667	-
Advertising.....	4,939,714	235,228	2,002,300	1,861,566	140,734	619,404
Pension, profit-sharing, stock, annuity.....	4,131,740	238,936	653,856	511,518	142,337	62,603
Employee benefit programs.....	5,791,059	656,964	2,934,919	2,606,889	328,030	279,442
Net loss, noncapital assets.....	40,951	1,062,804	21,815	21,265	*551	*2,183
Other deductions.....	76,984,151	4,793,624	28,134,423	24,419,017	3,715,405	4,439,839
Total receipts less total deductions.....	41,253,962	5,011,481	9,706,975	7,968,171	1,738,803	2,025,608
Net income (less deficit) from a trade or business..	41,226,779	4,205,852	9,682,016	7,946,681	1,735,335	2,024,810
Net income.....	48,206,245	8,785,981	12,834,278	10,785,913	2,048,365	2,384,299
Deficit.....	6,979,467	4,580,129	3,152,262	2,839,232	313,030	359,490
Total income tax [12].....	21,158	12,187	*4,501	*3,146	*1,354	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	305,571	243,985	48,763	12,823	89,832	55,043	34,789
Number of shareholders.....	420,594	309,847	80,444	30,302	143,176	79,374	63,803
Total assets.....	62,612,990	38,297,574	10,118,185	14,197,231	34,666,172	13,023,200	21,642,971
Cash.....	14,978,154	10,788,413	2,273,801	1,915,941	5,657,291	3,183,299	2,473,992
Notes and accounts receivable.....	8,742,590	2,972,894	2,287,465	3,482,230	1,633,535	840,067	793,468
Less: Allowance for bad debts.....	824,556	151,370	384,690	288,496	45,567	24,509	21,058
Inventories.....	639,497	479,553	113,572	46,372	946,548	441,599	504,949
Investments in Government obligations.....	5,554	-	-	5,554	*19,310	*14,319	4,990
Tax-exempt securities.....	*10,888	*9,902	-	*985	*118,065	*59,670	*58,395
Other current assets.....	3,339,146	1,716,748	622,038	1,000,361	1,679,107	1,183,494	495,613
Loans to shareholders.....	4,230,006	3,640,848	394,974	194,184	1,041,572	451,964	589,608
Mortgage and real estate loans.....	*22,929	*21,879	1,050	-	*602,016	*47,259	*554,757
Other investments.....	4,045,661	2,341,581	739,778	964,302	3,308,524	1,668,976	1,639,549
Depreciable assets.....	58,566,636	40,859,854	7,432,167	10,274,614	29,427,872	6,828,882	22,598,991
Less: Accumulated depreciation.....	38,939,715	29,385,091	4,507,982	5,046,642	16,683,297	3,882,979	12,800,318
Depletable assets.....	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-
Land.....	1,092,584	418,004	175,535	499,046	2,556,429	346,171	2,210,258
Intangible assets (amortizable).....	8,210,885	6,324,169	1,184,208	702,508	5,619,111	3,744,264	1,874,848
Less: Accumulated amortization.....	3,239,891	2,540,107	544,105	155,679	3,126,865	2,621,689	505,176
Other assets.....	1,732,621	800,297	330,374	601,950	1,912,521	742,414	1,170,107
Total liabilities.....	62,612,990	38,297,574	10,118,185	14,197,231	34,666,172	13,023,200	21,642,971
Accounts payable.....	3,418,647	1,147,237	521,798	1,749,612	1,251,117	661,859	589,257
Mortgages, notes, and bonds under one year.....	5,759,250	3,649,108	724,499	1,385,644	2,401,798	722,100	1,679,698
Other current liabilities.....	9,223,112	6,162,001	1,144,074	1,917,037	3,744,862	2,066,997	1,677,864
Loans from shareholders.....	7,611,141	4,778,346	1,273,643	1,559,151	6,686,885	3,624,984	3,061,900
Mortgages, notes, bonds, one year or more.....	21,884,272	12,695,842	2,974,814	6,213,616	13,033,507	3,483,979	9,549,528
Other liabilities.....	2,514,953	893,601	520,655	1,100,696	2,720,354	1,058,119	1,662,235
Capital stock.....	1,911,465	1,175,290	528,135	208,039	1,196,008	258,701	937,307
Additional paid-in capital.....	4,832,623	2,910,058	761,180	1,161,385	15,272,165	7,276,665	7,995,499
Retained earnings [26].....	6,574,234	5,585,754	1,900,316	-911,836	-11,264,385	-6,081,025	-5,183,360
Less: Cost of treasury stock.....	1,116,707	699,663	230,929	186,114	376,138	*49,180	326,958
Total receipts.....	267,629,091	193,497,359	38,744,985	35,386,747	47,143,071	24,159,853	22,983,217
Business receipts.....	262,082,148	188,749,417	38,440,351	34,892,380	44,775,458	22,856,803	21,918,655
Interest on Government obligations, total.....	2,003	888	*37	1,078	9,854	6,287	3,567
Net gain, noncapital assets.....	141,031	90,151	18,334	32,545	51,421	29,053	22,368
Other receipts.....	5,403,909	4,656,903	286,263	460,743	2,306,338	1,267,710	1,038,628
Total deductions.....	237,917,869	168,201,639	35,741,144	33,975,086	44,695,620	21,931,129	22,764,491
Cost of goods sold.....	24,043,456	17,307,666	4,219,746	2,516,043	9,264,146	2,713,056	6,551,090
Compensation of officers.....	34,982,909	31,385,800	2,859,141	737,968	4,702,420	3,949,878	752,542
Salaries and wages.....	66,907,914	39,969,859	13,814,720	13,123,335	8,595,741	4,473,939	4,121,802
Repairs.....	2,188,387	1,441,551	371,307	375,528	621,046	121,399	499,646
Bad debts.....	450,108	96,706	128,447	224,955	60,234	36,852	23,382
Rent paid on business property.....	15,055,571	10,465,206	2,094,072	2,496,294	2,771,265	852,059	1,919,206
Taxes paid.....	9,272,801	5,611,351	1,666,926	1,994,524	1,710,212	531,784	1,178,428
Interest paid.....	1,959,604	1,268,214	306,782	384,608	1,006,063	232,136	773,927
Amortization.....	571,322	443,221	82,575	45,526	480,334	368,798	111,536
Depreciation.....	3,521,610	2,367,629	569,387	584,594	1,735,413	441,079	1,294,334
Depletion.....	-	-	-	-	-	-	-
Advertising.....	2,132,712	1,753,591	201,378	177,743	926,363	448,469	477,894
Pension, profit-sharing, stock, annuity.....	4,109,931	3,913,569	151,103	45,259	381,138	331,171	49,967
Employee benefit programs.....	3,856,075	2,236,782	557,726	1,061,567	467,895	193,931	273,965
Net loss, noncapital assets.....	6,092	*2,365	*754	2,972	47,228	*2,940	44,288
Other deductions.....	68,859,375	49,938,127	8,717,078	10,204,170	11,926,121	7,233,638	4,692,482
Total receipts less total deductions.....	29,711,222	25,295,720	3,003,841	1,411,661	2,447,451	2,228,724	218,727
Net income (less deficit) from a trade or business..	29,709,219	25,294,832	3,003,804	1,410,583	2,437,597	2,222,437	215,160
Net income.....	32,436,516	27,006,837	3,617,631	1,812,049	5,105,526	3,575,068	1,530,458
Deficit.....	2,727,297	1,712,004	613,827	401,466	2,667,930	1,352,631	1,315,298
Total income tax [12].....	*1,935	*1,857	78	-	*63	-	*63

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	221,795	28,018	193,777	248,336	124,149	122,319	1,867	-
Number of shareholders.....	442,286	95,262	347,024	385,808	187,234	196,307	2,268	-
Total assets.....	102,243,377	45,268,535	56,974,842	40,671,643	20,753,375	19,603,641	*314,626	-
Cash.....	9,566,834	2,173,876	7,392,958	5,783,023	3,002,136	2,746,041	*34,846	-
Notes and accounts receivable.....	4,876,343	3,022,022	1,854,321	4,364,164	2,413,984	1,814,626	*135,555	-
Less: Allowance for bad debts.....	55,722	36,863	18,860	53,492	15,073	35,965	*2,454	-
Inventories.....	2,310,312	246,890	2,063,422	2,996,218	2,339,354	650,997	*5,867	-
Investments in Government obligations.....	*51,894	50,608	*1,285	-	-	-	-	-
Tax-exempt securities.....	*162,633	*202	*162,432	*91,442	-	*91,442	-	-
Other current assets.....	4,637,509	1,452,599	3,184,910	1,851,075	581,661	1,239,100	*30,314	-
Loans to shareholders.....	2,148,156	547,835	1,600,322	1,792,303	1,087,013	691,760	*13,531	-
Mortgage and real estate loans.....	582,859	*243,934	*338,926	*30,525	*2,647	*15,849	*12,029	-
Other investments.....	8,567,480	5,193,406	3,374,074	2,496,573	994,207	1,493,246	*9,120	-
Depreciable assets.....	103,868,992	40,215,590	63,653,403	38,128,809	19,060,637	18,926,419	*141,753	-
Less: Accumulated depreciation.....	52,725,499	15,287,013	37,438,487	24,705,805	12,937,538	11,655,440	*112,826	-
Depletable assets.....	*31,173	10,159	*21,014	-	-	-	-	-
Less: Accumulated depletion.....	*22,515	1,501	*21,014	-	-	-	-	-
Land.....	8,521,669	5,576,198	2,945,471	2,441,513	1,729,124	712,389	-	-
Intangible assets (amortizable).....	12,714,806	1,572,803	11,142,003	6,199,524	3,125,131	3,066,857	*7,537	-
Less: Accumulated amortization.....	5,217,848	708,615	4,509,233	2,340,139	1,036,285	1,297,619	*6,235	-
Other assets.....	2,224,301	996,404	1,227,896	1,595,908	406,377	1,143,941	*45,590	-
Total liabilities.....	102,243,377	45,268,535	56,974,842	40,671,643	20,753,375	19,603,641	*314,626	-
Accounts payable.....	5,019,622	855,100	4,164,522	3,898,010	2,394,397	1,395,533	*108,081	-
Mortgages, notes, and bonds under one year.....	8,248,682	4,790,812	3,457,870	2,536,929	1,327,360	1,207,487	*2,082	-
Other current liabilities.....	7,254,920	2,441,540	4,813,379	4,152,643	1,798,457	2,284,302	*69,885	-
Loans from shareholders.....	16,115,257	5,126,580	10,988,677	8,172,113	4,569,017	3,581,802	*21,294	-
Mortgages, notes, bonds, one year or more.....	46,634,061	26,322,156	20,311,905	13,606,434	7,733,831	5,826,105	*46,498	-
Other liabilities.....	3,879,602	1,563,145	2,316,457	2,222,308	768,847	1,419,534	*33,927	-
Capital stock.....	5,994,833	2,109,640	3,885,193	2,492,656	958,822	1,522,841	*10,993	-
Additional paid-in capital.....	14,551,560	6,463,440	8,088,120	6,019,409	2,444,164	3,551,868	*23,377	-
Retained earnings [26].....	-3,031,713	-3,823,245	791,532	-1,232,278	-642,814	-596,056	*6,592	-
Less: Cost of treasury stock.....	2,423,448	580,634	1,842,814	1,196,582	598,706	589,775	8,101	-
Total receipts.....	185,203,085	18,420,837	166,782,248	110,731,298	65,262,797	44,982,144	*486,357	-
Business receipts.....	183,760,301	18,650,736	165,109,565	109,188,751	64,839,396	43,867,403	*481,952	-
Interest on Government obligations, total.....	4,616	1,422	3,194	4,655	*1,333	*3,311	*12	-
Net gain, noncapital assets.....	126,163	22,642	103,521	156,876	93,314	59,913	*3,650	-
Other receipts.....	1,312,005	-253,963	1,565,968	1,381,015	328,755	1,051,517	*744	-
Total deductions.....	182,326,385	20,273,222	162,053,163	106,412,128	62,568,571	43,396,984	*446,573	-
Cost of goods sold.....	69,700,839	2,981,133	66,719,706	43,465,775	31,021,803	12,298,333	*145,640	-
Compensation of officers.....	5,644,426	424,331	5,220,095	7,190,661	4,271,664	2,889,353	*29,644	-
Salaries and wages.....	34,349,713	3,583,719	30,765,994	17,614,538	8,614,540	8,897,684	*102,314	-
Repairs.....	3,385,787	655,290	2,730,497	1,099,377	511,582	586,416	*1,380	-
Bad debts.....	91,036	30,621	60,415	218,258	85,596	131,611	*1,051	-
Rent paid on business property.....	14,732,699	1,762,716	12,969,983	8,314,640	3,665,981	4,632,962	*15,697	-
Taxes paid.....	7,833,275	1,436,869	6,396,405	3,713,920	2,080,412	1,621,902	*11,606	-
Interest paid.....	3,102,734	1,570,469	1,532,265	1,377,521	756,626	617,603	*3,291	-
Amortization.....	917,295	158,395	758,899	442,894	223,941	218,817	135	-
Depreciation.....	5,813,933	1,694,826	4,119,106	2,511,003	1,271,903	1,234,067	*5,033	-
Depletion.....	*8,691	1	*8,690	*240	-	-	-	-
Advertising.....	4,384,154	331,601	4,052,553	1,571,385	904,043	647,942	*19,400	-
Pension, profit-sharing, stock, annuity.....	143,916	32,632	111,284	306,736	120,721	185,473	*543	-
Employee benefit programs.....	1,379,825	193,922	1,185,902	1,143,234	736,916	399,275	*7,043	-
Net loss, noncapital assets.....	112,594	23,741	88,854	166,073	*1,781	*164,292	-	-
Other deductions.....	30,725,468	5,392,953	25,332,515	17,275,874	8,300,824	8,871,254	*103,796	-
Total receipts less total deductions.....	2,876,700	-1,852,385	4,729,085	4,319,170	2,694,227	1,585,160	*39,784	-
Net income (less deficit) from a trade or business..	2,872,084	-1,853,807	4,725,891	4,314,515	2,692,894	1,581,849	*39,772	-
Net income.....	9,044,157	814,178	8,229,980	6,868,677	4,006,837	2,819,404	*42,436	-
Deficit.....	6,172,073	2,667,984	3,504,089	2,554,162	1,313,943	1,237,555	*2,664	-
Total income tax [12].....	*1,037	792	*245	94	-	94	-	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	All industries	Agriculture, forestry, fishing, and hunting				Mining	Utilities	Construction	
		Total	Agricultural production	Forestry and logging	Support activities and fishing, hunting and trapping			Total	Construction of buildings
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Number of returns.....	2,348,266	39,698	23,790	3,674	12,233	15,449	1,199	338,937	91,611
Number of shareholders.....	3,814,558	87,485	53,284	5,845	28,357	38,764	2,048	523,017	145,573
Total assets.....	2,056,753,947	33,884,044	26,335,273	1,288,262	6,260,509	36,875,951	3,793,648	227,494,664	84,901,663
Cash.....	305,585,558	4,269,474	2,442,335	105,016	1,722,123	6,741,800	790,681	51,547,456	19,467,580
Notes and accounts receivable.....	559,113,501	3,597,640	2,498,184	*57,824	1,041,632	5,065,073	1,037,346	67,364,752	24,441,155
Less: Allowance for bad debts.....	9,434,193	25,168	19,605	382	*5,182	16,796	13,513	421,403	121,633
Inventories.....	243,400,929	4,046,668	3,427,917	*80,955	537,796	1,139,374	247,181	18,501,874	10,046,911
Investments in Government obligations.....	44,560,960	2,491	2,491	-	-	*99,957	210	295,904	*58,400
Tax-exempt securities.....	21,907,663	*288,342	*288,342	-	-	*232,341	-	834,615	385,163
Other current assets.....	112,907,703	2,221,835	1,665,519	95,920	460,396	1,815,063	132,613	23,404,326	12,133,593
Loans to shareholders.....	37,700,714	1,560,436	1,312,926	*130,539	116,971	581,183	*47,162	5,245,461	1,666,997
Mortgage and real estate loans.....	39,541,232	*87,039	*87,039	-	-	*36,001	-	723,535	400,002
Other investments.....	221,986,935	3,751,761	3,010,579	*4,613	736,569	8,391,102	538,177	17,662,812	5,258,827
Depreciable assets.....	888,853,066	32,539,810	22,855,520	2,601,111	7,083,180	19,884,549	1,771,193	105,780,545	19,579,212
Less: Accumulated depreciation.....	575,761,178	24,062,452	16,418,042	1,864,203	5,780,207	14,511,581	1,016,348	74,986,422	12,577,431
Depletable assets.....	10,635,976	*63,933	*11,652	*52,281	-	8,990,806	35,483	322,592	*11,571
Less: Accumulated depletion.....	4,975,013	*2,171	*2,171	-	-	4,529,521	11,722	69,321	*8,522
Land.....	46,915,309	4,533,190	4,271,566	88,734	172,889	968,418	52,488	6,882,361	2,603,878
Intangible assets (amortizable).....	88,496,213	334,972	212,171	*1,877	120,924	1,568,468	248,203	1,588,864	273,628
Less: Accumulated amortization.....	30,375,459	106,104	73,587	*891	31,627	918,914	136,489	613,840	87,112
Other assets.....	55,694,030	782,348	762,437	*65,133	85,044	1,338,627	70,983	3,430,551	1,369,442
Total liabilities.....	2,056,753,947	33,884,044	26,335,273	1,288,262	6,260,509	36,875,951	3,793,648	227,494,664	84,901,663
Accounts payable.....	284,320,942	1,883,062	1,068,440	*37,507	777,116	2,776,780	534,636	43,131,496	22,262,299
Mortgages, notes, and bonds under one year...	154,884,645	4,347,606	3,694,805	199,866	452,935	1,656,401	216,434	13,793,861	5,936,886
Other current liabilities.....	430,108,644	2,094,657	1,350,949	19,385	724,324	1,595,839	215,751	38,645,525	14,768,667
Loans from shareholders.....	80,076,651	1,506,715	1,227,752	*46,789	232,174	787,159	*18,212	9,080,687	3,365,736
Mortgages, notes, bonds, one year or more.....	298,709,045	8,595,795	7,143,388	686,170	766,237	5,002,063	627,227	24,861,773	8,493,390
Other liabilities.....	81,941,955	833,246	746,856	*295	86,095	1,718,193	220,766	5,228,625	2,504,347
Capital stock.....	39,918,260	1,448,763	1,193,905	35,620	219,239	392,565	10,549	3,274,130	855,062
Additional paid-in capital.....	121,713,878	4,110,293	3,549,621	*77,597	483,075	3,252,514	618,668	10,615,829	3,538,915
Retained earnings [26].....	604,490,133	9,698,478	6,874,699	186,771	2,637,008	20,618,130	1,334,005	82,907,160	24,212,579
Less: Cost of treasury stock.....	39,410,206	634,572	515,142	*1,736	117,693	923,693	*2,597	4,044,421	1,036,218
Total receipts.....	4,155,741,807	56,257,356	39,430,160	3,751,687	13,075,509	31,704,124	6,694,305	592,126,246	226,719,198
Business receipts.....	4,063,468,620	51,488,577	35,271,595	3,691,399	12,525,582	29,283,321	6,570,708	585,970,982	224,865,709
Interest on Government obligations, total.....	1,204,377	28,991	27,216	-	*1,776	33,943	867	91,842	44,936
Net gain, noncapital assets.....	7,769,630	145,670	90,925	*18,601	36,145	339,071	53	745,209	103,557
Other receipts.....	83,299,180	4,594,118	4,040,424	41,687	512,006	2,047,790	122,677	5,318,213	1,704,995
Total deductions.....	3,824,025,426	51,090,445	35,994,369	3,503,709	11,592,366	25,004,331	6,218,746	548,953,668	214,517,281
Cost of goods sold.....	2,427,029,297	22,876,569	14,815,637	1,485,085	6,575,847	12,732,834	5,062,548	427,410,017	187,644,561
Compensation of officers.....	165,094,126	943,358	444,585	78,290	420,483	995,659	45,461	18,276,600	4,237,013
Salaries and wages.....	434,631,320	4,696,840	3,039,619	497,635	1,159,586	2,096,275	348,144	29,657,171	6,719,935
Repairs.....	24,098,583	1,361,969	964,529	116,051	281,389	288,878	46,429	2,054,083	369,298
Bad debts.....	8,880,820	38,793	30,022	*184	8,587	30,010	10,363	807,192	158,591
Rent paid on business property.....	107,562,472	2,352,835	2,066,733	40,862	245,240	568,243	45,497	9,778,732	2,003,614
Taxes paid.....	78,286,438	905,123	608,005	79,040	218,078	999,384	58,994	8,727,740	1,849,621
Interest paid.....	30,080,522	565,959	447,643	49,222	69,094	435,259	42,553	2,103,884	604,850
Amortization.....	6,188,623	77,055	71,071	*109	5,875	85,533	14,187	157,020	22,584
Depreciation.....	54,905,360	1,944,010	1,404,717	227,406	311,887	1,639,877	119,518	6,968,424	1,046,748
Depletion.....	387,764	12,572	12,572	-	-	224,754	3	30,330	*1,771
Advertising.....	34,408,868	113,156	92,056	1,833	19,267	45,228	3,370	1,686,634	411,193
Pension, profit-sharing, stock, annuity.....	17,482,078	60,976	42,473	*2,076	16,427	191,046	4,343	1,950,497	430,819
Employee benefit programs.....	39,942,794	395,671	303,485	25,292	66,894	395,486	11,162	6,812,298	1,316,211
Net loss, noncapital assets.....	594,387	*458	*288	-	*171	9,914	-	22,095	14,661
Other deductions.....	394,451,976	14,745,102	11,650,935	900,625	2,193,543	4,265,951	406,173	32,510,949	7,685,808
Total receipts less total deductions.....	331,716,380	5,166,912	3,435,791	247,978	1,483,142	6,699,793	475,559	43,172,578	12,201,917
Net income from a trade or business.....	330,512,003	5,137,920	3,408,576	247,978	1,481,367	6,665,851	474,692	43,080,736	12,156,981
Total income tax [12].....	138,152	*2,516	*2,516	-	-	*3,983	27	23,539	5,479

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Construction--continued		Manufacturing					
	Heavy and civil engineering construction and land subdivision	Specialty trade contractors	Total	Food manufacturing	Beverage and tobacco product manufacturing	Textile mills and textile product mills	Apparel manufacturing	Leather and allied product manufacturing
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
Number of returns.....	16,678	230,649	86,675	3,774	545	575	2,814	725
Number of shareholders.....	33,130	344,315	194,987	13,063	2,005	989	5,568	1,530
Total assets.....	58,641,980	83,951,020	258,536,498	33,058,721	7,534,492	3,113,447	7,512,720	1,594,808
Cash.....	10,647,850	21,432,026	34,333,928	3,040,931	593,778	263,042	1,055,890	279,216
Notes and accounts receivable.....	13,318,891	29,604,706	53,958,002	5,993,441	907,614	730,793	1,687,115	455,777
Less: Allowance for bad debts.....	60,720	239,050	1,077,367	104,928	10,481	27,870	29,451	*20,339
Inventories.....	4,916,277	3,538,685	53,303,331	7,239,888	1,857,934	884,656	2,241,139	496,019
Investments in Government obligations.....	113,249	*124,255	467,742	-	*851	-	4,830	-
Tax-exempt securities.....	235,850	213,601	1,422,421	*32,513	*124,517	1,882	*1,520	-
Other current assets.....	5,129,165	6,141,568	10,549,913	1,508,908	196,426	77,260	903,112	*13,130
Loans to shareholders.....	694,904	2,883,560	2,839,972	154,217	146,964	*44,761	43,159	*46,923
Mortgage and real estate loans.....	255,719	67,814	283,958	*12,492	-	*648	*54,428	-
Other investments.....	8,294,538	4,109,447	22,499,302	2,165,300	881,651	385,572	536,904	*111,669
Depreciable assets.....	32,413,817	53,787,516	186,795,295	26,987,230	4,511,292	2,429,018	1,969,224	746,640
Less: Accumulated depreciation.....	21,900,593	40,508,397	126,146,477	16,286,822	2,598,125	1,830,716	1,195,869	520,521
Depletable assets.....	284,556	*26,465	194,004	162	125	-	-	-
Less: Accumulated depletion.....	57,385	*3,414	50,298	-	79	-	-	-
Land.....	3,198,661	1,079,822	4,074,381	627,872	280,202	48,753	101,888	*7,170
Intangible assets (amortizable).....	233,720	1,081,516	10,625,179	1,490,957	338,702	60,251	169,963	*29,387
Less: Accumulated amortization.....	78,345	448,384	3,130,208	348,048	109,131	10,359	103,446	*9,624
Other assets.....	1,001,826	1,059,283	7,593,421	544,607	412,253	55,755	72,313	*40,638
Total liabilities.....	58,641,980	83,951,020	258,536,498	33,058,721	7,534,492	3,113,447	7,512,720	1,594,808
Accounts payable.....	8,286,485	12,582,712	27,471,560	4,403,674	721,204	331,739	1,281,017	247,549
Mortgages, notes, and bonds under one year...	3,343,530	4,513,444	15,544,767	2,387,213	323,211	214,604	696,587	*91,450
Other current liabilities.....	9,412,089	14,464,769	22,230,080	2,758,338	387,399	226,095	681,383	73,856
Loans from shareholders.....	2,742,195	2,972,756	7,960,163	940,598	161,421	65,358	440,465	45,762
Mortgages, notes, bonds, one year or more.....	8,196,961	8,171,422	37,541,456	5,904,404	1,136,425	294,510	483,943	*160,597
Other liabilities.....	1,225,818	1,498,459	8,616,106	741,117	394,449	75,397	131,214	*7,039
Capital stock.....	933,336	1,485,733	5,300,410	407,138	114,017	48,016	151,134	3,697
Additional paid-in capital.....	3,539,819	3,537,095	12,927,556	1,100,754	290,001	87,958	127,248	*18,683
Retained earnings [26].....	22,179,691	36,514,890	130,016,685	15,128,944	4,111,596	1,916,314	3,544,739	956,695
Less: Cost of treasury stock.....	1,217,943	1,790,259	9,072,287	713,460	*105,230	*146,543	*25,012	*10,520
Total receipts.....	102,187,710	263,219,338	483,802,537	81,314,062	10,044,204	5,637,998	17,035,868	2,931,954
Business receipts.....	99,374,636	261,730,637	478,669,533	80,832,508	9,890,418	5,585,756	16,876,600	2,880,013
Interest on Government obligations, total.....	29,699	17,207	89,277	7,671	9,773	*206	*713	[1]
Net gain, noncapital assets.....	353,347	288,304	787,655	46,749	3,918	3,244	1,313	*876
Other receipts.....	2,430,027	1,183,191	4,256,072	427,134	140,095	48,792	157,243	*51,064
Total deductions.....	93,776,226	240,660,162	442,480,863	75,590,594	8,831,279	5,248,087	15,762,431	2,740,352
Cost of goods sold.....	75,984,010	163,781,446	317,129,686	60,849,937	5,050,979	3,855,188	10,927,527	1,683,479
Compensation of officers.....	2,208,563	11,831,024	12,191,132	867,707	213,447	70,225	545,918	53,248
Salaries and wages.....	3,480,280	19,456,955	35,769,085	3,450,548	808,386	484,155	1,436,503	356,299
Repairs.....	483,372	1,201,413	2,212,471	370,752	74,464	17,751	42,407	*15,022
Bad debts.....	154,491	494,110	866,303	54,328	6,872	5,666	38,266	*15,688
Rent paid on business property.....	2,213,296	5,561,822	8,789,073	715,386	110,058	130,080	285,237	49,015
Taxes paid.....	1,280,504	5,597,615	8,421,313	729,879	990,883	73,599	381,453	41,869
Interest paid.....	479,155	1,019,880	3,264,246	448,275	80,234	36,445	137,616	18,942
Amortization.....	27,350	107,087	627,921	85,112	24,113	4,931	11,700	*3,091
Depreciation.....	2,536,794	3,384,881	10,844,083	1,825,234	336,148	134,346	130,689	50,115
Depletion.....	22,845	*5,714	105,179	-	11,949	-	-	-
Advertising.....	97,876	1,177,565	4,413,057	1,224,025	300,981	26,064	258,256	115,739
Pension, profit-sharing, stock, annuity.....	424,391	1,095,287	2,313,382	291,752	75,497	14,443	67,312	*2,195
Employee benefit programs.....	932,525	4,563,563	6,779,297	869,805	142,316	58,907	138,688	*28,481
Net loss, noncapital assets.....	*1,717	5,718	54,156	10,822	*426	*76	3,853	-
Other deductions.....	3,449,058	21,376,083	28,700,479	3,797,034	604,526	336,211	1,357,007	307,169
Total receipts less total deductions.....	8,411,484	22,559,177	41,321,674	5,723,468	1,212,925	389,911	1,273,438	191,601
Net income from a trade or business.....	8,381,785	22,541,970	41,232,397	5,715,797	1,203,152	389,705	1,272,725	191,601
Total income tax [12].....	2,306	15,754	24,901	*1,709	119	46	*1,499	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Manufacturing--continued							
	Wood product manufacturing	Paper manufacturing	Printing and related support activities	Petroleum and coal products manufacturing	Chemical manufacturing	Plastics and rubber products manufacturing	Nonmetallic mineral product manufacturing	Primary metal manufacturing
	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
Number of returns	d	1,307	10,353	d	2,405	3,727	2,946	2,268
Number of shareholders	d	2,951	25,517	d	6,658	9,287	6,439	6,361
Total assets	d	7,682,251	10,903,612	d	17,970,085	16,763,311	8,322,558	15,246,879
Cash.....	d	650,942	1,405,343	d	1,994,311	1,938,874	1,059,231	1,944,782
Notes and accounts receivable.....	d	1,665,664	2,428,733	d	3,464,344	3,592,792	1,421,356	3,087,043
Less: Allowance for bad debts.....	d	35,306	43,559	d	78,006	70,963	26,668	45,775
Inventories.....	d	1,394,376	967,947	d	3,151,484	3,010,778	1,259,148	2,867,367
Investments in Government obligations.....	d	-	-	d	5,007	-	129,086	24,621
Tax-exempt securities.....	d	-	*15,380	d	*68,691	*297,297	16,433	*18,570
Other current assets.....	d	287,618	327,549	d	602,677	613,414	222,241	518,223
Loans to shareholders.....	d	*30,596	290,810	d	110,465	257,428	79,877	41,773
Mortgage and real estate loans.....	d	*6,169	*4,709	d	6,173	-	10,006	-
Other investments.....	d	513,782	629,534	d	2,031,007	1,355,512	324,403	1,891,979
Depreciable assets.....	d	8,017,779	13,842,415	d	10,171,405	15,660,442	10,282,884	9,217,650
Less: Accumulated depreciation.....	d	5,445,827	9,708,691	d	6,384,944	10,965,177	7,289,594	5,840,534
Depletable assets.....	d	80,925	-	d	-	-	*31,825	31,313
Less: Accumulated depletion.....	d	-	-	d	-	-	*17,003	25,250
Land.....	d	68,032	81,228	d	262,183	178,953	331,239	244,981
Intangible assets (amortizable).....	d	405,627	580,346	d	805,780	721,221	175,440	765,525
Less: Accumulated amortization.....	d	116,577	153,885	d	182,964	144,056	76,845	216,762
Other assets.....	d	158,452	235,751	d	1,942,472	316,793	389,497	721,372
Total liabilities	d	7,682,251	10,903,612	d	17,970,085	16,763,311	8,322,558	15,246,879
Accounts payable.....	d	957,591	1,025,740	d	1,660,171	1,612,461	836,362	1,861,369
Mortgages, notes, and bonds under one year...	d	567,234	693,046	d	833,399	1,034,477	647,694	807,585
Other current liabilities.....	d	589,228	989,607	d	1,410,002	1,172,753	370,314	1,621,267
Loans from shareholders.....	d	111,000	283,536	d	398,385	708,387	467,000	291,065
Mortgages, notes, bonds, one year or more.....	d	1,549,126	2,429,190	d	3,211,446	2,215,312	1,796,908	3,519,908
Other liabilities.....	d	462,327	370,931	d	1,083,498	430,862	32,772	919,028
Capital stock.....	d	208,456	285,742	d	333,200	310,653	105,117	286,558
Additional paid-in capital.....	d	354,180	409,770	d	809,608	831,411	1,096,664	675,067
Retained earnings [26].....	d	3,075,559	5,157,125	d	8,448,271	8,730,691	3,125,289	6,879,075
Less: Cost of treasury stock.....	d	192,451	741,076	d	217,895	283,697	155,563	1,614,043
Total receipts	d	17,240,574	21,634,614	d	30,316,639	28,937,617	13,091,414	27,815,685
Business receipts.....	d	17,063,064	21,326,847	d	30,054,641	28,750,261	12,968,813	27,285,459
Interest on Government obligations, total.....	d	*3,030	1,741	d	3,413	11,565	*1,195	2,716
Net gain, noncapital assets.....	d	47,366	130,949	d	15,066	19,097	28,453	13,269
Other receipts.....	d	127,114	175,076	d	243,519	156,694	92,953	514,241
Total deductions	d	16,047,487	20,245,734	d	27,859,781	26,245,296	12,294,028	26,370,441
Cost of goods sold.....	d	12,148,264	12,713,382	d	19,073,793	18,864,694	8,022,631	21,310,831
Compensation of officers.....	d	314,567	729,939	d	904,122	697,578	439,467	439,968
Salaries and wages.....	d	1,151,132	2,215,481	d	2,547,562	1,851,204	941,823	1,318,718
Repairs.....	d	55,546	130,753	d	183,501	131,321	119,436	160,657
Bad debts.....	d	22,419	91,642	d	80,199	39,608	32,902	25,315
Rent paid on business property.....	d	409,676	932,751	d	422,781	561,731	318,211	286,794
Taxes paid.....	d	252,604	425,085	d	432,878	490,106	283,293	281,282
Interest paid.....	d	156,840	208,520	d	234,808	208,249	138,893	197,193
Amortization.....	d	23,838	30,406	d	38,937	48,379	12,449	27,652
Depreciation.....	d	410,575	687,142	d	629,228	945,183	571,170	499,401
Depletion.....	d	-	-	d	6,809	-	18,449	67,270
Advertising.....	d	26,667	130,022	d	405,494	87,933	74,255	25,362
Pension, profit-sharing, stock, annuity.....	d	116,119	54,284	d	191,701	156,635	44,117	148,650
Employee benefit programs.....	d	237,026	335,359	d	413,078	469,345	208,912	244,132
Net loss, noncapital assets.....	d	*495	*174	d	1,049	1,957	1,396	*797
Other deductions.....	d	721,717	1,560,794	d	2,293,841	1,691,373	1,066,623	1,336,420
Total receipts less total deductions.....	d	1,193,087	1,388,880	d	2,456,858	2,692,321	797,386	1,445,244
Net income from a trade or business.....	d	1,190,057	1,387,138	d	2,453,445	2,680,756	796,191	1,442,528
Total income tax [12].....	d	-	-	d	175	*5,445	*3,753	669

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Manufacturing--continued							Wholesale and retail trade, total
	Fabricated metal product manufacturing	Machinery manufacturing	Computer and electronic product manufacturing	Electrical equipment, appliance, and component manufacturing	Transportation equipment manufacturing	Furniture and related product manufacturing	Miscellaneous manufacturing	
	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)
Number of returns.....	19,101	8,210	2,810	2,496	2,075	4,370	11,822	367,929
Number of shareholders.....	37,921	19,893	6,814	7,044	5,381	8,079	20,370	627,126
Total assets.....	38,177,759	18,845,597	12,002,867	13,978,720	10,837,022	5,545,379	18,288,721	469,609,264
Cash.....	7,722,427	3,421,041	2,226,990	1,353,797	1,087,240	686,407	2,284,873	58,994,352
Notes and accounts receivable.....	8,053,356	3,937,818	2,877,062	2,767,803	2,450,791	1,505,628	4,777,530	95,627,573
Less: Allowance for bad debts.....	126,806	102,560	38,407	71,746	38,343	33,739	129,996	1,539,416
Inventories.....	7,605,021	4,305,549	2,477,128	3,196,200	2,864,235	978,981	4,248,250	154,742,225
Investments in Government obligations.....	*16,827	*8,397	2,000	*15,981	24,996	56,444	178,702	221,409
Tax-exempt securities.....	*114,746	*70,586	*63,203	*14,895	-	*303,103	279,084	1,394,361
Other current assets.....	1,428,083	859,869	498,894	373,805	523,391	176,418	872,070	20,200,488
Loans to shareholders.....	314,935	405,903	30,519	275,679	83,750	27,158	336,376	6,045,466
Mortgage and real estate loans.....	*9,012	*123,920	1,195	-	*7,132	2,414	*39,137	460,115
Other investments.....	3,060,849	1,159,194	1,481,956	2,891,066	987,380	188,734	1,065,598	32,953,602
Depreciable assets.....	30,534,434	12,313,317	5,376,300	4,853,617	6,220,960	3,676,056	9,631,786	166,758,950
Less: Accumulated depreciation.....	22,122,889	8,565,122	3,718,882	3,218,994	3,830,004	2,435,687	6,694,831	101,585,044
Depletable assets.....	-	-	-	27,325	-	-	-	514,878
Less: Accumulated depletion.....	-	-	-	1,257	-	-	-	252,357
Land.....	473,493	257,321	97,199	149,049	117,640	112,521	285,574	9,418,015
Intangible assets (amortizable).....	1,005,361	664,952	928,608	698,885	231,372	358,197	955,819	23,010,210
Less: Accumulated amortization.....	266,854	208,408	373,873	182,096	58,751	158,309	341,070	6,616,294
Other assets.....	355,765	193,821	72,976	834,711	165,234	101,053	499,817	9,260,730
Total liabilities.....	38,177,759	18,845,597	12,002,867	13,978,720	10,837,022	5,545,379	18,288,721	469,609,264
Accounts payable.....	3,188,252	1,642,833	1,301,057	1,230,678	1,288,422	755,775	2,022,346	81,351,276
Mortgages, notes, and bonds under one year...	1,907,552	1,140,028	340,376	668,435	871,057	264,286	1,205,651	63,781,558
Other current liabilities.....	3,352,872	2,141,550	1,101,758	1,250,783	1,133,683	579,605	1,679,424	32,884,111
Loans from shareholders.....	1,287,845	500,395	474,841	297,881	418,791	*70,838	459,814	23,337,575
Mortgages, notes, bonds, one year or more.....	4,410,820	2,072,383	1,093,740	1,971,399	1,570,201	719,424	1,722,867	63,707,777
Other liabilities.....	903,369	413,856	130,160	1,666,215	169,809	74,753	407,194	7,933,877
Capital stock.....	541,523	331,601	111,506	147,902	336,592	125,816	1,214,548	11,341,571
Additional paid-in capital.....	1,364,385	1,173,435	1,570,171	332,963	712,483	295,850	866,073	20,849,962
Retained earnings [26].....	23,190,504	9,975,874	6,514,141	6,791,622	4,424,003	2,745,156	9,657,799	174,597,519
Less: Cost of treasury stock.....	1,969,363	546,357	634,882	379,157	88,019	*86,124	946,994	10,175,962
Total receipts.....	66,439,936	31,411,491	19,560,047	19,850,116	18,418,116	14,159,342	35,132,942	1,678,794,410
Business receipts.....	65,627,875	30,977,141	19,432,495	19,743,212	18,253,265	13,886,283	34,807,179	1,660,380,557
Interest on Government obligations, total.....	9,186	12,860	6,299	2,544	1,860	*2,368	10,287	87,532
Net gain, noncapital assets.....	176,700	78,135	13,914	2,098	5,389	8,539	47,112	1,297,004
Other receipts.....	626,176	343,355	107,339	102,261	157,602	262,153	268,364	17,029,317
Total deductions.....	59,862,440	27,807,950	17,255,552	18,043,482	16,855,561	13,037,006	31,360,982	1,616,104,854
Cost of goods sold.....	42,132,935	18,638,845	11,428,438	12,473,013	12,711,329	9,202,862	20,222,742	1,316,753,871
Compensation of officers.....	2,492,307	873,151	658,654	562,932	298,091	307,705	1,304,623	26,602,447
Salaries and wages.....	4,639,019	2,955,309	2,034,850	1,787,778	1,231,181	1,262,503	3,673,752	103,541,506
Repairs.....	258,250	104,550	64,539	71,320	43,344	51,695	148,960	5,673,257
Bad debts.....	140,449	106,356	31,044	22,901	11,582	51,299	62,208	1,949,964
Rent paid on business property.....	1,483,077	669,200	412,246	328,887	326,588	265,035	779,985	27,013,488
Taxes paid.....	1,242,984	530,934	382,614	335,154	315,162	229,869	634,088	19,421,061
Interest paid.....	417,499	194,444	104,545	163,385	142,248	56,971	198,598	6,602,525
Amortization.....	63,380	40,397	61,153	53,975	15,857	10,017	60,550	1,550,472
Depreciation.....	1,600,898	789,395	319,411	303,171	405,390	166,054	529,666	10,786,545
Depletion.....	-	-	-	-	-	-	-	*1,649
Advertising.....	310,141	153,251	130,385	219,263	131,490	136,445	518,013	11,785,677
Pension, profit-sharing, stock, annuity.....	373,812	187,013	113,977	95,057	85,826	73,143	143,288	2,870,408
Employee benefit programs.....	1,189,223	618,781	318,036	285,526	292,411	223,472	470,928	8,530,059
Net loss, noncapital assets.....	3,394	6,422	583	*10,437	*1,580	*746	2,124	271,545
Other deductions.....	3,515,072	1,939,905	1,195,076	1,330,684	843,482	999,189	2,611,458	72,750,381
Total receipts less total deductions.....	6,577,496	3,603,541	2,304,495	1,806,634	1,562,555	1,122,336	3,771,960	62,689,556
Net income from a trade or business.....	6,568,311	3,590,681	2,298,196	1,804,090	1,560,695	1,119,968	3,761,673	62,602,024
Total income tax [12].....	*2,526	1,952	*448	1,903	478	*1,542	*1,291	42,645

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Wholesale and retail trade--continued								
	Wholesale trade				Retail trade				
	Total	Durable goods	Nondurable goods	Electronic markets and agents and brokers	Total	Motor vehicle dealers and parts dealers	Furniture and home furnishings stores	Electronics and appliance stores	Building material and garden equipment and supplies dealers
	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)
Number of returns.....	146,528	92,746	46,400	7,383	221,400	30,219	12,575	9,503	12,672
Number of shareholders.....	256,613	161,206	85,798	9,608	370,513	51,295	18,223	12,994	23,619
Total assets.....	252,725,896	133,897,341	118,392,438	436,117	216,883,368	80,021,094	6,993,993	6,616,749	19,017,064
Cash.....	31,215,168	17,962,821	13,095,792	156,555	27,779,184	10,264,854	970,574	986,319	2,272,311
Notes and accounts receivable.....	70,152,486	36,587,237	33,512,393	*52,856	25,475,087	10,483,779	979,172	1,745,238	2,008,590
Less: Allowance for bad debts.....	1,187,368	665,656	506,416	*15,295	352,048	101,380	34,721	13,631	54,378
Inventories.....	76,394,699	46,018,365	30,375,827	508	78,347,526	39,900,719	2,616,427	1,491,620	6,558,606
Investments in Government obligations.....	155,309	*102,286	53,023	-	*66,099	*32,064	*3,169	-	*17,180
Tax-exempt securities.....	1,191,302	931,206	260,096	-	203,060	*14,991	*1,536	-	*92,689
Other current assets.....	11,784,703	5,246,987	6,467,797	*69,919	8,415,785	1,751,612	241,287	351,045	530,260
Loans to shareholders.....	2,815,580	1,269,040	1,517,906	*28,634	3,229,885	1,157,835	94,040	265,400	305,677
Mortgage and real estate loans.....	189,806	106,912	82,894	-	270,310	*35,809	*766	-	*17,137
Other investments.....	15,692,092	7,416,981	8,242,983	*32,128	17,261,510	2,719,547	281,058	457,671	1,719,686
Depreciable assets.....	75,964,606	39,117,873	36,676,730	170,003	90,794,344	20,279,857	3,206,857	1,790,667	10,812,076
Less: Accumulated depreciation.....	48,455,080	25,235,441	23,084,049	135,590	53,129,964	11,683,423	1,847,120	1,135,608	5,889,464
Depletable assets.....	*478,900	*33,744	*445,156	-	*35,978	*7,477	-	-	*23,069
Less: Accumulated depletion.....	*244,998	*26,668	*218,330	-	*7,359	*6,859	-	-	*430
Land.....	2,969,866	1,403,573	1,565,702	591	6,448,150	1,737,557	293,571	99,213	429,744
Intangible assets (amortizable).....	11,111,749	2,867,294	8,152,378	*92,077	11,898,461	3,105,064	220,010	757,790	126,675
Less: Accumulated amortization.....	2,410,173	835,309	1,557,117	*17,747	4,206,121	677,638	116,638	401,705	59,004
Other assets.....	4,907,249	1,596,096	3,309,674	*1,479	4,353,481	999,226	84,004	222,731	106,640
Total liabilities.....	252,725,896	133,897,341	118,392,438	436,117	216,883,368	80,021,094	6,993,993	6,616,749	19,017,064
Accounts payable.....	55,375,035	27,303,374	27,997,626	*74,035	25,976,241	5,334,645	906,934	1,818,437	2,136,125
Mortgages, notes, and bonds under one year...	24,969,872	13,430,252	11,445,380	*94,239	38,811,686	31,725,166	567,057	452,800	1,180,789
Other current liabilities.....	17,540,937	9,675,613	7,842,256	*23,068	15,343,174	4,580,807	879,481	855,552	1,135,673
Loans from shareholders.....	9,485,950	5,498,357	3,914,711	*72,882	13,851,624	5,439,197	372,310	299,941	1,451,293
Mortgages, notes, bonds, one year or more.....	31,943,050	14,458,717	17,463,254	*21,079	31,764,726	8,418,514	1,364,923	790,909	1,539,498
Other liabilities.....	3,823,953	1,507,988	2,299,998	*15,967	4,109,924	1,104,016	72,599	197,450	66,720
Capital stock.....	4,128,226	2,190,675	1,926,621	10,930	7,213,344	2,808,511	366,619	41,113	401,198
Additional paid-in capital.....	8,954,161	4,556,431	4,332,821	*64,910	11,895,801	4,427,095	407,279	166,567	688,395
Retained earnings [26].....	102,127,277	58,622,812	43,441,887	62,578	72,470,243	17,748,444	2,086,841	2,026,079	10,705,822
Less: Cost of treasury stock.....	5,622,566	3,346,879	2,272,116	3,571	4,553,396	1,565,301	*30,051	*32,101	288,450
Total receipts.....	908,764,615	383,687,189	523,202,520	1,874,906	770,029,795	291,213,622	19,921,965	20,565,713	40,018,547
Business receipts.....	902,007,688	381,011,672	519,126,514	1,869,502	758,372,869	285,613,874	19,738,931	20,469,776	39,718,617
Interest on Government obligations, total.....	56,347	38,493	17,854	-	31,186	6,033	*617	*2,074	*8,874
Net gain, noncapital assets.....	680,807	393,354	287,411	41	616,197	299,334	12,304	*4,996	16,865
Other receipts.....	6,019,774	2,243,670	3,770,741	*5,363	11,009,544	5,294,381	170,112	88,868	274,192
Total deductions.....	871,516,997	364,292,814	505,659,049	1,565,134	744,587,857	284,795,785	18,990,680	19,638,930	37,776,839
Cost of goods sold.....	729,350,048	287,492,836	441,842,372	14,841	587,403,823	241,079,921	11,489,788	14,207,599	27,004,781
Compensation of officers.....	15,248,776	9,109,113	5,821,897	317,767	11,353,670	2,664,005	699,783	476,592	827,217
Salaries and wages.....	49,496,523	27,395,860	21,787,239	313,424	54,044,983	16,128,902	2,150,795	2,219,955	4,167,885
Repairs.....	2,429,823	1,150,115	1,272,567	*7,140	3,243,434	696,912	140,985	41,807	225,938
Bad debts.....	1,329,412	690,628	636,037	2,747	620,552	174,741	27,074	22,741	83,130
Rent paid on business property.....	10,227,348	5,909,558	4,220,771	97,019	16,786,140	3,953,627	1,088,976	525,854	873,665
Taxes paid.....	9,356,478	3,999,506	5,312,356	44,616	10,064,583	3,029,552	411,465	299,030	853,056
Interest paid.....	3,185,053	1,694,606	1,482,199	8,248	3,417,472	1,374,692	128,890	117,204	194,814
Amortization.....	770,249	234,954	533,356	*1,939	780,223	204,718	13,049	29,525	9,432
Depreciation.....	5,101,197	2,700,217	2,389,599	11,381	5,685,348	1,475,270	181,584	129,025	539,293
Depletion.....	*1,590	*1,590	-	-	*59	12	-	-	*47
Advertising.....	3,626,646	1,903,206	1,717,881	*5,559	8,159,031	2,779,911	770,884	212,431	494,707
Pension, profit-sharing, stock, annuity.....	1,952,087	1,122,152	804,882	*25,054	918,321	197,121	28,922	40,985	71,821
Employee benefit programs.....	4,370,034	2,388,417	1,941,683	*39,934	4,160,025	1,400,050	148,902	125,126	244,819
Net loss, noncapital assets.....	65,917	56,771	9,146	-	205,627	188,681	*1,657	*110	*17
Other deductions.....	35,005,815	18,443,286	15,887,065	675,465	37,744,565	9,447,669	1,707,926	1,190,948	2,186,219
Total receipts less total deductions.....	37,247,618	19,394,375	17,543,471	309,772	25,441,938	6,417,837	931,285	926,783	2,241,709
Net income from a trade or business.....	37,191,272	19,355,882	17,525,618	309,772	25,410,752	6,411,804	930,667	924,710	2,232,835
Total income tax [12].....	31,993	20,855	11,138	-	10,652	6,592	*16	-	*1,112

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Wholesale and retail trade--continued								
	Retail trade--continued								Wholesale and retail trade not allocable
	Food, beverage and liquor stores (43)	Health and personal care stores (44)	Gasoline stations (45)	Clothing and clothing accessories stores (46)	Sporting goods, hobby, book, and music stores (47)	General merchandise stores (48)	Miscellaneous store retailers (49)	Nonstore retailers (50)	
Number of returns.....	44,418	20,201	15,555	18,886	10,753	2,780	27,368	16,467	-
Number of shareholders.....	78,912	35,157	26,127	30,703	17,996	4,569	46,867	24,051	-
Total assets.....	31,240,763	9,693,307	15,941,687	7,600,697	7,646,097	2,521,597	10,152,535	19,437,785	-
Cash.....	4,199,829	1,627,654	1,580,600	1,098,395	947,901	235,589	1,362,626	2,232,533	-
Notes and accounts receivable.....	2,090,317	1,588,430	1,389,180	229,274	426,994	222,135	1,499,062	2,812,915	-
Less: Allowance for bad debts.....	8,529	8,963	10,564	*1,428	*37,667	*3,104	38,367	39,315	-
Inventories.....	7,389,076	3,016,246	1,984,042	4,000,278	3,793,869	1,036,872	3,886,036	2,673,735	-
Investments in Government obligations.....	-	-	-	-	-	-	13,686	-	-
Tax-exempt securities.....	*38,403	16,048	*1,704	33,065	-	-	4,624	-	-
Other current assets.....	1,048,770	355,843	576,379	550,624	176,366	49,828	485,215	2,298,556	-
Loans to shareholders.....	271,512	215,356	197,972	142,279	*179,942	*77,179	198,339	124,353	-
Mortgage and real estate loans.....	*12,287	*183	*30,314	518	-	-	*172,475	*821	-
Other investments.....	2,978,030	750,698	1,018,880	340,240	116,991	*294,666	429,280	6,154,764	-
Depreciable assets.....	20,743,095	3,241,569	12,310,273	2,761,488	3,753,180	1,126,148	4,761,423	6,007,712	-
Less: Accumulated depreciation.....	12,189,809	2,011,647	6,730,607	1,768,888	2,150,346	664,772	3,357,034	3,701,246	-
Depletable assets.....	*4,730	*701	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	*70	-	-	-	-	-	-	-
Land.....	1,004,873	132,599	2,420,842	35,566	*67,579	69,504	80,408	76,694	-
Intangible assets (amortizable).....	3,648,832	950,827	1,248,307	155,658	188,400	70,561	880,074	546,263	-
Less: Accumulated amortization.....	1,374,264	254,352	464,720	86,683	105,860	29,172	442,019	194,067	-
Other assets.....	1,383,611	72,185	389,083	110,313	288,747	36,165	216,708	444,066	-
Total liabilities.....	31,240,763	9,693,307	15,941,687	7,600,697	7,646,097	2,521,597	10,152,535	19,437,785	-
Accounts payable.....	4,142,649	1,873,284	2,554,495	1,485,672	1,596,006	205,624	1,658,173	2,264,197	-
Mortgages, notes, and bonds under one year...	1,095,690	485,141	381,670	467,202	372,939	240,839	1,082,579	759,814	-
Other current liabilities.....	2,083,931	537,681	1,247,850	547,264	605,080	199,791	874,485	1,795,579	-
Loans from shareholders.....	2,054,488	1,041,538	838,768	894,050	397,104	*59,995	539,566	463,374	-
Mortgages, notes, bonds, one year or more.....	6,354,419	1,644,843	4,966,003	898,421	1,077,087	306,914	2,202,485	2,200,711	-
Other liabilities.....	725,431	76,704	550,339	142,392	432,381	*78,700	100,547	562,644	-
Capital stock.....	1,455,993	394,982	684,485	250,536	211,417	125,354	274,599	198,536	-
Additional paid-in capital.....	1,912,234	311,162	1,072,791	721,137	497,986	135,287	756,708	799,159	-
Retained earnings [26].....	12,775,836	3,531,391	3,832,483	2,206,125	2,516,492	1,247,302	3,019,434	10,773,994	-
Less: Cost of treasury stock.....	1,359,907	*203,419	187,198	*12,101	*60,394	*78,210	356,042	380,222	-
Total receipts.....	131,274,585	43,074,991	111,767,004	17,889,397	17,817,312	6,508,429	29,830,377	40,147,851	-
Business receipts.....	129,066,698	42,915,397	110,673,724	17,739,035	17,472,677	6,477,701	29,546,153	38,940,285	-
Interest on Government obligations, total.....	5,853	*3,819	*110	1,871	*301	*170	*151	1,314	-
Net gain, noncapital assets.....	62,356	27,317	150,376	*1,814	*1,929	*1,123	3,399	34,385	-
Other receipts.....	2,139,679	128,458	942,795	146,678	342,404	29,435	280,675	1,171,867	-
Total deductions.....	127,023,335	40,668,666	110,131,414	16,939,121	16,856,557	6,126,646	28,108,086	37,531,798	-
Cost of goods sold.....	95,846,997	30,307,893	98,818,653	9,596,235	10,616,712	4,017,082	18,087,615	26,330,546	-
Compensation of officers.....	1,697,259	1,488,150	535,568	555,589	384,123	114,800	1,028,016	882,567	-
Salaries and wages.....	10,895,523	3,589,599	3,654,734	2,218,525	2,052,140	793,072	3,154,607	3,019,247	-
Repairs.....	957,586	116,452	450,474	79,707	142,525	42,694	169,988	178,368	-
Bad debts.....	52,094	35,972	34,184	5,564	45,667	*9,561	30,866	98,959	-
Rent paid on business property.....	3,649,003	1,051,255	1,203,073	1,394,136	1,011,522	217,553	1,396,553	420,922	-
Taxes paid.....	2,121,441	603,289	890,213	400,922	379,747	109,159	575,210	391,499	-
Interest paid.....	449,616	160,440	342,499	93,216	90,718	22,765	282,282	160,336	-
Amortization.....	215,398	63,892	99,387	11,721	12,631	3,644	46,881	69,946	-
Depreciation.....	1,266,009	188,291	828,614	135,517	264,166	57,369	283,382	336,830	-
Depletion.....	-	-	-	-	-	-	-	-	-
Advertising.....	945,435	370,495	106,490	417,015	335,452	85,053	408,547	1,232,610	-
Pension, profit-sharing, stock, annuity.....	239,672	93,717	36,846	27,043	52,490	4,357	43,114	82,233	-
Employee benefit programs.....	1,083,255	180,628	141,005	86,549	136,097	69,372	190,933	353,291	-
Net loss, noncapital assets.....	4,676	*2,041	*2,885	*2,086	*605	228	*2,518	*122	-
Other deductions.....	7,599,369	2,416,552	2,986,789	1,915,299	1,331,962	579,937	2,407,574	3,974,323	-
Total receipts less total deductions.....	4,251,250	2,406,325	1,635,590	950,276	960,755	381,783	1,722,291	2,616,053	-
Net income from a trade or business.....	4,245,397	2,402,506	1,635,480	948,406	960,454	381,613	1,722,140	2,614,739	-
Total income tax [12].....	*2,021	*125	-	-	-	-	-	785	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Transportation and warehousing						
	Total	Air, rail, and water transportation	Truck transportation	Transit and ground passenger transportation	Pipeline transportation	Other transportation and support activities	Warehousing and storage
	(52)	(53)	(54)	(55)	(56)	(57)	(58)
Number of returns.....	77,002	2,637	48,505	10,255	*156	13,169	2,279
Number of shareholders.....	117,099	4,345	71,527	12,760	*319	21,213	6,935
Total assets.....	50,597,733	11,155,822	21,882,688	3,863,469	*520,193	8,945,447	4,230,114
Cash.....	6,277,121	996,410	2,995,844	434,645	*77,170	1,191,351	581,699
Notes and accounts receivable.....	8,776,628	1,466,129	3,637,874	576,580	*61,588	2,525,832	508,624
Less: Allowance for bad debts.....	129,322	13,199	77,780	*4,290	*7,542	21,002	5,509
Inventories.....	972,043	309,792	307,206	*28,359	*26,551	127,276	172,860
Investments in Government obligations.....	3,864	3,558	306	-	-	-	-
Tax-exempt securities.....	*23,878	-	*4,607	-	-	19,271	-
Other current assets.....	3,676,954	676,270	1,549,473	411,957	*70,958	724,883	243,413
Loans to shareholders.....	1,533,796	84,749	544,998	447,989	*89,951	311,138	*54,972
Mortgage and real estate loans.....	*123,183	-	-	*100,806	-	*22,134	243
Other investments.....	4,312,817	1,582,755	1,443,879	194,560	*40,742	538,309	512,573
Depreciable assets.....	52,665,846	9,401,372	28,475,730	3,339,842	*248,650	7,432,310	3,767,941
Less: Accumulated depreciation.....	32,005,470	4,103,583	18,898,802	2,074,562	*190,801	4,819,085	1,918,636
Depletable assets.....	*1,947	-	-	-	*1,947	-	-
Less: Accumulated depletion.....	*1,947	-	-	-	*1,947	-	-
Land.....	1,134,902	95,176	623,936	*46,235	76	158,970	210,510
Intangible assets (amortizable).....	2,330,764	153,516	1,405,382	157,226	*20,063	517,589	76,988
Less: Accumulated amortization.....	597,227	59,721	310,732	34,777	*12,257	140,094	39,645
Other assets.....	1,497,954	562,597	180,766	238,900	*95,045	356,565	64,082
Total liabilities.....	50,597,733	11,155,822	21,882,688	3,863,469	*520,193	8,945,447	4,230,114
Accounts payable.....	3,650,635	511,328	1,585,370	137,665	*22,025	1,240,103	154,143
Mortgages, notes, and bonds under one year...	3,821,151	411,929	2,068,507	254,217	*21,510	813,476	251,512
Other current liabilities.....	3,386,063	765,780	1,333,410	288,554	*26,864	769,935	201,520
Loans from shareholders.....	2,863,904	213,384	1,097,315	240,002	*158,006	876,182	279,015
Mortgages, notes, bonds, one year or more.....	15,558,332	3,608,697	7,690,125	1,422,543	18,568	1,671,319	1,147,081
Other liabilities.....	1,542,059	381,243	727,792	*84,087	9,905	166,459	172,573
Capital stock.....	741,526	39,851	347,399	104,902	*292	158,774	90,308
Additional paid-in capital.....	3,420,655	1,145,404	1,247,081	121,272	*22,747	542,729	341,422
Retained earnings [26].....	16,549,771	4,214,359	6,201,780	1,296,487	*240,277	2,900,498	1,696,370
Less: Cost of treasury stock.....	936,364	*136,154	416,091	*86,259	-	194,029	*103,831
Total receipts.....	113,968,200	11,339,794	62,264,364	7,613,095	*547,771	27,312,373	4,890,804
Business receipts.....	111,414,682	10,862,176	60,769,789	7,515,342	*520,137	27,086,308	4,660,932
Interest on Government obligations, total.....	6,233	*955	1,839	[1]	-	*939	*2,499
Net gain, noncapital assets.....	733,810	294,982	370,180	13,343	-	25,489	29,816
Other receipts.....	1,813,476	181,681	1,122,556	84,411	*27,634	199,636	197,557
Total deductions.....	105,633,076	10,397,818	57,966,461	7,055,274	*480,081	25,381,824	4,351,618
Cost of goods sold.....	40,363,096	3,813,543	18,043,284	2,033,740	*102,477	15,218,946	1,151,106
Compensation of officers.....	3,073,942	190,425	1,532,445	297,613	*11,227	889,673	152,560
Salaries and wages.....	16,469,414	1,413,477	8,903,283	1,755,890	*156,113	3,209,157	1,031,494
Repairs.....	2,538,662	366,971	1,726,478	106,468	*20,479	236,194	82,071
Bad debts.....	153,066	18,131	75,468	12,118	*3,653	35,174	8,521
Rent paid on business property.....	6,340,504	827,680	3,240,783	541,268	*34,105	983,463	713,205
Taxes paid.....	3,305,281	184,680	2,018,370	318,322	*20,469	583,697	179,743
Interest paid.....	1,197,510	151,773	678,112	111,399	*1,738	181,525	72,964
Amortization.....	150,748	17,680	82,319	9,341	*1,260	34,631	5,517
Depreciation.....	4,263,264	613,923	2,639,429	342,913	*13,624	492,724	160,651
Depletion.....	6	-	-	-	-	-	6
Advertising.....	331,254	18,125	197,225	52,521	*3,327	53,165	6,891
Pension, profit-sharing, stock, annuity.....	350,071	45,630	148,877	33,630	*2,809	97,850	21,275
Employee benefit programs.....	1,671,087	223,272	1,003,810	81,567	*19,863	232,180	110,395
Net loss, noncapital assets.....	3,898	*1,491	*787	*510	*214	*391	*503
Other deductions.....	25,421,275	2,511,016	17,675,791	1,357,974	*88,723	3,133,054	654,716
Total receipts less total deductions.....	8,335,124	941,976	4,297,903	557,821	*67,690	1,930,548	539,186
Net income from a trade or business.....	8,328,892	941,021	4,296,064	557,821	*67,690	1,929,609	536,686
Total income tax [12].....	1,442	181	*651	*72	-	475	*62

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Information						
	Total	Publishing industries (except Internet)	Motion picture and sound recording industries	Broadcasting (except Internet)	Telecommunications (including paging, cellular, satellite, cable and internet service providers)	Data processing, hosting, and related services	Other information services
	(59)	(60)	(61)	(62)	(63)	(64)	(65)
Number of returns.....	38,026	7,642	11,183	2,116	5,661	2,217	9,206
Number of shareholders.....	63,984	15,938	14,015	5,902	9,260	4,467	14,403
Total assets.....	34,677,129	18,768,062	5,395,401	2,991,306	4,646,009	1,153,373	1,722,978
Cash.....	5,212,779	2,200,299	914,818	427,170	763,933	248,382	658,177
Notes and accounts receivable.....	5,408,046	2,971,852	583,396	444,934	949,230	*138,020	320,614
Less: Allowance for bad debts.....	279,749	110,699	*8,053	7,469	151,743	*963	*822
Inventories.....	954,114	532,513	184,700	*3,539	229,855	*2,021	1,486
Investments in Government obligations.....	*110,359	*65,843	10,000	28,819	*5,697	-	-
Tax-exempt securities.....	*936,705	380,926	*336,079	*219,701	-	-	-
Other current assets.....	1,775,167	560,300	266,252	102,686	447,291	210,495	188,142
Loans to shareholders.....	782,139	303,127	82,695	*159,654	106,114	*50,076	*80,473
Mortgage and real estate loans.....	*268,602	*265,215	-	800	*2,588	-	-
Other investments.....	10,360,902	6,979,143	1,902,250	832,728	517,831	*47,526	*81,424
Depreciable assets.....	16,256,712	6,244,619	2,735,577	1,348,209	4,191,764	710,128	1,026,414
Less: Accumulated depreciation.....	11,413,671	4,326,409	1,969,366	1,025,579	2,863,216	448,274	780,828
Depletable assets.....	*61	-	-	-	*61	-	-
Less: Accumulated depletion.....	*61	-	-	-	*61	-	-
Land.....	394,650	161,997	*150,252	58,420	20,048	2,411	*1,523
Intangible assets (amortizable).....	2,870,165	1,845,744	59,161	503,784	446,097	*4,208	11,170
Less: Accumulated amortization.....	1,087,964	674,361	33,855	194,442	172,252	*2,919	*10,135
Other assets.....	2,128,173	1,367,954	181,494	88,352	152,771	*192,261	*145,341
Total liabilities.....	34,677,129	18,768,062	5,395,401	2,991,306	4,646,009	1,153,373	1,722,978
Accounts payable.....	3,113,735	1,400,907	208,533	180,972	1,125,447	*93,216	104,660
Mortgages, notes, and bonds under one year...	680,288	254,403	114,618	*36,063	218,673	*19,476	*37,054
Other current liabilities.....	5,551,798	2,877,631	655,773	401,521	736,454	652,599	227,820
Loans from shareholders.....	2,044,328	208,607	658,237	*402,268	691,575	*53,783	*29,859
Mortgages, notes, bonds, one year or more.....	4,001,238	1,483,516	642,660	834,980	764,580	*86,839	*188,662
Other liabilities.....	4,046,417	3,446,307	180,614	58,945	54,936	*240,265	*65,351
Capital stock.....	744,514	453,100	25,105	126,148	111,040	5,022	24,099
Additional paid-in capital.....	5,869,199	953,786	1,039,480	615,547	3,312,140	*-116,668	64,914
Retained earnings [26].....	9,721,086	8,617,066	1,879,919	409,720	-2,297,087	118,841	992,627
Less: Cost of treasury stock.....	1,095,473	927,261	*9,537	*74,857	*71,749	-	*12,069
Total receipts.....	58,590,002	20,132,203	8,357,069	3,007,215	14,202,325	4,031,644	8,859,546
Business receipts.....	57,294,991	19,495,100	8,096,086	2,802,155	14,052,040	4,018,037	8,831,573
Interest on Government obligations, total.....	62,783	32,694	4,917	*24,452	*600	*119	-
Net gain, noncapital assets.....	149,406	18,757	*11,055	*110,643	1,322	119	*7,510
Other receipts.....	1,082,823	585,653	245,012	69,965	148,362	*13,369	*20,463
Total deductions.....	51,698,796	17,746,940	6,521,475	2,618,894	13,026,089	3,742,099	8,043,300
Cost of goods sold.....	24,400,884	7,350,266	2,746,594	543,709	8,193,230	877,931	4,689,153
Compensation of officers.....	3,281,699	874,104	1,089,617	188,520	338,610	198,033	592,815
Salaries and wages.....	8,341,451	3,912,925	609,907	704,183	1,286,232	1,056,842	771,362
Repairs.....	317,916	153,047	44,198	28,366	71,120	*5,573	15,613
Bad debts.....	171,688	78,408	*5,964	23,377	60,748	*663	*2,529
Rent paid on business property.....	1,461,533	477,503	375,482	77,336	295,647	97,356	138,209
Taxes paid.....	1,294,273	513,368	142,458	238,922	177,245	73,237	149,044
Interest paid.....	329,330	128,058	46,765	53,133	84,122	*8,329	*8,922
Amortization.....	334,120	135,194	65,987	102,246	29,388	*164	*1,140
Depreciation.....	1,164,064	369,009	155,831	114,762	293,080	95,208	136,174
Depletion.....	-	-	-	-	-	-	-
Advertising.....	913,007	234,312	69,380	23,718	123,369	83,475	378,753
Pension, profit-sharing, stock, annuity.....	411,186	234,185	44,626	16,155	49,201	*12,278	*54,740
Employee benefit programs.....	773,754	453,982	52,649	44,567	82,692	*50,738	89,126
Net loss, noncapital assets.....	3,157	1,998	68	*446	*478	-	167
Other deductions.....	8,500,732	2,830,583	1,071,948	459,454	1,940,925	1,182,272	1,015,551
Total receipts less total deductions.....	6,891,206	2,385,263	1,835,595	388,321	1,176,236	289,545	816,246
Net income from a trade or business.....	6,828,423	2,352,569	1,830,678	363,869	1,175,636	289,426	816,246
Total income tax [12].....	440	-	401	-	39	-	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Finance and insurance					Real estate and rental and leasing			
	Total	Credit intermediation	Securities, commodity contracts, other financial investments, and related activities	Insurance carriers and related activities	Funds, trusts, and other financial vehicles	Total	Real estate	Rental and leasing services	Lessors of nonfinancial intangible assets (except copyrighted works)
	(66)	(67)	(68)	(69)	(70)	(71)	(72)	(73)	(74)
Number of returns.....	105,294	16,125	21,876	65,925	1,368	151,894	137,149	14,118	627
Number of shareholders.....	168,144	35,304	32,606	96,848	3,386	244,909	218,184	24,976	1,749
Total assets.....	254,219,449	116,013,522	113,260,107	18,222,610	6,723,210	74,273,233	59,659,679	13,922,737	690,817
Cash.....	42,771,608	7,775,920	28,651,832	6,179,233	164,623	8,440,980	6,665,034	1,652,569	123,378
Notes and accounts receivable.....	72,099,776	47,988,265	20,279,159	3,592,102	*240,250	5,747,733	3,870,116	1,825,894	*51,723
Less: Allowance for bad debts.....	1,589,874	1,427,454	148,446	13,707	*268	233,225	180,774	50,684	*1,767
Inventories.....	672,071	-	667,823	-	4,248	971,595	*128,539	842,787	*269
Investments in Government obligations.....	8,238,296	6,735,613	1,491,075	*11,607	-	182,300	*182,239	62	-
Tax-exempt securities.....	2,617,626	2,086,364	286,770	*296	244,196	245,310	*243,749	*1,561	-
Other current assets.....	12,971,028	6,521,259	4,454,542	876,989	1,118,237	6,815,060	5,651,524	1,058,450	*105,086
Loans to shareholders.....	2,557,798	262,102	940,994	880,092	*474,611	2,592,314	2,237,178	288,200	*66,936
Mortgage and real estate loans.....	28,619,536	28,324,221	*123,218	*64,923	*107,173	1,098,156	1,091,820	*6,336	-
Other investments.....	48,284,610	13,638,958	28,817,594	1,682,640	4,140,418	11,962,244	10,891,648	849,668	*220,927
Depreciable assets.....	21,829,238	4,241,003	12,079,349	5,461,924	46,962	50,762,331	32,513,715	18,167,247	*81,370
Less: Accumulated depreciation.....	12,162,967	2,408,229	6,015,931	3,716,006	22,801	24,944,914	13,385,480	11,519,706	*39,729
Depletable assets.....	6,088	-	-	-	6,088	*427,383	*427,383	-	-
Less: Accumulated depletion.....	-	-	-	-	-	*17,840	*17,840	-	-
Land.....	1,830,950	439,552	1,262,063	78,165	*51,170	6,730,633	6,531,646	195,823	*3,164
Intangible assets (amortizable).....	8,327,449	855,776	2,784,057	4,682,708	*4,908	1,994,861	1,446,588	454,299	*93,974
Less: Accumulated amortization.....	3,246,138	319,258	1,009,186	1,915,085	*2,609	876,134	704,508	136,316	*35,310
Other assets.....	20,392,357	1,299,429	18,595,194	351,729	*146,004	2,374,447	2,067,102	286,548	*20,797
Total liabilities.....	254,219,449	116,013,522	113,260,107	18,222,610	6,723,210	74,273,233	59,659,679	13,922,737	690,817
Accounts payable.....	50,106,470	4,989,721	41,047,097	3,986,546	*83,107	2,037,288	1,427,992	573,062	*36,234
Mortgages, notes, and bonds under one year...	18,388,004	16,336,104	926,792	948,212	*176,896	8,461,128	7,215,320	1,225,558	*20,251
Other current liabilities.....	71,096,884	60,014,278	8,312,528	2,440,016	330,061	4,236,888	3,604,057	579,960	*52,871
Loans from shareholders.....	6,172,030	4,133,981	1,412,498	618,221	7,331	5,782,535	4,647,354	1,133,763	*1,419
Mortgages, notes, bonds, one year or more.....	31,353,141	12,862,508	13,746,844	4,511,137	*232,652	25,743,135	21,478,126	4,193,837	*71,171
Other liabilities.....	32,843,311	3,149,446	28,157,751	1,010,834	*525,280	2,772,683	2,373,287	367,842	*31,554
Capital stock.....	2,222,192	1,137,444	590,826	373,929	119,992	2,402,751	1,995,424	406,853	*474
Additional paid-in capital.....	13,292,662	2,996,941	6,353,512	881,559	3,060,650	9,247,604	7,037,474	2,178,597	*31,533
Retained earnings [26].....	30,770,607	10,655,687	13,463,582	4,442,540	2,208,798	14,337,771	10,585,423	3,293,957	458,392
Less: Cost of treasury stock.....	2,025,852	262,587	751,323	990,384	21,558	748,551	704,778	30,693	*13,081
Total receipts.....	92,293,889	23,721,797	34,118,136	33,839,540	614,417	59,057,212	43,316,700	14,954,617	785,895
Business receipts.....	81,528,903	17,857,972	30,971,515	32,436,375	*263,041	54,507,647	40,112,831	13,655,317	*739,499
Interest on Government obligations, total.....	148,373	85,582	48,156	1,891	*12,744	24,457	21,706	1,280	1,471
Net gain, noncapital assets.....	1,095,833	652,523	423,336	16,926	*3,047	1,051,157	471,090	579,930	*137
Other receipts.....	9,520,781	5,125,720	2,675,129	1,384,348	335,585	3,473,952	2,711,074	718,089	*44,789
Total deductions.....	72,368,386	18,741,956	25,838,955	27,548,673	238,802	48,314,498	35,031,129	12,882,474	400,895
Cost of goods sold.....	*135,691	*11,831	52,151	*22,838	*48,872	5,129,876	1,175,048	3,893,309	*61,519
Compensation of officers.....	9,268,991	1,104,610	3,217,904	4,936,386	*10,090	4,469,135	3,884,813	568,579	*15,743
Salaries and wages.....	26,814,076	5,771,525	10,872,639	10,117,232	*52,680	15,429,251	13,295,712	2,099,616	*33,923
Repairs.....	503,473	153,406	110,857	236,894	*2,315	969,094	575,146	391,025	*2,922
Bad debts.....	2,136,128	1,938,452	101,647	95,430	*600	135,501	79,971	54,390	*1,139
Rent paid on business property.....	3,872,432	845,950	1,311,995	1,708,994	*5,493	3,051,012	2,209,070	838,731	*3,212
Taxes paid.....	2,593,943	639,604	866,357	1,078,159	9,824	1,679,614	1,247,042	426,632	*5,940
Interest paid.....	3,538,845	2,255,127	915,542	358,244	*9,933	996,574	650,515	339,446	*6,612
Amortization.....	515,340	109,921	114,325	290,383	*711	113,810	91,945	16,578	*5,287
Depreciation.....	1,254,701	324,425	637,695	290,200	*2,381	2,926,977	750,293	2,172,743	*3,940
Depletion.....	*3,097	-	-	*3,097	-	*1,040	*1,040	-	-
Advertising.....	1,594,931	503,299	609,543	480,350	*1,738	1,307,962	1,095,574	137,677	*74,710
Pension, profit-sharing, stock, annuity.....	1,118,201	74,213	558,173	484,144	*1,670	362,951	340,350	20,804	*1,798
Employee benefit programs.....	1,692,154	291,508	797,833	599,585	*3,228	597,135	455,274	139,859	*2,002
Net loss, noncapital assets.....	26,377	16,598	1,532	*8,245	*2	90,044	55,084	*34,961	-
Other deductions.....	17,300,007	4,701,486	5,670,763	6,838,493	89,264	11,054,523	9,124,252	1,748,123	182,147
Total receipts less total deductions.....	19,925,503	4,979,840	8,279,181	6,290,867	375,615	10,742,714	8,285,572	2,072,143	385,000
Net income from a trade or business.....	19,777,130	4,894,258	8,231,025	6,288,976	362,871	10,718,257	8,263,866	2,070,863	383,529
Total income tax [12].....	8,534	1,472	160	*86	6,815	1,943	*1,150	*793	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Professional, scientific, and technical services	Management of companies (holding companies)	Administrative and support and waste management and remediation services			Educational services
			Total	Administrative and support services	Waste management and remediation services	
	(75)	(76)	(77)	(78)	(79)	(80)
Number of returns.....	440,528	3,854	131,530	122,721	8,809	19,719
Number of shareholders.....	646,096	58,653	194,440	174,477	19,963	27,985
Total assets.....	96,225,202	325,947,301	41,140,091	32,841,158	8,298,933	7,162,581
Cash.....	28,028,950	19,022,532	8,018,035	6,900,044	1,117,991	2,123,147
Notes and accounts receivable.....	23,174,447	193,814,667	9,321,744	7,948,149	1,373,595	1,354,748
Less: Allowance for bad debts.....	287,690	2,710,602	217,891	186,410	31,481	121,292
Inventories.....	2,377,344	*27,153	968,753	791,386	177,367	154,734
Investments in Government obligations.....	*227,348	34,685,454	763	763	-	-
Tax-exempt securities.....	148,362	13,441,407	*67,790	*40,257	*27,533	*[1]
Other current assets.....	9,453,371	9,520,508	3,492,373	2,966,264	526,108	446,827
Loans to shareholders.....	4,191,542	746,730	2,067,050	1,856,440	210,610	99,751
Mortgage and real estate loans.....	99,800	7,327,948	*121,705	*121,705	-	*15,417
Other investments.....	9,485,414	38,161,428	4,091,523	3,510,932	580,590	503,451
Depreciable assets.....	43,414,415	10,397,586	34,454,466	24,225,825	10,228,641	4,392,715
Less: Accumulated depreciation.....	30,944,473	5,161,296	24,832,992	17,598,511	7,234,481	2,122,713
Depletable assets.....	*43,966	5,523	*25,129	-	*25,129	*4,183
Less: Accumulated depletion.....	*15,473	*1,838	*18,512	-	*18,512	*3,953
Land.....	1,174,977	1,194,887	995,668	606,274	389,395	121,284
Intangible assets (amortizable).....	6,267,142	5,387,610	3,300,311	2,574,467	725,845	213,577
Less: Accumulated amortization.....	2,301,001	355,738	1,311,879	935,582	376,297	132,161
Other assets.....	1,686,760	443,342	596,055	19,156	576,899	112,864
Total liabilities.....	96,225,202	325,947,301	41,140,091	32,841,158	8,298,933	7,162,581
Accounts payable.....	8,992,136	47,667,496	3,523,945	2,700,916	823,029	444,904
Mortgages, notes, and bonds under one year...	5,884,342	5,502,968	4,556,237	3,873,659	682,578	292,600
Other current liabilities.....	17,903,579	209,296,239	4,720,265	4,222,865	497,400	1,678,594
Loans from shareholders.....	4,908,587	849,821	2,289,188	1,958,250	330,938	405,000
Mortgages, notes, bonds, one year or more.....	12,134,788	14,330,860	8,190,781	6,046,085	2,144,697	954,102
Other liabilities.....	3,748,575	5,478,617	2,001,720	1,286,788	714,932	89,889
Capital stock.....	2,996,363	1,822,746	630,080	532,500	97,580	77,813
Additional paid-in capital.....	7,115,124	13,090,492	2,655,108	2,274,149	380,959	585,935
Retained earnings [26].....	35,844,166	30,164,462	13,235,610	10,460,652	2,774,958	2,693,326
Less: Cost of treasury stock.....	3,302,459	2,256,401	662,843	514,704	148,139	59,581
Total receipts.....	334,443,123	26,360,116	144,251,172	127,742,523	16,508,649	16,460,102
Business receipts.....	327,479,290	8,939,777	142,213,805	125,868,828	16,344,977	16,180,218
Interest on Government obligations, total.....	23,979	580,459	12,952	11,587	*1,365	*313
Net gain, noncapital assets.....	346,906	352,129	377,948	354,149	23,799	*1,527
Other receipts.....	6,592,948	16,487,751	1,646,468	1,507,959	138,509	278,045
Total deductions.....	286,212,899	16,993,676	131,403,942	116,945,023	14,458,920	14,075,490
Cost of goods sold.....	87,516,158	*308,285	59,698,933	53,760,040	5,938,894	2,665,345
Compensation of officers.....	35,058,206	1,531,274	6,553,732	5,839,241	714,491	974,944
Salaries and wages.....	64,734,423	2,900,323	26,845,568	24,776,662	2,068,906	3,798,824
Repairs.....	1,419,010	257,756	1,180,575	879,303	301,272	210,397
Bad debts.....	462,762	1,174,406	210,933	175,580	35,353	180,316
Rent paid on business property.....	11,422,549	224,699	3,645,390	3,084,168	561,222	1,208,834
Taxes paid.....	9,362,940	563,169	4,425,086	3,968,284	456,802	481,649
Interest paid.....	1,265,879	4,991,579	797,462	650,538	146,924	55,124
Amortization.....	446,830	435,101	218,989	192,908	26,081	17,100
Depreciation.....	2,484,118	552,028	2,398,904	1,602,312	796,591	323,065
Depletion.....	-	1	*203	-	*203	-
Advertising.....	3,558,082	174,259	1,685,295	1,598,192	87,102	509,328
Pension, profit-sharing, stock, annuity.....	3,549,797	201,342	507,893	393,966	113,927	53,773
Employee benefit programs.....	4,768,978	465,217	1,986,805	1,730,152	256,653	197,363
Net loss, noncapital assets.....	30,985	34,439	13,555	13,364	191	*2,183
Other deductions.....	60,132,182	3,179,800	21,234,621	18,280,313	2,954,307	3,397,245
Total receipts less total deductions.....	48,230,224	9,366,440	12,847,230	10,797,500	2,049,730	2,384,612
Net income from a trade or business.....	48,206,245	8,785,981	12,834,278	10,785,913	2,048,365	2,384,299
Total income tax [12].....	18,782	5,014	*2,113	758	*1,354	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Health care and social assistance				Arts, entertainment, and recreation		
	Total	Offices of health practitioners and outpatient care centers	Miscellaneous health care and social assistance	Hospitals, nursing, and residential care facilities	Total	Other arts, entertainment, and recreation	Amusement, gambling, and recreation industries
	(81)	(82)	(83)	(84)	(85)	(86)	(87)
Number of returns.....	234,016	193,161	32,919	7,935	45,425	28,929	16,496
Number of shareholders.....	306,356	235,808	54,545	16,003	69,631	40,362	29,269
Total assets.....	49,031,518	31,435,410	8,050,201	9,545,907	15,608,085	7,511,068	8,097,017
Cash.....	13,530,944	9,869,568	2,054,723	1,606,653	4,071,056	2,597,257	1,473,799
Notes and accounts receivable.....	6,584,197	2,196,421	1,978,763	2,409,012	833,166	515,835	317,331
Less: Allowance for bad debts.....	683,716	126,606	372,104	185,006	24,277	*12,812	11,465
Inventories.....	559,253	410,470	110,943	37,841	288,522	78,431	210,091
Investments in Government obligations.....	5,554	-	-	5,554	*19,310	*14,319	4,990
Tax-exempt securities.....	*3,120	*2,134	-	*985	*64,777	*59,670	*5,108
Other current assets.....	2,400,325	1,147,835	526,002	726,488	752,925	585,923	167,002
Loans to shareholders.....	3,478,500	3,008,397	385,818	84,284	731,216	342,353	388,863
Mortgage and real estate loans.....	*22,868	*21,818	1,050	-	*198,504	-	*198,504
Other investments.....	2,920,726	2,081,187	261,288	578,251	1,455,929	802,627	653,302
Depreciable assets.....	46,730,819	34,018,925	5,977,439	6,734,455	13,157,559	3,581,790	9,575,769
Less: Accumulated depreciation.....	32,378,962	25,138,407	3,761,002	3,479,553	8,389,007	2,122,865	6,266,142
Depletable assets.....	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-
Land.....	888,600	384,351	138,827	365,423	964,383	116,293	848,091
Intangible assets (amortizable).....	6,192,574	4,957,747	869,254	365,573	2,462,806	2,180,219	282,587
Less: Accumulated amortization.....	2,486,363	2,065,082	336,167	85,114	1,556,894	1,450,432	106,462
Other assets.....	1,263,080	666,651	215,369	381,060	578,110	222,460	355,650
Total liabilities.....	49,031,518	31,435,410	8,050,201	9,545,907	15,608,085	7,511,068	8,097,017
Accounts payable.....	2,192,565	843,010	450,432	899,123	385,889	218,342	167,547
Mortgages, notes, and bonds under one year...	3,533,339	2,620,296	426,559	486,484	539,714	197,902	341,812
Other current liabilities.....	6,274,755	4,185,707	987,680	1,101,369	2,041,232	1,231,949	809,283
Loans from shareholders.....	3,700,321	2,670,857	403,796	625,668	1,216,671	442,982	773,689
Mortgages, notes, bonds, one year or more.....	14,156,991	8,974,360	1,819,565	3,363,066	4,033,985	1,570,100	2,463,885
Other liabilities.....	1,428,362	360,803	308,242	759,317	648,446	520,802	127,645
Capital stock.....	1,376,568	984,591	279,131	112,846	407,806	59,028	348,778
Additional paid-in capital.....	3,728,344	2,345,917	704,678	677,748	4,571,613	2,017,871	2,553,742
Retained earnings [26].....	13,491,609	9,013,085	2,894,620	1,583,903	1,875,893	1,255,887	620,006
Less: Cost of treasury stock.....	851,337	563,216	224,503	63,618	113,164	3,795	*109,369
Total receipts.....	219,821,722	161,551,591	33,594,172	24,675,959	30,665,563	19,138,953	11,526,610
Business receipts.....	214,537,696	156,982,683	33,360,361	24,194,653	28,930,829	18,255,932	10,674,897
Interest on Government obligations, total.....	1,620	888	*37	*695	5,680	5,080	*600
Net gain, noncapital assets.....	92,275	47,712	14,147	30,416	40,712	22,662	18,051
Other receipts.....	5,190,131	4,520,308	219,628	450,195	1,688,341	855,279	833,063
Total deductions.....	187,383,586	134,543,866	29,976,504	22,863,216	25,554,356	15,558,804	9,995,552
Cost of goods sold.....	20,103,193	15,146,528	3,542,400	1,414,266	4,528,711	1,795,678	2,733,033
Compensation of officers.....	28,704,792	25,533,499	2,537,065	634,228	4,028,005	3,566,797	461,208
Salaries and wages.....	52,687,411	31,520,305	11,799,159	9,367,948	4,545,232	2,838,627	1,706,605
Repairs.....	1,804,392	1,225,374	316,475	262,543	297,845	54,854	242,991
Bad debts.....	329,929	61,542	118,959	149,428	32,134	19,985	12,150
Rent paid on business property.....	12,120,907	8,867,621	1,745,783	1,507,504	1,440,186	635,546	804,639
Taxes paid.....	7,410,557	4,606,678	1,400,894	1,402,985	984,171	384,758	599,413
Interest paid.....	1,414,098	989,236	200,996	223,865	294,729	84,038	210,691
Amortization.....	419,563	339,813	54,230	25,520	281,870	263,307	18,563
Depreciation.....	2,443,520	1,662,287	435,260	345,973	661,776	181,737	480,039
Depletion.....	-	-	-	-	-	-	-
Advertising.....	1,819,853	1,544,981	168,328	106,545	441,516	221,016	220,500
Pension, profit-sharing, stock, annuity.....	2,967,159	2,796,186	135,712	35,261	264,083	228,955	35,128
Employee benefit programs.....	2,859,423	1,706,284	464,816	688,323	263,340	95,670	167,670
Net loss, noncapital assets.....	4,744	*1,663	*716	*2,364	4,271	276	3,996
Other deductions.....	52,294,044	38,541,869	7,055,712	6,696,463	7,486,485	5,187,560	2,298,926
Total receipts less total deductions.....	32,438,136	27,007,725	3,617,668	1,812,744	5,111,207	3,580,149	1,531,058
Net income from a trade or business.....	32,436,516	27,006,837	3,617,631	1,812,049	5,105,526	3,575,068	1,530,458
Total income tax [12].....	*1,935	*1,857	78	-	-	-	-

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

2009 Corporation Returns - 1120S Basic Tables

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

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

Item	Accommodation and food services			Other services				Not allocable
	Total	Accommodation	Food services and drinking places	Total	Repair and maintenance	Personal and laundry services	Religious, grantmaking, civic, professional, and similar organizations	
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)
Number of returns.....	108,628	8,286	100,341	142,464	74,634	67,162	*668	-
Number of shareholders.....	225,319	46,257	179,062	218,514	110,915	106,918	*682	-
Total assets.....	50,523,654	12,390,899	38,132,756	27,153,903	13,510,195	13,342,291	*301,416	-
Cash.....	6,888,699	924,134	5,964,565	4,522,016	2,265,390	2,224,799	*31,827	-
Notes and accounts receivable.....	1,929,941	562,484	1,367,457	3,418,021	1,945,754	1,340,496	*131,771	-
Less: Allowance for bad debts.....	19,327	*2,476	16,850	43,565	12,284	28,827	*2,454	-
Inventories.....	1,446,990	103,004	1,343,987	2,027,704	1,580,667	441,169	*5,867	-
Investments in Government obligations.....	-	-	-	-	-	-	-	-
Tax-exempt securities.....	*107,274	197	*107,077	79,334	-	79,334	-	-
Other current assets.....	2,015,268	345,934	1,669,334	1,263,661	398,066	835,281	*30,314	-
Loans to shareholders.....	1,215,237	151,646	1,063,591	1,384,963	828,509	542,923	*13,531	-
Mortgage and real estate loans.....	*30,052	-	*30,052	*24,812	*1,137	*11,647	*12,029	-
Other investments.....	3,323,879	704,535	2,619,344	1,327,255	334,335	983,800	*9,120	-
Depreciable assets.....	56,097,597	13,725,073	42,372,524	25,163,440	12,425,206	12,612,831	*125,402	-
Less: Accumulated depreciation.....	32,386,892	6,218,556	26,168,336	16,709,498	8,541,989	8,071,013	*96,496	-
Depletable assets.....	-	-	-	-	-	-	-	-
Less: Accumulated depletion.....	-	-	-	-	-	-	-	-
Land.....	4,141,677	1,726,393	2,415,284	1,413,842	1,038,756	375,087	-	-
Intangible assets (amortizable).....	8,070,216	345,878	7,724,339	3,702,842	1,416,198	2,279,107	*7,537	-
Less: Accumulated amortization.....	3,503,179	175,743	3,327,436	1,398,932	444,617	948,080	*6,235	-
Other assets.....	1,166,222	198,398	967,824	978,006	275,066	663,736	*39,205	-
Total liabilities.....	50,523,654	12,390,899	38,132,756	27,153,903	13,510,195	13,342,291	*301,416	-
Accounts payable.....	2,766,701	147,368	2,619,333	2,290,367	1,375,725	820,408	*94,233	-
Mortgages, notes, and bonds under one year...	2,357,395	451,291	1,906,104	1,526,852	891,022	633,748	*2,082	-
Other current liabilities.....	3,774,109	408,569	3,365,541	2,482,274	1,063,431	1,348,958	*69,885	-
Loans from shareholders.....	4,205,958	854,739	3,351,220	2,947,799	1,673,641	1,273,530	*628	-
Mortgages, notes, bonds, one year or more.....	20,077,515	7,408,131	12,669,383	7,838,086	4,323,228	3,468,360	*46,498	-
Other liabilities.....	1,610,745	428,407	1,182,338	1,180,317	557,201	589,188	*33,927	-
Capital stock.....	3,161,476	883,878	2,277,598	1,566,437	636,788	928,939	*711	-
Additional paid-in capital.....	3,818,852	922,993	2,895,860	1,943,466	919,588	1,021,280	*2,598	-
Retained earnings [26].....	10,474,457	1,023,695	9,450,761	6,159,399	2,430,701	3,669,743	*58,955	-
Less: Cost of treasury stock.....	1,723,554	138,173	1,585,381	781,093	361,131	411,861	8,101	-
Total receipts.....	129,102,741	8,350,164	120,752,578	81,348,985	48,526,176	32,408,951	*413,858	-
Business receipts.....	127,648,248	8,152,372	119,495,876	80,428,856	48,208,367	31,811,036	*409,453	-
Interest on Government obligations, total.....	1,656	*364	1,292	3,421	*99	*3,311	*12	-
Net gain, noncapital assets.....	88,262	*9,341	78,921	125,005	90,650	30,706	*3,650	-
Other receipts.....	1,364,575	188,087	1,176,488	791,703	227,061	563,898	*744	-
Total deductions.....	120,056,928	7,535,622	112,521,306	74,476,887	44,519,240	29,586,236	*371,410	-
Cost of goods sold.....	49,478,711	1,644,524	47,834,186	30,734,889	22,445,764	8,205,023	*84,103	-
Compensation of officers.....	3,936,041	226,707	3,709,334	5,158,709	3,149,692	1,979,373	*29,644	-
Salaries and wages.....	22,953,917	1,352,875	21,601,043	13,002,410	6,570,810	6,329,286	*102,314	-
Repairs.....	2,199,150	245,983	1,953,167	763,227	329,131	432,850	*1,246	-
Bad debts.....	22,844	2,791	20,054	168,488	59,508	108,337	*644	-
Rent paid on business property.....	8,819,146	447,221	8,371,925	5,407,412	2,410,525	2,984,469	*12,417	-
Taxes paid.....	4,954,745	517,266	4,437,480	2,697,394	1,502,380	1,183,479	*11,535	-
Interest paid.....	1,389,166	457,133	932,034	795,799	450,234	343,437	*2,128	-
Amortization.....	491,463	21,678	469,785	251,500	81,469	169,897	135	-
Depreciation.....	2,675,583	517,888	2,157,695	1,454,904	706,564	743,307	*5,033	-
Depletion.....	*8,690	-	*8,690	*240	*240	-	-	-
Advertising.....	2,955,374	136,425	2,818,949	1,070,884	610,792	441,352	*18,740	-
Pension, profit-sharing, stock, annuity.....	100,606	23,060	77,546	204,364	91,466	112,356	*543	-
Employee benefit programs.....	903,329	74,633	828,696	840,237	541,861	291,332	*7,043	-
Net loss, noncapital assets.....	13,959	12	13,947	*8,609	*1,781	*6,828	-	-
Other deductions.....	19,154,204	1,867,426	17,286,777	11,917,822	5,567,025	6,254,912	*95,886	-
Total receipts less total deductions.....	9,045,814	814,542	8,231,272	6,872,099	4,006,936	2,822,714	*42,448	-
Net income from a trade or business.....	9,044,157	814,178	8,229,980	6,868,677	4,006,837	2,819,404	*42,436	-
Total income tax [12].....	*245	-	*245	94	-	94	-	-

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

Endnotes to Basic Tables

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| <p>[1] This amount is less than \$500.</p> <p>[2] Credits include foreign tax, credit to holders of tax credit bonds, qualified electric vehicle, general business, and prior year minimum tax. Credits may or may not be shown separately.</p> <p>[3] Minor industry information is shown only in this table. More detailed data for all industry groupings can be found in the <i>2009 Corporation Source Book</i>.</p> <p>[4] This estimate is based on returns sampled at a 100 percent rate and the coefficient of variation is zero.</p> <p>[5] The amount for total income tax before credits includes adjustments to income tax and to total tax, which are not shown separately.</p> <p>[6] Size of total receipts was used in lieu of size of business receipts to classify statistics for "Finance and Insurance", and "Management of Companies (Holding Companies)" sectors.</p> <p>[7] The amount for total income tax before credits includes the following: income tax, personal holding company tax, recapture and other taxes, alternative minimum tax, excess net passive income tax (Form 1120S), branch tax (Form 1120-F), tax from Parts II, III, IV, and sections 856 & 857 (Form 1120-REIT), tax from Schedule J, line 2b (Form 1120-RIC), tax from page 1, line 5 (Form 1120-PC), and adjustments to income tax, and to total tax, which may or may not be shown separately.</p> <p>[8] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S, 1120-REIT and 1120-RIC. Each tax may or may not be shown separately.</p> | <p>[9] Tax from Section I is excluded from total income tax amounts since the income is not effectively connected with the conduct of a trade or business in the U.S.</p> <p>[10] Tax from Section II is the total tax from Schedule J, tax computation on effectively connected income with the conduct of a trade or business in the U.S.</p> <p>[11] Reserved.</p> <p>[12] The amount for total income tax includes income tax, excess net passive income tax (Form 1120S), recapture taxes, and adjustments to income tax and to total tax, which are not shown separately.</p> <p>[13] This item includes full and part-year returns.</p> <p>[14] The amount for overpayments less refunds includes 2008 overpayments claimed as a credit, and 2009 estimated tax payments, less any refund of estimated tax payments.</p> <p>[15] All sectors include "Not Allocable" which is not shown separately.</p> <p>[16] The Wholesale and Retail sector includes "Wholesale and Retail Trade not Allocable," which is not shown separately.</p> <p>[17] Returns without net income include adjustments to income tax that tax credits could be used against.</p> <p>[18] Reserved</p> <p>[19] Cost of goods sold includes death benefits filed by 1120-L returns, and losses incurred filed by 1120-PC returns, which are not shown separately on this table.</p> <p>[20] Reserved</p> <p>[21] This amount includes returns with zero receipts and receipts not reported.</p> |
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Endnotes to Basic Tables -- Cont.

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| <p>[22] This item includes adjustments to amount owed or overpayments, which are not shown separately.</p> <p>[23] Coefficient of variation is less than .005 percent.</p> <p>[24] Total statutory special deductions include other dividend deductions, which are not shown separately.</p> <p>[25] Reserved</p> <p>[26] Retained earnings unappropriated includes retained earnings from Form 1120S, which includes amounts for both appropriated and unappropriated. Unappropriated was usually the largest amount. Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.</p> <p>[27] Tentative general business credit also includes the current year general credits from an electing large partnership which is not shown separately on this table.</p> <p>[28] Reserved</p> <p>[29] Foreign insurance corporations are included in the number of returns, total for this table. Foreign insurance companies are included in the number of returns for Life Insurance Companies (filing on Form 1120-L) and Property and Casualty Companies (filing on Form 1120-PC).</p> | <p>[30] Retained earnings unappropriated include adjustments to shareholders' equity, which are not shown separately.</p> <p>[31] Statistics include: (a) income and deduction amounts from a trade or business, (b) amounts other than from trade or business, i.e., portfolio and rental income, reported by S corporations, and (c) net long-term capital gain reduced by net short-term capital loss reported by Regulated Investment Companies.</p> <p>[32] The amount for total income tax before credits includes taxes listed in [7], except for Forms 1120S. Each tax may or may not be shown separately.</p> <p>[33] Includes interest on state and local Government obligations, which is not reflected in net income (less deficit) from a trade or business.</p> <p>[34] Includes amounts of portfolio income that are not net of related deductions.</p> <p>[35] In years prior to 2008, the total line of Form 8844 took into account limitations for net income tax and AMT.</p> <p>[36] Total includes S corporations for which neither a number of shareholders was reported nor was a Schedule K-1, <i>Shareholders' Share of Income, Credits, Deductions, etc.</i>, filed.</p> |
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Section 5

Explanation of Terms

This section defines the terms used in the tables in this report, including adjustments made in preparing the statistics and limitations of the data items. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or policies of the Internal Revenue Service. Code sections cited were those in effect for the Tax Years of the report. Whenever a year is cited, it refers to the calendar year, unless otherwise stated. The line references given for the terms correspond to the Form 1120, unless indicated otherwise; in most tables, items taken from other forms (1120-L, 1120-F, etc.) and attached schedules were conformed to the Form 1120 format. Although many standardizing adjustments were made during statistical processing of the returns, the data presented are unaudited as reported by taxpayers and so are subject to taxpayer errors and misinterpretations, as well as statistical variability and whatever errors may have arisen during processing of the returns (see “Data Limitations and Measures of Variability” in Section 3). Definitions marked with the symbol **Δ** have been revised for 2009 to reflect changes in the law.

Accounting Periods

In some tables, the data were classified according to the ending dates of the accounting periods covered by the corporations’ returns. Returns were generally filed covering an annual accounting period; most of the larger corporations filed returns for accounting periods ending in December (a calendar year period). Returns could also be filed for only part of a year in some circumstances. Part-year returns were filed as a result of business organizations or reorganizations, mergers, liquidations, or changes to accounting periods. Income and tax data from part-year returns were included in the statistics, but balance sheet data usually were not; see “Balance Sheets” below.

Figure D in Section 1 shows the number of returns filed for each of the accounting periods covered in this report. For a discussion of this classification, see “Time Period Employed” in Section 1, Introduction.

Accounts Payable

[Page 5, Schedule L, Line 16(d)]

This balance sheet account consisted of relatively short-term liabilities arising from the conduct of trade or business and not secured by promissory notes.

Additional Paid-In Capital

[Page 5, Schedule L, Line 23(d)]

This balance sheet item comprised additions to the corporation’s capital from sources other than earnings. These sources included receipts from the sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions. The amounts shown were after deducting any negative amounts.

Additional Section 263A (Inventory) Costs

[Page 2, Schedule A, Line 4]

This component of cost of goods sold included certain inventory costs capitalized by taxpayers electing to use a simplified method of accounting under the uniform capitalization rules of section 263A. However, the statistics in this report do not follow the uniform capitalization rules with respect to several deduction items. Certain accrued expenses that were required to be capitalized under the uniform capitalization rules, such as depreciation, were included in these statistics as current deductions whenever they could be identified. See “Cost of Goods Sold” below.

Adjustments to Shareholders’ Equity

[Page 5, Schedule L, Line 26(d)]

See “Retained Earnings, Unappropriated.”

Advertising

[Page 1, Line 22]

Advertising expenses were allowed as a deduction under Code section 263(b) if they were ordinary and necessary and bore a reasonable relationship to the trade or business of the corporation. The amount shown in the statistics included advertising identified as part of the cost of goods sold, or capitalized under section 263A, as well as advertising reported

separately as a business deduction. The statistics include combined amounts reported as advertising and promotion and advertising and publicity. They do not include the costs incurred by publishers, broadcasters, and similar businesses in preparing advertisements for others, which were generally treated as part of the cost of goods sold.

Alcohol and Cellulosic Biofuel Fuels Credit

[Form 6478]

A credit was allowed for alcohol (other than that produced from petroleum, natural gas, coal or peat, or with a proof less than 150) used as a fuel. The alcohol fuel credit was the sum of the alcohol mixture credit, the alcohol credit, and the small ethanol producer credit. The American Jobs Creation Act of 2004 requires the application of the alternative minimum tax rules to the credit so Form 6478 is no longer filed with Form 3800, General Business Credit. Form 6478 now accommodates the passive activity rules and the carryback of any unused credit allowed that previously would have been reported on the Form 3800. Also, this means that any carryforward of the credit from tax years beginning before 2005 cannot be shown on the Form 6478. Such carryforwards must be shown on the Form 3800.

Allowance for Bad Debts

[Page 5, Schedule L, Line 2b(c)]

This balance sheet account was the allowance or reserve set aside to cover uncollectable or doubtful notes, accounts, and loans, usually shown, as it is on the Form 1120, as an adjustment to notes and accounts receivable. A few corporations, however, reported only net receivables and thus did not show their allowance for bad debts. Many banks and savings and loan associations included reserves for uncollectable mortgages and real estate loans in the allowance for bad debts, and these amounts were also transferred to this item if identified on supporting schedules during statistical processing.

The allowance for bad debts was a book account that was not necessarily related to the deduction for bad debts allowed for tax purposes (see "Bad Debts" in this section).

Alternative Minimum Tax

[Form 4626, Line 14]

The alternative minimum tax (AMT) was designed to ensure that a minimum amount of income tax was paid in spite of the legitimate use of exclusions, deductions, and credits. In effect, it provided a second tax system that curtailed or eliminated many of the means of reducing taxes allowed in the regular tax system and taxed the resulting "alternative" taxable income at a reduced rate.

A small corporation was not subject to the alternative minimum tax. Generally, a corporation was considered small for AMT purposes if the average annual gross receipts for three years prior to the 2009 Tax Year were \$7.5 million or less. New corporations were also exempt from the AMT.

The basic computation of the alternative minimum tax is shown in Table 23 in this report. This computation involved recomputing taxable income from the regular tax by adding or subtracting items that were allowable in both systems but in different tax years or under different rules ("adjustment items"), adding back deductions not allowed under the minimum tax ("tax preference items"), and adding or subtracting items from the corporations' books not accounted for elsewhere (the "adjusted current earnings" computation). A net operating loss deduction, computed using the AMT rules for what constitutes a loss, was allowed but limited to 90 percent of alternative minimum taxable income (AMTI). The excess of AMTI over a \$40,000 exemption was taxed at a flat rate of 20 percent. The \$40,000 exemption was phased out at higher income levels; corporations with AMTI of \$310,000 or more were allowed no exemption. The only credit allowed against the AMT was the credit for foreign taxes, recomputed using the rules for computing AMTI; in most cases, it could not offset more than 90 percent of AMT. The result of this computation was the "tentative minimum tax"; the excess of this tentative amount over the regular income tax was the legally defined alternative minimum tax, which was paid in addition to the regular tax.

Most of the following adjustment and preference items could be either additions or subtractions in computing alternative minimum taxable income. The few exceptions are noted.

- (1) **Depreciation of property placed in service after 1986.** This was the difference between the accelerated depreciation allowed under the regular tax rules and the slower depreciation allowed under the AMT. Generally, the adjustment increased AMTI in the early years of a property's life and decreased it in later years. Certain types of property were exempt from refiguring depreciation for AMT purposes.
- (2) **Amortization of certified pollution control facilities.** This was the difference between the rapid amortization of pollution control facilities allowed under the regular tax and the deduction under the depreciation system used for the AMT.

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| <p>(3) Amortization of mining exploration and development costs. This was the difference between the regular tax deduction allowed for these expenses and that allowed by the AMT rules, which required that the expenses be capitalized and amortized over 10 years.</p> <p>(4) Amortization of circulation expenses. (personal holding companies only). This was the difference between the regular tax deduction allowed these expenses and the AMT requirement that they be capitalized and deducted ratably over 3 years.</p> <p>(5) Adjusted gain or loss. Because many of the differences between the regular tax and the AMT affect the calculation of property's basis for determining gain or loss from its sale or exchange, gain or loss had to be recomputed for AMT purposes. This item was the difference (positive or negative) between the two gains or losses.</p> <p>(6) Long-term contracts. Long-term contracts, except some home construction contracts, were required to use the percentage-of-completion method to determine current income for the AMT. This item was the difference between the current year's income from the contract under this method and the methods allowed for the regular tax.</p> <p>(7) Merchant marine capital construction funds. For the regular tax, some maritime companies were allowed to deduct profits deposited in a fund for constructing new ships, and neither the fund nor the interest it earned was taxed until the money was withdrawn. This deferral was not allowed under the AMT, and any such deductions or interest had to be included in AMTI.</p> <p>(8) Section 833(b) deduction. Under this section of the Internal Revenue Code, certain health insurers were allowed a special deduction from their regular taxable income that was not allowed for AMT purposes. This item was the amount of any deduction taken in the current year.</p> <p>(9) Tax shelter farm activities. (personal service corporations only). This was the difference between farm gains and losses computed under the regular tax rules and those computed using all the AMT accounting rules. It applied only to personal service corporations with farming operations that were "tax shelters" as defined in section 58(a)(2) but not "passive activities."</p> | <p>(10) Passive activities. (closely held and personal service corporations only). This was the difference between gains and losses from passive activities as reported for regular tax purposes and as recomputed using AMT accounting rules.</p> <p>(11) Loss limitations. This was the difference between gains and losses computed under the different rules of the regular tax and AMT systems where the at-risk and partnership limitations applied in the regular tax.</p> <p>(12) Depletion. The depletion deduction under both the regular tax and the AMT was limited by the net income from the depletable property if percentage depletion was used; in addition, depletion under the AMT was limited to a taxpayer's basis in the property. This item is the difference between depletion figured under the regular tax rules and depletion limited by AMT net income and the AMT basis limitation.</p> <p>(13) Tax-exempt interest from private activity bonds. Interest from private activity bonds issued after August 7, 1986, used to finance private activity that was still tax exempt under the special exceptions in the regular tax was subject to the AMT and so was an addition to AMTI.</p> <p>(14) Intangible drilling costs. Generally, some of the intangible drilling costs for oil, gas, and geothermal wells that were deductible as current expenses for the regular tax had to be capitalized and written off over 10 years for the AMT. If the difference between the two systems exceeded 65 percent of the net income from the properties, the excess was included in AMTI.</p> <p>(15) Other adjustments. This item covered necessary adjustments to allow for changes made to limitation amounts by AMT calculations, an allowance for the possessions tax credit and the alcohol fuel credit, and AMT adjustments from estates, trusts, large partnerships, or cooperatives.</p> <p>After all adjustments and preferences had been included in AMTI, a catch-all adjustment, called the "Adjusted current earnings (ACE) adjustment after excess" was added to or subtracted from the income base. The ACE adjustment took into account items whose tax treatment offered tax advantages but that were not otherwise included in the AMT (such as tax-exempt interest). The "excess" (if any)</p> |
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was the corporation's total increase in AMTI from the prior year ACE adjustment over its total reductions in AMTI from prior ACE adjustments.

Alternative Motor Fuel Vehicle Refueling Property Credit Δ

[Form 8911, Page 1, Line 7]

The Alternative Motor Vehicle Refueling Property Credit is known as the credit for all property placed in service during the tax year. If the property relates to hydrogen the maximum credit per location is increased to \$200,000. For all other property, the credit percentage is increased to 50 percent and the maximum credit per location is increased to 50,000 (\$2,000 for non-depreciable property).

Each property's cost must first be reduced by any section 179 expense deduction taken for the property. The American Recovery and Reinvestment Tax Act of 2009 has temporarily increased the credit for property placed in service during 2009 and 2010.

Alternative Motor Vehicle Credit Δ

[Form 8910]

This form is used to claim credit for the following: Qualified Hybrid Vehicles, Qualified Fuel Cell Vehicles, Qualified Alternative Fuel Motor Vehicles (QAFMV), Heavy Hybrids, and Advanced Lean-Burn Technology Vehicles.

In order to qualify for this specific credit; the taxpayer should have an Alternative Motor Vehicle placed in service during the tax year, and or attributable to depreciable property (such as vehicles that were used for business or investment purposes). The Alternative Fuel Motor Vehicle Credit was enacted by the Energy Policy Act of 2005.

Amortization

Amortization was a deduction for the recovery of the costs of long-lived intangible assets similar to the depreciation deduction to recover the costs of tangible assets. It was also used in the IR Code for recovery of the costs of some tangible assets, usually as a tax preference for those assets. Most amortization is calculated on a straight-line basis over recovery periods specified in the IR Code. Although amortization is not a line item on the corporation income tax return, for statistical purposes, specific types of amortization were edited from attached schedules (for other costs or other deductions, for example) and included in this item in the tables. Because it is not a separate line item, the statistics for this item may be less reliable than for other deduction items.

Amortization of the following types was included in this heading when identifiable on tax returns:

- (1) **Section 197 intangibles.** Purchased goodwill and other "going concern" intangibles, customer-based intangibles, licenses, franchises, and most other purchased intangible assets not included elsewhere were amortizable over a 15-year life.
- (2) **Pollution control facilities (section 169).** 20 percent of the basis of depreciable property used to reduce pollution could be written off over 5 years instead of being depreciated.
- (3) **Bond premiums (section 171).** Premiums on bonds acquired before 1988 were amortized over the life of the bond; for bonds acquired after 1987, the pro-rata bond premium was an offset to the interest earned and was not included here.
- (4) **Research and experimental expenditures (section 174).** Taxpayers can elect to either amortize their research and experimental costs, deduct them as current business expenses, or write them off over a 10-year period. If they elect to amortize these costs, the taxpayer should deduct them in equal amounts over 5 years or more.
- (5) **Lease acquisition costs (section 178).** Such costs could be amortized over the term of the lease.
- (6) **Qualified reforestation expenses (section 194).** Taxpayers can elect to amortize up to \$10,000 (or \$5,000 if married and filing separately) of reforestation costs paid or incurred before October 22, 2004 for qualified timber property over a 7 year period.
- (7) **Qualified revitalization expenditures (section 1400I).** These are certain capital expenditures that relate to a qualified revitalization building located in an area designated as a renewal community.
- (8) **Business start-up expenditures (section 195).** For costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a limited amount of start-up costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.

(9) **Organizational expenditures of corporations (section 248).** As with business start-up expenditures, for costs paid or incurred before October 23, 2004, taxpayers could elect an amortization period of 5 years or more. For costs paid or incurred after October 22, 2004, taxpayers could elect to deduct a limited amount of organizational costs. The costs that are not deducted currently can be amortized ratably over a 15 year period.

(10) **Optional write-off of certain tax preferences (section 59(e)).** Taxpayers could avoid including some tax preference items in the minimum tax by electing to capitalize and amortize rather than deduct the expenses. These options included 3-year amortization of circulation expenses (section 173), 10-year amortization of research and experimental expenditures (section 174), 5-year amortization of intangible drilling costs (section 263) (but see below), and 10-year amortization of mining exploration and development expenses (sections 616 and 617).

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

Amount Owed at Time of Filing

[Page 1, Line 34]

See "Overpayment or Amount Owed."

Bad Debts

[Page 1, Line 15]

Bad debts occurring during the year were allowed as a deduction under Code section 166. For most businesses, the deduction was allowed only for debts actually written off as uncollectable; additions to reserves, even if that was the taxpayer's normal method of accounting for bad debts, were not deductible. However, "small" banks with total assets of \$500,000,000 or less were allowed under section 585 to deduct additions to bad debt reserves based on their own experience of bad debt losses.

Balance Sheets

[Page 5, Schedule L]

The balance sheet data presented in this report were the amounts reported by the taxpayer (when available) as of the end of the taxpayer's accounting year. Taxpayers were instructed to provide data that agreed with their books of account but were given very few other guidelines. Thus, the statistics for

balance sheets contained considerably more reporting variability than those for the income statement and tax computation items, which were the subject of more detailed instructions and more intense scrutiny during IRS processing. Beginning in Tax Year 2002, corporations with less than \$250,000 in total receipts for the tax year, and less than \$250,000 in total assets at the end of the tax year, were not required to file Schedule L.

Since balance sheet data were from the taxpayers' books, they were generally governed by general accounting principles rather than the special rules of tax accounting. Where these rules diverged significantly, the balance sheet statistics could show little relationship to the income statement accounts. Inventories, accumulated depletion, depreciation, and amortization, accrued tax and other liability accounts, and other capitalized items were often recorded on different bases for tax and book purposes.

A number of steps were taken during statistical processing to reduce the variability due to taxpayer reporting practices. Misreported amounts were transferred to their proper accounts; amounts from attached schedules were edited into the Schedule L format; and missing balance sheets were either supplied from reference books (if possible), or statistically imputed based on other data on the return and the company's characteristics.

Some balance sheets were suppressed (or not imputed) during statistical processing. (These companies appear in the tables in the "zero-assets" category.) The balance sheets of foreign corporations were not included (with one exception) because it was not possible to separate U.S. assets from foreign ones. Foreign insurance companies were the exception; they are required to report U.S. assets segregated from foreign ones. Final returns of corporations going out of existence were not permitted balance sheets, because they should have either had zero assets (if liquidating) or assets included in some other corporation's return (if merging). And balance sheet data were not included from most part-year returns, because the same company's end-of-year data could have been subject to inclusion from its complete return.

Biodiesel and Renewable Diesel Fuels Credit A

[Form 8864]

The biodiesel and renewable diesel fuels credit was created to encourage the production and use of biodiesel fuels. The credit consists of the biodiesel credit, renewable diesel credit, biodiesel mixture credit, renewable diesel mixture credit, renewable diesel mixture credit, and the small agri-biodiesel

producer credit. The Energy Tax Incentive Act of 2005 amended section 40A to add credits for renewable diesel fuel sold after December 31, 2005. The Act also added the small agri-biodiesel producer credit for tax years ending after August 8, 2005. The credit amount is \$1.00 per gallon if either the biodiesel or the biodiesel mixture fuel is (a) produced, and sold or used after 2008, or (b) meets the definition as an agri-biodiesel fuel or renewable diesel fuel. The small agri-biodiesel credit amount is 10 cents per gallon of agri-biodiesel (up to a 15 million gallon maximum) that is (a) used by the producer, or sold by the producer for use, in the production of a qualified biodiesel mixture in a trade or business or as fuel in a trade or business, or (b) sold at retail and placed in a vehicle fuel tank by the producer or a person buying from the producer. The tax liability for this credit is computed on Form 8864, instead it is computed as part of the General Business Credit on Form 3800.

Branch Profits Tax

[Form 1120-F, Page 1, Line 3]

This was an additional tax imposed under Code section 884 on the after-income-tax U.S. earnings and profits of a foreign corporation that were not invested in a U.S. trade or business. The tax also applied to certain interest payments from income that was earned in U.S. operations. The provisions were designed to impose a tax on foreign companies' branches similar to the withholding tax on dividends and interest imposed on foreign-owned subsidiaries incorporated in the U.S. Like the withholding tax, the rate was set in the law at 30 percent, but that rate was only applicable if the U.S. had no tax treaty with the companies' home country setting a different rate (which could be zero).

The branch profits tax was imposed on the "dividend equivalent" amount of the earnings and profits of a U.S. branch of a foreign corporation that was attributable to its income effectively connected (or treated as effectively connected under Code section 897) with a U.S. trade or business. The effectively connected earnings and profits were (1) reduced to reflect any reinvestment of the branch's earnings in assets in the U.S. trade or business (or reduce liabilities in the U.S. trade or business) and (2) increased to reflect any prior reinvested earnings that were considered remitted to the home office of the foreign corporation.

Certain earnings and profits attributable to income effectively connected with a U.S. trade or business were exempt from the branch profits tax. The tax exempt earnings included: (1) certain earnings of a foreign sales corporation as described in Code sections 921(d) and 926(b); (2) earnings of foreign

transportation carriers (such as ships and aircraft) that were exempt from U.S. tax by reciprocal exemption; (3) earnings derived from the sale of any interest in U.S. real property holding corporations; (4) interest income derived by a possession bank from U.S. obligations as described in Code section 882(e); (5) earnings derived by certain insurance companies which elected to have income treated as effectively connected income; and (6) income of foreign governments and international organizations exempt under Code section 892.

The branch profits tax was the sum of the tax imposed on the earnings and profits and interest payments of the foreign corporation. The branch tax was reported on the Form 1120-F, *U.S. Income Tax Return of a Foreign Corporation*. The tax was included in Total Income Tax in the statistics. It was also shown separately in the statistics for foreign corporations with U.S. business operations in Tables 10 and 11.

Business Receipts

[Page 1, Line 1(c)]

Business receipts were the gross operating receipts of the corporation reduced by the cost of returned goods and allowances. Generally, they represented all of a corporation's receipts except investment and incidental income. Business receipts may also have included sales and excise taxes that were included in the sales price of products; some corporations reported this way, while others reported their receipts after adjustment for these taxes.

Business receipts included rents reported by real estate operators as well as by other corporations for which rent made up a significant portion of income. The latter corporations included manufacturers that rented their products, lessors of docks, warehouses, pipelines, and other public utility facilities, and companies engaged in rental services, such as providing lodging places and the rental of automobiles or clothing.

For banks and other financial institutions whose principal income was interest, business receipts consisted of fees, commissions, credit card income, and other operating receipts; interest was reported under that heading and included so in the statistics. Banks' business receipts also included profit from Federal funds transactions; if the bank reported gross sales and purchases, the amounts were netted during statistical processing. Likewise, security dealers included profit from security trades in business receipts; if gross amounts were reported, costs and sales proceeds were netted during statistical processing. Regulated investment companies and real estate investment trusts did not

report business receipts; all of their income was included in the investment income categories in the statistics.

Business receipts for insurance companies consisted of premium income. Some small property and casualty insurance companies, however, could elect to be taxed only on investment income and thus would have reported no business receipts, and other, smaller, companies were exempt from tax altogether. Property and casualty insurance companies with premium income of \$1,200,000 or less could elect (under section 831(b)(2)) to be taxed on only investment income; such companies with premiums of \$600,000 or less were exempt from tax under section 501(c)(15).

For all industries, business receipts excluded gains from the sale of assets. See "Net Gain (or Loss), Noncapital Assets" and "Net Capital Gains," below.

Capital Gains Tax (1120-RIC)

[Form 1120-RIC, Page 2, Sch.J, Line 2b]

Regulated investment companies that did not distribute all of their capital gains to their shareholders were taxed at the regular corporate rates of 35% only on the undistributed gain for non-qualified timber gain. The tax for qualified timber gain was 15%. This tax is a component of "Total Income Tax Before Credits."

Capital Stock

[Page 5, Schedule L, Line 22(d)]

This end-of-year balance sheet equity item included amounts shown for outstanding shares of both common and preferred stock.

Cash

[Page 5, Schedule L, Line 1(d)]

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year, including certificates of deposit.

Cash and Property Distributions

[Page 5, Schedule M-2, Line 5(a) & 5(c)]

Cash distributions are distributions from the earnings and profits of the distributing corporation, made in cash, to shareholders outside the consolidation. Property distributions, other than corporation's own stock, are distributions made to shareholders outside the consolidation that consist of the actual property of the distributing corporation, other than cash or shares of the distribution corporation's own stock.

Charitable Contributions

[Page 1, Line 19]

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code section 170(c). In general, the deduction was limited to 10 percent of taxable income computed without regard to:

- (1) the deduction for contributions;
- (2) special deductions for dividends received and for dividends paid on certain preferred stock of public utilities;
- (3) any net operating loss carryback under Code section 172;
- (4) any capital loss carryback to the tax year under Code section 1212(a)(1); and
- (5) the deduction of bond premium on repurchase under Code section 249.

Charitable contributions over the 10 percent limitation could be carried forward to the next 5 tax years; however, the carryover was not allowed if it increased a net operating loss carryover.

A corporation could receive a larger deduction for contributing scientific property used for the care of the ill, needy or infants, for research to an institution of higher education. These applied to all except personal holding companies and corporations whose businesses were the performance of services, and for contributions of computer technology and equipment to schools (under section 170(e)). Regulated investment companies and real estate investment trusts did not report contributions. Contributions made by S corporations were passed through to the shareholders to be deducted on the shareholders' returns.

The amount shown in the statistics included contributions identified as part of cost of goods sold or capitalized under section 263A, as well as contributions reported as a business deduction.

Compensation of Officers

[Page 1, Line 12]

Salaries, wages, stock bonuses, bonds, and other forms of compensation were included in this deduction item if they were identified as having been paid to officers for personal services rendered. It did not include qualified deferred compensation, such as contributions to a 401(k) plan or a salary reduction agreement, which were included in the statistics for pensions and profit sharing plans. The item included amounts reported as a part of cost of goods sold or capitalized under section 263A.

The deductible compensation of certain officers of publicly held corporations was limited under section 162(m) to \$1,000,000 or less. However, the limit did not apply to commissions or other compensation based on performance or if the officer worked under a binding contract in effect on February 17, 1993.

Consolidated Returns

Consolidated returns were income tax returns that contained the combined financial data of two or more corporations meeting the following requirements: (1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group; and (2) these same proportions of stock of each other member of the group were owned within the group.

Corporations electing to file consolidated returns in one year had to file consolidated returns in subsequent years, with certain exceptions. The consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies (RICs); (2) real estate investment trusts (REITs) who did not consolidate with qualified REIT subsidiaries; (3) corporations designated tax-exempt under Code section 501; (4) Interest Charge Domestic International Sales Corporations (IC-DISCs); (5) S Corporations.

Under Code section 1504(c), life insurance companies could file consolidated returns with other life insurance companies without restriction. Also, a non-life insurance parent could include a life insurance subsidiary subject to certain restrictions (e.g., the insurance company must have been a member of the controlled group for at least 5 years).

A consolidated return filed by the common parent company was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability of certain statistics (such as data classified by industry and size of total assets). Data on consolidated returns are shown in Table 19.

Constructive Taxable Income from Related Foreign Corporations Δ

This item was the sum of (1) includable income from Controlled Foreign Corporations and (2) foreign dividend gross-up. Includable income was the income of U.S.-owned foreign corporations that was taxable to their U.S. shareholders under Code

sections 951-964 ("Subpart F"). Foreign dividend gross-up was an amount equal to the foreign tax deemed paid by the foreign corporation that the U.S. shareholder could claim as a foreign tax credit. A controlled foreign corporation was one in which more than 50 percent of the voting stock was controlled by U.S. persons, including domestic corporations, each of whom owned at least 10 percent of the voting stock. Any U.S. shareholder owning 10 percent or more of the stock was required to include in taxable income a share of the includable income and dividend gross-up.

Foreign dividend gross-up and includable income from controlled foreign corporations were combined and presented in the statistics as Constructive Taxable Income from Related Foreign Corporations. The components are presented separately in Table 20. Neither includable income from controlled foreign corporations nor foreign dividend gross-up was included in the statistics for Total Receipts.

Includable Income

[Page 2, Schedule C, Line 14(a)]

Generally, the earnings and profits of a controlled foreign corporation (CFC) were subject to U.S. taxation only when the income was actually distributed to the U.S. shareholders or repatriated to the United States. The Subpart F provisions of the Code created an exception to this general rule by requiring that some types of foreign income be included in the income of the U.S. shareholders even if not distributed. The types of income involved are either passive investment income, income from sources thought especially easy to shift between tax jurisdictions, or income from sources contrary to public policy.

Includable income consisted of:

- (1) Subpart F income, defined below;
- (2) any previously excluded Subpart F income which had been invested in qualified assets in less developed countries, and which was either withdrawn from those countries or repatriated to the U.S. shareholders and therefore became taxable;
- (3) any previously excluded Subpart F income which had been withdrawn from foreign base company shipping operations;
- (4) any increase in Controlled Foreign Corporation earnings due to investment in U.S. property; and
- (5) factoring income, or income that arose from the sale or transfer of a receivable.

Subpart F income, defined in Code section 952, included:

- (1) income from issuing (or reinsuring) an insurance or annuity contract that would otherwise be taxed under Subchapter L of the IR code if that income had been from a domestic insurance company;
- (2) "foreign base company income," which included several types of income derived from passive investments or from transactions outside the CFC's country of incorporation;
- (3) income from participation in international boycotts not sanctioned by the United States;
- (4) illegal bribes, kickbacks, or other payments to a government official; and
- (5) income derived from any foreign country during any period for which a foreign tax credit would be denied for taxes paid to those countries, as described in Code section 901(j) (i.e., a government that was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which provided support for international terrorism).

Foreign Dividend Income Resulting From Foreign Taxes Deemed Paid

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

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

Controlled Plan and Apportionment Schedule for a Controlled Group

[Schedule O]

This schedule was required to be completed by members of a Controlled Group beginning in tax year

2006. Controlled Group members were required to report the apportionment of taxable income, income tax, and certain tax benefits between group members, as well as identifying the type of controlled group to which they belong. Group types identified in the instructions are Parent-subsidiary, Brother-sister, and combined groups. Life insurance companies in a

group of their own were separately identified, but as part of a life-non life group, they were identified as one of the other groups. This form was also used for indicating the group member's consent to the adoption of a new apportionment plan, the amendment or termination of an existing plan, whether they already have a plan in effect, and even if they are not planning to adopt an apportionment plan. This schedule was required to be filed by all corporations in each year that they are a member of a controlled group. Controlled group members were entitled to one \$50,000, one \$25,000, and one \$9,925,000 taxable income bracket amount (in that order). Additional income tax was apportioned at a 5% rate, up to \$11,750, if the taxable income of the group was over \$100,000, and at a 3% rate, up to \$100,000, if the taxable income of the group was over \$15 million.

Corporation's Own Stock Distributions

[Page 5, Schedule M-2, Line 5(b)]

Distributions of corporation's own stock were distributions made to shareholders outside the consolidation that consisted of shares of the distributing corporation's own stock, in lieu of cash or other property.

Cost of Goods Sold

[Page 2, Schedule A, Line 8]

Cost of goods sold represented the costs incurred by the corporation in producing the goods or providing the services that generated the corporation's business receipts. Included were costs of materials used in manufacturing, costs of goods purchased for resale, direct labor, and a share of overhead expenses, such as rent, utilities, supplies, maintenance, and repairs. (Overhead expenses, however, were not included in these statistics as the taxpayers reported them; see "Uniform Capitalization Rules" below.)

The basic cost of goods sold calculation, shown in Schedule A, consisted of adding beginning inventory to the current year purchases, labor, additional inventory costs (section 263a), and other costs and subtracting ending inventory. Each of the individual items included in cost of goods sold is shown separately in Table 2.

For companies engaged in manufacturing or trade activities, if gross receipts were reported, a cost of goods sold was imputed if not reported. The cost was imputed using attachments for "Other Deductions." For other nonfinance industries, a cost was imputed only for companies that reported gross receipts and included inventories on the balance sheet.

Generally, returns of corporations in the finance sector were not expected to have cost of goods sold unless they were consolidated returns including nonfinance subsidiaries. Security dealers sometimes reported the cost of securities traded on their own accounts as cost of goods sold (and reported the gross sales proceeds as business receipts). Such amounts were netted during statistical processing, with the net gain reported as receipts and cost of goods made zero. The same handling was given to bank returns reporting gross receipts and costs from Federal funds transactions.

Insurance companies were made to conform to the Form 1120 format using premium income as gross business receipts and showing benefits paid as cost of goods sold. For most life insurance companies, cost of goods sold was equal to death benefits; for other insurance companies, it was equal to losses incurred. These items are shown separately in Table 26.

Uniform Capitalization Rules

A taxpayer reporting of cost of goods sold was governed by the "uniform capitalization rules" of Code section 263A. Most companies producing goods for sale were required to capitalize inventory costs under the uniform capitalization rules. Corporations subject to the rules were required to capitalize direct costs and an allocable portion of most indirect costs that related to the goods produced or acquired for resale. Some of the indirect costs that were required to be allocated to capital accounts were administration expenses, taxes, depreciation, insurance costs, compensation of officers, and contributions to pension, stock bonus, profit sharing, and deferred compensation plans. Special rules were provided for the capitalization of interest expense paid or incurred in the course of production. The rules did not apply to personal property acquired for resale for corporations with annual average gross receipts of \$10,000,000 or less. Special rules were provided for farmers and for timber property.

For statistical purposes, many components of cost of goods sold were moved to the equivalent deduction item and thus appear in the tables as current deductions rather than as components of cost of goods sold. Expenses for advertising, amortization, bad debts, compensation of officers, contributions to charitable organizations, contributions to employee benefit programs, contributions to pension plans, depletion, depreciation, interest, rent of buildings or real estate, and taxes were transferred to their respective deduction categories when identified on attachments for cost of goods sold. Intangible drilling costs were also removed from cost of goods sold and included in other deductions.

In this report, therefore, cost of goods sold appears smaller, and many deduction accounts larger, than reported by taxpayers. However, these are the only accounts affected; inventories were not adjusted and net income or deficit and taxable income were not affected.

Cost of Labor

[Page 2, Schedule A, Line 3]

This component of cost of goods sold included the portions of the company's payroll representing direct labor costs and some indirect costs allocated to inventory under the uniform capitalization rules. Some labor costs were reported in other accounts, such as Other Costs. See also, "Cost of Goods Sold."

Cost of Treasury Stock

[Page 5, Schedule L, Line 27(d)]

This item was the total value of issued common or preferred stock that had been reacquired and was held at the end of the accounting year by issuing corporations. The stock, which was available for resale or cancellation, may have been purchased by the corporation or acquired through donation or as settlement of a debt. Treasury stock was a part of capital stock outstanding; it did not include unissued capital stock.

Credit by Reciprocal

[Form 1120-PC, Page 1, Line 14(h)]

See "Reciprocal Tax."

Credit for Contributions to Selected Community Development Corporations

[Form 8847]

A corporation making qualified cash contributions (including loans or investments) to a community development corporation selected by the Secretary of Housing and Urban Development (HUD) could take a credit against tax. The corporation may claim as a credit 5 percent of the amount contributed for each tax year during a 10-year credit period beginning with the tax year in which the contribution is made as subject to the limitations of the "General Business Credit" (described under that heading in this section). The components of the general business credit are shown separately in Table 21.

Credit for Employer-Provided Child Care Facilities and Services

[Form 8882]

The purpose of this credit is to encourage more businesses to provide child care services for their employees. The amount of the credit for a given tax year is the sum of 25 percent of the qualified child care expenditures and 10 percent of the qualified resource and referral expenditures. The maximum amount of credit allowed in any given year is

\$150,000. Form 8882 is to be used to calculate and claim the credit. The credit is part of and subject to the limitations and carryover rules of the general business credit. The components of the general business credit are shown separately in Table 21.

Credit for Employer Social Security and Medicare Taxes Paid on Certain Employee Tips

[Form 8846]

Food and beverage establishments that paid the employer's social security and Medicare tax on employee tip income in excess of the minimum wage were allowed to receive a refund of the excess in the form of a credit against income tax. This credit was a component of the "General Business Credit" and was subject to the limitations and carryover provisions discussed under that heading. The components of the general business credit are shown separately in Table 21.

Credit for Federal Tax on Fuels

[Page 1, Line 32f(2)]

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

- (1) gasoline used on farms for farming purposes (Code section 6420);
- (2) gasoline used for non-highway purposes or by local transit systems (Code section 6421); and
- (3) fuel not used for taxable purposes (Code section 6427), such as, on the sale of fuel when tax was imposed under section 4041(a) or (e) and the purchaser used such fuel other than for the use for which sold, or resold such fuel.

This credit was also used to claim the credit for purchase of qualified diesel-powered highway vehicles.

Credit for Small Employer Pension Plan Startup Costs

[Form 8881]

The purpose of this credit is to encourage small businesses to establish and maintain retirement savings accounts for their employees. The credit amount equals 50 percent of the startup costs incurred to create or maintain a new employee retirement plan. The credit is limited to \$500 in any tax year and it may be claimed for qualified costs incurred in each of the three years beginning with the tax year in which the plan becomes effective. The credit is part of and subject to the limitations and carryover rules of the general business credit. The

components of the general business credit are shown separately in Table 21.

Credit for Tax Paid on Undistributed Capital Gains

[Page 1, Line 32f(1)]

Regulated investment companies (RIC) and real estate investment trusts (REIT) were required to pay tax on amounts of undistributed net long-term capital gain less net short-term capital loss at the regular corporate tax rate of 35 percent. Stockholder corporations, for their part, were required to include in the computation of their long-term capital gains any such gains designated by the parent as undistributed dividends. The stockholder corporations were then deemed to have paid the tax on the undistributed long-term capital gain dividends and were allowed a credit for the tax they were deemed to have paid.

Credit to 2010 Estimated Tax

[Page 1, Line 36a]

This item was the amount of the taxpayer's 2009 overpayment applied to the firm's estimated tax for the 2010 Tax Year. See also, "Overpayment or Amount Owed."

Credit to Holders of Tax Credit Bonds

[Page 3, Schedule J, line 5e]

Form 8912 is used to claim credit for the following tax credit bonds: Clean renewable energy bond (CREB), Gulf tax credit bond (GTCB), Midwestern tax credit bond (MTCB), Qualified forestry conservation bond (QFCB), New clean renewable energy bond (NCREB), Qualified energy conservation bond (QECB), Qualified zone academy bond (QZAB), Qualified school construction bond (QSCB), and Build America bond (BAB). Holders of qualified zone academy bonds now use Form 8912. The Energy Improvement and Extension Act of 2008 added the new clean renewable energy bonds and the qualified energy conservation bonds. The Tax Extenders and Alternative Minimum Tax Relief Act of 2008 added the Midwestern tax credit bonds. The Food, Conservative, and Energy Act of 2008 added the qualified forestry conservative bonds. The American Recovery and Reinvestment Tax Act of 2009 added the qualified school construction bonds and build America bonds.

Death Benefits

[Form 1120-L, Page 1, Line 9]

See "Cost of Goods Sold."

Deficit

See "Net Income (or Deficit)."

Depletable Assets and Accumulated Depletion

[Page 5, Schedule L, Lines 11a and b]

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account.

The value of depletable assets and accumulated depletion may not be closely related to the current year depletion deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion deduction reflected the amount claimed for tax purposes.

Depletion

[Page 1, Line 21]

This deduction was allowed for the exhaustion of mines, oil and gas wells, other natural deposits, and timber. The Code provided two methods for computing the deduction: cost depletion, in which a share of the cost of acquiring or developing a property was written off each year; and percentage depletion, which involved simply deducting a fixed percentage of the gross income from the property each year. For standing timber, depletion was computed on the basis of cost. In the case of most natural deposits, the depletion was computed either on a cost or percentage basis; for oil and gas wells, however, percentage depletion was allowed only to "independent" producers (producing less than 50,000 barrels of oil or an equivalent amount of gas a day) and then only for the first 1,000 barrels produced each day. All other oil and gas producers were required to use cost depletion.

Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil were later converted or manufactured prior to sale. For other natural deposits, gross income was defined to include income from mining or extraction and certain treatment processes as well. Percentage rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 25 percent of gross income. However, percentage depletion generally could not exceed 50 percent of the taxable income from the property computed without the depletion deduction.

The depletion deduction for natural deposits other than oil and gas could also have been limited by

provisions designed to recapture previously deducted mine exploration and development costs. These capital expenditures were deductible when incurred but had to be recaptured if the mine became productive or was sold. One method taxpayers could elect to recapture these deductions was to forego percentage depletion deductions on the mine until recapture was complete.

The statistics for depletion also did not include amounts shown by the corporation as a deduction in computing net gain or loss from sale of depletable assets under sections 631(a) or 1231. Regulated investment companies and real estate investment trusts did not report depletion.

The amounts shown in the statistics included any identifiable depletion reported as part of the cost of goods sold or capitalized under section 263A. Amortization of intangible drilling costs was not included in the statistics for depletion but was included in "Other Deductions."

Depreciable Assets and Accumulated Depreciation

[Page 5, Schedule L, Lines 10a and b]

Depreciable assets from the corporation's end-of-year balance sheet were the book value of tangible property subject to depreciation (such as buildings and equipment with a useful life of one year or more). This item could include fully depreciated assets still in use and partially completed assets for which no deduction was yet allowed if the corporation reported them as depreciable on its balance sheet. The amounts shown as accumulated depreciation represented the portion of the assets that were written off in the current year and all prior years.

In general, depreciable assets were the gross amounts before adjustment for accumulated depreciation. Some corporations, however, reported only the net amount of depreciable assets after deducting accumulated depreciation. Certain insurance companies were included among the corporations which reported only a net amount of depreciable assets. Life insurance companies and some property and casualty insurance companies reported their balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as "Other Investments."

The statistics for depreciable assets excluded depletable and intangible assets, which were reported in their respective items, and accumulated

amortization.

Generally, the value of depreciable assets and accumulated depreciation were not closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed in the current year for tax purposes.

Depreciation

Depreciation is a method of recovering the cost of investments in tangible assets that lose value as they are used to produce income. The depreciation deduction allowed under Code sections 167 and 168 approximated this loss in value by prescribing the rates at which various types of assets could be depreciated and the period over which the investment could be recovered. The depreciation rules in effect for property placed in service in 2009 were basically the same as those enacted in 1986; however, the tax depreciation rules were changed many times over the years, and some assets were still in use in 2009 that were originally placed in service under prior year rules. So the depreciation claimed on 2009 returns included in these statistics could have represented amounts computed by several different sets of rules.

In 2009, the basic depreciation system was the "Modified Accelerated Cost Recovery System," or MACRS, that provided two systems for computing the depreciation deduction. The "General Depreciation System," or GDS, specified recovery periods of 3, 5, 7, or 10 years for livestock, fruit trees, most machinery, equipment, and tangible personal property, and prescribed the 200-percent declining balance method of determining the amount to be written off each year. Public utility property, water transportation equipment, and farm buildings were placed in the 15-year, 20-year, or 25-year category and were to be depreciated by the 150-percent declining balance method. Buildings were to be depreciated by the straight-line method and over recovery periods of 27.5 years for residential buildings, 31.5 years for nonresidential buildings placed in service before May 13, 1993, and 39 years for nonresidential buildings placed in service after May 12, 1993. Railroad roadbeds and tunnels were prescribed a recovery period of 50 years and the straight-line depreciation method.

MACRS also provided for an "Alternative Depreciation System," or ADS, that was less accelerated than GDS and thus could help avoid the alternative minimum tax. Under ADS, the recovery period was generally based on the old "class life" system, which was a set of lives prescribed by IRS and based on studies of actual asset lives. The depreciation method was straight-line. Some types

of property could only be depreciated using ADS. These were (1) tangible property used predominantly outside the U.S., (2) tax-exempt property, (3) property financed by tax-exempt bonds, (4) imported property covered by a Presidential order, or (5) farm property placed in service in a year in which the taxpayer had elected to expense preproduction period costs under section 263A.

Also included here were amounts the corporation elected to expense under section 179. For 2009, the maximum deduction was \$250,000 (\$285,000 for qualified enterprise zone businesses, renewal community businesses and qualified Liberty Zone property). In 2003, the definition of section 179 property was expanded to include computer software.

Amounts for special depreciation allowance and other depreciation were also included in this item. Beginning in 2001, certain qualified property placed in service after September 10, 2001, could have an additional 30% special depreciation allowance. Qualified property acquired and placed in service after May 5, 2003 and before January 1, 2005, may have an additional 50% depreciation allowance. Qualified property for the 30% or 50% special allowance includes, but is not limited to, tangible property depreciated under MACRS with a 20 year or less recovery period and computer software. But, it is important to note that the 30% and 50% special depreciation allowances will not apply to most property placed in service after 2004.

This item included amounts of depreciation reported as a part of cost of goods sold or capitalized under section 263A.

Disabled Access Credit

[Form 8826]

The credit was allowed to small businesses that incurred expenses to make their business accessible to disabled individuals. An eligible small business was one with either gross receipts (less returns and allowances) of less than \$1 million for the preceding tax year or not more than 30 full-time employees in the preceding tax year.

An eligible expenditure was one paid or incurred by an eligible small business in order to comply with the requirements of the Americans with Disabilities Act of 1990. Expenditures included: (1) removing architectural, communication, physical, or transportation barriers; (2) providing qualified interpreters or other methods of delivering materials to individuals with hearing impairments; (3) providing qualified readers, taped texts, or other methods of delivering materials to individuals with visual impairments; (4) acquiring or modifying equipment or

devices for individuals with disabilities; or (5) providing other similar services, modifications, materials or equipment. The amount of the credit was 50 percent of the amount of the eligible expenditures for a year that exceeded \$250 but did not exceed \$10,000.

The disabled access credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit", in this section. The components of the general business credit are shown separately in Table 21.

Dividends Received from Domestic Corporations

Dividends received from domestic corporations was a statistic computed from amounts reported on Schedule C. The amounts making up this statistic are shown in detail in Table 20. The statistic represented most distributions from the earnings and profits of companies incorporated in the United States. Dividends received from domestic corporations were generally those used in computing the special deduction from net income for dividends received, which is discussed under the heading "Statutory Special Deductions" in this section.

Dividends from Interest Charge Domestic International Sales Corporations (IC-DISC's) and from former Domestic International Sales Corporations (DISC's) that were deductible were included as domestic dividends received. Dividends from Foreign Sales Corporation's (FSC's) and foreign subsidiaries, on the other hand, were included under "Dividends Received from Foreign Corporations."

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts received from corporations that were outside the tax-defined affiliated group.

If portfolio stock was wholly or partially financed by debt, no dividend received deduction was allowed on the debt-financed portion of the stock. There was a separate line item and a separate deduction calculation for dividends on debt-financed portfolio stock. This amount was included as part of domestic dividends even though it also represented debt-financed stock of foreign corporations.

Dividends or other distributions other than those detailed in Table 20 were included in "Other Receipts."

Dividends received by S corporations were passed through to shareholders and reported on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Dividend Income" under "Portfolio Income (less deficit) distributed to shareholders."

Dividends Received from Foreign Corporations

These were dividends paid from the earnings and profits of companies incorporated in foreign countries.

Dividends received from foreign corporations out of U.S. source earnings and profits or from Foreign Sales Corporations (FSC's) were usually eligible for the dividends received deduction, described in "Statutory Special Deductions," below. Not eligible were dividends out of foreign earnings and profits and certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock.

Because foreign dividend gross-up and includable income from controlled foreign corporations were not actual receipts, for statistical purposes they were excluded from dividends received. Both were combined and presented in the statistics as "Constructive Taxable Income from Related Foreign Corporations," discussed above.

Dividends received from foreign corporations by S corporations were not included in these statistics.

Domestic Production Activities Deduction

[Page 1, Line 25]

The Domestic Production Deduction (DPD) was added as part of the American Jobs Creation Act and is available for tax years beginning after December 31, 2004. By keeping manufacturing and software development activities in the United States, exporters may claim a deduction for a percent of their income from qualified exports. The provision, which can be found under code section 199, was largely written to satisfy WTO objections to Extraterritorial Income (ETI) and Foreign Sales Corporation provisions. The credit is figured on Form 8903.

Effectively Connected Income (ECI) Deduction

[Form 1120-F, Page 3, Line 26]

Home office deductions allocated and apportioned to effectively connected income from schedule H.

Employee Benefit Programs

[Page 1, Line 24]

Contributions made by employers to such plans as death benefit plans, insurance plans, health plans, accident and sickness plans, and other welfare plans were deductible under Code sections 419 and 419A. Generally, such programs were not an incidental part of a pension, profit sharing plan, or other funded deferred compensation plan. Deductions for a welfare benefit fund were limited to the qualified cost of the fund for the taxable year, as described under Code section 419. Direct payments for employees' welfare were not included as employee benefits; only payments into a fund for employee benefits were included.

Included in the statistics for this item were amounts identified as part of the cost of goods sold, or capitalized under section 263A. Regulated investment companies and real estate investment trusts do not report employee benefits. Some mining companies could have reported an amount for a combination of welfare/retirement plans. When identified, the combined amount was included in the statistics for contributions to employee benefit plans.

Empowerment Zone and Renewal Community Employment Credit

[Form 8844, line 10]

Although the EZE credit was a component of the general business credit, there was a special tax liability limitation for this credit. A qualified zone employee was any employee who performed substantially all of the services for an employer within an empowerment zone in the employer's trade or business and had his or her principal residence within that empowerment zone while performing those services. Both full and part-time employees could be qualified zone employees. Qualified zone wages were any wages paid or incurred by an employer for services performed by a qualified zone employee. Although a qualified zone employee could earn any amount of wages, only the first \$15,000 of qualified zone wages paid or incurred was taken into account for the credit. The \$15,000 limit was reduced by the amount of wages paid or incurred during the year that was used in figuring the work opportunity credit for that employee. With certain exceptions amounts paid or incurred by an employer for the education or training of the employee were treated as wages paid to an employee. In general, any individual employed for less than 90 days was not a qualified zone employee. However, there were exceptions to this for an employee who was terminated because of misconduct, who became disabled, or who was acquired by another empowerment zone corporation and who continued to be employed by that corporation. The Renewal Community Employment

credit, entitles employers located in a renewal community zone to a 15-percent wage credit on the first \$10,000 of annual wages paid to employees residing in the renewal community zone.

Estimated Tax Penalty

See "Overpayment or Amount Owed."

Excess Net Passive Income Tax

[Form 1120S, Page 1, Line 22a]

A Subchapter S corporation that had accumulated earnings and profits from a prior subchapter C status and also had net passive income greater than 25 percent of its gross receipts was taxed on the excess (net of related expenses) at the regular corporate tax rate of 35 percent. Passive investment income, in general, was gross receipts derived from rents, royalties, dividends, interest, annuities, or the sales or exchanges of stock or securities.

Foreign Dividend Income Resulting from Foreign Taxes Deemed Paid

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

See "Constructive Taxable Income from Related Foreign Corporations."

Foreign Tax Credit

[Page 3, Schedule J, Line 5a]

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

The foreign tax credit was subject to a limitation that prevented the corporations from using foreign tax credits to reduce U.S. tax liability on U.S. sourced income. The credit was limited to a percentage of total U.S. income tax equal to the ratio of taxable income from foreign sources to worldwide taxable income. Previously this limitation was computed separately for foreign taxes paid or accrued with respect to nine categories of income. In 2006 the

categories have changed to four. These are; (1) Passive income; (2) General Category Income; (3) Section 901 (j) Income (Sanction Country Income); and (4) Income Re-sourced by Treaty. Foreign taxes in excess of the limitation for any one year could be carried back one year (two years for credits arising in a tax year beginning before October 23, 2004) and forward ten years (five years for credits that can be carried forward to any tax year ending before October 23, 2004). The carryover periods (one year back and ten years forward) were modified by the American Jobs Creation Act of 2004.

A corporation that claimed (or passed through) the foreign tax credit could not also claim a business deduction for the same foreign taxes paid. The credit could be reduced for taxes paid on foreign income from operations involving participation or cooperation with an international boycott. The foreign tax credit was not allowed for taxes paid to certain foreign countries whose government was not recognized by the United States, with which the United States severed or did not conduct diplomatic relations, or which supported international terrorism.

General Business Credit Δ

[Form 3800, Line 32]

The general business credit consisted of a combination of several individual credits * of which the following are edited by SOL: investment credit (Form 3468), research credit (Form 6765), low-income housing credit (Form 8586), disabled access credit (Form 8826), renewable electricity production credit (Form 8835), Indian employment credit (Form 8845), orphan drug credit (Form 8820), new markets credit, (Form 8874), credit for small employer pension plan startup costs (Form 8881), credit for employer-provided child care facilities and services (Form 8882), and credit for contributions to certain community development corporations (Form 8847), biodiesel fuels credit (Form 8864), low sulfur diesel fuel production credit (Form 8896), alternative motor vehicle credit (Form 8910), alternative fuel vehicle refueling property credit (Form 8911), qualified plug-in electric drive motor vehicle credit (Form 8936), qualified plug-in electric vehicle credit (Form 8834, Part I), the empowerment zone and renewal community employment credit (Form 8844), work opportunity credit (Form 5884), alcohol and cellulosic biofuel fuels credit (Form 6478), and credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846). If a corporation claimed more than one of these credits, reported a carryforward, had credits from a passive activity, or had the Trans-Alaska pipeline liability fund credit, or had the general credits from an electing large partnership (Schedule K-1, Form 1065-B), Form 3800

was to be filed with the income tax return. The separate components of the general business credit are shown in Table 21.

*The following general business credit forms are not edited: Form 8900, 8906, 8907, 8908, 8909, 8923, 8931, 8932, 8933 and 5884-A. However, the current year amount is displayed on the appropriate line of Form 3800 and included in the "credit allowed for the current year" (line 32).

The purpose of the general business credit was to provide a uniform limitation on the amount that could be used to reduce tax liability and to establish uniform rules for carrybacks and carryforwards. Each of the credits was computed separately. The total of the credits became the general business credit for the purpose of applying the maximum tax liability rules and the carryback and carryforward rules.

Except for the investment credits, S corporations computed these credits at the corporate level; the credits were then passed through to the shareholders. For the investment credits, the S corporation reported the basis in the qualifying property to each shareholder. The shareholders themselves computed the credits. However, S corporations that were previously C corporations could use business credit carryforwards from their C-corporation status to reduce tax on their net recognized built-in gains.

According to Code section 38(c), the general business credit reduced the tax liability to the extent of 100 percent of the first \$25,000 of net tax liability and 75 percent of the net tax liability over \$25,000. An additional limitation was also imposed on the general business credit as a result of the alternative minimum tax.

When the credit exceeded the limitation in any year, the excess became an unused business credit that could be carried back 1 year and forward 20 years. (For tax years beginning before December 31, 1997, the carryback period was 3 years and 15 years forward). Carryforwards of the general business credit from prior years are shown separately in Table 21.

Income Subject to Tax

[Page 1, Line 30]

This was generally the amount of income subject to tax at the corporate level. For most corporations, income subject to tax consisted of net income minus the "Statutory Special Deductions" described in this section. However, there were certain exceptions. S corporations were usually not taxable at the corporate level and so did not have income subject to

tax. Some, however, had a limited tax liability on capital gains and so were included in the statistics for this item. Likewise, regulated investment companies and real estate investment trusts generally passed their net income on to be taxed at the shareholder level; but any taxable amounts not distributed were included in income subject to tax. Because insurance companies were permitted to use reserve accounting for tax purposes, insurance income subject to tax was based on changes in reserve accounts; life insurance companies could also have been allowed an additional special deduction (discussed in "Statutory Special Deductions"). Consolidated returns that contain life insurance subsidiaries were not allowed to offset all of the life insurance subsidiary's gains by losses from nonlife companies, so it was possible for such a consolidated return to show no net income but still have a positive amount of income subject to tax.

Income Tax

[Page 3, Schedule J, Line 2]

Income tax was the amount of a corporation's total tax liability calculated at the regular corporate tax rates in Code section 11 (or substitutes for section 11).

The rates of tax on taxable incomes below \$18,333,333 were graduated (with some exceptions). Corporations other than members of a controlled group or personal service corporations used the following tax rate schedule. If taxable income is:

Over:	But not over:	Tax is:	Of the amount over:
\$0	\$50,000	15%	\$0
50,000	75,000	\$7,500 +25%	50,000
75,000	100,000	13,750 +34%	75,000
100,000	335,000	22,250 +39%	100,000
335,000	10,000,000	113,900 +34%	335,000
10,000,000	15,000,000	3,400,000 +35%	10,000,000
15,000,000	18,333,333	5,150,000 +38%	15,000,000
18,333,333	-----	35%	0

The 39 percent and 38 percent rates were imposed to phase out the benefits of the lower brackets for high-income corporations.

Beginning with the 2006 tax year, members of controlled groups were required to complete the new Schedule O, Consent Plan and Apportionment Schedule for a Controlled Group to delineate the shared apportionment of their tax liability. See "Consent Plan and Apportionment Schedule for a Controlled Group" in this section for details. Personal service corporations (qualified under section 448 to use cash accounting) were taxed at a flat 35 percent on all of their taxable income.

Most income of S corporations was taxed only at the shareholder level. However, for S corporations

that had once been C corporations, the corporate income tax was imposed on certain long-term capital gains, recognized built-in gains, and excess net passive income. The taxes paid on capital gains or recognized built-in gains by S corporations were included in the corporate statistics as "Income Tax." The taxes paid on excess net passive income were excluded from "Income Tax" but were included in "Total Income Tax."

A small number of corporations without net income had an income tax liability. These were corporations reporting all or part of their income under special life insurance rules, including-consolidated returns filing a life insurance subsidiary.

Other adjustments made to income tax returns by the taxpayer and included in these statistics for income tax were: (1) deferred tax under section 1291(c)(2), where a corporation was a shareholder in a passive foreign investment company (PFIC) and received an excess distribution or disposed of its investment in the PFIC during the year; and (2) additional tax under section 197(f)(9)(B) where a corporation that elects to pay tax on the gain from the sale of an intangible under the related person exception to the anti-churning rules.

See also, "Total Income Tax before Credits" and "Total Income Tax after Credits."

Indian Employment Credit

[Form 8845]

This component of the general business credit was for employing members of American Indian tribes on Indian reservations. The credit was equal to 20 percent of the excess of wages and health benefits for such employees over the amount paid such employees in 1993, limited to \$20,000 per employee.

For the income tax limitations and carryback and carryforward provisions that apply, see "General Business Credit" in this section.

Intangible Assets and Accumulated Amortization

[Page 5, Schedule L, Line 13a(c)]

Intangible assets represented the total gross value of goodwill, contracts, formulas, licenses, patents, registered trademarks, franchises, covenants not to compete, and similar assets that were amortizable for tax purposes. Thus, specific intangible asset items were included in this category only if amortization (or depreciation) actually had been taken against them.

The amounts shown as accumulated amortization represent the portion of these intangible assets that were written off in the current year as well as in prior years. In general, intangible assets were the gross amounts before adjustments for amounts of accumulated amortization. Some corporations, however, reported only the net amount of intangible assets after adjusting for amortization charges.

Interest

[Page 1, Line 5]

Taxable interest, a component of total receipts, included interest on U.S. government obligations, loans, notes, mortgages, arbitrage bonds, nonexempt private activity bonds, corporate bonds, bank deposits, and tax refunds. The statistics also included dividends from savings and loans and mutual savings banks, federal funds sold, finance charges, and sinking funds. The interest received was reduced by the amortizable bond premium under Code section 171.

Interest received from tax-exempt state or municipal bonds and ESOP loans was not included in this item. Corporations were not allowed to offset any interest expense against interest income. However, if the corporation reported only a net amount, this figure was used in the statistics. See also, "Interest Paid."

Interest received by S corporations was passed through to shareholders and reported on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.*, and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Interest Income" under "Portfolio Income (less deficit) distributed to shareholders."

Interest on Government Obligations: State and Local

[Page 5, Schedule M-1, Line 7 and Page 2, Form 8916-A, Part II, Line 1, column (c) or Page 3, Form 1120, Schedule K, Line 9 or Page 3, Form 1120S, Schedule K, Line 16a]

The interest received from certain government obligations was not subject to U.S. income tax. These tax-exempt obligations included those issued by states, municipalities, and other local governments, the District of Columbia, and U.S. possessions, including Puerto Rico.

For statistical presentation, this interest was included in total receipts. However, it was not

included in net income (less deficit) or income subject to tax.

Interest Paid

[Page 1, Line 18]

These amounts consisted of interest paid by corporations on all business indebtedness. For banking and savings institutions, the statistics also included interest paid on deposits and withdrawable shares. For mutual savings banks, building and loan associations, and cooperative banks, interest paid included amounts paid or credited to the accounts of depositors as dividends, interest, or earnings under Code section 591. Interest identified as part of the cost of goods sold or capitalized under section 263A was excluded from cost of goods sold and included in the statistics as interest paid.

Inventories

[Page 5, Schedule L, Line 3(d)]

This was the corporations' end-of-year inventories as reported on their balance sheets. Inventories included such items as finished goods, partially finished goods (work in progress), new materials and supplies acquired for sale, merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Inventories reported on balance sheets were book accounts and would not necessarily have corresponded to those reported for tax purposes in cost of goods sold.

Inventories reported on the returns of companies in financial industries were transferred during statistical processing to other balance sheet accounts (unless reported on a consolidated return with nonfinancial subsidiaries). For security brokers and dealers, commodity brokers and dealers, and holding and other investment companies (except bank holding companies), inventories were included in "Other Investments." For the rest of the "Finance and Insurance" and "Management of Holding Companies" sectors, inventories were included in "Other Current Assets". Inventories shown in the statistics for the "Finance and Insurance" and "Management of Holding Companies" sectors were those reported by consolidated financial companies with diversified nonfinancial subsidiaries.

See also, "Cost of Goods Sold."

Inventory, Beginning of Year

[Page 2, Schedule A, Line 1]

Closing inventories from the end of the previous year.

See also, "Inventory, End of Year."

Inventory, End of Year

[Page 2, Schedule A, Line 7]

These were ending inventories as calculated for tax purposes. Inventories included the portion of its raw materials and merchandise purchased for resale and not sold during the year. Statistical adjustments made to the current year components of cost of goods sold were not carried over into the capitalized inventory accounts, which were shown as reported by taxpayers (except for necessary corrections).

See "Cost of Goods Sold."

Investment Credit

[Form 3468]

This credit was composed of five separate, unrelated credits: the rehabilitation investment credit, the energy credit, the qualifying advanced coal project credit, qualifying gasification project credit, and qualifying advanced energy project credits.

The **energy credit** was allowed for equipment that used solar, geothermal, qualified fuel cell, and qualified micro-turbine property to generate electricity, heat or cool a building or provide heat for a process.

The **qualifying advanced coal project credit** was allowed on investments in qualifying advanced coal projects. This project must be located in the United States and should be used to power a new electric generation unit or to refit to repower an existing electric generation unit.

The **qualifying gasification project credit** was allowed on qualified investments that employ gasification technology, carried out by an eligible entity. This credit was not allowed on any investments already claimed under the qualifying advanced coal project credit.

The **qualifying advanced energy project credit** is a credit based off a project that reequips, expands, or establishes a manufacturing facility for the production of property, fuel cells, and electric. The property must be used to produce energy from the sun, wind, geothermal deposits or other renewable resources.

The **rehabilitation tax credit** offsets the cost of rehabilitating a certified historic structure or the rehabilitation costs for any nonresidential building originally placed in service before 1936. The rehabilitation had to be "substantial" and meet strict criteria for how much of the original structure was retained. The rehabilitation of historic structures had to be approved by an appropriate State or Federal official.

The investment credit was subject to recapture if the property was sold or converted to other uses. For S corporations, the investment credit was computed at the shareholder, not the corporate, level. The S corporation reported the basis in the qualifying property to each shareholder for this purpose.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

Investments in Government Obligations

[Page 5, Schedule L, Line 4(d)]

This balance sheet asset item comprised U.S. obligations, including those of instrumentalities of the Federal Government. State and local government obligations, the interest on which was excluded from gross income under section 103(a), were included in "Tax-Exempt Securities."

Some mutual property and casualty insurance companies included investments in government obligations within other investments on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and excluded from other investments.

Land

[Page 5, Schedule L, Line 12(d)]

Land, which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some corporations may have included land as part of depreciable or depletable assets or included it in other investments. Whenever corporations included and identified land as part of depreciable assets, the amount was reclassified as land, but land improvements remained as depreciable assets.

Loans from Shareholders

[Page 5, Schedule L, Line 19(d)]

This balance sheet liability item was regarded as long-term in duration and included loans to the company from holders of the company's stock.

Loans to Shareholders

[Page 5, Schedule L, Line 7(d)]

This balance sheet asset item was regarded as long-term in duration and included loans to persons who held stock in the corporation.

Losses Incurred

[Form 1120-PC, Schedule A, Line 26]

See "Cost of Goods Sold."

Low-Income Housing Credit

[Form 8586]

The low-income housing credit was a credit for the acquisition of housing units rented to low-income persons allowed over 10 years. The annual credit was designed so that the taxpayer taking it received over the 10 years the present value of 70 percent of the basis of the low-income units in a residential building (30 percent in the case of certain federally subsidized new buildings or rehabilitated existing buildings).

The low-income housing credit could only be claimed if allocated to a residential rental project by a State housing authority and if it met the strict requirements for rental to low-income renters. If the project was sold or ceased to qualify in the first 15 years, the owner was required to repay a portion of the credit previously taken.

Part I is used to calculate the credit for builds places in service before January 1, 2008.

Part II is used to calculate the credit for buildings placed in service after 2007. The taxpayer can enter the current year LIHC from the 8609-A and also make adjustments to carryforwards and carrybacks of the LIHC credit. The Part II portion serves the same function as the lines on other general business credit forms whose credit is not subject to alternative minimum tax limitations.

The low-income housing credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Low Sulfur Diesel Fuel Production Credit

[Form 8896]

Qualified small business refiners may claim a credit for qualified expenditures to produce low sulfur diesel fuel (Code Sec. 45H). The credit is equal to five cents per gallon of qualified low sulfur diesel fuel produced during the tax year at a qualified facility. The fuel must contain no more sulfur than 15 parts per million, and comply with the Environmental Protection Act (EPA) Highway Diesel Fuel Sulfur Control Requirements. To qualify as a small business refiner, the taxpayer cannot employ more than 1,500 individuals on any day during the tax year

and its average daily refinery production of the one-year period ending on December 31, 2002, cannot exceed 205,000 barrels. Beginning in 2006, taxpayers that were not partnerships, S corporations, or cooperatives were allowed to claim this credit directly on Form 3800, eliminating the need for those taxpayers to file Form 8896. The tax liability for this credit is no longer computed on Form 8896, instead it is computed as part of the General Business Credit on Form 3800. The Low Sulfur Diesel Fuel credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit were shown separately in Table 21.

Mortgage and Real Estate Loans

[Page 5, Schedule L, Line 8(d)]

In general, mortgage and real estate loans were the total amount a corporation loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security.

Because the return form did not provide a separate place for reporting any reserve for uncollectable mortgage and real estate loan accounts, such reserves may have been included in the allowance for bad debts, shown in this report as an adjustment to notes and accounts receivable. If a corporation reported an uncollectable mortgage and real estate loan reserve on a separate schedule, that amount was moved during statistical processing to allowance for bad debts.

Mortgages, Notes, and Bonds Payable

[Page 5, Schedule L, Lines 17(d) and 20(d)]

Mortgages, notes, and bonds payable were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations maturing within the coming year were reportable with short-term obligations as having a maturity of less than one year. Deposits and withdrawable shares may have been reported in mortgages, notes, and bonds payable by banks and savings institutions. When identified, such amounts were transferred to "Other Current Liabilities."

Net Capital Gains

[Schedule D, Lines 12 and 13]

In the tables in this report, capital gains net of capital losses were presented divided into two data items: "Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss" and "Net Long-Term Capital Gain Reduced by Net Short-Term Capital

Loss." A gain or loss from the sale or exchange of capital assets was short-term if the assets had been held for one year or less and long-term if they had been held for longer than one year. The distinction between long-term and short-term assets was maintained in the Code and in the reporting forms even though it did not affect tax liability.

For corporations, capital losses were generally deductible only from capital gains, so only net gains were included in the statistics. Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years; any losses remaining after carryback were carried over the 5 succeeding years. A net capital loss for a regulated investment company could be carried forward 8 years instead of 5 years. If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken. Regardless of origin, all carrybacks and carryovers were treated as short-term capital losses for carryback and carryover purposes.

In general, capital assets for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets as all property held by the corporation except:

- (1) stock in trade or other property included in inventory or held mainly for sale to customers;
- (2) notes and accounts receivable acquired in the ordinary course of business;
- (3) depreciable or real property used in the trade or business;
- (4) copyrights, literary, musical, or artistic compositions, or similar properties not acquired by purchase;
- (5) publications of the United States Government not acquired by purchase;
- (6) certain commodities derivative financial instruments held by a dealer;
- (7) certain hedging transactions entered into in the normal course of trade or business; and
- (8) supplies regularly used in the trade or business.

Gains from constructive ownership transactions entered into after July 11, 1999, that involved any equity interest in pass-through entities such as partnerships, S corporations, trusts, regulated investment companies, and real estate investment trusts that would otherwise be treated as capital gains could be treated instead as ordinary income. Constructive ownership transactions included gains from notional principal contracts with the right to receive substantially all of the investment yield of an equity interest and the obligation to reimburse substantially all of any decline in value of the interest; a forward or futures contract to acquire an equity

interest; and the holding of a call option and writing of a put option at substantially the same strike price and maturity date. A net underlying long-term capital gain had to be established by computing a net capital gain as though the asset were acquired at its fair market value when the transaction was opened and sold at its fair market value when the transaction was closed. If not established, the net underlying long-term capital gain was treated as zero. Any long-term capital gain that exceeded the net underlying long-term capital gain was treated as ordinary income. Gains from constructive ownership transactions that were marked to market were excluded from this provision to be treated as ordinary income.

Although depreciable and real property used in the trade or business was defined as not a capital asset, gain on such property held for more than one year could be treated as long-term capital gain. See "Net Gain (or Loss), Noncapital Assets" below.

The capital gains of S corporations were passed through to their shareholders and not included in the corporations' ordinary income (loss) from trade or business activities but were reported on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* These statistics are presented in the 1120S Basic Tables section as "Net short-term capital gain (less loss)" and "Net long-term capital gain (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Net Gain (or Loss), Noncapital Assets

[Page 1, Line 9]

This item includes all losses from the sale or exchange of noncapital assets, but only those gains that were not treated as long-term capital gains. Noncapital assets included property used in a trade or business plus certain other transactions given special treatment by statute. After December 16, 1999, noncapital assets were expanded to also include certain financial assets such as:

- (1) certain commodities derivative financial instruments held, acquired, or entered into by commodities derivatives dealers;
- (2) any hedging transaction clearly identified as a hedging transaction before the close of the day on which it was acquired, originated, or entered into; and
- (3) supplies regularly used or consumed in the ordinary course of a trade or business.

A commodities derivative financial instrument is a commodities contract or other financial instrument with respect to commodities, for which the value or settlement price is calculated or determined by reference to a specified index (as defined in section

1221(b) of the Internal Revenue Code). A commodities derivative dealer is an entity which regularly offers to enter into, assume, offset, assign, or terminate positions in commodities derivative financial instruments with customers in the ordinary course of a trade or business. A hedging transaction is any transaction entered into in the normal course of a trade or business primarily to manage one of the following: 1) risk of price changes or currency fluctuations involving ordinary property held (or to be held) and 2) risk of interest rate or price changes, or currency fluctuations, involving borrowed funds or ordinary obligations incurred (or to be incurred).

Rules governing the computation of a net gain or loss from noncapital assets were provided under Code section 1231. Transactions treated under these special provisions included:

- (1) the sale or exchange of real or depreciable property used in a trade or business;
- (2) the cutting or disposal of timber treated as a sale or exchange under Code section 631(a) and (b);
- (3) the disposal of coal or iron ore treated as a sale under Code section 631(c);
- (4) the sale or exchange of livestock (excluding poultry) used in a trade or business for draft, breeding, dairy, or sporting purposes, if held for at least 12 months (24 months for horses and cattle);
- (5) the sale or exchange of unharvested crops sold with the land; and
- (6) the involuntary conversion of property or capital assets due to partial or total destruction, theft, seizure, requisition, or condemnation.

Long-term gains from section 1231 transactions were treated as long-term capital gains for tax purposes and were included in "Net Capital Gains" in these statistics. Losses under section 1231 were treated as ordinary losses, i.e., fully deductible from ordinary income. Amounts treated as long term gains were reduced by a number of provisions designed to recapture (as ordinary income) previous benefits. These provisions included: sections 1245 and 1250, recapturing some depreciation taken previously; section 1252, recapturing conservation and land clearing expenses upon the sale of some farmland; section 1254, recapturing certain depletion, intangible drilling, and mine development expenses; and section 1255, recapturing some crop-sharing payments if a farm is sold within 20 years of receiving the payments.

Statutory provisions allow that recognition of a gain or loss may be postponed under certain circumstances. The postponement of gain

recognition accounts for some differences in tax versus book income. This difference is not presented in these statistics.

Gains and losses resulting from involuntary conversions, due mostly to casualty and theft, received special treatment. Such losses were to be included in the computation of net gain or loss, noncapital assets. However, some corporations reported them in other deductions, in which case, the losses were included in the statistics for other deductions. No attempt was made to recompute the net gain or loss from noncapital assets or the carryover of losses subject to recapture rules for such returns.

Although this item was a part of corporate-level income for S corporations, the portion of gain treated as long-term capital gain under section 1231 was not a part of the corporations' ordinary income (loss) from trade or business activities but rather was reported on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.*

Net Income (or Deficit)

[Page 1, Line 28]

This was net profit or loss from taxable sources of income reduced by allowable deductions. It differed from "Total Receipts Less Total Deductions" because it included "Constructive Taxable Income from Related Foreign Corporations" and excluded "Interest on Government Obligations: State and Local." Net income generally differed from "Income Subject to Tax" by the "Statutory Special Deductions" allowed corporations. More information can be found under all these headings in this section.

Net income included income from the trade or business activities of S corporations, including ordinary gain from the sale of business property. Although the income was taxable to the shareholders, it was used for the statistics as a measure of corporate business activity for these companies. For tax purposes, net income for S corporations excluded passive income, which was passed through to the shareholders and reported on the Form 1120S, Schedule K-1, *Shareholders' Share of Income, Credits, Deductions, etc.* Statistics on these items are presented in the 1120S Basic Tables as "Net income (less deficit) from a trade or business." Although certain long-term capital gains were taxable to S corporations before the gains were passed through to the shareholders, these gains were excluded from net income.

The statistics for net income (or deficit) also included the "effectively connected income" of foreign corporations operating in the United States.

Generally, income was considered effectively connected if the foreign corporation conducted a trade or business in the United States and the income was attributable to that business.

Property and casualty insurance companies with premium income of \$1,200,000 or less could elect to compute income tax on their taxable investment income only, deducting only expenses related to that income. Therefore, the statistics for net income included only net investment income for those companies. (Such a company with premiums of \$600,000 or less was exempt from tax and so does not appear in these statistics.)

Net Long-Term Capital Gain Reduced by Net Short-Term Capital Loss

See "Net Capital Gains."

Net Operating Loss Deduction

See "Statutory Special Deductions."

Net Short-Term Capital Gain Reduced by Net Long-Term Capital Loss

See "Net Capital Gains."

Net Worth

Net worth represented the shareholders' equity in the corporation (total assets minus the claims of creditors). In the statistics, net worth comprised the net sum of the following items:

- (1) capital stock;
- (2) additional paid-in capital;
- (3) retained earnings, appropriated;
- (4) retained earnings, unappropriated;
- (5) adjustments to shareholders' equity;
- (6) less the cost of treasury stock.

New Markets Tax Credit

[Form 8874]

The New Markets tax credit has been created to increase investments in low-income communities. The credit was equal to five percent of the investment in a qualified community development entity for the first three allowance dates and six percent of the investment for the next four allowance dates. The total credit available was equal to 39 percent of the investment over seven years.

The New Markets tax credit is a part of and subject to the limitations and carryover rules of the general business credit. The credit may not be carried back to tax years ending before January 1, 2001. Any unused credit at the end of the carryforward period will be allowed as a deduction in the following tax

year. The components of the general business credit are shown separately in Table 21.

Nonconventional Source Fuel Credit

[Form 3800, Page 1, Line 1o]

The amount of the Nonconventional Source Fuel Credit is figured on Form 8907. This credit is allowed for the production of qualified fuel that was sold by a taxpayer to an unrelated person during the tax year. In general, the amount of the credit is \$3 (adjusted for inflation) per barrel of oil-equivalent fuel, and production must occur within the U.S. or a U.S. Possession. Qualified fuels include the following if sold before 2008:

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

It also includes coke and coke gas (if sold after December 31, 2005) produced in a facility where the original use began with the taxpayer and is not produced from petroleum-based products.

For tax years after December 31, 2005 the Energy Tax Incentive Act of 2005 made the nonconventional source fuel credit part of the general business credit, and will be subject to the limitation and carryforward rules of the general business credit.

Notes and Accounts Receivable

[Page 5, Schedule L, Line 2a(c)]

In general, notes and accounts receivable were the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business. These current assets would normally be converted to cash within 1 year. This category included commercial paper, charge accounts, current intercompany receivables, property improvement loans, and trade acceptances. Current nontrade receivables were generally included in other current assets.

Certain savings and loan associations reported loans and mortgages as notes and accounts receivable. When identified, such mortgage loans were included in the statistics for mortgage and real estate loans, rather than notes and accounts receivable.

The gross amounts of the receivables and the corresponding adjustment account, allowance for bad debts, were reported on the balance sheets of most corporation income tax forms. For an explanation of the adjustment account, see "Allowance for Bad Debts." Some corporations, however, reported only the net amount of the accounts receivable.

Number of Returns

This was a count of the returns filed by active corporations on one of the Form 1120-series returns. It included ordinary for-profit C corporations filing the Form 1120 or its simplified version, S corporations electing to be taxed through their shareholders filing Form 1120S, foreign corporations with U.S. source income filing Form 1120-F, life insurance companies filing Form 1120-L, property and casualty insurance companies filing Form 1120-PC, Real Estate Investment Trusts filing Form 1120-REIT, and Regulated Investment Companies filing Form 1120-RIC. It did not include non-profit corporations, exempt farmers' cooperatives, and many other incorporated organizations that did not file corporation income tax returns. It also did not include the returns of inactive corporations, defined as those reporting no item of income or deductions;

See Section 3, Description of the Sample and Limitations of the Data.

Consolidated groups could file a single return covering many corporations, so the number of returns was not a count of the number of active corporations. See "Consolidated Returns."

Orphan Drug Credit

[Form 8820]

This was a credit for 50 percent of the costs of testing drugs to be used for treating rare diseases, defined as those affecting fewer than 200,000 people or those occurring so infrequently that developing a drug to treat them would not be economical. This had been one of the "sunset" provisions (regularly reviewed and extended), but the Taxpayer Relief Act of 1997 made it a permanent part of the tax law.

The orphan drug credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Other Assets

[Page 5, Schedule L, Line 14(d)]

In general, other assets comprised noncurrent assets, which were not allocable to a specific account on the balance sheet, and certain assets not identified as current or noncurrent. Both tangible and intangible assets were included in this category. Also included were assets such as: deposits on contracts, interest discounts, and guaranty deposits, when reported as noncurrent assets.

Other assets of life insurance companies included

the market value of real estate and that portion of stock and bond holdings in excess of book value. For statistical purposes, negative balance sheet asset accounts have been moved to, and included in, the computation of other assets. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other assets to become negative in certain situations. When identified on the tax return, assets held for investment were not included in other assets.

Other Costs

[Page 2, Schedule A, Line 5]

See "Cost of Goods Sold."

Other Credits and Payments

[Form 1120-PC, Page 1, Line 14i]

See "Overpayment or Amount Owed."

Other Current Assets

[Page 5, Schedule L, Line 6(d)]

Other current assets included assets not allocable to a specific current account listed on the balance sheet of the tax form and assets reported as short-term, but without identification of a specific current account.

Marketable securities, prepaid expenses (unless reported as long-term), nontrade receivables, coupons and dividends receivable, and similar items were included in this asset account. Deposits were included here for banks and deposit institutions. Also included were amounts in excess of billings for contract work in progress reported as current by construction corporations.

When reported by certain nonconsolidated financial companies, inventories were included in the statistics for other current assets, rather than for inventories. Those nonconsolidated financial companies included banks, credit agencies, insurance companies, insurance agents, brokers, real estate operators, lessors, and condominium management and cooperative housing associations. Inventories were included in other current assets if reported by bank holding companies, whether a consolidated or nonconsolidated. However, if consolidated with nonfinancial subsidiaries, then inventories were not moved to other current assets to the extent they were attributable to the nonfinance subsidiaries.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities with other current assets on the income tax return, Form 1120-PC. When identified, the amounts were included in the statistics for investments in government obligations and tax-

exempt securities and excluded from other current assets.

Other Current Liabilities

[Page 5, Schedule L, Line 18(d)]

Other current liabilities included certain amounts due and payable within the coming year. The account was comprised of accrued expenses, as well as current payables not arising from the purchase of goods and services. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, dividends payable, overdrafts, accrued interest or rent, and deposits and withdrawable shares of banking and savings institutions, if not reported as long-term by the corporation. For construction corporations, amounts for uncompleted contracts or jobs in progress were included in this item, if reported as current.

Other Deductions

[Page 1, Line 26]

Other deductions comprised: (1) business expenses which were not allocable to a specific deduction item on the tax return, or which were not included elsewhere on the tax return, and (2) certain amounts which were given special treatment in the course of statistical processing. It also included adjustments reported as deductions.

The first category included such items as administrative, general, and selling expenses; commissions (unless reported as cost of goods or salaries and wages); delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; utility expenses not reported as part of the cost of goods sold; and similar items. For meal and entertainment expenses, generally only 50 percent was deductible.

The second category included intangible drilling costs, direct pensions (paid by a company to an individual but not to pension plans), employee welfare (but not payments to welfare or benefit plans), moving expenses (for employees), partnership net losses, and patronage dividends paid. Also included were itemized business deductions and other deductions unique to life and property and casualty insurance companies.

Losses from involuntary conversions which were reported as ordinary losses on Form 4797, *Supplemental Schedule of Gains and Losses*, were included in the statistics for Net Gain (or Loss), Noncapital Assets. However, some taxpayers reported such amounts as deduction items; if so, they were included in the statistics for "Other Deductions". Also included were net foreign currency losses for

regulated investment companies, life insurance increases in reserves, and policyholder dividends paid by insurance companies on participating policies (after certain adjustments).

The statistics for other deductions excluded amounts for amortization (except amortization of intangible drilling costs and from specified policy acquisition expenses of life insurance companies (IR Code section 848)), which were moved during statistical processing to "Amortization."

Other Investments

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

This category generally included long-term non-government investments and certain investments for which no distinction could be made as to their current or long-term nature. Examples of non-government investments included stocks, bonds, loans to subsidiaries, treasury stock reported as assets, and other types of financial securities.

Real estate not reported as a fixed asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings) were reported as other investments. Certain insurance carriers also included their real estate holdings (other than their home and branch office buildings) in this asset category.

When inventories were reported by companies in certain financial industries, the amounts were included in the statistics for other investments and excluded from inventories. For security brokers and dealers, commodity brokers, dealers, and exchanges, and holding and other investment companies (except bank holding companies), inventories were included in other investments unless the return was consolidated and included nonfinance subsidiaries. Inventories attributable to the nonfinance subsidiaries were not moved to other investments.

The statistics may be somewhat overstated by amounts that should have been reported for treasury stock. When treasury stock held for resale or for future distribution was reported as an asset, rather than as an offset to capital stock, the treasury stock was included in the statistics for other investments.

Some property and casualty insurance companies included investments in government obligations and tax-exempt securities in other investments on the income tax return, Form 1120-PC. When identified, these amounts were transferred to the appropriate accounts.

Other Liabilities

[Page 5, Schedule L, Line 21(d)]

Other liabilities were obligations which were not allocable to a specific account on the balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term. The excess of reserves for amortization, depreciation, and depletion over the respective asset accounts was included in this balance sheet account.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, provisions for future or deferred taxes based on the effects of either accelerated depreciation or possible income tax adjustments, and principal amounts of employee and similar funds. Accounts and notes payable, borrowed securities, commissions, intercompany accounts, loans, overdrafts, and unearned income were also included. For statistical purposes, negative balance sheet liability accounts have been moved to, and included in, the computation of other liabilities. This procedure was adopted to address the increased usage of negative items being reported on corporate balance sheets. This process may cause other liabilities to become negative in certain situations.

Other Receipts

[Page 1, Line 10]

Other receipts included amounts not elsewhere reported on the return form, such as: income from minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreements; profit from commissaries; profit on prior-years' collections (installment basis); profit on the purchase of a corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for the cancellation of contracts; auto lease inclusion income; and income from sales of scrap, salvage, or waste.

Also regarded as other receipts were unidentified and certain dividends received, such as from Federal Reserve and Federal Home Loan Banks, and from the following special classes of corporations: corporations deriving a large percent of their gross income from sources within a U.S. possession, when they did not provide detailed attachments; and tax-exempt charitable, educational, religious, scientific and literary organizations, and mutual and cooperative societies including farmers' cooperatives. Also included were any adjustment items reported by corporations and listed in other income, payments with respect to security loans, foreign currency gains for regulated investment companies, and life insurance decreases in reserves. See also,

"Business Receipts."

Overpayment or Amount Owed

[Page 1, Line 35]

All corporations with more than minimal tax liability were required to have settled their liability by the time their returns were due for their accounting year, within specified tolerances. They were required to estimate their liability at the beginning of their tax year and make payments on this estimated tax liability at least quarterly. If estimated tax payments were less than final tax liability for the year, within the allowed tolerances, the corporation was assessed a penalty. The corporation could count as tax payments its "Credit for Tax Paid on Undistributed Capital Gains", "Credit for Federal Tax on Fuels", and "Refundable Credits" (see these headings, above). A property and casualty insurance company could also claim a credit for taxes paid by a reciprocal (see "Reciprocal Tax") and for certain other payments and credits it could have been required to make. A corporation that requested an extension of time to file its tax return was required to pay any final estimated tax liability not already covered (see "Tax Deposited with Form 7004"). When the corporation finally filed its return for the year, it would seldom have paid exactly the final liability; most corporations would have had either an overpayment or an amount owed.

Estimated tax payments were required of any corporation expecting to owe a tax liability of \$500 or more for the year. The payments had to be made quarterly, on the fifteenth day of the fourth, sixth, ninth, and twelfth months of the company's accounting year. If the total payments for the year were greater than the liability shown on the return, the overpayment could be either refunded or applied to next year's estimated tax liability. If a corporation realized before it filed its return that it had overpaid, and the overpayment was at least \$500 and at least 10 percent of tax liability for the year, it could apply for an immediate refund of the excess payment. The application had to be made within 2-1/2 months of the close of its taxable year.

If a corporation had \$500 or more of tax liability on the due date of its return and had not made quarterly estimated tax payments of at least 25 percent (each quarter) of the liability shown on its return or 25 percent of the tax it paid in the previous year, it was liable for a penalty for underpayment of estimated tax. This penalty, which was calculated at the current interest rate prescribed by IRS, became a part of the amount owed when the corporation filed its return. However, the penalty did not apply if there was a legitimate reason for the underpayment.

Foreign insurance companies with effectively connected income (as filed on Form 1042-S) may have reported U.S. income tax paid or withheld at source, which would be considered in their tax liability computation. These amounts are included in "Overpayment or Amount Owed." The components of the tax payment schedule are shown in Tables 18 and 20.

Overpayments less Refund

[Page 1, Line 32a]

This was the net estimated tax payments, after deducting any amount previously refunded, remaining to be credited when the corporation's tax return was filed. See "Overpayment or Amount Owed."

Passive Activity Credits

[Form 3800, Lines 3 and 5]

The General Business Credit that could be claimed by personal service corporations and closely held corporations was subject to an additional limitation if the component credits were generated in a passive activity. The total amount of such credits and the amount allowed in 2009 are shown in the computation of the general business credit in Table 21. A personal services corporation was one whose principal activity was the performance of personal services that were substantially performed by employee-owners who owned more than 10 percent of the fair market value of the corporation's stock. A closely held corporation was a corporation that at any time during the last half of the tax year had 50 percent or more of the value of its outstanding stock owned directly or indirectly by not more than five individuals and was not an S corporation or a personal service corporation. Passive activities generally included trade or business activities in which the corporation did not materially participate for the tax year and, with exceptions, rental activities regardless of the corporation's participation.

Penalty for Underpayment of Estimated Tax

[Page 1, Line 33]

See "Overpayment or Amount Owed."

Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

[Page 1, Line 23]

This deduction was the current year's deductible contributions to qualified pension, profit-sharing, or other funded deferred compensation plans. Contributions made by employers to these plans were deductible under Code section 404 subject to limits on contributions for owners, officers, and highly paid employees. For defined-benefit plans,

contributions were also limited based on actuarial computations of the amount necessary to fund the promised benefits.

The statistics included amounts from "Cost of Goods Sold" and "Other Deductions" identified as pensions (unless clearly direct pensions), annuity plans, 401(k) plans, profit-sharing plans, retirement plans, and stock bonus plans. Any amounts identified as part of cost of goods sold or capitalized under section 263A were excluded from cost of goods sold and included in these statistics. The combined amount for companies other than mining companies that reported an amount for a combination of welfare/retirement plans was included in the statistics for contributions to pension and profit-sharing plans.

This item was not reported for regulated investment companies and real estate investment trusts.

Portfolio Income (less deficit)

Portfolio income (less deficit) is interest, dividends, annuities and royalties, as well as gain or loss from the disposition of income-producing or investment property that is not derived in the ordinary course of trade or business.

Prior Year Minimum Tax Credit

[Form 8827, Line 8]

Corporations received a credit against their regular income tax liability for alternative minimum taxes paid in prior years to prevent double taxation of the same income. The minimum tax was imposed currently on income for which tax liability was only deferred under the regular tax; when the deferral ended and the income became taxable under the regular tax, credit was given for the taxes already paid on that income. The minimum tax credit thus acted as a mechanism to coordinate the two tax systems. The credit was limited to the excess of regular tax after credits over the current year tentative minimum tax. Any unused portion of the prior year minimum tax credit could be carried forward indefinitely to reduce the regular tax. The credit was not designed to reduce any minimum tax liability. There were no carryback provisions for this tax credit.

See also, "Alternative Minimum Tax."

Purchases

[Page 2, Schedule A, line 2]

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

Qualified Electric Vehicle Credit Δ

[Form 8834, Line 13]

A qualified electric vehicle was a vehicle manufactured primarily for use on public roads, having at least four wheels, and powered primarily by an electric motor drawing current from rechargeable batteries, fuel cells, or other portable sources of electrical current. In addition, the original use of the vehicle must begin with the taxpayer, acquired for taxpayer's own use, and not for resale. The credit was equal to the lesser of \$2,500 or 10 percent of the cost of the vehicle (after reduction by any Section 179 deduction) for vehicles placed in service after February 17, 2009 and before January 1, 2012. The basis of each vehicle must be reduced by the amount of the credit. Vehicles qualifying for this credit were not eligible for the deduction for clean-fuel vehicles under Section 179A. If the vehicle no longer qualifies for the credit within 3 years of the date placed in service, part or all of the credit must be recaptured.

Qualified Plug-In Electric Drive Motor Vehicle Credit Δ

[Form 8936, Line 8]

A qualified plug-in electric drive motor vehicle was a new vehicle having at least four wheels, with a gross vehicle weight of less than 14,000 pounds and powered primarily by an electric motor drawing electricity from a rechargeable battery that has a capacity of not less than 4 kilowatt hours. In addition, the original use of the vehicle must begin with the taxpayer, acquired for taxpayer's own use and not for resale. The credit was equal to the allowable credit for the year, make, and model of the vehicle multiplied by the percentage of business use for each vehicle. The basis of each vehicle must be reduced by the amount of the credit. If the vehicle no longer qualifies for the credit within 3 years of the date placed in service, part or all of the credit must be recaptured.

Reciprocal Tax

[Form 1120PC, Page 1, Line 5]

A property and casualty insurance company with reciprocal or interinsurance arrangements with another entity (an "attorney-in-fact") could elect to allocate to the other entity deductions equal to those actually claimed by the other entity for the allocated insurance. In effect, this caused the net income from the transaction to be taxable to both entities, but since both might not have been taxable at the same rate, Code section 835 taxed the income to the insurance company at the highest corporate rate and allowed the company to take a credit for any taxes paid by the other entity. The Reciprocal Tax and the Credit by Reciprocal were included in "Total Income Tax After Credits" in the general tables and were shown separately in Table 20.

Refundable Credits

[Page 1, Line 32(g)]

These credits are from Form 3800, line 19c and Form 8827, line 8c. Form 3800, line 19c is the refundable amount for a corporation electing to accelerate the research credit. Form 8827, line 8c is the refundable amount for a corporation electing to accelerate the minimum tax credit.

Renewable Electricity Production Credit

[Form 8835]

The Form 8835 was used to claim the renewable electricity, refined coal, and Indian coal production credit. This credit is allowed only for the sale of electricity, refined coal, or Indian coal produced in the United States (or U.S. possessions) from qualified energy resources at a qualified facility. The credit includes the following qualifying resources and facilities for the production of electricity: wind, closed-loop biomass (generally organic plants grown for the sole purpose of being used to generate electricity), poultry waste, open-loop biomass (agricultural livestock waste nutrients and solid wood waste materials), geothermal energy, solar energy, small irrigation power, municipal solid waste, and qualified hydropower production. The credit period for electricity produced from renewable energy sources could be claimed over a five or ten year period, depending on the facility. Beginning in 2006, the tax liability limit and allowable credit for qualified facilities placed in service prior to October 23, 2004 could no longer be computed on Form 8835, instead this was done as part of Form 3800, General Business Credit.

The renewable electricity production credit was included in the general business credit shown in the tables. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Rent Paid on Business Property

[Page 1, Line 16]

This deduction consisted of rents paid for the use of land, buildings or structures, and rents paid for leased roads, and work equipment for railroad companies. Also included in rents paid was the leasing of vehicles. Auto lease inclusion income, required by law to offset this deduction for businesses that lease luxury automobiles, was reported in other receipts. Some corporations reported taxes paid and other specific expenses with rents paid. When identified, those items were included in the statistics for the respective deductions and excluded from rents paid.

Rent identified as part of the cost of goods sold, or capitalized under section 263A, was excluded from cost of goods sold and included in the statistics as rent paid on business property.

Rents

[Page 1, Line 6]

These were the gross amounts received for the use or occupancy of property by corporations whose principal activities did not involve operating rental properties. Expenses related to rental property, such as depreciation, repairs, interest paid, and taxes paid, were not deducted directly from the rental income, but were reported as business deductions.

When rents were a significant portion of a corporation's operating income, they were included in the statistics for business receipts rather than in rents. These corporations included some manufacturers and public utility companies, as well as businesses whose principal operating income was expected to be rents, such as hotels, motels, and other lodging places. For real estate operators, rental income was included in business receipts if the expense schedule indicated that the owner operated the building rather than leased it. No rent was reported for regulated investment companies (RICs). S corporations reported income from rents on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Repairs

[Page 1, Line 14]

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs that did not add to the value or appreciably prolong the life of the property. Expenditures for permanent improvements, which increased the basis of the property, were required to be capitalized and depreciated rather than deducted currently. Regulated investment companies did not report repairs.

Research Activities Credit

[Form 6765]

The research activities tax credit is a credit for qualified research expenses and basic research payments to universities and other qualified organizations. The research credit is a credit taken upon the excess of qualified research expenses for the current year a calculated base amount. The methods to calculate the credit are the Regular Credit, Alternative Incremental Credit, and Alternative Simplified Credit.

Research is limited to research undertaken to discover information that is technological in nature and useful in the development of a new or improved business component. The research had to be conducted within the United States and could not involve the social sciences, arts, or humanities. Research funded by another person, a grant, or a government agency were also ineligible for the credit. For qualified clinical testing expenses relating to drugs for certain rare diseases, taxpayers can elect to claim the credit using Form 8820, Orphan Drug Credit.

For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit." The components of the general business credit are shown separately in Table 21.

Retained Earnings, Appropriated

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

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

Retained Earnings, Unappropriated

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

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

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

Returns of Active Corporations

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

Returns With Net Income

See "Net Income (or Deficit)."

Royalties

[Page 1, Line 7]

Royalties were gross payments received, generally on an agreed percentage basis, for the use of property rights before taking deductions for depletion, taxes, etc. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. Expenses relating to royalties, depletion or taxes, were not deducted directly from this income, but were reported among the various business deductions from total gross income. No royalties were included in the statistics for regulated investment companies and real estate investment trusts. S corporations reported this item on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section as "Royalty Income (less loss)" under "Portfolio Income (less deficit) distributed to shareholders."

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron ore deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was

treated as a long-term capital gain. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See also, the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

S Corporation Returns

Form 1120S, *U.S. Income Tax Return for an S Corporation*, was filed by corporations electing to be taxed through their shareholders under Code section 1362. These companies reported corporate income and deductions from their conduct of trade or business, but generally allocated any income or loss to their shareholders to be taxed only at the individual level. Portfolio income (loss), net rental real estate income (loss), net income (loss) from other rental activities, and other income (loss) were not included in net income (loss) from ordinary trade or business but were allocated to shareholders to be reported on their returns.

Only corporate-level income of S corporations was included in the Basic Tables section of this report. S corporation trade or business income and deductions were included in the general tables and also shown separately in 1120S Basic Tables 7 and 8. Data on rental and investment income allocated to shareholders is presented in 1120S Basic Tables 1 through 6 and is also available in the *Corporation Source Book* (Publication 1053).

Subchapter S of the Internal Revenue Code, from which these corporations take their name, provided a set of restrictive criteria which a company had to meet in order to qualify. For tax years beginning after 2004, S corporations had to meet the following criteria:

- (1) no more than 100 shareholders;
- (2) only individuals as shareholders (with an exception for estates and trusts, including charitable remainder trusts);
- (3) no nonresident alien shareholders; and
- (4) only one class of stock.

For tax years beginning after 1997, exempt organizations described in section 401(a) or 501 (c)(3) are permitted to be shareholders.

Corporations that were ineligible to be treated as S corporations were:

- (1) banks or similar financial institutions using the reserve method of accounting for bad debts under section 585;
- (2) life insurance companies;
- (3) corporations electing to take the U.S. possessions tax credit;
- (4) Interest-Charge Domestic International

Sales Corporations (IC-DISC) or former DISCs; and

- (5) affiliated group members eligible for inclusion on a consolidated return.

The Small Business Job Protection Act of 1996 provided significant reform for S corporations. This legislation contained 17 provisions relating to S corporations. For more information on the impact of this legislation on S corporations see Wittman, Susan, "S Corporation Returns, 1997," *Statistics of Income Bulletin*, Spring 2000, Volume 19, Number 4.

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

Salaries and Wages

[Page 1, Line 13]

Salaries and wages included the amount of salaries and wages paid by the corporation for the tax year, less the amount of any work opportunity credit, empowerment zone employment credit, Indian employment credit, or welfare-to-work credit. Expenses such as bonuses, directors' fees, wages, payroll, and salaries listed in the other deductions schedule were included with the statistics for salaries and wages. Salaries and wages did not include items deductible elsewhere on the return, such as contributions to a 401(k) plan, amounts contributed under a salary reduction agreement, or amounts included in cost of goods sold. In addition, compensation of officers was not included with salaries and wages since it was listed as a separate deduction item on the return.

Section 857(b)(5) Tax

[Form 1120-REIT, Page 3, Schedule J, Line 2(c)]

Real estate investment trusts were required to derive at least 95 percent of their income from portfolio investments (dividends, interest, capital gains) and real estate and at least 75 percent of their income from real estate investments (rents, interest on mortgage bonds, sales of rental or foreclosure property). If these limits were not met, the shortfall was subject to a special tax under Code section 857(b) (5). This tax is a component of "Total Income Tax Before Credits" and is shown separately in Table 20.

Size of Business Receipts

Returns for nonfinance industries were classified by size of gross receipts from sales and operations. Returns of industries within the "Finance and Insurance" and "Management Holding Companies" sectors were classified by size of total receipts (the sum of business receipts and investment income).

See also, "Business Receipts" and "Total Receipts."

Statutory Special Deductions

[Page 1, line 29c]

Statutory special deductions in the tables was the sum of the deductions for net operating loss carryovers from prior years and the special deductions for dividends and other corporate attributes allowed by the Code. These deductions were in addition to ordinary and necessary business deductions and were shown in the statistics as deductions from net income. In general, net income less statutory special deductions equaled income subject to tax. The following components of Statutory Special Deductions are shown separately in Table 20.

Δ Net operating loss deduction. This deduction was the result of prior-year net operating losses. For large and mid-sized corporations, net operating losses (NOLs) could have been carried back to reduce any taxes paid in the 3 years previous to the loss year (2 years for NOLs incurred in tax years beginning after August 5, 1997), and any remaining amounts carried forward for 15 years (20 years for NOLs incurred in tax years beginning after August 5, 1997). A new provision added in the American Recovery and Reinvestment Act of 2009 allows small businesses to carry back losses incurred in 2008 up to 5 prior years. Amounts carried back, however, would not have appeared on the returns used for the statistics in this report. This item represents amounts carried forward from previous years and applied to reduce taxable income in the current year.

Total special deductions was the sum of the following deductions:

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

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

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

- (2) **Deduction for dividends paid on certain public utility stock.** This special deduction was for dividends paid on preferred stock issued by regulated telephone, electric, gas, or water companies before October 1, 1942, or issued to replace such stock. Companies were allowed to deduct 40 percent of the smaller of such dividends or taxable income computed without this deduction.
- (3) **Deduction for dividends paid (Forms 1120-RIC and 1120-REIT).** Regulated investment companies (RICs) and real estate investment trusts (REITs) were required to distribute virtually all (90 percent for both returns types) of their taxable income to their shareholders in the form of dividends to qualify for their special status. Their taxable income was reduced by the dividends they paid (which were taxable to the recipients), and they generally paid no corporate tax. This special deduction represented those required distributions.
- (4) **Section 857(b)(2)(E) deduction (Form 1120-REIT).** This deduction was equivalent to the tax imposed on real estate investment

trusts (REITs) that failed to meet the restrictions imposed on their sources of income. Generally, at least 75 percent of their income had to come from real estate investments and at least 95 percent from investment sources of all kinds. A tax of 100 percent was imposed on the net income attributable to the greater of the amounts by which the trust failed to meet the 75 or 95 percent income test, and a deduction was allowed to prevent the same income from being taxed under the income tax.

- (5) **Section 806(a) small life insurance company deduction.** A deduction equal to 60 percent of life insurance company taxable income not exceeding \$3,000,000 was allowed for a "small" life insurance company, defined as one with assets less than \$500,000,000. The deduction was phased out for "small" life insurance companies with life insurance company taxable income between \$3,000,000 and \$15,000,000. This item is included in "Statutory Special Deductions, Total," but is not shown separately in Table 20.

Tax Deposited with Form 7004

[Page 1, Line 32(e)]

This is the amount of the corporation's estimated tax liability deposited with the filing of Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return*, as reported on the corporation's income tax return for the year. The automatic extension of time to file a corporate tax return was 6 months, and any remaining tax liability was required to be paid with the request for an extension. See "Overpayment or Amount Owed."

Tax-Exempt Securities

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

This balance sheet asset item comprised: (1) state and local government obligations, the interest on which was excludable from gross income under section 103(a); and (2) stock in a mutual fund or other regulated investment company that distributed exempt-interest dividends during the tax year of the corporation. Examples included bond anticipation notes, project notes, Public Housing Authority bonds, and state and local revenue bonds.

Tax from Section I and Tax from Section II

[Form 1120-F, Page 1, Lines 1 and 2]

Foreign corporations with income effectively connected to a trade or business conducted in the U.S. were taxable at U.S. corporation income tax rates on that income, but they could also have been

taxable on income not “effectively connected” with a U.S. trade or business (generally, portfolio investment and certain transportation income) just as nonresident foreign corporations were. On the Form 1120-F, the tax on income not effectively connected with a U.S. trade or business was called “Tax from Section I” and the tax on effectively connected income was called “Tax from Section II.” Only the “Tax from Section II” is included as a component of “Income Tax” and “Total Income Tax” in the general tables in this report. It is also shown as a separate item in the tables devoted to foreign corporations, Tables 10 and 11.

“Tax from Section II” included income tax calculated at the U.S. corporate tax rates on effectively connected income, recapture taxes, and alternative minimum tax, and was reduced by the foreign tax credit, nonconventional source fuel credit, qualified electric vehicle credit, general business credit, and the credit for prior year minimum tax.

The “Tax from Section I” from returns that also had effectively connected income is shown as a separate item in Tables 10 and 11, but is excluded from all other tables in the report. (Returns of foreign corporations that had no income effectively connected with a U.S. trade or business were excluded from the statistical sample.)

Tax on Net Income from Foreclosure Property

[Form 1120-REIT, Page 3, Schedule J, Line 2(b)]

Real estate investment trusts that met the income requirements to qualify as REITs (see “Section 857(b)(5) Tax”) were generally taxable at the shareholder rather than the corporate level. An exception was sales of certain property they had acquired by foreclosure; the REIT could elect to be taxed at the top corporate rate of 35 percent on any gain from such transactions. This tax is included as a component of “Total Income Tax” (before and after credits) and is also shown separately in Table 20.

Tax on Net Income from Prohibited Transactions

[Form 1120-REIT, Page 3, Schedule J, Line 2(d)]

Real estate investment trusts were forbidden to engage in real estate development or sales (except in the course of their rental or financing business). Any profit made in such transactions was subject to a 100 percent tax. This tax is included as a component of “Total Income Tax” (before and after credits) and is also shown separately in Table 20.

Tax Refund

[Page 1, Line 36]

See “Overpayment or Amount Owed.”

Tax Year

Tax year (income year) in this publication refers to the year covering accounting periods ended July 2009 through June 2010. The corporation returns included span over 23 months between the first-included accounting period, which began on August 1, 2008, and closed on July 31, 2009, and the end of the last-included accounting period, which began on July 1, 2009, and closed on June 30, 2010. Therefore, this report shows income received or expenses incurred during any or all of the months in the 23-month span. This span, in effect defines the tax year in such a way that the non-calendar year ended accounting periods are centered by the calendar year ended accounting period. The calendar year made up 89.2 percent of the number of returns for Tax Year 2009. (See “Introduction” in Section I.)

Taxable Income

[Page 1, Line 30]

Called “Income Subject to Tax” in this report.

Taxes Paid

[Page 1, Line 17]

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported in the cost of goods sold schedules or capitalized under section 263A. Included among the deductible taxes were ordinary state and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; excise taxes, import and tariff duties; and business, license and privilege taxes. Income and profit taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. However, S corporations excluded any foreign taxes from the deduction for taxes paid, instead allocating them to their shareholders (who might either deduct them or take a foreign tax credit for them). Regulated investment companies also had to exclude those foreign taxes from the deduction for taxes when they elected under Code section 853 to allow their shareholders to claim a foreign tax credit (or a deduction) for the foreign taxes paid. See also, “Foreign Tax Credit.”

Taxes not deductible generally included Federal income and excess profits taxes, gift taxes, taxes assessed against local benefits, taxes not imposed on the corporation, and certain other taxes, including state or local taxes that were paid or incurred in connection with an acquisition or disposition of property. Taxes related to the acquisition of property were to be treated as part of the cost of the property, while taxes related to the disposition of property were to be treated as a reduction in the amount realized from the disposition.

Some corporations included sales taxes and excise and related taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of goods sold or as part of the separate deduction for taxes paid. When included in the cost of goods sold, these taxes were included in the statistics for taxes paid when they could be identified.

Tentative Minimum Tax

[Form 4626, Line 12]

The tentative minimum tax was determined by applying a 20 percent rate of tax to the alternative minimum taxable income after the reduction for the alternative tax NOLD and the income exemption. The tentative minimum tax could be reduced by an AMT foreign tax credit and carryover of unused empowerment zone credit. The foreign tax credit was computed under the AMT system and could not become part of that credit allowed under the regular tax system. Up to 25 percent of the tentative minimum tax remaining after the AMT foreign tax credit could be reduced by the carryover of empowerment zone credit.

The alternative minimum tax was the amount by which the remaining tentative minimum tax exceeded the regular tax after reduction by the foreign tax credit (under the regular system) and the possessions tax credit.

Total Assets and Total Liabilities

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

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

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

Total Deductions

As presented in this publication, total deductions comprised: (1) the cost of goods sold; (2) the ordinary and necessary business deductions from gross income; and (3) net loss from sales of noncapital assets. Components of total deductions

were shown in the income statement segment of various tables throughout this report. See also, "Total Receipts."

Total Income Tax After Credits Δ

[Page 3, Schedule J, Line 10]

Income tax after credits in the statistics equals "Total Income Tax Before Credits" less the sum of the "Foreign Tax Credit," "Qualified Electric Vehicle Credit," "General Business Credit," "Prior Year Minimum Tax Credit," and the "Credit for Holders of Tax Credit Bonds". Many of these items is discussed under its own heading in this section.

Total Income Tax Before Credits

Total income tax before credits was the sum of the following taxes:

- (1) Income Tax;
- (2) Personal Holding Company Tax;
- (3) Recapture and Other Taxes;
- (4) Alternative Minimum Tax;
- (5) Excess Net Passive Income Tax;
- (6) Capital Gains Tax of Regulated Investment Companies;
- (7) Tax on Net Income from Foreclosure Property;
- (8) Section 857(b)(5) Tax;
- (9) Tax on Net Income from Prohibited Transactions;
- (10) Branch Tax of Foreign Corporations;
- (11) Reciprocal Tax;
- (12) Section 857(b)(7)(A) Tax; and
- (13) Section 856 Tax (includes 856 (c)(7) and 856(g)(5))

Other tax and interest amounts were included in or subtracted from the total income tax. Amounts included were tax and interest on a nonqualified withdrawal from a capital construction fund (section 7518), interest due on deferred gain (section 1260(b), interest on deferred tax attributable to installment sales of certain timeshares and residential lots (section 453(l)(3)), certain nondealer installment obligations (section 453A(c)), interest due under the look-back method, and deferred tax due upon the termination of a section 1294 election for shareholders in qualified electing funds. Amounts subtracted were deferred tax on the corporation's share of the undistributed earning of a qualified electing fund, recapture of new markets credit, recapture of employer-provided childcare facilities and services credit, and deferred LIFO recapture tax (section 1363(d)). These amounts were included in the statistics as adjustments to total income tax.

Total Income Tax (S Corporations)

Total income tax for S corporations (1120S Basic Tables 7 and 8) was the sum of the following taxes, each discussed under its own heading:

- (1) Income Tax;
- (2) Income Tax Adjustments;
- (3) Excess Net Passive Income Tax;
- (4) Recapture Taxes; and
- (5) Adjustments to Total Tax.

Total Net Income (Less Deficit) (S Corporations)

Since the Tax Reform Act of 1986, total net income (less deficit) is defined as the sum of: ordinary income (loss), ordinary dividends, interest income, royalty income, other portfolio income, net income (loss) from rental real estate activities, net income (loss) from other rental activities, total net long-term capital gain (loss), and net short-term capital gain (loss). Prior to 1987, S corporation net income (less deficit) included most of the components of total net income (less deficit) above. The sum of the above components is a comprehensive measure of S corporation profits and losses that enables comparisons to be made with years prior to 1987.

Total Receipts

Total receipts was the sum of the following items, each discussed under its own heading:

- (1) Business Receipts;
- (2) Interest;
- (3) Interest on Government Obligations: State and Local;
- (4) Rents;
- (5) Royalties;
- (6) Net Capital Gains (excluding long-term gains from regulated investment companies);
- (7) Net Gain, Noncapital Assets;
- (8) Dividends Received from Domestic Corporations;
- (9) Dividends Received from Foreign Corporations (excluding certain taxable income from related foreign corporations only constructively received); and
- (10) Other Receipts.

Total receipts for S corporations was the sum of the following items, each discussed under its own heading:

- (1) Business Receipts;
- (2) Interest on Government Obligations: State and Local;

- (3) Net Gain, Noncapital Assets; and
- (4) Other Receipts.

S corporations reported receipts for Interest, Rents, Royalties, Net Capital Gains, and Dividends on the Form 1120S, Schedule K-1, *Shareholders' Shares of Income, Credits, Deductions, etc.* and are not included in the statistics for this item in the Basic Tables section. These statistics are presented in the 1120S Basic Tables section.

Total Receipts Less Total Deductions

This item differed from net income (less deficit) for tax purposes in that it included nontaxable interest on state and local government obligations and excluded constructive taxable income from related foreign corporations.

Total Special Deductions

[Page 1, line 29c]

See "Statutory Special Deductions."

U.S. Government Obligations

[Page 5, Schedule L, Line 4(d)]

See "Investments in Government Obligations."

U.S. Tax Paid or Withheld at Source

[Form 1120-F, Page 1, Line 5h]

Foreign corporations with income related to a U.S. business activity (i.e., effectively connected income) often had U.S. income tax withheld at the source for their taxes on portfolio or transportation income that was not effectively connected to their U.S. operations, as well as certain income that was effectively connected (e.g., gains from the disposition of U.S. real property reported on Form 8288-A or effectively connected income allocable to foreign partners reported on Form 8805). This withheld tax is shown separately for effectively connected income and non-effectively connected income in Tables 10 and 11.

U.S. taxes paid or withheld by resident foreign corporations on income that was effectively connected to a U.S. trade or business are included in the statistics for "Overpayment or Amount Owed." Taxes withheld at the source on effectively connected income for foreign insurance companies are not included in Tables 10 and 11 but are included in "Overpayment or Amount Owed." Taxes withheld at the source on non-effectively connected income are only included as the separate item in Tables 10 and 11.

Work Opportunity Credit Δ

[Form 5884]

This credit, the successor to the jobs credit, allowed in prior years, was allowed to taxpayers who hired individuals from certain targeted groups to work at least 120 hours during the year.

Targeted groups were:

- (1) members of families receiving benefits under the Temporary Assistance to Needy Families (TANF) program;
- (2) certain disabled veterans in families receiving food stamps;
- (3) newly released economically disadvantaged ex-felons;
- (4) high-risk youth (18-24 year olds from disadvantaged areas);
- (5) vocational rehabilitation referrals;
- (6) qualified summer youth (16-17 year olds from disadvantaged areas);
- (7) 18-24 year olds from families receiving food stamps; and (SSI) hired after September 30, 1997

- (8) recipients of supplemental security income .
- (9) hurricane Katrina employees.
- (10) ARRA of 2009 added disconnected youth who begin work after 2008 and before 2011.

Only the first \$6,000 (\$3,000 for qualified summer youth) of qualified first-year wages paid or incurred during the tax year for each employee is taken into account. The credit was limited to 25 percent if the employee worked at least 120 hours but less than 400 hours, and 40 percent if the employee worked 400 hours or more during the year.

The work opportunity credit was claimed as one of the components of the general business credit. For a discussion of the income tax limitations and carryback and carryforward provisions of the credit, see "General Business Credit" in this section. The components of the general business credit are shown separately in Table 21.

Zero-Assets

See "Balance Sheets"

Section 6

Forms

Form 1120

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Schedule D, Form 1120

Capital Gains and Losses..... **309**

Schedule N, Form 1120

Foreign Operations of U.S. Corporations..... **310**

Form 1120-F

U.S. Income Tax Return of a Foreign Corporation **311**

Form 1120-L

U.S. Life Insurance Company Income Tax Return **317**

Form 1120-PC

U.S. Property and Casualty Insurance Company Income Tax Return **325**

Form 1120-REIT

U.S. Income Tax Return for Real Estate Investment Trusts **333**

Form 1120 RIC

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Form 1120S

U.S. Income Tax Return for an S Corporation **341**

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Schedule K-1

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Form 8825

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Form 3800

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Form 4562

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Form 4626

Alternative Minimum Tax -- Corporations **353**

2009 CORPORATION RETURNS - FORMS

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2009 or tax year beginning _____, 2009, ending _____, 20 _____

▶ See separate instructions.

2009

A Check if:

- 1a** Consolidated return (attach Form 851) ☐
- b** Life/nonlife consolidated return ☐
- 2** Personal holding co. (attach Sch. PH) ☐
- 3** Personal service corp. (see instructions) ☐
- 4** Schedule M-3 attached ☐

Use IRS label. Otherwise, print or type.

Name

Number, street, and room or suite no. If a P.O. box, see instructions.

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see instructions)

\$

E Check if: **(1)** ☐ Initial return **(2)** ☐ Final return **(3)** ☐ Name change **(4)** ☐ Address change

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c	
	2	Cost of goods sold (Schedule A, line 8)							2	
	3	Gross profit. Subtract line 2 from line 1c							3	
	4	Dividends (Schedule C, line 19)							4	
	5	Interest							5	
	6	Gross rents							6	
	7	Gross royalties							7	
	8	Capital gain net income (attach Schedule D (Form 1120))							8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	
	10	Other income (see instructions—attach 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	
	13	Salaries and wages (less employment credits)							13	
	14	Repairs and maintenance							14	
	15	Bad debts							15	
	16	Rents							16	
	17	Taxes and licenses							17	
	18	Interest							18	
	19	Charitable contributions							19	
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)							20	
	21	Depletion							21	
	22	Advertising							22	
	23	Pension, profit-sharing, etc., plans							23	
	24	Employee benefit programs							24	
	25	Domestic production activities deduction (attach Form 8903)							25	
	26	Other deductions (attach schedule)							26	
	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	
	29	Less: a Net operating loss deduction (see instructions)		29a					29c	
		b Special deductions (Schedule C, line 20)		29b						
Tax, Refundable Credits, and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions)							30	
	31	Total tax (Schedule J, line 10)							31	
	32a	2008 overpayment credited to 2009	32a							
	b	2009 estimated tax payments	32b							
	c	2009 refund applied for on Form 4466	32c							
	e	Tax deposited with Form 7004				32d				
	f	Credits: (1) Form 2439 (2) Form 4136				32e				
	g	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c				32f				
	32g							32h		
	33	Estimated tax penalty (see instructions). Check if Form 2220 is attached							33	
	34	Amount owed. 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 from line 35 you want: Credited to 2010 estimated tax ▶ Refunded ▶							36		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no.

2009 CORPORATION RETURNS - FORMS

Form 1120 (2009)

Page **2**

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		

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost

(ii) ☐ Lower of cost or market

(iii) ☐ Other (Specify method used and attach explanation.) ► _____

b Check if there was a writedown of subnormal goods ► ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ► ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f 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 (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		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		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		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 affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) 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		(f) Amount of compensation
			(d) Common	(e) Preferred	
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 page 1, line 12					

Form **1120** (2009)

2009 CORPORATION RETURNS - FORMS

Form 1120 (2009)

Page **3**

Schedule J Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	▶ <input type="checkbox"/>			
2 Income tax. Check if a qualified personal service corporation (see instructions)	▶ <input type="checkbox"/>		2	
3 Alternative minimum tax (attach Form 4626)			3	
4 Add lines 2 and 3			4	
5a Foreign tax credit (attach Form 1118)	5a			
b Credit from Form 8834, line 29	5b			
c General business credit (attach Form 3800)	5c			
d Credit for prior year minimum tax (attach Form 8827)	5d			
e Bond credits from Form 8912	5e			
6 Total credits. Add lines 5a through 5e			6	
7 Subtract line 6 from line 4			7	
8 Personal holding company tax (attach Schedule PH (Form 1120))			8	
9 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)			9	
10 Total tax. Add lines 7 through 9. Enter here and on page 1, line 31			10	

Schedule K Other Information (see instructions)

1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____	Yes	No
2 See the instructions and enter the: a Business activity code no. ▶ _____ b Business activity ▶ _____ c Product or service ▶ _____		
3 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶ _____		
4 At the end of the tax year: a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		
5 At the end of the tax year, did the corporation: a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851 , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).	Yes	No

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

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2009 CORPORATION RETURNS - FORMS

Form 1120 (2009)

Page **4**

Schedule K

Continued

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)
- If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?

For rules of attribution, see section 318. If "Yes," enter:

(i) Percentage owned ▶ _____ and **(ii)** Owner's country ▶ _____

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐
- If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐
- If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$ _____

- 13** Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year **and** its total assets at the end of the tax year less than \$250,000?

If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$ _____

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2009 CORPORATION RETURNS - FORMS

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Page **5**

Schedule L		Balance Sheets per Books		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)		
Assets							
1	Cash						
2a	Trade notes and accounts receivable						
b	Less allowance for bad debts	()		()			
3	Inventories						
4	U.S. government obligations						
5	Tax-exempt securities (see instructions)						
6	Other current assets (attach schedule)						
7	Loans to shareholders						
8	Mortgage and real estate loans						
9	Other investments (attach schedule)						
10a	Buildings and other depreciable assets						
b	Less accumulated depreciation	()		()			
11a	Depletable assets						
b	Less accumulated depletion	()		()			
12	Land (net of any amortization)						
13a	Intangible assets (amortizable only)						
b	Less accumulated amortization	()		()			
14	Other assets (attach schedule)						
15	Total assets						
Liabilities and Shareholders' Equity							
16	Accounts payable						
17	Mortgages, notes, bonds payable in less than 1 year						
18	Other current liabilities (attach schedule)						
19	Loans from shareholders						
20	Mortgages, notes, bonds payable in 1 year or more						
21	Other liabilities (attach schedule)						
22	Capital stock: a Preferred stock						
	b Common stock						
23	Additional paid-in capital						
24	Retained earnings—Appropriated (attach schedule)						
25	Retained earnings—Unappropriated						
26	Adjustments to shareholders' equity (attach schedule)						
27	Less cost of treasury stock		()		()		
28	Total liabilities and shareholders' equity						

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

<div style="text-align: right;">1</div> Net income (loss) per books	<div style="text-align: right;">7</div> Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ _____
<div style="text-align: right;">2</div> Federal income tax per books	<div style="text-align: right;">8</div> Deductions on this return not charged against book income this year (itemize):
<div style="text-align: right;">3</div> Excess of capital losses over capital gains	<div style="text-align: right;">a</div> Depreciation . . . \$ _____
<div style="text-align: right;">4</div> Income subject to tax not recorded on books this year (itemize): _____	<div style="text-align: right;">b</div> Charitable contributions \$ _____
<div style="text-align: right;">5</div> Expenses recorded on books this year not deducted on this return (itemize):	<div style="text-align: right;">9</div> Add lines 7 and 8
<div style="text-align: right;">a</div> Depreciation \$ _____	<div style="text-align: right;">10</div> Income (page 1, line 28)—line 6 less line 9
<div style="text-align: right;">b</div> Charitable contributions . . \$ _____	
<div style="text-align: right;">c</div> Travel and entertainment . . \$ _____	
<div style="text-align: right;">6</div> Add lines 1 through 5	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

<div style="text-align: right;">1</div> Balance at beginning of year	<div style="text-align: right;">5</div> Distributions: a Cash
<div style="text-align: right;">2</div> Net income (loss) per books	<div style="text-align: right;">b</div> Stock
<div style="text-align: right;">3</div> Other increases (itemize): _____	<div style="text-align: right;">c</div> Property
<div style="text-align: right;">4</div> Add lines 1, 2, and 3	<div style="text-align: right;">6</div> Other decreases (itemize): _____
	<div style="text-align: right;">7</div> Add lines 5 and 6
	<div style="text-align: right;">8</div> Balance at end of year (line 4 less line 7)

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2009 CORPORATION RETURNS - FORMS

SCHEDULE N (Form 1120)

Department of the Treasury
Internal Revenue Service

Foreign Operations of U.S. Corporations

▶ Attach to Form 1120, 1120-C, 1120-IC-DISC, 1120-L, 1120-PC,
1120-REIT, 1120-RIC, or 1120S.

OMB No. 1545-0123

2009

Name	Employer identification number (EIN)
------	--------------------------------------

Foreign Operations Information

	Yes	No
1a During the tax year, did the corporation own (directly or indirectly) any foreign entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3 (see instructions)? If "Yes," you are generally required to attach Form 8858 , Information Return of U.S. Persons With Respect to Foreign Disregarded Entities, for each foreign disregarded entity (see instructions).		
b Enter the number of Forms 8858 attached to the tax return. ▶		
2 Enter the number of Forms 8865 , Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to the corporation's income tax return. ▶		
3 Excluding any partnership for which a Form 8865 is attached to the tax return, did the corporation own at least a 10% interest, directly or indirectly, in any other foreign partnership (including an entity treated as a foreign partnership under Regulations section 301.7701-2 or 301.7701-3)? If "Yes," see instructions for required attachment.		
4a Was the corporation a U.S. shareholder of any controlled foreign corporation (CFC)? (See sections 951 and 957.) If "Yes," attach Form 5471 , Information Return of U.S. Persons With Respect to Certain Foreign Corporations, for each CFC.		
b Enter the number of Forms 5471 attached to the tax return ▶		
5 During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520 , Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts.		
6a At any time during the 2009 calendar year, did the corporation have an interest in or a signature or other authority over a financial account (such as a bank account, securities account, or other financial account) in a foreign country? See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		
b If "Yes," enter the name of the foreign country ▶		
7a Is the corporation claiming the extraterritorial income exclusion? If "Yes," attach a separate Form 8873 , Extraterritorial Income Exclusion, for each transaction or group of transactions.		
b Enter the number of Forms 8873 attached to the tax return ▶		
c Enter the total of the amounts from line 52 (extraterritorial income exclusion (net of disallowed deductions)) of all Forms 8873 attached to the tax return ▶ \$		

Instructions

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

Who Must File

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

Question 1a

Check the "Yes" box if the corporation is the "tax owner" (defined below) of a foreign disregarded entity (FDE) or it is

required to file Form 5471 or Form 8865 with respect to a CFC or a CFP that is the tax owner of an FDE.

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

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

Exception. In certain cases where a corporation owns an FDE indirectly or constructively through a foreign entity, the corporation may not be required to attach Form 8858. See **Who Must File** on page 1 of the Instructions for Form 8858.

2009 CORPORATION RETURNS - FORMS

Form Department of the Treasury Internal Revenue Service	<h2 style="margin:0;">1120-F</h2> <h3 style="margin:0;">U.S. Income Tax Return of a Foreign Corporation</h3> <p style="margin:0;">For calendar year 2009, or tax year beginning _____, 2009, and ending _____, 20_____</p> <p style="margin:0; text-align: center;">▶ See separate instructions.</p>	OMB No. 1545-0126 <h1 style="margin:0;">2009</h1>
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Use IRS label. Otherwise, print or type.	Name _____ Number, street, and room or suite no. (see instructions) _____ City or town, state and ZIP code, or country (see instructions) _____	Employer identification number _____ Check box(es) if: <input type="checkbox"/> Initial return <input type="checkbox"/> Name or address change <input type="checkbox"/> Final return <input type="checkbox"/> First post-merger return <input type="checkbox"/> Amended return <input type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> Protective return
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A Country of incorporation _____ B Foreign country under whose laws the income reported on this return is also subject to tax _____ C Date incorporated _____ D (1) Location of corporation's primary books and records (city, province or state, and country) _____ (2) Principal location of worldwide business _____ (3) If the corporation maintains an office or place of business in the United States, check here <input type="checkbox"/> ▶ E If the corporation had an agent in the United States at any time during the tax year, enter: (1) Type of agent _____ (2) Name _____ (3) Address _____ F See the instructions and enter the corporation's principal: (1) Business activity code number ▶ _____ (2) Business activity ▶ _____ (3) Product or service ▶ _____ G Check method of accounting: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____	H Did the corporation's method of accounting change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation. I Did the corporation's method of determining income change from the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach an explanation. J Did the corporation file a U.S. income tax return for the preceding tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No K (1) At any time during the tax year, was the corporation engaged in a trade or business in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No (2) If "Yes," is taxpayer's trade or business within the United States solely the result of a section 897 (FIRPTA) sale or disposition? <input type="checkbox"/> Yes <input type="checkbox"/> No L At any time during the tax year, did the corporation have a permanent establishment in the United States for purposes of any applicable tax treaty between the United States and a foreign country? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," enter the name of the foreign country: _____ M Did the corporation have any transactions with related parties? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," Form 5472 may have to be filed (see instructions). Enter number of Forms 5472 attached ▶ _____ Note: Additional information is required on page 2.
---	---

Computation of Tax Due or Overpayment

1 Tax from Section I, line 11, page 2.	1				
2 Tax from Section II, Schedule J, line 9, page 4	2				
3 Tax from Section III (add lines 6 and 10 on page 5)	3				
4 Total tax. Add lines 1 through 3	4				
5a 2008 overpayment credited to 2009	5a				
b 2009 estimated tax payments	5b				
c Less 2009 refund applied for on Form 4466	5c				
d Combine lines 5a through 5c	5d				
e Tax deposited with Form 7004	5e				
f Credit for tax paid on undistributed capital gains (attach Form 2439).	5f				
g Credit for federal tax on fuels (attach Form 4136). See instructions	5g				
h Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	5h				
i U.S. income tax paid or withheld at source (add line 12, page 2, and amounts from Forms 8288-A and 8805 (attach Forms 8288-A and 8805))	5i				
j Total payments. Add lines 5d through 5i	5j				
6 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> ▶	6				
7 Amount owed. If line 5j is smaller than the total of lines 4 and 6, enter amount owed	7				
8 Overpayment. If line 5j is larger than the total of lines 4 and 6, enter amount overpaid	8				
9 Enter portion of line 8 you want Credited to 2010 estimated tax ▶ Refunded ▶	9				

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer _____ Date _____	Title _____	<div style="border: 1px solid black; padding: 5px;"> May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No </div>	
Paid Preparer's Use Only	Preparer's signature ▶ _____ Firm's name (or yours if self-employed), address, and ZIP code ▶ _____	Date _____ Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____ EIN _____ Phone no. _____	

2009 CORPORATION RETURNS - FORMS

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Additional Information (continued from page 1)

	Yes	No
N Is the corporation a controlled foreign corporation? (See section 957(a) for definition.)		
O Is the corporation a personal service corporation? (See instructions for definition.)		
P Enter tax-exempt interest received or accrued during the tax year (see instructions) ▶ \$		
Q At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a U.S. corporation? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing (1) name and EIN of such U.S. corporation; (2) percentage owned; and (3) taxable income or (loss) before NOL and special deductions of such U.S. corporation for the tax year ending with or within your tax year.		
R If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ <input type="checkbox"/>		
S Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 30a, page 3.) ▶ \$		
T Is the corporation a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the parent corporation's: (1) EIN ▶ (2) Name ▶		
U (1) Is the corporation a dealer under section 475? (2) Did the corporation mark to market any securities or commodities other than in a dealer capacity?		

	Yes	No
V At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (See section 267(c) for rules of attribution.) If "Yes," attach a schedule showing the name and identifying number. (Do not include any information already entered in item T.) Enter percentage owned ▶		
W Is the corporation taking a position on this return that a U.S. tax treaty overrules or modifies an Internal Revenue law of the United States, thereby causing a reduction of tax? If "Yes," the corporation is generally required to complete and attach Form 8833. See Form 8833 for exceptions. Note: Failure to disclose a treaty-based return position may result in a \$10,000 penalty (see section 6712).		
X During the tax year, did the corporation own any entity that was disregarded as an entity separate from its owner under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," attach a statement listing the name, country under whose laws the entity was organized, and EIN (if any) of each such entity.		
Y (1) Did a partnership allocate to the corporation a distributive share of income from a directly owned partnership interest, any of which is ECI or treated as ECI by the partnership or the partner? If "Yes," attach Schedule P. See instructions. (2) During the tax year, did the corporation own at least a 10% interest, directly or indirectly, in any foreign partnership? If "Yes," see instructions for required attachment.		
Z (1) Has the corporation made any allocation or reallocation of income based on section 482 and its regulations? (2) Has the corporation recognized any interbranch amounts? If "Yes," attach statement (see instructions)		

SECTION I—Income From U.S. Sources Not Effectively Connected With the Conduct of a Trade or Business in the United States—Do not report items properly withheld and reported on Form 1042-S. See instructions.

Include below **only** income from U.S. sources that is **not** effectively connected with the conduct of a trade or business in the United States. Do not report items properly withheld and reported on Form 1042-S. Report only items that (a) are not correctly withheld at source or (b) are not correctly reported on Form 1042-S. The rate of tax on each item of **gross** income listed below is 30% (4% for the gross transportation tax) or such lower rate specified by tax treaty. No deductions are allowed against these types of income. Enter treaty rates where applicable. **If the corporation is claiming a lower treaty rate, also complete item W above.** If multiple treaty rates apply to a type of income (e.g., subsidiary and portfolio dividends or dividends received by disregarded entities), attach a schedule showing the amounts, tax rates, and withholding for each.

Name of treaty country, if any ▶

(a) Class of income (see instructions)	(b) Gross amount	(c) Rate of tax (%)	(d) Amount of tax liability	(e) Amount of U.S. income tax paid or withheld at the source
1 Interest				
2 Dividends				
3 Rents				
4 Royalties				
5 Annuities				
6 Gains from disposal of timber, coal, or domestic iron ore with a retained economic interest (attach supporting schedule)				
7 Gains from sale or exchange of patents, copyrights, etc.				
8 Fiduciary distributions (attach supporting schedule)				
9 Gross transportation income (attach Schedule V)		4		
10 Other fixed or determinable annual or periodic gains, profits, and income				
.....				
11 Total. Enter here and on line 1, page 1 ▶				
12 Total. Enter here and include on line 5i, page 1 ▶				

13 Is the corporation fiscally transparent under the laws of the foreign jurisdiction with respect to any item of income listed above? ☐ Yes ☐ No
If "Yes," attach a schedule that provides the information requested above with respect to each such item of income.

2009 CORPORATION RETURNS - FORMS

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SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (see instructions)

Important: Fill in all applicable lines and schedules. If you need more space, see **Assembling the Return** in the instructions.

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c			
	2	Cost of goods sold (Schedule A, line 8)										
	3	Gross profit (subtract line 2 from line 1c)										
	4	Dividends (Schedule C, line 14)										
	5	Interest										
	6	Gross rents										
	7	Gross royalties										
	8	Capital gain net income (attach Schedule D (Form 1120))										
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)										
	10	Other income (see instructions—attach schedule)										
	11	Total income. Add lines 3 through 10 ▶										
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)										
	13	Salaries and wages (less employment credits)										
	14	Repairs and maintenance										
	15	Bad debts (for bad debts over \$500,000, attach a list of debtors and amounts)										
	16	Rents										
	17	Taxes and licenses										
	18	Interest expense from Schedule I, line 25										
	19	Charitable contributions										
	20	Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)										
	21	Depletion										
	22	Advertising										
	23	Pension, profit-sharing, etc., plans										
	24	Employee benefit programs										
	25	Domestic production activities deduction (attach Form 8903)										
	26	Deductions allocated and apportioned to ECI from Schedule H, line 20 (see instructions)										
	27	Other deductions (attach schedule)										
	28	Total deductions. Add lines 12 through 27 ▶										
	29	Taxable income before NOL deduction and special deductions (subtract line 28 from line 11) ▶										
	30	Less:	a	Net operating loss deduction (see instructions)	30a		b	Special deductions (Schedule C, line 15)	30b		c	Add lines 30a and 30b
	31	Taxable income or (loss). Subtract line 30c from line 29										

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	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 Section II, line 2, above	8		
9a	Check all methods used for valuing closing inventory:			
	(1) <input type="checkbox"/> Cost as described in Regulations section 1.471-3			
	(2) <input type="checkbox"/> Lower of cost or market as described in Regulations section 1.471-4			
	(3) <input type="checkbox"/> Other (Specify method used and attach explanation.) ▶			
b	Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c)			<input type="checkbox"/>
c	Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)			<input type="checkbox"/>
d	If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO	9d		
e	If property is produced or acquired for resale, do the rules of section 263A apply to the corporation?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
f	Was there any change in determining quantities, cost, or valuations between opening and closing inventory?		<input type="checkbox"/> Yes <input type="checkbox"/> No	
	If "Yes," attach explanation.			

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SECTION II—Income Effectively Connected With the Conduct of a Trade or Business in the United States (continued)

Schedule C Dividends and Special Deductions (see instructions)

	(a) Dividends received	(b) %	(c) Special deductions: (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities .		48	
6 Dividends from less-than-20%-owned foreign corporations		70	
7 Dividends from 20%-or-more-owned foreign corporations		80	
8 Total. Add lines 1 through 7. See instructions for limitation			
9 Dividends from foreign corporations not included on lines 3, 6, or 7			
10 Foreign dividend gross-up (section 78)			
11 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
12 Other dividends			
13 Deduction for dividends paid on certain preferred stock of public utilities . .			
14 Total dividends. Add lines 1 through 12. Enter here and on line 4, page 3 . .			
15 Total special deductions. Add lines 8 and 13. Enter here and on line 30b, page 3			

Schedule E Compensation of Officers (See instructions for Section II, line 12.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 of Section II) 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		(f) Amount of compensation
				(d) Common	(e) Preferred	
1a			%	%	%	
b			%	%	%	
c			%	%	%	
d			%	%	%	
e			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on this return					
4	Subtract line 3 from line 2. Enter the result here and on line 12, page 3					

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2	
3	Alternative minimum tax (attach Form 4626)		3	
4	Add lines 2 and 3		4	
5a	Foreign tax credit (attach Form 1118)	5a		
b	General business credit (attach Form 3800)	5b		
c	Credit for prior year minimum tax (attach Form 8827)	5c		
d	Bond credits from Form 8912	5d		
6	Total credits. Add lines 5a through 5d		6	
7	Subtract line 6 from line 4		7	
8	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (attach schedule)		8	
9	Total tax. Add lines 7 and 8. Enter here and on line 2, page 1		9	

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SECTION III—Branch Profits Tax and Tax on Excess Interest

Part I—Branch Profits Tax (see instructions)

1 Enter the amount from Section II, line 29	1	
2 Enter total adjustments to line 1 to get effectively connected earnings and profits. (Attach required schedule showing the nature and amount of adjustments.) (See instructions.)	2	
3 Effectively connected earnings and profits. Combine line 1 and line 2	3	
4a Enter U.S. net equity at the end of the current tax year. (Attach required schedule.)	4a	
b Enter U.S. net equity at the end of the prior tax year. (Attach required schedule.)	4b	
c Increase in U.S. net equity. If line 4a is greater than or equal to line 4b, subtract line 4b from line 4a. Enter the result here and skip to line 4e	4c	
d Decrease in U.S. net equity. If line 4b is greater than line 4a, subtract line 4a from line 4b	4d	
e Non-previously taxed accumulated effectively connected earnings and profits. Enter excess, if any, of effectively connected earnings and profits for preceding tax years beginning after 1986 over any dividend equivalent amounts for those tax years	4e	
5 Dividend equivalent amount. Subtract line 4c from line 3. If zero or less, enter -0-. If no amount is entered on line 4c, add the lesser of line 4d or line 4e to line 3 and enter the total here	5	
6 Branch profits tax. Multiply line 5 by 30% (or lower treaty rate if the corporation is a qualified resident or otherwise qualifies for treaty benefits). Enter here and include on line 3, page 1. (See instructions.) Also complete item W on page 2	6	

Part II—Tax on Excess Interest (see instructions for this Part and for Schedule I)

7a Enter the interest from Section II, line 18	7a	
b Enter the inverse of the total amount deferred, capitalized, and disallowed from Schedule I, line 24d (i.e., if line 24d is negative, enter as a positive number; if line 24d is positive, enter as a negative number)	7b	
c Combine lines 7a and 7b (amount must equal Schedule I, line 23)	7c	
8 Branch interest (see instructions for definition): Enter the sum of Schedule I, line 9, column (c), and Schedule I, line 22. If the interest paid by the foreign corporation's U.S. trade or business was increased because 80% or more of the foreign corporation's assets are U.S. assets, check this box <input type="checkbox"/>	8	
9a Excess interest. Subtract line 8 from line 7c. If zero or less, enter -0-	9a	
b If the foreign corporation is a bank, enter the excess interest treated as interest on deposits. Otherwise, enter -0-. (See instructions.)	9b	
c Subtract line 9b from line 9a	9c	
10 Tax on excess interest. Multiply line 9c by 30% or lower treaty rate (if the corporation is a qualified resident or otherwise qualifies for treaty benefits). (See instructions.) Enter here and include on line 3, page 1. Also complete item W on page 2	10	

Part III—Additional Information

	Yes	No
11 Is the corporation claiming a reduction in, or exemption from, the branch profits tax due to:		
a A complete termination of all U.S. trades or businesses?		
b The tax-free liquidation or reorganization of a foreign corporation?		
c The tax-free incorporation of a U.S. trade or business?		
If 11a or 11b applies and the transferee is a domestic corporation, attach Form 8848. If 11c applies, attach the statement required by Temporary Regulations section 1.884-2T(d)(5).		

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Note: Check if completing on ☐ U.S. basis or ☐ Worldwide basis.

Schedule L Balance Sheets per Books

	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
1 Cash				
2a Trade notes and accounts receivable				
b Less allowance for bad debts	()		()	
3 Inventories				
4 U.S. government obligations				
5 Tax-exempt securities (see instructions)				
6a Interbranch current assets*				
b Other current non-U.S. assets*				
c Other current U.S. assets*				
7 Loans to shareholders				
8 Mortgage and real estate loans				
9a Other loans and investments—non-U.S. assets*				
b Other loans and investments—U.S. assets*				
10a Buildings and other depreciable assets				
b Less accumulated depreciation	()		()	
11a Depletable assets				
b Less accumulated depletion	()		()	
12 Land (net of any amortization)				
13a Intangible assets (amortizable only)				
b Less accumulated amortization	()		()	
14 Assets held in trust				
15 Other non-current interbranch assets*				
16a Other non-current non-U.S. assets*				
b Other non-current U.S. assets*				
17 Total assets				
Liabilities				
18 Accounts payable				
19 Mortgages, notes, bonds payable in less than 1 year:				
a Interbranch liabilities*				
b Third-party liabilities*				
20 Other current liabilities*				
21 Loans from shareholders				
22 Mortgages, notes, bonds payable in 1 year or more:				
a Interbranch liabilities*				
b Third-party liabilities*				
23 Liabilities held in trust				
24 a Other interbranch liabilities*				
b Other third-party liabilities*				
Equity (see instructions)				
25 Capital stock: a Preferred stock				
b Common stock				
26 Additional paid-in capital				
27 Retained earnings—Appropriated*				
28 Retained earnings—Unappropriated				
29 Adjustments to shareholders' equity*				
30 Less cost of treasury stock	()		()	
31 Total liabilities and shareholders' equity				

*Attach schedule—See instructions.

Form **1120-F** (2009)

2009 CORPORATION RETURNS - FORMS

Form **1120-L**
Department of the Treasury
Internal Revenue Service

U.S. Life Insurance Company Income Tax Return

For calendar year 2009 or tax year beginning _____, 2009, ending _____, 20 _____

▶ See separate instructions.

OMB No. 1545-0128

2009

A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-L) attached <input type="checkbox"/>	Please print or type	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, and ZIP code _____	B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)
E Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return			

Income	1 Gross premiums, etc., less return premiums, etc. Enter balance 2 Net decrease, if any, in reserves (see instructions) 3 10% of any decrease in reserves under section 807(f)(1)(B)(ii) 4 Investment income (Schedule B, line 8) (see instructions) 5 Net capital gain (Schedule D (Form 1120), line 13) 6 Income from a special loss discount account (attach Form 8816) 7 Other income (attach schedule) 8 Life insurance company gross income. Add lines 1 through 7	1		
Deductions (See instructions for limitations on deductions.)	9 Death benefits, etc. 10 Net increase, if any, in reserves (Schedule F, line 35) 11 10% of any increase in reserves under section 807(f)(1)(B)(i) 12 Deductible policyholder dividends (Schedule F, line 18e) 13 Assumption by another person of liabilities under insurance, etc., contracts 14 Dividends reimbursable by taxpayer 15a Interest ▶ _____ b Less tax-exempt interest expense _____ c Bal ▶ _____ 16 Deductible policy acquisition expenses (Schedule G, line 20) 17 Additional deduction (attach Form 8816) 18 Other deductions (see instructions) (attach schedule) 19 Add lines 9 through 18 20 Subtotal. Subtract line 19 from line 8 21a Dividends-received deduction (Schedule A, line 16, column (c)) 21a _____ Plus: b Operations loss deduction (see instructions) (attach schedule) 21b _____ 21c _____ 22 Gain or (loss) from operations. Subtract line 21c from line 20 23 Small life insurance company deduction (Schedule H, line 17) 24 Life insurance company taxable income (LICTI). Subtract line 23 from line 22 25 Limitation on noninsurance losses (Schedule I, line 9) 26 Amount subtracted from policyholders surplus account (Schedule J, Part II, line 10)	9		
Tax and Payments	27 Taxable income. Add lines 24, 25, and 26 (see instructions) 28 Total tax (Schedule K, line 10) 29a 2008 overpayment credited to 2009 29a _____ b Prior year(s) special estimated tax payments to be applied 29b _____ c 2009 estimated tax payments 29c _____ d 2009 special estimated tax payments (Do not include on line 29f) 29d _____ e Less 2009 refund applied for on Form 4466 29e () 29f _____ g Tax deposited with Form 7004 29g _____ h Credits: (1) Form 2439 _____ (2) Form 4136 _____ 29h _____ i U.S. income tax paid or withheld at source (attach Form 1042-S) 29i _____ j Refundable credits from Form 3800, line 19c, and Form 8827, line 8c 29j _____ 29k _____ 30 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/> 30 _____ 31 Amount owed. If line 29k is smaller than the total of lines 28 and 30, enter amount owed 31 _____ 32 Overpayment. If line 29k is larger than the total of lines 28 and 30, enter amount overpaid 32 _____ 33 Enter amount from line 32: Credited to 2010 estimated tax ▶ _____ Refunded ▶ 33 _____	27		

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Signature of officer _____ _____ Date	Title _____ _____	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No

Paid Preparer's Use Only	Preparer's signature _____ Firm's name (or yours if self-employed), address, and ZIP code _____	Date _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____ EIN _____ Phone no. _____
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2009 CORPORATION RETURNS - FORMS

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Schedule A Dividend Income and Dividends-Received Deduction (see instructions)

Dividends subject to proration		(a) Dividends received	(b) %	(c) Deduction (a) times (b)
1	Domestic corporations, less-than-20%-owned (other than debt-financed stock)	1	70	
2	Domestic corporations, 20%-or-more-owned (other than debt-financed stock)	2	80	
3	Debt-financed stock of domestic and foreign corporations	3	see instructions	
4	Public utility corporations, less-than-20%-owned	4	42	
5	Public utility corporations, 20%-or-more-owned	5	48	
6	Foreign corporations, less-than-20%-owned, and certain FSCs	6	70	
7	Foreign corporations, 20%-or-more-owned, and certain FSCs	7	80	
8	Wholly owned foreign subsidiaries (section 245(b)) and certain FSCs	8	100	
9	Certain affiliated company dividends	9	100	
10	Gross dividends-received deduction. Add lines 1 through 9	10		
11	Company share percentage (Schedule F, line 32)	11		
12	Prorated amount. Line 10 times line 11	12		
Dividends not subject to proration				
13	Affiliated company dividends	13	see instructions	
14	Other corporate dividends	14		
15	Total dividends. Add lines 1 through 14, column (a). Enter here and on Schedule B, line 2	15		
16	Total deductions. Add lines 12 and 13, column (c). Reduce the deduction as provided in section 805(a)(4)(D)(ii). Enter here and on page 1, line 21a and on Schedule J, Part I, line 2c	16		

Schedule B Gross Investment Income (section 812(d)) (see instructions)

1	Interest (excluding tax-exempt interest)	1		
2	Gross taxable dividends (Schedule A, line 15, column (a))	2		
3	Gross rents	3		
4	Gross royalties	4		
5	Leases, terminations, etc.	5		
6	Excess of net short-term capital gain over net long-term capital loss (Schedule D (Form 1120), line 12)	6		
7	Gross income from trade or business other than an insurance business (attach schedule)	7		
8	Investment income. Add lines 1 through 7. Enter here and on page 1, line 4	8		
9	Tax-exempt interest. Enter here and on Schedule F, line 13 and Schedule J, Part I, line 2d	9		
10	Increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Enter here and include on Schedule F, line 13	10		
11	Add lines 8, 9, and 10	11		
12	100% qualifying dividends	12		
13	Gross investment income. Subtract line 12 from line 11. Enter here and on Schedule F, line 9	13		

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Schedule F

Increase (Decrease) in Reserves (section 807) and Company/Policyholder Share Percentage (section 812) (see instructions)

		(a) Beginning of tax year	(b) End of tax year
1	Life insurance reserves	1	
2	Unearned premiums and unpaid losses	2	
3	Supplementary contracts	3	
4	Dividend accumulations and other amounts	4	
5	Advance premiums	5	
6	Special contingency reserves	6	
7	Add lines 1 through 6	7	
8	Increase (decrease) in reserves under section 807. Subtract line 7, column (a) from line 7, column (b)	8	
9	Gross investment income (Schedule B, line 13)	9	
10a	Required interest on reserves under sections 807(c)(1), (3), (4), (5), and (6) (attach schedule)	10a	
b	Deductible excess interest. Enter here and on lines 18b and 19 below	10b	
c	Deductible amounts credited to employee pension funds	10c	
d	Deductible amounts credited to deferred annuities	10d	
e	Deductible interest on amounts left on deposit	10e	
f	Total policy interest. Add lines 10a through 10e. Enter here and on line 26 below	10f	
11	Subtract line 10f from line 9	11	
12	Life insurance company gross income (see instructions)	12	
13	Tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). (Enter the sum of Schedule B, line 9 and line 10.)	13	
14	Add lines 12 and 13	14	
15	Increase in reserves from line 8. (If a decrease in reserves, enter -0-.)	15	
16	Subtract line 15 from line 14	16	
17	Investment income ratio. Divide line 11 by line 16	17	
18a	Policyholder dividends paid or accrued	18a	
b	Excess interest from line 10b	18b	
c	Premium adjustments	18c	
d	Experience-rated refunds	18d	
e	Deductible policyholder dividends. Add lines 18a through 18d. Enter here and on page 1, line 12	18e	
19	Deductible excess interest from line 10b	19	
20	Deductible dividends on employee pension funds	20	
21	Deductible dividends on deferred annuities	21	
22	Deductible premium and mortality charges for contracts paying excess interest	22	
23	Add lines 19 through 22	23	
24	Subtract line 23 from line 18e	24	
25	Investment portion of dividends. Line 17 times line 24	25	
26	Policy interest from line 10f	26	
27	Policyholder share amount. Add lines 25 and 26	27	
28	Net investment income (see instructions)	28	
29	Policyholder share amount from line 27	29	
30	Company share of net investment income. Subtract line 29 from line 28	30	
31	Total share percentage	31	100%
32	Company share percentage. Divide line 30 by line 28. Enter here and on Schedule A, line 11	32	%
33	Policyholders' share percentage. Subtract line 32 from line 31	33	%
34	Policyholders' share of tax-exempt interest and the increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F). Multiply line 13 by line 33	34	
35	Net increase (decrease) in reserves. Subtract line 34 from line 8. If an increase, enter here and on page 1, line 10. If a (decrease), enter here and on page 1, line 2	35	

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Schedule G Policy Acquisition Expenses (section 848) (see instructions)

		(a) Annuity	(b) Group life insurance	(c) Other	
1 Gross premiums and other consideration	1				
2 Return premiums and premiums and other consideration incurred for reinsurance	2				
3 Net premiums. Subtract line 2 from line 1	3				
4 Net premium percentage	4	1.75%	2.05%	7.7%	
5 Multiply line 3 by line 4	5				
6 Combine line 5, columns (a), (b), and (c), and enter here. If zero or less, enter -0- on lines 7 and 8	6				
7 Unused balance of negative capitalization amount from prior years	7	()			
8 Combine lines 6 and 7. If zero or less, enter -0-	8				
9 General deductions (attach schedule)	9				
10 Enter the lesser of line 8 or line 9	10				
11 Deductible general deductions. Subtract line 10 from line 9. Enter here and include on page 1, line 18	11				
12 If the amount on line 6 is negative, enter it as a positive amount. If the amount on line 6 is positive, enter -0-	12				
13 Unamortized specified policy acquisition expenses from prior years	13				
14 Deductible negative capitalization amount. Enter the lesser of line 12 or line 13	14				
15a Tentative 60-month specified policy acquisition expenses. Enter amount from line 10, but not more than \$5 million	15a				
b Limitation	15b				\$10,000,000
16 Phase-out amount. Subtract line 15b from line 10. If zero or less, enter -0-	16				
17a Current year 60-month specified policy acquisition expenses. Subtract line 16 from line 15a. If zero or less, enter -0-	17a				
b Enter 10% of line 17a	17b				
18a Current year 120-month specified policy acquisition expenses. Subtract line 17a from line 10	18a				
b Enter 5% of line 18a	18b				
19 Enter the applicable amount of amortization from specified policy acquisition expenses capitalized in prior years and deductible this year. Attach schedule	19				
20 Deductible policy acquisition expenses. Add lines 14, 17b, 18b, and 19. Enter here and on page 1, line 16	20				

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Schedule H Small Life Insurance Company Deduction (section 806(a)) (see instructions)

Part I—Controlled Group Information

Name of company		Tentative LICTI	
		(a) Income	(b) (Loss)
1			
2			
3			
4			
5			
6	Add lines 1 through 5 in both columns		
7	Net controlled group tentative LICTI. Subtract line 6, column (b) from line 6, column (a). Enter here and on line 11 below		

Part II—Small Life Insurance Company Deduction If total assets (Schedule L, Part I, line 6, column (b)), are \$500 million or more, complete lines 8 through 12, line 16, and enter -0- on line 17 (see instructions).

8	Gain or (loss) from operations from page 1, line 22	8					
9a	Noninsurance income	9a					
b	Noninsurance deductions	9b					
10a	Gain or (loss) on insurance operations. Subtract line 9a from line 8 and add line 9b	10a					
b	Adjustments (attach schedule)	10b					
c	Tentative LICTI. Combine lines 10a and 10b	10c					
11	Net controlled group tentative LICTI from line 7	11					
12	Combined tentative LICTI. Add line 10c and line 11. If \$15 million or more, skip lines 13 through 15 and enter -0- on line 17 below and on page 1, line 23	12					
13	Enter 60% of line 12, but not more than \$1,800,000				13		
14a	Maximum statutory amount	14a	\$3,000,000				
b	Subtract line 14a from line 12. If zero or less, enter -0-	14b					
c	Enter 15% of line 14b, but not more than \$1,800,000				14c		
15	Tentative small life insurance company deduction. Subtract line 14c from line 13				15		
16	Taxpayer's share. Divide line 10c by the total of line 6, column (a) and line 10c. If line 10c is zero or less, enter -0- on this line				16		
17	Small life insurance company deduction. Multiply line 15 by line 16. Enter here and on page 1, line 23, and on Schedule J, Part I, line 2b				17		

Schedule I Limitation on Noninsurance Losses (section 806(b)(3)(C)) (see instructions)

1	Noninsurance income (attach schedule)	1		
2	Noninsurance deductions (attach schedule)	2		
3	Noninsurance operations loss deductions	3		
4	Add lines 2 and 3	4		
5	Noninsurance loss. Subtract line 1 from line 4. If line 1 is greater than line 4, skip lines 5 through 8 and enter -0- on line 9	5		
6	Enter 35% of line 5	6		
7	Enter 35% of the excess of LICTI (page 1, line 24) over any noninsurance loss included on page 1	7		
8	Enter the lesser of line 6 or line 7	8		
9	Limitation on noninsurance losses. Subtract line 8 from line 5. Enter here and on page 1, line 25	9		

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Schedule J Part I—Shareholders Surplus Account (Stock Companies Only) (section 815(c)) (see instructions)

1a Balance at the beginning of the tax year	1a		
b Transfers under pre-1984 sections 815(d)(1) and (4) for the preceding year	1b		
c Balance at the beginning of the tax year. Add lines 1a and 1b	1c		
2a LICTI. Add lines 24 and 25, page 1. If zero or less, enter -0-	2a		
b Small life insurance company deduction (Schedule H, line 17)	2b		
c Dividends-received deduction (Schedule A, line 16, column (c))	2c		
d Tax-exempt interest (Schedule B, line 9) (see instructions)	2d		
3 Add lines 1c through 2d	3		
4 Tax liability without regard to section 815. Figure the tax on line 2a as if it were total taxable income	4		
5 Subtract line 4 from line 3. If zero or less, enter -0-	5		
6 Direct or indirect distributions in the tax year but not more than line 5	6		
7 Balance at the end of the tax year. Subtract line 6 from line 5	7		

Part II—Policyholders Surplus Account (Stock Companies Only) (section 815(d)) (see instructions)

8 Balance at the beginning of the tax year	8		
9a Direct or indirect distributions in excess of the amount on line 5, Part I above	9a		
b Tax increase on line 9a	9b		
c Subtractions from account under pre-1984 sections 815(d)(1) and (4)	9c		
d Tax increase on line 9c	9d		
e Subtraction from account under pre-1984 sections 815(d)(2)	9e		
10 Add lines 9a through 9e, but not more than line 8. Enter here and on page 1, line 26	10		
11 Balance at the end of the tax year. Subtract line 10 from line 8	11		

Schedule K Tax Computation (see instructions)

1 Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>			
2 Income tax	2		
3 Alternative minimum tax (attach Form 4626)	3		
4 Add lines 2 and 3	4		
5a Foreign tax credit (attach Form 1118)	5a		
b Credit from Form 8834, line 29	5b		
c General business credit (attach Form 3800)	5c		
d Credit for prior year minimum tax (attach Form 8827)	5d		
e Bond credits from Form 8912	5e		
6 Total credits. Add lines 5a through 5e	6		
7 Subtract line 6 from line 4	7		
8 Foreign corporations—tax on income not effectively connected with U.S. business	8		
9 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule)	9		
10 Total tax. Add lines 7 through 9. Enter here and on page 1, line 28	10		

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Schedule L Part I—Total Assets (section 806(a)(3)(C)) (see instructions)

		(a) Beginning of tax year		(b) End of tax year	
1	Real property	1			
2	Stocks	2			
3	Proportionate share of partnership and trust assets	3			
4	Other assets (attach schedule)	4			
5	Total assets of controlled groups	5			
6	Total assets. Add lines 1 through 5	6			

Part II—Total Assets and Total Insurance Liabilities (section 842(b)(2)(B)(i)) (see instructions)

Line references below are to the "Assets" (lines 1 and 2) and "Liabilities, Surplus, and Other Funds" (lines 3 through 13) sections of the NAIC Annual Statement.

		(a) Beginning of tax year		(b) End of tax year	
1	Subtotals for assets (line 24)	1			
2	Total assets (line 26)	2			
3	Reserve for life policies and contracts (line 1)	3			
4	Reserve for accident and health policies (line 2)	4			
5	Liability for deposit-type contracts (line 3)	5			
6	Life policy and contract claims (line 4.1)	6			
7	Accident and health policy and contract claims (line 4.2)	7			
8	Policyholder's dividend and coupon accumulations (line 5)	8			
9	Premiums and annuity considerations received in advance less discount (line 8)	9			
10	Surrender values on canceled policies (line 9.1)	10			
11	Part of other amounts payable on reinsurance assumed (line 9.3)	11			
12	Part of aggregate write-ins for liabilities (line 25). (Only include items or amounts includible in "total insurance liabilities on U.S. business" as defined in section 842(b)(2)(B)(i))	12			
13	Separate accounts statement (line 27)	13			
14	Total insurance liabilities. Add lines 3 through 13	14			

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Schedule M Other Information (see instructions)

	Yes	No		Yes	No
1 Check method of accounting:			8 At any time during the year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?		
a <input type="checkbox"/> Accrual b <input type="checkbox"/> Other (specify) _____			If "Yes," enter: a Percentage owned ▶ _____ and b Owner's country ▶ _____		
2 Check if the corporation is a:			c The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶ _____		
a <input type="checkbox"/> Legal reserve company—if checked			9 Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
Kind of company:			10 Does the corporation discount any of the loss reserves shown on its annual statement?		
(1) <input type="checkbox"/> Stock (2) <input type="checkbox"/> Mutual			11a Enter the total unpaid losses shown on the corporation's annual statement:		
Principal business:			(1) For the current year: \$ _____		
(1) <input type="checkbox"/> Life Insurance			(2) For the previous year: \$ _____		
(2) <input type="checkbox"/> Health and accident insurance			b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:		
b <input type="checkbox"/> Fraternal or assessment association			(1) For the current year: \$ _____		
c <input type="checkbox"/> Burial or other insurance company			(2) For the previous year: \$ _____		
3 Enter the percentage that the total of the corporation's life insurance reserves (section 816(b)) plus unearned premiums and unpaid losses (whether or not ascertained) on noncancelable life, health or accident policies not included in life insurance reserves bears to the corporation's total reserves (section 816(c)) _____ %.			12 If the corporation has an operations loss deduction (OLD) for the tax year and is electing under section 810(b)(3) to forego the carryback period, check here <input type="checkbox"/>		
Attach a schedule of the computation.			If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3) must be attached or the election will not be valid.		
4 Does the corporation have any variable annuity contracts outstanding?			13 Enter the available OLD carryover from prior tax years. (Do not reduce it by any deduction on page 1, line 21b.) ▶ \$ _____		
5 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			14a Enter the corporation's state of domicile ▶ _____		
If "Yes," attach a schedule showing (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			b Was the annual statement used to prepare the tax return filed with the state of domicile?		
6 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			If "No," complete c below.		
If "Yes," enter name and EIN of the parent corporation. ▶ _____			c Enter the state where the annual statement used to prepare the tax return was filed ▶ _____		
7 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) If "Yes," complete a and b below					
a Attach a schedule showing name and identifying number. (Do not include any information already entered in 6 above.)					
b Enter percentage owned ▶ _____					

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2009 CORPORATION RETURNS - FORMS

Form 1120-PC Department of the Treasury Internal Revenue Service	U.S. Property and Casualty Insurance Company Income Tax Return For calendar year 2009, or tax year beginning _____, 2009, and ending _____, 20_____. ► See separate instructions.	OMB No. 1545-1027 <div style="font-size: 2em; font-weight: bold;">2009</div>
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A Check if: 1 Consolidated return (attach Form 851) <input type="checkbox"/> 2 Life-nonlife consolidated return <input type="checkbox"/> 3 Schedule M-3 (Form 1120-PC) attached <input type="checkbox"/>	Please print or type	Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state, and ZIP code _____	B Employer identification number _____ C Date incorporated _____ D Check applicable box if an election has been made under section(s): <input type="checkbox"/> 953(c)(3)(C) <input type="checkbox"/> 953(d)
E Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return			

Tax Computation and Payments	1	Taxable income (Schedule A, line 37)		1	
	2	Taxable investment income for electing small companies (Schedule B, line 21)		2	
	3	Check if a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>			
	4	Income tax		4	
	5	Enter amount of tax that a reciprocal must include		5	
	6	Alternative minimum tax (attach Form 4626)		6	
	7	Add lines 4 through 6		7	
	8a	Foreign tax credit (attach Form 1118)	8a		
	b	Credit from Form 8834, line 29	8b		
	c	General business credit (attach Form 3800)	8c		
	d	Credit for prior year minimum tax (attach Form 8827)	8d		
	e	Bond credits from Form 8912	8e		
	f	Total credits. Add lines 8a through 8e	8f		
	9	Subtract line 8f from line 7		9	
	10	Foreign corporations—Tax on income not connected with U.S. business		10	
	11	Personal holding company tax (attach Schedule PH (Form 1120))		11	
	12	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule)		12	
	13	Total tax. Add lines 9 through 12		13	
14a	2008 overpayment credited to 2009	14a			
b	Prior year(s) special estimated tax payments to be applied	14b			
c	2009 estimated tax payments (see instructions)	14c			
d	2009 special estimated tax payments (Do not include on line 14f)	14d			
e	2009 refund applied for on Form 4466	14e			
f	Enter the total of lines 14a through 14c less line 14e	14f			
g	Tax deposited with Form 7004	14g			
h	Credit by reciprocal for tax paid by attorney-in-fact under section 835(d)	14h			
i	Other credits and payments	14i			
j	Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	14j		14k	
15	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		15		
16	Amount owed. If line 14k is smaller than the total of lines 13 and 15, enter amount owed		16		
17	Overpayment. If line 14k is larger than the total of lines 13 and 15, enter amount overpaid		17		
18	Enter amount from line 17: Credited to 2010 estimated tax ► Refunded ►		18		

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 _____ <div style="text-align: right;">Date _____</div>		Title _____	
Paid Preparer's Use Only	Preparer's signature _____ Date _____		Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code _____		EIN _____	
			Phone no. _____	

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

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Schedule A Taxable Income—Section 832 (see instructions)

Income	1	Premiums earned (Schedule E, line 7)	1		
	2	Dividends (Schedule C, line 14)	2		
		(a) Interest received	(b) Amortization of premium		
	3a	Gross interest			
	b	Interest exempt under section 103			
		c	Subtract line 3b from line 3a		
	d	Taxable interest. Subtract line 3c, column (b) from line 3c, column (a)	3d		
	4	Gross rents	4		
	5	Gross royalties	5		
	6	Capital gain net income (attach Schedule D (Form 1120))	6		
	7	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	7		
	8	Certain mutual fire or flood insurance company premiums (section 832(b)(1)(D))	8		
	9	Income on account of special income and deduction accounts	9		
	10	Income from protection against loss account (see instructions)	10		
	11	Mutual interinsurers or reciprocal underwriters—decrease in subscriber accounts	11		
	12	Income from a special loss discount account (attach Form 8816)	12		
	13	Other income (attach schedule)	13		
	14	Gross income. Add lines 1 through 13	14		
Deductions (See instructions for limitations on deductions.)	15	Compensation of officers (attach schedule) (see instructions)	15		
	16	Salaries and wages (less employment credits)	16		
	17	Agency balances and bills receivable that became worthless during the tax year	17		
	18	Rents	18		
	19	Taxes and licenses	19		
	20a	Interest ▶ b Less tax-exempt interest exp. ▶ c Bal. ▶	20c		
	21	Charitable contributions	21		
	22	Depreciation (attach Form 4562)	22		
	23	Depletion	23		
	24	Pension, profit-sharing, etc., plans	24		
	25	Employee benefit programs	25		
	26	Losses incurred (Schedule F, line 14)	26		
	27	Additional deduction (attach Form 8816)	27		
	28	Other capital losses (Schedule G, line 12, column (g))	28		
	29	Dividends to policyholders	29		
	30	Mutual interinsurers or reciprocal underwriters—increase in subscriber accounts	30		
	31	Other deductions (see instructions) (attach schedule)	31		
	32	Total deductions. Add lines 15 through 31	32		
	33	Subtotal. Subtract line 32 from line 14	33		
	34a	Special deduction for section 833 organizations (Schedule H, line 6)	34a		
	b	Deduction on account of special income and deduction accounts	34b		
	c	Total. Add lines 34a and 34b	34c		
	35	Subtotal. Subtract line 34c from line 33	35		
	36a	Dividends-received deduction (Schedule C, line 25)	36a		
	b	Net operating loss deduction	36b		
	c	Total. Add lines 36a and 36b	36c		
	37	Taxable income (subtract line 36c from line 35). Enter here and on page 1, line 1	37		

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Schedule B Part I—Taxable Investment Income of Electing Small Companies—Section 834 (see instructions)

		(a) Interest received	(b) Amortization of premium		
Income	1a Gross interest				
	b Interest exempt under section 103				
	c Subtract line 1b from line 1a				
	d Taxable interest. Subtract line 1c, column (b) from line 1c, column (a)				
	2 Dividends (Schedule C, line 14)			1d	
	3 Gross rents			2	
	4 Gross royalties			3	
	5 Gross income from a trade or business, other than an insurance business, and from Form 4797			4	
	6 Income from leases described in sections 834(b)(1)(B) and 834(b)(1)(C)			5	
	7 Gain from Schedule D (Form 1120), line 14			6	
	8 Gross investment income. Add lines 1d through 7			7	
	9 Real estate taxes			8	
Deductions	10 Other real estate expenses			9	
	11 Depreciation (attach Form 4562)			10	
	12 Depletion			11	
	13 Trade or business deductions as provided in section 834(c)(8) (attach schedule)			12	
	14 Interest			13	
	15 Other capital losses (Schedule G, line 12, column (g))			14	
	16 Total. Add lines 9 through 15			15	
	17 Investment expenses (attach schedule)			16	
	18 Total deductions. Add lines 16 and 17			17	
	19 Subtract line 18 from line 8			18	
	20 Dividends-received deduction (Schedule C, line 25)			19	
	21 Taxable investment income. Subtract line 20 from line 19. Enter here and on page 1, line 2			20	

Part II—Invested Assets Book Values

(Complete only if claiming a deduction for general expenses allocated to investment income.)

		(a) Beginning of tax year		(b) End of tax year	
22	Real estate	22			
23	Mortgage loans	23			
24	Collateral loans	24			
25	Policy loans, including premium notes	25			
26	Bonds of domestic corporations	26			
27	Stock of domestic corporations	27			
28	Government obligations, etc.	28			
29	Bank deposits bearing interest	29			
30	Other interest-bearing assets (attach schedule)	30			
31	Total. Add lines 22 through 30	31			
32	Add columns (a) and (b), line 31			32	
33	Mean of invested assets for the tax year. Enter one-half of line 32			33	
34	Multiply line 33 by .0025			34	
35	Income base. Line 1b, column (a) plus line 8 less the sum of line 1b, column (b) and line 16	35			
36	Multiply line 33 by .0375	36			
37	Subtract line 36 from line 35. Do not enter less than zero	37			
38	Multiply line 37 by .25			38	
39	Limitation on deduction for investment expenses. Add lines 34 and 38			39	

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Schedule C Dividends and Special Deductions (see instructions)		Dividends-Received	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received
Income			
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	1	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	2	
3	Dividends on debt-financed stock of domestic and foreign corporations	3	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	4	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	5	
6	Dividends on stock of certain less-than-20%-owned foreign corporations and certain FSCs	6	
7	Dividends on stock of certain 20%-or-more-owned foreign corporations and certain FSCs	7	
8	Dividends from wholly owned foreign subsidiaries and certain FSCs	8	
9	Dividends from affiliated companies	9	
10	Other dividends from foreign corporations not included on lines 3, 6, 7, or 8	10	
11	Income from controlled foreign corporations under subpart F (attach Forms 5471)	11	
12	Foreign dividend gross-up (section 78)	12	
13	Other dividends (attach schedule)	13	
14	Total dividends. Add lines 1 through 13. Enter here and on Schedule A, line 2, or Schedule B, line 2, whichever applies	14	
		Dividends-Received Deduction	
		(a) Subject to section 832(b)(5)(B)	(b) Total dividends-received deduction
15	Multiply line 1 by 70%	15	
16	Multiply line 2 by 80%	16	
17	Deduction for line 3 (see instructions)	17	
18	Multiply line 4 by 42%	18	
19	Multiply line 5 by 48%	19	
20	Multiply line 6 by 70%	20	
21	Multiply line 7 by 80%	21	
22	Enter the amount from line 8	22	
23	Total. Add lines 15 through 22. (See instructions for limitation.)	23	
24	Total. Add line 23, column (a), and line 9, column (a). Enter here and on Schedule F, line 10	24	
25	Total deductions. Add line 23, column (b), and line 9, column (b). Enter here and on Schedule A, line 36a, or Schedule B, line 20, whichever applies	25	

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Schedule E Premiums Earned—Section 832 (see instructions)

1	Net premiums written		1	
2	Unearned premiums on outstanding business at the end of the preceding tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations	2a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	2b		
c	Discounted unearned premiums attributable to title insurance	2c		
d	Enter 80% of all other unearned premiums	2d		
e	Total. Add lines 2a through 2d		2e	
3	Total. Add lines 1 and 2e		3	
4	Unearned premiums on outstanding business at the end of the current tax year:			
a	Enter 100% of life insurance reserves included in unearned premiums (section 832(b)(7)(A)) and all unearned premiums of section 833 organizations	4a		
b	Enter 90% of unearned premiums attributable to insuring certain securities	4b		
c	Discounted unearned premiums attributable to title insurance	4c		
d	Enter 80% of all other unearned premiums	4d		
e	Total. Add lines 4a through 4d		4e	
5	Subtract line 4e from line 3		5	
6	Transitional adjustments under section 832(b)(7)(D) (see instructions)		6	
7	Premiums earned. Add lines 5 and 6. Enter here and on Schedule A, line 1		7	

Schedule F Losses Incurred—Section 832 (see instructions)

1	Losses paid during the tax year (attach schedule)		1	
2	Balance outstanding at the end of the current tax year for:			
a	Unpaid losses on life insurance contracts	2a		
b	Discounted unpaid losses	2b		
c	Total. Add lines 2a and 2b		2c	
3	Add lines 1 and 2c		3	
4	Balance outstanding at the end of the preceding tax year for:			
a	Unpaid losses on life insurance contracts	4a		
b	Discounted unpaid losses	4b		
c	Total. Add lines 4a and 4b		4c	
5	Subtract line 4c from line 3		5	
6	Estimated salvage and reinsurance recoverable at the end of the preceding tax year		6	
7	Estimated salvage and reinsurance recoverable at the end of the current tax year		7	
8	Losses incurred (line 5 plus line 6 less line 7)		8	
9	Tax-exempt interest subject to section 832(b)(5)(B)	9		
10	Dividends-received deduction subject to section 832(b)(5)(B) (Schedule C, line 24)	10		
11	The increase in policy cash value of section 264(f) policies as defined in section 805(a)(4)(F)	11		
12	Total. Add lines 9, 10, and 11		12	
13	Reduction of deduction under section 832(b)(5)(B). Multiply line 12 by .15		13	
14	Losses incurred deductible under section 832(c)(4). Subtract line 13 from line 8. Enter here and on Schedule A, line 26		14	

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Schedule G Other Capital Losses (see instructions)

(Capital assets sold or exchanged to meet abnormal insurance losses and to pay dividends and similar distributions to policyholders.)

1	Dividends and similar distributions paid to policyholders	1		
2	Losses paid	2		
3	Expenses paid	3		
4	Total. Add lines 1, 2, and 3	4		
Note. Adjust lines 5 through 8 to cash method if necessary.				
5	Interest received	5		
6	Dividends-received (Schedule C, line 14)	6		
7	Gross rents, gross royalties, lease income, etc., and gross income from a trade or business other than an insurance business including income from Form 4797 (include gains for invested assets only)	7		
8	Net premiums received	8		
9	Total. Add lines 5 through 8	9		
10	Limitation on gross receipts from sales of capital assets. Line 4 less line 9. If zero or less, enter -0-	10		

(a) Description of capital asset	(b) Date acquired	(c) Gross sales price	(d) Cost or other basis	(e) Expense of sale	(f) Depreciation allowed (or allowable)	(g) Loss ((d) plus (e) less the sum of (c) and (f))
11						
12	Totals—column (c) must not be more than line 10. (Enter amount from column (g) in Schedule A, line 28, or Schedule B, line 15, whichever applies)					

Schedule H Special Deduction And Ending Adjusted Surplus for Section 833 Organizations (see instructions)

1	Health care claims incurred during the tax year and liabilities incurred during the tax year under cost-plus contracts	1		
2	Expenses incurred during the tax year in connection with the administration, adjustment, or settlement of health care claims or in connection with the administration of cost-plus contracts	2		
3	Total. Add lines 1 and 2	3		
4	Multiply line 3 by .25	4		
5	Beginning adjusted surplus	5		
6	Special deduction. Subtract line 5 from line 4. If zero or less, enter -0-. Enter here and on Schedule A, line 34a. (See instructions for limitation.)	6		
7	Net operating loss deduction (Schedule A, line 36b)	7		
8	Net exempt income:			
a	Adjusted tax-exempt income	8a		
b	Adjusted dividends-received deduction	8b		
9	Taxable income (Schedule A, line 37)	9		
10	Ending adjusted surplus. Add lines 5 through 9	10		

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Schedule I Other Information (see instructions)

		Yes	No			Yes	No
1	Check method of accounting:			(c) The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶			
a	<input type="checkbox"/> Cash						
b	<input type="checkbox"/> Accrual						
c	<input type="checkbox"/> Other (specify) ▶						
2	Check box for kind of company:			7	Has the corporation elected to use its own payout pattern for discounting unpaid losses and unpaid loss adjustment expenses?		
a	<input type="checkbox"/> Mutual						
b	<input type="checkbox"/> Stock			8a	Enter the total unpaid losses shown on the corporation's annual statement:		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			(1) for the current tax year: \$			
	If "Yes," attach a schedule showing:			(2) for the previous tax year: \$			
	(a) name and employer identification number (EIN);			b Enter the total unpaid loss adjustment expenses shown on the corporation's annual statement:			
	(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.			(1) for the current tax year: \$			
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			(2) for the previous tax year: \$			
	If "Yes," enter name and EIN of the parent corporation ▶			9	Does the corporation discount any of the loss reserves shown on its annual statement?		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			10	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)						
	Enter percentage owned ▶			11	If the corporation has an NOL for the tax year and is electing to forgo the carryback period, check here ▶ <input type="checkbox"/>		
6	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:			If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.			
	(a) the total voting power of all classes of stock of the corporation entitled to vote, or (b) the total value of all classes of stock of the corporation? If "Yes," enter:						
	(a) Percentage owned ▶ and (b) Owner's country ▶			12	Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 36b, Schedule A.) . . . ▶ \$		

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Schedule L Balance Sheets per Books (All filers are required to complete this schedule.)

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable . .				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions) .				
6	Other current assets (attach schedule) . .				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule) . .				
10a	Buildings and other depreciable assets .				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only) . .				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Insurance liabilities (see instructions) . .				
19	Other current liabilities (attach schedule) .				
20	Loans from shareholders				
21	Mortgages, notes, bonds payable in 1 year or more				
22	Other liabilities (attach schedule)				
23	Capital stock: a Preferred stock				
	b Common stock				
24	Additional paid-in capital				
25	Retained earnings—Appropriated (attach schedule)				
26	Retained earnings—Unappropriated . . .				
27	Adjustments to shareholders' equity (attach schedule)				
28	Less cost of treasury stock	()		()	
29	Total liabilities and shareholders' equity .				

Schedule M-1 Reconciliation of Income (Loss) per Books with Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—See instructions.

1 Net income (loss) per books 2 Federal income tax per books 3 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year (itemize) _____ 5 Expenses recorded on books this year not deducted in this return (itemize) a Depreciation \$ _____ b Charitable contributions \$ _____ c Travel and entertainment \$ _____ 6 Add lines 1 through 5	7 Income recorded on books this year not included in this return (itemize) a Tax-exempt interest \$ _____ 8 Deductions in this tax return not charged against book income this year (itemize) a Depreciation \$ _____ b Charitable contributions \$ _____ 9 Add lines 7 and 8 10 Income (Schedule A, line 35 or Schedule B, line 19, if applicable)—line 6 less line 9 .
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Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (line 26, Schedule L)

1 Balance at beginning of year 2 Net income (loss) per books 3 Other increases (itemize) _____ 4 Add lines 1, 2, and 3	5 Distributions: a Cash b Stock c Property 6 Other decreases (itemize) _____ 7 Add lines 5 and 6 8 Balance at end of year (line 4 less line 7)
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2009 CORPORATION RETURNS - FORMS

Form **1120-REIT****U.S. Income Tax Return for
Real Estate Investment Trusts**

OMB No. 1545-1004

2009Department of the Treasury
Internal Revenue ServiceFor calendar year 2009 or tax year beginning _____, 2009, ending _____, 20____
▶ See separate instructions.

A Year of REIT status election	Please Type or Print	Name	C Employer identification number
B Check if a: 1 REIT with 100% owned subsidiaries (see instructions) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/>		Number, street, and room or suite no. (If a P.O. box, see instructions.)	D Date REIT established
		City or town, state, and ZIP code	E Total assets (see instructions) \$
F Check applicable box(es): (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return		H PBA code (see instructions)	
G Identify the type of REIT (see instructions): (1) <input type="checkbox"/> Equity REIT (2) <input type="checkbox"/> Mortgage REIT			

Part I—Real Estate Investment Trust Taxable Income (see instructions)**Income** (EXCLUDING income required to be reported in Part II or Part IV)

1 Dividends	1
2 Interest	2
3 Gross rents from real property	3
4 Other gross rents	4
5 Capital gain net income (attach Schedule D (Form 1120))	5
6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6
7 Other income (see instructions—attach schedule)	7
8 Total income. Add lines 1 through 7	8

Deductions (EXCLUDING deductions directly connected with income required to be reported in Part II or Part IV)

9 Compensation of officers	9
10 Salaries and wages (less employment credits)	10
11 Repairs and maintenance	11
12 Bad debts	12
13 Rents	13
14 Taxes and licenses	14
15 Interest	15
16 Depreciation (attach Form 4562)	16
17 Advertising	17
18 Other deductions (see instructions—attach schedule)	18
19 Total deductions. Add lines 9 through 18	19
20 Taxable income before net operating loss deduction, total deduction for dividends paid, and section 857(b)(2)(E) deduction. Subtract line 19 from line 8	20
21 Less: a Net operating loss deduction (see instructions)	21a
b Total deduction for dividends paid (Schedule A, line 6)	21b
c Section 857(b)(2)(E) deduction (Schedule J, lines 2c, 2e, and 2f)	21c
	21d

Tax and Payments

22 Real estate investment trust taxable income. Subtract line 21d from line 20	22
23 Total tax (Schedule J, line 7)	23
24 Payments: a 2008 overpayment credited to 2009	24a
b 2009 estimated tax payments	24b
c Less 2009 refund applied for on Form 4466	24c () d Bal ▶
e Tax deposited with Form 7004	24d
f Credits: (1) Form 2439 (2) Form 4136	24e
g Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	24f
	24g
24h	24h
25 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	25
26 Tax due. If line 24h is smaller than the total of lines 23 and 25, enter amount owed	26
27 Overpayment. If line 24h is larger than the total of lines 23 and 25, enter amount overpaid	27
28 Enter amount of line 27 you want: Credited to 2010 estimated tax ▶ Refunded ▶	28

**Sign
Here**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid
Preparer's
Use Only**

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____

Phone no. () _____

2009 CORPORATION RETURNS - FORMS

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Part II—Tax on Net Income From Foreclosure Property (Section 856(e)) (see instructions)

1	Net gain or (loss) from the sale or other disposition of foreclosure property described in section 1221(a)(1) (attach schedule)	1		
2	Gross income from foreclosure property (see instructions—attach schedule)	2		
3	Total income from foreclosure property. Add lines 1 and 2	3		
4	Deductions directly connected with the production of income shown on line 3 (attach schedule)	4		
5	Net income from foreclosure property. Subtract line 4 from line 3	5		
6	Tax on net income from foreclosure property. Multiply line 5 by 35%. Enter here and on Schedule J, line 2b.	6		

Part III—Tax for Failure To Meet Certain Source-of-Income Requirements (Section 857(b)(5)) (see instructions)

1a	Enter total income from Part I, line 8.	1a			
b	Enter total income from foreclosure property from Part II, line 3.	1b			
c	Total. Add lines 1a and 1b			1c	
2a	Enter income from hedging transactions referred to in section 856(c)(5)(G)	2a			
b	Subtract line 2a from line 1c	2b			
c	Multiply line 2b by 95%			2c	
3	Enter income on line 1c from sources referred to in section 856(c)(2)			3	
4	Subtract line 3 from line 2c. (If zero or less, enter -0-.)			4	
5	Multiply line 1c by 75%			5	
6	Enter income on line 1c from sources referred to in section 856(c)(3)			6	
7	Subtract line 6 from line 5. (If zero or less, enter -0-.)			7	
8	Enter the greater of line 4 or line 7. (If line 8 is zero, do not complete the rest of Part III.)			8	
9	Enter the amount from Part I, line 20			9	
10	Enter the net capital gain from Schedule D (Form 1120), line 13			10	
11	Subtract line 10 from line 9			11	
12a	Enter total income from Part I, line 8.	12a			
b	Enter the net short-term capital gain from Schedule D (Form 1120), line 5. (If line 5 is a loss, enter -0-.)	12b			
c	Add lines 12a and 12b			12c	
13	Enter capital gain net income from Part I, line 5			13	
14	Subtract line 13 from line 12c			14	
15	Divide line 11 by line 14. Carry the result to five decimal places			15	
16	Section 857(b)(5) tax. Multiply line 8 by line 15. Enter here and on Schedule J, line 2c			16	

Part IV—Tax on Net Income From Prohibited Transactions (see instructions)

1	Gain from sale or other disposition of section 1221(a)(1) property (other than foreclosure property)	1		
2	Deductions directly connected with the production of income shown on line 1	2		
3	Tax on net income from prohibited transactions. Subtract line 2 from line 1. Enter here and on Schedule J, line 2d	3		

Schedule A Deduction for Dividends Paid (see instructions)

1	Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends considered paid in the preceding tax year under section 857(b)(9) or 858(a), or deficiency dividends as defined in section 860	1		
2	Dividends paid in the 12-month period following the close of the tax year under a section 858(a) election to treat the dividends as paid during the tax year	2		
3	Dividends declared in October, November, or December deemed paid on December 31 under section 857(b)(9)	3		
4	Consent dividends (attach Forms 972 and 973)	4		
5	Total dividends paid. Add lines 1 through 4	5		
6	Total deduction for dividends paid. If there is net income from foreclosure property on Part II, line 5, see instructions for limitation on the deduction for dividends paid. Otherwise, enter the total dividends paid from line 5 here and on line 21b of page 1	6		

Form **1120-REIT** (2009)

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Schedule J Tax Computation (see instructions)

1 Check if the REIT is a member of a controlled group (attach Schedule O (Form 1120)) <input type="checkbox"/>			
Important: Members of a controlled group, see instructions.			
2a Tax on REIT taxable income	2a		
b Tax from Part II, line 6	2b		
c Tax from Part III, line 16	2c		
d Tax from Part IV, line 3	2d		
e Tax imposed under section 857(b)(7)(A) (see instructions)	2e		
f Tax imposed under sections <input type="checkbox"/> 856(c)(7) and <input type="checkbox"/> 856(g)(5)	2f		
g Alternative minimum tax (attach Form 4626)	2g		
h Income tax. Add lines 2a through 2g	2h		
3a Foreign tax credit (attach Form 1118)	3a		
b Credit from Form 8834, line 29	3b		
c General business credit (attach Form 3800)	3c		
d Other credits (attach schedule—see instructions)	3d		
e Total credits. Add lines 3a through 3d	3e		
4 Subtract line 3e from line 2h	4		
5 Personal holding company tax (attach Schedule PH (Form 1120))	5		
6 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Other (attach schedule)	6		
7 Total tax. Add lines 4 through 6. Enter here and on line 23, page 1	7		

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1 Check method of accounting:			5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of:		
a <input type="checkbox"/> Cash			(a) the total voting power of all classes of stock of the REIT entitled to vote, or (b) the total value of all classes of stock of the REIT? If "Yes," enter:		
b <input type="checkbox"/> Accrual			a Percentage owned		
c <input type="checkbox"/> Other (specify) ▶			b Owner's country		
2 At the end of the tax year, did the REIT own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			c The REIT may have to file Form 5472. Enter number of Forms 5472 attached		
If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			6 During this tax year, did the REIT pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the REIT's current and accumulated earnings and profits? (See sections 301 and 316.)		
3 Is the REIT a subsidiary in a parent-subsidiary controlled group?			If "Yes," file Form 5452.		
If "Yes," enter the name and EIN of the parent corporation ▶			7 Check this box if the REIT issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
			If so, the REIT may have to file Form 8281.		
4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the REIT's voting stock? (For rules of attribution, see section 856(h).)			8 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$		
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶			9 Enter the available NOL carryover from prior tax years. (Do not reduce it by any deduction on line 21a, page 1.) ▶ \$		

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach schedule)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach schedule)				
9a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach schedule)				
13	Total assets				
Liabilities and Shareholders' Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach schedule)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule)				
20	Capital stock: a Preferred stock				
	b Common stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach schedule)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (see instructions—attach schedule)				
25	Less cost of treasury stock	()		()	
26	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)

1 Net income (loss) per books 2a Federal income tax \$ b Less: Section 856(c)(7) tax, 856(g)(5) tax, 857(b)(5) tax, section 857(b)(7) tax, and built-in gains tax \$ () c Balance ▶ 3 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year (itemize): 5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation . . . \$ b Section 4981 tax . . . \$ c Travel and entertainment \$ 6 Add lines 1 through 5	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ 8 Deductions on this return not charged against book income this year (itemize): a Depreciation . . . \$ b Net operating loss deduction (line 21a, page 1) \$ c Deduction for dividends paid (line 21b, page 1) \$ 9 Net income from foreclosure property 10 Net income from prohibited transactions 11 Add lines 7 through 10 12 REIT taxable income (line 22, page 1)—line 6 less line 11
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Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)

1 Balance at beginning of year 2 Net income (loss) per books 3 Other increases (itemize): 4 Add lines 1, 2, and 3	5 Distributions: a Cash b Stock c Property 6 Other decreases (itemize): 7 Add lines 5 and 6 8 Balance at end of year (line 4 less line 7)
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Form **1120-REIT** (2009)

2009 CORPORATION RETURNS - FORMS

Form **1120-RIC****U.S. Income Tax Return for
Regulated Investment Companies**

OMB No. 1545-1010

2009Department of the Treasury
Internal Revenue ServiceFor calendar year 2009 or tax year beginning _____, 2009, and ending _____, 20____
▶ See separate instructions.

A Year of RIC status election	Please type or print	Name of fund	C Employer identification number	
		Number, street, and room or suite no. (If a P.O. box, see instructions.)		D Total assets (see instructions)
		City or town, state, and ZIP code		
B Date fund was established (see instructions)			\$	

E Check applicable boxes: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return**F** Check if the fund is a personal holding company (attach Sch. PH) or if the fund is not in compliance with Regs. sec. 1.852-6 for this tax year ▶ ☐**Part I—Investment Company Taxable Income** (see instructions)

Income	1 Dividends	1		
	2 Interest	2		
	3 Net foreign currency gain or (loss) from section 988 transactions (attach schedule)	3		
	4 Payments with respect to securities loans	4		
	5 Excess of net short-term capital gain over net long-term capital loss from Schedule D (Form 1120), line 12 (attach Schedule D (Form 1120))	5		
	6 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	6		
	7 Other income (see instructions—attach schedule)	7		
	8 Total income. Add lines 1 through 7. ▶	8		
Deductions (see instructions)	9 Compensation of officers (Schedule E, line 2)	9		
	10 Salaries and wages (less employment credits)	10		
	11 Rents	11		
	12 Taxes and licenses	12		
	13 Interest	13		
	14 Depreciation (attach Form 4562)	14		
	15 Advertising	15		
	16 Registration fees	16		
	17 Insurance	17		
	18 Accounting and legal services	18		
	19 Management and investment advisory fees	19		
	20 Transfer agency, shareholder servicing, and custodian fees and expenses	20		
	21 Reports to shareholders	21		
	22 Other deductions (see instructions—attach schedule)	22		
	23 Total deductions. Add lines 9 through 22. ▶	23		
	24 Taxable income before deduction for dividends paid. Subtract line 23 from line 8	24		
	25 Less: Deduction for dividends paid (Schedule A, line 7a)	25		
26 Investment company taxable income. Subtract line 25 from line 24	26			
27 Total tax (Schedule J, line 7)	27			
Tax and Payments	28a 2008 overpayment credited to 2009	28a		
	b 2009 estimated tax payments	28b		
	c Less 2009 refund applied for on Form 4466	28c () d Bal▶	28d	
	e Tax deposited with Form 7004		28e	
	f Credit for tax paid on undistributed capital gains (attach Form 2439)		28f	
	g Credit for federal tax paid on fuels (attach Form 4136)		28g	
	h Refundable credits from Form 3800, line 19c, and Form 8827, line 8c		28h	
	28i			
	29 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>	29		
	30 Amount owed. If line 28i is smaller than the total of lines 27 and 29, enter amount owed	30		
31 Overpayment. If line 28i is larger than the total of lines 27 and 29, enter amount overpaid.	31			
32 Enter amount from line 31: Credited to 2010 estimated tax ▶ Refunded ▶	32			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature _____ Date _____ Check if self-employed ☐ Preparer's SSN or PTIN _____

Firm's name (or yours if self-employed), address, and ZIP code _____ EIN _____

Phone no. () _____

2009 CORPORATION RETURNS - FORMS

Form 1120-RIC (2009)

Page **2**

Part II—Tax on Undistributed Net Capital Gain Not Designated Under Section 852(b)(3)(D)

1	Net capital gain from Schedule D (Form 1120), line 13 (attach Schedule D (Form 1120))	1		
2	Capital gain dividends from Schedule A, line 7b	2		
3	Subtract line 2 from line 1	3		
4	Qualified timber gain included in the amount reported on line 3	4		
5	Subtract line 4 from line 3	5		
6	Multiply line 4 by 15% (.15)	6		
7	Multiply line 5 by 35% (.35)	7		
8	Capital gains tax. Add lines 6 and 7. Enter tax here and on line 2b, Schedule J	8		

Schedule A Deduction for Dividends Paid (Do not include exempt-interest dividends or capital gain dividends reported on Form 2438, line 9b; see instructions.)

	(a) Ordinary dividends	(b) Capital gain dividends
1 Dividends paid (other than dividends paid after the end of the tax year). Do not include dividends deemed paid in the preceding tax year under section 852(b)(7) or 855(a), or deficiency dividends as defined in section 860(f)	1	
2 Dividends paid in the 12-month period following the close of the tax year that the fund elects to treat as paid during the tax year under section 855(a)	2	
3 Dividends declared in October, November, or December and deemed paid on December 31 under section 852(b)(7)	3	
4 Consent dividends (section 565) (attach Forms 972 and 973)	4	
5 Foreign tax paid deduction (section 853(b)(1)(B)), if applicable	5	
6 Credits from tax credit bonds distributed to shareholders (see instructions)	6	
7 Deduction for dividends paid:		
a Ordinary dividends. Add lines 1 through 6 of column (a). Enter here and on line 25, Part I	7a	
b Capital gain dividends. Add lines 1 through 4 of column (b). Enter here and on line 2, Part II, above	7b	

Schedule B Information Required With Respect to Income From Tax-Exempt Obligations

1 Did the fund qualify under section 852(b)(5) to pay exempt-interest dividends for 2009?	► <input type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," complete lines 2 through 5.	
2 Amount of interest excludible from gross income under section 103(a)	2
3 Amounts disallowed as deductions under sections 265 and 171(a)(2)	3
4 Net income from tax-exempt obligations. Subtract line 3 from line 2	4
5 Amount of line 4 designated as exempt-interest dividends	5

Schedule E Compensation of Officers (see instructions for line 9, Part I)

Note: Complete Schedule E only if total receipts (line 8, Part I, plus net capital gain from line 1, Part II, and line 9a, Form 2438) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	(d) Percent of fund stock owned	(e) Amount of compensation
1		%	%	
		%	%	
2 Total compensation of officers. Enter here and on line 9, Part I			2	

Schedule J Tax Computation (see instructions)

1 Check if the fund is a member of a controlled group (attach Schedule O (Form 1120))	► <input type="checkbox"/>	
2a Tax on investment company taxable income	2a	
b Tax on undistributed net capital gain (from Part II, line 8)	2b	
c Alternative minimum tax (attach Form 4626)	2c	
d Income tax. Add lines 2a through 2c	2d	
3a Foreign tax credit (attach Form 1118)	3a	
b Credit from Form 8834, line 29	3b	
c General business credit (attach Form 3800)	3c	
d Other credits (attach schedule—see instructions)	3d	
e Total credits. Add lines 3a through 3d	3e	
4 Subtract line 3e from line 2d	4	
5 Personal holding company tax (attach Schedule PH (Form 1120))	5	
6 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Other (attach schedule)	6	
7 Total tax. Add lines 4 through 6. Enter here and on page 1, line 27	7	

Form **1120-RIC** (2009)

2009 CORPORATION RETURNS - FORMS

Form 1120-RIC (2009)

Page **3**

Schedule K Other Information (see instructions)		Yes	No
1 Check method of accounting: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			
2 At the end of the tax year, did the RIC own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing (a) name and identification number, (b) percentage owned, and (c) taxable income or (loss) before a net operating loss (NOL) and special deductions of such corporation for the tax year ending with or within your tax year.			
3 Is the RIC a subsidiary in a parent-subsidiary controlled group? If "Yes," enter the employer identification number and the name of the parent corporation ▶			
4 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the RIC's voting stock? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing name and identification number. (Do not include any information already entered in 3 above.) Enter percentage owned ▶			
5 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of: a The total voting power of all classes of stock of the fund entitled to vote or b The total value of all classes of stock of the fund? If "Yes," enter: (1) Percentage owned ▶ (2) Owner's country ▶ The fund may have to file Form 5472. Enter number of Forms 5472 attached ▶			
6 During this tax year, did the fund pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the fund's current and accumulated earnings and profits? (see sections 301 and 316) If "Yes," file Form 5452.			
7 Check this box if the fund issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the fund may have to file Form 8281.			
8 Enter the amount of tax-exempt interest received or accrued during the tax year. ▶ \$			
9 If this return is being filed for a series fund (as defined in section 851(g)(2)), enter a The name of the regulated investment company in which the fund is a series ▶ b The date the regulated investment company was incorporated or organized ▶			
10 Section 853 election. Check this box if the fund meets the requirements of section 853(a) and section 901(k) and elects to pass through the deduction or credit for foreign taxes it paid to its shareholders. See the instructions for additional details and requirements ▶ <input type="checkbox"/>			
11 Section 853A election. Check this box if the fund elects under section 853A to pass through credits from tax credit bonds to its shareholders (see instructions) ▶ <input type="checkbox"/>			
12 Regulations section 1.852-11 election. Check this box if, for purposes of computing taxable income, the fund elects under Regulations section 1.852-11(f)(1) to defer all or part of its post-October capital loss or post-October currency loss for this tax year ▶ <input type="checkbox"/> If the election is made, enter the amounts deferred: a Post-October capital loss ▶ b Post-October currency loss ▶			

Form **1120-RIC** (2009)

2009 CORPORATION RETURNS - FORMS

Form 1120-RIC (2009)

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	U.S. government obligations				
4	Tax-exempt securities (see instructions)				
5	Other current assets (attach schedule)				
6	Loans to shareholders				
7	Mortgage and real estate loans				
8	Other investments (attach schedule)				
9a	Buildings and other fixed depreciable assets				
b	Less accumulated depreciation	()		()	
10	Land (net of any amortization)				
11a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
12	Other assets (attach schedule)				
13	Total assets				
Liabilities and Shareholders' Equity					
14	Accounts payable				
15	Mortgages, notes, bonds payable in less than 1 year				
16	Other current liabilities (attach schedule)				
17	Loans from shareholders				
18	Mortgages, notes, bonds payable in 1 year or more				
19	Other liabilities (attach schedule)				
20	Capital stock				
21	Additional paid-in capital				
22	Retained earnings—Appropriated (attach schedule)				
23	Retained earnings—Unappropriated				
24	Adjustments to shareholders' equity (attach schedule)				
25	Less cost of treasury stock	()		()	
26	Total liabilities and shareholders' equity				

Note: The fund is not required to complete Schedules M-1 and M-2 if the total assets on Schedule L, line 13, column (d), are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see instructions)			
1 Net income (loss) per books 2 Federal income tax (less built-in gains tax) 3 Excess of capital losses over capital gains 4 Income subject to tax not recorded on books this year (itemize): 5 Expenses recorded on books this year not deducted on this return (itemize): a Depreciation \$ b Expenses allocable to tax-exempt interest income \$ c Section 4982 tax \$ d Travel and entertainment \$ 6 Add lines 1 through 5	7 Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$ 8 Deductions on this return not charged against book income this year (itemize): a Depreciation \$ b Deduction for dividends paid (line 25, Part I) \$ 9 Net capital gain from Form 2438, line 9a 10 If the fund did not file Form 2438, enter the net capital gain from Schedule D (Form 1120), line 13. Otherwise, enter -0- 11 Add lines 7 through 10 12 Investment company taxable income (line 26, Part I)—line 6 less line 11		

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, line 23)			
1 Balance at beginning of year 2 Net income (loss) per books 3 Other increases (itemize): 4 Add lines 1, 2, and 3	5 Distributions: a Cash b Stock c Property 6 Other decreases (itemize): 7 Add lines 5 and 6 8 Balance at end of year (line 4 less line 7)		

Form **1120-RIC** (2009)

2009 CORPORATION RETURNS - FORMS

Form **1120S**
Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
▶ See separate instructions.

OMB No. 1545-0130

2009

For calendar year 2009 or tax year beginning , 2009, ending , 20

A S election effective date	Use IRS label. Otherwise, print or type.	Name	D Employer identification number
B Business activity code number (see instructions)		Number, street, and room or suite no. If a P.O. box, see instructions.	E Date incorporated
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code	F Total assets (see instructions) \$

G Is the corporation electing to be an S corporation beginning with this tax year? ☐ Yes ☐ No If "Yes," attach Form 2553 if not already filed
H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year ▶

Caution. Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1c	
	2 Cost of goods sold (Schedule A, line 8)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	
Deductions (see instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	
	13 Interest			13	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement)			19	
	20 Total deductions. Add lines 7 through 19			20	
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)			22c	
	23a 2009 estimated tax payments and 2008 overpayment credited to 2009	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
	27 Enter amount from line 26 Credited to 2010 estimated tax ▶ Refunded ▶			27	

Sign Here ▶ Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer	Date	Title
----------------------	------	-------

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11510H

Form **1120S** (2009)

2009 CORPORATION RETURNS - FORMS

Form 1120S (2009)

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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 statement)	4		
5	Other costs (attach statement)	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		

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ▶ _____

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f 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 (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶ _____		
2 See the instructions and enter the: a Business activity ▶ _____ b Product or service ▶ _____		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ <input type="checkbox"/> If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) 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 ▶ \$ _____		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$ _____		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1		

Schedule K Shareholders' Pro Rata Share Items

			Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1		
	2 Net rental real estate income (loss) (attach Form 8825)	2		
	3a Other gross rental income (loss) 3a			
	b Expenses from other rental activities (attach statement) 3b			
	c Other net rental income (loss). Subtract line 3b from line 3a 3c			
	4 Interest income	4		
	5 Dividends: a Ordinary dividends 5a b Qualified dividends 5b			
	6 Royalties	6		
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7		
	8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) 8a			
b Collectibles (28%) gain (loss) 8b				
c Unrecaptured section 1250 gain (attach statement) 8c				
9 Net section 1231 gain (loss) (attach Form 4797)	9			
10 Other income (loss) (see instructions) Type ▶	10			

Form **1120S** (2009)

2009 CORPORATION RETURNS - FORMS

Form 1120S (2009)

Page **3**

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (<i>attach Form 4562</i>)	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d Other deductions (<i>see instructions</i>) Type ▶	12d	
Credits	13a Low-income housing credit (section 42(i)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (<i>attach Form 3468</i>)	13c	
	d Other rental real estate credits (<i>see instructions</i>) Type ▶	13d	
	e Other rental credits (<i>see instructions</i>) Type ▶	13e	
	f Alcohol and cellulosic biofuel fuels credit (<i>attach Form 6478</i>)	13f	
	g Other credits (<i>see instructions</i>) Type ▶	13g	
Foreign Transactions	14a Name of country or U.S. possession ▶		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	14c	
	d Passive category	14d	
	e General category	14e	
	f Other (<i>attach statement</i>) <i>Deductions allocated and apportioned at shareholder level</i>	14f	
	g Interest expense	14g	
	h Other <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	14h	
	i Passive category	14i	
	j General category	14j	
	k Other (<i>attach statement</i>) <i>Other information</i>	14k	
	l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l	
	m Reduction in taxes available for credit (<i>attach statement</i>)	14m	
	n Other foreign tax information (<i>attach statement</i>)		
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (<i>attach statement</i>)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (<i>attach statement</i>)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	

Form **1120S** (2009)

2009 CORPORATION RETURNS - FORMS

Form 1120S (2009)

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				
23	Additional paid-in capital				
24	Retained earnings				
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock		()		()
27	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1 Net income (loss) per books 2 Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): _____ 3 Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14l (itemize): a Depreciation \$ _____ b Travel and entertainment \$ _____ 4 Add lines 1 through 3	5 Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize): a Tax-exempt interest \$ _____ 6 Deductions included on Schedule K, lines 1 through 12 and 14l, not charged against book income this year (itemize): a Depreciation \$ _____ 7 Add lines 5 and 6 8 Income (loss) (Schedule K, line 18). Line 4 less line 7
---	--

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1 Balance at beginning of tax year			
2 Ordinary income from page 1, line 21			
3 Other additions			
4 Loss from page 1, line 21	()		
5 Other reductions	()	()	
6 Combine lines 1 through 5			
7 Distributions other than dividend distributions			
8 Balance at end of tax year. Subtract line 7 from line 6			

Form **1120S** (2009)

2009 CORPORATION RETURNS - FORMS

SCHEDULE D (Form 1120S)

Capital Gains and Losses and Built-in Gains

OMB No. 1545-0130

2009

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1120S.**
▶ **See separate instructions.**

Name	Employer identification number
------	--------------------------------

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
1					
2 Short-term capital gain from installment sales from Form 6252, line 26 or 37					2
3 Short-term capital gain or (loss) from like-kind exchanges from Form 8824					3
4 Combine lines 1 through 3 in column (f)					4
5 Tax on short-term capital gain included on line 21 below					5 ()
6 Net short-term capital gain or (loss). Combine lines 4 and 5. Enter here and on Form 1120S, Schedule K, line 7 or 10					6

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 shares of Z Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see instructions)	(f) Gain or (loss) (Subtract (e) from (d))
7					
8 Long-term capital gain from installment sales from Form 6252, line 26 or 37					8
9 Long-term capital gain or (loss) from like-kind exchanges from Form 8824					9
10 Capital gain distributions					10
11 Combine lines 7 through 10 in column (f)					11
12 Tax on long-term capital gain included on line 21 below					12 ()
13 Net long-term capital gain or (loss). Combine lines 11 and 12. Enter here and on Form 1120S, Schedule K, line 8a or 10					13

Part III Built-in Gains Tax (See instructions **before** completing this part.)

14 Excess of recognized built-in gains over recognized built-in losses (attach computation schedule) .	14
15 Taxable income (attach computation schedule)	15
16 Net recognized built-in gain. Enter the smallest of line 14, line 15, or line 6 of Schedule B . . .	16
17 Section 1374(b)(2) deduction	17
18 Subtract line 17 from line 16. If zero or less, enter -0- here and on line 21	18
19 Enter 35% of line 18	19
20 Section 1374(b)(3) business credit and minimum tax credit carryforwards from C corporation years	20
21 Tax. Subtract line 20 from line 19 (if zero or less, enter -0-). Enter here and on Form 1120S, page 1, line 22b	21

For Paperwork Reduction Act Notice, see the Instructions for Form 1120S.

Cat. No. 11516V

Schedule D (Form 1120S) 2009

671109

☐ Final K-1

☐ Amended K-1

OMB No. 1545-0130

Schedule K-1
(Form 1120S)

Department of the Treasury
Internal Revenue Service

2009

For calendar year 2009, or tax
year beginning _____, 2009
ending _____, 20

Shareholder's Share of Income, Deductions, Credits, etc. ▶ See back of form and separate instructions

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Center where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

F Shareholder's percentage of stock ownership for tax year _____ %

For IRS Use Only

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

* See attached statement for additional information.

Form

8825

(Rev. December 2006)

Department of the Treasury
Internal Revenue Service**Rental Real Estate Income and Expenses of a
Partnership or an S Corporation**

▶ See instructions on back.

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

OMB No. 1545-1186

Name

Employer identification number

1 Show the kind and location of each property. See page 2 to list additional properties.**A****B****C****D**

		Properties							
		A		B		C		D	
Rental Real Estate Income									
2 Gross rents	2								
Rental Real Estate Expenses									
3 Advertising	3								
4 Auto and travel	4								
5 Cleaning and maintenance	5								
6 Commissions	6								
7 Insurance	7								
8 Legal and other professional fees	8								
9 Interest	9								
10 Repairs	10								
11 Taxes	11								
12 Utilities	12								
13 Wages and salaries	13								
14 Depreciation (see instructions)	14								
15 Other (list) ▶	15								
.....									
.....									
16 Total expenses for each property. Add lines 3 through 15	16								
17 Total gross rents. Add gross rents from line 2, columns A through H	17								
18 Total expenses. Add total expenses from line 16, columns A through H	18 ()								
19 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19								
20a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	20a								
b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed:									
(1) Name	(2) Employer identification number								
.....								
.....								
.....								
21 Net rental real estate income (loss). Combine lines 17 through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2, or • Form 1065-B: Part I, line 4	21								

2009 CORPORATION RETURNS - FORMS

Form **3800**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on return

General Business Credit

► See separate instructions.

► Attach to your tax return.

OMB No. 1545-0895

2009
Attachment
Sequence No. **22**

Identifying number

Part I Current Year Credit

Important: You may not be required to complete and file a separate credit form (shown in parentheses below) to claim the credit. For details, see the instructions.

1a	Investment credit (Form 3468, Part II only) (attach Form 3468)	1a		
b	Welfare-to-work credit (only from partnerships, S corporations, estates, and trusts)	1b		
c	Credit for increasing research activities (Form 6765). (Individuals: see instructions)	1c		
d	Low-income housing credit (Form 8586, Part I only) (enter EIN if claiming this credit from a pass-through entity: _____)	1d		
e	Disabled access credit (Form 8826) (do not enter more than \$5,000)	1e		
f	Renewable electricity production credit (Form 8835)	1f		
g	Indian employment credit (Form 8845)	1g		
h	Orphan drug credit (Form 8820)	1h		
i	New markets credit (Form 8874) (enter EIN if claiming this credit from a pass-through entity: _____)	1i		
j	Credit for small employer pension plan startup costs (Form 8881) (do not enter more than \$500)	1j		
k	Credit for employer-provided child care facilities and services (Form 8882) (enter EIN if claiming this credit from a pass-through entity: _____)	1k		
l	Biodiesel and renewable diesel fuels credit (attach Form 8864)	1l		
m	Low sulfur diesel fuel production credit (Form 8896)	1m		
n	Distilled spirits credit (Form 8906)	1n		
o	Nonconventional source fuel credit (Form 8907)	1o		
p	Energy efficient home credit (Form 8908)	1p		
q	Energy efficient appliance credit (Form 8909)	1q		
r	Alternative motor vehicle credit (Form 8910) (enter EIN if claiming this credit from a pass-through entity: _____)	1r		
s	Alternative fuel vehicle refueling property credit (Form 8911)	1s		
t	Credits for affected Midwestern disaster area employers (Form 5884-A)	1t		
u	Mine rescue team training credit (Form 8923)	1u		
v	Agricultural chemicals security credit (Form 8931)	1v		
w	Credit for employer differential wage payments (Form 8932)	1w		
x	Carbon dioxide sequestration credit (Form 8933)	1x		
y	Qualified plug-in electric drive motor vehicle credit (Form 8936)	1y		
z	Qualified plug-in electric vehicle credit (Form 8834, Part I only)	1z		
aa	Credit for contributions to selected community development corporations (only from partnerships and S corporations)	1aa		
bb	General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1bb		
2	Add lines 1a through 1bb	2		
3	Passive activity credits included on line 2 (see instructions)	3		
4	Subtract line 3 from line 2	4		
5	Passive activity credits allowed for 2009 (see instructions)	5		
6	Carryforward of general business credit to 2009. See instructions for the schedule to attach	6		
7	Carryback of general business credit from 2010 (see instructions)	7		
8	Current year credit. Add lines 4 through 7	8		

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12392F

Form **3800** (2009)

2009 CORPORATION RETURNS - FORMS

Form 3800 (2009)

Page **2**

Part II Allowable Credit

9	Regular tax before credits: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 1040, line 44 or Form 1040NR, line 41 . • Corporations. Enter the amount from Form 1120, Schedule J, line 2; or the applicable line of your return • Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return 	9		
10	Alternative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 36 • Corporations. Enter the amount from Form 4626, line 14 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 56 	10		
11	Add lines 9 and 10	11		
12a	Foreign tax credit	12a		
b	Credits from Form 1040, lines 48 through 52 (or Form 1040NR, lines 45 through 48); Form 8859, line 11; Form 8834, lines 22 and 29; Form 8910, line 21; Form 8911, line 23; Form 8936, line 14; and Schedule R, line 24	12b		
c	Add lines 12a and 12b	12c		
13	Net income tax. Subtract line 12c from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18a	13		
14	Net regular tax. Subtract line 12c from line 9. If zero or less, enter -0-	14		
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15		
16	Tentative minimum tax: <ul style="list-style-type: none"> • Individuals. Enter the amount from Form 6251, line 34 • Corporations. Enter the amount from Form 4626, line 12 • Estates and trusts. Enter the amount from Schedule I (Form 1041), line 54 	16		
17	Enter the greater of line 15 or line 16	17		
18a	Subtract line 17 from line 13. If zero or less, enter -0-	18a		
b	For a corporation electing to accelerate the research credit, enter the bonus depreciation amount attributable to the research credit. (see instructions)	18b		
c	Add lines 18a and 18b	18c		
19a	Enter the smaller of line 8 or line 18c	19a		
C corporations:	See the line 19a instructions if there has been an ownership change, acquisition, or reorganization.			
b	Enter the smaller of line 8 or line 18a. If you made an entry on line 18b, go to line 19c; otherwise, skip line 19c (see instructions)	19b		
c	Subtract line 19b from line 19a. This is the refundable amount for a corporation electing to accelerate the research credit. Include this amount on line 32g of Form 1120 (or the applicable line of your return)	19c		

Form **3800** (2009)

2009 CORPORATION RETURNS - FORMS

Form 3800 (2009)

Page **3**

Part II Allowable Credit (Continued)

Note. If you are not filing Form 8844, skip lines 20 through 24 and enter -0- on line 25.

20	Multiply line 16 by 75%		20					
21	Enter the greater of line 15 or line 20		21					
22	Subtract line 21 from line 13. If zero or less, enter -0-		22					
23	Subtract line 19b from line 22. If zero or less, enter -0-		23					
24	Enter the amount from Form 8844, line 10 or line 12		24					
25	Empowerment zone and renewal community employment credit allowed. Enter the smaller of line 23 or line 24		25					
26	Subtract line 15 from line 13. If zero or less, enter -0-		26					
27	Add lines 19b and 25		27					
28	Subtract line 27 from line 26. If zero or less, enter -0-		28					
29a	Enter the investment credit from Form 3468, Part III, line 19 (attach Form 3468)	29a						
b	Enter the work opportunity credit from Form 5884, line 10 or line 12	29b						
c	Enter the alcohol and cellulosic biofuel fuels credit from Form 6478, line 14 or line 16	29c						
d	Enter the low-income housing credit from Form 8586, Part II, line 18 or line 20	29d						
e	Enter the applicable part of the amount of the renewable electricity, refined coal, and Indian coal production credit from Form 8835, Part II, line 36 or line 38	29e						
f	Enter the credit for employer social security and Medicare taxes paid on certain employee tips from Form 8846, line 12	29f						
g	Enter the qualified railroad track maintenance credit from Form 8900, line 12	29g						
30	Add lines 29a through 29g		30					
31	Enter the smaller of line 28 or line 30		31					
32	Credit allowed for the current year. Add lines 27 and 31. Report the amount from line 32 (if smaller than the sum of lines 8, 24, and 30, see instructions) as indicated below or on the applicable line of your return: <table style="width: 100%; margin-top: 5px;"> <tr> <td style="width: 60%;"> <ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c </td> <td style="width: 5%; text-align: center; vertical-align: middle;">}</td> <td style="width: 35%;"></td> </tr> </table>					<ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c 	}	
<ul style="list-style-type: none"> • Individuals. Form 1040, line 53 or Form 1040NR, line 49 • Corporations. Form 1120, Schedule J, line 5c • Estates and trusts. Form 1041, Schedule G, line 2c 	}							
			32					

Form **3800** (2009)

2009 CORPORATION RETURNS - FORMS

Form **4562**
Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2009
Attachment
Sequence No. **67**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$250,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	\$800,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2008 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2009	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B—Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N

Form **4562** (2009)

2009 CORPORATION RETURNS - FORMS

Form 4562 (2009)

Page **2**

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
		%							
27 Property used 50% or less in a qualified business use:									
		%				S/L -			
		%				S/L -			
		%				S/L -			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28		
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29		

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2009 tax year (see instructions):					
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2009 CORPORATION RETURNS - FORMS

Form **4626**Department of the Treasury
Internal Revenue Service**Alternative Minimum Tax—Corporations**▶ See separate instructions.
▶ Attach to the corporation's tax return.

OMB No. 1545-0175

2009

Name

Employer identification number

Part I Alternative Minimum Tax Computation**Note:** See the instructions to find out if the corporation is a small corporation exempt from the alternative minimum tax (AMT) under section 55(e).

1	Taxable income or (loss) before net operating loss deduction	1
2	Adjustments and preferences:	
a	Depreciation of post-1986 property	2a
b	Amortization of certified pollution control facilities.	2b
c	Amortization of mining exploration and development costs	2c
d	Amortization of circulation expenditures (personal holding companies only)	2d
e	Adjusted gain or loss	2e
f	Long-term contracts	2f
g	Merchant marine capital construction funds.	2g
h	Section 833(b) deduction (Blue Cross, Blue Shield, and similar type organizations only)	2h
i	Tax shelter farm activities (personal service corporations only)	2i
j	Passive activities (closely held corporations and personal service corporations only)	2j
k	Loss limitations	2k
l	Depletion	2l
m	Tax-exempt interest income from specified private activity bonds	2m
n	Intangible drilling costs	2n
o	Other adjustments and preferences	2o
3	Pre-adjustment alternative minimum taxable income (AMTI). Combine lines 1 through 2o.	3
4	Adjusted current earnings (ACE) adjustment:	
a	ACE from line 10 of the ACE worksheet in the instructions	4a
b	Subtract line 3 from line 4a. If line 3 exceeds line 4a, enter the difference as a negative amount (see instructions).	4b
c	Multiply line 4b by 75% (.75). Enter the result as a positive amount	4c
d	Enter the excess, if any, of the corporation's total increases in AMTI from prior year ACE adjustments over its total reductions in AMTI from prior year ACE adjustments (see instructions). Note: You must enter an amount on line 4d (even if line 4b is positive)	4d
e	ACE adjustment. • If line 4b is zero or more, enter the amount from line 4c • If line 4b is less than zero, enter the smaller of line 4c or line 4d as a negative amount }	4e
5	Combine lines 3 and 4e. If zero or less, stop here; the corporation does not owe any AMT	5
6	Alternative tax net operating loss deduction (see instructions).	6
7	Alternative minimum taxable income. Subtract line 6 from line 5. If the corporation held a residual interest in a REMIC, see instructions	7
8	Exemption phase-out (if line 7 is \$310,000 or more, skip lines 8a and 8b and enter -0- on line 8c):	
a	Subtract \$150,000 from line 7 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8a
b	Multiply line 8a by 25% (.25).	8b
c	Exemption. Subtract line 8b from \$40,000 (if completing this line for a member of a controlled group, see instructions). If zero or less, enter -0-	8c
9	Subtract line 8c from line 7. If zero or less, enter -0-	9
10	If the corporation had qualified timber gain, complete Part II and enter the amount from line 24 here. Otherwise, multiply line 9 by 20% (.20)	10
11	Alternative minimum tax foreign tax credit (AMTFTC) (see instructions).	11
12	Tentative minimum tax. Subtract line 11 from line 10.	12
13	Regular tax liability before applying all credits except the foreign tax credit	13
14	Alternative minimum tax. Subtract line 13 from line 12. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	14

For Paperwork Reduction Act Notice, see the instructions.

Cat. No. 129551

Form **4626** (2009)

2009 CORPORATION RETURNS - FORMS

Form 4626 (2009)

Page **2**

Part II **Alternative Tax for Corporations with Qualified Timber Gain.** *Complete Part II only if the corporation had qualified timber gain under section 1201(b). See instructions.*

15	Enter qualified timber gain from Schedule D (Form 1120), line 15, as refigured for the AMT, if necessary. If you are filing Form 1120-RIC, see instructions for the amount to enter	15	
16	Enter the amount from Schedule D (Form 1120), line 13, as refigured for the AMT, if necessary . .	16	
17	Enter the amount from Part I, line 9	17	
18	Enter the smallest of the amount on line 15, line 16, or line 17	18	
19	Multiply line 18 by 15% (.15)	19	
20	Subtract line 18 from line 17	20	
21	Multiply line 20 by 20% (.20)	21	
22	Enter the total of line 19 and line 21	22	
23	Multiply line 17 by 20% (.20)	23	
24	Enter the smaller of line 22 or line 23 here and on Part I, line 10	24	

Form **4626** (2009)

SOI Products and Services

Statistics of Income (SOI) data are available in electronic formats and in print. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, contact SOI's **Statistical Information Services (SIS)**:

Statistical Information Services (sis@irs.gov)
Statistics of Income Division
Internal Revenue Service
P.O. Box 2608 • Washington, DC 20013-2608
(202) 874-0410 • **Fax:** (202) 874-0964

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Free Products on the Internet

SOI's Internet site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including Compliance Research projections and nonprofit Master File microdata records. At present, almost 12,000 files reside there.

Web site: www.irs.gov/taxstats

There is also a direct link to our Web site from FedStats, the gateway to official statistics from the Federal Government: www.fedstats.gov.

Tax Stats

On the Tax Stats Home Page, you will find the following list of topics that will lead to a wide range of tables, articles, and data that describe and measure elements of the U.S. tax system. There is also a link to check out What's New.

Business Tax Statistics

Corporations • International • Partnerships
Nonfarm Sole Proprietorships
S Corporations • All Topics

Charitable and Exempt Organization Statistics

Charities • Exempt Organization Master File
Private Foundations • Trusts
Tax-Exempt Bonds • All Topics

Individual Tax Statistics

Individual Income Tax • Estate and Gift Tax
International • Personal Wealth
All Topics

Products, Publications, and Papers

SOI Bulletins • IRS Data Books • Data Snapshots
U.S. Population Migration Data • SOI Paper Series
Historical Data Tables • Archive • All Topics

IRS Operations and Budget

Issuing Refunds • Collecting Revenue
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Products for Sale From SOI

Many of SOI's data files are available for sale on CD-ROM or via e-mail through Statistical Information Services. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section**. Credit and debit card payments are also accepted. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns for corporations, individuals, exempt organizations, and private foundations

SOI Products and Services

and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book

CD-ROMs containing data from the *Corporation Source Book* are available for Tax Years 1996-2003 at a cost of \$250 per year. Data from the 2004 through 2009 *Corporation Source Books* are available at no charge from the Tax Stats Web site. Data tables from the 2000 through 2009 *Source Books* are also available at no charge from the Tax Stats Web site at: www.irs.gov/taxstats/bustaxstats/article/0,,id=149687,00.html.

Individual Income Tax Returns

Individual Public-Use Microdata Files

Files for 1992 through 2007 are available on CD-ROM from the SOI Division for \$4,000 per year. These microdata files have been edited to protect the confidentiality of individual taxpayers.

County-to-County Migration Data

Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by county for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total “adjusted gross income.” Available for Filing Years 1991-2010. Price is \$200 per year for the entire United States or \$10 per State per year for Filing Years 1991-2004. All years for the entire United States are also available for \$500. Filing Years 2005-2010 are available at no cost at www.irs.gov/taxstats. Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

State-to-State Migration Data

Data are based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. Data present migration patterns by State for the entire United States, including inflows and outflows, and include the number of returns (which approximates the number of households); the number of personal exemptions (which approximates the population); and total “adjusted gross income.” Available for Filing Years 1989-2010. Price is \$50 per year for the entire United States or \$10 per State per year for Filing

Years 1989-2004. Filing Years 2005-2010 are available at no cost at www.irs.gov/taxstats. Click on “U.S. Population Migration Data” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

County Income Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for adjusted gross income (total and for selected sources), number of returns (which approximates the number of households), and number of personal exemptions (which approximates the population). The data are presented by county (including State totals) and are available for Tax Years 1989-2009 for the entire United States. Price is \$50 per year for the entire United States or \$10 per State per year for Tax Years 1989-2004. Tax Years 2004-2009 are available at no cost at www.irs.gov/taxstats. Click on “County Income” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

ZIP Code Area Data

Statistics are available for Tax Years 2002 and 2004-2008 on CD-ROM showing the number of individual income tax returns; the total number of exemptions and number of dependent exemptions (which approximates population); adjusted gross income; salaries and wages; taxable interest; total tax; and contributions; by State and 5-digit ZIP Code. In addition to these items, data for Tax Year 2004-2008 also show the amount of taxable dividends; net capital gain/loss; IRA payment adjustment; self-employed pension adjustment; taxes paid deduction; alternative minimum tax; income tax before credits; earned income credit; and number of returns prepared by paid preparers. Price is \$500 for the entire United States; \$25 for a single State. Data for Tax Years 1998, 2001, and 2008 are available at no cost at www.irs.gov/taxstats. Click on “Zip Code Data (SOI)” under Individual Tax Statistics; Individual Income Tax; Data by Geographic Areas.

Tax-Exempt Organizations

Compendium of Studies of Tax-Exempt Organizations, 1989-1998

This is a compilation of articles on SOI studies of charitable and other nonprofit organizations described in Internal Revenue Code sections 501(c)(3)-(c)(9), private foundations, charitable remainder trusts, and nonprofit organizations’ unrelated business income. All of these articles were published previously in various issues of the *Statistics of Income Bulletin*. In addition, the *Compendium* includes papers on statistical sampling of tax-exempt or-

ganization returns, and other topics relating to tax-exempt organizations and philanthropy that were authored by IRS staff and others who use SOI study data for research. Available at no charge on CD-ROM.

Microdata Records for Tax Year 2008

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 15,708 Internal Revenue Code section 501(c)(3) organizations and 6,450 section 501(c)(4)-(9) organizations. All returns for organizations with assets of \$50,000,000 or more are included in the sample. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

Microdata Records for Tax Years 1992-2007

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each organization. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=97176,00.html, or may be purchased on CD-ROM for \$20.

Private Foundations (and Charitable Trusts)

Microdata Records for Tax Year 2008

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes 15,710 returns. (All returns filed by foundations with assets of \$10 million or more, as well as the population of returns filed by nonexempt charitable trusts, are included in the sample.) Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for \$20.

Microdata Records for Tax Years 1992-2007

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal

Revenue Code section 4947 (a)(1) charitable trusts. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Available for download from SOI's Tax Stats Web site at www.irs.gov/taxstats/charitablestats/article/0,,id=96996,00.html, or may be purchased for \$20.

Publications

Statistics of Income—2009, Corporation Source Book

Publication 1053, Price: \$175, plus \$10 for shipping and handling

This document presents detailed income statement, balance sheet, tax, and selected items, by sector, major and minor industrial groups, and size of total assets for all returns and separately for returns with net income. Separate statistics on S corporations are included by sector. Industry detail is based on the North American Industry Classification System (NAICS). The report, which underlies the *Statistics of Income—Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. The complete, printed version of the *Source Book* for selected prior years, 1984-2009, is also for sale at \$175 per year, plus \$10 for shipping and handling.

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773, Price: \$26, plus \$10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

SOI Products and Services

Products for Sale From GPO

Recent SOI publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800, or faxing (202) 512-2250**. Credit cards are accepted.

Superintendent of Documents

P.O. Box 371954
Pittsburgh, PA 15250-7954

* If you determine from the Government Printing Office that any of the following items is out of print, call **Statistical Information Services on (202) 874-0410** for assistance.

Statistics of Income—2008, Corporation Income Tax Returns

Publication 16 Stock No. 048-004-02532-9
Price: \$52.00

This report presents comprehensive data on corporation income tax returns with accounting periods that ended July 2008 through June 2009. Data are classified by industry, size of total assets, and size of business receipts.

Statistics of Income—2009, Individual Income Tax Returns

Publication 1304, Stock No. 048-004-02530-2
Price: \$43 Foreign: \$60.20

This report presents more comprehensive and complete data on individual income tax returns for Tax Year 2008 than those published earlier in the *SOI Bulletin*.

Presents information on:

- sources of income
- exemptions
- itemized deductions
- tax computations

Classifies data by:

- size of adjusted gross income
- marital status
- type of tax computation
- age

IRS Data Book, 2010

Annually, Publication 55B, Stock No. 048-004-02531-1
Price: \$14.00 International: \$19.60

This volume pertains to Fiscal Year (FY) 2010—October 1, 2009, through September 30, 2010. The report provides information on returns filed and taxes collected, enforcement, taxpayer assistance, the IRS budget and workforce, and other selected activities. The FY 2011 issue of the Data Book will be available in late March 2012.

Statistics of Income Bulletin

Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: \$67 International: \$93.80
Winter 2012 Single copy, Stock No. 748-005-00110-9
Single copy price: \$44 International: \$61.60

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables, published in the spring issue, include data from SOI, as well as tax collections and refunds by type of tax.